University of Pune

PDEA
Pune District Education Association

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 2024-25

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

F.Y.B. Com   2024-25

(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;

F.Y.B. Com   2024-25

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.

P.D.E.A's. Prof. Ramkrishna More Arts, Commerce and Science College Akurdi, Pune-411044 (Autonomous) Affiliated to Savitribai Phule Pune University

Revised Credit Framework / Structure for NEP-2020(II); CBCS Pattern-2024 with two Major at FY

To be Implemented from Academic Year 2024-25

Level / Difficulty	Sem	Subject-1	Subject-2	GE/OE	SEC	IKS	AEC	VEC	CC	Total
		Certificate								
4.5 / 100	I	4T + 2P/T	4T + 2P/T	2T	2T/P	2T (General)	2T	2T	0	22
	II	4T + 2P/T	4T + 2P/T	2T/P	2T/P	0	2T	2T	2	22

Exit option: Award of UG Certificate in Major with 44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor
Continue option: Student will select one subject among the (subject 1, subject 2 and subject 3) as major and another as minor and third subject will be dropped.

Diploma

Level / Difficulty	Sem	Credits Related to Major				Subject-2	GE/OE	SEC	IKS	AEC	VEC	CC	Total
		Major Core	**Major Elective**	**VSC**	**FP / CEP / OJT**								
5.0 / 200	III	4T + 2P/T	0	2T/P	2 FP	2T+ 2T/P	2T	0	2T (Major Specific)	2T	0	2	22
	IV	4T + 2P/T	0	2T/P	2 CEP	2T + 2P/T	2T/P	2T/P	0	2T	0	2	22

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

Three years Graduation Degree

Level / Difficulty	Sem	Major Core	Major Elective	VSC	FP / CEP / OJT	Subject-2	GE/OE	SEC	IKS	AEC	VEC	CC	Total
5.5 /300	V	8T + 4P/T	4T + 2P/T	2T/P	2 FP/RP	0	0	0	0	0	0	0	22
	VI	8T + 4P/T	2T + 2P/T	2T/P	4 OJT	0	0	0	0	0	0	0	22
	Total Credits	48	10	8	10	20	8	6	4	8	4	6	132

F.Y.B. Com   2024-25

		Four Years Graduate Degree with Honours (Major and Minor subjects)											
6.0 /400		10T + 4P/T	2T + 2P/T	0	0	4T RM	0	0	0	0	0	0	22
		10T + 4P/T	2T + 2P/T	0	4 OJT	0	0	0	0	0	0	0	22
	Total Credits	**76**	**18**	**8**	**14**	**24**	**8**	**6**	**4**	**8**	**4**	**6**	**176**
		Four Years Graduate Degree with Honours (Research)											
6.0 /400		6T + 4P/T	2T + 2P/T	0	4 RP	4T RM	0	0	0	0	0	0	22
		6T + 4P/T	2T + 2P/T	0	8 RP	0	0	0	0	0	0	0	22
	Total Credits	**68**	**18**	**8**	**22**	**24**	**8**	**6**	**4**	**8**	**4**	**6**	**176**

Abbreviations:

VSC - Vocational Skill Course; **SEC –** Skill Enhancement Course; **IKS –** Indian Knowledge System

FP – Field Project **CEP –** Community Engagement Project **OJT –** On Job Training

AEC – Ability Enhancement Courses **VEC –** Value Education Course **CC –** Curricular Courses

GE/OE – Generic or Open elective courses **RP** – Research Project **RM** – Research Methodology

T – Theory **P –** Practical

1. A student can select three subject from the same faculty in first year. **At second year student will select any one subject as major and one subject as minor and remaining will be discontinued by the student**. Student cannot select Major and Minor subjects other than three subjects taken at first year.
2. **VSC, IKS-2, OJT, FP, CEP, RP, RM should be related to Major subject**
3. OE/GE – Must be selected form basket approved by college and **selected from the faculty other than faculty of Major subject.**
4. **SEC should be selected from the basket of same faculty approved by the college**.
5. Each theory course may be of 2 or 4 credit; Each practical course should be of 2 credit only.
6. For those subject's practical cannot be conducted, they have to convert practical credits into theory credits. The decision should be taken BOS of respective subject.
7. This credit framework is applicable to all faculties in the college. The courses which are under AICET, they must take approval to this framework from AICET or respective body.

F.Y.B. Com   2024-25

Post Graduate Degree Course Framework under Autonomy as per NEP-2020

Sem.	Major Courses	Major Elective Courses	Minor Courses	FP/OJT/CEP	Total Credits
I	14 Credits (T + P) or (T only)	4 credits (T + P) or (T only)	RM 4 Credits (T)	0	**22-Credits**
II	14 Credits (T + P) or (T only)	4 credits (T + P) or (T only)	0	OJT (4 Credit) (P)	**22-Credits**
III	14 credits (T + P) or (T only)	4 credits (T + P) or (T only)	0	Research Project-I (4 credits) (P)	**22- Credits**
IV	12 credits (T + P) or (T only)	4 credits (T + P) or (T only)	0	Research Project-II (6 credits) (P)	**22 - Credits**
Total Credits	**54 Credits**	**16 Credits**	**4 Credits**	**14 Credits**	**88 Credits**

Important Note:

    1. Theory course may be 2 or 4 credit.

    2. Practical course for any type of course will be of 2 credits.

    3. For any programs in any type course where practical are included (Major, Minor, VSC, SEC, GE/OE: Percent practical should be in the range 30 to 40%.

Long Forms: T-Theory; **P-** Practical; **RM** – Research methodology; **RP** - Research Project; **OJT** – On Job training;

F.Y.B. Com   2024-25

Prof. Ramkrishna More College, Akurdi, Pune 411044

Graduate and Honors Degree Course Framework under Autonomy as per NEP-2020 (w.e.f. 2024)

Sem	Subject Group Courses	Major Elective Courses	Minor Courses	VSC	IKS	FP/OJT/CEP	GE/OE	SEC	AEC	VEC	CC	Total Credits
					First Year Certificate Course							
I	**Group 1 Subjects:** No. of Subjects: 02, (P-02 Credits) **Compulsory Subject:** *COMACP-111:* Financial Accounting-I (WL: 60 Hours) **Any one from following Subject (T-04 Credits):** (WL: 60 Hours) *COMCOT-111:* Basics of Cost Accounting-I *COMBKT-112:* Basics of Banking-I *COMADT-113:* Basics of Business Administration-I *COMBET-114:* Basics of Business Entrepreneurship Development-I **Group 2 Subjects:** No. of Subjects: 02, (T-02 Credits) **Compulsory Subject:** *COMECT-111:* Indian Economy-I (WL: 30 Hours) **Any one from following Subject but other than subject 1 Group (T-04 Credits):** (WL: 60 Hours) *COMCOT-111:* Basics of Cost Accounting-I *COMBKT-112:* Basics of	0	0	**0**	GEIKT-111: (T-02 Credits) IKS Generic	0	**(T-02 Credits) Generic/Open Elective** (Any one subject from stated list Below) **For other than Commerce Faculty Students** **COMGET-111: Entrepreneurial Skills Development-I**	**(Any one) (T-02 Credits)** **COMSET-111:** Business Mathematics & Statistics-I **COMSET-111:** Computer Concept-I	**ENAET: (T-02)** ENAET-111: Basics of Soft Skills-I	**VEAET-111: (T-02 Credits)** Environment Awareness	**0**	22

F.Y.B. Com   2024-25

Sem	Subject Group Courses	Major Elective Courses	Minor Courses	VSC	IKS	FP/OJT/CEP	GE/OE	SEC	AEC	VEC	CC	Total Credits
	Banking-I *COMADT*-113: Basics of Business Administration-I *COMBET-114:* Basics of Business Entrepreneurship Development-I											
II	**Group 1 Subjects:** No. of Subjects: 02, (P-02 Credits) **Compulsory Subject:** *COMACP-121:* Financial Accounting-II (WL: 60 Hours) **Any one from following Subject (T-04 Credits):** (WL: 60 Hours) *COMCOT-121:* Basics of Cost Accounting-II *COMBKT-122:* Basics of Banking-II COMADT: 123 Basics of Business Administration-II *COMBET-124:* Basics of Business Entrepreneurship Development-II **Group 2 Subjects:** No. of Subjects: 02, (T-02 Credits) **Compulsory Subject:** *COMECT-121:* Indian Economy-II (WL: 30 Hours) **Anyone but other than subject 1 Group (T-04 Credits):** (WL: 60 Hours)	0	0	0	0	0	**(T-02 Credits) Generic/Open Elective** (Any one subject from stated list Below) **For other than Commerce Faculty Students** COMGET-121: Entrepreneurial Skills Development-II	**(Any one) (T-02 Credits)** COMSET-121: Business Mathematics & Statistics-II COMSET-121: Computer Concept-II	**ENAET: (T-02 Credits)** ENAET-121: Basics of Soft Skills-II	**VEAET-121: (T-02 Credits)** Democracy & Indian Constitution	CC: (02 Credits) CCPEP-121: Physical Education	22

F.Y.B. Com   2024-25

Sem	Subject Group Courses	Major Elective Courses	Minor Courses	VSC	IKS	FP/OJT/CEP	GE/OE	SEC	AEC	VEC	CC	Total Credits
	COMCOT-121: Basics of Cost Accounting-II *COMBKT-122:* Basics of Banking-II *COMADT- 123:* Basics of Business Administration-II *COMBET-124:* Basics of Business Entrepreneurship Development-II											

List of Subjects- Any one subject can select for this group for Semester-I: (Generic/Open Elective) (T-02 Credits)

Fundamental of Computer/ Agro & Ecotourism/ Chemistry for Competitive Exam-I/ MS-Office/ Basic Course in Stock Market/ Introduction to GIS/ Quantitative Aptitude-I/ Excel for Scientist & Analytics/ Indian Constitution & Political Process/ Psychology of Adjustment & Stress/ Aquarium Management

List of Subjects- Any one subject can select for this group for Semester-I: (Generic/Open Elective) (T-02 Credits)

Advance course in Stock Market/ Advance Excel/ Excel for Scientists & Analytics-Practical/ Formulation of Soaps and related Products/ Fundamentals of Networking/ Practical in Indian Constitution and process/ Practical on Agro and Ecotourism/ Practical on Aquarium Management/ Practical in Geographical Information System/ Psychology of Interpersonal Relationships/ Quantitative Aptitude-II

F.Y.B. Com   2024-25

As per above structure Courses of Commerce are as follows;

Only code of the course is given here

Sem	Major Courses Group 1	Major Courses Group 2	Major Elective Courses	Minor Courses	AEC	GE/OE	VEC	IKS	CC
I	*COMACP-111*	*COMECT-111*	0	0	ENAET-111	**COMGET-111**	VEAET-111	**GEIKT-111**	0
	COMCOT-111, COMBKT-112, COMADT-113, COMBET-114	*COMCOT-111, COMBKT-112, COMADT-113, COMBET-114*							
	COMSET-111 (Maths), COMSET-111(Computer)								
II	*COMACP-121*	*COMACP-121*	0	0	ENAET-121	**COMGET-121**	VEAET-121	0	**CCPEP-121**
	COMCOT-121, COMBKT-122, COMADT-123, COMBET-124	*COMCOT-121, COMBKT-122, COMADT-123, COMBET-124*							
	COMSET-121(Maths), COMSET-121 (Computer)								
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-514A,514B,514C,514D	COMAET-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	COMACP-111	Accounting (P2)	Financial Accounting-I
	COMECT-111	Economics (T2)	Indian Economy-I
	COMCOT-111	Cost & Works Accounting (T4)	Basics of Cost Accounting-I
	COMBKT-112	Banking and Finance (T4)	Basics of Banking-I
	COMADT-113	Business Administration (T4)	Basics of Business Administration-I
	COMBET-114	Business Entrepreneurship (T4)	Basics of Business Entrepreneurship Development-I
	COMSET-111	Business Mathematics & Statistics	Business Mathematics & Statistics-I
	COMSET-111	Computer Concept-I (T2)	Computer Concept-I
	GEIKT-111	IKS Generic (T2)	IKS Generic
	ENAET-111	Basics of Soft Skills-I (T2)	Basics of Soft Skills-I
	VEAET-111	Environment Awareness (T2)	Environment Awareness
	COMGET-111	Entrepreneurial Skills Development-I (T2)	Entrepreneurial Skills Development-I
II	COMACP-121	Accounting (P2)	Financial Accounting-I
	COMECT-121	Economics (T2)	Indian Economy-I
	COMCOT-121	Cost & Works Accounting (T4)	Basics of Cost Accounting-I
	COMBKT-122	Banking and Finance (T4)	Basics of Banking-I
	COMADT-123	Business Administration (T4)	Basics of Business Administration-I
	COMBET-124	Business Entrepreneurship (T4)	Basics of Business Entrepreneurship Development-I
	COMSET-121	Business Mathematics & Statistics	Business Mathematics & Statistics-I
	COMSET-121	Computer Concept-I (T2)	Computer Concept-I
	CCPEP-121	Physical Education	Physical Education
	ENAET-121	Basics of Soft Skills-I (T2)	Basics of Soft Skills-I
	VEAET-121	Environment Awareness (T2)	Environment Awareness
	COMGET-121	Entrepreneurial Skills Development-I (T2)	Entrepreneurial Skills Development-I
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 Entrepreneurship Development-IV theory paper-5	Costing-IV/Banking-IV/Business Administration-IV/ Business Entrepreneurship Development-IV –VI
	COMAP-355	Costing-II/Banking-II/Business Administration-II/ Business Entrepreneurship Development-II practical paper-6	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 Entrepreneurship Development-VII theory paper-25	Advances in Costing-VII/Banking-VII/Business Administration-VII/ Business Entrepreneurship Development-VII
	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	Advanced Audit-II

F.Y.B. Com   2023-24

		paper-13	
	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
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	Consumer Protection & Business Ethics

		Ethics -2-C	
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 Commerce theory-I	Basics in Costing/ Basics in Banking/ Basics in Business Administration/ Basics in Business Entrepreneurship Development
II	COMVST-121A/121B/121C/121D	Vocational Commerce theory-II	Fundamentals of Costing/ Fundamentals of Banking/ Fundamentals of Business Administration/ Fundamentals of Business Entrepreneurship Development
III	COVST-231	Vocational Commerce theory-II	Advance Knowledge of Costing/Banking/Business Administration/ Business Entrepreneurship Development
IV	---	---	---
V	COVSP-351	Vocational Commerce Practical-II	Practical Application of Costing-/Banking/Business Administration/ 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, 121B	Value Education Course	Employability skill /Intellectual Property 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)**	Capital Market & Financial analysis-II Industrial Economic Environment-II Auditing & Taxation-II (Tax	**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

		planning & procedure)	
	DSC-18 (T-02)	Recent Advances in Business Administration-III/ Recent Advances in Accounting, Taxation & Auditing-III/ Recent Advances in cost Audit and Cost system-III	
	DSC-19 (P-02)	Business Ethics & Professional value-IV/Specialized areas in accounting-IV/Application of cost Accounting-IV	

SEMESTER-I

F.Y.B. Com

2023-24

NEP-2020 First year UG

FINANCIAL ACCOUNTING-I

Course Code - COMACP-111   **Course Type – Practical**

Course Name – Financial Accounting-I

Credit allotted - 2 Credits   **Lectures allotted – 60 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 Vol- I S.N. Maheshwari& S.K. Maheshwari Vikas Publication New Delhi

2. Advance Accounting Vol- 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 & Company Ltd 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 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 - 10 Marks (Assignment, Open book test, Group Discussion) 05 Marks	**Total Internal Evaluation** **15 Marks**

EXTERNAL EVALUATION (EXCLUDING PRACTICAL/ORAL EXAM)		25 Marks
PAPER PATTERN		
F.Y. B. Com 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 Financial Accounting-I	Marks: - 10 Marks
Oral Exam	[06]
Practical Book	[04]
TOTAL	**[10]**

NEP-2020 First year UG

Basics of Cost Accounting-I

Course Code - COMCOT-111   **Course Type – Theory**

Course Name – Basics of Cost Accounting-I

Credit allotted - 4 Credits   **Lectures allotted – 60 Lectures**

> ➢ **MODULE 1**

UNIT	TITLE	CONTENTS
1	**Basics Of Cost Accounting**	1.1 Concept of Cost, Costing, Cost Accounting and Cost Accountancy. 1.2 Limitations of Financial Accounting. 1.3 Origin of Costing. 1.4 Objectives of Cost Accounting. 1.5 Advantages & Limitations of Costing. 1.6 Difference between Financial Accounting and Cost Accounting. 1.7 Cost Units and Cost Centers. 1.8 Role of a Cost accountant in an organisation
2	**Elements of Cost and Cost Sheet**	2.1 Material, Labour and other Expenses. 2.2 Classification of Costs. 2.3 Preparation of Cost Sheet, Tender, Quotation and Estimates.

> ➢ **MODULE 2**

UNIT	TITLE	CONTENTS
3	**Purchase Procedure**	3.1 Need and Essentials of Material Control. 3.2 Functions of the Purchase Department. 3.3 Purchase Procedure. 3.4 Purchase Documentation.
4	**Inventory Control**	4.1 Methods of Inventory control a. Stock Levels. b. Economic Order Quantity (EOQ). c. ABC analysis d. Perpetual and Periodic Inventory Control e. Physical verification 4.2 Inventory Turnover Ratio

Note: 50 % of the Total marks are assigned for Theory purpose whereas rest 50 % of the total marks are allotted for Numerical Problems.

2. Numerical Problems will be of Simple nature only.

3. Areas of Practical Problems:

• Preparation of Cost Sheet, Tender, Quotation and Estimates.
• EOQ and Stock level.
• Inventory Turnover Ratios.

➢ **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 AccountingA 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 and Inventory Control.

EVALUATION PATTERN:

INTERNAL EVALUATION	**30 Marks**
EXTERNAL EVALUATION	**70 Marks**

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN:**

INTERNAL EVALUATION		30 Marks
PAPER PATTERN		
F.Y. B. Com **Basics of Cost 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**
	Internal Test - 20 Marks (Assignment, Open book test, Group Discussion) 10 Marks	**Total Internal Evaluation 30 Marks**

EXTERNAL EVALUATION		70 Marks
PAPER PATTERN		
F.Y. B. Com **Basics of Cost Accounting-I**		Marks: - 70 Marks Time :- 3 hrs
Q 1 (A)	Fill in the Blanks (any 5 out of 7)	[5]
Q 1 (B)	True or False / Match the following (any 5 out of 7)	[5]
Q 2	Write a short notes (any 3 out of 5)	[15]
Q 3	Practical Problem	[15]
Q 4	Practical Problem	[15]
Q 5	Long Answer question (any 1 out of 2)	[15]
	TOTAL	**[70]**

NEP-2020 First year UG

BASICS OF BANKING-I

Course Code – COMBKT-112   **Course Type – Theory**

Course Name – BASICS OF BANKING-I

Credit allotted - 4 Credits   **Lectures allotted – 60 Lectures**

> **MODULE 1**

UNIT	TITLE	CONTENTS
1	**Evolution of Banking**	1.1 Origin, Meaning and Definition of 'Bank' 1.2 Evolution of Banking in India 1.3 Structure and Classification Indian Banking System
2	**Functions of Bank**	2.1 Concepts of Primary Functions: - Accepting deposits, Granting Loans and Advances 2.2 Concepts of Secondary functions: - Agency Functions, Payment and Collection of Cheques, Bills and Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor. 2.3 General Utility Functions: Safe Custody, Safe deposit vaults, Remittances of funds, Pension Payments, Acting as a dealer in foreign exchange.

> **MODULE 2**

UNIT	TITLE	CONTENTS
3	**Procedure for Opening and Operating of Deposit Account**	3.1 Procedure for Opening of Deposit Account: Know Your Customer- Needs and Norms (KYC Norms), 3.2 Procedure for Operating Deposit Account: Pay in-slips, Withdrawal slips, Issue of pass book, Issue of Cheque book, Issue of fixed deposit receipt, Premature encashment of fixed deposits and loan against fixed deposit. 3.3 Closure of accounts, Transfer of accounts to other branches/ Banks
4	**Types of account holders**	4.1 Individual account holders- Single or joint, Illiterate, Minor, Married woman, Pardahnashin woman, Nonresident accounts 4.2 Institutional account holders- Sole proprietorship, Partnership firm, Joint stock company, Hindu undivided family, Clubs, Associations and Societies and Trusts

> **REFERENCES:**

1. Gordon, E., K. Natranjan (2014), Banking theory, Law and Practice, Himalaya Publishing House, 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, Himalaya Publishing 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	**30 Marks**
EXTERNAL EVALUATION	**70 Marks**

Students should secure 40% marks in each type of evaluation

> **PAPER PATTERN:**

INTERNAL EVALUATION		30 Marks
PAPER PATTERN		
F.Y. B. Com BASICS OF 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**
	Internal Test - 20 Marks (Assignment, Open book test, Group Discussion) 10 Marks	**Total Internal Evaluation 30 Marks**

EXTERNAL EVALUATION		70 Marks
PAPER PATTERN		
F.Y. B. Com BASICS OF BANKING-I		Marks: - 70 Marks Time :- 3 hrs
Instructions: **1. Question No. 1 and 6 are compulsory.** **2. Solve any Three questions from the remaining Question No. 2,3,4 and 5.** **3. Figures to the right indicate full marks**		
Q 1 (A)	Fill in the Blanks (any 5 out of 7)	[5]
Q 1 (B)	True or False (any 5 out of 7)	[5]
Q 2	Broad Question	[15]
Q 3	Broad Question	[15]
Q 4	Broad Question	[15]
Q 5	Broad Question	[15]
Q 6	Short Notes (any 3 out of 5)	[15]
	TOTAL	**[70]**

NEP-2020 First year UG

BASICS OF BUSINESS ADMINISTRATION -I

Course Code – COMADT-113   Course Type – Theory

Course Name – Basics of Business Administration-I

Credit allotted - 4 Credits   Lectures allotted – 60 Lectures

➢ **MODULE 1**

UNIT	TITLE	CONTENTS
1	**Introduction to Business Administration**	1.1 Business -Definition, Characteristics, Scope &Objectives 1.2 Commerce & Trade -Meaning, Concept and Aids of Trade 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	**Business Environment**	3.1 Meaning of Business Environment 3.2 Types of Business Environment (Economic, Social, Legal, Cultural, Educational, Political) 3.3 Impact of New policies on Business Administration
4	**Business Promotion**	4.1 Business unit- Promotion, Concept,Stages in business promotion 4.2 Business development: Concept, process. 4.3 Business components to be focused fordevelopment like markets, customers and relationships

➢ **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	**30 Marks**
EXTERNAL EVALUATION	**70 Marks**

Students should secure 40% marks in each type of evaluation

➢ **PAPER PATTERN:**

INTERNAL EVALUATION		**30 Marks**
PAPER PATTERN		
F.Y. B. Com **Basics of 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 - 20 Marks (Assignment, Open book test, Group Discussion) 05 Marks	**Total Internal Evaluation 15 Marks**

EXTERNAL EVALUATION		**70 Marks**
PAPER PATTERN		
F.Y. B. Com **Basics of Business Administration-I**		Marks: - 70 Marks Time :- 3 hrs
Instructions: 1. Question No. 1 and 6 are compulsory. 2. Solve any Three questions from the remaining Question No. 2,3,4 and 5. 3. Figures to the right indicate full marks		
Q 1 (A)	Fill in the Blanks (any 5 out of 7)	[5]
Q 1 (B)	True or False (any 5 out of 7)	[5]
Q 2	Broad Question	[15]
Q 3	Broad Question	[15]
Q 4	Broad Question	[15]
Q 5	Broad Question	[15]
Q 6	Short Notes (any 3 out of 5)	[15]
	TOTAL	**[70]**

NEP-2020 First year UG

BASICS OF BUSINESS ENTERPRENEURSHIP DEVELOPMENT-I

Course Code – COMBET-114   **Course Type – Theory**

Course Name – Basics of Business Entrepreneurship Development-I

Credit allotted - 4 Credits   **Lectures allotted – 60 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	**30 Marks**
EXTERNAL EVALUATION	**70 Marks**

Students should secure 40% marks in each type of evaluation

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

➢ **PAPER PATTERN:**

INTERNAL EVALUATION		30 Marks
PAPER PATTERN		
F.Y. B. Com		Marks: - 20 Marks
Basics of 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 - 20 Marks (Assignment, Open book test, Group Discussion) 05 Marks	**Total Internal Evaluation 15 Marks**

EXTERNAL EVALUATION		70 Marks
PAPER PATTERN		
F.Y. B. Com		Marks: - 70 Marks
Basics of Business Entrepreneurship Development-I		Time :- 3 hrs
Instructions: **1. Question No. 1 and 6 are compulsory.** **2. Solve any Three questions from the remaining Question No. 2,3,4 and 5.** **3. Figures to the right indicate full marks**		
Q 1 (A)	Fill in the Blanks (any 5 out of 7)	[5]
Q 1 (B)	True or False (any 5 out of 7)	[5]
Q 2	Broad Question	[15]
Q 3	Broad Question	[15]
Q 4	Broad Question	[15]
Q 5	Broad Question	[15]
Q 6	Short Notes (any 3 out of 5)	[15]
	TOTAL	**[70]**

NEP-2020 First year UG

INDIAN ECONOMY- I

Course Code – COMECT-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. 3.5 Recent trends in Indian Industry-Indian Multinationals & New Policies.

➢ **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 Indian Economy-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 - 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 Indian Economy- 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

IKS

Course Code – GEIKT-111   **Course Type – Theory**

Course Name – Indian Knowledge System

Credit allotted - 2 Credits   **Lectures allotted – 30 Lectures**

➢ **MODULE 1**

UNIT	TITLE	CONTENTS
1	**Bharatiya Civilization and Knowledge System**	The primary sources of ancient Indian philosophy: Vedas and Upanishads, Overview of the six schools of Indian philosophy. Ancient Indian civilization: the discovery of the Saraswatī River and the Saraswatī-Sindhu civilization. The ancient Indian education system: Gurukul system, Takṣaśilā University, Nālandā University, and their notable alumni. History of knowledge export from Bhārata.
2	**Arts, Literature, and Scholars in Ancient India**	The history of ancient Indian art, music, and dance. Naṭarāja a unique symbol of Indian art. In the field of literature, the works of Agastya, Ghoṣā, Vālmīki, Patañjali, Gārgī, Vedwalmiki, Lopāmudrā, Maitreyī, and Bodhāyana. In the fields of science and medicine, the contributions of Caraka, Suśruta, Jīvaka, Nāgārjuna, Kaṇāda, Patañjali, Kauṭīlya, Pāṇini, Thiruvalluvar, Ādi Śaṅkarācārya, Bhāskarācārya, and Mādhavācārya
3	**Ancient Science, Astronomy, and Mathematics**	Āryabhaṭa and Varāhamihira's contributions, concepts like matter, life, and gravity, technological advancements like Sage Agastya's battery model, the velocity of light, and Vimāna aeronautics. Vedic cosmology, Bhāratīya Kāla-gaṇanā, Kerala School for Mathematics and Astronomy, history and culture of astronomy, celestial bodies such as the sun, earth, moon, eclipses, earth's spherical nature and rotation, archaeoastronomy, mathematical concepts zero, pi, number system, Pythagoras theorem, and Vedic mathematics.
4	**Ancient Engineering, Technology, and Architecture**	Urban planning and sophisticated drainage systems : Mohenjo-daro and Harappa. Rock-cut architecture : Ajanta and Ellora caves, temple designs found in Khajuraho and Konark. Stepwells (Baolis): water management systems. metallurgical techniques for metal extraction and artifact crafting. Textile technology such as weaving and dyeing.

UNIT	TITLE	CONTENTS
		Scientific instruments used for astronomical observations and calculations. Bhāskarācārya and his contributions to mathematics. Trade and Commercein Ancient India.
5	**Life, Environment, and Health in Ancient India**	Ancient Indian Religions : Hinduism, Buddhism, Jainism, Sikhism : Teachings and Philosophies, Ancient agricultural practices, crop cultivation techniques, and innovations. Comprehensive healthcare systems integrating Āyurveda, yoga, and other traditional practices. Surgical techniques and procedures practiced in ancient India

> **REFERENCES:**

Text books:

1. History of Science in India Volume-1, Part-I, Part-II, Volume VIII, by Sibaji Raha, et al. National Academy of Sciences, India and The Ramkrishan Mission Institute of Culture, Kolkata(2014).
2. Textbook on The Knowledge System of Bhārata by Bhag Chand Chauhan,

Reference Books:

1. A History of Ancient and Early Medieval India: From the Stone Age to the 12th Century" by Upinder Singh:
2. Pride of India- A Glimpse of India's Scientific Heritage edited by Pradeep Kohle et al.Samskrit Bharati (2006).
3. Vedic Physics by Keshav Dev Verma, Motilal Banarsidass Publishers (2012).
4. "Indian Art and Culture" by Nitin Singhania, McGraw Hill

> **COURSE OUTCOME:**

CO1: Understanding the foundational concepts and principles of IKS
CO2: Appreciating the contributions of ancient Indian scholars and scientists
CO3: Integrating IKS perspectives into modern academic and practical contexts
CO4: Promoting cultural awareness and appreciation of India's intellectual heritage

EVALUATION PATTERN:

INTERNAL EVALUATION   **15 Marks**

EXTERNAL EVALUATION   **35 Marks**

Students should secure 40% marks in each type of evaluation

INTERNAL EVALUATION		15 Marks
PAPER PATTERN		
F.Y.B.Com IKS		Marks: - 20 Marks Time: - 1 hr
Q 1	Objective type Questions (any 5 out of 7)	[5]
Q 2	True or False type questions (any 5 out of 7)	[5]
Q 3	definition or similar type of questions (any 5 out of 7)	[5]
Q 4	Short answer type Questions (any 5 out of 7)	[5]
	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 IKS		Marks: - 35 Marks Time :- 2 hrs
Q 1	**Answer the following question in in brief** (any 5 out of 7)	[5]
Q 2 A	**Write Notes on following** (any 2 out of 3)	[6]
Q 2 B	**Explain in Detail / Discuss in detail** (1 Question)	[4]
Q 3 A	**Answer the following in about 15 lines** (any 2 out of 3)	[6]
Q 3 B	**Write in detail your opinion about following** (1 Question)	[4]
Q 4	Answer any four of the following (any 5 out of 7) (Reasoning, discussion, application type of question)	[10]
	TOTAL	**[35]**

NEP-2020 First year UG

GE/OE

ENTREPRENEURIAL SKILLS DEVELOPMENT-I

Course Code –COMGET-111   **Course Type – Theory**

Course Name – ENTREPRENEURIAL SKILLS DEVELOPMENT-I

Credit allotted - 2 Credits   **Lectures allotted – 30 Lectures**

➢ **MODULE 1**

UNIT	TITLE	CONTENTS
1	**Recent Trends in Business Communication**	Internet: Email, Websites, Social Media Network (Twitter, Face book, LinkedIn, You tube, WhatsApp) , Google Doc, Google Form, Google Sheet, Google Slide, Google Class Room, Online Conference, Video conferencing, Meeting through Zoom App, Google meet App ,Cisco Webex meetings App.
2	**Writing Formal Mails and Blog writing**	Essential elements of mail, Format of mail. Introduction and meaning of Blog, Writing a blog

➢ **MODULE 2**

UNIT	TITLE	CONTENTS
3	**Project Formulation-I**	Need for project report Elements of project report Determining project size Selection of place and machineries Determining labour and raw materials Estimation of project cost

> **REFERENCES:**

1. Business Communication, K. K.Sinha, Galgotia Publishing Company, New Delhi.
2. Business Communication, Asha Kaul, Prentice Hall of India, New Delhi.
3. Business Communication, Vasishth Neeru& Rajput Namita, Kitab Mahal, Allahabad
4. Business Organization & Management – C.B. Gupta.
5. Entrepreneurial Development – S.S. Khanna. 8. Organizing and Financing of Small scale Industry – Dr. V. Desai

> **COURSE OUTCOMES:**

> **CO1:** Knowledge of various media of communication
> **CO2:** Develop awareness regarding new trends in business communication
> **CO3:** Aware about writing of project proposal
> **CO4:** Understand structure of Project Report.

EVALUATION PATTERN:

INTERNAL EVALUATION	**15 Marks**
EXTERNAL EVALUATION	**35 Marks**

Students should secure 40% marks in each type of evaluation

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

INTERNAL EVALUATION		15 Marks
PAPER PATTERN		
F.Y. B. Com **ENTREPRENEURIAL SKILLS 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	Practical Problem (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 **ENTREPRENEURIAL SKILLS 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	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 3

SEC

BUSINESS MATHEMATICS & STATISTICS- I

Course Code – COMSET-111   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

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

> **PAPER PATTERN:**

INTERNAL EVALUATION		15 Marks
PAPER PATTERN		
F.Y. B. Com SEC- 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 - 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 SEC- 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]**

F.Y.B. Com   2024-25

NEP-2020 First year UG

SEC

COMPUTER CONCEPTS -I

Course Code – COMSET-111

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: • 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 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

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

> **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

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

> ➢ **PAPER PATTERN:**

INTERNAL EVALUATION		15 Marks
PAPER PATTERN		
F.Y.B.Com		Marks: - 20 Marks
Major- Computer Concepts-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
Major- Computer Concepts-I		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

BASICS OF SOFT SKILLS-I

Course Code –ENAET-111   **Course Type – Theory**

Course Name – Basics of Soft Skills-I

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

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

> **PAPER PATTERN:**

INTERNAL EVALUATION		15 Marks
PAPER PATTERN		
F.Y. B. Com **Basics of Soft Skills-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 - 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 **Basics of Soft Skills-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]**

F.Y.B. Com   2024-25

NEP-2020 First year UG

VEC-

ENVIRONMENTAL AWARENESS

Course Code – VEAET-111   Course Type – Theory

Course Name – Environmental Awareness

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**	4.1Environmental 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

F.Y.B. Com   2024-25

> **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

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

> **PAPER PATTERN:**

INTERNAL EVALUATION		15 Marks
PAPER PATTERN		
F.Y. B. Com VEC- **Environmental Awareness**		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 - 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 VEC- **Environmental Awareness**		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]**

F.Y.B. Com   2024-25

2024-25

SEMESTER-II

2024-25

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

NEP-2020 First year UG

FINANCIAL ACCOUNTING-II

Course Code –COMACP-121   Course Type – Practical

Course Name – Financial Accounting-II

Credit allotted - 2 Credits   Lectures allotted – 60 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 ofAccounting 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 theBooks 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

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

> **PAPER PATTERN:**

INTERNAL EVALUATION		15 Marks
PAPER PATTERN		
F.Y. B. Com 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 - 10 Marks (Assignment, Open book test, Group Discussion) 05 Marks	**Total Internal Evaluation 15 Marks**

EXTERNAL EVALUATION (EXCLUDING PRACTICAL/ORAL EXAM)		25 Marks
PAPER PATTERN		
F.Y. B. Com 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 Financial Accounting-II	Marks: - 10 Marks
Oral Exam	[06]
Practical Book	[04]
TOTAL	**[10]**

NEP-2020 First year UG

BASICS OF COST ACCOUNTING-II

Course Code – COMCOT-121   **Course Type – Theory**

Course Name – Basics of Cost Accounting-II

Credit allotted - 4 Credits   **Lectures allotted – 60 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

Note: 50 % of the Total marks are assigned for Theory purpose whereas rest 50 % of the total marks are allotted for Numerical Problems.
2. Numerical Problems will be of Simple nature only.
3. Areas of Practical Problems:

> ## 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

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	**30 Marks**
EXTERNAL EVALUATION	**70 Marks**

Students should secure 40% marks in each type of evaluation

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

> **PAPER PATTERN:**

INTERNAL EVALUATION		30 Marks
PAPER PATTERN		
F.Y. B. Com **Basics of Cost 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**
	Internal Test - 20 Marks (Assignment, Open book test, Group Discussion) 10 Marks	**Total Internal Evaluation 30 Marks**

EXTERNAL EVALUATION		70 Marks
PAPER PATTERN		
F.Y. B. Com **Basics of Cost Accounting-I**		Marks: - 70 Marks Time :- 3 hrs
Q 1 (A)	Fill in the Blanks (any 5 out of 7)	[5]
Q 1 (B)	True or False / Match the following (any 5 out of 7)	[5]
Q 2	Write a short notes (any 3 out of 5)	[15]
Q 3	Practical Problem	[15]
Q 4	Practical Problem	[15]
Q 5	Long Answer question (any 1 out of 2)	[15]
	TOTAL	**[70]**

F.Y.B. Com   2024-25

NEP-2020 First year UG

BASICS OF BANKING-II

Course Code – COMBKT-122   Course Type – Theory

Course Name – Basics of Banking-II

Credit allotted - 4 Credits   Lectures allotted – 60 Lectures

➢ **MODULE 1**

UNIT	TITLE	CONTENTS
1	**Evolution of Banking**	1.1 Origin, Meaning and Definition of 'Bank' 1.2 Evolution of Banking in India 1.3 Structure and Classification Indian Banking System
2	**Functions of Bank**	2.1 Concepts of Primary Functions: - Accepting deposits, Granting Loans and Advances 2.2 Concepts of Secondary functions: - Agency Functions, Payment and Collection of Cheques, Bills and Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor. 2.3 General Utility Functions: Safe Custody, Safe deposit vaults, Remittances of funds, Pension Payments, Acting as a dealer in foreign exchange.

➢ **MODULE 2**

UNIT	TITLE	CONTENTS
3	**Procedure for Opening and Operating of Deposit Account**	3.1 Procedure for Opening of Deposit Account: Know Your Customer- Needs and Norms (KYC Norms), 3.2 Procedure for Operating Deposit Account: Pay in-slips, Withdrawal slips, Issue of pass book, Issue of Cheque book, Issue of fixed deposit receipt, Premature encashment of fixed deposits and loan against fixed deposit. 3.3 Closure of accounts, Transfer of accounts to other branches/ Banks
4	**Role of Technology in Banking Sector**	4.1 Need and importance of technology in banking 4.2 E-Banking: ATM, Credit card, Debit card, Tele Banking, Mobile Banking, Net Banking, SWIFT 4.3 Concept and benefits of Core Banking Solution

➢ **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	**30 Marks**
EXTERNAL EVALUATION	**70 Marks**

Students should secure 40% marks in each type of evaluation

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

➤ **PAPER PATTERN:**

INTERNAL EVALUATION		30 Marks
PAPER PATTERN		
F.Y. B. Com Basics 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**
	Internal Test - 20 Marks (Assignment, Open book test, Group Discussion) 10 Marks	**Total Internal Evaluation 30 Marks**

EXTERNAL EVALUATION		70 Marks
PAPER PATTERN		
F.Y. B. Com Basics of Banking-II		Marks: - 70 Marks Time :- 3 hrs
Instructions: **1. Question No. 1 and 6 are compulsory.** **2. Solve any Three questions from the remaining Question No. 2,3,4 and 5.** **3. Figures to the right indicate full marks**		
Q 1 (A)	Fill in the Blanks (any 5 out of 7)	[5]
Q 1 (B)	True or False (any 5 out of 7)	[5]
Q 2	Broad Question	[15]
Q 3	Broad Question	[15]
Q 4	Broad Question	[15]
Q 5	Broad Question	[15]
Q 6	Short Notes (any 3 out of 5)	[15]
	TOTAL	**[70]**

NEP-2020 First year UG

BASICS OF BUSINESS ADMINISTRATION II

Course Code – COMADT-123 **Course Type – Theory**

Course Name – Basics of Business Administration II

Credit allotted - 4 Credits **Lectures allotted – 60 Lectures**

➢ **MODULE 1**

UNIT	TITLE	CONTENTS
1	**Legal Aspects (recent Trends**	1.1 Compliance of legal requirements in promtiong business unit 1.2 Lisioning 1.3 Registration 1.4 Filling returns and other documents
2	**Business Liasoning**	2.1 Business Strategy-Meaning and Importance 2.2 Steps in developing strategies 2.3 Business Liaoning-Meaning ,Concept

➢ **MODULE 2**

UNIT	TITLE	CONTENTS
3	**Mergers & Acquisition**	3.1 Mergers & Acquisition 3.2 Franchising 3.3 Outsourcing-concept and characteristics 3.4 Public, PrivatePartnership 3.5 Business Engineering
4	Inventory management	4.1 Inventory management -Introduction, methods, Economic Order Quantity, Use of Computers in Inventory Management, Material Requisition Planning (MRP), Just In Time (JIT), Types of inventory Management Analysis

> ➢ **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	**30 Marks**
EXTERNAL EVALUATION	**70 Marks**

Students should secure 40% marks in each type of evaluation

> ## PAPER PATTERN:

INTERNAL EVALUATION		**30 Marks**
PAPER PATTERN		
F.Y. B. Com		Marks: - 20 Marks
Basics 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**
	Internal Test - 20 Marks (Assignment, Open book test, Group Discussion) 10 Marks	**Total Internal Evaluation 30 Marks**

EXTERNAL EVALUATION		**70 Marks**
PAPER PATTERN		
F.Y. B. Com		Marks: - 70 Marks
Basics of Business Administration II		Time :- 3 hrs
Instructions: **1. Question No. 1 and 6 are compulsory.** **2. Solve any Three questions from the remaining Question No. 2,3,4 and 5.** **3. Figures to the right indicate full marks**		
Q 1 (A)	Fill in the Blanks (any 5 out of 7)	[5]
Q 1 (B)	True or False (any 5 out of 7)	[5]
Q 2	Broad Question	[15]
Q 3	Broad Question	[15]
Q 4	Broad Question	[15]
Q 5	Broad Question	[15]
Q 6	Short Notes (any 3 out of 5)	[15]
	TOTAL	**[70]**

NEP-2020 First year UG

BASICS OF BUSINESS ENTERPRENEURSHIP DEVELOPMENT-II

Course Code – COMBET-124 **Course Type – Theory**

Course Name – Basics of Business Entrepreneurship Development-II

Credit allotted - 4 Credits **Lectures allotted – 60 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	**30 Marks**
EXTERNAL EVALUATION	**70 Marks**

Students should secure 40% marks in each type of evaluation

➢ **PAPER PATTERN:**

INTERNAL EVALUATION		30 Marks
PAPER PATTERN		
F.Y. B. Com		Marks: - 20 Marks
Basics of Business Entrepreneurship Development-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**
	Internal Test - 20 Marks (Assignment, Open book test, Group Discussion) 10 Marks	**Total Internal Evaluation 30 Marks**

EXTERNAL EVALUATION		70 Marks
PAPER PATTERN		
F.Y. B. Com		Marks: - 70 Marks
Basics of Business Entrepreneurship Development-II		Time :- 3 hrs
Instructions: **1. Question No. 1 and 6 are compulsory.** **2. Solve any Three questions from the remaining Question No. 2,3,4 and 5.** **3. Figures to the right indicate full marks**		
Q 1 (A)	Fill in the Blanks (any 5 out of 7)	[5]
Q 1 (B)	True or False (any 5 out of 7)	[5]
Q 2	Broad Question	[15]
Q 3	Broad Question	[15]
Q 4	Broad Question	[15]
Q 5	Broad Question	[15]
Q 6	Short Notes (any 3 out of 5)	[15]
	TOTAL	**[70]**

F.Y.B. Com   2024-25

NEP-2020 First year UG

INDIAN ECONOMY- II

Course Code – COMECT-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, Policies related to Service Sector 1.3 Recent Trends in Indian Service Sector-Digital Economy, E-Commerce, E-Finance
2	**Foreign Capital and Economic Development**	2.1 Meaning and Types of Foreign Capital 2.2 Role of Foreign Capital in Economic Development 2.3 Limitations of Foreign Capital

> ➢ **MODULE 2**

UNIT	TITLE	CONTENTS
3	**India's Foreign Trade and Balance of Payment**	3.1 Role of Foreign Trade in Economic Development 3.2 Meaning and Components of Balance of Trade & Balance of Payment 3.3 Causes of Unfavorable Balance of Payment 3.4 Convertibility of Indian Rupee – Current and Capital Account

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: Himalaya Publishing House.

➢ **COURSE OUTCOMES:**

At the end of course, student will able –

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

➢ CO2: Ability to compare and contrast Indian Economy with other worldeconomies.

➢ CO3: Ability to develop awareness & understanding of various developmentsin theagriculture sector of the economy.

➢ CO 4: Understanding about the development & challenges in service sectorcan beenhanced.

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 Indian Economy-II		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 - 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 Indian EconomyII		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

GE/OE

ENTREPRENEURIAL SKILLS DEVELOPMENT-II

Course Code –COMGET-111   **Course Type – Theory**

Course Name – ENTREPRENEURIAL SKILLS DEVELOPMENT-II

Credit allotted - 2 Credits   **Lectures allotted – 30 Lectures**

➢ MODULE 1

UNIT	TITLE	CONTENTS
1	**Initiation of Project**	Procedure for setting of an enterprise as per local requirement Registration and legal formalities of firm, Investment procedure Identification of Financial Agencies and bank
2	**Project Formulation-II**	Break Even Analysis and Profitability. Time schedule, project monitoring and review techniques. (Network Analysis) Requirements of banks and financial institutions , Project Appraisal

➢ MODULE 2

UNIT	TITLE	CONTENTS
3	**Project Report Proposal**	General information, Executive summary, Organisational summary, Project description, Capital structure and operating cost, Management plan, Financial aspects

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

➢ **REFERENCES:**

1. Business Organization and system – Dr.M.V.Gite, Dr.R.D.Darekar, Prof.S.N.Nanaware, Dr.V.D. Barve- Success Publication,Pune
2. Business Environment - F. Cherunilam
3. Business Organization & Management – C.B. Gupta.
4. Entrepreneurial Development – S.S. Khanna. 8. Organizing and Financing of Small scale Industry – Dr. V. Desai

➢ **COURSE OUTCOMES:**

CO1: Knowledge of various media of communication
CO2: Develop awareness regarding new trends in business communication
CO3: Gain the fundamental knowledge about project proposal
CO4: Understand financial aspects of project report.

EVALUATION PATTERN:

INTERNAL EVALUATION	**15 Marks**
EXTERNAL EVALUATION	**35 Marks**

Students should secure 40% marks in each type of evaluation

F.Y.B. Com   2024-25

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

> **PAPER PATTERN:**

EXTERNAL EVALUATION		35 Marks
PAPER PATTERN		
F.Y. B. Com **ENTREPRENEURIAL SKILLS 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	Practical Problem (any 2 out of 3)	[10]
Q 4	Practical Problem (any 1 out of 2)	[10]
	TOTAL	**[35]**

INTERNAL EVALUATION		15 Marks
PAPER PATTERN		
F.Y. B. Com **ENTREPRENEURIAL SKILLS 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 - 10 Marks (Assignment, Open book test, Group Discussion) 05 Marks	**Total Internal Evaluation 15 Marks**

NEP-2020 First year UG

SEC

BUSINESS MATHEMATICS AND STATISTICS – II

Course Code – COMSET-121   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 indexnumbers, 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 Business Mathematics & Statistics-II			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 Business Mathematics & Statistics-II		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

SEC

COMPUTER CONCEPTS - II

Course Code – COMSET-121   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; 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

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

> **PAPER PATTERN:**

INTERNAL EVALUATION			15 Marks
PAPER PATTERN			
F.Y. B. Com Computer Concepts - 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 -	10 Marks	**Total Internal Evaluation**
	(Assignment, Open book test, Group Discussion)	05 Marks	**15 Marks**

EXTERNAL EVALUATION		35 Marks
PAPER PATTERN		
F.Y. B. Com Computer Concepts - 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

BASICS OF SOFT SKILLS -II

Course Code - ENAET-111   **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 leadersthip.

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

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

> ➤ **PAPER PATTERN:**

INTERNAL EVALUATION			15 Marks
PAPER PATTERN			
F.Y. B. Com AEC-Basics of soft skills-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 AEC-Basics of soft skills-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]**

F.Y.B. Com   2024-25

NEP-2020 First year UG

VEC

DEMOCRACY & INDIAN CONSTITUTION

Course Code – VEAET-121   **Course Type – Theory**

Course Name – DEMOCRACY & INDIAN CONSTITUTION

Credit allotted - 2 Credits   **Lectures allotted – 30 Lectures**

➢ **MODULE 1**

UNIT	TITLE	CONTENTS
1	The Concept of Democracy	A. Meaning – Nature and Definition. B. Origin and Development. C. Types of Democracy. Direct and Indirect
2		A. Major Feature of Democracy. B. Social Democracy. C. Demerits of Democracy.

➢ **MODULE 2**

UNIT	TITLE	CONTENTS
3	**Making of Indian Constitution**	A. Fundamental Rights in the Indian Constitution. B. Basic Structure of the Indian Constitution.
4		A. Fundamental Duties of Citizens B. Election Commission of India (Electoral Reforms/ E.V.M./Code of Conduct)

➢   **REFERENCES:**

➢   **English Reference Books/Text**
1. An introduction to Political Theory, Author: Rajiv Bhargava Publication: Pearson.
2. Bryce, Modern Democracies.
3. E. Asirvatham, political Theory.
4. Bharatiya Rajyaghatna va Ghatanatmak prakriya, Author: Tukaram Jadhav Publication: Unique Academy Pune.
5. Introduction to the Constitution of India Author: Dr. Durga

मराठी संदर्भ साधने:

१) डॉ. बाळ कांबळे, २०१२, भारताची राज्यघटना, राजकारण व कायदा डायमंड प्रकाशन पुणे.

२) पाटील बी. बी.,२०१६, भारतीय शासन आणि राजकारण फडके प्रकाशन कोल्हापूर.

३) डॉ. जोती बीडलन, डॉ.देशपांडे. भारतीय संविधानाचा परिचय, निराली प्रकाशन, पुणे.

४) प्राचार्य. काने राजकीय सिद्धांत आणि राजकीय विचार, पिंपळापुरे प्रकाशन, नागपूर

५) प्रा. प्रमोद तांबे, राज्यशास्त्र परिचय, निराली प्रकाशन, पुणे.

६) डॉ. विजय देव, आधुनिक राजकीय विश्लेषण कोश, डायमंड प्रकाशन, पुणे,

७) भार्गव राजीव, राजकीय सिद्धांत परिचय, अनुवाद-हेमंत खानझोडे, पीयरसन प्रकाशन.

८) ना य. डोळे, राजकीय विचाराचा इतिहास, कॉन्टिनेन्टल प्रकाशन, पुणे.

Video Lecture Links

Unit 1: https://youtu.be/fJaLKyF8Qhw?si=qhL26a4lYps9UV4C

Unit 1 and 2 : https://www.youtube.com/watch?v=DXcJoihea7Y

Unit 2: https://www.youtube.com/watch?v=GIyiyEBlpH4

Unit 3: https://youtu.be/XCvTZzvzh2E?si=kd4eVMXfTTf-IsAL

Unit 4: https://drive.google.com/file/d/1v_E9q_5UwgyVXF0BcR35u2LOgYVMgYa7/view

> **COURSE OUTCOMES:**

Political Science undergraduate program was born out of recognition of the increasing significance of cross-disciplinary studies in the social sciences. The program is organized around the combined perspectives and analytical tools of Sociology, Political Science, International Relations, and History.

1. Develop knowledge of theories, concepts, and research methods in humanities and social sciences.
2. Assess how global, national and regional developments affect society.
3. The Political Science degree furnishes the students with a unique multidisciplinary approach in social sciences and prepares them for further academic study and for careers in the public and the private sector.

EVALUATION PATTERN:

INTERNAL EVALUATION   **15 Marks**

EXTERNAL EVALUATION   **35 Marks**

Students should secure 40% marks in each type of evaluation

F.Y.B. Com   2024-25

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

NEP-2020 First year UG

CC

Course Code – CCPEP-121

Course Type –

Course Name – Physical Education

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

F.Y.B. Com

2024-25