Date :- 01/08/2024

# NOTIFICATION

Sub :- CBCS Syllabi of B. Com in Commerce (Sem. I & II)

Ref. :- Decision of the Academic Council at its meeting held on 27/07/2024.

The Syllabi of B. Com in Commerce (First and Second Semesters) as per **NATIONAL EDUCATION POLICY – 2020 (2024 Pattern)** and approved by the Academic Council as referred above are hereby notified for implementation with effect from the academic year 2024-25.

Copy of the Syllabi Shall be downloaded from the College Website (www.kcesmjcollege.in)

**Sd/-**
**Chairman,**
**Board of Studies**

**To :**

1) The Head of the Dept., M. J. College, Jalgaon.
2) The office of the COE, M. J. College, Jalgaon.
3) The office of the Registrar, M. J. College, Jalgaon.

Khandesh College Education Society's

# Moolji Jaitha College, Jalgaon

**An "Autonomous College"**

**Affiliated to**

**Kavayitri Bahinabai Chaudhari**
**North Maharashtra University, Jalgaon-425001**

**STRUCTURE AND SYLLABUS**

# B.Com. Honours / Honours with Research

## Under Choice Based Credit System (CBCS)
## and
## as per NEP-2020 Guidelines

**[w.e.f. Academic Year: 2024-25]**

# Preface

The Bachelor of Commerce (B. Com) program equips students with essential knowledge and skills in Accountancy and Costing as well as Business Management. Aligned with the National Education Policy (NEP), this program fosters holistic development and nurtures intellectual growth. In today's dynamic global economy, there is a growing demand for skilled professionals in Accountancy, Costing, and Business Management. The B. Com program offers specialized majors in these fields, allowing students to choose their desired path based on their interests and aspirations.

The Accountancy and Costing major provides a comprehensive understanding of financial reporting, auditing, taxation, and cost accounting. Students develop skills to analyse financial statements and make informed decisions, while efficiently managing costs, budgets, and pricing strategies.

The Business Management major focuses on strategic planning, organizational behaviour, marketing, human resource management, and entrepreneurship. Students gain knowledge and skills to navigate the business world, lead teams, make sound managerial decisions, and adapt to changing market dynamics.

The B. Com program combines theoretical foundations with practical applications, fostering critical thinking, problem-solving, effective communication, and ethical decision-making. Students engage in real-world case studies, projects, industry visits, and internships, gaining valuable experiential learning opportunities. A supportive and inclusive learning environment promotes student participation in co-curricular and extra-curricular activities, encouraging personal growth, leadership skills, and community involvement. The program aims to empower students with the knowledge, skills, and values needed to excel in their chosen field, become industry leaders, and make meaningful contributions to society.

## Programme Outcomes (PO) for B.Com. Honours/ Honours with Research

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

| PO No. | PO |
|---|---|
| **1** | Knowledge of Business Concepts: Students will demonstrate a comprehensive understanding of fundamental business concepts, principles, theories, and practices across various areas such as accounting, finance, marketing, management, economics, and business law. |
| **2** | Analytical and Problem-Solving Skills: Students will develop strong analytical and critical thinking abilities to identify, analyse, and solve business problems using quantitative and qualitative techniques, data interpretation, and logical reasoning. |
| **3** | Communication and Interpersonal Skills: Students will be proficient in oral and written communication, enabling effective interaction in various business contexts. They will possess strong interpersonal skills to collaborate, negotiate, and work effectively in diverse teams. |
| **4** | Ethical Awareness and Social Responsibility: Students will recognize and understand the ethical implications of business decisions and demonstrate a commitment to ethical conduct, social responsibility, and sustainable business practices. |
| **5** | Global Business Perspective: Students will develop an awareness of the global business environment, including an understanding of international trade, cross-cultural communication, and the impact of globalization on businesses. They will be prepared to work in a globalized economy. |
| **6** | Professional Development and Lifelong Learning: Students will exhibit a commitment to continuous learning and professional development, adaptability to changing business environments, and the ability to keep up with emerging trends and technologies in the field of commerce. |

## Programme Specific Outcome (PSO) for B.Com. Major in Accountancy and Costing:

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

| PSO No. | PSO |
|---|---|
| 1 | Financial Accounting Proficiency: Demonstrate a strong understanding of financial accounting principles, standards, and practices, including the preparation, analysis, and interpretation of financial statements. |
| 2 | Cost and Management Accounting Skills: Develop expertise in cost accounting techniques, budgeting, cost analysis, and decision-making to support effective management control and strategic planning. |
| 3 | Auditing and Assurance Competence: Acquire knowledge of auditing principles, techniques, and ethical standards, and apply them to assess and provide assurance on the reliability and integrity of financial information. |

| | |
|---|---|
| 4 | Taxation Knowledge: Understand the principles and regulations related to taxation and develop the ability to apply tax planning strategies and compliance requirements. |
| 5 | Accounting Information Systems Proficiency: Gain skills in the design, implementation, and utilization of accounting information systems, including the use of software applications for financial reporting and analysis. |
| 6 | Financial Management Awareness: Develop an understanding of financial management principles, including capital budgeting, investment decisions, working capital management, and financial risk analysis. |

**Programme Specific Outcome (PSO) for B. Com, Major in Business Management:**

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

| PSO No. | PSO |
|---|---|
| 1 | Leadership and Team Management: Develop leadership skills and the ability to manage teams effectively, fostering collaboration, motivation, and effective communication. |
| 2 | Strategic Management Competence: Acquire knowledge of strategic management theories and frameworks, and apply them to analyse business environments, formulate strategies, and make strategic decisions. |
| 3 | Organizational Behaviour Understanding: Gain insights into individual and group behaviour within organizations, and develop skills in managing organizational culture, diversity, change, and conflict. |
| 4 | Marketing Management Proficiency: Understand marketing concepts and strategies, and apply them to develop marketing plans, conduct market research, segment target markets, and implement marketing campaigns. |
| 5 | Operations and Supply Chain Management: Acquire knowledge of operations management principles, including process design, quality management, inventory control, and supply chain optimization. |
| 6 | Entrepreneurship and Innovation: Foster an entrepreneurial mindset, and develop skills in identifying business opportunities, creating business plans, and managing innovation and creativity within organizations. |

**Credit distribution structure for Three/ Four year Honors/ Honors with Research Degree Programme with Multiple Entry and Exit**

| Level 1 | Sem | DSC | DSC | DSC | GE/OE | VSC, SEC (VESC) | AEC, VEC, IKS | CC, FP, CEP, OJT/Int, RP | Cumulative Credits/ Sem | Degree/ Cumulative Cr. |
|---|---|---|---|---|---|---|---|---|---|---|
| 4.5 | I | DSC-1 (4T) | DSC-2 (4T) | DSC-3 (4T) | OE-1(2T) | | AEC-1 (2T) (ENG) VEC-1 (2T) (ES) IKS (2T) | CC-1 (2) | 22 | UG Certificate 44 |
| | II | DSC-4 (4T) | DSC-5 (4T) | DSC-6 (4T) | OE-2 (4T) | | AEC-2 (2T) (ENG) VEC-2 (2T) (CI) | CC-2 (2) | 22 | |
| | Cum. Cr. | 8 | 8 | 8 | 6 | | 4+4+2 | 4 | 44 | |
| 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. | | | | | | | | | | |

| Level | Sem | Major (Core) Subjects | | Minor Subjects (MIN) | GE/OE | VSC, SEC (VESC) | AEC, VEC, IKS | CC, FP, CEP, OJT/Int, RP | Cumulative Credits/ Sem | Degree/ Cumulative Cr. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Mandatory (DSC) | Elective (DSE) | | | | | | | |
| 5.0 | III | DSC-7 (4T)<br>DSC-8 (2T)<br>DSC-9 (2T) | ... | MIN-1 (4T)<br>MIN-2 (2T) | OE-3 (2T) | | AEC-3 (2T) (MIL) | CEP (2P)<br>CC-3 (2) | 22 | UG Diploma 88 |
| | IV | DSC-10 (4T)<br>DSC-11 (2T)<br>DSC-12 (2T) | ... | MIN-3 (4T) | OE-4 (4T) | | AEC-4 (2T) (MIL) | FP (2P)<br>CC-4 (2) | 22 | |
| | Cum. Cr | 40 | ... | 10 | 12 | 0 | 8+4+2 | 8+4 | 88 | |
| 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. | | | | | | | | | | |
| 5.5 | V | DSC-11 (4T)<br>DSC-12 (4T)<br>DSC-13 (2T) | DSE-1 (4T) | ... | ... | VSC-1 (2T)<br>VSC-2 (2T) | ... | OJT (4P) | 22 | UG Degree 132 |
| | VI | DSC-14 (4T)<br>DSC-15 (4T)<br>DSC-16(4T)<br>DSC-17 (2T) | DSE-2 (4T) | ... | ... | VSC-3 (2T)<br>VSC-4 (2T) | ... | | 22 | |
| | Cum. Cr. | 60 | 08 | 10 | 10 | 6 + 8 | 8+4+2 | 8+8 | 132 | |
| Exit option: Award of UG Degree in Major with 132 credits OR Continue with Major and Minor | | | | | | | | | | |
| Level | Sem | Major (Core) Subjects | | Minor Subjects | GE/ OE | VSC, SEC (VESC) | AEC, VEC, IKS | CC, FP, CEP, OJT/Int, RP | Cumulative Credits/Sem | Degree/ Cumulative Cr. |
| | | Mandatory (DSC) | Elective (DSE) | | | | | | | |
| 6.0 | VII | DSC-17 (4T)<br>DSC-18 (4T)<br>DSC-19 (4T)<br>DSC-20 (2T) | DSE-3 (4T) | RM (4T) | ... | ... | ... | | 22 | UG Honors Degree 176 |
| | VIII | DSC-21 (4T)<br>DSC-22 (4T)<br>DSC-23 (4T)<br>DSC-24 (2T) | DSE-4 (4T) | | ... | ... | ... | OJT/Int (4) | 22 | |
| | Cum. Cr. | 76 | 16 | 20+4 | 12 | 8+6 | 8+4+2 | 8+12 | 176 | |
| Four Year UG Honors Degree in Major and Minor with 176 credits | | | | | | | | | | |
| 6.0 | VII | DSC-18 (4T)<br>DSC-19 (4T)<br>DSC-20 (2T) | DSE-3 (4T) | RM (4T) | ... | ... | ... | RP (4) | 22 | UG Honors with Research Degree 176 |
| | VIII | DSC-22 (4T)<br>DSC-23 (4T)<br>DSC-24 (2T) | DSE-4 (4T) | | ... | ... | ... | RP (8) | 22 | |
| | Cum. Cr. | 68 | 16 | 20+4 | 12 | 8+6 | 8+4+2 | 8+20 | 176 | |
| Four Year UG Honours with Research Degree in Major and Minor with 176 credits | | | | | | | | | | |

**Sem**- Semester, **DSC**- Department Specific Course, **DSE**- Department Specific Elective, **T**- Theory, **P**- Practical, CC-Cocurricular**RM**- Research Methodology, **OJT**- On Job Training, **FP**- Field Project, **Int**- Internship, **RP**- Research Project,

**Multiple Entry and Multiple Exit options:**
The multiple entry and exit options with the award of UG certificate/ UG diploma/ or three-year degree depending upon the number of credits secured;

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

# F. Y. B. Com Structure and Syllabus

**Semester - I**

| Course Module | Credit | Hours/ week | TH/ PR | Code | Title |
|---|---|---|---|---|---|
| DSC | 4 | 4 | TH | BCOM-DSC-111 | Financial Accounting and Costing – I |
| DSC | 4 | 4 | TH | BCOM-DSC-112 | Principles of Management |
| DSC | 4 | 4 | TH | BCOM-DSC-113 | Micro Economics - I |
| OE | 2 | 2 | TH | | ONE FROM A BASKET OF OE |
| AEC | 2 | 2 | TH | ENG-AEC-111 | English Communication Skills - I |
| VEC | 2 | 2 | TH | ES-VEC-111 | Environmental Studies |
| IKS | 2 | 2 | TH | IKS-111 | Indian Knowledge System |
| CC | 2 | 2 | TH | | NCC |
| | | | | | NSS |
| | | | | | Sports |
| | | | | | Cultural |

**Semester - II**

| Course Module | Credit | Hours/ week | TH/ PR | Code | Title |
|---|---|---|---|---|---|
| DSC | 4 | 4 | TH | BCOM-DSC-121 | Financial Accounting and Costing – II |
| DSC | 4 | 4 | TH | BCOM-DSC-122 | Business Laws |
| DSC | 4 | 4 | TH | BCOM-DSC-123 | Micro Economics - II |
| OE | 2 | 2 | TH | | ONE FROM A BASKET OF OE |
| OE | 2 | 2 | TH | | ONE FROM A BASKET OF OE |
| AEC | 2 | 2 | TH | ENG-AEC-121 | English Communication Skills - II |
| VEC | 2 | 2 | TH | CI-VEC-121 | Constitution of India |
| CC | 2 | 2 | TH | | NCC |
| | | | | | NSS |
| | | | | | Sports |
| | | | | | Cultural |

**Science Basket of OE/GE Courses to be offered to Students of Commerce Faculty**

| Semester | GE Basket I (Zoology) | GE Basket II (Geography) | GE Basket III (Botany) |
|---|---|---|---|
| Sem- I | Fundamentals of Biodiversity | Sky observation and Solar System | Mushroom Culture Technology |
| Sem- II | Conservation of Biodiversity | Climate Change: Vulnerability and Adoption | Food Science |

**Humanities Basket of OE/GE Courses to be offered to Students of Commerce Faculty**

| Semester | GE Basket I (History) | GE Basket II | GE Basket III (Languages) | GE Basket IV (Economics) |
|---|---|---|---|---|
| Sem- I | India's Freedom Struggle | Philosophy of Science- I | English/ Hindi/ Marathi Literature - I | Development Studies - I |
| Sem- II | Indian Social Reformers | Philosophy of Science– II | English/ Hindi/ Marathi Literature – II | Development Studies – II |

**Exam Pattern**

- Each theory and practical course of 4 credits will be of 100 marks comprising of 40 marks internal and 60 marks external examination. in case of courses of 2 credits, each theory and practical course will be of 50 marks comprising of 20 marks internal and 30 marks external examination

**Rules of Continuous Internal Evaluation:**

The Continuous Internal Evaluation for theory papers shall consist of two methods:

1. **Continuous & Comprehensive Evaluation (CCE):**

CCE will carry a maximum of 30% weightage (30/15 marks) of the total marks for a course. Before the start of the academic session in each semester, the subject teacher should choose any three assessment methods from the following list, with each method carrying 10/5 marks:

i. Individual Assignments
ii. Seminars/Classroom Presentations/Quizzes
iii. Group Discussions/Class Discussion/Group Assignments
iv. Case studies/Case lets
v. Participatory & Industry-Integrated Learning/Field visits
vi. Practical activities/Problem Solving Exercises
vii. Participation in Seminars/Academic Events/Symposia, etc.
viii. Mini Projects/Capstone Projects
ix. Book review/Article review/Article preparation
x. Any other academic activity

Each chosen CCE method shall be based on a particular unit of the syllabus, ensuring that three units of the syllabus are mapped to the CCEs.

2. **Internal Assessment Tests (IAT):**

IAT will carry a maximum of 10% weightage (10/5 marks) of the total marks for a course. IAT shall be conducted at the end of the semester and will assess the remaining unit of the syllabus that was not covered by the CCEs. The subject teacher is at liberty to decide which units are to be assessed using CCEs and which unit is to be assessed on the basis of IAT.

The overall weightage of Continuous Internal Evaluation (CCE + IAT) shall be 40% of the total marks for the course. The remaining 60% of the marks shall be allocated to the semester-end examinations.

The subject teachers shall communicate the chosen CCE methods and the corresponding syllabus units to the students at the beginning of the semester to ensure clarity and proper preparation.**Proposed Question Paper Pattern for UG and PG Courses of Commerce & Management:**

4 Credits Paper (Theory and Practical)

Marks 60 Time: 3 Hours

| | | |
|---|---|---|
| Q1 | Long Answer Question (Compulsory) | 12 |
| Q2 | Attempt any 2 Questions (6 marks each)<br>a)<br>b)<br>c) | 12 |
| Q3 | Long Answer Question<br>OR<br>Long Answer Question | 12 |
| Q4) | Attempt any 2 Questions (6 marks each)<br>a)<br>b)<br>c) | 12 |
| Q5) | Long Answer Question<br>OR<br>Long Answer Question | 12 |

2 Credits Paper (Theory and Practical)

Marks 30 Time: 1.5 Hours

| | | |
|---|---|---|
| Q1 | Long Answer Question (Compulsory) | 6 |
| Q2 | Attempt any 2 Questions (6 marks each)<br>a)<br>b)<br>c) | 12 |
| Q3 | Attempt any 3 Questions (4 marks each)<br>a)<br>b)<br>c)<br>d) | 12 |

# SEMESTER - I

**BCOM-DSC-111 Financial Accounting and Costing –I**

**Total Hours: 60** **Credits: 4**

<table>
<tr><td>Course objectives</td><td colspan="2">The objectives of this course are to –<ul><li>Lay a foundation for understanding the Accounting Standards issued by the ICAI, and to and to gain elementary knowledge of AS-1 and AS-10.</li><li>Give an idea about the accounting for joint venture, as distinguished from partnership.</li><li>Learn the process and accounting of piecemeal distribution of cash on dissolution of partnership.</li><li>Learn the processes and accounting of amalgamation partnership firms and also of conversion of partnership into a limited company</li><li>Understand basic cost-concepts used in costing, and the process of preparing cost sheets, quotations, and tenders.</li></ul></td></tr>
<tr><td>Course outcomes</td><td colspan="2">By the end of the course the students will -<ul><li>be able to get the ideas about the Accounting Standards in India, and especially AS-1 and AS-10</li><li>acquire the skill of accounting for joint venture transactions, and of gradual realisation of assets and the piecemeal distribution of cash on dissolution of partnership firms.</li><li>be in a position to account for the process of conversion of a partnership firm into a limited company.</li><li>be able to get the idea about the elements of cost used in costing and to acquire the skill of preparing detailed cost sheets, quotations, and tenders.</li></ul></td></tr>
<tr><td>Medium of Instructions</td><td colspan="2">English</td></tr>
<tr><td>Unit</td><td>Topic Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Chapter 1<br>Accounting Standards<ul><li>Introduction, and Overview of Accounting Standards in India,</li><li>Objectives, Advantages and Applicability of Accounting Standards.</li><li>Elementary study of–<ul><li>AS-1- Disclosure of Accounting Policies.</li><li>AS-10 – Property, Plant and Equipment</li></ul></li></ul>(Theory questions only)<br><br>Chapter 2<br>Joint Venture Account<ul><li>Meaning of Joint Venture, features, Distinction between Joint Venture and Partnership.</li><li>Accounting for the Joint Venture Transactions when separate set of books</li></ul></td><td>15</td></tr>
</table>

| | | |
|---|---|---|
| | of accounts is maintained<br>(Theory questions and practical problem) | |
| **Unit II** | **Chapter 3**<br>**Gradual Realisation and Piecemeal Distribution of cash on dissolution of partnership firm**<br>• Meaning of piecemeal distribution.<br>• Piecemeal distribution of cash under-<br>    • Maximum loss method<br>    • Highest Relative Capital Method (Surplus capital method)<br>(Theory questions and practical problem) | **15** |
| **Unit III** | **Chapter 4**<br>**Amalgamation of partnership firms**<br>• Meaning of amalgamation<br>• Closing the books of the amalgamating firms (Realisation methodonly)<br>• Opening the books of new firm, and Preparation of Balance Sheet of the newfirm<br>(Theory questions and practical problem)<br><br>**Conversion of Partnership firm into a Limited Company**<br>• Meaning and need for conversion,<br>• Calculation of Purchase Consideration,<br>Closing entries and Ledger Accounts in the books of oldfirm<br>(Theory questions and practical problem) | **15** |
| **UNIT IV** | **Chapter 5**<br><br>**Costing**<br>• Introduction<br>    o Basic concepts–<br>        ▪ Cost, Expenses, Loss<br>        ▪ Costing, Cost Accounting, Cost Accountancy<br>        ▪ Cost Unit, Cost Centre<br>• Advantages and Limitations of Cost Accounting.<br>• Distinction between Financial Accounting and Cost Accounting.<br>• Elements of Costs.<br>• Classification of Costs on the basis of various criteria.<br><br>**Chapter 6**<br>• Preparation of Cost Sheet including Quotations and Tenders. | **15** |
| **Study Resources** | **Reference Books:**<br>[a] Books on Financial Accounting –<br>• Advanced Accountancy Vol. I ,- R. L. Gupta & M. Radhaswamy - Sultan Chand &Sons | |

| | | |
|---|---|---|
| | • Fundamentals of Accounting, - Dr. T. P. Ghosh, - Sultan Chand &Sons<br>• Accountancy For C.A. Foundation Course , - P. C. Tulsian, - Tata McgrawHill<br>• Advanced Accountancy Volume –I - P. C. Tulsian , Pearson Education, NewDelhi<br>• Advanced Accounts, - M.C. Shukla, T. S. Grewal & S.C. Gupta, - S. Chand &CoLtd.<br>• Fundamentals of Accounting, - Dr. S.N. Maheshwari &Dr. S.K. Maheshwari -Vikas Publishing House, New Delhi<br>• Financial Accounting - A Mukherjee & M. Haneef - Tata Mc-GrawHill<br>• Advanced Accounting – Dr Ashok Sehgal and Dr Deepak Sehgal – Taxmann Publications,<br>• New Delhi<br><br>[b] Books on Cost Accounting –<br>• Fundamentals of Cost Accounting, - Dr. S.N. Maheshwari, - Sultan Chand &Sons<br>• Cost Accounting - Maheshwari and Mittal:<br>• Advanced Cost Accounting - JainAnd Narang:<br>• Cost Accounting - Nigam and Sharma:<br>• Cost Accounting (Problem and Theory), S. N. Maheshwari, Mahavir Publication<br>• Cost Accounting (Methods & Problems), B. K. Bhar, Academic Publisher, Calcutta<br>• Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. Wheeler Publisher<br>• Refer the websites of The Institute of Chartered Accountants of India – www.icai.org | |

Notes –

(1) In the question paper of ‘Financial Accounting and Costing’ in examinations, the break-up of the ‘Financial Accounting’ portion and the ‘Costing’ portion will be as under –
   (a) ‘Financial Accounting’ portion will be allotted 70% of the total marks.
   (b) ‘Costing’ portion will be allotted 30% of the total marks.

(2) In the question paper of ‘Financial Accounting and Costing’ in examinations, the break-up of Practical-problem content and Theory-question content in the ‘Financial Accounting’ portion, as well as in the ‘Costing’ portion will be as under –
   (a) Practical-problem content will carry 60% of the marks allotted to the concerned portion
   (b) Theory-question content will carry 40% of the marks allotted to the concerned portion

**BCOM-DSC-112 Principles of Management**

**Total Hours: 60** **Credits: 4**

<table>
<tr><td>Course objectives</td><td colspan="2"><ul><li>Understand the definition, nature, scope, importance, functions, managerial roles, skills, levels of management, and the evolution of management thought.</li><li>Gain knowledge of the essential functions of management, including planning, organizing, staffing, directing, and controlling, and their processes and significance.</li><li>Learn to balance and fulfil Mintzberg’s managerial roles effectively, and develop crucial managerial skills such as technical, human, conceptual, time management, communication, and leadership skills.</li><li>Understand and address contemporary management challenges like digital transformation, globalization, workforce diversity, change management, and ethical responsibility, while exploring current trends such as sustainable management, technology's impact, and fostering a culture of entrepreneurship.</li></ul></td></tr>
<tr><td>Course outcomes</td><td colspan="2">By the end of the course<ul><li>Students will define and explain the nature, importance, functions, roles, skills, levels of management, and evolution of management thought.</li><li>Students will apply knowledge of essential management functions—planning, organizing, staffing, directing, and controlling—effectively.</li><li>Students will demonstrate essential managerial skills and balance Mintzberg’s managerial roles effectively.</li><li>Students will address contemporary management challenges such as digital transformation, globalization, diversity, change management, and ethical responsibility, and understand current trends in sustainable management, technology, and entrepreneurship.</li></ul></td></tr>
<tr><td>Medium of Instructions:</td><td colspan="2">English and Marathi</td></tr>
<tr><td>Unit</td><td>Topic Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Introduction to Management<ul><li>Definition, Nature and Scope of Management,</li><li>Importance of management,</li><li>Functions of management,</li><li>Managerial roles and skills,</li><li>Levels of management and their responsibilities</li></ul>Evolution of Management Thought<ul><li>Pre-scientific Management - emergence of management practices during the industrial revolution,</li><li>Classical management theories: a. Scientific management, b. administrative management: contributions of Henri Fayol.</li><li>Max Weber's bureaucratic management theory,</li><li>Hawthorn Human relations movement studies</li><li>Systems approach</li></ul></td><td>15</td></tr>
</table>

| | | |
|---|---|---|
| **Unit II** | **Functions of Management**<br>• Planning: Definition and importance of Planning, steps involved in planning process.<br>• Organizing: Definition and Importance of Organizing, Organizational Structure and Design<br>• Staffing: Definition and importance of Staffing in Management<br>• Directing: Definition and role of directing in Management<br>• Controlling: Importance and purpose of controlling in management | **15** |
| **Unit III** | **Managerial Roles and Skills**<br>• Managerial Roles: Mint berg's managerial roles,<br>• The importance of balancing and fulfilling these roles for effective management<br>• Managerial Skills: Technical Skills, Human skills, Conceptual skills, Time management skills, communication skills and Leadership skills | **15** |
| **Unit IV** | **Current Challenges in Management**<br>• Digital Transformation,<br>• Globalization and International Operations<br>• Workforce Diversity and Inclusion<br>• Change Management<br>• Ethical and Social Responsibility<br>**Current trends in Management:**<br>• Impact of globalization on business operations and management practices<br>• The role of technology in reshaping business models<br>• Sustainable Management and Corporate Social Responsibility (CSR)<br>• Employee Well-being and Work-Life Balance<br>• Fostering a culture of entrepreneurship within organizations | **15** |
| **Study Resources** | • "Principles of Management" by Harold Koontz and Heinz Weihrich<br>• "Management: A Global and Entrepreneurial Perspective" by Ricky W. Griffin and Michael W. Pustay<br>• "Management: Leading and Collaborating in a Competitive World" by Thomas S. Bateman and Scott A. Snell.<br>• "Fundamentals of Management" by Stephen P. Robbins, David A. DeCenzo, and Mary Coulter<br>• "Contemporary Management" by Gareth R. Jones and Jennifer M. George | |

# SEMESTER – II

## Financial Accounting and Costing - II

**Total Hours: 60** **Credits: 4**

| | | |
|---|---|---|
| **Course objectives** | The objectives of this course are to -<br>• Acquaint the students with the process of accounting for Investment in fixed-income bearing securities within the framework laid down by AS-13 guidelines.<br>• Learn the process of Consignment Accounting, Departmental Accounting, and the Accounting for transactions with Inland branch.<br>• Learn the procedure of preparing Financial Statements from incomplete records for sole proprietorships and partnerships by adhering to AS 9 guidelines for revenue recognition.<br>• Introduce the materials accounting procedures, and documentation thereof within the framework of AS-2. | |
| **Course outcomes** | By the end of the course the students will -<br>• Be able to prepare Fixed Income bearing Investment accounts.<br>• Get the skill of accounting for the transactions in the nature of Consignment, Inter-Departmental transfers, and branch transactions.<br>• Be in a position to prepare the Financial Statements from incomplete records.<br>• Develop the skill of accounting for the Materials as an element of Cost in Costing and of maintaining the necessary documents. | |
| **Medium of Instructions:** | English | |
| **Unit** | **Topic** | **Hours** |
| **Unit I** | **Chapter 1 - Accounting for Investment:**<br>• Preparation of Investment Account for Fixed Income bearing securities.<br>• Computation of profit/loss on purchases and sales of securities including Cum-Interest Purchase, Cum-Interest Sale, Ex-Interest Purchase, and Ex-Interest Sale of Securities<br>• Refer to AS -13- Accounting for Investment<br>(Theory questions and Practical problems)<br><br>**Chapter 2 - Consignment Accounting**<br>• Meaning of Consignment, Consigner Consignee<br>• Accounting for Consignment transaction in the books of the consigner and the consignee<br>(Theory questions and Practical problems) | 15 |

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| **Unit II** | **Chapter 3 - Departmental Accounting:**<br>• Meaning and Objectives of Departmental Accounts,<br>• Basis of Allocation of common expenses among different departments,<br>• Inter-Departmental transfers,<br>• Preparation of Final Accounts.<br>(Theory questions and Practical problems)<br><br>**Chapter 4 - Branch Accounting:**<br>• Meaning of branch<br>• Accounting for branch transactions in the books of Head office under -<br>▪ Debtors System and<br>▪ Stock and Debtors System<br>(Theory questions and Practical problems) | 15 |
| **Unit III** | **Chapter 5 -**<br>**Preparation of final Accounts of Sole proprietor and Partnership firm from incomplete records**<br>▪ Preparation of Trading and Profit and Loss Account and Balance Sheet from incomplete records under Conversion Method<br>▪ Refer to AS 9 – Revenue Recognition<br>(Theory questions and Practical problems) | 15 |
| **UNIT IV** | **Chapter 6 - Materials Accounting**<br>• Elementary Study of Accounting Standard AS 2 –Valuation of Inventory<br>• Importance of Materials accounting and control,<br>• Direct and Indirect Materials,<br>• Procedure and documentation of Purchasing and Storekeeping-<br>o Purchase Requisition,<br>o Purchase Order,<br>o Goods Received Note<br>o Inspection Report,<br>o Materials Requisition Note,<br>o Materials Transfer Note, and<br>o Materials Return Note.<br>• Economic Ordering Quantity.<br>• Stores Accounting<br>• Bin Cards, Store Ledger<br>• Pricing of Materials issues under FIFO, LIFO, Simple Average Method, and Weighted Average Method<br>• Stock levels – Reordering level, Maximum level, Minimum level, Average level, Danger level<br>• Refer to AS 2 – Valuation of Inventories<br>(Theory questions and Practical problems) | 15 |

| Study Resources | **Books on Financial Accounting –**<br>• Advanced Accountancy Vol. I ,- R. L. Gupta & M. Radhaswamy - Sultan Chand &Sons<br>• Fundamentals of Accounting, - Dr. T. P. Ghosh, - Sultan Chand &Sons<br>• Accountancy For C.A. Foundation Course , - P.C. Tulsian, - Tata McgrawHill<br>• Advanced Accountancy Volume –I - P. C. Tulsian , Pearson Education, NewDelhi<br>• Advanced Accounts, - M.C. Shukla, T. S. Grewal & S.C. Gupta, - S. Chand &CoLtd.<br>• Fundamentals of Accounting, - Dr. S.N. Maheshwari &Dr. S.K. Maheshwari,- Vikas Publishing House, NewDelhi<br>• Financial Accounting - A Mukherjee & M. Haneef - Tata Mc-GrawHill<br>• Advanced Accounting – Dr Ashok Sehgal and Dr Deepak Sehgal – TaxmannPublications, New Delhi<br><br>**Books on Cost Accounting –**<br>• Fundamentals of Cost Accounting, - Dr. S.N. Maheshwari, - Sultan Chand &Sons<br>• Cost Accounting - Maheshwari and Mittal:<br>• Advanced Cost Accounting - Jain And Narang:<br>• Cost Accounting - Nigam and Sharma:<br>• Cost Accounting (Problem and Theory), S. N. Maheshwari, MahavirPublication<br>• Cost Accounting (Methods & Problems), B. K. Bhar, Academic Publisher,Calcutta<br>• Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. WheelerPublisher<br>• Refer the websites of the Institute of Chartered Accountants of India – www.icai.org | |
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Notes –

(1) In the question paper of 'Financial Accounting and Costing' in examinations, the break-up of the 'Financial Accounting' portion and the 'Costing' portion will be as under –

(c) 'Financial Accounting' portion will be allotted 70% of the total marks.

(d) 'Costing' portion will be allotted 30% of the total marks.

(2) In the question paper of 'Financial Accounting and Costing' in examinations, the break-up of Practical-problem content and Theory-question content in the 'Financial Accounting' portion, as well as in the 'Costing' portion will be as under –

(c) Practical-problem content will carry 60% of the marks allotted to the concerned portion

(d) Theory-question content will carry 40% of the marks allotted to the concerned portion

**BCOM-DSC-122 Business Laws**

**Total Hours: 60** **Credits: 4**

<table>
<tr><td>Course objectives</td><td colspan="2"><ul><li>To provide an understanding of the basic principles and sources of business laws.</li><li>To introduce the key elements and types of contracts under the Indian Contract Act, 1872.</li><li>To explain the formation, execution, and termination of contracts under the Sale of Goods Act, 1930.</li><li>To familiarize students with negotiable instruments and their legal implications.</li><li>To cover the legal aspects of partnerships and LLPs, including formation and dissolution.</li><li>To educate on consumer rights and dispute resolution under the Consumer Protection Act, 2019.</li></ul></td></tr>
<tr><td>Course outcomes</td><td colspan="2">By the end of the course<ul><li>Students will grasp the sources, classifications, and importance of business laws.</li><li>Students will identify and understand valid contracts and remedies for breaches.</li><li>Students will apply legal provisions to commercial transactions under the Sale of Goods Act and Negotiable Instruments Act.</li><li>Students will understand legal frameworks for partnerships, LLPs, and consumer protection mechanisms.</li></ul></td></tr>
<tr><td>Medium of Instructions:</td><td colspan="2">English and Marathi</td></tr>
<tr><td>Unit</td><td>Topic</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>A. Introduction to Business Laws<ul><li>Meaning and importance of business laws</li><li>Sources of business laws</li><li>Classification of business laws</li><li>Overview of the legal system and court structure</li></ul>B. Introduction to the Indian Contract Act, 1872<ul><li>Meaning, definition, and types</li><li>Essentials of a Valid Contract: Offer and acceptance, Consideration, Consent and Free consent, Legality of object and consideration</li><li>Void Agreements, Discharge of contract</li><li>Remedies for Breach of Contract: Damages: types and measures.</li><li>Special Contracts: Contracts of indemnity and guarantee, Contracts of bailment and pledge, Contracts of agency</li><li>(Refer Sections 2, 10, 11, 14, 23, 30, 56, 73, 74, and 75 of the Indian Contract Act, 1872)</li></ul></td><td>15</td></tr>
<tr><td>Unit II</td><td>A. Sale of Goods Act, 1930<ul><li>Definition and formation of the contract of sale</li><li>Conditions and warranties</li><li>Transfer of ownership and delivery of goods</li><li>Remedies for Breach of Contract</li><li>Rights and liabilities of buyer and seller</li></ul>B. Negotiable Instruments Act, 1881</td><td>15</td></tr>
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|---|---|---|
| | • Definition and features of negotiable instruments<br>• Types of negotiable instruments (promissory notes, bills of exchange, cheques)<br>• Negotiation and transfer of negotiable instruments<br>• Dishonour and discharge of negotiable instruments<br>• (Refer Sections 4, 5, 12, 15, 18, 19 and 30 of the Sale of Goods Act, 1930 and 13, 14, 118, 120, 138, and 139 of the Negotiable Instruments Act, 1881) | |
| **Unit III** | **Partnership Act, 1932**<br>• Nature and types of partnerships<br>• Formation and registration of partnership<br>• Rights, duties, and liabilities of partners<br>• Dissolution and winding up of partnership<br>• Penalties and Enforcement<br>• ( Refer Sections 4, 5, 6, 7, 8, 25, 39, and 55 of the Indian Partnership Act, 1932) | 15 |
| **UNIT IV** | **A. Limited Liability Partnership (LLP)**<br>• Introduction to LLP: Definition, Concept, Evolution, Differences from Partnership and Company<br>• Legal Framework: Overview of the LLP Act, 2008, Incorporation, Partners, LLP Agreement, Registration<br>• Management and Administration: Rights and Duties of Partners, Capital Contribution, Profit Sharing, Management Structure, Compliance<br>**B. Consumer Protection Act, 2019**<br>• Overview of consumer protection laws<br>• Rights and responsibilities of consumers<br>• Unfair Trade Practices and Misleading Advertisements<br>• Consumer forums and dispute resolution mechanisms<br>• (Refer Sections 1, 3, 4, 5, 6, 7, 12, and 13 of the LLP Act, 2008 and Relevant sections (specifically sections 2, 3, 8, and 12) of the Consumer Protection Act, 2019 | 15 |
| **Study Resources** | • Business Law by M.C. Kuchhal and Vivek Kuchhal<br>• Negotiable Instruments Act by P.K. Pandya<br>• Consumer Protection Act, 1986 by R.K. Bangia<br>• Law of Partnership by Avtar Singh<br>• Company Law by Avtar Singh<br>• Sale of Goods Act by Avtar Singh | |

# LIST OF OTHER ELECTIVES IN COMMERCE & MANAGEMENT
# To be offered to students of Other Faculty (Arts, Science, Interdisciplinary)

# Semester – I

# COM-OE-111A
# E- Commerce and M- Commerce

**Total Hours: 30** **Credits: 2**

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|---|---|
| **Course objectives** | **The objectives of this course are to enable the students to –**<br>• To understand e-commerce concepts and their fundamentals.<br>• To explore the concept of M-commerce<br>• To understand the legal and ethical issues in E-Commerce and M-Commerce<br>• Exploring Future Trends in M-Commerce |
| **Course outcomes** | **By the end of the course the students will be better able –**<br>• Students will grasp the fundamental definitions, scopes, types, benefits, and challenges of both E-Commerce and M-Commerce, enabling them to analyze and compare these two domains effectively.<br>• Participants will acquire knowledge of the legal and ethical frameworks governing E-Commerce and M-Commerce.<br>• Learners will explore cutting-edge advancements in mobile technologies.<br>• They will be capable of proposing innovative strategies and solutions to capitalize on emerging trends and address challenges in digital commerce. |

| Unit | Topic / Particular | Hours |
|---|---|---|
| **1** | **Introduction to E-Commerce** | **8** |
| | • Definition and scope of E-Commerce<br>• Types of E-Commerce<br>• Benefits and Challenges of E-Commerce<br>• Key Elements in E-Commerce | |
| **2** | **Introduction to M-Commerce** | **7** |
| | • Definition and scope of M-Commerce<br>• Types of M-Commerce<br>• Benefits and Challenges of M-Commerce<br>• Key Elements in M-Commerce | |
| **3** | **Legal and Ethical Issues in E-Commerce and M-Commerce** | **8** |
| | • Introduction to Legal and Ethical Framework<br>• Intellectual property rights<br>• Online consumer Protection<br>• M-Commerce Specific Issues | |
| **4** | **Future Directions of M-commerce** | **7** |
| | • Advances in mobile technologies (5G, IoT, wearables, etc.)<br>• Mobile commerce in the Internet of Things (IoT) ecosystem<br>• Voice commerce and smart assistant integration<br>• Mobile commerce innovations and future prospects | |
| **Study Resources** | • Chaffey, D., & Ellis-Chadwick, F. (2019). *Digital Marketing: Strategy, Implementation, and Practice* (7th ed.). Pearson Education Limited.<br>• Parthasarathi, M. (2017). *E-commerce: Concepts, Models, and Strategies*. McGraw-Hill Education. | |

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|---|---|---|
| | • Dave, C. (2018). *E-Commerce and Internet Law: Treatise on E-Commerce Law*. Eastern Law House.<br>• Gupta, S. (Ed.). (2020). *Mobile Commerce: Opportunities, Applications, and Technologies of Wireless Business*. Springer.<br>• Bansal, P. (2018). *E-commerce: A Practical Approach to E-commerce*. Cengage Learning India.<br>• Goyal, V. (2019). *Legal Aspects of E-Commerce: Regulatory and Compliance Issues*. LexisNexis.<br>• Singh, V. (2017). *Mobile Commerce: Framework, Applications and Case Studies*. PHI Learning Private Limited.<br>• Chopra, S., & Meindl, P. (2019). *Supply Chain Management: Strategy, Planning, and Operation* (7th ed.). Pearson Education India.<br>• Aggarwal, S. (Ed.). (2018). *Digital India: Reflections and Practice*. Springer.<br>• Chakraborty, R. (2020). *E-commerce and Internet Technology*. Cambridge University Press India Pvt. Ltd.<br>• Sen, R. (2019). *E-commerce: A Practical Guide to the Law*. Oxford University Press India. | |

## *COM-OE-111B*
## Fundamentals of Business Management

**Total Hours: 30** **Credits: 2**

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|---|---|---|
| **Course objectives** | • To introduce students to the basic concepts and principles of business management.<br>• To familiarize students with the functions and roles of management in an organization.<br>• To develop an understanding of the decision-making process and strategic management.<br>• To equip students with knowledge of contemporary issues and challenges in business management. | |
| **Course outcomes** | • Students will understand the definition, nature, and evolution of management thought, including classical, neo-classical, and modern approaches.<br>• Students will be able to apply planning and decision-making processes, utilizing tools like SWOT analysis, PEST analysis, and decision trees.<br>• Students will comprehend organizational structure and design, including different types of structures and concepts of delegation, coordination, and control.<br>• Students will gain insights into contemporary management issues, such as change management, leadership styles, motivation theories, and managing diversity and inclusion in the workplace. | |
| **Unit** | **Topic Particulars** | **Hours** |
| **Unit I** | **Introduction to Business Management**<br>• Definition and nature of management<br>• Evolution of management thought: Classical, Neo-classical, and Modern approaches<br>• Functions of management: Planning, Organizing, Leading, and Controlling<br>• Roles and skills of a manager | **7** |
| **Unit II** | **Planning and Decision Making**<br>• Importance and process of planning<br>• Types of plans: Strategic, Tactical, and Operational<br>• Decision-making process: Steps and techniques<br>• Tools for decision making: SWOT analysis, PEST analysis, and Decision Tree | **8** |
| **Unit III** | **Organizational Structure and Design**<br>• Concepts of organizational structure and design<br>• Types of organizational structures: Functional, Divisional, Matrix, and Network<br>• Delegation of authority and responsibility<br>• Coordination and control in organizations | **7** |
| **Unit IV** | **Contemporary Issues in Management**<br>• Change management and organizational development<br>• Leadership styles and approaches | **8** |

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|---|---|---|
| | • Motivation theories and applications<br>• Managing diversity and inclusion in the workplace | |
| | **Total** | **30** |
| **Study Resources** | • Koontz, H., &Weihrich, H. Essentials of Management: An International, Innovation, and Leadership Perspective. Tata McGraw-Hill.<br>• Robbins, S. P., & Coulter, M. Management. Pearson Education.<br>• Gupta, C. B. Management: Theory and Practice. Sultan Chand & Sons.<br>• Chhabra, T. N. Principles and Practice of Management. Dhanpat Rai & Co.<br>• Prasad, L. M. Principles and Practice of Management. Sultan Chand & Sons.<br>• डॉ. श्रीकांतखाते - व्यवसायप्रबंधन, प्रकाशक: अभिजातप्रकाशन<br>• डॉ. रवींद्रनाथमिश्रा - व्यवसायप्रबंधन, प्रकाशक: प्रकाशनअभिलाषा<br>• विजयमराठे - व्यवसायप्रबंधनाचेमूलसिद्धांत, प्रकाशक: वाणीप्रकाशन | |

# COM-OE-111C
# Personal Financial Planning

**Total Hours: 30** **Credits: 2**

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| **Course objectives** | **The objectives of this course are to enable the students to –**<br>• Equip students with the skills to set financial goals, create comprehensive financial plans, and manage personal budgets, including understanding the time value of money.<br>• Provide an understanding of investment planning, including risk and return measurement, portfolio management, and diversification across various asset classes like fixed income instruments, real estate, and gold bonds.<br>• Educate on the importance and types of insurance, covering life, health, property, credit life, and professional liability insurance to mitigate financial risks.<br>• Prepare students for retirement planning by setting goals, understanding the process, exploring available pension plans in India, and securing long-term financial stability. | |
| **Course outcomes** | **By the end of the course the students will be better able –**<br>• Students will be able to set financial goals, develop comprehensive financial plans, and effectively manage personal budgets while understanding the time value of money.<br>• Students will gain proficiency in investment planning, including the ability to assess risk and return, manage portfolios, and diversify investments across various asset classes.<br>• Students will understand the importance of insurance and be knowledgeable about different types, including life, health, property, credit life, and professional liability insurance.<br>• Students will be prepared to set retirement goals, understand the retirement planning process, explore pension plans in India, and secure long-term financial stability. | |
| **Unit** | **Topic Particulars** | **Hours** |
| **Unit I** | **Introduction to Financial Planning**<br>• Financial goals<br>• Steps in financial planning<br>• Budgeting incomes and payments<br>• Time value of money | **7** |
| **Unit II** | **Investment Planning**<br>• Process and objectives of investment<br>• Concept and measurement of return and risk for various asset classes<br>• Measurement of portfolio risk and return<br>• Diversification and portfolio formation<br>• Investment in gold bonds<br>• Real estate investments<br>• Investment in greenfield and brownfield projects | **8** |

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| | • Investment in fixed income instruments<br>• Financial derivatives and commodity market in India<br>• Mutual fund schemes<br>• International investment avenues<br>• Currency derivatives and digital currency | |
| **Unit III** | **Insurance Planning**<br>• Need for insurance<br>• Life insurance<br>• Health insurance<br>• Property insurance<br>• Credit life insurance<br>• Professional liability insurance | **7** |
| **Unit IV** | **Retirement Planning**<br>• Retirement planning goals<br>• Process of retirement planning<br>• Pension plans available in India<br>• Reverse mortgage | **8** |
| | **Total** | **30** |
| **Study Resources** | • Halan, M. ―Let 's Talk Money: You've Worked Hard for It, Now Make It Work for You Harper Collins Publishers, New York.<br>• Indian Institute of Banking & Finance. ―Introduction to Financial Planning‖ Taxmann Publication, New Delhi.<br>• Keown A.J. ―Personal Finance Pearson, New York.<br>• Madura, J. ―Personal Finance, Pearson<br>• Pandit, A. ―The Only Financial Planning Book that You Will Ever Need Network 18 Publications Ltd., Mumbai.<br>• Sinha, M. ―Financial Planning: A Ready Reckoner‖ McGraw Hill Education, New York.<br>• Tripathi, V. ―Fundamentals of Investment Taxmann Publication, New Delhi<br><br>****Refer to latest editions of the given reference books*** | |

# COM-OE-111D
# Fundamentals of Accounting – I

**Total Hours: 30** **Credits: 2**

<table>
<tr><td>Course objectives</td><td colspan="2"><ul><li>To provide a comprehensive understanding of the meaning, importance, need, and objectives of accounting, highlighting its advantages and limitations as well as its role as an information system.</li><li>To familiarize students with basic accounting terms including transactions, vouchers, debtors, creditors, commission, discounts, assets, liabilities, capital, drawings, expenditure, bad debts, expenses, income, revenue, gain, profit, and loss.</li><li>To introduce fundamental accounting principles such as business entity, money measurement, accounting period, and dual aspect, along with different accounting systems like cash, accrual, and hybrid, and the nature of double entry and single entry accounting systems.</li><li>To develop practical skills in identifying and recording transactions, classifying accounts using traditional and modern approaches, understanding the accounting equation, and preparing ledgers through journalizing transactions.</li></ul></td></tr>
<tr><td>Course outcomes</td><td colspan="2">After successful completion of this course, students are expected to<ul><li>Students will be able to articulate the fundamental concepts and purposes of accounting, including its role as an information system, and evaluate its advantages and limitations.</li><li>Upon completion, students will demonstrate proficiency in using basic accounting terminology to describe and differentiate various financial elements such as transactions, assets, liabilities, income, and expenses.</li><li>Students will understand and apply fundamental accounting principles and systems, including the principles of business entity, money measurement, accounting period, and dual aspect, and differentiate between cash, accrual, and hybrid accounting systems.</li><li>By the end of the course, students will possess practical skills in identifying, recording, and classifying transactions, using both traditional and modern approaches, and will be able to prepare basic financial statements through journalizing and ledger management.</li></ul></td></tr>
<tr><td>Unit</td><td>Topic Particulars</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Introduction to Accounting<ul><li>Meaning, Importance, Need, and Objectives of Accounting</li><li>Advantages and Limitations of Accounting</li><li>Accounting as an Information System</li><li>Users of Accounting Information</li><li>Sources of Accounting Information</li></ul></td><td>7</td></tr>
<tr><td>Unit II</td><td>Basic Accounting Terms<ul><li>Transaction, Voucher-Types</li><li>Debtors, Creditors, Commission, Discount-Types</li><li>Assets, Liabilities, and Capital</li><li>Drawings, Expenditure, Bad Debts and Expense</li><li>Income, Revenue, Gain, Profit, Loss.</li></ul></td><td>8</td></tr>
</table>

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|---|---|---|
| **Unit III** | **Accounting Principles and Systems**<br>• Accounting Principles: Business Entity, Money Measurement, Accounting Period, Dual Aspect.<br>• Accounting System: Cash, Accrual, and Hybrid<br>• Meaning and nature of Double Entry Accounting System and Single Entry Accounting System<br>• Accounts and their Types<br>• Identifications of Accounts (Practical Problems) | **7** |
| **Unit IV** | **Recording of Transactions**<br>• Identification of Transactions and Events for Recording<br>• Classification of Accounts: Traditional and Modern Approach<br>• Accounting Equation and its Significance<br>• Rules of Debit and Credit<br>• Basis of Recording: Vouchers and Journalizing<br>• Simple practical problems on Journalizing the transactions<br>• Preparation of Legers (Simple Practical Problems) | **8** |
| | **Total** | **30** |
| **Study Resources** | • Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook<br>• Goyal, B. K., & Tiwari, H. N. Financial Accounting. Taxmann Publication, New Delhi.<br>• Gupta, R. L., &Radhaswamy, M. Financial Accounting. S. Chand Publishing, New Delhi.<br>• Hatfield, L. Accounting Basics. Amazon Digital Services LLC.<br>• Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. Introduction to Financial Accounting. Pearson Education, London.<br>• Jain, S. P., & Narang, K. L. Financial Accounting. Kalyani Publishers,New Delhi.<br>• Kumar, Alok. Financial Accounting, Singhal Publication.<br>• Lal, J., & Srivastava, S.. Financial Accounting Text & Problems. Himalaya Publishing House, Mumbai.<br>• Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. Financial Accounting. Vikas Publishing House Pvt. Ltd, New Delhi.<br>• Monga, J. R. Financial Accounting: Concepts and Applications. Mayur Paperback, New Delhi.<br>• Mukharji, A., & Hanif, M. Financial Accounting. Tata McGraw Hill Publishing Co. Ltd, New Delhi.<br>• Sehgal, D. Financial Accounting. Vikas Publishing House Pvt. Ltd, New Delhi.<br>• Tulsian, P. C. Financial Accounting.Tata McGraw Hill Publishing Co. Ltd, New Delhi.<br>***Refer to latest editions of the given reference books*** | |

# Semester – II

# COM-OE-121A
# Modern Office Management

**Total Hours: 60** **Credits: 4**

<table>
<tr><td>Course objectives</td><td colspan="2">• To understand the concept of office management.<br>• To understand the office layout and environment in modern context.<br>• To acquire the basic knowledge of office appliances and machines.<br>• To understand office system procedures.<br>• To understand the Digital record management office management system.</td></tr>
<tr><td>Course outcomes</td><td colspan="2">• Students will understand the characteristics, functions, and evolution of modern office management, and differentiate between traditional and modern office environments.<br>• Students will learn to design effective office layouts, understand the components and types of layouts, and evaluate their impact on office environment and safety.<br>• Students will comprehend office system procedures, including office automation tools, and the planning and scheduling of office work.<br>• Students will gain skills in office record management, including digital records, principles of retention and disposition, and the role of technology in managing records</td></tr>
<tr><td>Unit</td><td>Topic Particulars</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Introduction of Modern Office Management<br>• Modern Office - Meaning, Definition, Characteristics ,<br>• Functions & Changing Office view Past, Present & Future<br>• Difference between traditional and modern office.<br>• Office Management - Meaning, Definition & Elements<br>• Office Organizations - Office Manager- Meaning, Definition, Functions,<br>• Duties, Responsibilities & Effective Management Techniques<br>• Office Employees Types, Qualities, recruitment & Training.</td><td>15</td></tr>
<tr><td>Unit II</td><td>Office Layout & Environment<br>• Introduction, Objectives and relationship between Office layout and Office Environment<br>• Office Layout- Meaning, Definition & Selection of office layout - Objectives, Principles, office layout Components<br>• Types of Office Layouts: Open Office Layout, Closed Office Layout, Combination Office Layout ; Advantages and disadvantages of Each type.<br>• Office Environment - Meaning, Definition Nature, Factors & Importance Office Safety & Remedies<br>• Modern Trends in Office Layout and Environment</td><td>15</td></tr>
<tr><td>Unit III</td><td>Office System procedures<br>• Office System - Meaning Objectives, Introduction and Components of Office System<br>• Office Procedures and Practices</td><td>15</td></tr>
</table>

| | | |
|---|---|---|
| | • Office Automation: Introduction, Benefits and Common Office Automation Tools<br>• Flow of Work- Objectives & Difficulties<br>• Planning & Scheduling of Office Work | |
| **Unit IV** | **Office Record Management**<br>• Meaning, Definition & Objectives, Organizations of Record Department<br>• Record Management: Importance, Types, Digital Record Management<br>• Principles - Retention & Disposition of Records<br>• Record Life Cycle<br>• Role of Technology in Record Management | **15** |
| **Total** | | **60** |
| **Study Resources** | • Office Organization and Management – S.P. Arora Vikas Publishing House Pvt. Ltd. New Delhi.<br>• Office Organisation & Management - R.K. Chopada& Ankita Chopada, Himalay Publishing House, Bombay<br>• Office Organisation & Management –Reddy &Apponnaiah, Himalay Publishing House, Bombay<br>• Office Management – I.M. Sahai, Kitab Mahal, Allahabad<br>• Office Management – P.K.Gosh, Sultan Chand and Son's, New Delhi.<br>• Office Organisation and Management – C.B.Gupta, Sultan Chand and Son's, New Delhi.<br>• Office Management and Secretarial Practice – S.P.Sing, Gyan Publishing House, New Delhi.<br>• Office Management – V Balachandran and V Chandrasekaran, Tata Mc Graw Hill, New Delhi.<br>• Green Office Management, www. Govhk., Internet, Gov HK<br>• Office Management – Leffingwell & Robinson<br>• Office Management & Control – G.R.Terry<br>• Office Automation – G.R.Terry<br><br>***Refer to latest editions of the given reference books** | |

# COM-OE-121B
# Organization of Commerce

**Total Hours: 60** **Credits: 4**

| | | |
|---|---|---|
| **Course objectives** | • Understand the concepts, functions, and importance of commerce and business in society.<br>• Explore types of trade and the role of entrepreneurship in economic development.<br>• Examine production, marketing, finance, human resources, and business ethics.<br>• Analyze economic, social, technological, and legal environments affecting business, and government policies influencing business activities. | |
| **Course outcomes** | **By the end of the course the students will be better able –**<br>• Define and explain commerce, business, trade, entrepreneurship, and industry.<br>• Understand the functions of production, marketing, finance, human resources, and the significance of business ethics.<br>• Analyze economic, social, technological, and legal environments impacting businesses.<br>• Recognize government roles and policies affecting business operations. | |
| **Unit** | **Topic Particulars** | **Hours** |
| **Unit I** | **Introduction to Commerce and Business**<br>• Concept of commerce<br>• Definition of commerce<br>• Functions of commerce<br>• Importance of commerce in society<br>• Definition and Concept of business<br>• Characteristics / Features of Business<br>• Meaning and concept of industry | **15** |
| **Unit II** | **Trade**<br>• Meaning of trade<br>• Concept of trade<br>• Types of trade<br>• Domestic trade<br>• International trade<br>• Definition of entrepreneurship<br>• Role of entrepreneurship in economic development | **15** |
| **Unit III** | **Business Functions**<br>• Production<br>• Marketing<br>• Meaning of Finance<br>• Role of finance in business<br>• Human Resources<br>• Business ethics<br>• Importance of ethics in business | **15** |

<table>
<tr><td>Unit IV</td><td>Business Environment<ul><li>Economic environment</li><li>Social environment</li><li>Technological environment</li><li>Legal environment</li><li>Role of government in business</li><li>Government policies affecting business</li></ul></td><td>15</td></tr>
<tr><td colspan="2">Total</td><td>60</td></tr>
<tr><td>Study Resources</td><td><ul><li>Gupta, C. B. Business Organisation and Management. New Delhi, India: Vikas Publishing House.</li><li>Goyal, S. P. Business Environment. New Delhi, India: Excel Books.</li><li>Kulkarni, A. Commerce: Theory and Practice. Mumbai, India: Nirali Prakashan.</li><li>Chitale, N. N., & Gokhale, V. K. Business Communication. Pune, India: Everest Publishing House.</li><li>Aswathappa, K. Essentials of Business Environment. New Delhi, India: Himalaya Publishing House.</li><li>गुप्ता, सुनीलआ. व्यावसायिकसंघटनआणिव्यवस्थापन. मुंबई, भारत : विकासप्रकाशन.</li><li>कुलकर्णी, अ. वाणिज्य :सिद्धांतआणिअभ्यास. मुंबई, भारत : निरालीप्रकाशन.</li><li>चितळे, न .न., आणिगोखले, व्ही .के. व्यावसायिकसंवाद. पुणे, भारत : एव्हरेस्टप्रकाश</li></ul>*Refer to latest editions of the given reference books</td><td></td></tr>
</table>

# COM-OE-121C
# Competitive Skills for Commerce

**Total Hours: 60** **Credits: 4**

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|---|---|
| **Course objectives** | **The objectives of this course are to enable the students to:**<br>• Develop effective presentation skills, including audience engagement, time management, and the use of tools like PowerPoint.<br>• Understand team dynamics, goal alignment, interpersonal communication, and negotiation techniques.<br>• Learn to organize and conduct meetings, design agendas, and prepare meeting minutes, as well as master interview techniques.<br>• Enhance time management skills, set and adhere to timelines, and understand organizational structure, roles, and communication channels. |
| **Course Outcome / Skill development** | **By the end of the course the students will acquire the skills of -**<br>• Students will be able to deliver engaging presentations with effective use of time and presentation tools.<br>• Students will demonstrate the ability to work effectively in teams and negotiate successfully using verbal and non-verbal communication.<br>• Students will acquire skills to organize and conduct efficient meetings and perform successful interviews.<br>• Students will develop strong time management and organizational skills, understanding the importance of structure and clear communication in the workplace. |

| Unit | Topic / Particular | Hours |
|---|---|---|
| **Unit I** | **Chapter I-Presentation skills:**<br>• Meaning of presentation<br>• Role of presentation<br>• Purpose of presentation<br>• Types of presentation<br>• Power point presentation<br>• Time management during presentation<br>• Drawing audience attention and their active participation<br>• Brainstorming sessions and feed back | **15** |
| **Unit II** | **Chapter II-Team Building**<br>• Nature of the team<br>• Understand personal as well as professional goals of the members of the group<br>• Work effectively in a team through building relation and interpersonal communication<br>**B) Art of Negotiation**<br>• Meaning of negotiation<br>• Ways of negotiating and being successful in it<br>• Understand the power of language and non-verbal communication. | **15** |

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| **Unit III** | **Chapter III**<br>**A) Organizing Meetings**<br>• Meaning of meeting, calling a meeting, organizing a meeting in smooth manner<br>• Designing the agenda for the meeting and preparing minutes of the meeting<br>**B) Interview Technique**<br>• Taking Interview<br>• Types of Interviews<br>• Preparation for Interview<br>• Process of Interview: Pre, During and Post-Interview Preparation<br>• Guidelines for Successful Interview | **15** |
| **Unit IV** | **A) Time Management**<br>• Goal setting,<br>• Importance of time and time management<br>• Preparing the time line and allocating time to complete different tasks,<br>• Adhering to the prepared time-schedule.<br>**B) Organizational Skills**<br>• Understand the nature of the organization,<br>• Understand the structure and communication channel of the organization,<br>• Clarity about the roles and responsibilities in an organization | **15** |
| | **Total** | **60** |
| **Study Resources** | • Technical Communication: A Practical Approach, (Sixth edition) – William Sanborn Pfeifer and T.V.S. Padmaja, Pearson, New Delhi 2006<br>• Personality Development – Elizabeth Hurlock, Tata McGraw Hill, New York<br>• The Etiquette Book: A Complete Gide to Modern Manners- Jodi R.R. Smith, Sterling Publications, New York 2011<br>• 365 Steps to Self-Confidence – David Lawrence Preston, Jaico Publishers, Mumbai 2007<br>• Operations Team Leadership – Graham R Little, Jaico Publishers, Mumbai 2006<br>• Soft Skills – Dr. K. Alex, S. Chand & Company, New Delhi,2010<br>• Professional Presentations – Malcolm Goodale, Cambridge University Press, New Delhi, 2010<br>• Nitin Bhatnagar. Effective Communication and Soft Skills. Pearson Education India.<br>• Team Building. Wendy Palmer and Janet Crawford.<br>• Improve Your Presentation Skills, Paperback by Emma Ledden published by Pearson | |

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|---|---|---|
| | • Develop Your Presentation Skills by Theo Theobald London Kogan Page<br>• Presentation Skills for Students by Joan van Emden and Lucinda Becker published by Palgrave<br>• Team Building: Discover How To Easily Build & Manage Winning Teams, by Ace McCloud, Pro Mastery Publishing<br>• Organizational Skills:90-Minute Guide, by Michelle N. Halsey Michelle, Silver City Publication<br>• Time Management, by Sudhir Dixit, Manjul Publishing House<br>• Interview skills tips and techniques, by Anita Acharya, Yking Books<br>• Personal Interview Skills, by Kumar Krishan, Friends Publications India<br>• Teamwork: How to Build a High-Performance Team by Natalie Dawson Publisher Houndstooth Press<br>• Stop Asking Questions: How to Lead High-Impact Interviews and Learn Anything from<br>• Anyone by Andrew Warner Publisher Damn Gravity Media LLC<br>• Presentational Skills for the Next Generation by Ginger Marks (Author), Deepak<br>• Morris (Editor), Kim Mutch Emerson (Editor) Publisher DocUmeant Publishing; Third<br>• edition<br>• 21. HIGH-IMPACT INTERVIEW QUESTIONS by HOWEVEMEYER Publisher AMACOM; 2nd edition<br>• Basic Interviewing Skills by Raymond Gorden<br>• Negotiation: The Brian Tracy Success Library, author - Brian Tracy,<br>• THE ART OF NEGOTIATION - DR SINGH' S INSIGHTS by Dr Binay Singh<br><br>***Refer to latest editions of the given reference books*** | |

# COM-OE-121D
## Business Communication

**Total Hours: 60** **Credits: 4**

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| **Course Objectives** | **The objectives of this course are to enable the students to –**<br>• Develop Clear and Effective Business Communication Skills.<br>• Develop Proficiency in Written Communication.<br>• To enhance the verbal communication skills.<br>• Understand the role of technology in modern business communication effectively. |
| **Course outcomes** | **By the end of the course the students will be better able –**<br>• Students will demonstrate the ability to convey information clearly and effectively in various business scenarios.<br>• Students will be able to write structured, concise, and professional business emails and letters.<br>• Students will exhibit strong listening skills and provide constructive feedback in business interactions.<br>• Students will effectively use various digital tools and platforms for virtual communication. |

| Unit | Topic / Particular | Hours |
|---|---|---|
| **Unit I** | **Foundations of Business Communication**<br>**1. Introduction:** Definition and significance of business communication, Process of communication in business, Importance of clarity and simplicity in communication, Types of business communication (verbal, non-verbal, written).<br>**2. Communication Channels:** Various communication channels in business (face-to-face, emails, phone calls), Advantages and disadvantages of each communication channel, Technology's role in modern communication channels. | **15** |
| **Unit II** | **1. Writing Effective Emails:** Structure and format of business emails, Guidelines for writing clear and concise emails, Email etiquette and best practices, Handling email tone and formality in professional communication.<br>**2. Business Letters:** Types of business letters (inquiry, complaint, sales, etc.), Format and structure of business letters, Writing effective business letters, Importance of language and tone in formal business correspondence | **15** |
| **Unit III** | **1.Effective Listening Skills:** Importance of listening in business communication, Active listening techniques and strategies, Role of feedback in improving listening skills.<br>**2.Public Speaking and Presentation Skills:** Planning and preparing for presentations, Delivery techniques and overcoming stage fright, Engaging and persuading an audience through effective presentation skills.<br>**3.Meeting Etiquette and Skills:** Preparation for business meetings, participating effectively in meetings, resolving conflicts and reaching consensus in meetings. | **15** |

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| **Unit IV** | **1. Use of Technology in Communication:** Role of technology in modern business communication, Tools and platforms for virtual communication (video conferencing, collaboration tools), Security and privacy considerations in digital communication.<br>**2. Ethics in Business Communication:** importance of ethical communication in business, Ethical issues in business communication (confidentiality, accuracy, respect), Promoting transparency and integrity in business communication. | **15** |
| **Total** | | **60** |
| **Study Resources** | • Foundation Fundamentals of Business Laws and Business Communication. (n.d.). The Institute of Cost Accountants of India.<br>• Gupta, C. B. (2018). **Business Communication**. New Delhi, India: Sultan Chand & Sons.<br>• Lesikar, R. V., & Flatley, M. E. (2010). **Basic Business Communication: Skills for Empowering the Internet Generation**. New Delhi, India: Tata McGraw Hill Education.<br>• Raman, M., & Singh, P. (2016). **Business Communication** (2nd ed.). New Delhi, India: Oxford University Press.<br>• Sharma, R. C., & Mohan, K. (2016). **Business Correspondence and Report Writing**. New Delhi, India: Tata McGraw Hill Education.<br>• Chaturvedi, P. D., & Chaturvedi, M. (2011). **Business Communication: Concepts, Cases and Applications**. New Delhi, India: Pearson Education.<br>• Madhukar, R. K. (2010). **Business Communication**. New Delhi, India: Vikas Publishing House.<br>• Rai, U., & Rai, S. M. (2020). *Business Communication*. Himalaya Publishing House.<br>• Lesikar, R. V., & Flatley, M. E. (2013). *Basic Business Communication: Skills for Empowering the Internet Generation* (13th ed.). Tata McGraw Hill Education.<br>• Krizan, A. C., Merrier, P., Logan, J., & Williams, K. (2013). *Business Communication* (8th ed.). Cengage Learning India. | |