



P. D. E. A's

Prof. Ramakrishna More Arts, Commerce and Science College,

Akurdi, (AUTONOMOUS)

Pune-411044

Faculty of Commerce and Management

DEPARTMENT OF COMMERCE

F.Y.B.COM SYLLABUS

Choice based Credit System (CBCS)

(Under Autonomy and NEP-2020)

Implemented from

Academic Year 2023-24

Rules and Regulations

1. **National Credit Framework (NCrF):** For creditisation and integration of all higher education qualifications leading to a certificate/ diploma/ degree with multiple entry and exit options, college will refer to National Credit Framework (NCrF) which encompasses the qualification frameworks for higher education, vocational and skill education and school education, namely National Higher Education Qualification Framework (NHEQF), National Skills Qualification Framework (NSQF) and National School Education Qualification Framework (NSEQF) respectively.
2. **Structure of Four years multidisciplinary UG Programme and Five Years Integrated Multidisciplinary Master's Degree Programmes with Multiple Entry and Exit Options at Different Levels:**
 - (i) Students will have the flexibility to enter four years multidisciplinary Under Graduate Programme in odd semesters and exit a programme after the successful completion of even semesters as per their future career needs.
 - (ii) Students will get a Certificate after a One year programme (minimum 40 Credits), a Diploma after two years (minimum 80 Credits), a Bachelor's degree after three years (minimum 120 Credits), and a Bachelor's degree with Research or Honours after Four years (minimum 160 Credits).
3. **Qualification Type and Credit Requirements of Four Years Multidisciplinary Degree Programme with Multiple Entry and Exit Options**
 - (i) Details of qualifications, minimum credit requirements, exit credit courses, year and semester are as under:

| Levels | Qualification Title | Credit Requirements | | Semester | Year |
|--------|---------------------------------------|---------------------|---------|----------|------|
| | | Minimum | Maximum | | |
| 4.5 | UG Certificate | 40 | 44 | 2 | 1 |
| 5.0 | UG Diploma | 80 | 88 | 4 | 2 |
| 5.5 | Three Years Bachelor's degree | 120 | 132 | 6 | 3 |
| 6.0 | Bachelor's degree Honour's with Major | 160 | 176 | 8 | 4 |
| | Bachelor's degree Honour's with Major | 160 | 176 | 8 | 4 |
| 7.0 | Master's Degree | 200 | 220 | 10 | 5 |
| 8.0 | Ph. D. | ---- | ----- | ----- | ---- |

- (ii) An exit 6-credit bridge course(s) lasting two months, including at least 6-credit job specific internship/apprenticeship that will help the graduates acquire job-ready competencies required to enter the workforce will be an

additional requirement for the award of the undergraduate Certificate/ Diploma/ three year Bachelor's Degree.

- (iii) On exit, the students will have the option to re-enter the programme in the college, or in a different higher education institution. Re-entry at various levels for lateral entrants in academic programmes should be based on the earned and valid credits as deposited and accumulated in the Academic Bank of Credits (ABC) through Registered Higher Education Institutions (RHEI) and proficiency test records.
 - (iv) Eligibility for admission to the fourth year of four-year **Honours with Research Degree Programmes** as per UGC guidelines: Minimum CGPA of 7.5 or minimum 75% at three-year degree.
 - (v) PG curriculum, as illustrated below, have flexibility a) One-year Post-Graduate Diploma (PGD), b) Two-year Post-graduate Programme and c) 5 Years Master's degree programmes with multiple Entry and Exit options at different levels.
 - (a) **Post-Graduate Diploma (PGD):** Programme duration- One year (2 semesters) after any bachelor's degree, min. 40 credits
 - (i) UGC: 1-Year (2 semesters) Post-Graduate Diploma (PGD) after 3-years Bachelor's degree: Level 6.0
 - (ii) UGC: 1-Year (2 semesters) PGD after 4 years Bachelor's degree (Honors/ Research): Level 6.5
 - (b) **Master's Degree:**
 - (i) UGC: 2-Years (four semesters) Master's Degree after obtaining a 3-years Bachelor's degree, Minimum 40 credits/year, second year devoted entirely to research, PG – 2nd year: Level 6.5
- OR**
- (i) 1-Year (two semesters) Master's Degree after obtaining a 4-year Bachelor's degree (Honours/Research): Minimum 40 credits: Level 6.5
 - (c) Level 8 represents Ph. D. Research Degree.
 - (d) A 5-year Integrated Bachelor's and Master's programme shall have a minimum of 220 credits.
 - (e) Master's and doctoral programmes, while providing rigorous research-based specialization, should also provide opportunities for multidisciplinary work, in academia, government, research institutions, and industry.

4. Lateral Entry/ Re-entry at higher Levels after exit from lower levels of four years

multidisciplinary UG degree programme:

- (i) The credit points earned and accumulated shall be used to determine the eligibility for taking admission to various programs at multiple levels, subject to fulfilment of the broad principles laid down under NCrF. Students who leave with a Certification, Diploma, or a Basic Bachelor's Degree will be eligible to re-enter the programme at the exit level to complete or progress to the next level through lateral entry mode. Depending upon the academic and physical facilities available, the State Universities/ Autonomous Colleges (Higher Education Institutions or HEI) may earmark specific seats/ intake for lateral entry into the second year/ third year/ fourth year of a four years

multidisciplinary UG degree programme as approved by Professional Standard Setting Bodies (PSSB/Govt. of Maharashtra/ statutory council of affiliating University plus any consequential vacancies caused by exits to an ongoing programme (four-year Degree Programme and Integrated Master's or second year Master's). Lateral entry or Re-entry is open to those students if he/she has either –

(a) successfully completed the first year/second year/third year of the particular four years multidisciplinary degree programme in any ABC registered HEI with valid credits in ABC and re-entering into the second year/third year/fourth year, respectively of the same four years degree programme of any ABC registered HEI, within stipulated/ permissible period of years as decided by Statutory Councils of that HEI

OR

(b) Already successfully completed a multidisciplinary four-year first-degree programme and is desirous of and academically capable of pursuing another multidisciplinary four years first-degree programme in an allied subject.

(ii) A student will be allowed to enter/re-enter only at the odd semester. Re-entry at various levels for lateral entrants in academic programmes should be based on the earned and valid credits as deposited and accumulated in Academic Bank of Credits (ABC) through Registered Higher Education Institutions (RHEI) and proficiency test records. However, in terms of the admission eligibility requirements, the student shall belong to the same faculty/ discipline in terms of Major Subject i.e., the Major subject of his earlier Programme and the Major subject of the new Programme for which he is seeking admission must be from the same faculty/discipline. Reservation for lateral entry will be executed as per the Government of Maharashtra norms.

5. Distribution of Credits across Multidisciplinary Four Years Degree Programme:

- (i) Four-year multidisciplinary degree programme with Honours/ Specialization Degree will have Internship and Core /Major Courses with a minimum of 22 credits per sem. in the Fourth Year.
- (ii) Four-year multidisciplinary degree programme with Research will have Research Projects, Seminars, Dissertations and Internships with a minimum of 22 credits per Sem. in the Fourth Year.
- (iii) Students shall select a 'Major or Core Subject/ Discipline' and a '**Minor Subject/Discipline**' from the lists of various Subject Combinations and Options provided the Colleges. In general, for the four years multidisciplinary bachelor's degree programme, the distribution of credits will be as follows:
 - (a) Disciplinary/interdisciplinary Major/ Core Subject (minimum of 68 credits)- Mandatory and Elective Courses
 - (b) Disciplinary/interdisciplinary Minor Subject (maximum of 22 credits)
 - (c) Skill based/Vocational studies corresponding to the Major/ Core Subject (8 credits)

- (d) Field projects/internship/apprenticeship/community engagement and service corresponding to the Major/ Core Subject (14-22 credits) with a maximum of six credits per Semester
- (e) Generic/ Open Electives through Baskets of Elective Courses (12 credits),
- (f) Ability Enhancement Courses including Languages, Literature and Environmental Studies (12 credits),
- (g) In-built modules on the Indian Knowledge System (IKS) in Major/ Core Subject at Level 4.5 – 2 credits
- (h) Value-based Education, Life Skills and Professional Ethics: Co-curricular Courses such as Sports and Culture, NSS/NCC and Fine/ Applied/Visual Arts (8 credits).

Student can earn some credits (SEC/VSC/GE/OE) in the form of online from-

- (i) The National Skills Qualifications Framework (NSQF) organizes qualifications for Vocational and Skill Courses in a series of 8 levels based on professional knowledge, professional skills, core skills and responsibilities, in the increasing order of complexity and competency.
- (ii) University Grants Commission (Credit Framework For Online Learning Courses through Study Webs of Active-Learning for Young Aspiring Minds) Regulations, 2021, **permits up to 40 per cent of the total courses being offered in a particular programme in a semester through the Online Learning Courses offered through the Study Webs of Active-Learning for Young Aspiring Minds (SWAYAM) platform.**

6. Examination and Assessment Process:

- (i) The basic principle of the credit framework is that credits are a function of the successful completion of a program of study/ vocational education/ training and assessment. No credit can be earned by the student unless the student is assessed for the achievement of the desired competencies and outcome of a program.
- (ii) Exit options are provided with certification, diploma and basic Bachelor's degrees to the students at the end of the second, fourth and sixth semesters of a four years multidisciplinary degree programme. Students will receive a Bachelor's degree with Honours/ Research on successfully completing of all eight semesters of the UG Program either at a stretch or with opted exits and re-entries.
- (iii) For the smooth success of four-year multidisciplinary degree programme with multiple entry and exit systems, the examination mode will be based on the combination of innovative trends in formative (informal and formal tests administered during the learning process) and summative (evaluation of students learning at the end of an instructional unit) examination modes. This is in line with the UGC Report on 'Evaluation Reforms in Higher Educational Institutions (2019)'.
 - (iv) **Evaluation of each students in each course will be done as follows**
 - a. Each theory or practical course will be of 2 credits = 50 mark
 - b. Internal evaluation 30% weightage (15 mark)
 - c. External evaluation 70% weightage (35 marks)

- d. Students should secure 40% marks in each type of evaluation for successful completion of a course (student should secure at least 6 marks in internal and 14 marks in external evaluation).

(v) Evaluation Pattern.

a. Internal evaluation - Two written test, each of 20 marks will be conducted i. e. two tests on two modules. 1st assignment after completing 6 weeks of teaching and 2nd on completion of 13th week of teaching. Question paper should be designed so that evaluation of CO, PO, PSO can be performed. 10 marks out of 15 will be assigned from these written tests. Remaining 5 marks will be assigned from other types of evaluation such as seminars, orals, poster presentation, open book challenging tests, surprise test, objective test on whole syllabus of the course (at least 40 questions of objective type must be designed), etc. for 5 marks at least two different types technique must be utilized.

b. External Evaluation - External evaluation will be done at the end of semester. For theory, 35 marks written examination will be conducted and time of examination will be 2-hours.

7. Declaration of Results:

- (i) Declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned at the completion of all eight semesters of the programme and the corresponding overall alpha-sign or letter grades as given in Table 2. If some candidates exit at the completion of the first, second or third year of the four years Undergraduate Programmes, with Certificate, Diploma or Basic Degree, respectively, then the results of successful candidates at the end of the second, fourth or sixth semesters shall also be classified on the basis of the CGPA obtained in the two, four, six or eight semesters, respectively. Successful candidates at the end of the tenth semester of the integrated Master's Degree Programmes shall also be classified on the basis of CGPA obtained in the ten semesters of the Programmes. Likewise, the successful candidates of one year or two semesters Master's Degree Programme are also classified on the basis of the CGPA of two semesters of the Master's Degree Programme.

Table-2: Grades on degree certificate/mark sheet will be assigned to the students as per the following table

| Semester GPA/ Program CGPA Semester/Program | % of Marks | Alpha-Sign / Letter Grade Result |
|---|----------------|----------------------------------|
| 9.00-10.00 | 90-100 | O (outstanding) |
| 8.00 - <9.00 | 80.00 – <90.00 | A+ (Excellent) |
| 7.00 - <8.00 | 70.00-<80.00 | A (Very Good) |
| 6.00 - <7.00 | 60.00-<70.00 | B+ (Good) |
| 5.50 - <6.00 | 55.00-<60.00 | B (Above Average) |
| 5.00 - <5.50 | 50.00-<55.00 | C (Average) |
| 4.00 - <5.00 | 40.00-<50.00 | P (Pass) |
| Below 4.00 | < 40 | F (Fail) |
| Ab | ----- | Absent |

- (ii) A student obtaining Grade F shall be considered failed and will be required to reappear in the examination. For non-credit courses 'Satisfactory' or 'Unsatisfactory' shall be indicated instead of the letter grade and this will not be counted for the computation of SGPA/CGPA.

8. Award of Major and Minor Degree:

- (i) A student pursuing four-year multidisciplinary UG programme will be awarded an appropriate Honours/ Research degree in Major/ Core Subject on completion of VIII Semester with the minimum of 176 credits if he secures in that Subject at least 50% of the total credits for that programme. He shall thus study the specific number of Mandatory Core Courses, Core Electives, Vocational and Skill Courses and Field projects/ Internships connected to Core Subjects in eight semesters so as to cover at least 50% of the total credits.
- (ii) In case of Research Degree, a student shall pursue research project and write dissertation in that Major in the VII and VIII semesters.

On the basis of above rules and regulations under NEP-2020 following course frame work is adopted by the Prof.Ramkrishna More Arts, Commerce and Science College, Akurdi, Pune-411044 for the completing of four years honours degree in Major and Minor subjects.

9. Distribution of Credits across Four Years Degree Programmes:

In general, for the four years' bachelor's degree programme, the distribution of credits will be as follows:

(a) Major (Core) Subject comprising Mandatory and Elective Courses:

- i. Minimum 50% of total credits corresponding to Three/Four - year UG Degree- Mandatory Courses offered in all Four years;
- ii. 2 credit course on Major Specific IKS shall be included under Major;
- iii. Elective courses of Major will be offered in the third and/or final year.
- iv. Vocational Skill Courses, Internship/ Apprenticeship, Field Projects, Research Projects connected to Major first to fourth year.

(b) Minor Subject: 18-20 Credits

- i. The Minor subjects may be from the different disciplines of the same faculty of DSC Major (Core) or they can be from different faculty altogether.
- ii. The credits of Minor subjects shall be completed in the first three years of UG Programme.

(c) Generic/ Open Elective Courses (OE): 10-12 credits

- i. It is to be offered in I and/or II year
- ii. Faculty-wise baskets of OE shall be prepared by University/ Autonomous Colleges.
- iii. OE is to be chosen compulsorily from faculty other than that of the Major.

(d) Vocational and Skill Enhancement Courses (VSEC): 14-16 credits

Vocational Skill Courses (VSC): 8-10 credits, including Hands on Training corresponding to the Major and/or Minor Subject:

- i. To be offered in first to three years;
- ii. Wherever applicable vocational courses will include skills based on advanced laboratory practicals of Major

Skill Enhancement Courses (SEC): 06 credits

- i. To be offered in I and II year;

- ii. To be selected from the basket of Skill Courses approved by University/
Autonomous Colleges

(e) Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC): 14 Credits

- **AEC: 08 credits**

- i. To be offered in I and II year
- ii. English: 04 Credits
- iii. Modern Indian Language: 04 credits
- iv. To be offered from the Basket approved by the College;

The focus for both languages should be on linguistic and communication skills.

- o **IKS: 2 Credits**

- i. To be offered in I Year
- ii. Courses on IKS to be selected from the basket of IKS courses approved by the Colleges

- o **VEC: 04 Credits**

- i. To be offered in I year
- ii. Value Education Courses (VEC) Environmental Science Education (Compulsory), Understanding India, and Digital and Technological Solutions.

(f) Field Projects/ Internship/ Apprenticeship/ Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project

- o **Internship/Apprenticeship corresponding to the Major (Core) Subject: 8 Credits**

- o **Field Projects/Community Engagement and Service corresponding to the Major (Core) Subject: minimum 4-6 credits**

To be offered in II, and III years of UG Degree Programmes.

- o **Co-curricular Courses (CC) such as Health and Wellness, Yoga education sports, and fitness, Cultural Activities, NSS/NCC and Fine/ Applied/ Visual/ Performing Arts: 8 credits.** To be offered in I and/or II year

- o **Research Projects: 12 credits**

To be offered in the final year for 4-year Honours with Research UG Degree

The UGC Regulations, 2021 permit up to 40% of the total courses being offered in a particular programme in a semester through the Online Learning Courses offered through the SWAYAM platform and/or other State Level Common Platforms which can be developed in due course with the participation of different Universities/ HEIs.

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**; **OJT**: On Job Training; Internship/ Apprenticeship; Field projects: **FP**; Community engagement and service: **CEP**; Co-curricular Courses: **CC**; Research Methodology-**RM**; Research Project: **RP** Note: The Credit Distribution Table given above is illustrative only. The Universities/ Autonomous Colleges may suitably modify within the broader framework of credit distribution across six verticals.

Graduate and Honors Degree Course Framework under Autonomy as per NEP-2020
If not mentioned, each proposed course (theory/practical) is of 2 credits

| Sem. | Major Courses | Major Elective Courses | Minor Courses | VSC | IKS | FP/OJT/CEP | GE/OE | SEC | AEC | VEC | CC | Total Credits |
|---|------------------------|------------------------|------------------------|-------------|----------|-------------------|------------------------|--------------------|----------|----------|----------|---------------|
| First Year Certificate Course | | | | | | | | | | | | |
| I | 2 theory + 1 Practical | 0 | 0 | 1 Theory | 1 Theory | 0 | 1 theory + 1 Practical | 1 theory/practical | 1 theory | 1 theory | 2 Credit | 22 |
| II | 2 theory + 1 Practical | 0 | 1 Theory | 1 Practical | 0 | 0 | 1 theory + 1 Practical | 1 theory/practical | 1 theory | 1 theory | 2 Credit | 22 |
| Second Year Graduate Diploma | | | | | | | | | | | | |
| III | 3 theory + 1 Practical | 0 | 1 Theory + 1 Practical | 1 Theory | 0 | FP (2 Credit) | 1 theory | 0 | 1 theory | | 2 Credit | 22 |
| IV | 3 theory + 1 Practical | 0 | 1 Theory + 1 Practical | 0 | 0 | CEP (2 Credit) | 1 Practical | 1 theory/practical | 1 theory | | 2 Credit | 22 |
| Third Year Graduate Degree | | | | | | | | | | | | |
| V | 3 theory + 2 Practical | 1 Theory + 1 Practical | 1 Theory + 1 Practical | 1 Practical | 0 | FP/CEP (2 Credit) | 0 | 0 | 0 | 0 | 0 | 22 |
| VI | 3 theory + 2 Practical | 1 Theory + 1 Practical | 1 Theory + 1 Practical | 0 | 0 | OJT (4 Credit) | 0 | 0 | 0 | 0 | 0 | 22 |
| VII and VIII Semester honours degree with major | | | | | | | | | | | | |
| VII | 5 theory + 2 Practical | 1 Theory + 1 Practical | RM 4 Credits | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 22 |
| VIII | 5 theory + 2 Practical | 1 Theory + 1 Practical | 0 | 0 | 0 | OJT (4 Credit) | 0 | 0 | 0 | 0 | 0 | 22 |
| VII and VIII Semester honours degree with research | | | | | | | | | | | | |
| VII | 4 theory + 1 Practical | 1 Theory + 1 Practical | RM 4 Credits | 0 | 0 | RP (4 Credit) | 0 | 0 | 0 | 0 | 0 | 22 |
| VIII | 4 theory + 1 Practical | 1 Theory + 1 Practical | 0 | 0 | 0 | RP (8 Credit) | 0 | 0 | 0 | 0 | 0 | 22 |

Post Graduate Degree Course Framework under Autonomy as per NEP-2020
If not mentioned, each proposed course (theory/practical) is of 2 credits

| Sem. | Major Courses | Major Elective Courses | Minor Courses | VSC | IKS | FP/OJT/CEP | GE/OE | SEC | AEC | VEC | CC | Total Credits |
|--------------|------------------------|------------------------|---------------|-----|-----|------------------------------|-------|-----|-----|-----|----|---------------|
| PG-I | | | | | | | | | | | | |
| VII | 5 theory + 2 Practical | 1 Theory + 1 Practical | RM 4 Credits | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 22 |
| VIII | 5 theory + 2 Practical | 1 Theory + 1 Practical | 0 | 0 | 0 | OJT (4 Credit) | 0 | 0 | 0 | 0 | 0 | 22 |
| PG-II | | | | | | | | | | | | |
| IX | 5 theory + 2 Practical | 1 Theory + 1 Practical | 0 | 0 | 0 | Research Project (4 credits) | | 0 | 0 | 0 | 0 | 22 |
| X | 5 theory + 2 Practical | 1 Theory + 1 Practical | 0 | 0 | 0 | OJT (4 Credit) | 0 | 0 | 0 | 0 | 0 | 22 |

Definitions:

1. One semester = 15 weeks

2. 1-credit theory = 15 hours i.e. for 1 credit, 1 hour per week teaching is to be performed.

15 hours of 1-credit are splinted as 12 hours actual teaching + 3 hours Tutorial (practice problem solving sessions, repeated discussion on difficult topics, discussion on student's difficulties, questions discussion and internal evaluation)

3. 1-credit practical = 30 hours. Thus, 1 credit practical = 2 contact hours in laboratory per week. 30 hours splinted as 24 hours actual table work and 6 hours for journal competition, oral on each practical and other internal evaluation.

4. Each theory course of any type (major, minor, VSC, VEC, OE/GE, VEC, SEC, CC, etc.) is of 2 credits.

- a. **Theory per semester:** Contact hours = 24 teaching + 6 tutorials (problem solving sessions, repeated discussion on difficult topics, difficult solution, questions discussion and internal evaluation)
- b. Each course will be of two modules, One module = 15 hours
- c. Each module may consist of one or more than one chapter.

5. Each practical course of any course is of 2 credits = 60 hours per semester

- a. Minimum 12 laboratory sessions will be conducted in one semester.
- b. Each laboratory sessions will be of 4 hour.

DEPARTMENT OF COMMERCE

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Prof. Ramkrishna More College, Akurdi, Pune 411044

Graduate and Honors Degree Course Framework under Autonomy as per NEP-2023

| Sem. | Major Courses | Major Elective Courses | Minor Courses | VSC | IKS | FP/OJT/ CEP | GE/OE | SEC | AEC | VEC | CC | Total Credits |
|--------------------------------------|---|------------------------|--|--|---|-------------|--|--|---|---|--|---------------|
| First Year Certificate Course | | | | | | | | | | | | |
| I | DSC-1(T-02) Financial Accounting-I DSC-2 (T-02) (Any One) Costing-I/Banking-I/Business Administration-I/ Business Entrepreneurship Development-I DSC-3 (T-02) (Any One) Business Mathematics & Statistics-I/ Computer Concept-I | 0 | 0 | VSC-1 (T 2) Basics in Costing/Banking/Business Administration/ Business Entrepreneurship Development | IKS (T-02) Cost Management for Business/Indian Ethos in Management/Event Management/ Tourism Management | 0 | OE: Book Keeping for Small Scale Business (T-02) & Book Keeping for Small Scale Business (P- 02) | SEC (T-02) : Indian Economy-I | AEC: (T-02) Compulsory English-I | VEC: (T-02) Environmental Study | CC: (02 Credits): CC1: & Select one or more following: (but Credits will be received end of the 4 th Sem if continuous enrolment) NSS/NCC/Sports/ Students Welfare/ Cultural/ Avishkar/ Cultural/ Avishkar/MOOC S/SWAYAM Courses | 22 |
| II | DSC-4 (T-02) Financial Accounting-II DSC-5 (T-02) (Any One) Costing-II/Banking-II/Business Administration-II/ Business Entrepreneurship | 0 | Inventory Management /Indian Monetary System/ Production & Logistic Manage | VSC-2 (T 2) Fundamentals of Costing/Banking/Business Administration/ Business | 0 | 0 | OE: Accounting for Small Scale Business (T-02) & Accounting for Small Scale Business (P-02) | SEC (T-02) : Indian Economy-II | AEC: (T-02) Compulsory English-II | VEC: (T-02) (Add on Course) Employability Skills/ Intellectual Property Rights | CC: (02 Credits) CC2: Physical Education & Select one or more following: (as per previous semester) NSS/NCC/Sports/ Students Welfare/ Cultural/ Avishkar/MOOC S/SWAYAM | 22 |

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|-------------------------------------|--|---|---|---|---|---|---|---------------------------------------|------------------------------------|---|---|----|
| | Development-II DSC-6 (T-02) (Any One) Business Mathematics & Statistics-II/ Computer Concept-II | | ment (for Admin & BE Group) (T-2) | Entrepreneurship Development | | | | | | | Courses | |
| Second Year Graduate Diploma | | | | | | | | | | | | |
| III | DSC-7 (T-02) Corporate Accounting-I DSC-8 (T-02) Corporate Law-I DSC-9 (T-02) Business Management-I DSC-10 (T-02) Costing-III/Banking-III/Business Administration-III/ Business Entrepreneurship Development-III | 0 | Micro Economics (T-02) Business Communication (P-02) | Advance Knowledge of Costing/Banking/Business Administration/ Business Entrepreneurship Development | 0 | FP: (02 Credits) Field Project/Field Survey in Costing/Banking/Business Administration/ Business Entrepreneurship Development | OE: Fundamental Insurance Marketing (T-02) & Fundamental Insurance Marketing (P-02) | 0 | AEC: (T-02) Marathi-I/Hindi-I | 0 | CC: (02 Credits) CC3: Short Term Course on E-Taxation & Select one or more following: (as per previous years) NSS/NCC/Sports/ Students Welfare/ Cultural/ Avishkar/ | 22 |
| IV | DSC-11 (T-02) Corporate Accounting-II DSC-12 (T-02) Corporate Law-II | 0 | Micro Economics (T-02) Business Communication (P- | 0 | 0 | CEP/Industrial Visit: (02 Credits) Field Project in | OE: Advance Insurance Marketing (T-02) & Advance Insurance Marketing (P-02) | SEC: (02 Credit) E-Taxation | AEC: (T-02) Marathi-II/Hindi-II | 0 | CC: (02 Credits) CC4: (as per previous semester) NSS/NCC/Sports/ Students Welfare/ | 22 |

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|-----------------------------------|---|--|---|---|---|---|---|---|---|---|--|----|
| | DSC-13 (T-02) Business Management-II DSC-14 (P-02) Costing-I/Banking-I/Business Administration-I/Business Entrepreneurship Development-I | | 02) | | | Costing/ Banking/ Business Administration/ Business Entrepreneurship Development | | | | | Cultural/ Avishkar/ OR Select Any one Short Term Course on (Logistic Management/GST/Cost Management) | |
| Third Year Graduate Degree | | | | | | | | | | | | |
| V | DSC-15 (T-02) Advanced Accounting-I DSC-16 (T-02) Business Regulatory Framework-I DSC-17 (T-02) Auditing & Taxation-I | MAJE: (T-02) Office Management /Co-operation & MAJE: (T-02) | Indian & Global Economics (Macro)-I (T-02) + E-Commerce | Practical Application of Costing- /Banking/Business Administration/ Business | 0 | FP/CEP: (02 Credits) Field Project/Field Survey/CEP/Indust | 0 | 0 | 0 | 0 | 0 | 22 |

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|----|--|--|---|------------------------------|---|---|---|---|---|---|---|----|
| | (Audit) DSC-18 (T-02) Costing-IV/Banking-IV/Business Administration-IV/ Business Entrepreneurship Development-IV DSC-19 (P-02) Costing-II/Banking-II/Business Administration-II/ Business Entrepreneurship Development-II | Marketing Management/Banking & Finance/ Consumer Protection & Business Ethics | (T-02) | Entrepreneurship Development | | rial Visit in Costing/Banking/Business Administration/Business Entrepreneurship Development | | | | | | |
| VI | DSC-20 (T-02) Advanced Accounting-II DSC-21 (T-02) Business Regulatory Framework-II DSC-22 (T-02) Auditing & Taxation-II (Income Tax) DSC-23 (T-02) Costing-V/Banking-V/Business Administration-V/ Business Entrepreneurship | MAJE: (T-02) Office Management /Co-operation & MAJE: (T-02) Marketing Management/Banking & Finance/ Consumer Protection & Business Ethics | Indian & Global Economics (Macro)-II (T-02) + E-Commerce (T-02) | 0 | 0 | OJT: (02 Credits) OJT/Internship in Costing/Banking/Business Administration/Business Entrepreneurship | 0 | 0 | 0 | 0 | 0 | 22 |

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| Development-V DSC-24 (P-02) Costing- III/Banking- III /Business Administration- III / Business Entrepreneurship Development- III | | | | | | Develop ment | | | | | | |
|---|--|--|--|--|--|-----------------|--|--|--|--|--|--|

PDEA's. Prof.Ramkrishna More ACS College (Autonomous), Akurdi, Pune-44

| VII and VIII Semester honours degree with major | | | | | | | | | | | | |
|---|---|--|--|---|---|--|---|---|---|---|---|----|
| VII | DSC-25 (T-02) Recent Advances in Accounting-I DSC-26 (T-02) Business & Other Law-I DSC-27 (T-02) Tax Planning-I DSC-28 (T-02) Advances in Costing-VI/ /Business Administration-VI/ Business Entrepreneurship Development-VI/Advanced Accounting-VI DSC-29 (P-02) Advances in Costing-IV/ /Business Administration-IV/ Business Entrepreneurship Development-IV/Advanced Accounting-IV DSC-30 (T-02) Advanced Audit-I DSC-31 (T-02) Financial Markets-I | MAJE: Financial Economics -I (T-02) + Advance Business Management-I (T-02) | RM: (4 Credits)- Research Methodology with mini Research Project in Costing- /Business Administration / Business Entrepreneurship Development/ Advanced Accounting | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 22 |
| VIII | DSC-32 (T-02) Recent Advances in Accounting-II DSC-33 (T-02) Business & Other Law-II DSC-34 (T-02) Tax Planning-II DSC-35 (T-02) Advances in Costing-VII/ Business | MAJE: Financial Economics -II (T-02) + Advance Business Management-II (T- | 0 | 0 | 0 | OJT (4 Credit) OJT/Internship in Costing/Banking/Business Administration / Business Entrepreneurs | 0 | 0 | 0 | 0 | 0 | 22 |

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|--|-----|--|--|--|--|---|--|--|--|--|--|--|----|
| Administration-VII/ Business Entrepreneurship Development-VII/ Advanced AccountingVII DSC-36 (P-02) Advances in Costing-V/ /Business Administration-V/ Business Entrepreneurship Development- V/Advanced Accounting V DSC-37 (T-02) Advanced Audit-II DSC-38 (T-02) Financial Markets-II | 02) | | | | | hip Development/ Advanced Accounting | | | | | | | |
| | | | | | | | | | | | | | 22 |
| | | | | | | | | | | | | | 22 |
| VII and VIII Semester honours degree with research | | | | | | | | | | | | | |

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| | | | | | | | | | | | | | |
|------|--|--|---|---|---|--|---|---|---|---|---|----|----|
| VII | DSC-25 (T-02) Recent Advances in Accounting-I DSC-26 (T-02) Business & Other Law-I DSC-27 (T-02) Tax Planning-I DSC-28 (T-02) Advances in Costing-I/Business Administration-I/ Business Entrepreneurship Development-I/ Advanced Accounting-I DSC-29 (P-02) Advances in Costing-I/Business Administration-I/ Business Entrepreneurship Development-I/ Advanced Accounting-II DSC-30 (T-02) Managerial Economics-I DSC-31 (T-02) Financial Markets-I | MAJE: Financial Economics -I (T-02) + Advance Business Management-I (T-02) | RM: (4 Credits)- Research Methodology with mini Research Project in Costing- /Banking/Business Administration / Business Entrepreneurship Development/ Advanced Accounting- | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22 | |
| VIII | DSC-32 (T-02) Recent Advances in Accounting-II DSC-33 (T-02) Business & Other Law-II DSC-34 (T-02) Tax Planning-II DSC-35 (P-02) Advances in Costing-VII/Business | MAJE: Financial Economics -II (T-02) + Advance Business Management-II (T-02) | 0 | 0 | 0 | OJT (4 Credit) Course Work & Dissertation in Costing/Banking/Business Administration | 0 | 0 | 0 | 0 | 0 | 0 | 22 |

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| | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|
| Administration-VII/ Business Entrepreneurship Development-VII/ Advanced Accounting DSC-36 (P-02) Advances in Costing- V/Business Administration-V/ Business Entrepreneurship Development-V./ Advanced Accounting V DSC-37 (T-02) Managerial Economics- II DSC-38 (T-02) Financial Markets-II | | | | | ion/ Business Entrepreneu rship Developme nt/ Advanced Accounting | | | | | | |
| | | | | | | | | | | | |

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| VII and VIII Semester honours degree with research | | | | | | | | | | | |
|--|---|--|--|---|---|--|---|---|---|---|----|
| VII | DSC-15 (T-02) Business Finance DSC-16 (T-02) Knowledge Management DSC-17 (T-02) Auditing & Taxation (Audit) DSC-18 (T-02) Human Resource Management/Advanced Auditing/Cost audit DSC-19 (P-02) Organizational Behavior / specialized Auditing/ Management Audit | MAJE: (T-02) Strategic Management(T-02) + Management Accounting (T-02) | 04 Credits RM Business Administration/Accountancy/Costing | 0 | 0 | FP/CEP: (04 Credits) Research Project | 0 | 0 | 0 | 0 | 22 |
| VIII | DSC-15 (T-02) Capital Market & Financial analysis DSC-16 (T-02) Industrial Economic Environment DSC-17 (T-02) Auditing & Taxation-II (Tax planning & procedure) DSC-18 (T-02) Recent Advances in Business Administration/ Recent Advances in Accounting, Taxation & auditing/ Recent Advances in cost Audit and Cost system DSC-19 (P-02) Business | MAJE: (T-02) Industrial Economics (T-02) + financial Analysis & control(T-02) | 0 | 0 | 0 | FP/CEP: (08 Credits) Research Project Business Administration /Accountancy/ Costing | 0 | 0 | 0 | 0 | 22 |

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| | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Ethics & Professional value/Specialized areas in accounting/Application of cost Accounting | | | | | | | | | | | | |
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DEPARTMENT OF COMMERCE

DEPARTMENT OF COMMERCE

As per above structure Courses of Commerce are as follows;

Only code of the course is given here

| Semester | Major Courses | Major Elective Courses | Minor Courses | VSC | IKS |
|--|--|------------------------|-------------------------|-------------------------------|-------------------------------|
| I | COMAT-111 | 0 | 0 | COMVST-111A, 111B, 111C, 111D | COMIKT-111A, 111B, 111C, 111D |
| | COMAT-112A,112B,112C,112D | | | | |
| | COMAT-Maths113A/ Computer Concept.113B | | | | |
| II | COMAT-121 | 0 | COMMIT-121A, 121B, 121C | COMVST-121A, 121B, 121C, 121D | 0 |
| | COMAT-122A, 122B, 122C,122D | | | | |
| | COMAT- Maths123A/ Computer Concept.123B | | | | |
| III | COMAT-231 | 0 | COMIT-231 | COMVST-231 | 0 |
| | COMAT-232A,232B | | | | |
| | COMAT-233 | | COMIT-231 | | |
| | COMAP-234 | | | | |
| IV | COMAT-241 | 0 | COMIT-241 | 0 | 0 |
| | COMAT-242 | | | | |
| | COMAT-243 | | COMIP-242 | | |
| | COMAP-244 | | | | |
| V | COMAT-351 | COMAET-356-A | COMIT-351 | COMVSP-351 | 0 |
| | COMAT-352 | COMAET-356-B | | | |
| | COMAT-353 | COMAEP-357-A | COMIP-352 | | |
| | COMAP-354 | COMAEP-357-B | | | |
| | COMAP-355 | | | | |
| VI | COMAT-361 | COMAET-366A | COMIT-361 | 0 | 0 |
| | COMAT-362 | COMAET-366B | | | |
| | COMAT-363 | COMAEP-367A | COMIP-362 | | |
| | COMAP-364 | COMAEP-367B | | | |
| | COMAP-365 | | | | |
| VII and VIII Sem. honours degree with major | | | | | |
| VII | COMAT-511 | COMAET-518-A | 0 | 0 | 0 |
| | COMAT-512 | COMAET-518-B | | | |
| | COMAT-513 | COMAET-519-A | | | |
| | COMAT- | COMAET | | | |

PDEA's. Prof.Ramkrishna More ACS College (Autonomous), Akurdi, Pune-44

| | | | | | |
|---|---------------------------|--------------|---|---|---|
| | 514A,514B,514C,514D | -519-B | | | |
| | COMAT-515 | | | | |
| | COMAT-516 | | | | |
| | COMAT-517 | | | | |
| VIII | COMAT-521 | COMAET-528-A | 0 | 0 | 0 |
| | COMAT-522A-522B-522C-522D | COMAET-528-B | | | |
| | COMAT-523 | COMAET-529A | | | |
| | COMAT-524 | COMAET-529B | | | |
| | COMAT-525 | | | | |
| | COMAT-526 | | | | |
| | COMAT-527 | | | | |
| VII and VIII Sem. honours degree with research | | | | | |
| VII | COMAT-631 | COMAET-638A | 0 | 0 | 0 |
| | COMAT-632 | COMAET-638-B | | | |
| | COMAT-633 | COMAEP-639-A | | | |
| | COMAT-634A,634B,634C,634D | COMAEP-639-B | | | |
| | COMAP-636A,636B,636C,636D | | | | |
| VIII | COMAT-641 | COMAET-648-A | 0 | 0 | 0 |
| | COMAT-642 | COMAET-648-B | | | |
| | COMAT-643 | COMAEP-649-A | | | |
| | COMAT-644A,644B,644C,644D | COMAEP-649-B | | | |
| | COMAP-646 | | | | |

Codes, Generic name and Title of the paper

| Major Courses | | | |
|----------------------|-----------------------------|---|--|
| Semester | Course code | Generic Name | Title of the paper |
| I | COMAT-111 | Accounting theory paper-I (02 Cr) | Financial Accounting –I |
| | COMAT-112A,112B,112C,112D | Costing-I/Banking-I/Business Administration-I/ Business Entrepreneurship Development-I, (theory paper) | Costing -I/ Banking-I/ Business Administration-I/ Business Entrepreneurship Development-I |
| | COMAT-113A/ 113B | Business Mathematics & Statistics-I/ Computer Concept-I (theory paper) | Business Mathematics & Statistics-I/ Computer Concept-I |
| II | COMAT-121 | Accounting theory paper-II (theory paper-2 Cr) | Financial Accounting-II |
| | COMAT-122A, 122B, 122C,122D | Costing-II/Banking-II/Business Administration-II/ Business Entrepreneurship Development-II (theory paper-02 Cr) | Cost Accounting-II/ Banking-II/ Business Administration-II/ Business Entrepreneurship Development-II |
| | COMAT-123A/123B | Business Mathematics & Statistics-II/ Computer Concept-II (Theory paper-2 Cr) | Business Mathematics & Statistics-II/ Computer Concept-II |
| III | COMAT-231 | Accounting theory paper-5 | Corporate Accounting-I –II |
| | COMAT-232 | Business Laws theory paper-6 | Corporate Law –II |
| | COMAT-233 | Business Management-I paper-7 | Business Management-I |
| | COMAP-234 | Costing-III/Banking-III/Business Administration-III/ Business Entrepreneurship Development-III theory paper-3 | Costing-III/Banking-III/Business Administration-III/ Business Entrepreneurship Development-III |
| IV | COMAT-241 | Accounting theory paper-8 | Corporate Accounting-II –II |
| | COMAT-242 | Business Laws theory paper-9 | Corporate Law-II –II |
| | COMAT-243 | Business Management-II theory paper-10 | Business Management-II |
| | COMAP-244 | Costing-I/Banking-I/Business Administration-I/ Business Entrepreneurship Development-I practical paper-4 | Costing-I/Banking-I/Business Administration-I/ Business Entrepreneurship Development-I –IV |
| V | COMAT-351 | Accounting theory paper-11 | Advanced Accounting-I |
| | COMAT-352 | Business Laws theory paper-12 | Business Regulatory Framework-I |
| | COMAT-353 | Auditing & Taxation-I theory paper-13 | Auditing & Taxation-I (Audit) |
| | COMAP-354 | Costing-IV/Banking-IV/Business Administration-IV/ Business Administration-IV/ Business | Costing-IV/Banking-IV/Business Administration-IV/ Business |

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|--|---------------------------|--|-----------------------------------|---|
| | | IV/ Entrepreneurship Development-IV paper-5 | Business theory | Entrepreneurship Development-IV –VI |
| | COMAP-355 | Costing-II/Banking- II/Business Administration- II/ Entrepreneurship Development-II paper-6 | Business Business practical | Costing-II/Banking-II/Business Administration-II/ Business Entrepreneurship Development-II –V |
| VI | COMAT-361 | Accounting theory paper-14 | | Advanced Accounting-II |
| | COMAT-362 | Business Laws theory paper-15 | | Business Regulatory Framework-II |
| | COMAT-363 | Auditing & Taxation-II theory paper-16 | | Auditing & Taxation-II (Income Tax) |
| | COMAP-364 | Costing-V/Banking- V/Business Administration- V/ Business Entrepreneurship Development-V paper-7 | | Costing-V/Banking-V/Business Administration-V/ Business Entrepreneurship Development-V |
| | COMAP-365 | Costing-III/Banking- III /Business Administration- III / Business Entrepreneurship Development- III practical paper-8 | | Costing-III/Banking- III /Business Administration- III / Business Entrepreneurship Development- III |
| VII and VIII Semester honours degree with major | | | | |
| VII | COMAT-511 | Accounting theory paper-17 | | Recent Advances in Accounting-I |
| | COMAT-512 | Business Laws theory paper-18 | | Business & Other Law-I |
| | COMAT-513 | Tax Planning-I theory paper-19 | | Tax Planning-I |
| | COMAT-514A,514B,514C,514D | Advances in Costing- VI/Business Administration- VI/ Business Entrepreneurship Development-VI theory paper-20 | | Advances in Costing-VI/Banking- VI/Business Administration-VI/ Business Entrepreneurship Development-VI |
| | COMAT-515 | Advances in Costing- IVIV/Business Administration-IV/ Business Entrepreneurship Development-IV practical paper-21 | | Advances in Costing-IV/Banking- IV/Business Administration-IV/ Business Entrepreneurship Development-IV |
| | COMAP-516 | Advanced Audit-I practical paper-11 | | Advanced Audit-I |
| | COMAP-517 | Financial Markets-I practical paper-12 | | Financial Markets-I |
| VIII | COMAT-521 | Accountancy theory paper-22 | | Recent Advances in Accounting-II |
| | COMAT-522 | Business Laws theory paper-23 | | Business & Other Law-II |
| | COMAT-5233 | Tax Planning-II theory paper-24 | | Tax Planning-II |
| | COMAT-524A,524C,524D | Advances in Costing- VII//Business Administration- VII/ Business | | Advances in Costing-VII/Banking- VII/Business Administration-VII/ Business Entrepreneurship Development-VII |

PDEA's. Prof.Ramkrishna More ACS College (Autonomous), Akurdi, Pune-44

| | | | |
|---|-----------------------|---|---|
| | | Entrepreneurship Development-VII theory paper-25 | |
| | COMAT-525A,525C,525D | Advances in Costing-V//Business Administration-V/ Business Entrepreneurship Development-V theory paper-26 | Advances in Costing-V/Banking-V//Business Administration-V/ Business Entrepreneurship Development-V |
| | COMAP-526 | Advanced Audit-II paper-13 | Advanced Audit-II |
| | COMAP-527 | Financial Markets-II paper-14 | Financial Markets-II |
| VII and VIII Semester honours degree with research | | | |
| VII | COMAP -631 | Accounting theory paper-17 | Recent Advances in Accounting-I |
| | COMAP -632 | Business Laws theory paper-18 | Business & Other Law-I |
| | COMAP -633 | Tax Planning-I theory paper-19 | Tax Planning-I |
| | COMAP -634A,634C,634D | Advances in Costing-VI//Business Administration-VI/ Business Entrepreneurship Development-VI theory paper-20 | Advances in Costing-VI/Banking-VI//Business Administration-VI/ Business Entrepreneurship Development-VI |
| | COMAP -636A,636C,636D | Advances in Costing-IV//Banking-IV//Business Administration-IV/ Business Entrepreneurship Development-IV practical paper-21 | Advances in Costing-IV/Banking-IV//Business Administration-IV/ Business Entrepreneurship Development-IV |
| | COMAP -638 | Advanced Audit-I practical paper-11 | Advanced Audit-I |
| | COMAP -439 | Financial Markets-I practical paper-12 | Financial Markets-I |
| VIII | COMAP -641 | Accountancy theory paper-22 | Recent Advances in Accounting-II |
| | COMAP -642 | Business Laws theory paper-23 | Business & Other Law-II |
| | COMAP -643 | Tax Planning-II theory paper-24 | Tax Planning-II |
| | COMAP -644A,644C,644D | Advances in Costing-VII//Business Administration-VII/ Business Entrepreneurship Development-VII theory paper-25 | Advances in Costing-VII/Banking-VII//Business Administration-VII/ Business Entrepreneurship Development-VII |
| | COMAP -645 | Advances in Costing-V//Banking-V//Business Administration-V/ Business Entrepreneurship Development-V theory paper-26 | Advances in Costing-V//Banking-V//Business Administration-V/ Business Entrepreneurship Development-V |
| | COMAP -648 | Advanced Audit-II paper-13 | Advanced Audit-II |
| | COMAP -649 | Financial Markets-II paper-14 | Financial Markets-II |

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| Major Elective | | | |
|--|----------------------------|--|--|
| V | COMAET-356A | Office Management theory paper-1-A | Office Management |
| | COMAET-356B | Co-operation theory paper-1-B | Co-operation |
| | COMAEP-357A | Marketing Management paper-1-A | Marketing Management |
| | COMAEP-357B | Banking & Finance paper-1-B | Banking & Finance – I-B |
| | COMAEP-357C | Consumer Protection & Business Ethics -1-C | Consumer Protection & Business Ethics |
| VI | COMAET-366A | Office Management theory paper-2-A | Office Management |
| | COMAET-366B | Co-operation theory paper-2-B | Co-operation |
| | COMAEP-367A | Marketing Management paper-2-A | Marketing Management |
| | COMAEP-367B | Banking & Finance paper-2-B | Banking & Finance – I-B |
| | COMAEP-367C | Consumer Protection & Business Ethics -2-C | Consumer Protection & Business Ethics |
| VII | COMAET-518-A | Financial Economics-I theory paper-3-A | Financial Economics-I |
| | COMAET-518-B | | |
| | COMAEP-519-A | Advance Business Management-I paper-4-A | Advance Business Management-I |
| | COMAEP-519-B | | |
| VIII | COMAET-528-A | Financial Economics-Ii theory paper-3-A | Financial Economics-Ii |
| | COMAET-528-B | | |
| | COMAEP-529-A | Advance Business Management-II paper-4-A | Advance Business Management-II |
| | COMAEP-529-B | | |
| Vocational Skill Courses (VSC) Related to Major | | | |
| I | COMVST-111A/111B/111C/111D | Vocational theory-I Commerce | Basics in Costing/ Basics in Banking/ Basics in Business Administration/ Basics in Business Entrepreneurship Development |
| II | COMVST-121A/121B/121C/121D | Vocational theory-II Commerce | Fundamentals of Costing/ Fundamentals of Banking/ Fundamentals of Business Administration/ Fundamentals of Business Entrepreneurship Development |
| III | COVST-231 | Vocational theory-II Commerce | Advance Knowledge of Costing/Banking/Business Administration/ Business Entrepreneurship Development |
| IV | --- | --- | --- |
| V | COVSP-351 | Vocational Practical-II Commerce | Practical Application of Costing- /Banking/Business Administration/ |

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|--|----------------------------|---|--|
| | | | Business Entrepreneurship Development |
| Minor Commerce | | | |
| I | ----- | ----- | ----- |
| II | COMMIT-121A/121B/121C | Minor Commerce Theory-I | Inventory Management/Indian Monetary System Production & Logistic Management (T-02) |
| III | COMMIT -231 | Minor Commerce Theory-II | Macro Economics(T-02) |
| | COMMIT -232 | Minor Commerce Theory – III | Business Communication (T-02) |
| IV | COMMIT -241 | Minor Commerce Practical-IV | Macro Economics (P-02) |
| | COMMIP-242 | Minor Commerce Practical-V | Business Communication (P-02) |
| V | COMMIT-351 | Minor Commerce Theory-VI | Indian Global Economics (T-02) |
| | COMMIP-352 | Minor Commerce Theory – VII | E-Commerce (T-02) |
| VI | COMMIT-361 | Minor Commerce Practical – VIII | Indian Global Economics (P-02) |
| | COMMIP-362 | Minor Commerce Practical – IX | E-Commerce (P-02) |
| VII | COMMIP-363 | Minor Commerce Practical – X | Research Methodology with mini Research Project in Costing- /Banking/Business Administration/ Business Entrepreneurship Development |
| VII | ----- | ----- | ----- |
| IKS Related to Commerce Major | | | |
| I | COMIKT-111A/111B/111C/111D | Indian knowledge system Commerce paper | Cost Management for Business/Indian Ethos in Management/Event Management/ Tourism Management |
| SEC for science faculty students from Commerce discipline | | | |
| I | COMSET-111 | Skill Commerce Theory-I | Indian Economy-I |
| II | COMSET-121 | Skill Commerce Theory -II | Indian Economy-II |
| III | ----- | ----- | ----- |
| IV | COMSET-121 | Skill Commerce Theory-I | Supply Chain Management |
| OE/GE | | | |
| I | COGET-111 & COGEP-112 | Commerce Open Elective Theory-I | Book Keeping for Small Scale Business (T-02) & Book Keeping for Small Scale Business (P-02) |
| II | COGET-121, COGEP 122 | Commerce Open Elective Practical –I | Accounting for Small Scale Business (T-02) & Accounting for Small Scale Business (P-02) |
| III | COMOE-112 | Commerce Open Elective Theory-II | Fundamental Insurance Marketing (T-02) & Fundamental Insurance Marketing (P-02) |
| IV | COMOE-122 | Commerce Open Elective Practical-II | Advance Insurance Marketing (T-02) & Advance Insurance Marketing (P-02) |
| AEC | | | |
| I | ENAET-111 | Ability Enhanced course | Compulsory English-I |
| II | ENAET-121 | Ability Enhanced course | Compulsory English-II |
| VEC | | | |
| I | COMVET 111 | Value Education Course | Environmental Study |
| II | COMVET 121A, | Value Education Course | Employability skill /Intellectual Property |

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| | 121B | | Rights |
|---|--|--|---|
| | | CC | |
| I | CCHWT111 | Co-curricular Courses | Health & Wellness |
| II | CCPEP121 | Co-curricular Courses | Physical Education |
| VII and VIII Semester honours degree with research | | | |
| VII | DSC-15 (T-02) DSC-16 (T-02) DSC-17 (T-02) DSC-18 (T-02) DSC-19 (P-02) | Business Finance-I Knowledge Management-I Auditing & Taxation (Audit)-I Human Resource- Management-I/Advanced Auditing-I/Cost Audit-I Organizational Behaviour- II/Specialized Auditing-II/ Management Audit-II | MAJE: (T-02) Strategic Management- I/Management Accounting-I MAJE: (T-02) Production & Operation management-I/ Advanced Accounting- I/Advanced cost Accounting-I |
| VIII | DSC-15 (T-02) DSC-16 (T-02) DSC-17 (T-02) DSC-18 (T-02) DSC-19 (P-02) | Capital Market & Financial analysis-II Industrial Economic Environment-II Auditing & Taxation-II (Tax planning & procedure) Recent Advances in Business Administration- III/ Recent Advances in Accounting, Taxation & Auditing-III/ Recent Advances in cost Audit and Cost system-III Business Ethics & Professional value- IV/Specialized areas in accounting- IV/Application of cost Accounting-IV | MAJE: (T-02) Industrial Economics- II/Financial Analysis & Control-II MAJE: (T-02) Financial management- II/Income Tax-II/Costing Techniques Examination and Responsibility Accounting-II |

SEMESTER-I

NEP-2020 First year UG

Major

FINANCIAL ACCOUNTING-I

Course Code - COMAT-111

Course Type – Theory

Course Name – Financial Accounting-I

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--|---|
| 1 | Accounting Concepts & Emerging Trends in Accounting | 1.1 Accounting Concepts, Convention and Principles Money Measurement Concept, Separate Entity Concept, Dual Aspect Concept, Realization Concept Matching Concept, Accrual/ Cash Concept Consistency Concept, Going Concern Concept 1.2 Emerging Trends in Accounting Inflation Accounting, Environmental Accounting Forensic Accounting |
| 2 | Piecemeal Distribution of Cash | (Surplus Capital Method Only) 2.1 Meaning & Introduction of Piecemeal Distribution 2.2 Treatment of past profits or past losses in the Balance Sheet. 2.3 Treatment for Contingent Liabilities 2.4 Realization Expenses/ Amount kept aside for expenses 2.5 Treatment of preferential Liabilities i. e. Government Dues/ Employees Dues etc. |

➤ **MODULE 2**

| UNIT | UNIT TITLE | CONTENTS |
|------|------------------------------|---|
| 3 | Single Entry System | 3.1 Meaning, Features & Disadvantages of single Entry system 3.2 Conversion of single Entry system in to Double Entry System |
| 4 | Accounting for Leases | (Finance Lease Theory Only) 4.1 Hire Purchase System 4.2 Installment System 4.3 Difference between Hire Purchase & Instalment System |

➤ **REFERENCES:**

❖ **Books:**

1. Advance Accounting Vou- I S.N. Maheshwari & S.K. Maheshwari Vikas Publication New Delhi
2. Advance Accounting Vou- I M.C. Shukla , T.C. Grewal , S.C Gupta S. Chand New Delhi
3. Financial Accounting for B.Com CA (Dr.) P.C. Tulsian S.C. Gupta S. Chand Publication New Delhi.
4. Introduction to Accountancy S.R.N Pillai & Bhagavathi S.Chand & CompanyLtd New Delhi

❖ **Web References:**

1. Institute of Cost and Management Accountants of India :<http://www.icmai.in/icmai/>
2. The Institute of Chartered Accountants of India : <https://www.icai.org/>

➤ **COURSE OUTCOMES:**

CO1: To Learn & understand basic knowledge about Financial Accounting.

CO2: To understand recent & Emerging Trends in Accounting.

CO3: To understand Classification of Liabilities for Distribution of Cash

CO4: To gain knowledge about Dissolution Process & Process of Cash Distribution.

CO5: To get knowledge about Difference between Single & Double Entry System.

CO6: To know finance lease adopted in Lease Accounting.

EVALUATION PATTERN:

| | |
|---|----------|
| INTERNAL EVALUATION | 15 Marks |
| EXTERNAL EVALUATION INCLUDING PRACTICAL/ORAL EXAM | 35 Marks |

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Financial Accounting-I | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION (EXCLUDING PRACTICAL/ORAL EXAM) | | 25 Marks |
|---|--------------------------------------|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Financial Accounting-I | | Marks: - 25 Marks Time :- 2 hrs |
| Q 1 | True of False (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [15] |
| TOTAL | | [25] |

| PRACTICAL/ORAL EVALUATION | | 10 Marks |
|--|--|-------------------|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Financial Accounting-I | | Marks: - 10 Marks |
| Oral Exam | | [06] |
| Practical Book | | [04] |
| TOTAL | | [10] |

NEP-2020 First year UG

Major

COSTING-I

Course Code - COMAT- 112A

Course Type – Theory

Course Name – Costing-I

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|----------------------------------|---|
| 1 | Basics Of Cost Accounting | 1.1 Concept of Cost, Costing 1.2 Cost Accounting and Cost Accountancy. 1.3 Limitations of Financial Accounting. 1.4 Objectives of Cost Accounting. 1.5 Advantages & Limitations of Costing. 1.6 Difference between Financial Accounting and Cost Accounting. |
| 2 | Cost Concepts | 2.1 Origin of Costing 2.2 Cost Units and Cost Centre 2.3 Role of a Cost accountant in an organisation |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|--|--|
| 3 | Elements of Cost and Cost Sheet | 3.1 Classification of Costs 3.2 Material, Labour and other Expenses. |
| 4 | Preparation of Cost Sheet | 4.1 Format of Cost Sheet 4.2 Preparation of Cost Sheet 4.3 Tender, Quotation and Estimates 4.4 Practical Problems |

➤ **REFERENCES:**

1. Cost Accounting-Principles & Practices Jawahar Lal & Seema Shrivastava Tata Mcgraw Hill New Delhi
2. Advanced Cost Accounting And Cost Systems Ravi M Kishor: Taxmann New Delhi
3. Cost Accounting Theory And Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi
4. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi
5. Horngren's Cost Accounting A Managerial Emphasis Srikant M Datar & Madhav V Rajan Pearson Noida Up

➤ **COURSE OUTCOMES:**

- CO1: Define concept of cost, Costing, Cost Accounting and Cost Accountancy
CO2: Classify different element of cost like Material, Labour and other Expenses.
CO3: To know the Role of a Cost accountant in an organisation
CO4: To develop the skill of preparation of cost sheet.

EVALUATION PATTERN:

| | |
|----------------------------|-----------------|
| INTERNAL EVALUATION | 15 Marks |
| EXTERNAL EVALUATION | 35 Marks |

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Costing-I | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|--|---|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Costing-I | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Practical Problem (any 2 out of 3) | [10] |
| Q 4 | Practical Problem (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

Major

BANKING -I

Course Code - COMAT- 112B

Course Type – Theory

Course Name – Banking -I

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|-----------------------------|---|
| 1 | Evolution of Banking | 1.1 Meaning, Definition and Origin of 'Bank' 1.2 Evolution of banking in west and in India 1.3 Evolution of Banking in India 1.4 Structure and Classification Indian Banking System |
| 2 | Banking Environment | 2.1 Banking- New Structure of Banking in India, Private Banks, Small Banks, Payment Banks. 2.2 Bank Accounts- Types, Procedure and Operation of Accounts 2.3 Recent Trends in Indian Banking Environment- E-Banking, E-Wallets, Bank Mergers and Amalgamations. |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|--------------------------|---|
| 3 | Functions of Bank | 3.1 Concepts of Primary Functions and Secondary Functions 3.2 Accepting Deposits and Granting Loans. 3.3 Agency Functions 3.4 Non Fund Based Credit Facilities and Government Business |

➤ **REFERENCES:**

1. Gordon, E., K. Natranjan (2014), Banking theory, Law and Practice, Himalaya PublishingHouse, Mumbai
2. Srivastava, P. K. (2008), Banking Theory & Practice, Himalaya Publishing House, Mumbai
3. Mithani, D. M. (2008), Money, Banking, International Trade and Public Finance, HimalayaPublishing House, Mumbai
4. Sundaram, K. P. M. (1976), Modern Banking (with special reference to India), Sultan Chandand sons, New Delhi

➤ **COURSE OUTCOMES:**

CO1: Develop the working capability of students in banking sector.

CO2: Aware of Banking Business and practices.

CO3: Enlighten the students regarding the new concepts introduced in the banking system.

EVALUATION PATTERN:

INTERNAL EVALUATION **15 Marks**

EXTERNAL EVALUATION **35 Marks**

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com Major-Banking-I | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|--------------------------------|---|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com Major-Banking-I | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

Major

BUSINESS ADMINISTRATION -I

Course Code - COMAT-112C

Course Type – Theory

Course Name – Business Administration-I

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--|--|
| 1 | Introduction to Business Administration | 1.1 Business -Definition, Characteristics, Scope &Objectives 1.2 Commerce & Trade -Meaning, Concept 1.3 Administration - Meaning & Definition 1.4 Functions of Administration |
| 2 | Types of Business Organizations | 2.1 Meaning, Characteristics, Advantages & disadvantages of each organization: - 2.2 Sole Proprietorship, Partnership Firm, Limited Liability Partnership, Joint Stock Company, Non-Profit Joint Stock Companies Act, NGO, One Person Company |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|--|---|
| 3 | Introduction to Human Resource Management | 3.1 Meaning, Objectives and Functions of H R M 3.2 Difference between H R M and H R D 3.3 Scope and functions of Human Resource Department |
| 4 | Introduction to Marketing | 4.1 Marketing – Introduction, Meaning, Scope, Objectives, Features, Functions and Importance 4.2 Types of Markets – Regulated Market, Organized Market & Unorganized Market, Virtual/ Internet Market, Consumer Market, Financial Market, Auction Market and Black Market Difference between Selling & Marketing |

➤ **REFERENCES:**

1. Modern Business Organisation & Management-N.Mishra, Allied Publishers-Mumbai
Essentials of Business Administration- K. Ashwathappa-Himalaya Publication
2. Human Resource Development and Management- Biswanath Ghosh (Vikas Publishing House)
3. Personnel and Human Resource Management – A M Sharma (Himalaya Publishing House)
4. Basics of Marketing- Cannon Marketing Management, Philips, Kotler

➤ **COURSE OUTCOMES:**

CO1: Define Basic Concept of Business Administration and identify the Functions of Business Administration

CO2: Outline and Discuss the various Forms of Business Organization.

CO3: Understand the Human Resource Management & Development

CO4: Understand Marketing Concepts.

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com Major-Business Administration-I | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|--|---|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com Major-Business Administration-I | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

Major

BUSINESS ENTREPRENEURSHIP DEVELOPMENT-I

Course Code - COMAT-112D

Course Type – Theory

Course Name – Business Entrepreneurship Development-I

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|-----------------------------|---|
| 1 | The Entrepreneur | 1.1 Evolution of the term entrepreneur –Meaning, Definition, Qualities and Characteristics of entrepreneur 1.2 Distinction between -Entrepreneur and Manager 1.3 Distinction between Entrepreneur and Enterprise |
| 2 | Business Environment | 2.1 Concept Importance - Inter relationship, between environment and entrepreneur 2.2 Aspects of Environment- Natural- Economic - Political - Social - Technical - Cultural - Educational - Legal & Cross-cultural – Geographical etc. |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|---------------------------|--|
| 3 | Environment Issues | 3.1 Pollution-Concept and types 3.2 Causes of pollution Remedies of Pollution 3.3 Remedies of pollution protecting the natural Environment- 3.4 Conservation of natural resources 3.5 Opportunities in Environment |
| 4 | Problem of Growth | 4.1 Unemployment- Concept 4.2 Types 4.3 Causes, Remedies 4.4 Poverty- Concept- Causes- Remedies 4.5 Regional Imbalance- Concept-Effects –Solutions 4.6 Lack of technical knowledge and information Problems- Remedies |

➤ **REFERENCES:**

1. Business Environment Francis Cherunilam Himalaya Publishing House New Delhi
2. Dynamics of Entrepreneurship Development and Management Desai Vasant Himalaya Publishing House New Delhi
3. Entrepreneurial Development Khanka S.S. S. Chand New Delhi
4. Entrepreneurial Development Gupta, Shrinivasan S. Chand New Delhi
5. Udyog -- Udyog Sanchalaya Mumbai
6. Indian Economy Ruddar Datt, K.P.M. Sundharam S. Chand New Delhi

➤ **COURSE OUTCOMES:**

- CO 1: Study the qualities required for successful entrepreneurs and their role in Indian economy.
- CO 2: Define Business Environment types of business environment.
- CO 3: Discuss the Environmental issues such as water and air pollution
- CO 4: Identify problem of entrepreneurship growth such as social, cultural, educational, international situations etc.

EVALUATION PATTERN:

| | |
|----------------------------|-----------------|
| INTERNAL EVALUATION | 15 Marks |
| EXTERNAL EVALUATION | 35 Marks |

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Business Entrepreneurship Development-I | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|---|---|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Business Entrepreneurship Development-I | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

Major

BUSINESS MATHEMATICS & STATISTICS- I

Course Code - COMAT-113A

Course Type – Theory

Course Name – Business Mathematics & Statistics- I

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--------------------------------|--|
| 1 | Interest and Annuity | 1.1 Interest: Concept of Present value and Future value, Simple interest, Compound interest, Nominal and Effective rate of interest 1.2 Examples and Problems Annuity: Ordinary Annuity, Sinking Fund, Annuity due, Present Value and Future Value of Annuity, 1.3 Equated Monthly Instalments (EMI) by Interest of Reducing Balance and Flat Interest methods, Examples and Problems. |
| 2 | Shares and Mutual Funds | 2.1 Shares: Concept of share, face value, market value, dividend, brokerage, equity shares, preferential shares, bonus shares. Examples and Problems 2.2 Mutual Funds: Concept of Mutual Funds 2.3 Problems on calculation of Net Income after considering entry load 2.4 Dividend, Change in Net Asset Value (NAV) and exit load. 2.5 Averaging of price under the Systematic Investment Plan (S.I.P.). Examples and Problems |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|------------------------------|--|
| 3 | Population and Sample | 3.1 Statistics: Definition of Statistics, Scope of Statistics in Economics 3.2 Management Science and Industry. Computational statistics. 3.3 Concept of population and sample, methods of data |

| | | |
|--|--|--|
| | | collection:Census and sampling with illustration. 3.4 Methods of Random sampling – SRSWR, SRSWOR, Stratified, Systematic (Description of sampling procedures only). Use in research. |
|--|--|--|

➤ **REFERENCES:**

❖ **Books**

1. Practical Business Mathematics, S. A. Bari, New Literature Publishing Company, New Delhi
2. Mathematics for Commerce, K. Selvakumar, Notion Press Chennai.
3. Business Mathematics with Applications, Dinesh Khattar & S. R. Arora, S. Chand Publishing New Delhi
4. Business Mathematics and Statistics, Dr. Ramdas Lad, Dr. Shivaji Kakde, Dr. Kishor Lipare, Prof. Pramod Pankar, Kshitija Publication Pune
5. Fundamentals of Business Mathematics, M. K. Bhowal, Asian Books Pvt. Ltd, New Delhi
6. Operations Research, P. K. Gupta & D. S. Hira, S. Chand Publishing, New Delhi
7. Mathematics for Economics and Finance: Methods and Modeling, Martin Anthony and Norman Biggs, Cambridge University Press Cambridge

❖ **Websites**

1. www.freestatistics.tk(National Statistical Agencies)
2. www.psychstat.smsu.edu/sbk00.htm(Onlinebook)
3. www.bmj.bmjournals.com/collections/statsbk/index.shtml
4. www.statweb.calpoly.edu/bchance/stat-stuff.html
5. www.amstat.org/publications/jse/jse-data-archive.html(International journal on teaching and learning of statistics)

➤ **COURSE OUTCOMES:**

- CO1: Explain pre-requisites of business mathematics and basic methods, types of interest and their basic applications in practice.
- CO2: Explain shares and dividends and interpret with example.
- CO3: Discuss sampling technique and apply simple statistical methods for analysis.
- CO4: Analyse and interpret the data.

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|---|---|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Business Mathematics & Statistics-I | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Solve any 4 out of 6 (one question on theory) | [20] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|---|--|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Business Mathematics & Statistics-I | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Objective type questions (any 5 out of 7) | [5] |
| Q 2 | Solve any 3 out of 5 | [15] |
| Q 3 | Solve any 3 out of 5 | [15] |
| TOTAL | | [35] |

NEP-2020 First year UG

Major

COMPUTER CONCEPTS -I

Course Code - COMAT-113B

Course Type – Theory

Course Name – Computer Concepts -I

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--|---|
| 1 | Introduction to Computer and Operating System | 1.1 Computer -Definition, Characteristics, Computer System Hardware 1.2 Definition of Software and types of Software 1.3 Definition of Operating System- 1.4 Types and functions of operating System |
| 2 | Office Automation Tools | 2.1 Office Automation Tools: <ul style="list-style-type: none"> • MS-Word: - Introduction MS-Word, MS -Word Screen, its components and elements. • MS-Excel: - Introduction MS-Excel, MS -Excel Screen, its components and elements • MS-Power Point: - Introduction MS-PowerPoint, MS - PowerPoint Screen, its components and elements • Data Processing:- File and Records, File Organization |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|--|--|
| 3 | Introduction to Computer Network. | 3.1 Meaning ,Importance of Computer Network, Network Components 3.2 Computer Application in various field of Commerce <ul style="list-style-type: none"> • Accountancy and Costing • Marketing • Banking & Insurance • Stock -broking |

| | | |
|--|--|---|
| | | 3.3 Introduction to E-Commerce: - Definition of E-Commerce, Advantages and Disadvantages of E-Commerce , Functions of E-Commerce |
|--|--|---|

➤ **REFERENCES:**

- 1.Fundamentals of Computer:-ITL Education solutions limited, Pearson Education, ISBN: 9788131733349
2. Information Technology By Kishor Jagtap, Tech-Max Publication,Pune
3. Computer Concepts and application-By Gautam Bapat, Dr. D.P.Kotkar Nirali Prakashan,Pune.ISBN 978-93-89406-14-6
- 4.Essential of E-Commerce technology By Rajaraman, Prentice Hall India Learning private limited ISBN 9788120339378

➤ **COURSE OUTCOME:**

- CO1: Define basic concept of computer and identify the functions of computer
CO2: Outline and discuss the various function of office Automation Tools.
CO3: Understanding the Computer networking and its importance'
CO4: Understanding e-commerce concepts.

EVALUATION PATTERN:

| | |
|----------------------------|-----------------|
| INTERNAL EVALUATION | 15 Marks |
| EXTERNAL EVALUATION | 35 Marks |

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y.B.Com Major- Computer Concepts-I | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|---|---|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Computer Concepts-I | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

VSC-I

COSTING

Course Code -COMVST-111A

Course Type – Theory

Course Name – Basics in Costing

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|---------------------------------|---|
| 1 | Fundamentals of Cost Accounting | 1.1 Meaning, Definition, and Significance of Cost Accounting, its relationship with Financial Accounting & Management Accounting. |
| 2 | Classification of Costs | 2.1 Elementwise Classification of Costs 2.2 Prime Cost 2.3 Overheads |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|---------------------------|--|
| 3 | Preparation of Cost Sheet | 3.1 Importance of Cost Sheet for business and industry 3.2 Simple and Cost sheet with stock adjustment 3.3 Practical Problems. |

➤ REFERENCES:

1. Cost Accounting-Principles & Practices Jawahar Lal & Seema Shrivastava Tata Mcgraw Hill New Delhi
2. Advanced Cost Accounting and Cost Systems Ravi M Kishor: Taxmann New Delhi
3. Cost Accounting Theory and Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi
4. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi

➤ **COURSE OUTCOMES:**

CO1: Define the concepts of costs

CO2: Classify the costs

CO3: Study the importance of cost sheet

CO:4 Able to prepare cost sheet

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com VSC- Basics in Costing I | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks |
| | | Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|---|---|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com VSC- Basics in Costing I | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Practical Problem (any 2 out of 3) | [10] |
| Q 4 | Practical Problem (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

VSC-I

BANKING

Course Code -COMVST-111B

Course Type – Theory

Course Name – Banking & Insurance -I

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|----------------------------|--|
| 1 | Introduction | 1.1 Definition of Bank and functions of Bank. 1.2 Banking System in India: Commercial Banks, Private Sector Banks, Public Sector Banks, Foreign Banks, Regional Rural Banks, Co-operative Banks. 1.3 Reserve Bank of India. |
| 2 | Banker and Customer | 2.1 Relationship between Banker and Customer. 2.2 Special Types of Customers, Retail & Wholesale Banking. 2.3 Opening and operation of Accounts, KYC requirements, Nomination. |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|----------------------------------|--|
| 3 | Introduction of Insurance | 3.1 Concept and Need for Insurance, Brief history in India. 3.2 Present Organizational set-up of Insurance Companies in India. 3.3 Private Companies with foreign joint ventures, selling Insurance through Agents and Banks, Procedure for taking a policy. |

➤ REFERENCES:

- 1.Fundamentals of Banking- Dr. G.V.Kayandepatil, Prof. B.R.Sangle.
2. Fundamentals of banking'- Dr. R.S.S.Swami
3. Banking: Law and practice in India- Tannan
4. Principles & Practices of Insurance – By : G.S. Pande

5. Theory & Practice of Life Insurance – By: Mitra
 6. Insurance Principles & Practice – By: M.N.Mishra & S.B. Mishra (S. Chand Publication).

➤ **COURSE OUTCOMES:**

CO1: To learn about the concepts, functions and types of banks and insurances.

CO2: It also makes students aware about Banking Operations -Types of accounts -Banking Services - Current Scenario, Financial Inclusion and Banking Regulations & Role of RBI.

CO3: The Insurance Industry Environment is also covered to give students knowledge about the current working Insurance Business Environment in India.

CO 4: Learners get an insight on the insurance business environment in India.

EVALUATION PATTERN:

INTERNAL EVALUATION **15 Marks**

EXTERNAL EVALUATION **35 Marks**

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com VSC- Banking & Insurance | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks |
| | | Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|---|--|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com VSC- Banking & Insurance | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

VSC-I

BUSINESS ADMINISTRATION

Course Code - COMVST-111C

Course Type – Theory

Course Name – Basics in Business Administration

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--------------------------------------|--|
| 1 | Financial Management | 1.1 Financial Management: - Meaning, Definition, Scope, Nature, Objectives, Characteristics, Functions and Importance |
| 2 | Legal Aspects (Recent Trends) | 2.1 Compliance of legal requirements in promoting business unit 2.2 Licensing 2.3 Registration 2.4 Filing returns and other documents |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|----------------------------------|--|
| 3 | Mergers & Acquisition | 3.1 Mergers & Acquisition 3.2 Franchising 3.3 Outsourcing-concept and characteristics 3.4 Public, Private Partnership 3.5 Business Engineering |
| 4 | Business liasoning | 4.1 Business strategy: - Meaning and importance, Steps in developing strategies 4.3 Business Liasoning:- Meaning , Concept |

➤ **REFERENCES:**

1. Modern Business Organisation & Management-N.Mishra, Allied Publishers-Mumbai
2. Essentials of Business Administration- K. Ashwathappa-Himalaya Publication
3. Business Administration-S.C.Saxena-Sahitya Bhavan, Agra
4. Industrial Administration & Management- J.Batty

➤ **COURSE OUTCOMES:**

- CO1: Understand the Concept of Financial Management.
- CO2: student understand the Legal Aspects of Business and Understand and Demonstrate the Legal Aspect and required Documents for Establishment of Business unit
- CO3: Describe and Discuss the Recent Trends in Business, Mergers & Acquisition
- CO4: Student Understand the Concept of Business liasoning

EVALUATION PATTERN:

| | |
|----------------------------|-----------------|
| INTERNAL EVALUATION | 15 Marks |
| EXTERNAL EVALUATION | 35 Marks |

➤ **PAPER PATTERN:**

| | | |
|--|--|---|
| INTERNAL EVALUATION | | 15 Marks |
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 20 Marks |
| VSC- Basics in Business Administration -I | | Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - | | 10 Marks |
| (Assignment, Open book test, Group Discussion) | | 05 Marks |
| | | Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|--|--|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com VSC- Basics in Business Administration -I | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

VSC-I

BUSINESS ENTREPRENEURSHIP DEVELOPMENT-I

Course Code - COMVST-111D

Course Type – Theory

Course Name – Basics in Business Entrepreneurship Development-I

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--------------------------------|--|
| 1 | Social Entrepreneurship | 1.1 Social Entrepreneurship :- Definition, Concept 1.2 Difference between Social and Business Entrepreneurship 1.3 Evolution of Social Entrepreneurship in India 1.4 Types and challenges of Social Entrepreneurship. |
| 2 | New Age Entrepreneur | 2.1 The Internet Entrepreneur: Definition, Advantages, how to Become a Successful Internet Entrepreneur (Example: Snap deal). 2.2 Social Entrepreneurs: - Meaning, Definition, Concept, Features (eg: Micro Finance Institutions) |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|---|---|
| 3 | Creativity and Innovation | 3.1 Creativity- Meaning, Creativity Process, Techniques and Tools of Creativity 3.2 Innovation- Meaning, Sources of Innovation- Peter Drucker's Principles of Innovation |
| 4 | Challenges in Entrepreneurship Development | 4.1 Challenges- Social, Cultural, Educational, Political, Economical, International Situation. 4.2 Measures and Challenges of Globalization and Entrepreneurship Development in India. 4.3 Effect of Corona Virus on Entrepreneurship |

➤ **REFERENCES:**

1. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi.
2. Entrepreneurship Development, Khanna S.S, S. Chand, New Delhi.
3. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
- 4.. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi

➤ **COURSE OUTCOMES:**

CO 1: Difference between social and business entrepreneurship.

CO 2: Understand the critical issues in New Age Entrepreneur.

CO 3: Understand the concept of innovation and how it co relates with the business

CO 4: Challenges and measures of entrepreneurship development in India.

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 20 Marks |
| VSC- Basics in Business Entrepreneurship Development-I | | Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks |
| | | Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|--|---|-------------------|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 35 Marks |
| VSC- Basics in Business Entrepreneurship Development-I | | Time: - 1 hr |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

IKS

COSTING

Course Code - COMIKT-111A

Course Type – Theory

Course Name – Cost Management for Business

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--------------------------|--|
| 1 | Industrial Laws | 1.1 Factories Act, 1948 1.2 Minimum Wages Act, 1948- Short title, extent and Commencement |
| 2 | Cost Book Keeping | 2.1 Cost Accounting Records, Ledgers and Cost Statements 2.2 Items excluded from cost and normal and abnormal items/cost 2.3 Integral accounts 2.4 Reconciliation of cost accounting records with financial accounts 2.5 Infrastructure, Educational, Healthcare and Port services |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|-------------------------------------|---|
| 3 | Cost Management for Business | 3.1 Cost Accounting Standard Board 3.2 Constitution 3.3 Objectives & Functions (CAS 1 to CAS 05) (Basic Understanding only) |

➤ REFERENCES:

1. Cost Accounting-Principles & Practices Jawahar Lal & Seema Shrivastava Tata Mcgraw Hill New Delhi
2. Advanced Cost Accounting And Cost Systems Ravi M Kishor: Taxmann New Delhi

3.. Horngren's Cost Accounting A Managerial Emphasis Srikant M Datar & Madhav V Rajan
Pearson Noida Up

4. Cost Accounting-Principles & Practices Dr. M.N. Arora Vikas Publishing House, New Delhi

5. Advanced Cost Accounting Dr. D. M. Gujarathi Idol Publication Pune

➤ **COURSE OUTCOMES:**

CO1: Define the concepts under the Factories Act, 1948

CO2: Study the concepts under the Factories Act, 1948

CO3: Classify the costs accounting record system

CO4: Differentiate the CAS

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com IKS- Cost Management for Business | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|--|---|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com IKS- Cost Management for Business | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Practical Problem (any 2 out of 3) | [10] |
| Q 4 | Practical Problem (any 1 out of 2) | [10] |
| TOTAL | | [35] |

DEPARTMENT OF COMMERCE

NEP-2020 First year UG

IKS-I

BANKING

Course Code -COMIKT-111B

Course Type – Theory

Course Name – Indian Ethos in Management

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|------------------------------|--|
| 1 | Introduction | 1.1 Indian Ethos: Meaning, Features, Need, Relevance by Indian companies. 1.2 Role of Indian Ethos in managerial practices. 1.3 Management lessons from scriptures: Vedas, Mahabharata, Bible, Quran 1.4 Management Lessons from Kautilya's Arthashastra. |
| 2 | Work Ethos and Values | 2.1 Work Ethos: Meaning, Levels, Dimensions, Steps, Factors Responsible for poor work ethos. 2.2 Values: Meaning, Features, Values for Indian Managers, Relevance of value based management in global change. 2.3 Karma: Meaning, Importance of Karma to Managers, Nishkama Karma 2.4 Laws of Karma: The Great Law, Law of Creation, Law of Humility, Law of Growth, Law of Responsibility, Law of Connection 2.5 Stress Management: Meaning, Types of stress, causes. 2.6 Stress Management Techniques: Meditation techniques, Brain storming, Brain stilling, |

➤ **REFERENCES:**

1. R Nandagopal, Ajith Sankar RN: Indian Ethics and Values in Management, Tata Mc Graw Hill.
2. Bhatta, S.K., Business Ethics & Managerial Values.
3. Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, Himalaya Publication House, Delhi 1998.
4. Khandelwal Indian Ethos and Values for Managers, Himalaya Publishing House, 2009.
5. Biswanath Ghosh, Ethics In Management and Indian Ethos, Vikas Publishing House, 2009.

➤ **COURSE OUTCOMES:**

CO 1: Understand the various elements of Indian ethos and management lessons from Indian scriptures.

CO 2: Know the work ethos and values and its relevance management.

CO 3: Articulate issues in business ethics, the ethical business environment and their potential effect on personal, managerial and corporate decisions.

CO4: Recognize the core human values for shaping an individual's personality, external behaviour and internal sense of wellbeing.

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 20 Marks |
| IKS-Indian Ethos in Management | | Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - | | 10 Marks |
| (Assignment, Open book test, Group Discussion) | | 05 Marks |
| | | Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|--------------------------------|---|-------------------|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 35 Marks |
| IKS-Indian Ethos in Management | | Time :- 2 hr |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

IKS

EVENT MANAGEMENT

Course Code - COMIKT-111C

Course Type – Theory

Course Name – Event Management

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--|--|
| 1 | Event management & its process | 1.1 Definition, Scope of Event Management. 1.2 Stages of Event Management. 1.3 Growth and development of event industry, Economic and social significance |
| 2 | Typology(classification/Types) of planned events | 2.1 Typology of planned events 2.2 Varieties & Importance of event 2.3 Key steps to successful events Characteristics and complexities of events 2.4 Checklist for different events |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|--|---|
| 3 | Corporate Event Planning and Controlling | 3.1 Introduction to Corporate Event Role of event planner and Qualities of good event planner 3.2 Importance of organizing events and its components. Controlling of event |
| 4 | Event Marketing Problems & Remedies | 4.1 Marketing Concept, Marketing Budget, Problems & Remedies Merchandises 4.2 Marketing Control 4.3 Brand Promotion and Catchment Area. |

➤ **REFERENCE**

1. The Business of Event Planning: Behind-The-Scenes Secrets of Successful Special Events.
Author: Judy Allen.
2. The Business of Event Planning: Behind-the-Scenes Secrets of Successful Special Events
3. Event Planning: The Ultimate Guide To Successful Meetings, Corporate Events, Fundraising Galas, Conferences, Conventions, Incentives and Other Special Events by Gilles Kröger

➤ **COURSE OUTCOMES:**

CO1: Student Understand the Basic Concept of event management.

CO2: Gain knowledge about different type of events.

CO3: To develop Corporate Event planning and Control.

CO4: To develop an action plan for Event marketing.

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com IKS-Event Management | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|-------------------------------------|--|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com IKS-Event Management | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

IKS

TOURISM MANAGEMENT

Course Code - COMIKT-111D

Course Type – Theory

Course Name – Tourism Management

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--|---|
| 1 | Introduction of Tourism | 1.1 Evolution, Meaning, Definitions and historical development of tourism 1.2 Different characteristics of Tourists 1.3 Classification of tourism 1.4 Tourism Products 1.5 Demand of Tourism 1.6 Growing interests in Tourism industry 1.7 Tourism and national development in India. |
| 2 | Tourism Planning Policy and Development and tourism media | 2.1 Concept, Need, Objective 2.2 Tourism Goals of Tourism Planning Policy and Development 2.3 Types of tourism media |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|-----------------------------------|--|
| 3 | Overview of Hotel Industry | 3.1 Definition, Historical background 3.2 Role of Hotel Industries in Tourism 3.3 Types of Hotel 3.4 Alternative Accommodation. |
| | Need for marketing | 4.1 Defining tourism marketing |

PDEA's. Prof.Ramkrishna More ACS College (Autonomous), Akurdi, Pune-44

| | | |
|---|-------------------|---|
| 4 | in tourism | 4.2 The tourist product 4.3 Special features of tourism marketing 4.4 Marketing process, market targeting 4.5 Tourism promotion, 4.6 Advertising 4.7 Public relations. |
|---|-------------------|---|

➤ **REFERENCES:**

❖ **Books: -**

1. Marketing Mgmt. for Travel & Tourism, Nelson Thrones
2. Introduction to Tourism & Hotel Industry, Zulfikar, SPD
3. HRM in Hospitality Industry, Nelson Throne

➤ **COURSE OUTCOMES:**

CO1: To Define Basic Concept of tourism

CO2: To develop and implement the tourism planning policy

CO3: To gain knowledge about the hotel industries in tourism

CO4: To develop an action plan to improve marketing strategies in tourism

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 20 Marks |
| IKS- Tourism Management | | Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - | | 10 Marks |
| (Assignment, Open book test, Group Discussion) | | 05 Marks |
| | | Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|----------------------------|---|-------------------|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 35 Marks |
| IKS- Tourism Management | | Time: - 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

GE /OE

BOOK KEEPING FOR SMALL SCALE BUSINESS-I (T)

Course Code - COMGET-111

Course Type – Theory

Course Name – Book Keeping for Small Scale Business-I

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--|---|
| 1 | Introduction of Book Keeping | 1.1 Meaning, Introduction, Historical Background & Importance of Book Keeping 1.2 Uses of Book keeping in small scale business |
| 2 | Basic Knowledge of Book Keeping | 2.1 Basis of Accounting System 2.2 Difference between Book Keeping & Accountancy 2.3 Basic Accounting Terminologies. |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|--|--|
| 3 | Fundamentals of Double Entry System | 3.1 Methods of Records Accounting Information 3.2 Advantages of Double Entry System |
| 4 | Classification of Accounts | 4.1 Classification of Accounts (Personal Account, Real Account, Nominal Account) 4.2 Golden Rules of Accounting |

➤ REFERENCES:

❖ Books:

3. Advance Accounting Vou- I S.N. Maheshwari & S.K. Maheshwari Vikas Publication New Delhi
4. Advance Accounting Vou- I M.C. Shukla, T.C. Grewal, S.C Gupta S. Chand New Delhi
5. Accountancy (Vol- I) S. Kr. Paul Central Educational Enterprises (P). Ltd. Kolkata

PDEA's. Prof.Ramkrishna More ACS College (Autonomous), Akurdi, Pune-44

6. Accounting (text and Cases) Robert N. Anthony, David F. Hawkins, Kenneth A. Merchant
McGraw Hill Companies New Delhi

❖ **Web References:**

1. The Institute of Chartered Accountants of India : <https://www.icai.org/>

➤ **COURSE OUTCOMES:**

CO1: To Learn & understand basic knowledge of Book Keeping.

CO2: To understand Book Keeping Process.

CO3: To understand Basic rules of Accounting

CO4: To gain knowledge about Book Keeping for Small Scale Business.

CO5: To get knowledge about Difference between Book Keeping & Accountancy.

CO6: To know Classification of Accounts

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION INCLUDING PRACTICAL/ORAL EXAM

35 Marks

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com GE/OE- Book Keeping for Small Scale Business- I | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION (EXCLUDING PRACTICAL/ORAL EXAM) | | 25 Marks |
|--|--------------------------------------|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com GE/OE-Book Keeping for Small Scale Business-I | | Marks: - 25 Marks Time :- 2 hrs |
| Q 1 | True of False (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [15] |
| TOTAL | | [25] |

| PRACTICAL/ORAL EVALUATION | | 10 Marks |
|--|--|-------------------|
| PAPER PATTERN | | |
| F.Y. B. Com GE/OE-Book Keeping for Small Scale Business-I | | Marks: - 10 Marks |
| Oral Exam | | [06] |
| Practical Book | | [04] |
| TOTAL | | [10] |

NEP-2020 First year UG

OE/GE

BOOK KEEPING FOR SMALL SCALE BUSINESS-I (P)

Course Code - COMGEP-112

Course Type – Practical

Course Name – Book Keeping for Small Scale Business-I

Credit allotted - 2 Credits

Lectures allotted – 60 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|---|--|
| 1 | Basics in Book Keeping | 1.1 Overview of various Books maintained in Small Scale Business such as all subsidiary Books |
| 2 | Computerised Application in Book Keeping | 2.1 Overview of Various tools and Technics used for Book keeping with the help of Computer such as MS word/ MS Excel/ Various Mobile Apps etc. |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|--|---|
| 3 | Terminology used in Book Keeping | 3.1 Various terminology used in Book keeping at a small scale Business Place |
| 4 | Collection of various formats of Book Keeping | 4.1 Collection of various formats of Books/documents maintained in Small Scale Business |

➤ REFERENCES:

❖ Books:

1. Advance Accounting Vou- I S.N. Maheshwari & S.K. Maheshwari Vikas Publication New Delhi
2. Advance Accounting Vou- I M.C. Shukla , T.C. Grewal , S.C Gupta S. Chand New Delhi

PDEA's. Prof.Ramkrishna More ACS College (Autonomous), Akurdi, Pune-44

3. Accountancy (Vol- I) S. Kr. Paul Central Educational Enterprises (P). Ltd. Kolkata
4. Accounting (text and Cases) Robert N. Anthony , David F. Hawkins , Kenneth A. Merchant McGraw Hill Companies New Delhi

❖ **Web References:**

The Institute of Chartered Accountants of India : <https://www.icaai.org/>

➤ **COURSE OUTCOMES:**

- CO1: To Learn & understand basic practical Approaches of Book Keeping.
CO2: To understand Book Keeping Practical Process.
CO3: To understand Subsidiary books of Accounting
CO4: To gain Practical knowledge about Book Keeping for Small Scale Business.
CO5: To get knowledge about various Books maintained in Small Scale Business.
CO6: To know Various terminology used in Book keeping

EVALUATION PATTERN:

| | |
|--|-----------------|
| INTERNAL EVALUATION | 15 Marks |
| EXTERNAL EVALUATION INCLUDING PRACTICAL/ORAL EXAM | 35 Marks |

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com GE/OE-Book Keeping for Small Scale Business-I | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION (EXCLUDING PRACTICAL/ORAL EXAM) | | 25 Marks |
|--|--------------------------------------|-----------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com GE/OE-Book Keeping for Small Scale Business-I | | Marks: - 25 Marks Time: - 1 hr |
| Q 1 | True of False (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [15] |
| TOTAL | | [25] |

| PRACTICAL/ORAL EVALUATION | | 10 Marks |
|--|--|-------------------|
| PAPER PATTERN | | |
| F.Y. B. Com GE/OE-Book Keeping for Small Scale Business-I | | Marks: - 10 Marks |
| Oral Exam | | [06] |
| Practical Book | | [04] |
| TOTAL | | [10] |

NEP-2020 First year UG

SEC-I

INDIAN ECONOMY-I

Course Code – COMSET-111

Course Type – Theory

Course Name – Indian Economy -I

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|---------------------------------|---|
| 1 | Introduction | 1.1 Introduction to Economic Environment 1.2 Factors affecting Economic Environment-Economic, Political, Technological, Social & Cultural 1.3 Comparison of Indian Economy with the World Economy- Population, Agriculture, Industry and Service Sector |
| 2 | Agricultural Environment | 2.1 Role of Agriculture in Indian Economy 2.2 Challenges to Indian Agriculture-Productivity, Rural Credit, Marketing, Rural entrepreneurship 2.3 Recent Trends in Indian Agriculture: Cropping pattern, Technology, Water Management |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|-------------------------------|---|
| 3 | Industrial Environment | 3.1 Role of Industry in Indian Economic Development. 3.2 Micro, Small and Medium Enterprises(MSME)- Definition & Role 3.3 Concept of Make in India. 3.4 Recent trends in Indian Industry-Indian Multinationals & New Policies. |

➤ **REFERENCES:**

1. Agrawal A.N., Problems of Development & Planning, (Latest Edition)
2. Ashwani Mahajan, 'Indian Economy' S. Chand & Company Ltd., New Delhi.
3. Datt, R.K.P.M. Sundaram. 2020. Indian Economy. New Delhi: S. Chand & Company Ltd.
4. Misra, S.K. and V.K. Puri. 2021. Indian Economy: Its Development Experience. Mumbai: Himalay Publishing House.

➤ **COURSE OUTCOMES:**

CO1: Ability to develop an understanding of the economic environment and the factors affecting economic environment.

CO2: Ability to compare and contrast Indian Economy with other world economies.

CO3: Ability to develop awareness & understanding of various developments in the agriculture sector of the economy.

CO 4: Understanding about the development & challenges in service sector can be enhanced.

EVALUATION PATTERN:

INTERNAL EVALUATION **15 Marks**

EXTERNAL EVALUATION **35 Marks**

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com SEC- Indian Economy-I | | Marks: - 20 Marks Time :- 2 hrs |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|--------------------------------------|---|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com SEC- Indian Economy-I | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

AEC -I

COMPULSORY ENGLISH-I

Course Code - ENAET-111

Course Type – Theory

Course Name – Basics of soft Skills

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--|--|
| 1 | Defining Soft Skills: | 1.1 Introduction to soft skills 1.2 Soft skills and hard skills 1.3 Enhancing soft skills 1.4 Significance of soft skills in today's globalized world |
| 2 | Motivation, Goal Setting and Self-Esteem: | 2.1 What is motivation? 2.2 Importance of goal setting 2.3 What is self-esteem? 2.4 The power of positive thinking |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|------------------------|--|
| 3 | Time Management | 3.1 Importance of time management 3.2 Avoiding procrastination 3.3 Developing priority-management skills 3.4 Strategies for managing time |

➤ **REFERENCES:**

❖ **Books:**

1. Sheffield Robert M. et al (2011). *Cornerstone Developing Soft Skills*. New Delhi: Pearson.
2. Kumar Suresh et al (2010). *Communication Skills and Soft Skills: An Integrated Approach*. New Delhi: Pearson.
3. Mitra, Barun (2012). *Personality Development and Soft Skills*. Oxford: Oxford University Press.

❖ **Weblinks:**

1. <https://aclasses.org/what-are-soft-skills-basics-of-soft-skills/>
2. <https://www.coursera.org/articles/soft-skills>

➤ **COURSE OUTCOMES:**

CO1: Define soft skills.

CO2: Distinguish between soft skills and hard skills.

CO3: Define motivation and understand the importance of goal setting.

CO4: Analyze the concept of self-esteem.

CO5: Examine the power of positive thinking

CO6: Develop strategies for managing time

CO7: Relate soft skills to real life

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 20 Marks |
| AEC- Basics of soft Skills-I | | Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - | | 10 Marks |
| (Assignment, Open book test, Group Discussion) | | 05 Marks |
| | | Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|------------------------------|--|-------------------|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 35 Marks |
| AEC- Basics of soft Skills-I | | Time: - 1 hr |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

VEC-I

ENVIRONMENTAL STUDY

Course Code – COMVET-111

Course Type – Theory

Course Name – Environmental study

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

Module 1

| UNIT | TITLE | CONTENTS |
|------|--|--|
| 1 | Introduction to environmental studies | 1.1 Multidisciplinary nature of Environmental studies 1.2 Scope and importance; Concept of sustainability and sustainable development |
| 2 | Ecosystems | 2.1 Concept and structure 2.2 Ecosystem functions 2.3 Types of Ecosystem. |
| 3 | Biodiversity and Conservation | 3.1 India as a mega-Biodiversity nation; Endangered and endemic species of India 3.2 Threats to Biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions 3.3 Conservation of Biodiversity: In-situ and Ex-situ conservation of Biodiversity. |

Module 2

| UNIT | TITLE | CONTENTS |
|------|--|--|
| 4 | Environmental Pollution | 4.1 Environmental pollution: types, causes, effects and controls; Air, Water, and Soil pollution 4.2 Solid and liquid waste management: Control measures of urban and industrial waste. |
| 5 | Environmental Programs and Policies | 5.1 Developed Countries, Developing Countries 5.2 New Environmental policy of India, Government initiatives |

➤ **REFERENCES:**

1. Singh R. B. (1993) Environmental Geography. Delhi, India: Heritage Publishers
2. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
3. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
4. Rosencranz, A., Divan, S., & Noble, M. L. 2001. Environmental law and policy in India. Tripathi 1992.
5. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
6. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
7. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
8. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi

➤ **COURSE OUTCOMES:**

CO1: Scope and importance; Concept of sustainability and sustainable development.

CO2: To develop and implement Energy flow in an ecosystem: food chains, food webs and ecological succession.

CO3: To gain knowledge Energy resources : Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

CO4: To develop Levels of biological diversity

EVALUATION PATTERN:

INTERNAL EVALUATION **15 Marks**

EXTERNAL EVALUATION **35 Marks**

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 20 Marks |
| VEC- Environmental study | | Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|----------------------------|---|-------------------|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 35 Marks |
| VEC- Environmental study | | Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

SEMESTER-II

DEPARTMENT OF COMMERCE

NEP-2020 First year UG

Major

FINANCIAL ACCOUNTING-II

Course Code - COMAT-121

Course Type – Theory

Course Name – Financial Accounting-II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--------------------------------|---|
| 1 | Software used in Accounting | 1.1 Role of computers and Financial application, Accounting Software packages such as Tally & SAP 1.2 Advantages and disadvantages of Accounting Software 1.3 Manual Accounting & Rectification of Entries (Small Transactions) |
| 2 | Piecemeal Distribution of Cash | (Maximum Loss Method Only) 2.1 Garner Vs. Murrey Rule 2.2 Notional Loss 2.3 Cash Distribution Statement. |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|-----------------------|---|
| 3 | Valuation of Goodwill | 3.1 Approaches on Valuation of Intangible Assets 3.2 Meaning & Factors determining the value of Goodwill as per Super Profit Method |
| 4 | Accounting for Leases | (Operating Lease) 4.1 Royalty 4.2 Types of Royalty 4.3 Various terms such as Minimum Rent, Short Workings, Recoupment of Short Working, Lapse of Short Working (Journal Entries in the Books of Lessee Only) |

➤ **REFERENCES:**

❖ **Books:**

1. Advance Accounting Vou- I S.N. Maheshwari & S.K. Maheshwari Vikas Publication New Delhi
2. Advance Accounting Vou- I M.C. Shukla , T.C. Grewal , S.C Gupta S. Chand New Delhi
3. Financial Accounting Dr. Kishor Jagtap Tech- Max Publications, Pune
4. Introduction to Accountancy S.R.N Pillai & Bhagavathi S.Chand & CompanyLtd New Delhi

❖ **Web References:**

1. Institute of Cost and Management Accountants of India :<http://www.icmai.in/icmai/>
2. The Institute of Chartered Accountants of India : <https://www.icai.org/>

➤ **COURSE OUTCOMES:**

CO1: To understand fundamental knowledge about Financial Accounting.

CO2: To understand various software used in Accounting.

CO3: To understand process of Distribution of Cash as per Maximum Loss Method.

CO4: To gain knowledge about ascertaining Realization Loss or Profit.

CO5: To get knowledge about valuation of Intangible Assets.

CO6: To know operating lease adopted in Lease Accounting.

EVALUATION PATTERN:

INTERNAL EVALUATION **15 Marks**

EXTERNAL EVALUATION INCLUDING PRACTICAL/ORAL EXAM **35 Marks**

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Financial Accounting-II | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION (EXCLUDING PRACTICAL/ORAL EXAM) | | 25 Marks |
|--|--------------------------------------|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Financial Accounting-II | | Marks: - 25 Marks Time :- 2 hrs |
| Q 1 | True of False (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [15] |
| TOTAL | | [25] |

| PRACTICAL/ORAL EVALUATION | | 10 Marks |
|---|--|-------------------|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Financial Accounting-II | | Marks: - 10 Marks |
| Oral Exam | | [06] |
| Practical Book | | [04] |
| TOTAL | | [10] |

NEP-2020 First year UG

Major

COSTING-II

Course Code - COMAT-122A

Course Type – Theory

Course Name – Costing-II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|---|--|
| 1 | Purchase Procedure | 1.1 Need and Essentials of Material Control 1.2 Functions of the Purchase Department 1.3 Purchase Procedure 1.4 Purchase Documentation. |
| 2 | Inventory Control (Stock Levels and EOQ) | 2.1 Methods of Inventory control a. Stock Levels b. Economic Order Quantity (EOQ). |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|---|---|
| 3 | Inventory Control (ABC Analysis) | 3.1 ABC analysis 3.2 Perpetual and Periodic Inventory Control 3.3 Physical verification 3.4 Inventory Turnover Ratio |

➤ REFERENCES:

1. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi
2. Advanced Cost Accounting And Cost Systems Ravi M Kishor: Taxmann New Delhi
3. Cost Accounting Theory And Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi

PDEA's. Prof.Ramkrishna More ACS College (Autonomous), Akurdi, Pune-44

4. Cost Accounting-Principles & Practices Jawahar Lal & Seema Shrivastava Tata Mcgraw Hill New Delhi

5. Horngren's Cost AccountingA Managerial Emphasis Srikant M Datar & Madhav V Rajan Pearson Noida Up

➤ **COURSE OUTCOMES:**

CO1: Define concept of Cost Control and Cost Reduction

CO2: To know the purchase procedure in an organisation

CO3: To analyse stock levels and economic order quantity.

CO4: To develop the skill of inventory control

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Costing-I | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks |
| | | Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|--|---|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Costing-I | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Practical Problem (any 2 out of 3) | [10] |
| Q 4 | Practical Problem (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

Major

BANKING -II

Course Code - COMAT-122B

Course Type – Theory

Course Name – Fundamentals of Banking

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|---|--|
| 1 | Introduction of Commercial Banks | 1.1 Lending Principles, Credit Creation & Balance Sheet 1.2 Lending principles of Commercial Banks: 1.3 Safety, Liquidity, Profitability, Diversification of risks and other principles of Lending 1.4 Conflict between Liquidity, Profitability and Safety Customer assessment through CIBIL and other similar agencies Balancesheet of a bank |
| 2 | Negotiable Instruments | 2.1 Definition, meaning and characteristics of Negotiable instruments 2.2 Definition, meaning and characteristics of Promissory Note, 2.3 Bill of Exchange and Cheque. |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|---|--|
| 3 | New Modern Technology in Banking | 3.1 Need and importance of technology in banking. 3.2 E-Banking services, Automated Teller Machine (ATM), MobileBanking and Net Banking, Credit card, Debit card 3.3 Core Banking, Online enquiry and update facility. 3.4 Mobile Banking Applications - BHIM, UPI, Precautions in using Technology in Banking Current Trends in Banking Technology |

➤ **REFERENCES:**

1. Mujumdar N. C., 'Fundamentals of Modern Banking', New Central Book Agency (P) Ltd., NewDelhi.
2. Arondekar A.M. & Others, 'Principles of Banking', Macmillan India Pvt. Ltd
3. Srinivasan D. & Others, 'Principles & Practices of Banking', Macmillan India Pvt. Ltd.

➤ **COURSE OUTCOMES:**

CO1: To develop the working capability of students in commercial banking sector

CO2: To provide students with negotiable knowledge of instruments relating to banking, including checks, promissory notes, and bills of exchange, which facilitate transactions and credit operations within the banking system.

CO3: To explain about the various technologies used in banking.

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Fundamentals of Banking-II | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|---|---|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com Major-Fundamentals of Banking-II | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

Major

BUSINESS ADMINISTRATION II

Course Code - COMAT-122C

Course Type – Theory

Course Name – Business Administration II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|---|---|
| 1 | Business Promotion and development | 1.1 Business unit- Promotion, Concept, Stages in business promotion 1.2 Business development: Concept, process. 1.3 Business components to be focused for development like markets, customers and relationships |
| 2 | Recruitment and Selection | 2.1 Recruitment – Meaning, Importance, Recruitment Process 2.2 Selection – Meaning, Importance, Selection Process 2.3 Difference between Recruitment & Selection 2.4 Types of Interviews |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|-----------------------------------|--|
| 3 | Recent Trends in Marketing | 3.1 Recent Trends in Marketing 3.2 Social Media Marketing, Virtual /Internet Marketing , Green Marketing ,Digital Marketing |
| 4 | Corporate Finance | 4.1 Corporate Finance: - Meaning, Need, Importance 4.2 Characteristics & Functions |

➤ **REFERENCES:**

1. Modern Business Organisation & Management-N.Mishra, Allied Publishers-Mumbai
2. Essentials of Business Administration- K. Ashwathappa-Himalaya Publication
3. Industrial Administration & Management- J.Batty
4. Modern Marketing Management- R.S. Davar

➤ **COURSE OUTCOMES:**

CO1: Recognize the steps of Business Development.

CO2: Describe the procedure of Recruitment and Selection.

CO3: Describe and Discuss the Recent Trends in Business Marketing.

CO4: Recognize the knowledge about Corporate Finance

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com Major-Business Administration -II | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | MARKS: 35 Marks |
|--|--|------------------------------------|
| PAPER PATTERN | | |
| (NEP 2020 AUTONOMUS) | | |
| F.Y. B. Com Major-Business Administration | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

Major

BUSINESS ENTREPRENEURSHIP DEVELOPMENT-II

Course Code - COMAT-122D

Course Type – Theory

Course Name – Business Entrepreneurship Development-II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|----------------------------------|---|
| 1 | Entrepreneurial Behaviour | 1.1 Nature-Comparison between entrepreneurial and non-entrepreneurial, Personality 1.2 Habits of Entrepreneurs 1.3 Dynamics of Motivation |
| 2. | Entrepreneurship | 2.1 Concept- Need and Importance of Entrepreneurship 2.2 Economic Development and Industrialization 2.3 Role of Entrepreneurship in economy 2.4 Entrepreneur as a catalyst |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|---|--|
| 3. | Business Entrepreneurship Development-II | 3.1 Entrepreneurship Development Institute of India (EDII) 3.2 Maharashtra Centre for Entrepreneurship Development (MCED) 3.3 District Industries Centre (DIC) |
| 4. | Business Entrepreneurship Development-II | 4.1 Hanumant Gaikwad (BVG) 4.2 Kiran Mujumdar Shaw a |

➤ **REFERENCES:**

1. Business Environment Francis Cherunilam Himalaya Publishing House New Delhi
2. Dynamics of Entrepreneurship Development and Management Desai Vasant Himalaya Publishing House New Delhi
3. Entrepreneurial Development Khanka S.S. S. Chand New Delhi
4. Entrepreneurial Development Gupta, Shrinivasan S. Chand New Delhi
5. Udyog -- Udyog Sanchalaya Mumbai
6. Indian Economy Ruddar Datt, K.P.M. Sundharam S. Chand New Delh

➤ **COURSE OUTCOMES:**

- CO 1: Differentiate entrepreneurial personality and non-entrepreneurial personality
- CO 2: Explain the role of entrepreneurship in industrial development
- CO 3: Identify state and national level training organization and their roles in entrepreneurial development such as EDII, MCED, DIC
- CO 4: Understand the biographical study of entrepreneurs such as Hanumant Gaikwad, Kiran Mujumdar Shaw etc.

EVALUATION PATTERN:

| | |
|----------------------------|-----------------|
| INTERNAL EVALUATION | 15 Marks |
| EXTERNAL EVALUATION | 35 Marks |

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Business Entrepreneurship Development-II | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|--|---|-----------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com Major- Business Entrepreneurship Development-II | | Marks: - 35 Marks Time: - 1 hr |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

Major

BUSINESS MATHEMATICS AND STATISTICS – II

Course Code - COMAT-123A

Course Type – Theory

Course Name – Business Mathematics and Statistics – II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|-------------------------------------|---|
| 1 | Measures of Central Tendency | 1.1 Frequency distribution: Raw data, attributes and variables, 1.2 Classification of data, frequency distribution, cumulative frequency distribution, Histogram and ogive curves. 1.3 Requisites of ideal measures of central tendency, Arithmetic Mean, Median and Mode for ungrouped and grouped data. 1.4 Combined mean, Merits and demerits of measures of central tendency 1.5 Geometric mean: definition, merits and demerits 1.6 Harmonic mean: definition, merits and demerits, Choice of A.M., G.M. and H.M. |
| 2 | Measures of Dispersion | 2.1 Concept of dispersion, Measures of dispersion 2.2 Range, Variance, Standard deviation (SD) for grouped and ungrouped data 2.3 Combined SD 2.4 Measures of relative dispersion: Coefficient of range, coefficient of variation. Examples and problems. |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|----------------------|--|
| 3 | Index numbers | 3.1 Concept of index number, price index number, price relatives. 3.2 Problems in construction of index number. Construction of price index number: Weighted index Number, Laspeyre's, Paasche's and Fisher's method. |

| | | |
|--|--|--|
| | | 3.3 Cost of living / Consumer price index number Definition, problems in construction of index number. 3.4 Methods of construction: Family budget and aggregate expenditure. Inflation, uses of index numbers, commonly used index numbers. Examples and problems. |
|--|--|--|

➤ **REFERENCES:**

❖ **Books:**

1. Practical Business Mathematics, S. A. Bari, New Literature Publishing Company, New Delhi
2. Mathematics for Commerce , K. Selvakumar, Notion Press Chennai.
3. Business Mathematics with Applications, Dinesh Khattar & S. R. Arora, S. Chand Publishing New Delhi
4. Business Mathematics and Statistics, Dr. Ramdas Lad, Dr. Shivaji Kakde, Dr. Kishor Lipare, Prof. Pramod Pankar, Kshitija Publication Pune
5. Mathematics for Economics and Finance: Methods and Modeling, Martin Anthony and Norman Biggs, Cambridge University Press Cambridge

❖ **Web Reference:**

1. www.amstat.org/publications/jse/jse-data-archive.html(International journal on teaching and learning of statistics)
2. www.amstat.org/publications/chance(Chancemagazine)
3. www.statsci.org/datasets.html(Datasets)

➤ **COURSE OUTCOMES:**

CO1: Solve problems in the areas of central tendency: Mean, Median and Mode.

CO2: Identify and measure the dispersion by using Range, Variance and Standard Deviation.

CO3: Analyse and apply the various types of indices.

CO4: Connect acquired knowledge and skills with practical problems in real life economic practices.

EVALUATION PATTERN:

INTERNAL EVALUATION 15 Marks

EXTERNAL EVALUATION 35 Marks

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|---|---|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 20 Marks |
| Major- Business Mathematics & Statistics-II | | Time: - 1 hr |
| Q 1 | Solve any 4 out of 6 (one question on theory) | [20] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks |
| | | Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|---|---|-------------------|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 35 Marks |
| Major- Business Mathematics & Statistics-II | | Time :- 2 hrs |
| Q 1 | Objective type questions (any 5 out of 7) | [5] |
| Q 2 | Solve any 3 out of 5 | [15] |
| Q 3 | Solve any 3 out of 5 | [15] |
| TOTAL | | [35] |

NEP-2020 First year UG

Major

COMPUTER CONCEPTS - II

Course Code - COMAT-123B

Course Type – Theory

Course Name – Computer Concepts - II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|---|---|
| 1 | Introduction to E commerce Tools | 1.1 E-Commerce Activities: Various Activities of E-Commerce 1.2 Types of E-Commerce 1.3 Stages & Development of E Commerce. 1.3 Process of E-Commerce 1.4 Types of E-Commerce |
| 2 | Introductions to E-Marketing | 2.1 E-Marketing: E-Marketing; Identifying Web Presence Goals – Achieving web presence goals 2.2 E-Customer Relationship Management: Customer Relationship Management (CRM) – Marketing automation, Enterprise customer management; Customer Relationship Management 2.3 CRM Processes. Electronic Customer Relationship Management. |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|----------------------------------|--|
| 3 | Electronic Payment System | 3.1 Electronic Data Interchange (Introduction to EDI, Introduction to EFT (Electronic Fund Transfer) 3.2 Types of EFT (NEFT, RTGS), E-Payment Systems: Electronic Funds Transfer; Digital Token Based 3.3 E-Payment Systems; Modern Payment Systems; Steps for Electronic Payment; Payment Security; |

PDEA's. Prof.Ramkrishna More ACS College (Autonomous), Akurdi, Pune-44

| | | |
|---|-----------------------------------|--|
| | | 3.4 Net Banking 3.5 Introduction to Digital Signature and Digital Certificates 3.6 Stages of SET 3.7 Types of Payment System. |
| 4 | Introduction to M-Commerce | 4.1 Definition, Need and Scope, Advantages and disadvantages of M-commerce 4.2 M-Commerce and its applications 4.3 Types of M-Commerce 4.4 Products and Services of M-Commerce 4.5 Mobile payment application 4.6 Difference between E-commerce and M-Commerce. |

➤ **REFERENCES:**

1. Essential of E-commerce technology By V. Rajaraman, Prentice Hall India Learning Private Limited ISBN 9788120339378

2.E-commerce Fundamental and Application By Henry Chan ,Wiley ISBN:- 978126514694

3. Computer Concepts and application-By Gautam Bapat, Dr. D.P.KotkaR Nirali Prakashan,Pune.ISBN 978-93-89406-14-6

4.Essential of E-Commerce technology By Rajaraman, Prentice Hall India Learning private limited ISBN 9788120339378

➤ **COURSE OUTCOMES:**

CO1: To explore some of the key Introduction to E-commerce Tools.

CO2: To develop the creative, technical and logistical elements that help an event succeed.

CO3: To Introduction to Electronic Payment System

CO4: To develop a planning process, difference between E-commerce and M-Commerce.

EVALUATION PATTERN:

INTERNAL EVALUATION **15 Marks**

EXTERNAL EVALUATION **35 Marks**

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|-----------------------|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 20 Marks |
| Major- Computer Concepts - II | | Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - | | Total Internal |
| | 10 Marks | Evaluation |
| | 05 Marks | 15 Marks |
| (Assignment, Open book test, Group Discussion) | | |

| EXTERNAL EVALUATION | | 35 Marks |
|-------------------------------|--|-------------------|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 35 Marks |
| Major- Computer Concepts - II | | Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

Minor

INVENTORY MANAGEMENT

Course Code - COMMIT-121A

Course Type – Theory

Course Name – Inventory Management

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|---|---|
| 1 | Management of Inventory Introduction | 1.1 Nature of inventories 1.2 Need of hold inventories 1.3 Objectives of inventory management 1.4 Inventory management techniques (EOQ model) 1.5 Analysis of investment in inventory |
| 2 | Inventory Control techniques | 2.1 Selective inventory control – ABC analysis 2.2 The inventory management process 2.3 Order point 2.4 Pricing of raw materials and valuation of stocks 2.5 Monitoring and control of inventories 2.6 Criteria for judging the inventory system |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|-----------------------------|---|
| 3 | Protecting Inventory | 3.1 Introduction to protecting inventory 3.2 Legal duties 3.3 The plan 3.4 The assessment 3.5 Theft |

➤ **REFERENCES:**

1. Purchasing and Supply Management - Dobler and Burt
2. Materials Management - Dutta
3. Purchasing and Materials Management - K S Menon
4. Handbook of Materials Management - Gopalkrishnan
5. Materials & Logistics Management - L.C.Jhamb

➤ **COURSE OUTCOMES:**

CO1: Define concept of Inventory

CO2: Discuss Need and Objectives of inventory management

CO3: Calculate Pricing of raw materials and valuation of stocks

CO4: Understand Legal duties and process of assessment

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com Minor-Inventory Management | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|---|---|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com Minor-Inventory Management | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

Minor

INDIAN MONETARY SYSTEM-I

Course Code -COMMIT-121B

Course Type – Theory

Course Name – Indian Monetary System-I

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|---|---|
| 1 | Introduction Monetary System | <p>1.1 Definition and Meaning of Monetary System</p> <p>1.2 Objectives of Monetary Policy</p> <p>1.3 Components of Monetary System</p> <p>1.2.1. Direct Indirect Instruments of Monetary Policy</p> <p>1.2.2. Cash Reserve Ration</p> <p>1.2.3. Statuary Liquidity Ration</p> <p>1.2.4. Refinance Facilities</p> <p>1.2.5. Indirect Instruments of Monetary Policy</p> <p>1.2.6. Bank Rate</p> <p>1.2.7. Open Market Operations</p> <p>1.2.8. Repo Rate</p> <ul style="list-style-type: none"> ▪ Fixed Repo Rate/ Policy Repo Rate ▪ Variable Repo Rate <p>1.2.9. Reverse Repo Rate</p> <ul style="list-style-type: none"> ▪ Fixed Reverse Repo Rate ▪ Variable Reverse Repo Rate |
| 2 | Role of Monetary Policy in Economy | <p>2.1 Currency Circulation in Economy</p> <p>2.2 Control of Inflation</p> <p>2.3 Current Monetary Policy of RBI</p> <p>2.4 Role of Monetary Policy in a developing economy.</p> |

➤ **REFERENCES:**

1. Fundamentals of Banking- Dr. G.V.Kayandepatil, Prof. B.R.Sangle.
2. Fundamentals of banking'- Dr. R.S.S.Swami
3. Practice and Law of Banking- G.S.GiII
4. Devoir Subarea (2016) 'Who Moved My Interest Rate Penguin Random House India
5. Raghuram G. Rajan (2017) 'I Do What I Do' Harpers Collins publishers
6. India's Banking & Financial Sector in the New Millennium- By Raj Kapila and Uma- Kapila- Volume 2
7. Money, Banking, International Trade & Public Finance-M.L. Jhingan-6th revised edition.

➤ **COURSE OUTCOMES:**

CO1: To relate and recognize the concept and indicators of Monetary System

CO2: To describe and analyse the concept and indicators of Relationship between Banker and Customer.

CO3: To explain the Need for Monetary Policy.

CO4: To Describe the constraints to the Brief history of Monetary System in Indian.

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com Minor-Indian Monetary System | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|---|---|-----------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com Minor-Indian Monetary System | | Marks: - 35 Marks Time: - 1 hr |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

Minor

PRODUCTION AND LOGISTIC MANAGEMENT

Course Code - COMMIT-121C

Course Type – Theory

Course Name –Production & Logistic Management

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--|--|
| 1 | Production Management : An Overview | 1.1 Production and Operation Management: Meaning, importance, Functions 1.2 Types of Production Systems 1.3 Mass Production /Flow Line , Continuous, Intermittent , Batch Production , Job Lots etc. |
| 2 | Operational Management: An overview | 2.1 Service Systems – Recent trends in production and service systems 2.2 Plant Layout – Objectives, basic principles and types Safety Considerations and environmental aspects |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|--|--|
| 3 | Concept of Logistics Management | 3.1 Concept, Logistics Network Design, Benefits, Categories 3.2 Elements Challenges of logistics Management. 3.3 Agricultural Production logistics, Domestic Logistics |
| 4 | Supply Chain Management | 4.1 Supply chain Management: Introduction, Scope, Components 4.2 Challenges in Supply chain management Process of Supply Chain Management. |

➤ **REFERENCES:**

1. Production and Operation Management – By B.S.Goel (Pragati Prakashan)
2. Production and Operation Management – By S.N. Chary (Tata Mcgraw Hill)
3. Modern Production and Operation Management – By Elword Buffa
4. Production Planning and Inventory Control – By Magee Budman (Tata Mcgraw Hill)
5. Essentials of Business Administration – By K.A. Shantappa
6. A Key of Production Management – By Kalyani Publication

➤ **COURSE OUTCOMES:**

- CO1: Aware about concept of production management
CO2: Understand about concept of production management
CO3: Study the concept of logistics management
CO4: Understanding the scope and process of Supply Chain Management

EVALUATION PATTERN:

| | |
|----------------------------|-----------------|
| INTERNAL EVALUATION | 15 Marks |
| EXTERNAL EVALUATION | 35 Marks |

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 20 Marks |
| Minor- Production & Logistic Management | | Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - | | 10 Marks |
| (Assignment, Open book test, Group Discussion) | | 05 Marks |
| | | Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|---|---|-------------------|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 35 Marks |
| Minor- Production & Logistic Management | | Time: - 1 hr |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

VSC-II

COSTING-II

Course Code - COMVST-121A

Course Type – Theory

Course Name – Fundamentals of Costing

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|---|---|
| 1 | Purchase Procedure (Material) | 1.1 Need and Essentials of Material Control. 1.2 Functions of the Purchase Department. 1.3 Purchase Procedure. 1.4 Purchase Documentation. |
| 2 | Inventory Control (Stock Levels and EOQ) | 2.1 Methods of Inventory control - a. Stock Levels. b. Economic Order Quantity (EOQ). |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|---|---|
| 3 | Inventory Control (ABC Analysis) | 3.1 ABC analysis 3.2 Perpetual and Periodic Inventory Control 3.3 Physical verification 3.4 Inventory Turnover Ratio |

➤ REFERENCES:

1. Cost Accounting-Principles & Practices Jawahar Lal & Seema Shrivastava Tata Mcgraw Hill New Delhi
2. Advanced Cost Accounting And Cost Systems Ravi M Kishor: Taxmann New Delhi
3. Cost Accounting Theory And Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi
4. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi

➤ **COURSE OUTCOMES:**

CO1: Study the purchase procedure of material

CO2: Understand the documents required for the purchase

CO3: Classify and analyze stock levels

CO4: Understand the inventory control

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com VSC-Fundamentals of Costing | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|--|---|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com VSC-Fundamentals of Costing | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Practical Problem (any 2 out of 3) | [10] |
| Q 4 | Practical Problem (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

VSC-II

BANKING-II

Course Code -COMVST-121B

Course Type – Theory

Course Name – Banking & Insurance - II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|---------------------------------|--|
| 1 | Employment of Bank Funds | 1.1 Liquid Assets-Cash in Hand, Cash with RBI & Cash with other Banks. 1.2 Investment in securities, Advances - Secured and Unsecured. 1.3 Concept of Loans, Term Loans, Cash Credit, Overdraft. 1.4 Discounting of Bills of Exchange, Modes of creating charge on Securities, Types of Securities. |
| 2 | Negotiable Instruments | 2.1 Definition & Characteristics of Cheques. 2.2 Bills of Exchange & Promissory Notes. 2.3 Crossings, Collection and payment of Cheques. Liabilities of Parties |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|---|---|
| 3 | Annuities and Unit Linked Policies | 3.1 Concept of Annuity, Objectives of Annuity. 3.2 Procedure followed for obtaining Annuities. 3.3 Meaning of Unit Linked Insurance Policies 3.4 Procedure for obtaining Unit linked insurance Policies. |

➤ **REFERENCES:**

1. Dr G.T.Sangle, Prof. N.C.Pawar
2. Banking: Law and Practice- Prof. Mogle
3. Banking: Law & Practice – P.N. Varshaney
4. Management of Banking & Financial Services – Justine Paul and Pamalata Suresh
5. Legal and Regulatory Aspects of Banking– Published by Indian Institute of Banking & Finance.

➤ **COURSE OUTCOME**

CO1: The relevant basic concepts and principles in banking and insurance so that he/she is able to understand the subject.

CO2: The basic concepts and Characteristics, Negotiable Instruments.

CO3: The concepts, principles of Bank Funds.

CO4: The knowledge of Retail & Finance and the Risk Management practices.

CO5: The concepts and principles used in Depository Operations & Entrepreneurship.

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com VSC-Banking & Insurance-II | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|---|---|-----------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com VSC-Banking & Insurance-II | | Marks: - 35 Marks Time: - 1 hr |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

VSC-II

BUSINESS ADMINISTRATION-II

Course Code - COMVST-121C

Course Type – Theory

Course Name – Fundamentals of Business Administration

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--|---|
| 1 | Product Management & Pricing Management | 1.1 Product Levels – Core Product, Basic Product, Expected, Augmented Product and Potential Product 1.2 Product Life Cycle 1.3 Branding - Meaning, Types of Brands, Pricing – Meaning, 1.4 Factors affecting Pricing |
| 2 | Marketing Mix & Market Segmentation | 2.1 Marketing Mix – Meaning, Features, 7 P's of Marketing (product Price, Place, People, Promotion, Processes and Product Evidence) 2.2 Market Segmentation – Meaning, Advantages and Limitations |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|--|---|
| 3 | Business Training and Development | 3.1 Meaning, Need, Objectives of Training and Development, 3.2 Importance of Training 3.3 Types of Training, 3.4 Development: - Advantages and Limitations of Career Development, |
| 4 | E-Recruitment | 4.1 Meaning, Procedure of E-recruitment 4.2 Advantages and Disadvantages of E-Recruitment 4.3 Benefits to employer and employee 4.4 E-Recruitment websites:- Naukri, Monster, LinkedIn |

➤ **REFERENCES:**

1. Essentials of Business Administration- K. Ashwathappa-Himalaya Publication
2. Business Administration-S.C.Saxena-Sahitya Bhavan, Agra
3. The Administrative Process-Stephen Robbins
4. Industrial Administration & Management- J.Batty
5. Basu C. (2017). Business Organisation and Management. McGraw Hill Education

➤ **COURSE OUTCOMES:**

CO1: Understand the Concept of Product & Price Management.

CO2: Understand the Marketing Mix &Market Segmentation

CO3: Describe the procedure of Business Training and Development

CO4: Develop the knowledge about E-Recruitment process

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|---|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 20 Marks |
| VSC- Fundamentals of Business Administration-II | | Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - | | 10 Marks |
| (Assignment, Open book test, Group Discussion) | | 05 Marks |
| | | Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|---|--|-------------------|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 35 Marks |
| VSC- Fundamentals of Business Administration-II | | Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

VSC-II

BUSINESS ENTREPRENEURSHIP & DEVELOPMENT-II

Course Code - COMVST-121D

Course Type – Theory

Course Name – Fundamentals in Business Entrepreneurship & Development-II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--|---|
| 1 | Entrepreneur and Entrepreneurship | 1.1 Definition, Meaning- Functions of an Entrepreneur. 1.2 Need and Importance of Entrepreneurship 1.3 Importance of Wealth Creation 1.4 Enterprise V/s Entrepreneurship 1.5 Self Employment V/s Entrepreneurship |
| 2 | Business Ethics and Social Responsibility of Business | 2.1 Business Ethics and Social Responsibility of Business. 2.2 Business goals 2.3 Social Responsibility 2.4 Business Ethics Social Responsibility Towards Their Stakeholders: |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|---|--|
| 3 | Various Entrepreneurial Opportunities | 3.1 Role of Service Sector in National Economy 3.2 Types of Service Ventures 3.3 Service Industry Management |
| 4 | Study of Entrepreneurs and Enterprises | 4.1 Mr. Radhakishan Damani (D Mart) 4.2 Mumbaiche Dabewale 4.3 Mr. Ratan Tata. |

➤ **REFERENCES:**

1. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi.
- 2.. Entrepreneurship Development, Khanna S.S, S. Chand, New Delhi.
- 3.Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
- 4.. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi
5. Gurnani P.S. (2016);Women Entrepreneurship: Emerging Dimension of Entrepreneurship in India; Educreation Publication; New Delhi
6. Anil Kumar Thakur, Rahman,R. (2009), —women Entrepreneurship|, Deep Deep Publications Pvt. Ltd., New Delhi.

➤ **COURSE OUTCOMES:**

- CO 1:** Need, importance and problem of entrepreneur and entrepreneurship.
- CO 2:** Role of business ethics in business entrepreneurship.
- CO 3:** To develop Opportunity in various sectors for entrepreneur.
- CO 4:** Concept of Entrepreneurial personalities and motivation.

EVALUATION PATTERN:

INTERNAL EVALUATION **15 Marks**

EXTERNAL EVALUATION **35 Marks**

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|---|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com VSC-Fundamentals in Business Entrepreneurship & Development-II | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|---|---|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com VSC-Fundamentals in Business Entrepreneurship & Development-II | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

OE/GE

ACCOUNTING FOR SMALL SCALE BUSINESS-II (T)

Course Code - COMGET-121

Course Type – Theory

Course Name – Accounting for Small Scale Business-II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|------------------|--|
| 1 | Accounting Cycle | 1.1 Transactions, Journal, Ledger, Trial Balance, Final Accounts. & Bank Reconciliation Statement |
| 2 | Subsidiary Books | 2.1 Cash Book, Petty Cash Book, Purchase Book, Purchase Return Book, Sales Return Book, Journal Proper |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|--|---|
| 3 | Final Account of Small Scale Business (small scale business) | 3.1 Preparation of Trading Account 3.2 Profit & Loss Account 3.3 Balance Sheet. |
| 4 | Experiential Learning | 4.1 Visit to any small scale business Business for understanding the procedure of Book Keeping & Generate mini field visit report |

➤ REFERENCES:

❖ Books:

1. Advance Accounting Vou- I S.N. Maheshwari & S.K. Maheshwari Vikas Publication New Delhi
2. Advance Accounting Vou- I M.C. Shukla , T.C. Grewal , S.C Gupta S. Chand New Delhi

4. Accounting (text and Cases) Robert N. Anthony , David F. Hawkins , Kenneth A. Merchant McGraw Hill Companies New Delhi

❖ **Web References:**

The Institute of Chartered Accountants of India : <https://www.icaai.org/>

➤ **COURSE OUTCOMES:**

CO1: To Learn & understand basic knowledge of Accounting.

CO2: To understand function of Accounting Cycle.

CO3: To understand Subsidiary Books used in Double Entry System.

CO4: To gain knowledge about preparation of Final Accounts of small scale business

CO5: To get knowledge about Difference between Single Entry & Double Entry System.

CO6: To gain Experiential Learning about the understanding of Book Keeping & Generate mini field visit report

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION INCLUDING PRACTICAL/ORAL EXAM

35 Marks

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com OE/GE - Accounting for Small Scale Business-II | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION (EXCLUDING PRACTICAL/ORAL EXAM) | | 25 Marks |
|---|--------------------------------------|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com OE/GE - Accounting for Small Scale Business-II | | Marks: - 25 Marks Time :- 2 hrs |
| Q 1 | True of False (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [15] |
| TOTAL | | [25] |

| PRACTICAL/ORAL EVALUATION | | 10 Marks |
|---|--|-------------------|
| PAPER PATTERN | | |
| F.Y. B. Com OE/GE - Accounting for Small Scale Business-II | | Marks: - 10 Marks |
| Oral Exam | | [06] |
| Practical Book | | [04] |
| TOTAL | | [10] |

NEP-2020 First year UG

OE/GE

ACCOUNTING FOR SMALL SCALE BUSINESS-II (P)

Course Code - COMGEP

Course Type –Practical

Course Name – Accounting for Small Scale Business-II

Credit allotted - 2 Credits

Lectures allotted – 60 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|---|--|
| 1 | Basics in Accounting | 1.1 Overview of various Accounting Books/ Statements maintained in Small Scale Business such as all Financial Statements |
| 2 | Computerised Software used in Accounting | 2.1 Overview of Various Accounting Software used in accounting with the help of Computer such as Tally/SAP etc. |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|---|--|
| 3 | Terminology used in Accounting | 3.1 Various terminology used in Accounting at a small scale Business Place |
| 4 | Collection of various statements related to Accounting | 4.1 Collection of various financial statements maintained in Small Scale Business. |

➤ REFERENCES:

❖ Books:

1. Advance Accounting Vou- I S.N. Maheshwari & S.K. Maheshwari Vikas Publication New Delhi
2. Advance Accounting Vou- I M.C. Shukla , T.C. Grewal , S.C Gupta S. Chand New Delhi
3. Accountancy (Vol- I) S. Kr. Paul Central Educational Enterprises (P). Ltd. Kolkata

PDEA's. Prof.Ramkrishna More ACS College (Autonomous), Akurdi, Pune-44

4. Accounting (text and Cases) Robert N. Anthony , David F. Hawkins , Kenneth A.

Merchant McGraw Hill Companies New Delhi

❖ **Web References:**

The Institute of Chartered Accountants of India : <https://www.icaai.org/>

➤ **COURSE OUTCOMES:**

CO1: To Learn & understand basic knowledge of Accounting.

CO2: To overview of various Accounting Books/ Statements maintained in Small Scale Business.

CO3: To Overview of Various Accounting Software used in accounting.

CO4: To gain knowledge about preparation of Financial Statements.

CO5: To get knowledge about Various terminology used in Accounting.

CO6: To gain Experiential Learning about Accounting & Generate mini field visit report

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION INCLUDING PRACTICAL/ORAL EXAM

35 Marks

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com OE/GE - Accounting for Small Scale Business-II | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION (EXCLUDING PRACTICAL/ORAL EXAM) | | 25 Marks |
|--|--------------------------------------|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com OE/GE- Accounting for Small Scale Business-II | | Marks: - 25 Marks Time :- 2 hrs |
| Q 1 | True of False (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 1 out of 2) | [5] |
| Q 3 | Practical Problem (any 1 out of 2) | [15] |
| TOTAL | | [25] |

| PRACTICAL/ORAL EVALUATION | | 10 Marks |
|---|--|-----------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com OE/GE - Accounting for Small Scale Business-II | | Marks: - 10 Marks Time: - 1 hr |
| Oral Exam | | [06] |
| Practical Book | | [04] |
| TOTAL | | [10] |

NEP-2020 First year UG

SEC-II

INDIAN ECONOMY-II

Course Code - COMSET-121

Course Type – Theory

Course Name – Indian Economy -II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ **MODULE 1**

| UNIT | TITLE | CONTENTS |
|------|-----------------------------------|---|
| 1 | Service Sector Environment | 1.1 Role and Growth of Service Sector in Indian Economy 1.2 Challenges, Issues and Policies related to servicesector 1.3 Recent Trends in Indian Service Sector-Digital Economy, E-Commerce, E-Finance |
| 2 | Banking Environment | 2.1 Banking - Definition, Functions, Changing Structure of Banking in India Private Banks, Small Banks, PaymentBanks 2.2 Bank Accounts -Types, Procedure and Operation ofAccounts 2.3 Recent Trends in Indian Banking Environment-E-Banking, E-Wallets, Bank Mergers and Amalgamation |

➤ **MODULE 2**

| UNIT | TITLE | CONTENTS |
|------|-------------------------------|---|
| 3 | Recent Policy Measures | 3.1 Poverty Alleviation Programs; 3.2 Employment Generation Programs; 3.3 Agriculture Development Programs, 3.4 Skill Development Programs |

➤ **REFERENCES:**

1. Ashwani Mahajan, 'Indian Economy' S. Chand & Company Ltd., New Delhi
2. Datt, R.K.P.M. Sundaram. 2020. Indian Economy. New Delhi: S. Chand & Company Ltd.
3. Misra, S.K. and V.K. Puri. 2021. Indian Economy: Its Development Experience. Mumbai: Himalay Publishing House.
4. Agrawal A.N., Problems of Development & Planning, (Latest Edition)

➤ **COURSE OUTCOMES:**

CO1: Ability to develop an understanding of the economic environment and the factors affecting economic environment

CO2: Ability to compare and contrast Indian Economy with other world economies.

CO3: Ability to develop awareness & understanding of various developments in the agriculture sector of the economy.

CO 4: Understanding about the development & challenges in service sector can be enhanced

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com SEC-Indian Economy-II | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks |
| | | Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|--------------------------------------|---|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com SEC-Indian Economy-II | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

AEC -II

COMPULSORY ENGLISH-II

Course Code - ENAET-121

Course Type – Theory

Course Name – Basics of soft Skills-II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--|---|
| 1 | Creative Thinking and Problem Solving | 1.1 What is creative thinking? 1.2 Difference between critical and creative thinking 1.3 Importance of creative thinking in problem solving 1.4 Strategies for developing creative thinking for solving problems |
| 2 | Team Building | 2.1 What is a team? 2.2 Strategies for resolving the interpersonal conflicts 2.3 Developing the interpersonal negotiation skills 2.4 Importance and significance of effective team building |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|-------------------|--|
| 3 | Leadership | 3.1 What are leadership skills? 3.2 Types of leadership 3.3 Developing leadership skills 3.4 Strategies for developing leadership |

➤ **REFERENCES:**

❖ **Books:**

1. Sheffield Robert M. et al (2011). Cornerstone Developing Soft Skills. New Delhi: Pearson.
2. Kumar Suresh et al (2010). Communication Skills and Soft Skills: An Integrated Approach. New Delhi: Pearson.
3. Mitra, Barun (2012). Personality Development and Soft Skills. Oxford: Oxford University Press.

❖ **Weblinks:**

1. <https://aclasses.org/what-are-soft-skills-basics-of-soft-skills/>
2. <https://www.coursera.org/articles/soft-skills>

➤ **COURSE OUTCOMES:**

CO1: Distinguish between critical and creative thinking.

CO2: Explore strategies for developing creative thinking for solving problems.

CO3:Analyze the concept of self-esteem and apply it to real life.

CO4: Examine the power of positive thinking.

CO5: Develop interpersonal negotiation skills for resolving interpersonal conflicts.

CO6: Identify different types of leadership and choose strategies for developing leadership.

CO7:Apply soft skills to real life.

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 20 Marks |
| AEC-Basics of soft skills-II | | Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|------------------------------|---|-------------------|
| PAPER PATTERN | | |
| F.Y. B. Com | | Marks: - 35 Marks |
| AEC-Basics of soft skills-II | | Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

VEC

EMPLOYABILITY SKILL ENHANCEMENT PROGRAMME

Course Code - COMVET-121A

Course Type – Theory

Course Name – Employability Skill Enhancement Programme

Credit allotted - 2 Credits

Lectures allotted – 30 Lecture

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--|--|
| 1 | Basic Communication Skills | 1.1 Communication Meaning & Definition, Process of Communication, Principles of Communication |
| 2 | Various abilities & Personality Development | 2.1 Reasoning ability, Reading, Writing and learning ability through communication 2.2 Verbal ability, Verbal communication, meaning, Definition, Methods, Types 2.3 Introduction & Elements of Personality Development Personal Grooming |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|----------------------------------|--|
| 3 | Techniques for employment | 3.1 CV writing skills, Difference between CV/ Resume/ Bio-data 3.2 Guidelines for preparation of Bio-data 3.3 Interview Techniques, Guidelines or Techniques for the Interviewer and Interviewee |

➤ REFERENCES:

Reference Books:

1. Business Communication K. K.Sinha Galgotia Publishing New Delhi.

PDEA's. Prof.Ramkrishna More ACS College (Autonomous), Akurdi, Pune-44

2. Business Correspondence & Report Writing R. C. Sharma & Krishan Mohan Tata
McGraw Hill Publishing Co. Ltd. New Delhi.
3. Soft Skills Dr. Alex S.Chand Publication Delhi

➤ **COURSE OUTCOMES:**

CO1: To Improve abilities regarding Basic Communication Skill.

CO2: To aware about Employability skills for employment.

CO3: To acquire various abilities for Employment.

CO4: To improve Personality Development for Employability Skill Enhancement

CO5: To develop an action plan for Value Education.

CO6: To acquire various Techniques for employment

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com VEC- Employability Skill Enhancement Programme | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|---|--|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com VEC- Employability Skill Enhancement Programme | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |

NEP-2020 First year UG

VEC

INTELLECTUAL PROPERTY RIGHTS

Course Code - COMVET-121B

Course Type – Theory

Course Name – Intellectual Property Rights

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ MODULE 1

| UNIT | TITLE | CONTENTS |
|------|--|--|
| 1 | Overview of Intellectual Property Rights | 1.1 Introduction of Intellectual Property Rights 1.2 Implication of Intellectual Property Rights 1.3 International & National legal preparedness Application of copyright Act 1957 1.4 IPRs and IPRs Policy. |
| 2 | Types of Intellectual Property | 2.1 Kinds of Intellectual Property Rights 1. Copyright, 2. Trademarks, 3. Patents, 4. Geographical indications, 5. Plant varieties 6. Industrial designs Semiconductor integrated circuit layout designs. |

➤ MODULE 2

| UNIT | TITLE | CONTENTS |
|------|----------------------------|---|
| 3 | Intellectual Property Laws | 3.1 Introduction to Intellectual Property Rights 3.2 The Law of Trade Marks 3.3 The Law of Designs 3.4 Geographical Indications & IPR 3.5 The Law of Copyrights |

➤ **REFERENCES:**

❖ **Books:**

1. Intellectual Property Law:-Narayan, Eastern Law House, (2020)
2. Introduction To Intellectual Property Rights, H.S. Chawala, Oxford & IBH Publishing (2020).
3. Law Relating to Intellectual Property Rights, V.K.Sing, Lexis Nexis,(2017)

❖ **Websites:**

1. <https://legislative.gov.in/sites/default/files/A1881-26.pdf>
2. <https://www.indiacode.nic.in/handle/123456789/1999>
3. <https://ipindia.gov.in/acts-patents.htm>

➤ **COURSE OUTCOMES:**

CO1: To focus on Overview of Intellectual Property Rights

CO2: To aware & develop knowledge for Intellectual Properties.

CO3: To know legal aspects of Intellectual Property Law.

CO4: To understand protection of Rights regarding Intellectual Properties

CO5: To know various types of Intellectual Properties

CO6: To know various protection policy adopted by Indian Government.

EVALUATION PATTERN:

INTERNAL EVALUATION

15 Marks

EXTERNAL EVALUATION

35 Marks

Students should secure 40% marks in each type of evaluation

➤ PAPER PATTERN:

| INTERNAL EVALUATION | | 15 Marks |
|--|--|---|
| PAPER PATTERN | | |
| F.Y. B. Com VEC- Intellectual Property Rights | | Marks: - 20 Marks Time: - 1 hr |
| Q 1 | Fill in the blank with the most appropriate alternative (any 5 out of 7) | [5] |
| Q 2 | Write a short note (any 1 out of 2) | [5] |
| Q 3 | Explain in Brief (any 1 out of 2) | [10] |
| TOTAL | | 20 |
| 20 marks converted in to - (Assignment, Open book test, Group Discussion) | | 10 Marks 05 Marks Total Internal Evaluation 15 Marks |

| EXTERNAL EVALUATION | | 35 Marks |
|--|---|------------------------------------|
| PAPER PATTERN | | |
| F.Y. B. Com VEC- Intellectual Property Rights | | Marks: - 35 Marks Time :- 2 hrs |
| Q 1 | Answer in ONE sentence (any 5 out of 7) | [5] |
| Q 2 | Write a short notes (any 2 out of 3) | [10] |
| Q 3 | Explain in Brief (any 2 out of 3) | [10] |
| Q 4 | Explain in detail (any 1 out of 2) | [10] |
| TOTAL | | [35] |