SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI

Teaching Learning and Examination Scheme: for the Degree of

Bachelor of Commerce (Accounting & Finance)

(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 (Accounting & Finance) with the

Major Discipline/Subject- Accounting & Finance

&

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

B.Com. (Accounting and Finance)

Programme Outcomes (POs)

PO1: Disciplinary Knowledge
Demonstrate comprehensive knowledge of accounting, finance, taxation, auditing, business management, economics, banking, insurance, and commercial laws to address business and financial challenges.

PO2: Critical Thinking and Problem Solving
Apply analytical thinking, quantitative techniques, and logical reasoning to identify, evaluate, and solve accounting, financial, and business problems effectively.

PO3: Communication Skills
Communicate accounting, financial, and business information effectively through oral presentations, written reports, digital platforms, and professional interactions.

PO4: Digital and Technological Competence
Utilize accounting software, ERP systems, MS Excel, financial databases, e-filing platforms, and emerging financial technologies for efficient accounting, reporting, and business decision-making.

PO5: Research and Analytical Skills
Apply research methodology, statistical tools, and data analysis techniques to investigate business and financial issues and provide evidence-based recommendations.

PO6: Professional Ethics and Social Responsibility
Demonstrate integrity, ethical behaviour, accountability, and social responsibility while complying with professional standards, legal requirements, and sustainable business practices.

PO7: Teamwork and Leadership
Work effectively as an individual and as a member or leader of multidisciplinary teams by demonstrating collaboration, leadership, and interpersonal skills.

PO8: Financial Decision-Making
Apply accounting and financial knowledge to analyze financial statements, evaluate investment opportunities, prepare budgets, and support strategic business decisions.

PO9: Employability and Entrepreneurship
Develop professional competencies, entrepreneurial abilities, and managerial skills for successful careers in accounting, finance, banking, taxation, auditing, insurance, and business enterprises.

PO10: Lifelong Learning
Recognize the importance of continuous learning, professional development, advanced education, and skill enhancement to adapt to changing business environments and technological advancements.

Programme Specific Outcomes (PSOs)

PSO 1: Accounting Competency
Apply the principles, concepts, standards, and procedures of financial accounting, corporate accounting, cost accounting, and management accounting to prepare, analyze, and interpret financial statements for business decision-making.

PSO 2: Financial Management and Investment Skills
Demonstrate proficiency in financial management, financial markets, investment analysis, portfolio management, and risk assessment to support organizational and individual financial decisions.

PSO 3: Taxation and Regulatory Compliance
Interpret and apply the provisions of Direct Taxes, Goods and Services Tax (GST), and other commercial laws while ensuring statutory compliance and ethical professional practices.

PSO 4: Auditing and Assurance
Perform auditing procedures, internal control evaluation, and verification processes in accordance with auditing standards to enhance transparency, accountability, and corporate governance.

PSO 5: Digital Accounting and Financial Technology
Utilize modern accounting software and digital financial tools such as Tally, ERP systems, MS Excel, e-filing portals, and emerging financial technologies for efficient accounting, reporting, and business analysis.

PSO 6: Financial Analysis and Decision Making
Analyze financial data using accounting ratios, budgeting techniques, cost analysis, cash flow analysis, and financial modelling to support strategic business planning and managerial decision-making.

PSO 7: Research, Entrepreneurship and Innovation
Conduct research using quantitative and qualitative methods, prepare project reports, and demonstrate entrepreneurial competencies to identify business opportunities and develop sustainable enterprises.

PSO 8: Professional Ethics and Sustainable Business Practices
Exhibit professional ethics, social responsibility, environmental awareness, and leadership qualities while contributing to sustainable business development and responsible financial management.

PSO 9: Employability and Professional Development
Develop communication, analytical thinking, teamwork, problem-solving, and leadership skills required for careers in accounting, finance, banking, insurance, taxation, auditing, corporate services, and higher education.

PSO 10: Lifelong Learning and Professional Excellence
Pursue continuous learning through professional certifications (such as CA, CMA, CS, CFA, ACCA, CPA, NISM, NCFM), higher education, research, and skill enhancement to meet evolving global accounting and finance practices.

Table2: Credit distribution

Vertical	Vertical Type	Credit Distribution							Total Credits	Grand Total
		I	II		III	IV	V	VI		
	(i)Three-yearUGDegreeProgramme(Level4.5.to5.5)									
a	**Major**	4	4	Major	6	8	8	8	**38**	**48**
	(DSC)**60-64**			IKS	2				**2**	
	(Minimum50%ofTotalCredits)			Elective	0	0	4	4	**8**	
b	**Minor**(fromsamefacultyof DSC) **18-24**	4	4		4	4	4	4	**24**	**24**
c	**Generic/OpenElectiveCourses (OE)** (faculty wiseBasketOtherthan facultyofMajor/MinorSubject) **10-12**	4	4		2	2	0	0	**12**	**12**
d	**(i)Vocational Skill Courses (VSEC)**correspondingtoMajor /Minor (Skill based/ Advance Practicalwhereverapplicable)**8-10**	0	2		2	2	2	2	**10**	**16**
	(ii)SkillEnhancementCourses- SEC (Basket of skill courses approved by the University) **6**	2	2		0	0	2	0	**6**	
e	**(i)AbilityEnhancementCourses** (AEC)- Focus: Linguistic & Communication Skills (Eng.+ ModernIndianLanguage)**8**	1+1	1+1		1+1	1+1	0	0	**8**	**14**
	(ii)IndianKnowledgeSystem (IKS) 2 (Generic)	2	0		0	0	0	0	**2**	
	(iii)ValueEducationCourses (VEC) *UnderstandingIndia,EVS,Digital & Technological Solution*. **4**	2	2		0	0	0	0	**4**	
f	**(i)Internships/Apprenticeship** corresponding to Major **8 OJT**	0	0		0	0	0	4	**4**	**18**
	(ii)FieldProjects/Community Engagement & Service(CEP) corresponding to Major **4-6**	0	0		2	2	2	0	**6**	
	(iii)Co-curricularcourses(CC) (health & wellness, yoga education, sports, fitness, culturalactivities,NSS/NCC& Fine/ Applied/ Visual/ PerformingArts**8**	2	2		2	2	0	0	**8**	
	TotalCredits	22	22		22	22	22	22	132	**132**

(ii)Four-yearUGDegreeprogramme(Level6.0)
Honors Degree in Major or Minor

	VerticalType			SemesterVII	SemesterVIII	
	Major (OfferedatThree-yearUGProgramme)	**Mandatory**		**12-14 (2*4+2*2or3*4+2)**	**12-14 (2*4+2*2or3*4+2)**	**28**
		Elective		4	4	8

	ResearchMethodology(RM)			4	0	4
	OntheJobTraining(OJT)			0	4	4
	Total			**22**	**22**	**44**
	Cumulative			**176**		
				(132+44)		
	(ii) Four-year UG Degree Programme (Level 6.0) **B.HonorswithResearchDegreeinMajororMinor**					
	VerticalType			**SemesterVII**	**SemesterVIII**	
	Major (OfferedatThree-yearUGProgramme)	**Mandatory**		8-10 (2*4+2or 2*4)	8-10 (2*4+2or 2*4)	20
		Elective		4	4	8
	ResearchMethodology(RM)			4	0	4
	ResearchProject(RP)			4	8	12
	Total			**22**	**22**	**44**
	Cumulative			**(132+44)176**		

Abbreviations: Generic/ Open Electives (GE/OE); Vocational Skill and Skill Enhancement Courses (VSEC); Vocational Skill Courses (VSC); Skill Enhancement Courses (SEC);Ability Enhancement Courses (AEC); Indian Knowledge System (IKS); Value Education Courses (VEC); On the JobTraining (OJT): Internship/Apprenticeship (INT/APP); Field projects (FP); Community Engagement and Service (CEP); Co-curricular Courses (CC); Research Methodology (RM); Research Project (RP); MIL: Modern Indian Language

The student has to finalize his choice of selecting one subject as a Major and another as a Minor at the entry point i.e.at the time seeking admission to UG Program. However, in exceptional situation, depending upon the availability of seats he may convert his major into minor and vice-versa at the time of confirmation of admission to Semester III.From this point onwards **the Major & Minor so finalized shall remain same till the end Sixth Semester.**

Sant Gadge Baba Amravati University Amravati

Faculty: Commerce and Management

Teaching and Learning & Examination Scheme for the Three Years (Six Semesters) or Four Years (Eight Semesters) (Honours/Research) leading to the Degree of Bachelor of Commerce NEP- 2020

B.Com – (Accounting & Finance) Part- I Semester- I

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credit	Workload	Vertical Workload
Classrooms Teaching/ Outdoor/ Field	a/b	Major/Minor	Theory1	403100	Financial Accounting	2	2	8
			Theory2	403101	Indian Contract Act - 1	2	2	
			Theory3	403102	Dynamics of Management-I	2	2	
			Theory4	403103	Micro Economics-1	2	2	
	c	Generic/Open Elective *(Any two papers of other than faculty basket) (2x2 Credits=4 Credits)*	Theory1	403104	Introduction of Share Market	4	4	4
			Theory2	403105	Introduction to Accounting			
			Theory3	403106	English			
			Theory4	403107	Marathi, Hindi, Sanskrit, Urdu, Pali			
	d	VSC	Theory1	--	---	-	-	-
		SEC	Practical	403108	Computer Skills-1	2	4×Noof Batches	4
	e	AEC(ENG)	Demonstrative	403109	English	1	2×Noof Batches	2×Noof Batches
		AEC(MIL)	Demonstrative	403110	Marathi, Hindi, Supplementary English	1	2×Noof Batches	2×Noof Batches
		IKS (Generic)	Theory	403111	Indian Knowledge System	2	2	2
		VEC	Theory	125302	Understanding India, Environmental Science/ Education, Digital and Technological Solutions.	2	2	2
	F	CC	Outdoor	--		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.**

Note: The Workload for Vertical D (SEC & VSC) Practical and Vertical E(AEC) Demonstrative be assigned in batches of 15 students, in accordance with batch strength.

Sant Gadge Baba Amravati University Amravati

Faculty: Commerce and Management

Teaching and Learning & Examination Scheme for the Three Years (Six Semesters) or Four Years (Eight Semesters) (Honours/Research) leading to the Degree of Bachelor of Commerce NEP- 2020

B.Com – (Accounting & Finance) Part- I Semester- II

Mode of Teaching	Vertical N	The Vertical	Type of Course	Course Code	Course Name	Credit	Workload	Vertical Workload
Classrooms Teaching/ Outdoor/ Field	a/b	Major/ Minor	Theory5	403200	Advance Accountancy	2	2	8
			Theory6	403201	Indian Contract Act-II	2	2	
			Theory7	403202	Dynamics of Management–II	2	2	
			Theory8	403203	Micro Economics-II	2	2	
	c	Generic/Open Elective	Theory3	403204	Basics of Economics	4	4	4
			Theory4	403205	Entrepreneurship Development			
	d	VSC	Practical-1	403206	(Any one from the following two subjects) Accounting with Tally-II/Event Planning and Management	2	4×Noof Batches	8
		SEC	Practical-2	403207	Computer Skill-II	2	4×Noof Batches	
	e	AEC(ENG)	Demonstrative	403208	–English	1	2×Noof Batches	2×Noof Batches
		AEC(MIL)	Demonstrative	403209	Marathi, Hindi, Supplementary English	1	2×NoofBatches	2×Noof 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' SEC, VSC & 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 and Learning & Examination Scheme for the Three Years (Six Semesters) or Four Years (Eight Semesters) (Honours/Research) leading to the Degree of Bachelor of Commerce NEP- 2020

B.Com – (Accounting & Finance) Part-II Semester- III

(Major in Accounting and Finance Minor in Business Dynamics)

Mode 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	Theory 9	403300	Accounting for Companies	2	2	6
			Theory 10	403301	Indian Financial Services	2	2	
			Theory 11	403302	Income Tax-I	2	2	
		IKS (Major Specific)	Theory	403303	History of Accounting & Commerce	2	2	2
	b	Minor	Theory 1	403304	Macro Economics-I	2	2	4
			Theory 2	403305	Business Accounting	2	2	
	c	Generic/ Open Elective Course (Any One)	Theory 7	403306	Principles of Company Law	2	2	2
			Theory 8	403307	English			
			Theory 9	403308	Business Marathi, Business Hindi, Sanskrit, Urdu, Business Pali			
	d	VSC	Practical-II	403309	Database Management Skill	2	4xNo.ofBatches	4
	e	AEC(English)	Demonstrative	403310	English	1	2xNo.ofBatches	2xNo.of Batches
		AEC(MIL) (Any one)	Demonstrative	403311	Marathi/Hindi/Sanskrit/Urdu/ Pali/ Supplementary English	1	2xNo.ofBatches	2xNo.of Batches
	f	FP/CES	Practical-I	403312	Field Project/Community Engagement & Services	2	4	4
		CC	Outdoor			2	4	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.**

Sant Gadge Baba Amravati University Amravati

Faculty: Commerce and Management

Teaching and Learning & Examination Scheme for the Three Years (Six Semesters) or Four Years (Eight Semesters) (Honours/Research) leading to the Degree of Bachelor of Commerce NEP- 2020

B.Com – (Accounting & Finance) Part-II Semester- IV

(Major in Accounting and Finance 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	Theory 12	403400	Corporate Accounting	2	2	**8**
			Theory 13	403401	Business Mathematics & Statistics	2	2	
			Theory 14	403402	Income Tax-II	2	2	
			Theory 15	403403	Forensic Accounting	2	2	
	b	Minor	Theory 3	403404	Financial Management	2	2	4
			Theory4	403405	Macro Economics-II	2	2	
	c	Generic/Open Elective Course (Any One)	Theory10	403406	ConsumerProtectionAct-2019	2	2	2
			Theory11	403407	English			
			Theory12	403408	Business Marathi, Business Hindi, Sanskrit, Urdu, Business Pali			
	d	VSC	Practical-III	403409	Spreadsheet Skill	2	4x No. of Batches	4
		SEC				NA	NA	
	e	AEC(English)	Demonstrative	403410	English	1	2x No. of Batches	2 xNo. of Batches
		AEC(MIL) (Any One)	Demonstrative	403411	Marathi/Hindi/Sanskrit/Urdu/Pali /Supplementary English	1	2xNo.ofBatches	2xNo.of Batches
	f	FP/CES	Practical-II	403412	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 and Learning & Examination Scheme for the Three Years (Six Semesters) or Four Years (Eight Semesters) (Honours/Research) leading to the Degree of Bachelor of Commerce NEP- 2020

B.Com – (Accounting & Finance) Part-III Semester- V

(Major in Accounting and Finance 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	Theory16	403500	Basics of Cost Accounting	2	2	**08**
			Theory17	403501	Basics of Management Accounting	2	2	
			Theory18	403502	Financial Institutions In India	2	2	
			Theory19	403503	E-Commerce-I	2	2	
		Major (Elective) **(Any Two)**	Theory 1	403504	Green Accounting	2	2	**04**
			Theory 2	403505	Consumer Protection Act-2019	2	2	
			Theory 3	403506	Accounting Standards	2	2	
	b	Minor	Theory5	403507	Business Regulatory Framework	2	2	**04**
			Theory6	403508	Event Management	2	2	
	c	Generic/Open Elective	NA	NA	NA	NA	NA	**NA**
			NA	NA	NA	NA	NA	**NA**
	d	VSC	Practical-IV	403509	Internet & World Wide Web - I	2	4 x No of batches	**08** x No.of batches
		SEC	Practical-V	403510	Negotiable Instruments	2	4 x No of batches	
	e	AEC	NA	NA	NA	NA	NA	**NA**
	f	FP/CES	Project	403510	Field Project / Community Engagement & Services	2	4	**04**
		Total				**22**	**28***	**28***

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

Note: As per Notification no .241/2025dated 24-12-2025 Subject **'Fundamental of Artificial Intelligence** added in Semester-V from the Academic Session 2026-2027 onwards 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 Management

Teaching and Learning & Examination Scheme for the Three Years (Six Semesters) or Four Years (Eight Semesters) (Honours/Research) leading to the Degree of Bachelor of Commerce NEP- 2020

B.Com – (Accounting & Finance) Part-III Semester- VI

(Major in Accounting and Finance 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/ Field	a	Major	Theory 20	403600	Advanced Cost Accounting	2	2	**08**
			Theory 21	403601	Advanced Management Accounting	2	2	
			Theory 22	403602	E-Commerce-II	2	2	
			Theory 23	403603	Indirect Tax (GST)	2	2	
		Major(Elective) (Any Two)	Theory 3	403604	Retail Management	2	2	**04**
			Theory 4	403605	Financial Crime and Cyber Law	2	2	
			Theory 5	403606	Entrepreneurship Development	2	2	
	b	Minor	Theory 7	403607	Personal Financial Planning	2	2	**04**
			Theory 8	403608	Company Law	2	2	
	c	Generic/Open Elective	NA	NA	NA	NA	NA	**NA**
	d	VSC	Practical-VI	403609	Internet &World Wide Web-II	2	4xNo.ofbatches	**04**x No. of batches
		SEC	NA	NA	NA	NA	NA	**NA**
	e	AEC	NA	NA	NA	NA	NA	**NA**
	f	Internship/Apprenticeship	OJT	403610	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.

B. Com. I (A&F) NEP (Semester-I)

Vertical A/B: Major/Minor
Subject Code: 403100
Subject Title: Financial Accounting

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	403100	Financial Accounting	2	30	2 Hrs	30

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 Book-keeping and Accountancy, Objectives of Accountancy, Methods of Book-keeping 1.2 Accounting Concepts and Conventions 1.3 Double Entry System: Meaning, Characteristics, Advantages and Disadvantages, Golden rules of Debit and Credit	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.	8
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 Debts and Doubtful Debts, Provision for Discount, Closing Stock, Problems on Final Accounts with Adjustments.	7

Internal Assessment: (20 Marks)
1) Multiple Choice Questions: 08 Marks (1 mark each)
2) Home Assignments: 12 Marks

Books Recommended:

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. Sultanchand and Sons, New Delhi.
3. Monga J. R. Ahuja Girish & 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. 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, Shri Balaji Prakashan 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; Kitab Mahal, Allahabad. (Hindi and English)

Web Links & E-Contents:

1. https://web.ung.edu/media/university-press/Principles-of-Financial-Accounting.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_ACCOUNTING.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://ddceutkal.ac.in/Syllabus/Financial-Accounting.pdf

B. Com. I (A&F) NEP (Semester-I)

Vertical A/B: Major/Minor
Subject Code: 403101
Subject Title: Indian Contract Act-I

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	403101	Indian Contract Act-I	2	30	2 Hrs	30

Course Outcome: Students completing this course of Basics of Contract Act 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, e-contract and modes of discharge of contract.

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

Internal Assessment: (20 Marks)
1) Multiple Choice Questions: 08 Marks (1 mark each)
2) Home Assignments: 12 Marks

Books Recommended:

Business Law for management Vol. I, K. R. Bulhandani, Himalaya Publishing House

- Mercantile law: M C Shukla S.Chandand company limited, New Delhi
- Business Regulatory and Framework- Sai Jyoti Publication, Nagpur- Dr. S. R. Raghuwanshi, Dr. A. S. Khandekar, Dr. V. W. Jaswante, Dr. R. O. Oza.
- Business law P. C. Tulsian Tata Mc-grawHill Publishing Company limited ,New Delhi
- Business Law: P. Sarvanavel S. Senthil & S.Balakumar, Himalaya Publishing House, New Delhi
- Business Law: C. L. Bansal, Taxman's, New Delhi
- GST Ready Reckoner V. S. Date,Taxman's New Delhi
- Indian Contact Act. & Sales of Goods Act: P. Sarvenavel, S. Sumathi, Himalaya Publishing House, New Delhi.

B. Com. I (A&F) NEP (Semester-I)

Vertical A/B: Major/Minor

Subject Code: 403102

Subject Title: Dynamics of Management-I

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	403102	Dynamics of Manageme-I	2	30	2 Hrs	30

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

Internal Assessment: (20 Marks)
1) Multiple Choice Questions: 08 Marks (1 mark each)
2) Home Assignments: 12 Marks

BOOKS RECOMMENDED:

- Ramaswmy,T. (2010): Principles of Management, Himalaya Publishing House, Mumbai.
- Priciples of Business Management. Dr. Anil Kumar Rathod, Dr. Pravin Deshmukh & Dr. Dinesh Nichit, Anuradha Publication, Nagpur.
- 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 Organization and Management, Himalaya Publishing House, New Delhi

B. Com. I (A&F) NEP (Semester-I)

Vertical A/B: Major/Minor

Subject Code: 403103 Subject

Title: Micro Economics-I

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	403103	Micro Economics-I	2	30	2 Hrs	30

Course Outcomes:

By the end of this course, 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**

Internal Assessment: (20 Marks)
1) Multiple Choice Questions: 08 Marks (1 mark each)
2) Home Assignments: 12 Marks

BOOKS RECOMMENDED:

- Pindyck, R.S. & Rubinfeld, D. Microeconomics. Pearson Education Publications.
- Mankiw, N. G. Principles of Microeconomics, Cengage Learning Publications.
- Tandon, P. A Textbook of Microeconomic Theory. Sage Publications.
- Mehta, P.K. & Singh, M. Introductory Micro Economics. Taxmann Publications.
- Dwivedi, D.N. Microeconomics: Theory and Applications. Vikas Publishing House.
- Sachdeva, A. Micro Economics Theory and Applications, Kusum Lata Publications.
- Salvatore, D. Microeconomic Theory, McGraw-Hill, Education.
- Case, K.E., Fair, R.C. & Oster, S.E.: Principles of Micro-Economics, Pearson Publications.
- Nicholson, W. & Snyder, C.: Micro-Economic Theory: Basic Principles and Extensions, Cengage Publications.
- Samuelson, P.A., Nordhaus, W.D. Microeconomics, McGraw-Hill Education.
- Chaturvedi, D.D. & Mittal, A. Principles of Microeconomics. Kitab Mahal Publications, New Delhi.
- Principles of Microeconomics by N. Gregory Mankiw (latest edition)

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 (A&F) NEP (Semester-I)

Vertical D: Skill Enhancement Course

Subject Code: 403108

Subject Title: Computer Skills I

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	**I**	**403108**	**Computer Skills I**	**2**	**60**	**2 Hrs**	**50**

Course outcomes:

The learning outcomes of this course are as follows:

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	Operating System Basics: Introduction, Main Functions, Types of Operating System. Concepts of Popular Operating Systems: MS-DOS, MS-WINDOWS, UNIX, LINUX and MACINTOSH.	15
Unit- II	Word Processing [MS Word 2016]: Introduction to MS Word Interface, Creating, Saving and Printing Documents, Inserting and Editing Text (Cut, Copy, Paste, Find, Replace), Formatting Text (Fonts, Sizes, Colours,Subscript and Superscript), Paragraph Formatting (Indentation, Alignment and Line Spacing), Bullet Points and Numbered Lists, Border and Shading and Change Case.	15
Unit-III	Word Processing [MS-WORD2016]:Inserting Cover Page, Blank Page, Online Pictures, Shapes, Icons, SmartArt, Charts, Hyperlinks, Headers, Footers, Page Numbers, Text Boxes, Quick Parts, WordArt, Drop Caps, Signature Lines, Date & Time, Equations, Special Characters, Symbols. Page Setup: Page Margins, Page Orientation & Size, Page break and Columns.	15
Unit-IV	Word Processing [MS-WORD2016]: Creating and Modifying Tables, Table Styles and Layout Options, 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.

Division of Marks for Practical

Record Preparation	5 Marks
Practical Performance	5 Marks
Viva-Voce	5 Marks
Description	5 Marks
Practical Total	**20 Marks**

BOOKS RECOMMENDED:

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 (A&F) NEP (Semester-I)

Vertical –e (I)

Ability Enhancement Courses

(AEC) English

Subject code - 403109

Subject Title –AEC English

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam. Duration	Max. Marks
4.5	**1**	**403109**	**AEC English**	**01**	**30**	**1 Hour**	**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 System	Content	Teaching Hours
Unit 1 Prose	1) Ratan Tata 2) Rakhmabai Raut :The First Practicing Woman Doctor 3) Importance of Commerce Education :Key to Prosperity and Security - Manjushree Deshpande	**15**
Unit 2 Writing skills	Letter writing 1) Formal 2) Informal .	**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	- Internal Assessment -10 Marks. - Unit Test related to above Two Units will be conducted where 10 Multiple Choice Questions will be asked.

*Cource Type: Demonstrative – Batch size -20

Note: AEC is English and MIL 25 marks each

B. Com. I (Semester-I)

Vertical E: Ability Enhancement Course Marathi

Subject Code: 403110

Subject Title: Communication Skill - संवाद कौशल

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	403110	Communication Skill I-संवाद कौशल्य	01	30	1 Hrs.	25

Course Outcomes:

१ ववद्यार्थ्ािांना संवाद कौशल्यांची ओ ळ ख्करून वदली जाईल.
२ ववद्यार्थी उद्योग आवि व्यवसायांमध्ये संवाद कौशल्यांचा प्रभावीपि वापर करण्यास सक्षम होतील.
३ संवाद कौशल्ये उद्योजकीय ववकासाला चालना देतात, हे ववद्यार्थ्ािांना समजेल.
४ संवाद कौशल्ये उद्योग आवि व्यवसायांच्या भरभराटीस म द तकरतील.
५ ववद्यार्थी संवाद कौशल्यांचा प्रत्यक्ष वापर करतील.

Unit System	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: ववचारशोध भाग-1 राघव पब्लिकेशन्स, नागपूर, प्रर्थम आवृत्ती 2024

Model Questions	वरील दोन्ही घटकावर 01 दीघोत्तरी प्रश्न 07 गुिािंचा असेल. वरील दोन्ही घटकांवर 02 लघुत्तरी प्रश्न प्रत्येकी चार म्हिजे एकूि 08 गुिािंचेअसतील. (वरील दोन्ही प्रश्नांना अंतगगत पयागय राहतील
External – 15 Internal – 10 Total - 25	अंतगगत मूल्यमापन (Internal Marks) घटक चाचिी 10 गुि वरील दोन्ही घटकाशी संबंवधत घटकचाचिी ज्यात 10 गुिािंचे 10 वस्तुवनष्ठ बहुपयागयी प्रश्न ववचारले जातील.

*CourceType : Demonstrative – Batch size -20

* हा पेपर इंग्रजी 25 गुि व इतर भाषा 25 गुि असा एकवित 50 गुिािंचा असेल

B. Com. I (Semester-I)
Vertical E: Ability Enhancement Course Hindi
Subject Code: 403110
Subject Title: Communication Skill – I संवाद कौशल

Level	Semester	Course Code	Courses Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	403110	Communication Skill – I संवाद कौशल	01	30	1 Hrs.	25

Courses Outcomesववद्यार्थीयो को संवाद

1 ववद्यार्थीयो को संवाद कौशल से विरिचत किाया जाएगा

2 ववद्यार्थी संवाद कौशल को उद्योग धंधो में प्रभावी ढंग से उियोग किने में सक्षम होंगे

3 ववद्यार्थी समझेंगे संवाद कौशल से उदयवमता में ववकास होता है

4 संवाद कौशल से उद्योग व्याििाि व्यवसाय फलेगा फुलेगा

5 ववद्यार्थी संवाद कौशलका उियोग किेगा

Unit System	Contents	Workload Allotted Weightage of Marks Allotted
Unit I	कायाालयी- विभाविता अिौ अनुवाद केप्रकाि - डॉ सुििेश माहेश्विी	15
Unit II	वाविज्य व्यावसावयक समाचाििो में प्रयुक्त वहंदी भाििा - डॉ ममता मेहता	15

References ज्ञानदीिभाग–1(संििादक:- डॉ वनभा उिाध्याय डॉ.तीर्थाििाज िााय, डॉ.सुशांत ठोके)

िाघव िब्लिकेशन, नागिूि, प्रर्थम आवृवि 2024

Model Questions	• उििोक्त दोनों इकाईयो िि 01 दीघोििि प्रश्न 07 अंक का होगा। • उििोक्त दोनों इकाईयो िि िि 02 लघु उििीय प्रश्नो केवलए4-4 अर्थात कुल 8अंक होंगे • (उििोक्त दोनों प्रश्नो में आंवतिक ववकल्प होंगे)
External – 15 Internal – 10 Total - 25	• आंवतिक मूल्ांकन (Internal Evaluation):-इकाई ििीक्षा - 10 अंक • उििोक्त दोनों इकाईयो से संबवधत इकाई ििीक्षा में 10 अंको के10 वस्तुवनष्ट बहुववकल्पीय प्रश्न िूछे जायेंगे

*CourceType : Demonstrative – Batch size -20

*AEC यह िििि अंग्रेजी 25अंक व अन्य भाििा 25 अंक एकवित 50 अंक का होगा

B.COM. I (SEM – I)

VERTICAL E: ABILITY ENHANCEMENT COURSE SUPPLIMENTORY ENGLISH

SUBJECT CODE: 403110

SUBJECT TITLE: AEC SUPPLIMENTORY ENGLISH

LEVEL	SEMESTER	COURSE CODE	COURSE NAME	CREDITS	TEACHING HOURS	EXAM DURATION	MAXIMUM MARKS
4.5	I	403110	COMMUNICATION SKILL	01	30	1 HOUR	25

COURSE OUTCOMES:

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 SYSTEM	CONTENTS	TEACHING HOURS
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	- Internal Assessment – 10 Marks - Unit Test Related to Above 02 Units Will Be Conducted Where 10 Multiple Choice Questions Will Be Asked (10)

Course Type: Demonstrative- Batch Size- 20 Note: AEC

in English and Mil 25 Marks Each

B. Com. I (A&F) NEP (Semester-I)
Vertical E: Indian Knowledge System (Generic)
Subject Code: 403111

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	403111	Indian Knowledge System (Generic)	2	30	2Hrs	50

Note:1.For the Program in the faculty of Science and Technology and the faculty of Commerce and Management, all 04 units shall be studied in the Semester-I resulting into 2 credits (50 Marks)

2. For the Program in the Faculty of Humanities and the faculty of Interdisciplinary studies, Unit I and Unit II shall be studied in the First Semester resulting into 1 credit course (25 Marks). Later, Unit III and Unit IV shall be studied in the Second Semester resulting into 1 credit course (25 Marks).
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, Mahabharata, 64 art forms, etc.
2. Explain the role and importance of Science and Technology in India
3. Gain knowledge about he role and importance of Yogaand Ayurveda
4. Underst and the role and importance of governance ,public administration through Kautilya's Artha Shastra, Vidur Niti, etc.
5. Take up a detailed study of some of these topics and explore their application potential

Unit I (Humanities) : Importance of ancient Indian knowledge, Ancient Indian Culture, Introduction to the Four Vedas, vedangas, upanishadas, Vedic schools of philosophy: Samkhya and Yoga darashana, non-vedic philosophical systems: Baudhha school of philosophy andJain School of philosophy; Indian Religions: Hindu, Jain and Bauddha, Wisdom through: Puranas, Ramayana, Mahabharata, Shrimad Bhagwad Geeta, Indian approach to psychology, the triguna system, Prominent ancient art forms and skills.(64 Kalas)

Unit II (Science and Technology): Number system and units of measurement, The concept of zero and its importance, decimal system, measurement of time, distance and weight, Elements of the panchanga- the Indian calendar system, Town planning and architecture, irrigation and water management, dyes and painting technology, Vastu Shastra-the science of architecture, amazing stone architectures of temples in India, Metals and metal working technology, iron and steel in India.

Unit III (Inter-disciplinary): Impact of yoga way of life on emotional intelligence, Ayurveda: definition of health, tridoshas-relationship to health, dinacharya- dailyregimen for wealth and wellness, surgical techniques, disease management: diagnostic techniques, sleep and food- importance to health, drugs and physical therapy.

Unit IV (Commerce an Management): Governance and public administration: Kautilya's Arthashastra-governance and administration, Vidura Niti: advice to head ofthe nation, Trading in ancient India, ancient Indian agriculture, crops and tools; ways of travelling and business, animal husbandry, ancient Indian ports.

TextBooks:

1. IntroductiontoIndianKnowledgeSystem:ConceptsandApplicationsbyB.Mahadevan,V inayakR. Bhatand Nagendra P. R. N., PHI LearningPrivate Limited, 2022.
2. Kapur K and Singh A. K (Eds) 2005). Indian Knowledge Systems, Vol. 1. Indian Institute of Advanced Study, Shimla. Tatvabodh of sankaracharya, Central chinmay mission trust, Bombay, 1995.

ReferenceBooks:

1. Collection ofVedas (Rigveda, Shukla Yajurveda, Krishna Yajurveda, Samveda, Atharva Veda), by BrahmarshiMahaMahopadhyayaPanditShreepadDamodarSatvalekar,Publisher:Swad hyayamandal, Pardi (Balsad), Printer: Samvad Tradeprints, 1005, Sadashiv Peth, Pune
2. Nair,ShanthaN.EchoesofAncientIndianWisdom.NewDelhi:HindologyBooks,2008.
3. SKDas,TheeducationsystemofAncienthindus,Gyanpublicationhouse,India
4. BLGupta,ValueanddistributionsysteminIndia,Gyanpublicationhouse,India
5. Reshmiramdhoni,AncientIndianCultureandCivilisation,Starpublication,2018
6. Supriya LakshmiMishra,CultureandHistoryofAncientIndia(WithSpecialReferenceofSudras), 2020.
7. Gambirananda,Swami,Tr.*UpanishadswiththeCommentaryofSankarachrya*.K olkata:Advaita Ashrama publication Department, 2002.
8. Ranganathananda,Swami.*TheMessageoftheUpanishads*.Bombay:BharathyaVidyaBhaven, 1985.
9. OmPrakash,ReligionandSocietyinAncientIndia,BhariyaVidhyaPrakashan,1985
10. JAuboyer,DailyLifeinAncientIndiafromApproximately200BCtoAD700,Munshiram Manoharlal publication, 1994.
11. DKChakkrabarty,MakkhanLal,HistoryofAncientIndia(Setof5Volumes),Aryanbook International publication, 2014
12. Dr.GirishNathJha,Dr.UmeshKumarSinghandDiwakar Mishra,ScienceandTechnologyinAncient Indian Texts, DK Print World limited,
13. SwamiBBVishnu,VedicScienceandHistory-AncientIndian'sContributiontotheModernWorld, gosai publication, 2015
14. Chatterjee,S.C.TheNyayaTheoryofKnowledge.Calcutta:UniversityofCalcuttaPress,1950.
15. Dasgupta,Surendra.AHistoryofIndianPhilosophy.Delhi:MotilalBanarsidass,1991.Vols.III&IV.
16. Mercier,JeanL.FromtheUpanishadstoAurobindo.Bangalore:AsianTradingCorporation,2001.
17. M.Hiriyanna.*EssentialsofIndianPhilosophy*.London:DianePublications,1985.
18. Hume,RobertErnest,Tr.*TheThirteenPrincipalUpanishads*.Virginia:OxfordUniversity Press, 1931.
19. Radhakrishnan,S.*PrincipalUpanishads*.NewYork:HarperCollins,1963.
20. Satprakashananda.*TheMethodsofKnowledgeaccordingtoAdvaitaVedanta*.Calcutta:Advaita Ashram, 2005.
21. Potter,K.H.*EncyclopaediaofIndianPhilosophies*,Vol.III.Delhi:MotilalBanarasidass,2000.

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

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exams Duration	Max Marks
4.5	**I**	**125302**	**Value Education Courses (VEC) I**	**2**	**30**	**2Hrs**	**30**

Course Objectives	1. To make student aware of the trajectories of historical and cultural development of India 2. To Make student aware of the Ideo logical image of Indian Society 3. To make student aware of the Ethnographic ImageofIndian Society 4. Tocreateamongstudentspro-environmentalattitudeandbehaviourpattern 5. Tocreateasenseofhowtobemoreresponsibletowardsthe environment.		
Course Outcome	Bytheendofthiscourse,studentswillbeableto: 1. Analysetheideologicalandethnographicimges of Indian Society 2. Inculcateacriticalthinkingonvariousdimensionsofenvironmentthrough knowledge, skill, critical thinking and problem solving 3. Analysethecausesandeffectsof'environmentaldegradation'and'resource depletion' 4. Understandthenatureofenvironmentalchallenges facing India 5. Relateenvironmentalissuestothelargercontextofsustainabledevelopment.		
Unit System	**Contents**	**Workload Allotted**	**Weightageof Marks Allotted**
Unit I	**IdeologicalImagesofIndianSociety** i. Pluralismand Nationalism ii. IndianConstitution iii. Indian Civilization iv. Modernization and Continuity of Tradition	8Hrs	8Marks
Unit II	**EthnographicImageofIndianSociety** i. Unity in Diversity ii. Urban and Rural India iii. Caste and Tribes iv. ReligionsandTraditions	7Hrs	7Marks
Unit III	**UnderstandingtheEnvironment** I. Environment:Concept,importanceand components II. Ecosystem:Concept,structureand function	8Hrs	8Marks
	III.Conceptandobjectives:Environmental education, environmental ethics IV. CentralPollutionControlBoardofIndia: Standard, Activities, Function ofLaboratories		

Unit IV	**NaturalResourcesandEnvironmental Management** I. NaturalResources:Renewableandnon-renewable II. Natural resource and solid waste management:Individual,communityand government level III. Air,waterandsoilpollution:Causes, effects and control IV. Climatechange:Globalwarming-impact, adoption and mitigation	7Hrs	7Marks

Reference:

1. AnjiReddy,M.TextbookofEnvironmentalScienceandTechnology,BS Publications, Hyderabad
2. Basu,R. N (Ed.)Environment, University of Kolkatta
3. Basu.M.,Xavier,S.S.FundamentalofEnvironmentalStudies,CambridgeUniversity Press, India.
4. BennyJoseph.2006.EnvironmentalScienceandEngineering,TataMc-Graw Hill, Publishing Company, New Delhi.
5. Dr. B.R.Ambedkar,2021.TheConstitutionofIndia,PrabhatPrakashanPvt.Ltd.
6. Dr. Y. K. Singh, Environmental Science, New International P. Ltd, Publishers,New Delhi.
7. FrankHeidemann,2013,TheModernAnthropologyofIndia:Ethnography,Themes and Theory
8. HuttonJ.H.1946.CasteinIndia,Cambridge,CambridgeUniversity Press.
9. ImtiazAhmad,ParthaS.Ghosh,HelmutReifeld(Editor),2000.Pluralismand Equality: Values in Indian Society and Politics, Sage Publication Pvt Ltd.
10. OmPrakashSingh,2018,EnthnographicImageofIndianTribes,Innovative Imprint, Delhi
11. RabindranathTagore,2015.Nationalism, fingerprintpublishing.com
12. RomilaThaper&etc,2016. OnNationalism,Aleph Book Company.
13. S. Irgan Habib, 2017. Indian Nationalism: The Essential Writings, Aleph BookCompany.

Internal Assessment: **Total20**

1) ClassTest 10
2) Mini Projects 10

Note for Internal Assessment;-
1. Internalassessmentthesubjectteachershallbethesoleexaminer.
2. Atleast8MCQsshall beforInternal Assessment
3. TheProjectshallbebasedonprescribedsyllabuswithminimum8-10pagesor3-5 minutes videouploaded on YouTube

SantGadgeBabaAmravtiUniversityAmravati Syllabus for B.Com. I as per NEP 2020 <u>Semester-I</u>

CourseTitle:ValueEducationCourses(VEC)I Course Code: 125302

Pattern of Question paper and Distribution of Marks

MaximumMarks: 30 **Time:Two Hours**

Que.1A:Studentsshallhavetoanswer4outof6shortanswerquestions 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.2Studentsshallhavetoanswer4outof6longanswerquestionsbasedon Unit I to Unit IV. 3.5X4 =14

B. Com. I (A&F) NEP (Semester-I)

Vertical C: Generic Open Elective
Subject Code: 403104
Subject Title: Introduction to Share Market

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	**I**	**403104**	**Introduction to Share Market**	**2**	**30**	**2 Hrs**	**30**

Course outcomes:

By the end of this course, 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 Hrs.
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

Internal Assessment: (20 Marks)

1) Multiple Choice Questions: 08 Marks (1 mark each)
2) Home Assignments: 12 Marks

BOOKS RECOMMENDED:

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

B. Com. I (NEP) (Semester-I)
Vertical C: Generic Open Elective
Subject Code: 403105
Subject Title: Introduction to Accounting

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	403105	Introduction to Accounting	2	30	2 Hrs	30

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 3.3.1 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

Batch Size: -Theory-40

Internal Assessment: (20 Marks)

1) Multiple Choice Questions: 08 Marks (1 mark each)

2) Home Assignments: 12 Marks

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 (A&F) NEP (Semester-I)

Vertical C: Generic Open Elective
Subject Code: 403104
Subject Title: Introduction to Share Market

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	**I**	**403104**	**Introduction to Share Market**	**2**	**30**	**2 Hrs**	**30**

Course outcomes:

By the end of this course, 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 Hrs.
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

Internal Assessment: (20 Marks)

1) Multiple Choice Questions: 08 Marks (1 mark each)
2) Home Assignments: 12 Marks

BOOKS RECOMMENDED:

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

B. Com. I (NEP) (Semester-I)
Vertical C: Generic Open Elective
Subject Code: 403105
Subject Title: Introduction to Accounting

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	**I**	**403105**	**Introduction to Accounting**	**2**	**30**	**2 Hrs**	**30**

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 3.3.1 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

Batch Size: -Theory-40

Internal Assessment: (20 Marks)

1) Multiple Choice Questions: 08 Marks (1 mark each)

2) Home Assignments: 12 Marks

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 (A&F) (Sem-II)

Subject Code: 403200

VERTICAL: A/B: - MAJOR/ MINOR: -ADVANCED ACCOUNTANCY

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	**403200**	Advanced Accountancy	2	30	2 Hrs.	30

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	No of Periods
Unit- I	1.1 Depreciation: 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

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-Financial-Accounting-1.pdf
2. https://rccmindore.com/wp-content/uploads/2015/06/BCOM-H-I-Financial-Accounting.pdf
3. https://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf
4. https://kb.icai.org/pdfs/PDFFile5b28bdcfe1c309.30940167.pdf
5. https://cooperation.tripura.gov.in/sites/default/files/CAS%20for%20PACS%20%2 6%20LAMPS_0.pdf
6. https://www.rd.usda.gov/sites/default/files/cir57.pdf
7. https://www.rfilc.org/wp-content/uploads/2020/08/1163528274908_Farm_accounting.pdf
8. https://core.ac.uk/download/pdf/288067258.pdf

B. Com. I (A&F) (Sem-II)

Subject Code: 403201

VERTICAL: A/B: - MAJOR/MINOR: - INDIAN CNTRACT ACT-II

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	403201	**INDIAN CNTRACT ACT-II**	2	30	2 Hrs.	30

Course Outcome: 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. 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 No.	Name of Topic	Details	Lectures/ Periods
1	Law of Indemnity and Guarantee:	Introduction: Law of Indemnity and Guarantee - Contract of Indemnity, Definition-Essentials, Rights of indemnity holder, Rights of indemnifier.	07
2	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.	08
3	Contract of Bailment & Pledge.	Bailment, Definition, Essentials, Kinds of 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.	07

		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.	
4.	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 sub-agent. 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.	08

Books Recommended :

Business Law for management Vol. I, K. R. Bulhandani, Himalaya Publishing House

- Mercantilelaw:MCShukla S.Chandandcompanylimited, NewDelhi
- Business Regulatory and Framework- Sai Jyoti Publication, Nagpur- Dr . Dr. S.R.Raghuwanshi, Dr. A.S.Khandekar Dr. V.W.Jaswante, Dr. R.O.Oza.
- BusinesslawP.C.TulsianTataMc-grawHillPublishingCompanylimited,NewDelhi
- BusinessLaw:P.SarvanavelS.Senthil&S.Balakumar,HimalayapublishinghouseNewDelhi
- BusinessLaw:C.L.Bansal,Taxman'sNewDelhi
- GSTReadyReckonerV.S.Date,Taxman'sNewDelhi
- IndianContactAct.&SalesofGoods Act:P.Sarvenavel,S.Sumathi,HimalayaPublishingHous NewDelhi.MercantileLaw:N.D.Kapoor,SultanChand SonsEducationalPublishing.NewDelhi.
- Business Regulatory Framework: Dr. Ashish P. Mohata Sai Jyoti Publication.

B. Com. I (A&F) (Sem-II)

Subject Code: 403202

Vertical A/B: - Major/Minor: Dynamics of Management-II

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	403202	Dynamics of Management-II	2	30	2 Hours	30

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	No. Of periods
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 Leaders, 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

BOOKS RECOMMENDED:

- Ramaswamy. (2010): Principles of Management, Himalaya Publishing House, Mumbai.
- Prasad. (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 Organization and Management, Himalaya Publishing House, New Delhi

B. Com. I (A&F) (Sem-II)
Subject Code: 403203
Vertical A/B: - Major/Minor: - MICRO ECONOMICS – II

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	403203	MICRO ECONOMICS –II	2	30	2 Hours	30

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	No. of periods
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-	**Welfare Economics:**	8

IV	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).	

BOOKS RECOMMENDED:

Pindyck, R.S. &Rubinfeld, D. *Microeconomics*. Pearson Education Publications. Mankiw, N. G. *Principles of Microeconomics*, Cengage Learning Publications. Tandon, P. *A Textbook of Microeconomic Theory.* Sage Publications.

Mehta, P.K. & Singh, M. *Introductory Micro Economics*. Taxman Publications. Dwivedi, D.N. *Microeconomics: Theory and Applications*. Vikas Publishing House. Sachdeva, A. *Micro Economics Theory and Applications*, Kusum Lata Publications. Salvatore, D. *Microeconomic Theory,* McGraw-Hill, Education.

Case, K.E., Fair, R.C., & Oster, S.E. *Principles of Microeconomics,* Pearson Publications. Nicholson, W. & Snyder*, C. Microeconomic Theory: Basic Principles and Extensions,*
Cengage Publications.
Samuelson, P.A., Nordhaus, W.D. *Microeconomics*, McGraw-Hill Education.

Chaturvedi, D.D. & Mittal, A. *Principles of Microeconomics*. Kitab Mahal Publications, New Delhi.

Principles of Microeconomics by N. Gregory Mankiw (latest edition)
Microeconomics by Robert S. Pindyck and Daniel L. Rubinfeld (latest edition) Fundamentals of Microeconomics by Carl E. Walsh (latest edition)
Tiwari G. S., Business Economic, Dyan path 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 (A&F) (Sem-II)

Subject Code: 403206

VERTICAL D:- VOCATIONAL SKILL COURCE- ACCOUNTING WITH TALLY

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	403206	Accounting with Tally	2	60	2 Hrs.	30

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	Topics	No. of Periods
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	2.1 Accounting Features: 2.1.1 Primary Groups/ Secondary Groups Procedure: Creation, Alteration, Deletion Procedure. 2.1.2 Ledgers (Single/Multiple): Creation, Alteration, Deletion Procedure. 2.2 Inventory Features: 2.2.1 Stock group, Stock Item Creation Procedure, Alter, Delete. 2.2.2 Units of measures: Simple Units of Measures, Compound Units of Measures. 2.2.3 Godown – Create /Alter/ Delete Procedure.	14
Unit III	3.1 Accounting Vouchers: Contra, Payment, Receipt, Journal, Sales, Purchase. 3.2 Inventory Vouchers. 3.3 Sales Order. 3.4 Purchase Order.	16
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

Books Recommended:

1. Agrawal Gaurav, Learn Tally Prime with GST, Digital Mukerji, 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- Namrata Agrawal
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 (A&F) (Sem-II)

VERTICAL D- SKILL ENHANCEMENT COURSE: COMPUTER SKILL-II

SUBJECT CODE: 403207

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	403207	COMPUTER SKILL-II	2	60	2	30

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-I: Operating System: 15 Hrs.

Operating System Basics: Introduction, Main Functions, Structure, Types of Operating System. Concepts of Popular Operating Systems: MS DOS, MS WINDOWS, 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.

Unit-II: Modern communications (Concepts only): 15 Hrs.

Communications: FAX, Voicemail, and information services; e-mail, Group Communication: Teleconferencing, Videoconferencing, File exchange; Bandwidth; Modem; Network Topologies: Network types: LAN, MAN, WAN and their Architecture, Dial up access.

Unit-III: Word Processing working with Table and Graphics: 15 Hrs.

[MS-WORD2007]

Working with Tables; Create, Add Rows & Columns, Convert Tablet Text, Using Graphics &Objects; Insert Clip Arts, Links, Shapes, Textbox, WordArt, Drop Cap, Procedure and Application of Mail Merge.

Unit-IV: Power Point Presentation: 15 Hrs.

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.

Books Recommanded:

1. Fundamentals of Computers RajarmanPHI
2. Computer Fundamentals-B.Ram(WE)
3. Introduction to IBMPC & Applications-Taxal
4. MS-OFFICE(PHI)
5. MS-OFFICE(BPB)
6. MS-OFFICE(TMH)
7. Yeats: Systems Analysis &Design; MacmillanIndia, New Delhi.
8. Computer Fundamentals:Dr.S.R. Raghuwanshi& Dr. A.S.Khandekar _ Himalaya Publication, Nagpur.
9. BasicsofComputerandBusinessMathematics,ByDr.RajivAshtikar,Dr.SantoshSadarandProf.VilasChopade:Payal Prakashan,Nagpur.

***Division of Marks for Practical**

Record preparation	05Marks
Practical	05Marks
Description	05Marks
Viva	05Marks

.

B. Com. I (A&F) (Sem-II)

Vertical –e (i) Ability Enhancement Courses

(AEC)English Subject code -403208

Subject Title- AEC English

Level	**Semester**	**Course Code**	**Course Name**	**Credits**	**Teaching Hours**	Exam. Duration	**Max. Marks**
4.5	**II**	403208	AEC English	**01**	30	1 Hours	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 System	Content	Teaching Hours
Unit 1 Prose	1) Indra Nooyi 2) SundarPichai 3) RamchandraRao and LaxmanKirloskar	**15**
Unit 2 Writing Skills	E- mail writing	**15**

References: Board of Editors (Orient BlackSwan 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	- Internal Assessment -10 Marks. - Unit Test related to above Two Units will be conducted where 10 Multiple Choice Questions will be asked.

*Cource Type: Demonstrative – Batch size -20

Note: AEC is English and MIL 25 marks

each.

B. Com. I (A&F) (Sem-II)

Vertical E: Ability Enhancement Course Marathi

Subject Code :403209

Subject Title: Communication Skill - II

Level	Semester	Courses Code	Courses Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	**403209**	Marathi	01	30	1 Hrs.	25

Courses Outcomes:

१. विद्यार्थ्◌ा◌ंना व्या◌िसाविक कौशल्◌ा◌ंचीओळखकरूनविलीजाईल.

२. विद्यार्थ्◌ा◌ंना भाषाआविव्यिसा◌ि◌ि◌ा◌ंच्यातीलपरस्परसांबांधसमजतील.

३. कौशल्◌ा◌ंमुळे उत्पा◌िनाचा◌िजाा सुधारू शकतो.

४. त्◌ा◌ंनाव्या◌िसाविकिस्तऐिजांचे महत्त्व समजेल.

५. कुशलमनुष्यबळविकवसत केले जाईल.

Unit System	Contents	Teaching Hours
Unit I	उद्योग व्यिसा◌ि◌ात जावहरातीचे महत्त्व – मोवहनी मोडक	15
Unit II	जावहरातीची माध्यमे - मोवहनी मोडक	15

References: विचारशोध भाग – 1 - राधि पब्लिकेशन्स, नागपुर प्रथमा◌िृत्ती - 2024

Model Questions	◌िरील ि◌ोन्ही घटका◌िर 01 ि◌ीघोत्तरी प्रश्न 07 गु◌ि◌ा◌ंकररता विचारला जाईल. ◌िरील ि◌ोन्ही घटका◌िर आधारीत 02 लघुत्तरी प्रश्न प्रत्◌ेकी चार म्हिजे एकू◌ि 08 गु◌ि◌ा◌ंकररता विचारले जातील. (◌िरील ि◌ोन्ही प्रश्नांना अ◌ा◌ंतगात पिाा◌ि राहतील
External – 15 Internal – 10	अ◌ा◌ंतगात मूल्मापन (Internal Marks) घटक चाचिी - 10 गु◌ि ◌िरील ि◌ोन्ही घटकाशी सांबांवधत घटकचाचिी ज्यात 10 गु◌ि◌ा◌ंचे 10 ि◌स्तुवनष्ठ बहुपिाा◌ि◌ी प्रश्न विचारले जातील

*Cource Type: Demonstrative – Batch size -20

*पेपर इांग्रजी 25 गु◌ि ि◌ इतर भाषा 25 गु◌ि असा एकवित 50 गु◌ि◌ा◌ंचा असेल

B. Com. I (A&F) (Sem-II)

Vertical E: Ability Enhancement Course Hindi

Subject Code : 403209

Subject Title: Hindi

Level	Semester	Courses Code	Courses Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	**403209**	Hindi	01	30	1Hrs.	25

Courses Outcomes

1. विद्यार्थीयो को व्याि सािविक कौशल से अिगत कराया जाएगा।
2. . विद्यार्थी भाषा और व्याि साय के बीच संबंध को समझेंगे
3. कौशल से उत्पाि न में गुि ि त्ता आ सकती है।
4. व्याि साय ि स्तिऐज के महत्व को समझेंगे
5. कुशल जन शक्ति तैयार की जाएगी.

Unit System	Contents	Teaching Hours
Unit I	**टिप्पण लेखन**	15
Unit II	एनीमेशन लेखन ि विस्तार - शुवब ि ि ावधच	15

Reference : ज्ञानदीपभाग–1(संपादक:- डॉ वनभा उपाध्याय डॉ.तीर्थथराज राय, डॉ.सुशांत ठोके)

राघि पब्लिकेशन, नागपूर, प्रर्थम अिृवि 2024

Model Questions	• उपरोक्त दोनों इकाईयो पर 01 दीघोि री प्रश्न 07 अंक का होगा। • उपरोक्त दोनों इकाईयो पर पर 02 लघु ि रीय प्रश्नो के वल ए4-4 अर्थाथत कुल 8अंक होंगे • (उपरोक्त दोनों प्रश्नो में आंवतरक विकल्प होंगे)
External – 15 Internal – 10 Total - 25	• आंवतरक मूल्ि ां कन (Internal Evaluation):-इकाई परीक्षा - 10 अंक • उपरोक्त दोनों इकाईयो से संबवधत इकाई परीक्षा में 10 अंको के 10 ि स्तुवनष्ट बहुविकल्पीय प्रश्न पूछे जायेंगे

CourceType : Demonstrative – Batch size -20

*AECका पेपर कुल 50 अंक का होगा अंग्रेजी 25 अंक ि अन्य भाषा 25 अंक अंक अि ि क होंगे ।

B. Com. I (A&F) (Sem-II)

VERTICAL E: ABILITY ENHANCEMENT COURSE

SUPPLIMENTORY ENGLISH SUBJECT CODE: 403209

SUBJECT TITLE: AEC SUPPLIMENTORY ENGLISH

LEVEL	SEMESTER	COURSE CODE	COURSE NAME	CREDITS	TEACHING HOURS	EXAM DURATION	MAXIMUM MARKS
4.5	II	403209	AEC SUPPLIMENTORY ENGLISH	01	30	1 HOUR	25

COURSE OUTCOMES:

1. The students will understand the work of successful personalities.
2. The students will think about business and its way
3. The students will develop the positive approach towards the humanity
4. Precise Writing will Help the Students to be precise in life.

UNIT SYSTEM	CONTENTS	TEACHING HOURS
UNIT I	• Ratan Tata – A Complete Biography • Dhirubhai Ambani – Corporate Guru • Rakesh Jhunjhunwala – The Big Bull of Dalal Street	15 HOURS
UNIT II	• Precise Writing	15 HOURS

REFFERENCES: Wikipedia.

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	- Internal Assessment – 10 Marks - Unit Test Related to Above 02 Units Will Be Conducted Where 10 Multiple Choice Questions Will Be Asked (10)

Course Type: Demonstrative- Batch Size- 20

Note: AEC in Supplementary English and Mil 25 Marks Each

B. Com. I (A&F) (Sem-II)

Sant Gadge Baba Amravti University Amravati Syllabus for B.Com. I as per NEP 2020

<u>Semester-II</u> Course Title: Value Education Courses (VEC)II Course Code: 125303

Leve l	Semester	Course Code	Course Name	Credi t	Teaching Hours	Exams Durati on n	Max Marks
4.5	II	125303	Value Education Courses (VEC) II	2	30	2Hrs	30

Course Objectives	1. 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 cyber space 6. To bring awareness about thee-governance and digital India initiatives 7. To build awareness on cyber safety and security		
Course Outcome	By the end of this course, students will be able to: 1. Inculcateacriticalthinkingonvariousdimensionsofenvironmentthrough knowledge, skill, critical thinking and problem solving 2. Analyse the causesandeffectsof'environmentaldegradation'and'resource depletion' 3. Analyse then ature of environmental challenges facing India 4. Relateenvironmentalissuestothelargercontextofsustainabledevelopment. 5. ManageICTandDigitalServicesindailylife 6. Developskillstocommunicateandcollaborateincyberspaceusing social platforms,teaching/learning tools 7. Realizeofimportanceofdigitaltechnology,digitalfinancialtools,e-commerce 8. Assessthesignificanceofsecurityandprivacyinthedigitalworld 9. Valuee-governanceandDigitalIndiainitiatives		
Unit System	**Contents**	**Workloa d d Allotted**	**Weightage of Marks Allotted**
Unit I	**Environment and Sustainable Development** i. Biodiversity: concept, levels, hotsspots and values ii. Environmentalissues: Local regional and global iii. Environmental treatise and legalisation	8 Hrs	8 Marks
	iv.Importanceof Indian Traditional knowledge on environment		
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 Hrs	7 Marks

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 payment system, Credit / debit card, e-wallets, internet banking, online payament and pos iv. Cyber Security: Threats, significance, challenges, precautions, safety measures and tools.	8Hrs	8Marks
Unit IV	**Emerging Technology and their application** i. Overview of cloud computing, ii. Virtual reality iii. Artificial Intelligence iv. Future of digital Technologies	7Hrs	7Marks

References:

1. DavidSutton."Cybersecurity:Apractitioner'sguide",BCSLearning& Development Limited, UK, 2017.
2. Down to Earth, published by CentreForScienceAndEnvironment.
3. ErachBharucha.2005.TextbookofEnvironmentalStudiesforundergraduate courses, University Grants Commission, New Delhi.
4. Gupta,P.K.2004.MethodsinEnvironmentalanalysis–water,soilandair.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

Internal Assessment: **Total20**

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. Atleast8MCQsshall before Internal Assessment
3. TheProjectshallbebasedonprescribedsyllabuswithminimum8-10pagesor3-5 minutes video uploaded on YouTube Suggestive Projects: Students will take up team activities/ projects exploring topics mentioned in the syllabus.

B. Com. I (A&F) Sem II

Subject Code: 403204

Vertical C-Generic Open Elective: Basic of Economics

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	403204	Basic of Economics	2	30	2 Hours	30

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 with its features and types.
4. Students will know the demand and supply mechanism.
5. Students will recognize the significance of economics in their daily lives.

Unit	Contents	No. ofPeriods
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	**Unit 2 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 wants	**8**
Unit III	**Unit 3 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	**Unit 4 Producer behaviour** 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**
Internal Assessment	1. **MCQ base Test 10 Marks** 2. **Assignment 10 Marks** **-------** **Total 20 Marks**	

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 Microeconomics Cengage Learning Publications.
5. Chaturvedi, D. D. & Mittal, A. Principles of Micro Economics, Kitab Mahal Publication, New Delhi.
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 (A&F) (Sem-II)

Vertical C:- GOEC:- Entrepreneurship Development

Subject Code : 403205

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
	II	403205	Entrepreneurship Development	2	30	2Hrs	30

Unit No.	Name of Topic	Details	Lect./Periods
1	Introduction	Entrepreneur- Definition – Role of Entrepreneurship in Economic Development, Factors motivating Entrepreneurships, Advantages of becoming Entrepreneur.	07
2	Creating and Starting the Venture	Sources of new Ideas, Methods of generating ideas, problem solving, product planning and development process	07
3	Financing & managing the new venture	Sources of capital, Record keeping, recruitment, motivating and leading teams, financial controls, Marketing and sales controls.	08
4.	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)	08

Books Recommended:-

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. - II (Accounting & Finance) (NEP) Semester-III

VERTICAL- A: Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	**III**	**403300**	**Accounting for Companies**	**2**	**30**	**2 Hrs.**	**50**

Course Outcomes:

On completion of the course 'Accounting for Companies', 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 Company 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 Company Act 2013	**7**

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

Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10
(Note: Continuous Assessment Tests 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 ц. ц स. (2018). िनगम लखाा□िक, पपापळापुर` अिा कािििपी पब्ललक` िि, िािागपुर
18. ि्क्ल. LIस. LIस . LIदा डॉ .ग¸™ा LIस .पी(2018). िनगमीय ल`खाा□िक ,साि5w rिव पब्ललक` िि , आगरा.
19. खा ड`लवाल LIस. सी., डॉ. ज`िि डी.सी. LIवा पाररख LIच. LIस.(2021). उच्चUर ल`खाा□िक, रम `ि ब¸क ड`पो,जयपु्र.

B.Com- II (Accounting & Finance) (NEP) Semester-III
VERTICAL- A: Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	**III**	**403301**	**Indian Financial Services**	**02**	**30**	**2 Hrs.**	**50**

Course outcomes:

1 To understand the structure & function of Indian finance System.

2 To provide an insight in to the various types of banks & Its function.

3 To understand Function of Commercial Banks

4 To understand Role of RBI in Indian Economy

Unit	Contents	Teaching Hours
Unit 1	**Indian Financial Market**: Meaning, Features, Kinds of Finance, Definition & Significances of Indian Finance Market Structure of Financial Market' Function of Indian Financial Market	**08**
Unit	**Indian Banks:** Brief History, Definition, & Nature of Banks , Classification of Indian Banks, Importance of Banking Services in India	**07**
Unit 3	**Commercial Banks:** Meaning & Definition of Commercial Banks Function of Commercial Banks, Role of Commercial Bank in India	**07**
Unit 4	**Reserve Bank of India** History, Definition & Importance of RBI, Functions of RBI, Credit Control Methods – Quantitative Method, Credit Control Methods – Qualitative Method	**08**

Total 50 Marks Division:
External Theory Exam (University level): 30 Marks
Internal Assessment (College Level) Marks: 20
Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10
(Note: Continuous Assessment Tests as per NEP scheme)

Reference Book:

1 Gupta S.B.: - Monitory Planning of India

2 . Khan M.Y: - Indian Financial System Theory & Practices.

3. K.B. Ingle: - Insurance & Banking

4. G.V. Kayande: - Fundamentals of Banking

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

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	**III**	**403302**	**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 other sources.
5. Various deductions that an individual can claim from his/her gross total income.

Unit	Contents	Teaching Hours
Unit I	1.1 History of Income Tax 1,2 Definitions of Assessment Year; Previous Year; Assesses; Person; Gross total income; Total Income. 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 II	2.1 Meaning of Salary 2.2 Allowances 2.3 Various Perquisites 2.4 Retirement benefits	**8**
Unit III	3.1 Deductions Permissible from Salary 3.2 Computation of various allowances, perquisites, retirement benefits, and Total Salary 3.3 Form No. 16 under the Income Tax Act Note- numerical problems on total salary.	**7**
Unit IV	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**

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20
Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10
(Note: Continuous Assessment Tests 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. आ य कUरत्व औ रDव5TR : डॉ. म`5रोत्रा अिा डॉ. गोयल, सािा5w r व नपिललक` िन , आ गार
6. आ य क-र १डॉ. सग्राम र घ्वािि. डॉ. िनUिीन ज स ,वडॉ. िविपीन ज स ब`, आ धार पिब्लक` िन्स, अ मावUिी

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

VERTICAL-A: IKS (Major Specific)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	**III**	**403303**	**History of Accounting & Commerce**	**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
Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10
(Note: Continuous Assessment Tests 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. चाा डक Lस्र.Lस्र.,डॉ. ग,™ा ज.डिी. (2025): 4दििी वािििज्य आिलखाा कन, श्री बालाजिी प्रकाािन, नागपू

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

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

VERTICAL: B (Minor)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	403304	Macro Economics-I	2	30	2 Hrs.	50

Course Outcomes:

1. Foundational Knowledge of Macro Economics.
2. Proficiency in National Income Accounting.
3. Understanding of Economic Theories.
4. Analysis of Consumption and Investment.
5. Application of Macro Economics Concepts.

Unit	Contents	Teaching Hours
Unit-I	**Introduction to Macro Economics:** 1.1 Meaning, scope, and importance of Macro Economics. 1.2 Difference between Micro Economics and Macro-Economic 1.3 Basic Macro-Economic concepts: GDP, GNP, NNP, National Income, Per Capita Income. 1.4. Difference between GDP, GNP and NNP	7
Unit- II	**National Income:** 2.1 Methods of Measuring National Income: Product, Income, and Expenditure Methods. 2.2 Real vs. Nominal GDP 2.3 GDP deflator and its significance 2.4 limitations of GDP as a measure of economic welfare	8
Unit-III	**Classical and Keynesian Economics:** 3.1 Classical Theory of Employment: Say's Law, Assumptions, and Criticisms 3.2 Keynesian Theory of Employment: Effective Demand, Consumption Function, and Multiplier 3.3 Aggregate Demand and Aggregate Supply 3.4 Keynesian vs. Classical Views on Unemployment and Inflation	7
Unit-IV	**Consumption and Investment:** 4.1 Consumption function: APC, MPC, and their relationship 4.2 Theories of Consumption: Absolute Income Hypothesis, Relative Income Hypothesis, Permanent Income Hypothesis, and Life Cycle Hypothesis 4.3 Investment Function: Types of Investment, Determinants of Investment and Marginal Efficiency of Capital 4.4 Concept of the Multiplier and its working	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10

(Note: Continuous Assessment Tests as per NEP scheme)

BOOKS RECOMMENDED:

1. Macroeconomics by N. Gregory Mankiw Publisher: Worth Publishers Latest Edition: 10th Edition (2020)

2. Macroeconomics: Theory and Policy by H.L. Ahuja Publisher: S. Chand Publishing Latest Edition: 2022 Edition
3. Principles of Macroeconomics by Karl E. Case, Ray C. Fair, and Sharon M. Oster Publisher: Pearson Latest Edition: 12th Edition (2017)

4. Indian Economy by Ramesh Singh Publisher: McGraw Hill Education Latest Edition: 12th Edition (2023)

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

VERTICAL- A: Minor

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	**III**	**403305**	**Business Accounting**	**2**	**30**	**2 Hrs.**	**50**

Course Outcomes:

After going through the subject Business Accounting, the student will be able to:

1. Understand the concept and significance of Bank Reconciliation Statement.

2. Identify the causes of differences between the cash book and pass book in bank reconciliation.

3. Develop the skills to prepare different types of Bank Reconciliation statements...

4. Acquire knowledge about branch accounts and their accounting procedures.

5. Gain knowledge about the preparation of final accounts of partnership account and reparation of final accounts for banking companies.

Unit	Contents	Teaching Hours
Unit I	**Reconciliation Bank Statement**: 1.1 Meaning, Importance and need, Cause of difference between cash book and pass book. 1.2 Procedure of preparation of Bank reconciliation 1.3 Preparation of all types of Bank Reconciliation statement.	**7**
Unit II	**Branch Accounts:** 2.1 Meaning, Importance, and types of branches, 2.2 Foreign branch departmental accounts allocation Expenses. 2.3 Practical problem.	**7**
Unit III	**Partnership final account: -** 3.1 Provision under Partnership Act 1932. 3.2 Gross profit & Net profit, P & L account, P & L account App. Account, 3.3 Partnership capital account, Adjustments, Balance Sheet with adjustments, 3.4 Practical problems.	**8**
Unit IV	**Final account of Banking Companies: -** 4.1 General Information as per section-8, Accounting system and principal accounting policies. 4.2 Books required, slip system of posting, Discounting & collecting bills, Rebate on bill discounted, 4.3 Acceptance & Endorsements, preparation of Annual accounts, P&L accounts, Balance sheet format & Items, 4.4 Practical problem.	**8**

Total 50 Marks Division:

External Theory Exam (University level) : 30 Marks

Internal Assessment (College Level) Marks: 20

Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10

(Note: Continuous Assessment Tests as per NEP scheme)

Reference Books:

1. Mukherjee, M. Hanif: Modern Accountancy; Tata McGraw Hill Publishing Co. Ltd.
2. P.C. Tulsian: Accountancy; Tata McGraw Hill Publishing Co. Ltd.
3. Monga, Gandhi, Kadu: Advanced Accounts; National Publishing House.
4. S. Chakravorti: Advanced Accounting.
5. Fundamentals of Accounting: R.L. Gupta & V.K. Gupta, Sultan chand & Sons.
6. Fundamentals of Accounting: T.P Ghosh, Sultanchand & Sons.

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

Vertical: D-Vocational Skills Course (VSC)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	**III**	**403309**	**Database Management Skill**	**2**	**60**	**2 Hrs.**	**50**

Learning 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.

Course Outline:

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 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.	15

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"

Division of Total 50 Marks as follows:

Theory paper: 30 Marks- College Level

Division of Marks for Practical

Record Preparation	5 Marks
Practical Performance	5 Marks
Viva-Voce	5 Marks
Description	5 Marks
Total	**20 Marks**

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**	**403310**	**English**	**01**	30	1 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 Internal assessment -10 marks. Unit test related to above two units will be conducted Where 10 multiple choice questions will be asked.

(Note: Continuous Assessment Tests as per NEP scheme)

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**	**403311**	**Supplementary 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 -10 marks. Unit test related to above two units will be conducted Where 10 multiple choice questions will be asked.

(Note: Continuous Assessment Tests 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	403311	Marathi संवाद कौशल्य -3	01	30	1 Hr.	25

Course Outcomes:

1. िवBाR्ाािााना सा्ािादकौिोि्ाची ओ ळ ख5ोहल
2. सा्ािादकौिो्ाचा प्रारिािाििाििापरिवBाRा उBोगकु्िसाTU्कV किUिील.
3. सा्ािादकौिो्ाामुळ उBोगकु्िसाTU्ििािढ5ोU 5 िवBाR्ाािााना समलल
4. िवBाR्ाािााची उBोगकु्िसा कौि्ााची मान व सUकब द'ल
5. सा्ािादकौिो्ा महUUनू उBोगकु्िसाच्िी ररा7 5ोहल

Unit	Contents	Teaching Hours
Unit I	१.िडिड7ल य्गाUिील नव बदल 3.िडिड7ल य्गाUिील स'rाषि कौिल्य 3.5Tिाडिस्कीलवर rारी सॉ4स्कस्का	**15**
Unit II	४.मागडिडक िािाििपिपिЦ ५.व्हर्ा्ड अ लरयडल/िी व ऑम7ल ररयडल/िी ६.िडिड7ल माक' डग: िािाड5रTU डवश्वTU कृाUिी	**15**

संदर्भग्रंथ:

िडिड7लय्गाU वावरUाना, ल.प्रम िकरलाल िािा4ाल,राघवपिस्कक िन नागपूर आवKिी 3० 3५

Model Questions	िािरील दो5िी घ7कािािर 01 दिघोिरी प्रश्न 07 ग्ािाचा अ सल. िािरील दो5िी घ7कािािर 02 ल घ्िरी प्रश्न कु्ािकिी चार म्हिज' Lकूि 08 ग्ािचा अ सिील. (िािरील दो5िी प्रश्नााना अUग U पराU5िील)
External – 15 Internal – 10 Total - 25	म5ाड कालयीन ™र अUगगU मूलूमापन (Internal Marks) घ7क चाचिििी - 10 ग्ाि िािरील दो5िी घ7कािििी स्ािघ7क चाचििी कु्ाU 10 ग्ाि 10 िा™वनष्ठ ब5पािािी प्रश्न िवचार ल जाUिील.

(Note: Continuous Assessment Tests as per NEP scheme)

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	403311	संवाद कौशल (Communication Skill)	01	30	1 Hr.	25

Course Outcomes:

1. वक्BारIा सवाद कौिल स` पररिवU 5 गा।

3. सवाद कौिल स` उB ग-Dवसाय मिं अक्व॒िि5 5 Uिि 5`, य5 वक्BारIा समझिंग।

साय जगU मिं U`जीस` प्रगवU 5 गिी।

Unit	Contents	Teaching Hours
Unit I	1. मीिवया सूिना साििक्षUT िकी अवrDिि5या`- ििािॉ. स`वा वसबाजवा 2. rािािU मिं मीिवया सूिना साििक्षUT ििाि,नौवUया`-अ`वकU स नी, म व5U स नी 3. rािािU मिं मीिवया सूिना साििक्षUT िकी आवश्यकUT- ििाििॉ. स`वा वसबाजवा, अजय वस	**15**
Unit II	दौिि मिं सावि5ि5क साििक्षUT का म5त्व- ििाििॉ. स`वा वसबाजवा 2. मीिवया सूिना साििक्षUT मिं 74 साििक्षUT का म5त्व- ििाििॉ. स¸ििि 5 वस5, ििाििॉ स`वा वस बाजवा म5त्व क समझना- ििाििॉ. स¸ििि 5 गौििव ज ििि	**15**

संदर्भ:

rािािU मिं िववज7ल मीिवया साििक्षUT- प्र . स`वा वसबाज वा, कल्पना प्रकािन, वदWिि

Model Questions	उिप ििद न हकाहय िप 01 दिीघोिKिी प्रश्न 7 अकं ा का ििा5`गा। (पयाििायक सार्ि) उिप ििद न हकाहय िप 02 लघुिKिी प्रश्न पयाििायक सार्ि पूछ` जा्यंगा, ज िप्र`क 4 अक`ा का 5 गा। (4x2=8)
External – 15 **Internal – 10** **Total - 25**	म5Tवक्Bालयीन ि™. मूल्यांकन (Internal) क`वल्यिपीक्षा - 15 अक`ा िकी 5 गिी। आ Uररक गिी। उिप ििद न हकाहय िप आ धारर U व™¸वनष्ठ प्रश्न Vप मिं हकाह िपीक्षा ली जा्यगिी।

(Note: Continuous Assessment Tests as per NEP scheme)

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

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

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	**III**	**403312**	**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.

B. Com.-II (Accounting & Finance) (NEP) Semester III Vertical C:

Generic/Open Elective: Principles of Company Law

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	**III**	**403306**	**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

Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10

(Note: Continuous Assessment Tests 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 नरकर, कृष्णा ठाकरे, सी. एस. काबळे, साई ज्योती पब्लिकेशन, नागपूर.
15. कंपनी कायदा, डॉ. आर. एल. नौलखा, रमेश बुक डेपो, जयपूर.
16. कंपनी कायदा, डॉ. राधेश्याम पी. चौधरी, प्रा. कुमार एस. कोटक, साई ज्योती पब्लिकेशन, नागपूर.

B.Com. II (Semester-III)(Accounting & Finance)

VERTICAL C: -Generic/Open Elective Courses (G/OEC) English

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	403307	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 Five Units, 2 Long Answer Questions will be asked for 07 Marks. (14) Based on the above Five Units, 4 Short Answer Questions will be asked-each for 04 Marks. (16)
Division of 50 Marks: External-30 Internal -20	College level Exam Internal Assessment : Unit Test related to above Two Units 10 Marks. Multiple Choice Questions 10 Marks.

(Note: Continuous Assessment Tests 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	403308	Business Marathi **व्यावसायिक मराठी**	02	30	2 Hrs.	50

Course Outcomes:

1. िवBार्◌्◌ाा◌ा◌ि◌ना िविवध िDसायाUि◌ील कौि◌ल्य िअगU 5◌ोUि◌ील.
2. िवBार्◌्◌ाा◌ा◌ि◌ना rाषा ि◌ा िDसायाUि◌ील सrधाचा उलगडा 5◌ोहल
3. कौि◌ल्याम्ळ` उत्पादनाU ग्ि◌िKT वनमााि◌ 5◌ोऊ िक` ल.
4. िDसायाUि◌ील द™ि◌Lा◌ा◌ा◌चा◌ च` म5त्त्व लक्षाU य`ह ल
5. क्ि◌ल म न्ष्यबळाचिी व नवमUि◌ी 5◌ोह ल

Unit	Contents	Teaching Hours
Unit I	१. DTव5Tररकिमाठिीचिी DT™ि◌ी िआि◌ सि◌ि◌ोधनाच्या नDT ि◌ि◌ि◌T - डॉ.जयश्री पाि◌7िक	**08**
Unit II	3.ग7चचाा -डॉ.क` Uकिी मोडक	**07**
Unit III	3.जाि◌ि◌5TU ल`खन - सि◌ि◌◌ा◌ि◌ि◌ीप िख`	**08**
Unit IV	४.माि◌5Uि◌ीपत्रक- प्रा. आ नाि◌ि◌ा का7ि◌ि◌ीिक	**07**

संदर्भ:

–उपयोवजU मराठिी, सपा डॉ. कUकिी मोडक, सि◌U◌ोष ि◌`ि◌ह, स्जाUT ि◌`ि◌ह, पhगधा प्रकाि◌न, प्ि◌` िआि◌Kि◌ि◌ी - 2012

Model Questions	िारील चार5ि◌ी घ7काि◌◌र आधारिU 02 दिघोKरी प्रश्न प्रw`किी साU म्हिज` Lकूि◌ 14 ग्ि◌ा कररUT िवचारल जाUि◌ील. ि◌ारील चार5ि◌ी घ7काि◌◌र आधारिU 04 ल घ्Kरी प्रश्न प्रw`किी चार म्हिज` Lकूि◌ 16 ग्ि◌ा क रUT िवचारल जाUि◌ील. (ि◌ारील दो5ि◌ी प्रश्नाना अUगUU प याय रा5Uि◌ील)
External – 30 **Internal – 20** **Total -- 50**	म5TिवBTलयीन ि◌™Tिव. अUगUU मूल्यमापन (Internal Marks) घ7क चाचिि◌ी - 20 ग्ि◌ि◌रील चार5ि◌ी घ7काि◌ि◌ी सrधाU घ7क चाचिि◌ी ज्याU 20 ग्ि◌10 ि◌ा™्वनष्ठ ब5प यााियी प्रश्न िवचारल जाUि◌ील.

(Note: Continuous Assessment Tests as per NEP scheme)

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	403308	Theory III DTवसाियक ियन्दी	02	30	2 Hrs.	50

Course Outcomes:

1. यक्BाŢा सवाद कौिलस ̀ पररियU िा ग।

3. कौिलस ̀ उत्पादन मिग,िवाKT यनमाािि ि ा सकगिी।

िमत्व ध्यान मिें आLााा।

5. क्ुिल मन्ुष्यबल का यनमाािि िा गा।

Unit	Contents	Teaching Hours
Unit I	1. डॉक्यूमन्ट्र ाििी िकी प7कर्ा्	**08**
Unit II	2. धािािावाियक िकी प7कर्ा्	**07**
Unit III	3. सवाद लखनिकी प्रियािा	**08**
Unit IV	4. सवाद लखनिकी यिवषUा□ँ	**07**

संदर्भग्रंथ:

प7कर्ा् िऔ सवाद ल ̀खन, डॉ. गौिािािीि□िक िाा ̀ ना, डॉ. यवप्ल क्मािा, श्री िन7ाज प्रकािन, यदWिी

Model Questions	उिप क्त िािािा ाहकािहा ि्प आ धरॢU 02 दीघोिKिी प्रश्न प्रw ̀िकी 7 अ्का ̀का **िािाा ̀ गा। (7x2=14)** उिप क्त िािािा ाहकािहा ि्प 04 लघ्ुिKिी प्रश्न िपाािाक सार्् पूछ ̀ जाLाग, ज प्रw ̀िकी 4 अ्का ̀का **िा** गा। (4x4=**16**) (उिपक्त दना प्रश्न ाक अUगाU िपाािािािा ̀ ाग।)
External – 30 **Internal – 20** **Total -- 50**	िमायक्BािलीनिTM **ि ा गिी।**

(Note: Continuous Assessment Tests as per NEP scheme)

B.Com. II (Accounting & Finance) (NEP) Semester-IV

VERTICAL-A: Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	IV	403400	Corporate Accounting	2	30	2Hrs.	50

Course Outcomes:

By 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:** 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

Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10

(Note: Continuous Assessment Tests as per NEP scheme)

Reference Books:

1. Shukla M.C., Grewal T.S. & Gupta S.C.(2019).*Advanced Accounts* Vol. II Sultan Chand & Sons
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 (Accounting & Finance) (NEP) Semester-IV

VERTICAL- A: Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	**IV**	**403401**	**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, and 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
Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10
(Note: Continuous Assessment Tests as per NEP schem

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 पर्रिक(2010).सर्ख्यिं कीय ववश्लेषण, ि िर् ेश बुक डेपो, जयपुि
15. र्ार्जन वर्य. ि ि. (2009). *Problems in Statistics*, वपंपळर्पुि े एंड कं. पब्लीशसम, नर्गपूि
16. प्रर्.कोलते एस. ए्.(2005). व्यर्वसर्वयक अकंगवणत, वपंपळर्पुि पब्लीशसम, नर्गपूि
17. डॉ दर्तर्ळिक र्ाधुि ी िणी घर्टे वसंधु (2017).सर्ख्यिं की िणी व्यवसर्वयक गवणत, सईज्योवत पब्लीशसम, नर्गपूि

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 (Accounting & Finance) (NEP) Semester-IV

VERTICLE- A: Major

Level	Semester	Cours e Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Mark s
5.0	**IV**	**403402**	**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. 3.3Computation of Income from other sources. 3.4 Deductions to be made from Gross Total Income (Individuals only)**:** 80C, 80CCD (1), 80CCD(1B), 80CCD, 80CCE, 80CCH, 80D, 80E, 80EE, 80EEA, 80EEB,80G,80GG,80TTA,80U.	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

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20
Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10
(Note: Continuous Assessment Tests 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

B.Com. II (Accounting & Finance) (NEP) Semester-IV

VERTICAL- A: (Major)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	403403	Forensic Accounting in India	2	60	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)

1. Harshad Mehta Scam(Scam at Stock Exchange 1992)
2. Telgi Stamp Scam(Stamp scam 1990s to 2003)
3. Punjab National Bank (PNB) Scam
4. Satyam Scandal (Byrraju Ramalinga Raju)
5. 2G Spectrum Scam(ICT)
6. Coal Block Allocation Scam
7. Vyapam Scam(State of Madhya Pradesh)
8. Vijay Malya(Kingfisher Airlines and Loan Defaults)
9. Sahara India Pariwar group (Sahara Scam)
10. Jatin Mehta (Winsome Diamond Scam)
11. Ketan Parekh (Stock market manipulation scams)
12. Saradha Scam(Ponzi Scam)

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. , डॉ. गुप्ता जे. डी. (2025): भारतीय कार्पोरेट गुन्हे आणि 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%2 0Accounting%20and%20Auditing.pdf
4. https://books.google.co.in/books?id=QgDOTooOKMQC&printsec=frontcover&dq=forensic+acco unting&hl=en&newbks=1&newbks_redir=0&sa=X&ved=2ahUKEwjT77P79JqLAxURSGwGHb_sHlg QuwV6BAgGEAY#v=onepage&q=forensic%20accounting&f=false
5. https://books.google.co.in/books?id=iFj3c7ojTZgC&printsec=frontcover&dq=forensic+accountin g&hl=en&newbks=1&newbks_redir=0&sa=X&ved=2ahUKEwjT77P79JqLAxURSGwGHb_sHlgQ6A F6BAgIEAM#v=onepage&q=forensic%20accounting&f=false
6. https://books.google.co.in/books?id=iRlcCwAAQBAJ&printsec=frontcover&dq=forensic+account ing&hl=en&newbks=1&newbks_redir=0&sa=X&ved=2ahUKEwjT77P79JqLAxURSGwGHb_sHlgQ6 AF6BAgMEAM#v=onepage&q=forensic%20accounting&f=false
7. https://books.google.co.in/books?id=iED8V_Vqj5gC&printsec=frontcover&dq=forensic+accounti ng&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 (Accounting & Finance) (NEP) Semester-IV
Vertical B- Minor

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	IV	403404	Financial Management	2	30	2 Hrs.	50

Course outcomes:

1. To understand various sources of finance for raising capital/funds required for the business.
2. To understand the proportion of borrowed capital and owned capital, considering their cost of capital.
3. To understand the working capital management in an organization.
4. To understand the various factors of capital leverages
5. To understand the different model of calculation of value of shares.

Unit	Contents	Teaching hours
Unit I	**Sources of Finance** 1.1 Finance and Financial Management, Meaning, Scope, Limitations. 1.2 Long Term Sources of Finance: Owned Funds & Borrowed Funds: Equity Shares, Preference Shares, Debentures, 1.3 Short Term Sources of Finance: Bank Overdraft, Cash Credit, Bills Discounting,	08
Unit II	**Working Capital Management** 2.1 Working Capital: Concept and Importance. 2.2 Working Capital Requirement-Assessment & Estimation 2.3 Du-Point Analysis	07
Unit III	**Cost of Capital and Leverages** 3.1 Meaning, Importance, Factors affecting cost of capital 3.2 Weighted Average cost of Capital. 3.3 Meaning, concept and importance of Leverages;	07
Unit IV	**Dividend Policy** 4.1 Meaning of Dividend, Types of Dividend. 4.2 Factors affecting Dividend Policy of a company. 4.3 Walter’s Model and Gordon’s Model.	08

Total 50 Marks Division:

External Theory Exam (University level): 30 Marks

Internal Assessment Marks: 20

Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10

(Note: Continuous Assessment Tests as per NEP scheme)

Books Recommended:

1. Capital Market in India, F. Gordon & K. Natarajan, Himalaya Publishing house.
2. Financial Management (Fifth Edition), M.Y. Khan &P.K.Jain, Tata Mcgraw Hill.
3. Financial Management Dr. Ashish Mohata, Rohit Akolkar& Anita Vishwakarma, Apex Publication.
4. Financial Management (11 Edition), Prasanna Chandra, The Mcgraw Hill

B. Com. II (Accounting & Finance) (NEP) Semester-IV
Vertical B (Minor)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	IV	403405	Macro Economics-II	2	30	2Hrs.	50

Course Outcomes:

The learning outcomes of this course are as follows:

1. Understanding of Monetary and Fiscal Policies.
2. Analysis of Inflation and Unemployment.
3. Knowledge of Money and Banking Systems.
4. Insight into International Trade and Balance of Payments.
5. Application of Macroeconomic Theories to Global Issues.

Unit	Contents	Teaching Hours.
Unit-I	**Money and Banking:** 1.1 Functions of Money and its Evolution. 1.2 Demand for Money: Quantity Theory of Money (Fisher and Cambridge Versions). 1.3 Keynesian Theory of Demand for Money: Transaction, Precautionary, and Speculative Motives. 1.4. Money Supply: Measures of Money Supply (M1, M2, M3, M4).	7
Unit- II	**Inflation and Unemployment:** 2.1 Meaning, Types, and Causes of Inflation. 2.2 Phillips Curve: Relationship between Inflation and Unemployment. 2.3 Measures to control Inflation. 2.4 Types of Unemployment: Frictional, Structural, Cyclical, and Seasonal.	8
Unit-III	**Fiscal and Monetary Policy:** 3.1 Objectives and Tools of Fiscal Policy: Taxation, Public Expenditure, and Public Debt. 3.2 Objectives and Tools of Monetary Policy: Open Market Operations, CRR, SLR, Repo Rate, and Reverse Repo Rate. 3.3 Role of Fiscal and Monetary Policies in stabilizing the economy. 3.4 Limitations of Fiscal and Monetary Policies.	7
Unit-IV	**International Trade and Balance of Payments:** 4.1 Theories of International Trade: Absolute and Comparative Advantage. 4.2 Balance of Payments: Current Account, Capital Account, and Financial Account. 4.3 Exchange Rate Systems: Fixed and Floating exchange rates. 4.4 Role of IMF and World Bank in Global Economic Stability.	8

Total 50 Marks Division:

External Theory Exam (University level): 30 Marks

Internal Assessment Marks: 20

Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks

BOOKS RECOMMENDED:

1. Macro Economics by N. Gregory Mankiw Publisher: Worth Publishers Latest Edition: 10th Edition (2020)

2. Macro Economics: Theory and Policy by H.L. Ahuja Publisher: S. Chand Publishing Latest Edition: 2022 Edition

3. Principles of Macro Economics by Karl E. Case, Ray C. Fair, and Sharon M. Oster Publisher: Pearson Latest Edition: 12th Edition (2017)

4. Indian Economy by Ramesh Singh Publisher: McGraw Hill Education Latest Edition: 12th Edition (2023) Macro Economics by Paul Krugman and Robin Wells Publisher: Worth Publishers Latest Edition: 5th Edition (2018)

5. सर्िि अर्ाशमस्त्र (Samasti Arthashastra) by H.L. Ahuja Publisher: S. Chand Publishing Latest Edition: 2022 Edition

6. भमितीय अर्ाव्यवस्र्म (Bhartiya Arthvyavastha) by Ramesh Singh Publisher: McGraw Hill Education (Hindi Edition)Latest Edition: 12th Edition (2023)

7. अर्ाशमस्त्र की रूपिखम (Arthashastraki Rooprekha) by S.K. Mishra Publisher: Sahitya Bhawan Publications Latest Edition: 2021 Edition

B. Com. II (Accounting & Finance) (NEP) Semester-IV

Vertical D- Vocational Skill Course (VSC) Practical

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	**IV**	**403409**	**Spreadsheet Skill**	**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.

The detailed syllabus of the Spreadsheet Skill Course is given below in the table below.

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.

Division of Total 50 Marks as follows:

* **Theory paper College Level: 30 Marks**

Division of Marks for Practical

Record Preparation	5 Marks
Practical Performance	5 Marks
Viva-Voce	5 Marks
Description	5 Marks
Practical Total	**20 Marks**

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., Sainath prakashan, Nagpur.

OER:

1. Microsoft Office Excel 2007 Free Text Book at BOOKBOON.COM
2. https://edu.gcfglobal.org/en/excel2016/
3.
4. 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	403410	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 -10 marks. Unit test related to above two units will be conducted Where 10 multiple choice questions will be asked.

(Note: Continuous Assessment Tests 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**	**403411**	**Marathi**	**1**	**30**	**1Hr.**	**25**

Course Outcomes:

1. िवद्यमर्ि म म ंनम संि मदकौशल्यमची ओळख र्ोईल.
2. संि मदकौशल्यमचम प्रभमि ी ि मपि िवद्यमर्ी उद्योग न्सव्यसमयमत करू शकतील.
3. संि मदकौशल्यमर्ुळे उद्योग न्सव्यसमयमत ि म ढर्ोते र्ो िवद्यमर्ि म म ंनम सर्जेल.
4. िवद्यमर्ि म म ंची उद्योग न्सव्यसमय किण्यमची र्मनवसकतम बदलेल.
5. संि मदकौशल्यमच्यम र्मध्यर्मतून उद्योग न्सव्यसमयमची भिभिमट र्ोईल.

Unit	Contents	Teaching Hours.
Unit I	१.फ्री लमन्सिंग िणि णगगइकॉनोिणक्स २.िइंटिनेट ऑफ ण ि ंग्ज ३.िटटणफिणयल िइंटेणलजस -I	**15**
Unit II	४.िटटणफिणयल िइंटेणलजस - II ५.डेटम ि मयणिनंग : सोन्यमसमिखम अिनोल डेटम ६.िोबोट्स िणि कॉबोटस	**15**

References- णडणजटलयुगमत वमवितमि ंनम, ले. प्रेि ि ि ंकिलमल जैस्वमल, िमघव पन्ि केि न नमगपूि िवृत्ती
२०२५.

Model Questions	ि िील दोन्ही घटकमि ि 01 दीघोत्ति प्रश्न 07 गुणमंचम असेल. ि िील दोन्ही घटकमंि ि 02 लघुत्ति प्रश्न प्रत्येकी चमि म्हणजे एकूण 08 गुणमंचे असतील. (ि िील दोन्ही प्रश्नमंनम अंतगगत पयमगयमर्मर्तील)
External – 15 **Internal – 10** **Total - 25**	**महाविद्यालयीन स्तर** अंतगगत र्ूल्यर्मपन (Internal Marks) घटक चमचणी - 10 गुण ि िील दोन्ही घटकमशी संबंिवत घटकचमचणी ज्यमत 10 गुणमंचे 10 ि स्तुवनष्ठ बहुपयमगयी प्रश्न (MCQ) िवचमिले जमतील.

(Note: Continuous Assessment Tests 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	403411	Hindi संि ाद कौशल-4	1	30	1 Hr.	25

Course Outcomes:

1. ववद्यमर्ाी संवमद कौशल से पररिवत र्ाोंगे।
2. संवमद कौशल क म प्रभमवी प्रयोग ववद्यमर्ाी उद्योग-व्यवसमय के व ल िकेंगे।
3. संवमद कौशल से उद्योग-व्यवसमय र्ािें अवभवृिव र्ाोती र्ाै, य र्वववद्यमर्ाी सर्झेंगे।
4. संवमद कौशल के कमि ण उद्योग व्यवसमय के क्षेत्र र्ािें ववद्यमववर्ायों की र्मनवसकतम बदलेगी।
5. संवमद कौशल केकमि ण व्यवसमय ज ग तर्ािें तेजी से प्रगवत र्ाोगी।

Unit	Contents	Teaching Hours
Unit I	1. फिटेसी गेम्स केव ल एर्ाीिवयम िसूनम समिक्षतम की िवश्यकतम- ि ॉ. सेवम वसंर् ब म ज व कुलदीप वसंर् 2. कृवत्रर् बुििर्त्तम- वशक्षम की अंतिदािव- ि ॉ. अ व नकुलर्मि 3. र्ाीिवयम िसूनम समिक्षतम िि बढ़तम उपभोक्तमवमद- ि ॉ. प्रभमत	**15**
Unit II	4. बैंवकंग क्षेत्र र्ािें र्ाीिवयम िसूनम समिक्षतम क र्ल्त्व- ि ॉ. धनप्रीत कौि 5. ववज्ञमपन समिक्षतम की िवश्यकतम िि र्ल्त्व- ि ॉ. सेवम वसंर् ब म ज, वंकत सोनी 6. भमि त र्ािें ग्रमर्ाीण ज न तम र्ािें र्ाीिवयम िसूनम समिक्षतम की िवश्यकतम िि र्ल्त्व - ि ॉ. कृष्ण कुर्मि , ि ॉ. सेवम वसंर् ब म ज व म	**15**

िंर्:- भमि त र्ािें िववजटल र्ाीिवयम समिक्षतम- प्रो. सेवम वसंर् ब म ज, कल्पनम प्रकमशन, वदल्ली

Model Questions	उिपोक्त दोनों इकमइयों िपि 01 दीर्घोत्तिी प्रश्न 7 अंकों क म र्ाोगम। (पयमि य के समर्ा) उिपोक्त दोनों इकमइयों िपि 02 लघुोत्तिी प्रश्न पयमि य के समर्ा पछू जमएंगे, जो प्रत्येक 4 अंकों क म र्ाोगम। (4x2=**8**)
External – 15 Internal – 10	र्ामववद्यमलयीन न्सस्त िंतरिक र्ल्ूयमंकन (**Internal Marks**) केव ल एइ क मर्ाीिपीक्षम - 10 अंकों की र्ाोगी। उिपोक्त दोनों इकमइयों िपि िधमरित वस्तुवनष्ठ प्रश्न के रूप र्ािें इ क मर्ाीिपीक्षम ली जमएगी।

(Note: Continuous Assessment Tests 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**	**403411**	**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 -10 marks. Unit test related to above two units will be conducted Where 10 multiple choice questions will be asked.

(Note: Continuous Assessment Tests as per NEP scheme)

***Batch Size- 2**

B.Com. - II (Accounting & Finance) (NEP) Semester-IV
VERTICAL- F: Field Project/ Community Engagement Project (FP) (Practical)
Corresponding to Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	**IV**	**403412**	**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, 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.-II (Accounting & Finance) (NEP) Semester IV Vertical –C:

Generic/Open Elective Course (G/OEC)

Level	Sem	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	**IV**	**403406**	**Consumer Protection Act**	**02**	**30**	**2 Hrs.**	**50**

Learning 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 analyses 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: 2.3 District Consumer Disputes Redressal Forum (DCDRF), State Consumer Disputes Redressal Commission (SCDRC) , National Consumer Disputes Redressal Commission (NCDRC) 2.4 Consumer Protection Councils : Central Consumer Protection Council, State Consumer ProtectionCouncils. 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) 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 Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10

(Note: Continuous Assessment Tests 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) अपकृतीचम क म य द म्बा ग्रमर्क सं िक्षण अिधिधयर् 2019, **लेखक**: िधलेश धिवमयक म्हमत्रे, ध श व पन्सब्लकेि श, र्ु ंबई
12) ग्रमर्क सं िक्षण (ि वीि) अिधिधयर् 2019, **लेखक**: अ‍ॅड. स ुि ीि जे. धबजे, समई ब ुक्स / अ ध ज त्प्रकमिश, कोल्हमपूि

B.Com II (NEP) Semester - IV
Vertical –C Generic/Open Elective Courses (G/OEC) English

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam. Duration	Max. Marks
5.0	**III**	**403407**	**English**	**02**	**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 Five Units, 2 Long Answer Questions will Be asked for 07 Marks. (14) Based on the above Five Units, 4 Short Answer Questions will be asked-each for 04 Marks. (16)
Division of 50 Marks: External-30 Internal -20	College level Exam Internal Assessment : Unit Test related to above Two Units 10 Marks. Multiple Choice Questions 10 Marks.

(Note: Continuous Assessment Tests 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**	**403408**	**व्याािसावयक मराठी (Business Marathi)**	**02**	**30**	**2 Hrs.**	**50**

Course Outcomes:

1. यवद्यमर्ाा म म ांनम यवयवधव्यवसमि मतील कौशल्य अवगतर्ोतील.
2. यवद्यमर्ाा म म ांनम भ म ष म्म व्यवसमि मतील संबंधमचम उ ल ग ड म्ोईल.
3. कौशल्यमर्ुळे उत्पमदनमत गुणवत्तम यनर्ममण र्ोऊ शकेल.
4. व्यवसमि मतील दस्तऐवजमंचे र्त्त्व लक्षमत ि ेईल.
5. कुशल र्नुष्यबळमची यनयर्मती र्ोईल.

Unit	Contents	Teaching Hours
Unit I	१. लेखन िविषयक वनयर्- डॉ र्ृणमवलनी शर्मे	8
Unit II	२. र्ुािवत शोधन - प्रम सुजमतम शेणई,डॉ केतकी र्ोडक	7
Unit III	३. ग्रंर् पीक्षण - प्रम. सुजमतम शेणई	8
Unit IV	४. पिंिभमषम - प्रम. िम.ग.जमिध	7

संदभभ: उिपोयजत र्िमठी, संपमदक– डॉ. केतकी र्ोडक, संतोष शेणई, सुजमतम शेणई, पद्मगंधम प्रकमशन, पुणे िवृत्ती 2012

Model Questions	विील चमिर्ी घटकमवि िधमीत 02 दीघोत्ती प्रश्न प्रत्येकी स म त म्हणजे एकूण 14 गुणमंकिितम यवचमिले जमतील. विील चमिर्ी घटकमवि िधमीत 04 लघुत्ती प्रश्न प्रत्येकी चमि म्हणजे एकूण 16 गुणमंकिितम यवचमिले जमतील. (विील दोन्ही प्रश्नमंनम अंतगमत िपमिम िमर्तील)
External – 30 Internal – 20	िवद्यमपीठ स्ति अंतगमत र्ूल्यर्मपन (Internal Marks) घटक चमचणी - 20 गुण. विील चमिर्ी घटकमशी संबंयधत घटकचमचणी ज्यमत 20 गुणमंचे 10 वस्तुयनष्ठ बहुिपमिम ी प्रश्न यवचमिले जमतील.
Total -- 50	

(Note: Continuous Assessment Tests 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**	**403408**	**व्याि सावयक वयन्दी (Business Hindi)**	**02**	**30**	**2 Hrs.**	**50**

Course Outcomes:

1. यवद्यमर्ाी संवमद कौशल से परिियित ि ंगे।
2. यवद्यमर्ाी भ म ष म्र व्यवसमि ेक संबंध क सझ सकिं गे।
3. कौशल से उत्पमदन र्िं गुणवत्तम यनर्मिमण ि सकेगी।
4. व्यवसमि ेक दस्तमवेज क मित्र्व ध्यमन र्िं िएगम।
5. कुशल र्नुष्यबल क म यनर्मिमण ि गम।

Unit	Contents	Teaching Hours
Unit I	1. डॉक्यूर्ेन्ट्र ी की पटकमी	**8**
Unit II	2. धमि मवमियक की पटकमी	**7**
Unit III	3. संवमद लेखन की प्रियि म	**8**
Unit IV	4. संवमद लेखन की यवशेषतमएँ	**7**

संदभम : पटकर्मा ि ि संवमद लेखन, डॉ. गौि ीशंिक ि ैणम, डॉ. यवपुल कुर्मि , श्री निटमज प्रकमशन, यदल्ली

Model Questions	उिप क्त ि मि इकमिइ ि प ि धमरित 02 दीघोत्तिी प्रश्न प्रत्येकी 7 अंक क मि ि ेगम। (7x2=**14**) उिप क्त ि मि इकमिइ ि प 04 लघुत्तिी प्रश्न िपममि ेक समर्ा पूछे जमएंगे, ज प्रत्येकी 4 अंक कम ि गम। (4x4=**16**) (उिप क्त द न प्रश्न क अंतगमत िपममि ि ि ंगे।)
External – 30 Internal – 20 Total – 50	यवद्यमपीठ ्सस्त ििंतरिक र्ूल् म ंकन (**Internal Marks**)केयलए इकमई िपीक्षम- 20 अंक की ि गी। उिप क्त ि मि इकमिइ ि प ि धमरित वस्तुयनष्ठ प्रश्नेक रूप र्िं इक मई िपीक्षम ली जमएगी।

(Note: Continuous Assessment Tests as per NEP scheme)

B.Com. (A&F) - III (NEP) (Semester-V)

VERTICAL- A: Major (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5	V	403500	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	8`

	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 3.6	
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
Total Internal Assessment Marks:20
Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10
(Note: Continuous Assessment Tests as per NEP scheme)

Reference Books:

1. Dr.Agrawal M.L. (2024) Cost Accounting, SahityaBhavan 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.,DuttaSubir&SahaAshitBaran: 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

B.Com. (A&F) - III (NEP) (Semester-V)

VERTICAL- A: Major (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5	**V**	**403501**	**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. OfPeriods
Unit I	**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 II	**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 III	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 IV	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
Total Internal Assessment Marks:20
Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10
(Note: Continuous Assessment Tests as per NEP scheme

Reference Books:

1. R. K. SawalikarDr. 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, SahityaBhawan Publications, Agra
5. JawaharLal: 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.

B.Com.(A&F)- III (NEP) (Semester-V)

VERTICAL- A: Major (Accounting & Finance)

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5	**V**	**403502**	**Financial Institutions In India**	**2**	**30**	**2 Hrs**	**30**

Course Outcomes:
The Learning Outcomes Of This Course Are As Follows:

1. Understand the concept, importance, structure of financial institutions and assess the role in economic development.
2. Explain the functions of commercial bank,analyze the contribution of development banks to the economy and understand the regulatory role of RBI
3. Differentiate between banking and non-banking financial institutions, understand the role of insurance and mutual funds and the significance of microfinance in financial inclusion.
4. Understand the regulatory environment of financial institutions, evaluate the impact of technology on financial services and analyze recent developments and challenges in the Indian financial sector.

Unit	Contents	No. of periods
Unit-I	**Introduction To Financial Institutions In India:** 1.1 Meaning, nature and functions of financial institutions 1.2 Classification and structure of financial institutions 1.3 Role of financial institutions in economic development 1.4 Financial sector reforms in India	7
Unit- II	**Banking Financial Institutions:** 2.1 Role Of Banking Financial Institutions In The Development Of Economy 2.2 Public Sector, Private Sector And Foreign Banks 2.3 Development Financial Institutions: SIDBI And Exim Bank 2.4 NABARD : Objectives And Functions	8
Unit-III	**Non-Banking Financial Institutions:** 3.1 Meaning And Features Of NBFCS 3.2 Insurance Institutions In India 3.3 Mutual Funds: Concept And Types 3.4 Microfinance Institutions And Self-Help Groups (SHGS)	7
Unit-IV	**Regulation And Emerging Trends In Financial Institutions:** 4.1 Regulatory Framework Of Financial Institutions 4.2 Role Of RBI,SEBI And IRDAI 4.3 Digital Banking And FINTECH 4.4 Recent Trends And Challenges In Indian Financial Institutions	8

TOTAL 50 MARKS DIVISION:
External Theory Exam (University Level): Marks: 30
Total Internal Assessment Marks 20:Multiple Choice Question Test Marks 10 (1 Mark Each MCQ) And Assignment Marks 10
(note: continuous assessment tests as per nep scheme)

Reference Books:

1. Indian Economy by Ramesh Singh Publisher: McGraw Hill Education Latest Edition:
2. M. Y. Khan – Indian Financial System.
3. L. M. Bhole&JitendraMahakud – Financial Institutions and Markets.
4. Bharati V. Pathak – Indian Financial System.
5. RBI Publications and Annual Reports.
6. SEBI and IRDAI Reports.**Hindi Books**
7. भारतीयअर्थव्यवस्ा (BhartiyaArthvyavastha) by Ramesh Singh Publisher: McGraw Hill Education (HindiEdition)
8. Latest Edition: 12th Edition (2023)

B.Com.(A&F)- III (NEP) (Semester-V)
VERTICAL- A: Major (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5	V	403503	E-Commerce - I	2	30	2Hrs	50

Course Outcomes:

The Learning Outcomes Of This Course Are As Follows:

1. Understand the basic concepts, features, benefits and limitations of E-commerce.
2. Analyse the growth, present status and future prospects of E-commerce in India.
3. Explain different models of E-commerce such as B2C, C2B and C2C along with online shopping and E-auction procedures.
4. Understand the concept of B2B E-commerce, key technologies and different types of online marketplaces.

Unit	Contents	No. of periods
Unit I	1. Meaning and features of E-commerce 2. Essential components of E-commerce 3. Operational scheme of E-commerce 4. Benefits and limitations of E-commerce	7
Unit II	1. History and growth of internet in India 2. Current scenario of E-commerce in India 3. Government FDI policy regarding E-commerce 4. Future prospects of E-commerce in India	8
Unit III	1. Concept of B2C E-commerce 2. Concept of C2B and C2C E-commerce 3. Consumer shopping procedure on internet 4. E-auction procedure and benefits	7
Unit IV	1. Meaning and characteristics of B2B E-commerce 2. Key technologies for B2B E-commerce 3. Supplier-oriented marketplace 4. Buyer-oriented and intermediary-oriented marketplace	8

Total 50Marks Division:

External Theory Exam(Universitylevel):30Marks

Internal Assessment (College Level) Marks: 20

MultipleChoiceQuestionTestmarks10(1markeachMCQ)andAssignmentmarks10

(Note:ContinuousAssessmentTestsasperNEPscheme)

References Book

- AgrawalaKamlesh N. and AgrawalDeeksha – Bridge to Online Storefront, Macmillan India.
- Business on the Net: Introduction to E-Commerce, Macmillan India.
- Frontiers of Electronic Commerce – Ravi Kalakota and Andrew B. Whinston.

Electronic Commerce: A Managerial Perspective – Turban E.

B.Com.(A&F)- III (NEP) (Semester-V)

VERTICAL- A: Major (Elective) (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5	**V**	**403504**	**Green Accounting**	**2**	**30**	**2**	**50**

Course Outcomes:

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

1. Compare the Conventional Accounting System with Environmental Accounting.
2. Describe environmental cost and benefits.
3. Analyze Corporate Environmental Accounting.
4. Evaluate the impact of Corporate Activities at National and Global Level.

Unit	Contents	No. of Periods
Unit I	**Conventional Accounting and Shift in Paradigm:** Traditional Framework of Accounting, Limitation with Traditional Framework of Accounting, Shift in Paradigm, Increase awareness of Environmental issues, Rational and importance of environmental Accounting in sustainable development.	8
Unit II	**Environmental Cost:** Different of Environmental Costs, Components of Environmental Cost, Externalities and cost of Externalities, True Cost and Hidden Cost and Life Cycle Assessment, Role of Environmental Cost, Environmental Cost-benefits analysis, Energy and Environmental Differentiated Accounting.	7
Unit III	**Corporate Environmental Accounting:** Concept and meaning of Corporate Environmental Accounting, Environmental Accounting Method, Environmental Management Accounting and Environmental Audit, Carbon Accounting, Environmental Performance Indicator.	8`
Unit IV	**National and Global Environmental Accounting:** National Environmental Accounting, Green Accounts and Green GDP, Greenhouse Gas Emission, Global Environmental Accounting, Sustainable Economic Development, Environmental Cost and Benefits.	7

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30
Total Internal Assessment Marks: 20
Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10

(Note: Continuous Assessment Tests as per nep scheme)

Reference Books:

1. Trivedi V and Shrivastav, Environmental and social concern. Delhi, Concept Publishing.
2. Robbins, P. Hintz & Moore S.A. (2002), Environment and society: a critical introduction.
3. Porchelvi (2020). Environmental reporting and company characteristics: a study of Indian company.

B.Com.(A&F)- III (NEP) (Semester-V)

VERTICAL- A: Major (Elective) (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5	**V**	**403505**	**Consumer Protection Act 2019**	**2**	**30**	**2**	**50**

Course Outcomes:

After successful completion of this course, the student will be able to:

1. Understand the basic concepts, need, objectives, features and significance of the Consumer Protection Act, 2019.
2. Explain the rights of consumers and the role, functions and powers of Consumer Protection Councils.
3. Describe the consumer dispute redressal mechanism and the structure of the District, State and National Consumer Disputes Redressal Commissions.
4. Analyse the provisions related to consumer protection in the digital era, product liability, offences and penalties under the Consumer Protection Act, 2019.

Unit	Contents	No. of Periods
Unit I	**Introduction Consumer Protection Act, 2019** Consumer: Meaning and Definition Need and Objectives of the Act Features of the Consumer Protection Act, 2019 Difference between the Consumer Protection Act, 1986 and the Consumer Protection Act, 2019	8
Unit II	**Consumer Rights and Consumer Protection Councils** Rights of Consumers Consumer Protection Councils Central Consumer Protection Council State Consumer Protection Council Functions and Powers of Consumer Protection Councils	7
Unit III	**Consumer Dispute Redressal Mechanism** Consumer Dispute Redressal Mechanism District Consumer Disputes Redressal Commission (DCDRC) State Consumer Disputes Redressal Commission (SCDRC) National Consumer Disputes Redressal Commission (NCDRC)	8`

Unit IV	**Consumer Protection in the Digital Era** Unfair Trade Practices E-Commerce and Consumer Protection Central Consumer Protection Authority (CCPA): Powers and Functions Product Liability Offences and Penalties under the Consumer Protection Act, 2019	7

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

Total Internal Assessment Marks: 20
Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10

(Note: Continuous Assessment Tests as per nep scheme)

References

1. Agrawala, Kamlesh N., &Agrawal, Deeksha. *Bridge to Online Storefront*. Macmillan India.
2. Turban, Efraim, King, David, Lee, Jae, &Viehland, Dennis. *Electronic Commerce: A Managerial Perspective*. Pearson Education.
3. Kalakota, Ravi, &Whinston, Andrew B. *Frontiers of Electronic Commerce*. Pearson Education.
4. Kapoor, N. D., &Abbi, Rajni. *Business Law*. Sultan Chand & Sons.
5. Shukla, M. C. *Mercantile Law*. S. Chand Publishing.
6. Singh, Avtar. *Consumer Protection Act, 2019*. Eastern Book Company.
7. Agarwal, V. K. *Consumer Protection Law and Practice*. Bharat Law House.
8. Reddy, G. B. *Law of Consumer Protection*. Gogia Law Agency.
9. *The Consumer Protection Act, 2019 (Bare Act)*. Universal Law Publishing Co. Ltd.
10. Ministry of Consumer Affairs, Food and Public Distribution, Government of India. *The Consumer Protection Act, 2019*.

B.Com.(A&F)- III (NEP) (Semester-V)
VERTICAL- A: Major (Elective) (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5	**V**	**403506**	**Accounting Standards**	**2**	**30**	**2**	**50**

Course Outcomes

After successful completion of this course, the student will be able to:

1. Understand the concept, objectives, need, importance, benefits, limitations, and standard-setting process of Accounting Standards in India, including the role of the Institute of Chartered Accountants of India (ICAI).
2. Explain the Framework for Preparation and Presentation of Financial Statements, including the objectives, qualitative characteristics, underlying assumptions, elements of financial statements, and concepts of recognition, measurement, and capital maintenance.
3. Analyze the scope, applicability, classification of enterprises, compliance requirements, exemptions, and practical application of Accounting Standards for different types of business entities.
4. Apply Accounting Standard (AS) 1 relating to the disclosure of accounting policies, fundamental accounting assumptions, selection of accounting policies, and changes in accounting policies while preparing and presenting financial statements.

Unit	Contents	No. of periods
Unit-I	**Introduction to Accounting Standards** • Meaning and objectives of Accounting Standards • Need and importance of Accounting Standards • Benefits and limitations of Accounting Standards • Standard-setting process in India • Role of the Institute of Chartered Accountants of India (ICAI) in the formulation of Accounting Standards • Overview of Indian Accounting Standards (AS)	7
Unit-II	**Framework for Preparation and Presentation of Financial Statements** • Meaning and objectives of the Framework • Users of Financial Statements and their information needs • Objectives of Financial Statements • Underlying assumptions • Qualitative characteristics of Financial Statements • Elements of Financial Statements • Recognition and measurement of elements • Capital and Capital Maintenance Concepts	8
Unit-III	**Applicability of Accounting Standards** • Scope and applicability of Accounting Standards • Classification of enterprises (Micro, Small, Medium and Large) • Criteria for applicability of Accounting Standards • Exemptions and relaxations available to different entities • Compliance requirements • Practical application of Accounting Standards	7
Unit-IV	**Disclosure of Accounting Policies** • Objective and scope • Fundamental accounting assumptions • Selection of accounting policies • Disclosure of accounting policies • Changes in accounting policies	8

TOTAL 50 MARKS DIVISION:
External Theory Exam (University Level): Marks: 30
Total Internal Assessment Marks 20:Multiple Choice Question Test Marks 10 (1 Mark Each MCQ) And Assignment Marks 10
(note: continuous assessment tests as per nep scheme)

References book

1. Institute of Chartered Accountants of India (ICAI). *Accounting Standards*. ICAI, New Delhi.
2. Institute of Chartered Accountants of India (ICAI). *Framework for the Preparation and Presentation of Financial Statements*. ICAI, New Delhi.
3. Institute of Chartered Accountants of India (ICAI). *Study Material on Financial Reporting*. ICAI, New Delhi.
4. Ghosh, T. P. *Accounting Standards and Corporate Accounting Practices*. Taxmann Publications Pvt. Ltd., New Delhi.
5. Gupta, R. L., &Radhaswamy, M. *Advanced Accountancy*. Sultan Chand & Sons, New Delhi.
6. Maheshwari, S. N., &Maheshwari, S. K. *Financial Accounting*. Vikas Publishing House Pvt. Ltd., New Delhi.
7. Jain, S. P., &Narang, K. L. *Advanced Accountancy*. Kalyani Publishers, Ludhiana.
8. Hanif, M., & Mukherjee, A. *Financial Accounting*. McGraw Hill Education (India) Pvt. Ltd., New Delhi.
9. Sehgal, Ashok, &Sehgal, Deepak. *Advanced Accounting*. Taxmann Publications Pvt. Ltd., New Delhi.
10. Ministry of Corporate Affairs, Government of India. *Companies (Accounting Standards) Rules* (Latest Edition).

B.Com.(A&F)- III (NEP) (Semester-V)

VERTICAL- B: Minor (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5	**V**	**403507**	**Business Regulatory Framework**	**2**	**30**	**2 Hrs.**	**50**

Course Outcomes:

1. To understand the fundamentals and essentials of Indian Contract Act, 1872.

2. To provide knowledge regarding Special Contracts and their legal implications.

3. To understand the provisions of Sale of Goods Act, Consumer Protection Act and Negotiable Instruments Act.

4. To understand the concepts and practical applications of Goods and Services Tax Act, 2017.

Unit	Contents	Teaching Hours
Unit 1	**Indian Contract Act, 1872**: 1.1 Definition and Essentials of Valid Contract. 1.2 Classification of Contracts. 1.3 Communication, Acceptance and Revocation of Proposal. 1.4 Void and Voidable Contract Agreement. 1.5 Contingent and Quasi Contract. 1.6 Performance of Contract, Consequences and Remedies of Breach of Contract.	7
Unit 2	**Special Contracts**: 2.1 Indemnity & Guarantee: - Meaning, Rights of Indemnity Holder and Indemnifier. Essentials and Kinds of Guarantee, distinction between Indemnity and Guarantee. 2.2 Bailment and Pledge: - Meaning and Elements; Classification Duties and Rights of Bailer and Bailee, Termination of Bailment. Meaning and Essentials of Pledge, Rights and Duties of Pledgee and Pledger. 2.3 Agency: - Meaning, Essentials, Agent, Rules, Test and Creation of Agency. 2.4 Appointment of Agent, Duties, Rights and Position of Principal and Agent. 2.5 Termination of Agency.	8

Unit 3	**Sales of Goods Act, 1930 and Consumer Protection Act, 2019** : 3.1 General Principles - Meaning, Essentials and formation of Contract of Sale. 3.2 Conditions and Warranties: - Meaning and Difference. 3.3 Transfer of Ownership - Importance and Rules Regarding transfer of Ownership, Duties of Seller and Buyer, Unpaid Seller. 3.4 Introduction of Consumer Protection Act, Consumer & Consumer Disputes. 3.5 Consumer Protection Council, Central Consumer Protection Authority, Consumer Disputes Redressed Commission, Mediation.	7
Unit 4	**Negotiable Instrument Act, 1881 and Goods and Services Tax Act, 2017:** 4.1 Introduction and Characteristics of Negotiable Instrument. 4.2 Promissory Note, Bill of Exchange, Cheque and Bank Draft and their Definitions, Characteristics, Types of endorsements, Crossing of Cheque. 4.3 Holder, Holder in due course, Discharge of parties; Acceptance, Dishonour and Discharge of Negotiable Instrument. 4.4 Definition of Goods, Services, CGST, SGST and IGST. 4.5 Input Tax Credit, Supply of Goods or Services or Both. 4.6 Powers of GST Officer, Offences, Penalties and Appeals.	8

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Total Internal Assessment Marks: 20
Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10

Reference book

- Maheshwari, S. N., &Maheshwari, S. K. *A Manual of Business Law*. Himalaya Publishing House, New Delhi.
- Bulchandani, K. R. *Business Law for Management, Vol. I*. Himalaya Publishing House, Mumbai.
- Shukla, M. C. *Mercantile Law*. S. Chand & Company Ltd., New Delhi.
- Raghuwanshi, S. R., Khandekar, A. S., Jaswante, V. W., &Oza, R. O. *Business Regulatory Framework*. SaiJyoti Publication, Nagpur.
- Tulsian, P. C. *Business Law*. Tata McGraw-Hill Publishing Company Ltd., New Delhi.
- Saravanavel, P., Senthil, S., &Balakumar, S. *Business Law*. Himalaya Publishing House, Mumbai.
- Bansal, C. L. *Business Law*. Taxmann Publications Pvt. Ltd., New Delhi.
- Date, V. S. *GST Ready Reckoner*. Taxmann Publications Pvt. Ltd., New Delhi.
- Saravanavel, P., &Sumathi, S. *Indian Contract Act and Sale of Goods Act*. Himalaya Publishing House, New Delhi.

B.Com.(A&F)- III (NEP) (Semester-V)

VERTICAL- B: Minor (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5	**V**	**403508**	**EventManagement**	**2**	**30**	**2Hrs.**	**50**

Course Outcomes:

1. Understand the basic concepts, scope and importance of event management.
2. Develop skills in planning, organizing and coordinating different types of events.
3. Apply marketing, communication and promotional techniques for successful event management.
4. Manage event logistics, venue selection, and stage setup and hospitality services

Unit	Contents	Teaching Hours
Unit- I	**Concept of Event Management** 1.1 Definition and concept of Event Management 1.2 Event Marketing and Event Designing 1.3 Importance of events in marketing communication 1.4 Brand building, target market and implementation of plans	**8**
Unit- II	**Facts of Event Management** 2.1 Event infrastructure and objectives of events 2.2Logistics, contracts and event organization 2.3Event categories and selection of venues 2.4Post-event follow-up and external venue management	**7**
Unit- III	**Activities In Event Management** 3.1 Networking and communication through media 3.2 Advertising, sales promotion and public relations 3.3 Pre-event, during-event and post-event activities 3.4 Personality development and presentation skills	**8**
Unit- IV	**Event Production and Stage Management** 4.1 Venue selection and stage management 4.2 Audio-visual, lights and sound management 4.3 Security, risk and supplier management 4.4 Catering, hospitality and project control management	**7**

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30
Total Internal Assessment Marks: 20
Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10

Reference Books:
Event Management — Leonard H. Hoyle Jr.
Successful Event Management — Anton Shone and Bryn Parry
Event Entertainment and Production — Mark Sonder
Professional Event Coordination — Julia Rutherford Silvers
Special Events — Joe Goldbalatt

B.Com.(A&F)- III (NEP) (Semester-V)

VERTICAL- D: VSC (Practical) (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5	V	403509	Internet and World Wide Web-I	2	30	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	**7**
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..	**8**
III	**3.1 Password:** Meaning of password, Process to create strong password, use of password on internet. **3.2 CaptchaCode** : 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.	**7**

Books Recommendation:

1) AgarwalaKamlesh N. and AgarwalaDeeksha Bridge to the online store front: 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. UdaySrikrishna Kale, ShriSainathPrakashan, Dharmpeth Nagpur-1.

Internal Assessment Scheme

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
BC- 403509	**Internet and World Wide Web -I**	**15**

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 "SantGadgebabauniversity" and create Hyperlinkwith "Result"webpage.
11. Create a webpage of Timetable using table tag.

Division of Marks for Practical's

Record Preparation	5 Marks
Practical Performance	15 Marks
Viva-Voce	5 Marks
Marks Description	5 Marks
Practical Total	**30 Mark**

B.Com.(A&F)- III (NEP) (Semester-V)

VERTICAL- D: SEC (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5	**V**	**403510**	**Negotiable Instruments**	**2**	**30**	**2**	**50**

Course Objective

Course Objective: To provide B.Com. students with a step-by-step understanding of negotiable instruments by combining legal rules with real-world drafting and banking practices.

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.	7

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	7
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.	8
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 dishonoured. Student Deliverable: An Endorsement & Legal Liability Chart	8

Total 50 Marks Division:
External Practical Exam (University Exam conducted by the college): Marks: 30
Total Internal Assessment Marks 20:

Multiple Choice Question Test marks 10 (1 mark each MCQ or Theory) and Assignment marks 10

(Note: Continuous Assessment Tests as per nep scheme)

B.Com.(A&F)- III (NEP) (Semester-V)

VERTICAL- F: Field Project/ Community Engagement Project (FP/CEP) (Practical) (Accounting & Finance) Corresponding to Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	IV	403511	Field Project/ Community Engagement Project	2	90	-	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.(A&F)- III (NEP) (Semester-V)

Non Vertical

Compulsory Paper (Accounting & Finance)

Program:	**B.Com. III (Accounting & Finance)**				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	**7**

	Representation (using symbols, facts), Search & Problem Solving (maze example, finding Shortest Route), Natural Language Understanding (Google Translate, Chatbots)	
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 (आर्टीफिशयलइनर्टेफिजेन्स(, Bookganga Publication.
4. Kulkarni, Dr.Anand, आर्टीफिशयलइनर्टेफिजेन्सच्यावार्टेवर, 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.(Accounting& Finance)III (NEP) -Semester-VI

VERTICAL- A: Major (Accounting &Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	403600	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	**Job Costing:** 1.1 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	**Batch Costing:** 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 :** 1.1 Process costing V/s Job/Batch costing, Features of Process Costing , Elements of Process Cost 1.2 Preparation of Process Account, Losses in Process costing: Normal and Abnormal Losses, Abnormal Gain 1.3 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

Total Internal Assessment Marks :20

Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10
(Note: Continuous Assessment Tests as per nep scheme)

Reference Books:

1. Dr.Agrawal M.L. (2024) Cost Accounting, SahityaBhavan 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.,DuttaSubir&SahaAshitBaran: 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

B.Com.(Accounting& Finance) III (NEP) -Semester-VI

VERTICAL- A: Major (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	**VI**	**403601**	**Advanced Management Accounting**	**2**	**30**	**2**	**50**

Course Outcomes:
On completion of the course ‘Advanced Management Accounting’, 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. Analyse 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 centres and prepare performance reports to track cost, revenue and profit centres.

Unit	Contents	No. of Periods
Unit I	**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 II	**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 III	**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 IV	**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

Total Internal Assessment Marks: 20

Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10

(Note: Continuous Assessment Tests 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, SahityaBhawan Publications, Agra
5. JawaharLal: 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, SahityaBhawan, Publication Agra

B.Com. (Accounting& Finance) III (NEP) -Semester-VI

VERTICAL- A: Major (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	403602	E-Commerce II	2	60	2 Hrs	50

Course Outcomes:

1. Understand different E-commerce business models such as social media, advertising, merchant and revenue models.
2. Explain the concepts, strategies and channels of online marketing and internet branding.
3. Analyse the role of Electronic Data Interchange (EDI), procurement systems and online marketing in B2B commerce.
4. Understand the concept, objectives and applications of E-governance and E-government services.

Unit	Contents	No. of Periods
Unit 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	**15**
Unit 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	**15**
Unit 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) &Logiestics Partners	**15**
Unit 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	**15**

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Total Internal Assessment Marks: 20
Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks10
(Note: Continuous Assessment Tests as per nep scheme

References Book

- AgrawalaKamlesh N. and AgrawalDeeksha – Bridge to Online Storefront, Macmillan India.
- Business on the Net: Introduction to E-Commerce, Macmillan India.
- Bulls, Bears and The Mouse, Macmillan India.
- Education and E-Governance – MurliDhir, Macmillan India

B.Com.(Accounting& Finance) III (NEP) -Semester-VI

VERTICAL- A: Major (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.5	VI	403603	Indirect tax (GST)	2	60	2 Hrs	50

Course Outcomes:

On completion of the course Cost Accounting', 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 Favourable 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. 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.	7

Total50MarksDivision:
ExternalTheoryExam(Universitylevel):30Mar ks Internal Assessment (College Level) Marks: 20

MultipleChoiceQuestionTestmarks10(1markeachMCQ)andAssignmentmarks10
(Note:ContinuousAssessmentTestsasperNEPscheme

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'sPublication 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 PublicatinsPvt.Ltd.

B.Com.(Accounting& Finance) III (NEP) -Semester-VI

VERTICAL- A: Major (Elective) (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.5	VI	403604	Retail Management	2	60	2 Hrs	50

Course Outcomes

1. To understand the basic concepts, functions, and evolution of retailing.
2. To understand various retail formats and the importance of store location and layout.
3. To know the fundamentals of retail merchandising, pricing, and customer service.
4. To explore emerging technological trends and their impact on both organized and unorganized retail sectors.

Unit	Contents	Teaching Hours
Unit I	**Introduction to Retailing** Concept of Retailing: Meaning, nature, scope, and economic significance of retailing. Retailer: Meaning and functions of retailer. The Indian Retail Scenario: Evolution of retail in India. Organized vs. Unorganized Retail: Key differences, challenges faced by traditional shopkeepers and local unorganized markets.	7
Unit II	**Retail Formats and Store Operations** Types Retail Formats: Convenience stores, Supermarkets, Hypermarkets, Department stores and Non-store retailing (Direct selling, Vending machines). Store Location: Importance of location, factors influencing the	8

	choice of a retail location. Store Design & Layout: Objectives and importance of store design, types of store layouts. Visual Merchandising: Window displays, interior displays, and atmospherics like lighting, music, scent.	
Unit III	**Retail Merchandising and Pricing** Merchandising Concept: Meaning and steps in merchandise planning. The Buying Process: Sourcing merchandise, vendor selection, and negotiation. Retail Pricing Strategies: Factors affecting retail pricing. Common strategies: Everyday Low Pricing (EDLP), High-Low pricing, Markup, Markdown, and Psychological pricing. Customer Service: Importance of customer retention, handling grievances, and basic Customer Relationship Management (CRM) in retail.	**8**
Unit IV	**Technology and Future Trends in Retail** Retail Operations Technology: Point of Sale (POS) systems, Barcoding, RFID, and automated inventory management. Artificial Intelligence in Organized Retail: Impact of Artificial Intelligence (AI) and data analytics in predicting consumer behavior and managing stock. E-tailing & Omni channel Retailing: Integration of physical stores with digital commerce. Artificial Intelligence in Unorganized Retail: Challenges and opportunities of technology and AI for unorganized retail sector and small shopkeepers.	**7**

Skill Enhancement Practical Activities:

As per the objectives of NEP following the skill-enhancement, practical and field activities can be taken done from students according to local conditions:

- Unit 1 Activity: Conduct a short field survey or interview with a local unorganized shopkeeper to document their daily operational challenges.
- Unit 2 Activity: Visit to a local or nearest supermarket or department store to understand store layout and designing with visual merchandising strategy.
- Unit 3 Activity: Select any of the products like mobile phones, electronic appliances, FMCG products, online flight, railway or bus tickets and compare its pricing strategy across three different types of retail outlets (e.g., a local Kirana, a supermarket, booking agents and an online platform).
- Unit 4 Activity: Analyze a case study of a traditional retailer who successfully adopted digital technologies to improve their business.

Reference Books:

1. Retailing Management by Michael Levy, Barton A. Weitz, and DhruvGrewal, McGraw Hill, New Delhi.
2. Retail Management by SwapnaPradhan, McGraw Hill, New Delhi.
3. Retail Management, by Barry Berman, Joel R Evans, PatraliChatterjee , RituSrivastava, Pearson Publications, New Delhi
4. Retail Management by Dr P PChhajed, Prof GayatriKhadke-PatilPrashant Publications, Jalgaon.

B.Com.(Accounting& Finance) III (NEP) -Semester-VI

VERTICAL- A: Major (Elective) (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	**VI**	**403605**	**Financial crime and Cyber law**	**2**	**30**	**2**	**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, cybercrimes and cyber security.
- Apply legal and preventive measures to control financial and cyber crimes.

Units	Contents	No. of Periods
Unit 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**
Unit 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**
Unit 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, Ransomware, Email Spoofing, Online Banking and UPI Frauds. 3.4 Legal Framework: Information Technology Act, 2000 – Objectives and Key Provisions.	**7**
Unit 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**

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, LexixNexisButterworthsWadhwa, 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- PawanDuggalLexixNexisBurtterworthsWadhwa, Nagpur.
7) Cyber Security – Nina Godbole&SumitBelapure, Wiley India Pvt. Ltd. New Delhi
8) Information Technology Act, 2000 (Updated Edition) Universal Law Publishing Co.Ltd, New Delhi..

B.Com.(Accounting& Finance) III (NEP) -Semester-VI

VERTICAL- A: Major (Elective) (Accounting & Finance)

Level	Semester	Course Code	CourseName	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	**VI**	**403606**	**Entrepreneurship Development**	**2**	**60**	**2**	**50**

CourseOutcomes:

Aftercompletingthiscourse, studentswill be ableto:

1. Understand the concepts and importance of entrepreneurship.
2. Identify business opportunities and prepare a basic business plan.
3. Explain various financial and government support schemes for entrepreneurs.
4. Develop entrepreneurial skills to establish and manage a successful enterprise.

Unit	Contents	No.of Periods
UnitI	**IntroductiontoEntrepreneurship** Meaning, Concept, Natureand Scope ofEntrepreneurship CharacteristicsandQualitiesofaSuccessfulEntrepreneur TypesofEntrepreneurs FunctionsandRoleofEntrepreneursinEconomicDevelopment EntrepreneurialCompetenciesandEthics EntrepreneurshipEcosysteminIndia	15
UnitII	**EntrepreneurialDevelopmentandBusinessOpportunity** EntrepreneurialDevelopmentProcess IdentificationandSelectionofBusinessOpportunities BusinessIdeaGenerationTechniques MarketSurveyandFeasibilityAnalysis InnovationandCreativityinEntrepreneurship BusinessModelandValueProposition	15

UnitIII	**EnterprisePlanningandFinancialSupport** BusinessPlan:Meaning,ImportanceandComponents FormsofBusinessOrganization SourcesofFinanceforStart-upsandMSMEs GovernmentSchemesforEntrepreneurs(PMMY,Stand-UpIndia, Start-up India, MSME Support) RegistrationandLegalFormalitiesforSmallEnterprises RiskManagementinBusiness	15
UnitIV	**EnterpriseManagementandGrowth** LaunchingaNewVentureMarketing,HumanResourceandFinancialManagementforSmallBusiness DigitalEntrepreneurshipandE-Commerce GrowthStrategiesandScalingUp ChallengesFacedbyEntrepreneursCaseStudiesofSuccessfulIndianEntrepreneurs	15

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Total Internal Assessment Marks: 20
Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10
(Note: Continuous Assessment Tests as per nep scheme

\REFERENCEBOOKS:

1. Entrepreneurship:RajeevRai;OxfordUniversityPress,NewDelhi.
2. EntrepreneurialDevelopment:Dr.S.S.Khanka;S.Chand&CompanyLtd. Delhi.
3. EntrepreneurshipAndSkillDevelopment:Dr.R.D.Yadgire,Dr. S.R.Raghuwanshi;DhyanpathPublication,Amravati.4.Entrepreneurship andEmployment:Verma;DeepandDeepPublicationsPvt.Ltd. Delhi.
4. EntrepreneurshipDevelopmentandProjectManagement:NeetaBaporikar; HimalayaPublishingHouse,NewDelhi.
5. BusinessCommunication:Krishnamacharyulu&R.LAlitha; HimalayaPublishingHouse,NewDelhi.
6. DevelopingPresentationSkills;Dr.R.L.Bhatia;WheelarPublishing;New Delhi/Allahabas
7. ManagerialandSkillvDevelopment;PuneetVarshneyandAnitaDuttaAlfa Publication,NewDe

B.Com.(Accounting& Finance) III (NEP) -Semester-VI

VERTICAL- B: Minor (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
	VI	**403607**	**Personal Financial Planning**	**2**	**30**	**2Hrs.**	**50**

Course Outcomes:
1. Understand the concept, importance and process of personal financial planning.
2. Develop knowledge about insurance planning, risk management and different insurance policies.
3. Analyse retirement planning needs and understand various retirement schemes and pension plans.
4. Apply investment planning techniques, asset allocation and portfolio management strategies effectively.

Unit	Contents	TeachingHours
Unit-I	**Personal Financial Planning** Introduction, meaning and concept of Personal Financial Planning Need and importance of financial planning Process of Personal Financial Planning Financial Planner as a profession	**8**
Unit-II	**Insurance Planning** Risk management in personal financial planning Insurance decisions and strategies Life Insurance and Motor Insurance Medical (Health) Insurance and General Insurance	**7**
Unit-III	**Retirement Planning** Retirement needs and retirement goals Development of retirement plans Retirement schemes like EPF, PPF and Gratuity Pension plans and post-retirement counselling	**8**
Unit-IV	**Investment Planning** Meaning, need and importance of Investment Planning Mutual Funds and Capital Market Asset Allocation and Investment Strategies Portfolio construction and portfolio management	**7**

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Total Internal Assessment Marks: 20
Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10
(Note: Continuous Assessment Tests as per nep scheme

ReferenceBooks:

1. V. K. Singhania — Students' Guide to Income Tax
2. Bhagwati Prasad — Income Tax Law and Practice
3. GirishAhuja and Ravi Gupta — Systematic Approach to Income Tax
4. Ranganatham and Madhumathi — Investment Analysis and Portfolio Management
5. George Rejda — Principles of Risk Management and Insurance

B.Com.(Accounting& Finance) III (NEP) -Semester-VI

VERTICAL- B: Minor (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
6	VI	403608	Company Law	2	30	2 Hrs.	50

Course Outcomes:
1. To understand the concept, formation, and classification of companies.
2. To acquire knowledge regarding Memorandum, Articles, and Prospectus of a company.
3. To understand the legal provisions relating to shares and share capital.
4. To understand the role, duties, and responsibilities of Company Secretary and company meetings.

Unit	Contents	Teaching Hours
Unit-I	Introduction Of Company, definition, and features of Company. Classification of Company. Formation and incorporation of a company. Role of promoters and liability of the promoter.	7
Unit-II	Memorandum of Association – various clauses, the doctrine of ultra vires, and alteration of memorandum. Articles of Association – meaning, contents, and alteration. Prospectus – definition, contents, statement-in lieu of prospectus, shelf prospectus, Red Herring Prospectus. Mis-statements in Prospectus and their Consequences.	8
Unit-III	Definition of shares and various types of shares and structure of share capital. Application, allotment, and forfeiture of shares. Transfer and Transmission of shares. Share Certificate and dematerialization of shares.	7
Unit-IV	Appointment, qualification, and legal status of Company Secretary. Rights, duties, and responsibilities of Company Secretary. Remuneration of Company Secretary. Retirement of Company Secretary.	8

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Total Internal Assessment Marks: 20
Multiple Choice Question Test marks 10 (1 mark each MCQ) and Assignment marks 10
(Note: Continuous Assessment Tests 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, SahityaBhawan Publications, Agra
3. Companies Act, 2013 With rules – By Commercial Law Publishers (India) Pvt. Ltd.
4. Company Law (Volume – 1) RakeshBhargava: Taxmann's, New Delhi.
5. Company Law – Manoj Jagtap and ShailaNibjiya, SaijyotiPublications, 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 HousePvt. Ltd. Bangalore
9. Company Law: H. K. Saharaya, Universal Law Publishing Co., New Delhi
10. Indian Company Law – AwatarSingh,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 HousePvt. Ltd., New Delhi

B.Com.(Accounting& Finance) III (NEP) -Semester-VI

VERTICAL- D: VSC (Practical) (Accounting & Finance)

Level	Semester	Course Code	Course Name	Credit	Teaching Hours	Exam Duration	Max. Marks
5.0	**VI**	**403609**	**Internet & World Wide Web-II**	**2**	**30**	**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
Unit-I	**world wide web:** History & Architecture of WWW, exploring the www. **Website:** Meaning of Website, web page and home page, features of webpage, Meaning of portal, Concept of hyperlink, types of hyperlinks, Hypertext transfer protocol, **Search Engines:** Meaning of Search engines, guideline for effective searching, Features of Google, Bing, and Yahoo Search engine.	**7**
Unit-II	**Social Networking Websites:** Meaning of social networking website, Features of Social networking websites, objectives of social networking website. Features of Facebook, Instagram, Tweeter Website. **Mobile Applications (App.):** Meaning of Mobile App, Features of Mobile App, Feature of Google Play Store, Feature of What's App. **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.	**8**
Unit-III	**Google enabled Services:** Service Categories available to Google Workspace, Meaning, Features and Uses of Google Drive & Google Meet **Google Classroom:** Concept of Google Classroom, features, uses and limitations of Google Classroom, **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.	7
Unit-IV	**Google Forms:** Meaning of Google Forms, Features of Google Forms, Creating of Google Forms, sending link of Google forms. **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. **Google Gemini**: Concept, key features & limitations of GoogleGemini, GoogleGemini can perform various tasks, how to write letter and email with help of GoogleGemini	**8**

Books Recommendation:
1) AgarwalaKamlesh N. and AgarwalaDeeksha Bridge to the online store front: Macmillan India, New Delhi
2) Phillips Lee Anne, Practical HTML 4, Prentice Hall New Delhi.
3) MinoliDeniel, 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. UdayShrikrushna Kale, Ajinkya Publication.
6) Internet and World-Wide Web's. M. Kolte, Pimpalapure& Co. Publishers, Nagpur.

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
403609	Internet and World Wide Web **-II**	**15**

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.

Division of Marks for Practical's

Record Preparation	5 Marks
Practical Performance	15 Marks
Viva-Voce	5 Marks
Marks Description	5 Marks
Practical Total	**30 Mark**

Internship / Apprenticeship OJT

Course Code 403610

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 30-hour field workload per semester, developing professional work ethics, accountability, and time management skills embedded for 90 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.

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

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 perappendixance 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 perappendixance 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 Appendixat

Week	Task Assigned	Activities Perappendixed	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				
Perappendixs 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 perappendixance 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./**Miss. --------------------** B. Com (Accounting Finance) (___Year 202_-202_) student from ____________________________, Amravati affiliated to SGBAU Amravati University has completed the Internship program at our **-----------------------**from date **----------to------------** as **------------ -**

During the tenure we found she is sincere hardworking and keen learner. We her all the best for her future endeavors.

His associate with us was very faithful and we wish her all the best in her future we wish 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					

inappendixation 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 ....

Sant Gadge Baba Amravati University, Amravati
Format Manual of CEP/FP
Name of the College: -……………………………………………………………………………………………….Code………

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**

Important Note: - This report is strictly hand written by the student.

Sant Gadge Baba Amravati University, Amravati
Format Manual of CEP/FP
Name of the College: -………………………………………………………………………………………………….Code………

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.			

Important Note: - This report is strictly hand written by the student.

Sant Gadge Baba Amravati University, Amravati

Format Manual of CEP/FP

Name of the College: -……………………………………………………………………………………………….Code………

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

Important Note: - This report is strictly hand written by the student.

Name of the College: -...Code.........

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

Important Note: - This report is strictly hand written by the student.

Sant Gadge Baba Amravati University, Amravati

Format Manual of CEP/FP

Name of the College: -……………………………………………………………………………………………….Code………

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**

Important Note: - This report is strictly hand written by the student.

Sant Gadge Baba Amravati University, Amravati
Format Manual of CEP/FP
Name of the College: -…………………………………………………………………………………………………….Code………

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

Important Note: - This report is strictly hand written by the student.

Sant Gadge Baba Amravati University, Amravati

Format Manual of CEP/FP

Name of the College: -…………………………………………………………………………………………………….Code………

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

Important Note: - This report is strictly hand written by the student.

Name of the College: -……………………………………………………………………………………………….Code………

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]

Important Note: - This report is strictly hand written by the student.

Name of the College: -…………………………………………………………………………………………….Code………

Introduction - 3 CETT Report

A. About Company/Agricultural Pharm

B. Customer

C. Competitor

Important Note: - This report is strictly hand written by the student.

Name of the College: -………………………………………………………………………………………………….Code………

D. Environment

E. Technology

F. Terminology

5. Objective

6. Methodology

Important Note: - This report is strictly hand written by the student.

Name of the College: -……………………………………………………………………………………………………….Code………

7. Objevervation of 30days Operation Work Out

1.

2.

3.

4.

5.

6.

7.

8.

9.

10.

Important Note: - This report is strictly hand written by the student.

Name of the College: -……………………………………………………………………………………………….Code………

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

1.

2.

3.

Important Note: - This report is strictly hand written by the student.

Name of the College: -………………………………………………………………………………………………….Code………

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

Important Note: - This report is strictly hand written by the student.

Sant Gadge Baba Amravati University Amravati

Faculty: Commerce and Management

Examination Scheme for the Three Years (Six Semesters) or Four Years (Eight Semesters) (Honours/Research) leading to the Degree of Bachelor of Commerce (Accounting and Finance) NEP- 2020

B.Com – (Accounting & Finance) Semester- I to VI (2026-27)

Examination, Evaluation and Assessment Scheme

Verticals no.	Name of the Vertical	Mode of Exam. Evalua & Assess.	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 / Organisation / Academia. The mentor faculty shall be the internal examiner. It shall be evaluated by giving maximum 50 marks per 2 credits.									
	FP / CEP	External & Internal										
	CC	Internal	Assessment of the CC shall be performs based on different activities/ practices mentioned in the direction at the various levels.									

Total Internal Assessment 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 as per NEP scheme)

Absorption Scheme (Faculty of Commerce & Management)

Absorption Scheme for U. G. (B.Com. Accounting & Finance)

Sr.No	CGS Pattern	CBCS Pattern	NEP Pattern
1	Financial Accounting I- Sem-I	Financial Accounting - I- Sem-I	Financial Accounting- Sem-I (403100)
	Cost Accounting I- Sem-I	-	Basic of Cost Accounting-Sem-V (403500)
	Business Communication I- Sem-I	-	Indian Contract Act-I Sem-I (403101)
	Financial Management I- Sem-I	Investment Management- Sem-I	Dynamics Of Management-I- Sem-I (403102)
	Business Environment –I- Sem-I	Business Economics- Sem-I	Micro Economics I- Sem-I (403103)
2	Financial Accounting II- Sem-II	Financial Accounting – II- Sem-II	Advance Accountancy- Sem-II (403200)
	Cost accounting II- Sem-II	-	Advance Cost Accounting-Sem-VI (403600)
	Business Communication II- Sem-II	-	Indian Contract Act-II Sem-II (403201)
	Auditing- Sem-II	-	Dynamics Of Management-II- Sem-II (403202)
	Business Economics-I- Sem-II	Business Environment- Sem-II	Micro Economics- II Sem-II (403203)
	-	Business Mathematics- Sem-II	Business Mathematics & Statistic- Sem-IV (403401)
3	Information Technology in Accountancy- Sem-III	Computer Application in Business-Sem-III	VSC- Database Management Skill- Sem-III (403309)
	Financial Accounting III- Sem-III	Financial Accounts-III- Sem-III	Accounting for Companies- Sem-III (403300)
	Direct Tax Laws- Sem-III	Direct Tax Laws- Sem-III	Income Tax-I- Sem-III (403302)
	Business Mathematics- Sem-III	-	Business Mathematics & Statistic- Sem-IV (403401)
	Bussiness Economics-II- Sem-III	-	Micro Economics I- Sem-I (403103)
	-	Marketing Management- Sem-III	Dynamics Of Management-I- Sem-I (403102)
	-	Indian Financial Services- Sem-II	Indian Financial Services Sem III (403301)
4	Indirect Tax Laws- Sem-IV	Indirect Tax Laws-Sem-IV	Income Tax-II- Sem-IV(403402)
	Management Accounting I- Sem-IV	Management Accounting- Sem-IV	Basics of Management Accounting Sem V (403501)
	Business Statistics- Sem-IV	Business Statistics- Sem-IV	Business Mathematics & Statistics Sem-IV (403401)
	Management- I- Sem-IV	Financial Management- Sem-IV	Financial Management -Sem-IV (403404)
	Business Law I- Sem-IV	-	Indian Contract Act-II Sem-II (403201)
	-	Computerized Accounting- Sem-IV	SEC-Spreadsheet Skill -Sem-IV (403409)

	CGS Pattern	CBCS Pattern	NEP Pattern
5	Financial Accounting IV- Sem-V	Financial Accounting- Sem-V	Financial Accounting- Sem-I (403100)
	Cost Accounting-III- Sem-V	Cost Accounting- Sem-V	Basic of Cost Accounting-Sem-V (403500)
	Business Law II- Sem-V	Business Regulatory Framework- Sem-V	Business Regulatory Framework- Sem-V (403506)
	Financial Management II- Sem-V	-	Financial Management -Sem-IV (403404)
	Management applications-ii- sem-V	Event Management	Event Management- Sem-V (403507)
	-	Internet and World Wide Web -I	VSC-Internet and World Wide Web-I-Sem-V (403508)
	-	E-Commerce -I	E-Commerce-I- Sem-V (403503)
6	Financial Accounting V-- Sem-VI	Financial Accounting- Sem-VI	Advance Accountancy- Sem-II (403200)
	Cost Accounting IV-- Sem-VI	Cost Accounting- Sem-VI	Advance Cost Accounting-Sem-VI (403600)
	Business Law III-- Sem-VI	Company Law- Sem-VI	Company Law- Sem-VI (403607)
	Financial Management III- Sem-VI	-	Financial Management -Sem-IV (403404)
	Financial Market Operations- Sem-VI	-	Indian Financial Services Sem III (403301)
	-	Personal financial planning- Sem-vi	Personal Financial Planning- Sem-VI (403606)
	-	Internet and World Wide Web-II- Sem-VI	VSC-Internet & World Wide Web-II-Sem-VI (403608)
	-	E- Commerce-II- Sem-VI	E-Commerce-II- Sem-VI (403602)