

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI

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



Faculty of Commerce & Management

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

NEW National Education Policy (NEP) -2026-27

Syllabus

Three Years- Six Semesters / Four Years- Eight Semesters

Bachelor's Degree Programme

Teaching, Learning & Evaluation Scheme for the Degree of Bachelor of
Commerce with the

Major Discipline/Subject- Accounting & Taxation

&

Minor with Business Dynamics

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

SEMESTER - I to VI - Level 4.5 to 5.5

Effective from Academic Year 2026-27

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

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

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

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

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

Track 1: Accounting & Taxation

1. PSO1: Prepare, analyze, and audit financial statements in accordance with applicable accounting standards (e.g., Ind AS/IFRS), regulatory requirements and internal control frameworks.
2. PSO2: Compute direct and indirect tax liabilities (including Income Tax and GST), file statutory returns and apply current tax laws to optimize tax planning for individuals and business entities.
3. PSO3: Apply cost accounting techniques, budgetary control and financial analytics to evaluate business performance, manage overheads and guide managerial decision-making.
4. PSO4: Utilize modern enterprise resource planning (ERP) systems, specialized accounting software and digital audit tools to streamline financial reporting and ledger management.

Track 2: Business Dynamics

1. PSO1: Formulate and execute business strategies, market analysis frameworks and operational workflows to adapt to dynamic commercial environments.
2. PSO2: Identify operational and financial risks while navigating corporate laws, contract frameworks and business regulations to ensure organizational compliance and resilience.
3. PSO3: Leverage modern digital platforms, e-commerce models and data-driven marketing strategies to drive customer engagement, growth, and brand positioning.
4. PSO4: Assess market opportunities, develop sustainable business models and manage cross-functional teams to drive innovation in start-ups or established enterprises.

Sant Gadge Baba Amravati University, Amravati

Faculty: Commerce and Management

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

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credit	Workload	Vertical Workload
Classroom Teaching/ Outdoor/ Field	a/b	Major/ Minor	Theory1	400100	Financial Accounting	2	2	8
			Theory2	400101	Indian ContractAct-1	2	2	
			Theory3	400102	Dynamics Of Management-I	2	2	
			Theory4	400103	MicroEconomics-1	2	2	
	c	Generic/Open Elective (Any two papers of other than faculty basket) (2x2 Credits=4 Credits)	Theory1	400104	Introduction of Share Market	4	4	4
			Theory2	400105	Introduction to Accounting			
			Theory3	400106	English			
			Theory4	400107 M,H,S,U,P	Marathi, Hindi, Sanskrit, Urdu, Pali			
	d	VSC	Practical	NA	NA	NA	NA	NA
		SEC	Practical-I	400108	Computer Skills-1	2	4×No.ofBatches	4xNo.of Batches
	e	AEC(ENG)	Demonstrative	400109	English	1	2×No.ofBatches	2×No.ofBatches
		AEC(MIL)	Demonstrative	400110 M,H,S,U,P	Marathi, Hindi, Sanskrit, Urdu, Pali, SE	1	2×No.ofBatches	2×No.ofBatches
		IKS(Generic)	Theory	400111	Indian Knowledge System	2	2	2
		VEC(ENG)	Theory	400112	English	1	1	1
		VEC(MIL)	Theory	400113	Marathi, Hindi, Sanskrit, Urdu, Pali	1	1	1
	F	CC	Outdoor	--	--	2	2	2
		Total				22	26*	26*

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

Sant Gadge Baba Amravati University Amravati

Faculty: Commerce and Management

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

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credit	Workload	Vertical Workload
Classroom Teaching/ Outdoor/ Field	a/b	Major/ Minor	Theory5	400200	Advance Accountancy	2	2	8
			Theory6	400201	Indian Contract Act-II	2	2	
			Theory7	400202	Dynamics of Management –II	2	2	
			Theory8	400203	Micro Economics–II	2	2	
	c	Generic/Open Elective (Any two papers of other than faculty) basket) (2x2 Credits=4 Credits)	Theory1	400204	Basics of Economics	4	4	4
			Theory2	400205	Entrepreneurship Development			
			Theory3	400206	English			
			Theory4	400207 M,H,S,U,P	Marathi, Hindi, Sanskrit, Urdu, Pali			
	d	VSC	Practical-1	400208	(Any one from the following two subjects) Accounting with Tally-II/ Event Planning and Management	2	4×Noof Batches	8xNo.of Batches
		SEC	Practical- II	400209	Computer Skills-II	2	4×Noof Batches	
	e	AEC(ENG)	Demonstrative	400210	English	1	2×Noof Batches	2×Noof Batches
		AEC(MIL)	Demonstrative	400211 M,H,S,U,P	Marathi, Hindi, Sanskrit, Urdu, Pali, *SE	1	2×Noof Batches	2×Noof Batches
		VEC	Theory	125303	Understanding India, Environmental Science/ Education, Digital & Technical Solutions	2	2	2
	f	CC	Outdoor	--	--	2	4	4
		Total	--	--	--	22	30*	30*

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

Sant Gadge Baba Amravati University, Amravati
Faculty: Commerce and Management
Teaching Learning& Examination Scheme for the Three Years (Six Semesters) or Four Years (Eight Semesters) (Honours / Research)
leading to the Multidiscipline Degree Bachelor of Commerce (NEP-2020)B.Com.(Part-II)Semester.-III
(Major in Accounting and Taxation and Minor in Business Dynamics)

1Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Work load of Periods	Vertical Workload
Classroom Teaching/Outdoor/Field	a	Major	Theory9	401300	Company Accounting	2	2	6
			Theory10	401301	Company Law	2	2	
			Theory11	401302	Income Tax-I	2	2	
		IKS (Major Specific)	Theory	401303	History of Commerce & Accounting	2	2	2
	b	Minor	Theory1	401304	Direct Tax	2	2	4
			Theory2	401305	Accounting for Joint Stock Companies	2	2	
	c	Generic/Open Elective Course (Any One)	Theory9	401306	Principles of Company Law	2	2	2
			Theory10	401307	English			
			Theory11	401308 M,H,S,U,P	Business Marathi, Business Hindi, Sanskrit, Urdu, Business Pali			
	d	VSC	Practical-II	401309	Database Management Skill	2	4xNo.of Batches	4xNo.of Batches
	e	AEC(English)	Demonstrative	401310	English	1	2xNo.of Batches	2xNo.of Batches
		AEC(MIL) (Anyone)	Demonstrative	401311 M,H,S,U,P,SE	Marathi/Hindi/Sanskrit/Urdu/Pali/ Supplementary English	1	2xNo.of Batches	2xNo.of Batches
	f	FP/CES	Practical-I	401312	Field Project/ Community Engagement & Services	2	4	4
		CC	Outdoor			2	4	4
		Total				22	30*	30*

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

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

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

Sant Gadge Baba Amravati University, Amravati

Faculty: Commerce and Management

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

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

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

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Workload	Vertical Workload
Classroom Teaching/Outdoor /Field	A	Major	Theory12	401400	Advance Corporate Accounting	2	2	6
			Theory13	401401	Business Mathematics & Statistics	2	2	
			Theory14	401402	Income Tax-II	2	2	
			Theory-15	401403	Forensic Accounting In India	2	2	2
	B	Minor	Theory 3	401404	Fundamentals of Statistics	2	2	4
			Theory 4	401405	Corporate Accounting	2	2	
	C	Generic/Open Elective Course (Any One)	Theory12	401406	Consumer Protection Act-2019	2	2	2
			Theory13	401407	English			
			Theory14	401408 M,H,S,U,P	Business Marathi, Business Hindi, Sanskrit, Urdu, Business Pali			
	D	VSC	Practical–III	401409	Spreadsheet Skills	2	4xNo.of Batches	4xNo.of Batches
		SEC	Practical-III	NA	NA	NA	NA	
	E	AEC(English)	Demonstrative	401410	English	1	2xNo.of Batches	2xNo.of Batches
		AEC(MIL) (Any One)	Demonstrative	401411 M,H,S,U,P,SE	Marathi/Hindi/Sanskrit/Urdu/Pali / Supplementary English	1	2xNo.of Batches	2xNo.of Batches
	F	FP/CES	Practical-II	401412	Field Project/Community Engagement and Service	2	4	8
		CC	Outdoor			2	4	
		Total				22	30*	30*

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

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Faculty: Commerce and Management

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

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

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

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

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

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

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Faculty: Commerce and Management

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

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

Major in Accounting and Taxation and Minor in Business Dynamics

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Work load	Vertical Workload	
Classroom Teaching/Outdoor/Fie	a	Major	Theory 18	401600	Advanced Cost Accounting	2	2	08	
			Theory 19	401601	Advanced Management Accounting	2	2		
			Theory 20	401602	Indirect Tax (GST)	2	2		
			Theory 21	401603	Indian Competition Act 2000	2	2		
		Major (Elective) Any One Group	Theory 3 Group : A	401604	Accounts for Banking & Insurance Companies	2	2	04	
				401605	E-Commerce-II				
			Theory 4 Group :B	401606	Accounting Standards	2	2		
				401607	Financial Crime and Cyber Law				
		b	Minor	Theory 7	401608	Cost Accounting-II	2	2	04
				Theory 8	401609	Management Accounting-II	2	2	
	c	Generic/Open Elective	NA	NA	NA	NA	NA	NA	
	d	VSC	Practical-V	401610	Internet & World Wide Web- II	2	4 x No.of batches	4x No.of batches	
		SEC	NA	NA	NA	NA	NA	NA	
	e	AEC	NA	NA	NA	NA	NA	NA	
	f	Internship/Apprenticeship	OJT	401611	Internship/Apprenticeship	4	8	08	
		FP/CES	NA	NA	NA	NA	NA	NA	
		Total				22	28*	28*	

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

Sant Gadge Baba Amravati University, Amravati

Faculty: Commerce and Management

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

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

Major in Accounting and Taxation and Minor in Business Dynamics

Examination, Evaluation and Assessment Scheme

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

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

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

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

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

Unit	Contents	Teaching Hours
Unit-I	1.1 History of Book-keeping and Accountancy, Meaning and Definition of Book-keeping and Accountancy, Distinguish between Bookkeeping and Accountancy, Objectives of Accountancy, Methods of Book-keeping 1.2 Accounting Concepts and Conventions 1.3 Double Entry System: Meaning, Characteristics	7
Unit-II	2.1 Journal Entries: With and without GST related entries, Compound entries, Discount related entries. 2.2 Ledger Posting and Balancing 2.3 Opening entries and Closing entries 2.4 Preparation of Trial Balance	8
Unit-III	3.1 Subsidiary books: Meaning, Advantages; Purchase Book and Sales Book, Purchase Return Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. 3.2 Cash Book: Meaning, Importance, Characteristics, Utility of Cash Book, maintaining a Cash Book, Sources of Writing the Cash Book. 3.3 Types of Cash Book: Simple Cash Book, Double Columnar Cash Book and Triple Columnar Cash Book.	7
Unit-IV	4.1 Final Accounts of Proprietary Concerns: Need of Final Accounts, Preparation of Trading Account, Profit and Loss Account and Balance Sheet, Problems on Final Accounts. 4.2 Adjustments: Prepaid Expenses, Outstanding Expenses, Accrued Income, Unearned Income, Depreciation, Interest on Capital, Interest on Drawing, Provision for Bad and Doubtful Debts, Provision for Discount, Closing Stock, Problems on Final Accounts with Adjustments	8

Total 50 Marks Division:

External Theory Exam (University level): 30 Marks

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Books:

1. Dr. Sehgal Ashok & Dr. Sehgal Deepak: Fundamentals of Accounting, Taxmann Allied Services P. Ltd., New-Delhi
2. Gupta, R. L. & Radhaswamy, M: Financial Accounting. Sultan chand and Sons, New Delhi.
3. Monga J. R. Ahuja Girish & Sehgal Ashok : Financial Accounting: Mayur Paper Back, Noida
- Shukla, M. C., Grewal T S. & Gupta, S. C.: Advanced Accounts ; S. Chand & Co. New Delhi.
4. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
5. Ashok Banerjee : Financial Accounting; Excel Books, New Delhi-110028.
6. N. Vinayakam, P.L. Mani, K.L. Nagarajan: Principles of Accountancy; Eurasia Publishing House (Pvt.) Ltd., New Delhi-110 055
7. R.R. Gupta: Advanced Accountancy, Kalyani publishers, New Delhi
8. Jain, Narang: Advanced Accountancy.
9. Maheshwari S. N. & Maheshwari S. K. An Introduction to Accountancy, Vikash Publishing House Pvt. Ltd. New Delhi
10. William Pickles: Accountancy, Sir Isaac Pitman & Sons. Ltd., London
11. A. Mukherjee, M. Hanif: Modern Accountancy; Tata McGraw Hill Publishing Co. Ltd.
12. P.C. Tulsian: Accountancy; Tata McGraw Hill Publishing Co. Ltd.
13. Monga, Gandhi, Kadu: Advanced Accounts; National Publishing House.
14. Chakraborti & Chakraborti: Advanced Accounting, Moulik Library, Calcutta-9
15. R.L. Gupta & V.K. Gupta: Fundamentals of Accounting, Sultan chand & Sons New Delhi.
16. Dr. Gupta J. D, Dr. Chandak S. S. & Dr. Ladhe P. N.: Advanced Accounting, Shri Balaji Prakashan, Nagpur.
17. T.P Ghosh, : Fundamentals of Accounting, Sultan Chand & Sons New Delhi.
18. Mohota V.R.: Fundamentals of Accounting: , Rashi publication, Arni, Distt. Yavatmal.
19. N.P. Agrawal, S.C. Jain, Sharma, Shah, Mangal, : Ramesh Book Depot, Jaipur (Hindi, English)
20. Agarwala A, N. & Agarwala K. N.: Higher Sciences of Accountancy; Kitab Mahal, Allahabad. (Hindi and English)

Web Links & E-Contents:

1. <https://web.ung.edu/media/university-press/Principles-of-FinancialAccounting.pdf?t=1542408454385>
2. <https://drnishikantjha.com/booksCollection/Financial%20Accounting%20-%20BMS%20.pdf>
3. <https://www.ddegjust.ac.in/studymaterial/mba/cp-104.pdf> 9
4. https://ebooks.lpude.in/management/bba/term_2/DMGT104_FINANCIAL_ACCOUNTING G.pdf
5. <https://icmai.in/upload/Students/Syllabus-2016/Foundation-Paper2-09042021pdf>
6. <https://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>
7. <https://ddceutkl.ac.in/Syllabus/Financial-Accounting.pdf>

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

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

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

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

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

1

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Reference Books:

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

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

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

Course Outcomes:

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

Unit	Contents	Teaching Hours
Unit-I	Henry Fayol (1841-1925): Background of the theory, Major contributions - 14 Principles of Management, Applications of the theory & Criticisms.	7
Unit-II	F. W. Taylor (1856-1915): Background of the theory, Major contributions-Scientific Management, Applications of the theory & Criticism.	8
Unit-III	George Elton Mayo (1880-1949): Background of the theory, Major contributions Hawthorne Experiments, Applications of the theory & Criticism.	7
Unit-IV	Peter Drucker (1909-2005): Background of the theory, Major contributions Management by Objectives (MBO), Applications of the theory & Criticism.	8 1

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)**Reference Books:**

Reference Books:

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

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

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

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

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

Unit	Contents	Teaching Hours
Unit-I	Introduction to Micro-Economics: 1.1 Introduction to economics: Scarcity, choice, and opportunity cost. 1.2 Basic economic problems: What, how, and for whom to produce. 1.3 The market system: Demand, Supply, and price determination. 1.4 Circular flow of income.	7
Unit-II	Theory of Demand and Consumer Behavior 2.1 Cardinal vs. Ordinal Utility Theory 2.2 Law of Diminishing Marginal Utility 2.3 Indifference Curve Analysis and its Applications 2.4 Law of Demand and its determinants	8
Unit-III	Elasticity of Demand: 3.1 Concept of Elasticity of Demand 3.2 Types of Elasticity of Demand 3.3 Measurement of Elasticity of Demand 3.4 Determinant of Elasticity of Demand	7 1
Unit-IV	Theory of Production and Cost Analysis: 4.1 Production Function: Short Run vs. Long Run 4.2 Types of Costs: Fixed, Variable, Average, Marginal Cost 4.3 Economies of Scale 4.4 Diseconomies of Scale	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)**Reference Books:**

Reference Books:

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

9. Nicholson, W. & Snyder, C.: Micro-Economic Theory: Basic Principles and Extensions, Cengage Publications.
 10. Samuelson, P.A., Nordhaus, W.D. Microeconomics, McGraw-Hill Education.
 11. Chaturvedi, D.D. & Mittal, A. Principles of Microeconomics. Kitab Mahal Publications, New Delhi.
 12. Principles of Microeconomics by N. Gregory Mankiw (latest edition)
 13. Microeconomics by Robert S. Pindyck and Daniel L. Rubinfeld (latest edition)
 14. Fundamentals of Microeconomics by Carl E. Walsh (latest edition) Page7of26
 15. Dr. Tiwari G. S.: Principles of Economics, Dyanpath Publication. ONLINE RESOURCES AND SIMULATIONS FROM KHAN ACADEMY ECONOMICS
 16. <https://www.khanacademy.org/economics-finance-domain/>
- Note:** Learners are advised to use the latest edition of readings

B. Com. I (NEP) (Semester-I)
Vertical C: Generic Open Elective
Subject Code: 400104 Subject Title: Introduction to Share Market

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

Course Outcomes:

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

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

Unit	Contents	Teaching Hours
Unit-I	Saving & Investment: Concept, meaning of liquidity, returns & risk; Conceptual ratio of liquidity, returns & risk; Investment strategies, Investment & portfolio management.	08
Unit-II	Capital Market: Concept, Features, Nature and Objectives of Capital Market, Functions and Importance of capital market, SEBI- organizational structure, Powers and Responsibilities and Role of SEBI in Money and Capital market, Primary market vs Secondary market.	08
Unit-III	Stock Exchange in India – Concept & Types of Shares & Bonds, Initial Public Offering (IPO), Offer for sale (OFS). Role & work of BSE, NSE, MCX, Indices in Indian market (Sensex, Nifty50, Nifty Bank, Nifty midcap 100, Nifty small cap).	08 1
Unit-IV	Demat & Depository: Concept of demat account, Concept of depository, functioning of Depositories, Meaning & role of NSDL & CDSL, Difference between NSDL & CDSL.	06

Total 50 Marks Division:

External Theory Exam (College level): Marks: 30

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Reference Books:

1. Investing In Stock Markets - Shiv Das, Publication: Shiv Das & Sons
2. Indian Share Market For Beginners: Indian Stock Market Basics – Vipin Kats, Publication: Cinnamonteal Publisher
3. How Can Make Money Trading With Charts –Ashwani Gujral, Publication: Vision Books

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

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

Course Outcomes:

Upon completion this course, the students will able to:

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

Unit	Contents	Teaching Hours
Unit-I	1.1 Accounting History 1.2 Concepts and Conventions 1.3 Definition of Accounts, Accounting Users 1.4 Accounting system: Meaning of Single Entry System and Double Entry System, Advantages of Double Entry system 1.5 Golden Rules of Accounting	1 8
Unit-II	2.1 Accounting Cycle: Definition of Journal, Types of Journal, Ledger; Meaning and Proforma of Journal and Ledger 2.2 Subsidiary books: meaning and proforma 2.3 Trial balance: objectives, methods and proforma 2.4 Meaning of Error of Omission, Error of Commission, Errors of Principles and Compensatory Errors.	7
Unit-III	3.1 Accounting Terms: Assets: Definition of Assets, Characteristics, Objective of Assets Valuation 3.2 Type of Assets: Fixed Assets, Current Assets, Financial Investments, Intangible Assets 3.3 Liabilities: Nature, Measurement of Liabilities 3.1 Classification of Liabilities: Current Liabilities, Long-term Liabilities, Short-term Liabilities and Contingent Liabilities 3.4 Equity: Share Capital, Types of Share Capital 3.5 Loans: Sources of Secured Loan, Sources of Unsecured Loans 3.6 Income: Direct Income, Indirect Income 3.7 Expenditures: Capital Expenditure, Revenue Expenditure and Deferred Revenue Expenditure.	8
Unit-IV	Final Statement: Manufacturing Account, Trading Account, Profit and Loss Account, Gross Profit, Net Profit, Net Profit Before Tax, Net Profit After Tax (theory and proforma)	7

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

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

*(Note: Continuous Assessment Tests as per NEP scheme)***BOOKS RECOMMENDED:**

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

Web Links & E-Contents:

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

B. Com. I (NEP) (Semester-I)
Vertical C: Generic Open Elective
Subject Code: 400106
Subject Title: English (Theory-I)

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

Course Out Comes:

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

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

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

Model Questions	Based on the above Four Units, 2 Long Answer Questions will be asked for 07 Marks. (14) Based on the above Four Units, 4 Short Answer Questions will be asked-each for 04 Marks. (16)
External-30 Internal -20 Total-50	Internal Assessment -10 Marks. Unit Test related to above Two Units will be conducted where 10 Multiple Choice Questions will be asked. (20)

B. Com. I (NEP) (Semester-I)
Vertical C: Generic Open Elective
Subject Code: 400106
Subject Title: English (Theory-II)

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

Course Out Comes:

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

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

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

Model Questions	Based on the above Four Units, 2 Long Answer Questions will be asked for 07 Marks. (14) Based on the above Four Units, 4 Short Answer Questions will be asked-each for 04 Marks. (16)
External-30	Internal Assessment -10 Marks.
Internal -20	Unit Test related to above Two Units will be conducted
Total-50	where 10 Multiple Choice Questions will be asked. (20)

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

Vertical C: Generic Open Elective

Subject Code: 400107 H

Subject Title: Theory I व्यवसायिक हिन्दी

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

Course Out Comes:

- छात्रों को विभिन्न व्यवसायिक कौशल से अवगत कराया जाएगा।
- छात्र भाषा और व्यवसाय के बीच संबंध को समझेंगे।
- कौशल से उत्पादन में गुणवत्ता आ सकती है।
- व्यवसाय में दस्तावेजों के महत्व को समझें ।
- कुशल जनशिक्षित तैयार की जाएगी

Unit	Contents	Teaching Hours
Unit-I	प्रशासनिक पारम्परिक शब्दावली	08
Unit-II	सामान्य पत्र लेखन- शासकीय, व्यवसायिक पत्र लेखन	07
Unit-III	परिपत्र एवं निवेदन	08
Unit-IV	प्रेस विज्ञप्ति	07

References: नई दिशा (कौशल एवं रोजगार उन्मुख हिन्दी) रीता कुमार - संपादक, हिन्दुस्तानी प्रचार सभा प्रकाशन

Model Questions	उपरोक्त चारों इकाइयों पर आधारित 02 दीर्घ उत्तरीय प्रश्न 7-7 अंक अर्थात् कुल 14 अंकों के पूछे जायेंगे। उपरोक्त सभी चारों इकाइयों पर आधारित 04 लघु उत्तरीय प्रश्न 4-4 अर्थात् कुल 16 अंकों के पूछे जायेंगे।) (उपरोक्त दोन प्रश्नों में आंतरिक विकल्प होंगे)
External-30 Internal -20 Total-50	आंतरिक मूल्यांकन (Internal Evaluation) :- इकाई परीक्षा -20 अंक उपरोक्त चारों इकाइयों से संबंधित इकाई परीक्षा जसके 20 अंकों के 10 वस्तुनिष्ठ बहु पर्यायी प्रश्न पूछे जाएंगे।

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

Vertical C: Generic Open Elective

Subject Code: 400107 H

Subject Title: Theory II व्यवसायिक हिन्दी

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

Course Out Comes:

- 1 विद्यार्थियों को विभिन्न व्यवसायिक कौशल से अवगत कराया जाएगा।
2. भाषा और व्यवसाय के बीच संबंध को समझेंगे।
3. कौशल से उत्पादन में गुणवत्ता आ सकती है।
4. व्यवसाय में दस्तावेजों के महत्व को समझें ।
5. कुशल जनशिक्षित तैयार की जाए।

Unit	Contents	Teaching Hours
Unit-I	जनसंचार किसके लिए और क्यों	08
Unit-II	जनसंचार के मुख्य घटक	07
Unit-III	जनसंचार की परिभाषा एवं प्रकार	08 2
Unit-IV	मीडिया में विभिन्न अवसर	07

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

Model Questions	उपरोक्त चारों इकाइयों पर आधारित 02 दीर्घ उत्तरीय प्रश्न 7-7 अंक अर्थात् कुल 14 अंकों के पूछे जायेंगे। उपरोक्त सभी चारों इकाइयों पर आधारित 04 लघु उत्तरीय प्रश्न 4-4 अर्थात् कुल 16 अंकों के पूछे जायेंगे। (उपरोक्त दोन प्रश्नों में आंतरिक विकल्प होंगे)
External-30 Internal -20 Total-50	आंतरिक मूल्यांकन)Internal Evaluation):- इकाई परीक्षा –20 अंक उपरोक्त चारों इकाइयों से संबंधित इकाई परीक्षा जसके 20 अंकों के 10 वस्तुनिष्ठ बहु पर्यायी प्रश्न पूछे जाएंगे।

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

Vertical C: Generic Open Elective

Subject Code: 400107 M

Subject Title: Theory I व्यवसायिक मराठी

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

Course Out Comes:

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

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

References: References: स्वपिरचय पत्र व नोकरीसाठी अर्ज लेखन भूषण केळकर .डॉ - इतिवृत्त लेखन - प्रा .वैजयंती चिपळूणकर

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30	महाविद्यालयीन स्तरावर.
Internal – 20	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुणवरील चारही घटकाशी संबंधित घटकचाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.
Total – 50	

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

Vertical C: Generic Open Elective

Subject Code: 400107 M

Subject Title: Theory II व्यवसायिक मराठी

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

Course Out Comes:

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

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

2

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30	महाविद्यालयीन स्तरावर.
Internal – 20	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुणवरील चारही घटकाशी संबंधित घटकचाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.
Total – 50	

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

Vertical C: Generic Open Elective

Subject Code: 400107 P

Subject Title: Theory I पाली भाषा परिचय

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

Course Out Comes:

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

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

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

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30	महाविद्यालयीन स्तरावर.
Internal – 20	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुणवरील चारही घटकाशी संबंधित घटकचाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.
Total – 50	

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

Vertical C: Generic Open Elective

Subject Code: 400107 P

Subject Title: Theory II पाली निवडक गद्य-पद्य

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

Course Out Comes:

- विद्यार्थ्यांना पाली साहित्याचा परिचय होतो.
- जातक कथेतून सामाजिक मुल्यांची जाणीव होते.
- पाली साहित्याची आवड निर्माण करता येते.
- मूळ पाली गद्य – पद्य वाचणे व त्यावर भाष्य करता येते.
- पाली भाषेतील प्रथा, परंपरा, शिष्टाचार इ .माहिती शिकविता येते.

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

References: References

- जातक कथा पाली – धर्मानंद कोसंबी, नेहा प्रकाशन नागपूर २०११ .
- खुद्दकपाठ – सगोयंका .ना ., विपस्सना विशोधन विन्यास, इगतपुरी १९९५

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30	महाविद्यालयीन स्तरावर.
Internal – 20	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुणवरील चारही घटकाशी संबंधित घटकचाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.
Total – 50	

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

Vertical C: Generic Open Elective

Subject Code: 400107 S

Subject Title: Theory I व्यवस्थापन सूत्राणि

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

Course Out Comes:

- 1 .हेनरी फेओल यांच्या व्यवस्थापन सूत्र चा परिचय होईल.
- .2व्यवस्थापन शास्त्राचे जीवनातील महत्त्व स्पष्ट होईल.
- .3व्यवस्थापनाच्या सवर् सूत्रांचा सांगोपांग अभ्यास होईल.
- .4व्यवस्थापन सूत्रातील पैलूंचा भारतीय संस्कृतीच्या अंगाने विचार करता येईल

Unit	Contents	Teaching Hours
Unit-I	घटक 1 1. व्यवस्थापन सूत्र प्रस्तावना: सूत्र -१) कार्यविभजनम् २)अधिकार दायित्वंच ।३) अनुशासनम् ।	07 2
Unit-II	घटक 2 सूत्र - ४) आदेश एकवाक्यता ।५) ध्येय एकवाक्यता । सामुहिकहितम् ।६) पारिश्रमिकम् सूत्र॥	08
Unit-III	घटक 3 सूत्र - ८) केंद्रीयकरणम् सूत्र ९) श्रेणीश्रंखला १०) क्रमबद्धता सूत्र ११) समानता	08
Unit-IV	घटक 4 १२) स्थैर्यम् १३) आरम्भपर्रणा१४ संघभावना	07

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

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 Internal – 20 Total – 50	महाविद्यालयीन स्तरावर. अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुणवरील चारही घटकाशी संबंधित घटकचाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.

B. Com. I (NEP) (Semester-I)
Vertical C: Generic Open Elective
Subject Code: 400107 S
Subject Title: Theory II संस्कृत नीतिकथा (हितोपदेशः मित्रलाभः)

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

Course Out Comes:

- विद्यार्थियान्ना संस्कृत भाषेतील नीतिविषयक ग्रंथान् चा परिचय रहोईल.
- विद्यार्थियान्ना नितिशतकात वर्णित विविध नीति विषयांचे जणीव होईल.
- विद्यार्थियान्ना नितिशतकात वर्णित तर्कशुद्ध वास्तववादी विचारां ची ओळख होईल.
- विद्यार्थियान्ना नितिशतकात वर्णित नीतिसाहित्याचे महत्त्व आत्मसात करता येईल

Unit	Contents	Teaching Hours
Unit-I	बुधव्याघ्र -लुब्धिविप्र कथा 2. मृग-श्रृंगाल कथा	07
Unit-II	3. जरदग्-बिडाल कथा 4. मूषक-पिरविराजक कथा	08
Unit-III	5. लीलावती-विणक्पुत्र -कथा 6.संचयशील जम्बुक कथा	08
Unit-IV	7. राजपुत्र वणिक्वधू कथा 8. हिस्त धूर्तश्रृंगाल कथा	07

References हितोपदेशः – चौखम्बा प्रकाशन ,वाराणसी

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30	महाविद्यालयीन स्तरावर.
Internal – 20	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुणवरील चारही घटकाशी संबंधित घटकचाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.
Total – 50	

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

Vertical C: Generic Open Elective

B.Com.I (Semester -I)

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

Subject code-

400107

Subject Title – Theory –I

پیشہ وارانہ اردو

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

Course Outcomes-

1. طلباء مختلف پیشوں کی مہارتوں سے متعارف ہو گئے۔
2. طلباء زبان اور پیشوں کے تعلق کو سمجھے گئے
3. مہارتوں کی وجہ سے پیداوار میں معیار پیدا ہو گا
4. پیشوں میں دستاویزات کی اہمیت سمجھ میں آئے گی
5. ہنر مند انسانی قوت پیدا ہو گی۔

Unit System	Contents	Teaching Hours
Unit –I	1.ای کلیمس - ڈاکٹر شاہدہ مناف	08
Unit –II	اسلامی بینک کاری	07
Unit-III	انٹرنیٹ اور اردو - ایم مبین	08
Unit- IV	اشتہار بازی	07
References		
پاسبان ادب – مرتب - ڈاکٹر شاہدہ مناف		
Model Questions	* اوپر کے چاروں یونٹ پر چار میں سے 02 مفصل سوال حل کرنا ہے ایک پر 07 مارکس کل * اوپر کے چاروں یونٹ پر چار میں سے چار مختصر سوالات حل کرنا ہے ہر ایک پر 4 مارکس کل 16 مارکس	
External- 30 Internal - 20 Total - 50	(Internal Marks)-20 Marks اوپر کے چاروں یونٹ پر 20 مارکس کے متبادل سوالات دیے گئے (Objective)	

B.Com.I (Semester -I)

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

Subject code-Subject

Title – Theory –II

پیشہ وارانہ اردو

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

Course out comes

1. طلباء فن خطوط نویسی سے متعارف ہو گئے۔
2. طلباء خطوط کی تعریف اور اقسام کو سمجھے گئے
3. طلباء خطوط کے اجزاء اور اصول سے متعارف ہو گئے
4. پیشوں میں خطوط نویسی کی اہمیت سمجھ میں آئے گی
5. ہنر مند انسانی قوت پیدا ہو گی۔

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

References

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

Model Questions	* اوپر کے چاروں یونٹ پر چار میں سے 02 مفصل سوال حل کرنا ہے ایک پر 07 مارکس کاں
External-30	14 مارکس
Internal- 20	* اوپر کے چاروں یونٹ پر چھ میں سے چار مختصر سوالات حل کرنا ہے ہر ایک پر 4 مارکس کاں
.....	16 مارکس
Total - 50	(Internal Marks)-20 Marks 10 (Objective) اوپر کے چاروں یونٹ پر 20 مارکس کے متبادل سوالات رہے گئے

Vertical D: Skill Enhancement Course
Subject Code: 400108 Subject Title: Computer Skills I

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400108	Computer Skills I	2	30	2 Hr.	50

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

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

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

Unit	Contents	Teaching Hours
Unit-I	Fundamentals of Computer: Input/ Output Devices: Input Devices: Keyboard, Mouse, MICR, OMR, OCR, Microphone, Touchpad, Touch screen, Scanner, Barcode Reader, Joystick, Web camera, light pen. Central Processing Unit Output Devices: Monitor; LCD, LED, Printers and Types; Dot Matrix Printer, Laser Printer, and Inkjet Printer. Speaker, Headphone, LCD Projector	15
Unit-II	Word Processing [MS-WORD2016]: Ribbon, Tabs and Group, Templates. Working with Documents, editing text document; Inserting, Deleting, Cut, Copy, Paste, Text and Paragraph Format, Paragraph Alignment, Line Spacing.	15 3
Unit-III	Word Processing [MS-WORD2016]: Editing-Bullets and Numbering, Border and Shading, Change Case, Subscript and Superscript, Setting Tab Stops and Indent, Header & Footer, Page setup; Page Margins, Page Size, Page break, Section break, Columns. Proofing and printing: Spell and Grammar Checks, Find& Replace, Saving and Printing	15
Unit-IV	Advanced Table, Graphics and Mail Merge: (MS-WORD 2016) Working with Tables: Creating, inserting data, Aligning Data in a Table, inserting, Moving, Resizing Rows & Columns. Adding Border & Shading to Table, Convert Text to Table. 09 13 Illustrations and Objects: Insert Pictures, Smart Art, Shapes, Screenshot, Hyperlink, Text Box, WordArt, Drop Cap and Symbol. Document Designing: Themes, Watermark, Page Color, Page Border. Mail Merge: Meaning and Advantages. Procedures of Mail merge; Create Main Document, Edit Recipient's list, Insert Merge fields, Preview Results and Finish & Merge documents.	15

List of Practical's:

1. Creating a Blank or New existing Template and Inserting/editing Text
2. Copying and Moving Text using with the Clipboard
3. Formatting Text, including Font Size & Font color of the content
4. Using Paragraph Alignment including setting Alignments and Line Spacing

- Setting paragraph including adjusting Indents.
- Using Bulleted and Numbered Lists and Converting Text to List.
- Changing a Text to Subscript & Superscript.
- Creating a content in multiple columns like Newspaper format.
- Inserting Header & Footer in document.
- Setting Page Margins and Setting the Page Orientation.
- Proofing, saving and printing a document.

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

Division of Marks for Practical

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

Reference Books:

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

B. Com. I (NEP) (Semester-I)
Vertical –e (i) Ability Enhancement Courses (AEC)English
Subject Code: 400109 Subject Title : AEC English

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400109	English	2	30	21Hr.	25

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

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

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

Note : AEC is English and MIL 25 marks each
REFERENCES: Rays Of Letters, Board of Editors, Raghav Publishers & Distributers

MODEL QUESTIONS	- Based On the Above 02 Units, 01 Long Answer Question Will Be Asked For 07 Marks (07) - Based On the Above 02 Units, 02 Short Answer Questions Will Be Asked Each For 04 Marks (08) 3
EXTERNAL – 15 INTERNAL – 10 TOTAL – 25	- Internal Assessment – 10 Marks - Unit Test Related to Above 02 Units Will Be Conducted Where 10 Multiple Choice Questions Will Be Asked (10)

Course Type: Demonstrative- Batch Size- 17
Note: AEC in English and Mil 25 Marks Each

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

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

Courses Outcomes:

- 1 विद्यार्थियों को संवाद कौशल से परिचित कराया जाएगा
- 2 विद्यार्थी संवाद कौशल को उद्योग धंधों में प्रभावी ढंग से उपयोग करने में सक्षम होंगे
- 3 विद्यार्थी समझेंगे संवाद कौशल से उद्यमिता में विकास होता है
- 4 संवाद कौशल से उद्योग व्यापार व्यवसाय फलेगा फुलेगा
- 5 विद्यार्थी संवाद कौशलका उपयोग करेगा

Unit System	Contents	Workload Allotted ³
Unit I	कार्यालयी द्वि-भाषिता और अनुवाद के प्रकार- डॉ सुरेश माहेश्वरी	15
Unit II	वाणिज्य व्यवसायिक समाचारों में प्रयुक्त हिंदी भाषा*— डॉ .ममता मेहता	15

References:

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

Model Questions	● उपरोक्त दोनों इकाइयों पर 01 दीर्घ उत्तरीय प्रश्न 07 अंक का होगा। ● उपरोक्त दोनों इकाइयों पर 02 लघु उत्तरीय प्रश्नों के लिए 4-4 अर्थात कुल 08 अंक होंगे ● (उपरोक्त दोनों प्रश्नों में आंतरिक विकल्प होंगे)
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External – 15	- आंतरिक मूल्यांकन(Internal Evaluation):-इकाई परीक्षा - 10 अंक - उपरोक्त दोनों इकाइयों से संबंधित इकाई परीक्षा में 10 अंकों के 10 वस्तुनिष्ठ बहुविकल्पीय प्रश्न पूछे जायेंगे।
Internal – 10	
Total - 25	

B. Com. I (Semester-I)

Vertical E: Ability Enhancement Course Marathi

Subject Code:400110 M

Subject Title: Communication Skill - Iसंवाद कौशल्य

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

Course Outcomes

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

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

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

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30	महाविद्यालयीन स्तरावर.
Internal – 20	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुणवरील चारही घटकाशी संबंधित घटकचाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.
Total – 50	

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

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

Course Outcome	1. संस्कृतभाषेतील संवादपरंपरेचा परिचय करून देणे. 2. संस्कृतभाषेतील संवादकौशल्याच्या वैशिष्ट्यांचा परिचय करून देणे. 3. संस्कृत अर्ज व पत्रलेखन या लेखन प्रकारांचे ज्ञान करून देणे. 4. संस्कृतभाषेतून शुभसन्देश लिहिण्याचे कौशल्य प्राप्त करून देणे.
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Unit	Content	Teaching Hours
Unit I	संस्कृतभाषेतील संवादांची परंपरा 1. ऋग्वेदातील संवादसूक्त – सरमापणि संवादसूक्ताचा परिचय व वैशिष्ट्ये 2. उपनिषदातील संवाद – श्वेतकेतु – आरुणी संवादाचे विवेचन व वैशिष्ट्ये 3. वाल्मीकी रामायणातील राम-परशुराम संवादविवेचन व वैशिष्ट्ये 4. महाभारतातील – यक्षयुधिष्ठिरसंवादविवेचन व वैशिष्ट्ये	35
Unit II	संस्कृत आवेदन लेखन	15
References	1. पत्रसन्देश: – संस्कृतभारती प्रकाशन, बेङ्गलुरु 2. संस्कृतव्यवहारसाहस्री – संस्कृतभारती प्रकाशन, बेङ्गलुरु 3. वाल्मीकी रामायण – गीता प्रेस गोरखपुर 4. महाभारत – गीताप्रेस गोरखपुर	
Model Questions	• वरील दोनही घटकावर आधारित 1 दीर्घोत्तरी प्रश्न प्रत्येकी 7 गुणांकरिता असेल. • वरील दोनही घटकावर आधारित 2 लघुत्तरी प्रश्न प्रत्येकी 4 म्हणजे एकूण 08 गुणांकरिता विचारले जातील.(वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)	
External- 15 Internal -10 Total -25	• अंतर्गत मूल्यमापन (Internal Evaluation) – घटक चाचणी 10 गुण • वरील चारही घटकांशी संबंधित 10 बहुपर्यायी प्रश्न 10 गुणांसाठी घटकचाचणीत विचारले जातील.	

B. Com. I (Semester I)

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

Subject Code -400110 P

Subject Title – पाली उपयोजित व्याकरण

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

Courses Outcomes	1.विद्यार्थ्यांना पाली भाषा लिहता ,वाचता ,व बोलता यावी यासाठी प्राथमिक माहिती शिकण्यास मिळते. 2.पाली संवादकौशल्यामुळे विद्यार्थ्यांना अनुवादक म्हणून काम करता येते. 3.शब्द साठा वाढविणे व वाक्य रचना करण्यास मदत होते. 4. विद्यार्थ्यांना पाली भाषा व्याकरण शिकता येते . 5. विद्यार्थ्यांन सोबत पालीत संभाषण करता येते .	
Unit System	Contents	Teaching Hours
Unit I	नाम ,सर्वनाम ,काळ व विभक्ती	15
Unit II	पाली निबंध ,पशु-पक्षी ,फळ-फुले ,रंग-वस्तू यांची नवे पाली भाषेत सांगणे व लिहिणे	15 3
References	३१ दिन मे पाली -डॉ .भदन्त आनंद कौशल्ययान ,सम्यक प्रकाशन नई दिल्ली २०१३	
Model Questions	वरील दोन्ही घटकावर 01 दीर्घोत्तरी प्रश्न 07 गुणांचा असेल. वरील दोन्हीघटकांवर02 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 08 गुणांचे असतील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील) अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी -10 गुण वरील दोन्ही घटकाशी संबंधितघटकचाचणी ज्यात 10 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.	
External – 15 Internal – 10 Total - 25		

B.Com.I (Semester -I)**Vertical –e (i) (AEC) Ability Enhancement Course Urdu****Subject Code- 400110****Subject Title : Communication Skill -1**

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

Course Outcome

- 1- طلباء ذرائع ابلاغ کی اہمیت سے متعارف ہو گئے
- 2- طلباء خبروں کی اہمیت اور ترتیب کو سمجھے گئے
- 3- طلباء ایڈیٹنگ اور سب ایڈیٹنگ سے روشناس ہو گئے
- 4- صنعتی تجارتی پیشوں میں خیالات بدلے گئے -
- 5- بزنس رپورٹنگ کس طرح ہوتی ہے یہ سمجھ میں آئے گا -

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

References

پاسبان ادب :- ترتیب کار ڈاکٹر شاہدہ مناف

Model Questions	* اوپر کے دو یونٹ پر دو میں سے ایک مفصل جواب مطلوب ہے * اوپر کے دو یونٹ پر چار میں سے دو مختصر جوابات مطلوب ہے 7 مارکس 8 مارکس
External -15 Internal – 10 Total- 25	(Internal Marks)-10 Marks (Objective) اوپر کے چاروں یونٹ پر 10 مارکس کے متبادل سوالات رہے گئے

*CourseType : Demonstrative – Batch size -20

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

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

COURSE OUTCOMES:

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

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

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

MODEL QUESTIONS	- Based On the Above 02 Units, 01 Long Answer Question Will Be Asked For 07 Marks (07) - Based On the Above 02 Units, 02 Short Answer Questions Will Be Asked Each For 04 Marks (08)
EXTERNAL – 15 INTERNAL – 10 TOTAL – 25	Internal Assessment – 10 Marks - Unit Test Related to Above 02 Units Will Be Conducted Where 10 Multiple Choice Questions Will Be Asked (10)

Course Type: Demonstrative- Batch Size- 20

Note: AEC in English and Mil 25 Marks Each

B. Com. I (NEP) (Semester-I)
Vertical E: Indian Knowledge System (Generic)
Subject Code: 400111

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
4.5	I	400111	Communication Skill	1	30	1	25

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

2. For the Programmes in the Faculty of Humanities and the faculty of Interdisciplinary studies, Unit I and Unit II shall be studied in the First Semester resulting into 1 credit course (25 Marks). Later, Unit III and Unit IV shall be studied in the Second Semester resulting into 1 credit course (25 Marks).

Course Outcomes:

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

1. Develop an appreciation about the role and importance of Veda, Vedangas, Upanishadas, Ramayana, Mahabharata, 64 art forms, etc.
2. Explain the role and importance of Science and Technology in India
3. Gain knowledge about the role and importance of Yoga and Ayurveda
4. Understand the role and importance of governance, public administration through Kautilya's Artha Shastra, Vidur Niti, etc.
5. Take up a detailed study of some of these topics and explore their application potential

Unit System	Contents	Teaching Hours
Unit I	(Humanities) : Importance of ancient Indian knowledge, Ancient Indian Culture, Introduction to the Four Vedas, vedangas, upanishadas, Vedic schools of philosophy: Samkhya and Yoga darashana, non-vedic philosophical systems: Bauddha school of philosophy and Jain School of philosophy; Indian Religions: Hindu, Jain and Bauddha, Wisdom through: Puranas, Ramayana, Mahabharata, Shrimad Bhagwad Geeta, Indian approach to psychology, the triguna system, Prominent ancient art forms and skills.(64 Kalas)	8 ³
Unit II	Science and Technology): Number system and units of measurement, The concept of zero and its importance, decimal system, measurement of time, distance and weight, Elements of the panchanga- the Indian calendar system, Town planning and architecture, irrigation and water management, dyes and painting technology, Vastu Shastra-the science of architecture, amazing stone architectures of temples in India, Metals and metal working technology, iron and steel in India.	7
Unit III	Inter-disciplinary): Impact of yoga way of life on emotional	7

	intelligence, Ayurveda: definition of health, tridoshas-relationship to health, dinacharya- dailyregimen for wealth and wellness, surgical techniques, disease management: diagnostic techniques, sleep and food- importance to health, drugs and physical therapy.	
Unit IV	(Commerce an Management): Governance and public administration: Kautilya’s Arthashastra-governance and administration, Vidura Niti: advice to head of the nation, Trading in ancient India, ancient Indian agriculture, crops and tools; ways of travelling and business, animal husbandry, ancient Indian ports.	8

TextBooks:

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

ReferenceBooks:

1. CollectionofFourVedas(RigvedaSamhita,YajurvedaSamhita,SamvedaSamhita,AtharvaVeda Samhita), by Pandit ShriRam Sharma Acharya,Motilal Banarasidass
2. Collection ofVedas (Rigveda, Shukla Yajurveda, Krishna Yajurveda, Samveda, Atharva Veda), by BrahmarshiMahaMahopadhyayaPanditShreepadDamodarSatvalekar,Publisher:Swadhyayamandal, Pardi (Balsad), Printer: Samvad Tradeprints, 1005, Sadashiv Peth, Pune
3. Nair,ShanthaN.EchoesofAncientIndianWisdom.NewDelhi:HindologyBooks,2008.
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15. Chatterjee,S.C.TheNyayaTheoryofKnowledge.Calcutta:UniversityofCalcuttaPress,1950.
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17. Mercier,JeanL.FromtheUpanishadstoAurobindo.Bangalore:AsianTradingCorporation,2001.
18. M.Hiriyanna.*EssentialsofIndianPhilosophy*.London:DianePublications,1985.
19. Hume,RobertErnest,Tr. *TheThirteenPrincipalUpanishads*. Virginia:OxfordUniversityPress, 1931.
20. Radhakrishnan,S.*PrincipalUpanishads*. NewYork:HarperCollins,1963.
21. Satprakashananda.*TheMethodsofKnowledgeaccordingtoAdvaitaVedanta*. Calcutta:Advaita Ashram, 2005.
22. Potter,K.H.*EncyclopaediaofIndianPhilosophies*, Vol.III.Delhi:MotilalBanarasidass,2000.
23. महादेवकोश, संपा. तर्कतीर्थात्ममणशास्त्रीजीजी, न. रा. साहू-यजुर्वेदसंस्कृतिसंस्कृत, मुंबई
24. भारतीयसंस्कृतकोश, संपा. पंमहोदयशास्त्रीजीजी, भारतीयसंस्कृतकोशसंस्कृत, शरनवारपेठ, पुणे
25. अठरापुराणसंपा. स. न. जोशी, ससादभकाश, पुणे
26. भारतीयसंस्कृत, सानेगाजी, साधनाभकाश, पुणे

B.Com.I (Semester-I)
Vertical –e (iii) Value Education Course English
Subject code -400112
Subject Title – VEC English

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam. Duration	Max. Marks
4.5	1 UG	400112	VEC English	01	15	01 Hours	25

Course Outcomes	1) The students will recognize the values. 2) Value Education will develop the personality of students. 3) Value Education will assist to make a better citizen. 4) Value Education will instill credibility in Trade and Industry. 5) Value Education will establish transparency in Business
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Unit System	Content	Teaching Hours
Unit 1	Legal Alien(Self esteemed skills) –Rutangye Crystal Butungi	7
	Action will be taken (Empathy skills) – Heinrich Boll	
Unit 2	The letter (Customer relation skills) – G.G.Joshi	8
	Lemon –Yellow and Gig – Manohar Malgaonkar	

References: English and Soft Skills –Vol.- 2 . By- S. P. Dhanavel (Orient Black Swan publication)

Model Questions	-Based on the above 02 Units, 1 Long Answer Questions will be asked- each for 07 Marks. -Based on the above 02 Units, 02 Short Answer Questions will be asked-each for 04 Marks. (08)
External-15 Internal -10 Total-25	- Internal Assessment -10 Marks. - Unit Test related to above 02 Units will be conducted where 10 Multiple Choice Questions will be asked. (10)

B.Com I (Semester – I)
Vertical- e (iii) Value Education Courses Hindi
Subject Code -400113 H
Subject Title -मूल्य शिक्षण हिंदी-1

Level	Semester	Course Code	Courses Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400113 H	मूल्य शिक्षण हिंदी-1	01	15	01 Hrs.	25

Courses Outcomes

1. विद्यार्थी मूल्यों की पहचान करेंगे
2. मूल्यपरक शिक्षा से विद्यार्थियों के व्यक्तित्व का विकास होगा।
3. मूल्यपरक शिक्षा एक बेहतर भारतीय नागरिक बनाएगी
4. मूल्य शिक्षा से उद्योग व्यापार में विश्वास पैदा होगा।
- 5 मूल्य शिक्षा व्यवसाय में पारदर्शिता लाएगी।

Unit System	Contents	Workload Allotted Weightage of Marks Allotted
Unit I	1. कार्य जीवन संतुलन –डॉ. नेहा भंडारकर	7 4
	2. दूसरों के लिए जीना- भूवेन्द्र त्यागी	
Unit II	1 भारत महिमा -जयशंकर प्रसाद 2 अलाव- चित्रा देसाई 3 सुनों, नदी कुछ कहती है-डॉ. अर्जिनबी युसुफ शेख 4 हम बालदिवस मना रहे हैं.. - डॉ पूनम मानकर पिसे	8

References: ज्ञानदीपभाग-1 संपादक -:डॉ .निभा उपाध्याय ,डॉ.तीर्थराज राय ,
डॉ.सुशान्त ठोके राघव पब्लिकेशन्स, नागपूर, प्रथम आवृत्ती (2024)

Model Questions	● उपरोक्त 02 इकाइयों पर आधारित 01 दीर्घ उत्तरीय प्रश्न 7 अंक ● उपरोक्त 02 इकाइयों के आधार पर 02 लघु उत्तरीय प्रश्न, पर 4-4 अंक अर्थात कुल 08 अंक (उपरोक्त दोनों प्रश्नों में आंतरिक विकल्प होंगे)
External – 15	● आंतरिक मूल्यांकन (Internal Evaluation): -इकाई परीक्षा -10 अंक (उपरोक्त सभी 02 इकाइयों से संबंधित इकाई परीक्षा - में 10 अंकों के 10 वस्तुनिष्ठ बहुविकल्पीय प्रश्न होंगे।)
Internal – 10	
Total - 25	

B.Com I (Semester – I)
Vertical- e (iii) Value Education Courses Marathi
Subject Code -400113 M
Subject Title -मूल्य शिक्षण मराठी – 1

Level	Semester	Course Code	Courses Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400113 M	मूल्य शिक्षण मराठी –1	01	15	1 Hrs.	25

Courses Outcomes:

- विद्यार्थ्यांना मूल्यांची ओळख होईल.
- मूल्य शिक्षणामुळे विद्यार्थ्यांच्या व्यक्तिमत्त्वाचा विकास होईल.
- मूल्य शिक्षणामुळे चांगला भारतीय नागरिक घडेल.
- मूल्य शिक्षणामुळे उद्योग व्यापारात विश्वासाहर्षता निर्माण होईल.
- मूल्य शिक्षणामुळे व्यवसायात पारदर्शकता येईल.

Unit System	Contents	Teaching Hours
Unit I1	व्यवसायानं खूप काही शिकवलं - धनंजय दातार	7
2	आर्टिफिशियल इंटेलिजन्स - प्रेमकुमार जयस्वाल	4
Unit II 1	सामाजिक व राजकीय क्षेत्रातील पर्यावरण - किशोर रिठे	8
2	सेवाक्षेत्रात करिअरला वाव – सुधीर सेवेकर	

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

Model Questions	वरील 02घटकावर आधारीत 01 दीर्घोत्तरी प्रश्न 07गुण वरील 02घटकावर आधारीत 02 लघुत्तरी प्रश्न प्रत्येकी 04 म्हणजे एकूण 08गुण (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील.)
External – 15	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी -10गुण
Internal – 10	वरील चारही घटकाशी संबंधित घटकचाचणी ज्यात 10 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.
Total - 25	

B.Com –I (Semester I)
Vertical-e Value Education Course Sanskrit
Subject code: 400113 S
Subject Title- नीतिशतकातील नीतिविचार भाग 1

Level	Semester	Course code	Course name	Credit	Teaching hours	Exam Duration	Max marks
4.5	1	400113 H	नीतिशतकातील नीतिविचार भाग 1	01	15	01 hr.	25

Course Outcome	- विद्यार्थ्यांना संस्कृतभाषेतील नीतिविषयक ग्रंथाचा परिचय होईल. - विद्यार्थ्यांना नीतिशतकात वर्णित विविध नीतिविषयांचे ज्ञान होईल. - विद्यार्थ्यांना नीतिशतकातील तर्कशुद्ध व वास्तववादी विचारांची ओळख होईल. - विद्यार्थ्यांना नीतिसाहित्याचे महत्त्व आत्मसात करता येईल.
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Unit system	Content	Teaching Hours
Unit I	अज्ञपद्धती	7
	विद्वत्पद्धती	
Unit II	मानशौर्य पद्धती	8
	परोपकार पद्धती	
References	1. नीतिशतकम् – संपादक जोशी अयाचित, सुयोग प्रकाशन, अमरावती 2. नीतिशतकम्- डॉ. स्वानंद पुंडे ऋचा प्रकाशन	
Model Questions	वरील 02 घटकावर आधारित 1दीर्घोत्तरी प्रश्न 7 गुण वरील 02 घटकावरआधारित 02 लघुत्तरीप्रश्नप्रत्येकी 4 म्हणजेएकूण 08 गुण (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)	
External- 15 Internal -10 Total -25	अंतर्गत मूल्यमापन (Internal Evaluation) – घटक चाचणी 10 गुण (वरील चारही घटकांशी संबंधित 10 बहुपर्यायी प्रश्न 10 गुणांसाठी घटकचाचणीत विचारले जातील.)	

Subject Title -मूल्य शिक्षण पाली -1

Level	Semester	Course Code	Courses Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400113 P	मूल्य शिक्षण पाली -1	01	15	01 Hrs.	25

Courses Outcomes	1.विद्यार्थ्यांना मूल्यांची ओळख होईल. 2.मूल्यशिक्षणामुळे विद्यार्थ्यांच्या व्यक्तिमत्त्वाचा विकास होईल. 3.मूल्यशिक्षणामुळे चांगला भारतीय नागरिक घडेल. 4.मूल्यशिक्षणामुळे उद्योग व्यापारात विश्वासाहर्षता निर्माण होईल. 5.मूल्यशिक्षणामुळे व्यवसायात पारदर्शकता येईल.		
Unit System	Contents		Teaching Hours
Unit I	1	धम्मचक्रप्रवर्तनसुत्त	7
	2	धम्मपद – बुद्धावग ,क्रोधवग ,	
Unit II	1	सुत्तनिपात -पराभवसुत्त ,महामंगलसुत्त	8 4
	2	चार आर्य सत्य व अष्टांगिक मार्ग	
References	धम्मपद – नव नालंदा महाविहार नालंदा ,बिहार .२०१८ सुत्तनिपात -नव नालंदा महाविहार नालंदा ,बिहार .२०१८		
Model Questions	वरील 02 घटकावर आधारीत 01 दीर्घोत्तरी प्रश्न 07 गुण वरील 02 घटकावरआधारीत 02 लघुत्तरी प्रश्न प्रत्येकी 04 म्हणजे एकूण 08 गुण		
External – 15	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी -10 गुण		
Internal – 10			
Total - 25	(वरील चारही घटकाशी संबंधित घटकचाचणी ज्यात10 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.)		

B.Com.I (Semester -I)**Vertical –e (III) Value Education Courses (VEC) Urdu****Subject Code-400113 U****Subject Title :- اخلاقیات (اردو)**

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400113 U	اخلاقیات	01	30	1 Hrs.	25

Course Outcomes

1. طلباء اخلاق سے متعارف ہو گئے۔
2. طلباء اچھے اخلاق کی اہمیت سمجھے گئے
3. صنعتی تجارتی پیشوں میں طلباء اخلاق سے پیش آئے گئے۔
4. طلباء کے اخلاق کی وجہ سے ایک بہترین سماج بنے گا۔
5. طلباء اچھے شہری بنے گئے

Unit System	Contents	Teaching Hours
Unit –I	1. روتنی (افسانہ) - یریم چند 2. اپنی مدد آپ - سر سید احمد خان	15
	1. گھر کی تربیت - مولوی ذکا اللہ 2. ادب میں اخلاقی اقدار کا تقاضا - محمد کلیم ضیا	
Unit-II	1. دنیا (نظم) نظیر اکبر نادی 2. قوم کی لڑکیوں سے خطاب (نظم) جکیست	15
	1. اے شریف انسانوں (نظم) ساحر لدھیانوی 2. جاوید کے نام (نظم) علامہ اقبال	

Reference s

یاسیان ادب :- ترتیب کار – ڈاکٹر شاہدہ مناف

Model Questions	* اوپر کے چاروں یونٹ پر چار میں سے 1 مفصل سوال حل کرنا ہے ایک پر 07 مارکس کل 07 مارکس
External -15 Internal – 10 Total- 25	* اوپر کے چاروں یونٹ پر چھ میں سے چار مختصر سوالات حل کرنا ہے ہر ایک پر 2 مارکس کل 08 مارکس (Internal Marks)-Unit Test = 10 Marks (Objective) اوپر کے دونوں یونٹ پر 10 مارکس کے 10 متبادل سوالات رہے گئے

***Course Type : Demonstrative – Batch size -20**

B.COM. I (SEM – I)
VERTICAL E: VALUE EDUCATION COURSE
SUPPLIMENTARY ENGLISH
SUBJECT CODE: 400112

SUBJECT TITLE: VEC Supplimentary English

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
4.5	I	400112	Communication Skill	1	30	1	25

Course Out Comes:

The Students Will Recognize the Values

- Value Education Will Develop the Personality of Students
- Value Education Will Assist to Make a Better Citizen
- Value Education Will Instill Credibility in Trade and Industry
- Value Education Will Establish Transparency in Business

Unit	Contents	No. of Periods
Unit I	• Struggle For an Education Up from Slavery: An Autobiography – Booker T. Washington • Go! Kiss The World - Subroto Bagchi	15 Hours
Unit II	• Where the Mind is Without Fear -Rabindranath Tagore • Money Madness – D. H. Lawrencre	15 Hours

4

REFFERENCES: Impressions (An Anthology of Prose and Poetry), Board of Editors - Raghav Publishers & Distributers.

MODEL QUESTIONS	- Based On the Above 02 Units, 01 Long Answer Question Will Be Asked For 07 Marks (07) - Based On the Above 02 Units, 02 Short Answer Questions Will Be Asked Each For 04 Marks (08)
EXTERNAL – 15 INTERNAL – 10 TOTAL – 25	Internal Assessment – 10 Marks - Unit Test Related to Above 02 Units Will Be Conducted Where 10 Multiple Choice Questions Will Be Asked (10)

Course Type: Demonstrative- Batch Size- 20

Note: VEC in English and Mil 25 Marks Each

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

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

Course Outcomes:

Upon completion of this course, the students will:

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

Unit	Contents	Teaching Hours
Unit-I	1.1 Depreciation: Meaning, Definition, Characteristics, Causes, Points to be kept in mind while determining the amount of Depreciation; Journal Entries on Depreciation, Methods of Depreciation (meaning), Advantages & Disadvantages. 1.2 Problems on Straight Line Method, & Diminishing Balance Method	7 4
Unit-II	Accounts of Non Profitable institutions (Club, Hospital & Education Institution): 2.1 Meaning, Need of Accounts. 2.2 Books maintain by Non-profit Concerns. 2.3 Receipts & Payments Account. 2.4 Difference between Receipts & Payments Account & Cash Book. 2.5 Problems on Receipts & Payments Account Income & Expenditure Account. 2.6 Difference between Receipts & Payments Account and Income & Expenditure Account. 2.7 Problems on Income & Expenditure Account 2.8 Final Accounts of Non-Profit Institutions	8
Unit-III	Accounts of Co-operative Societies and Co-operative Banks:	7

	3.1 Accounting Books 3.2 Final Accounts of Co-operative Societies	
Unit-IV	4. Farm Accounts of Agriculture, Dairy & Poultry Farming: 4.1 Definition, Characteristics & Need of Farm Accounting 4.2 Necessary Books of Farm Accounting 4.3 Preparation of Cash Book, Live Stock Inventory, Crop Account 4.4 Final Accounts of Farm (Agriculture, Dairy & Poultry)	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Books Recommended:

1. Jain, Khandelwal & Pareek: Fundamentals of Accounting, Ramesh Book Depot. Jaipur
2. Gupta, R. L. and Radhaswamy, M: Financial Accounting. Sultanchand and Sons, New Delhi
3. R.L. Gupta & V.K. Gupta: Fundamentals of Accounting, Sultanchand& Sons New Delhi.
4. Maheshwari S. N. & Maheshwari S. K. An Introduction to Accountancy, Vikash Publishing House Pvt. Ltd. New-Delhi.
5. R.R. Gupta: Advanced Accountancy, Kalyani publishers, New Delhi
6. N.P.Agrawal, S.C.Jain, Shrma, Shah,Mangal, : Ramesh Book Depot, Jaipur (Hindi, English

Web Links & E-Contents:

1. <https://rccmindore.com/wp-content/uploads/2015/06/BCOM-1-FinancialAccounting-1.pdf>
2. <https://rccmindore.com/wp-content/uploads/2015/06/BCOM-H-I-FinancialAccounting.pdf>
3. <https://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>
4. <https://kb.icai.org/pdfs/PDFFile5b28bdcfe1c309.30940167.pdf>
5. https://www.cooperation.tripura.gov.in/sites/default/files/CAS%20for%20PACS%20%26%20LAMPS_0.pdf
6. <https://www.rd.usda.gov/sites/default/files/cir57.pdf>
7. https://www.rfilc.org/wpcontent/uploads/2020/08/1163528274908_Farm_accounting.pdf
8. <https://core.ac.uk/download/pdf/288067258.pdf>

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

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400201	INDIAN CNTRACT ACT-II	2	30	2 Hr.	50

Course Outcomes:

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

Unit	Contents	Teaching Hours
Unit-I	Law of Indemnity and Guarantee: Introduction: Law of Indemnity and Guarantee - Contract of Indemnity, Definition-Essentials, Rights of indemnity holder, Rights of indemnifier.	7
Unit-II	Contract of Guarantee: Definition, Consideration in a contract of guarantee, Essentials of contract of Guarantee, Law as to bank guarantee, Distinction between a contract of indemnity and a contract of guarantee. Contract of Insurance Guarantee and Indemnity. Distinguished – Continuing guarantee, Revocation of Continuing guarantee, When surety is not discharged? Exceptions- Invalid guarantees, Rights of surety, Law as to co-sureties, Right of surety against the co-surety.	8 5
Unit-III	. Contract of Bailment & Pledge: Bailment, Definition, Essentials, Kindsof Bailments, Rights, duties and liabilities of Bailor, Rights, duties and liabilities of a Bailee, What is lien? General Lien, Particular or Specific lien, Particular lien a& General lien. Finder of Goods, Pledge: Definition, Essentials, Pledge and Lien distinguished, Pledge and Bailment distinguished Rights of a Pawnee, Liabilities of a Pawnee Rights of Pawnor, Pledge by persons other than the true owner.	7

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

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Books Recommended:

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

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

Vertical A/B: Major/Minor

Subject Code: 400202

Subject Title: Dynamics of Management-II

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

Course Outcomes:

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

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

Unit	Contents	Teaching Hours
Unit-I	Planning: Meaning , Definitions and Features, Advantages and Limitations of planning, Forecasting: Meaning, Definitions and Features, difference between planning and forecasting,	7
Unit-II	Decision Making: Meaning , Definitions and Features, Decision Making Process, Organization: Meaning , Definitions, Functions of Organization, Principles of Organization,	8 5
Unit-III	Staffing: Meaning and Definitions, Recruitment, Sources of Recruitment, Concept of Selection, Leadership: Meaning and Definitions, Types of Leader, Characteristics of Leadership. Motivation: Meaning and Definitions, Importance of Motivation, Types of Motivation,	7
Unit-IV	Motivation: Meaning and Definitions, Importance of Motivation, Types of Motivation, Theories of Motivation: Theory X and Theory Y, Theory Z, Herzberg's Theory of Needs,	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

BOOKS RECOMMENDED:

- Ramaswamy, T. (2010): Principles of Management, Himalaya Publishing House, Mumbai.
- देशमुख ,_भाकर(२००३)_यवसाय_यव0थापनाचीमुलत2वे ,पंपळापुरेपि4लकेश)स ,नागपूर
- Prasad, L.M. (2019): Principles & Practice of Management, Sultan Chand & Sons, New Delhi.
- North Maharashtra University e-book published on their website:
<https://old.nmu.ac.in/Portals/46/SLM/SLM%20S.Y.%20B.Com.%20Business%20Management.pdf>.
- Khushpat Jain, Apeksha Jain and Viplav Jain (2021), Business Organisation and Management, Himalaya Publishing House, New Delhi

B.Com. I NEP (Semester II)

Subject Code: 400203

Vertical A/B: Major/Minor Subject Title: MICRO ECONOMIC S – II

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

Course Outcomes:

The learning outcomes of this course are as follows:

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

Unit	Contents	Teaching Hours
Unit-I	Market Structure: 1.1 Perfect Competition: Concept and Characteristics. 1.2 Price Determination under Perfect Competition. 1.3 Monopoly: Concept and Features. 1.4 Price Determination under Monopoly.	7
Unit-II	Market Structure: 1.1 Monopolistic Competition: Concept and Characteristics. 1.2 Price Determination under Monopolistic Competition. 1.3 Oligopoly: Concept and Features. 1.4 Price Determination under Oligopoly.	8 5
Unit-III	Factor Pricing : 1.1 Ricardian Theory of Rent. 1.2 Concept and Types of Wages. 1.3 Liquidity Preference Theory of Interest. 1.4 Innovation Theory of Profit.	7
Unit-IV	Welfare Economics: 1.1 Concept and Definitions of Welfare Economics. 1.2 Arthur Pigou - Thoughts on Economic Welfare. 1.3 Amartya Sen - Thoughts on Economic Welfare. 1.4 Concept and Role of Corporate Social Responsibility (CSR).	8

BOOKS RECOMMENDED:

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

Online resources and simulations: from Khan Academy Economics

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

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

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

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

Course Outcomes:

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

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

Unit	Contents	Teaching Hours
Unit-I	Introduction of Economics: 1.1 Introduction to Economics 1.2 Kautilya's views on economics 1.3 Definition of economics: A. Adam Smith B. Alfred Marshal C. Lionel Robbins	7
	1.4 Branches of economics: A. Microeconomics- concept and feature B. Macroeconomics- concept and features	5
Unit-II	Utility Analysis: 2.1 Meaning and features of utility 2.2 Types of Utility 2,3 Concept of utility: total utility, marginal utility 2.4 Meaning of human want, characteristics of want	8
Unit-III	Consumer Behaviour: 3.1 Meaning of Demand 3,2 Types of demand 3.3 Determinants of demand 3.4 Law of demand with assumption and exception	7
Unit-IV	Producer behavior: 4.1 Meaning and Definition of Supply 4.2 Determinants of Supply 4.3 Law of supply with assumption and exception 4.4 Factors of production: land, labour, capital, and entrepreneur	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Books Recommended:

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

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

B. Com. I (Semester - II)

Subject Code: 400205

Vertical C :- GOEC:- - Entrepreneurship Development

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

Course Outcomes:

Unit	Contents	Teaching Hours
Unit-I	Introduction: Entrepreneur- Definition – Role of Entrepreneurship in Economic Development, Factors motivating Entrepreneurships, Advantages of becoming Entrepreneur.	7
Unit-II	Creating and Starting the Venture: Sources of new Ideas, Methods of generating ideas, problem solving, product planning and development process	7
Unit-III	Financing & managing the new venture: Sources of capital, Record keeping, recruitment, motivating and leading teams, financial controls, Marketing and sales controls.	8
Unit-IV	Institutional Support: Role of Directorate of Industries, District Industries Carters (DIC), Industrial Development Corporation (IDC), State Financial Corporation (SFCs), Commercial banks , Small Scale Industries Development Corporations (SSICs)	5 8

Total 50 Marks Division:

External Theory Exam (College level): Marks: 30

Total Internal Assessment Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

REFERENCE BOOKS:

1. Entrepreneurship: Rajeev Rai; Oxford University Press , New Delhi.
2. Entrepreneurial Development: Dr. S.S.Khanka ; S. Chand &Company Ltd. Delhi.
3. Entrepreneurship And Skill Development: Dr. R. D. Yadgire, Dr. S.R.Raghuwanshi; Dhyanpath Publication, Amravati.
4. Entrepreneurship and Employment : S>B> Verma ; Deep and Deep Publications Pvt. Ltd. Delhi.

5. Entrepreneurship Development and Project Management: Neeta Baporikar; Himalaya Publishing House, New Delhi.
6. Business Communication: S>G> Krishnamacharyulu & R. LAlitha ; Himalaya Publishing House, New Delhi.
7. Developing Presentation Skills; Dr.R.L.Bhatia; Wheelar Publishing ;New Delhi/Allahabas
8. Managerial and SkillvDevelopment; Puneet Varshney and Anita Dutta Alfa Publication,New Delhi.

B. Com. I (NEP) (Semester-II)
Subject Code: 400206 E
Vertical –C GOEC Subject Title: English III

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

Course Outcomes:

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

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

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

Model Questions	-Based on the above Four Units, 2 Long Answer Questions will be asked for 07 Marks. (14) -Based on the above Four Units, 4 Short Answer Questions will be asked-each for 04 Marks. (16)
External-30 Internal -20 Total-50	- Internal Assessment -10 Marks. - Unit Test related to above Two Units will be conducted where 10 Multiple Choice Questions will be asked. (20)

B.Com.I (Semester-II)

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

Subject code -

Subject Title- Theory – IV English

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

Course Outcomes

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

Unit	Contents	Teaching Hours
Unit-I	Inviting and Accepting and Refusing an Invitation	8
Unit-II	Apologising and Responding to Congratulations	7
Unit-III	Congratulating and Responding to Congratulations	8 6
Unit-IV	Paying Compliments, Showing Appreciation, Offering Encouragement and Responding	7

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

Model Questions	-Based on the above Four Units, 2 Long Answer Questions will be asked for 07 Marks. (14) -Based on the above Four Units, 4 Short Answer Questions will be asked-each for 04 Marks. (16)
External-30 Internal -20 Total-50	- Internal Assessment -10 Marks. - Unit Test related to above Two Units will be conducted where 10 Multiple Choice Questions will be asked. (20)

B.Com (Semester-II)
Vertical - C Generic / Open Elective Courses (OE) Hindi
Subject code – 400207 H
Subject Title – व्यवहारिक हिंदी Theory III

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

Course Outcome :-

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

Unit	Contents	Teaching Hours
Unit-I	सादगी और शालीनता की प्रतिमूर्ति बसंत कुमार -बिरला	8
	डॉ राम पर्काशसादगी और शालीनता की प्रतिमूर्ति बसंत कुमार -बिरला डॉ राम प्रकाश	6
Unit-II	बिजनेस कोहिनूर: रतन टाटा- दीप्ति वी. कुशवाह	7
Unit-III	हानिकारक अपिशिष्ठ का रखरखाव एवं प्रबंधन - पुरुषोत्तम देवांगन	8
Unit-IV	वैशिविक तपन की चुनौतियां- डॉ. मंजू लता कश्यप	7

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

Model Questions	● उपरोक्त 02 इकाइयों पर आधारित 01 दीर्घ उत्तरीय प्रश्न 7 अंक ● उपरोक्त 02 इकाइयों के आधार पर 02 लघु उत्तरीय प्रश्न, पर 4-4 अंक अर्थात कुल 08 अंक (उपरोक्त दोनों प्रश्नों में आंतरिक विकल्प होंगे)
External – 15 Internal – 10 Total - 25	● आंतरिक मूल्यांकन (Internal Evaluation): -इकाई परीक्षा -10 अंक (उपरोक्त सभी 02 इकाइयों से संबंधित इकाई परीक्षा - में 10 अंकों के 10 वस्तुनिष्ठ बहुविकल्पीय प्रश्न होंगे)

B.Com (Semester-II)

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

Subject code – 400207 H

Subject Title – व्यवहारिक हिंदी Theory IV

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

Course Outcome :-

1. प्रतिस्पर्धा के युग में विज्ञापन के महत्व को समझे।
2. प्रतिस्पर्धा के युग में विज्ञापन के महत्व को समझे।
3. विज्ञापन के विभिन्न माध्यम शुरू किये जायेंगे।
4. उपभोग व्यापार में विज्ञापन के विभिन्न माध्यमों का सीधा उपयोग
5. विज्ञापन के माध्यम से उप योग को कैसे बढ़ाया जाए और लिमिटेड का विज्ञापन कैसे किया जाए।
- 6.

Unit	Contents	Teaching Hours
Unit-I	विज्ञापन और भाषा - डॉ. संगीता सूर्यकांत चित्रकोटी	8
Unit-II	विज्ञापन उद्देश्य तत्व एवं सिद्धांत- कृष्ण कुमार मालवीय	7
Unit-III	विज्ञापन लेखन - डॉ. संगीता सूर्यकांत चित्रकोटी	6 8
Unit-IV	उत्पादित वस्तु का विज्ञापन तैयार करना	7

References :- ज्ञानदीप भाग –1 संपादक:- डॉ. निभा उपाध्याय, डॉ.तीर्थराज राय, डॉ.सुशा ठोके राघव पिब्लिकेशन्स, नागपूर, पर्थम आवृत्ती (2024)

Model Questions	● उपरोक्त 02 इकाइयों पर आधारित 01 दीर्घ उत्तरीय प्रश्न 7 अंक ● उपरोक्त 02 इकाइयों के आधार पर 02 लघु उत्तरीय प्रश्न, पर 4-4 अंक अर्थात कुल 08 अंक (उपरोक्त दोनों प्रश्नों में आंतरिक विकल्प होंगे)
External – 15 Internal – 10 Total - 25	● आंतरिक मूल्यांकन (Internal Evaluation): -इकाई परीक्षा -10 अंक (उपरोक्त सभी 02 इकाइयों से संबंधित इकाई परीक्षा - में 10 अंकों के 10 वस्तुनिष्ठ बहुविकल्पीय प्रश्न होंगे।)

B.Com (Semester-II)

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

Subject code – 400207 M

Subject Title – व्यवसायिक मराठी Theory III

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

Course Outcomes

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

Unit	Contents	Teaching Hours
Unit-I	वक्तृत्व कला – प्रा . मिलिंद जोशी	8
Unit-II	सूत्र संचालन – सुधीर गाडगीळ	7 6
Unit-III	निविदासूचना लेखन – डॉ. सतीश बडवे	8
Unit-IV	जाहीर निवेदन – आनंद काटीकर	7

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

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30	महाविद्यालयीन स्तरावर.
Internal – 20	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुणवरील चारही घटकाशी संबंधित घटकचाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.
Total – 50	

B.Com (Semester-II)

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

Subject code – 400207 M

Subject Title – व्यवसायिक मराठी Theory IV

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

Course Outcomes

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

Unit	Contents	Teaching Hours
Unit-I	मुलाखत – शैलेश त्रिभवन, रविन्द्र बेम्बरे	8
Unit-II	लेखन कौशल्य – प्रतीक्षा तालगकर	7 6
Unit-III	निमंत्रण पत्रिका व कार्यक्रम पत्रिका – डॉ. मीरा सुंदरराजे	8
Unit-IV	सारांश लेखन – डॉ. केतकी मोडक	7

References : १)संभाषण व लेखन कौशल्य – संपादक – डॉ. पृथ्वीराज तौर, डॉ. शैलेन्द्र लांडे, डॉ. वंदना महाजन

अथर्व पिब्लिकेशन्स, जळगाव पर्थम आवृत्ती – 2022 २) उपयोजित मराठी - संपा डॉ. केतकी मोडक, संतोष शेणई,

सुजाता शेणई, पद्मगंधा पर् काशन, पुणे , आवृत्ती – 2012

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 Internal – 20 Total – 50	महाविद्यालयीन स्तरावर. अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुणवरील चारही घटकाशी संबंधित घटकचाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.

B.Com (Semester-II)
Vertical - C Generic / Open Elective Courses (OE) Pali
Subject code – 400207 P
Subject Title – पाली भाषा परिचय Theory III

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

Course Outcomes :

1. विद्यार्थ्यांना पाली साहित्याचा परिचय होतो..
2. विद्यार्थ्यांना पाली भाषा व्याकरण शिकविता येते.
3. पाली साहित्याची आवड निर्माण करता येते.
4. मूळ पाली गद्य – पद्य वाचणे व त्यावर भाष्य करता येते.
5. पाली भाषा लिहिणे, वाचणे, एकणे व बोलणे शिकविता येते

Unit	Contents	Teaching Hours
Unit-I	त्रिपिटक साहित्याचा संक्षिप्त परिचय	8
Unit-II	अनुपिटक साहित्य	6 7
Unit-III	पाली साहित्याची उत्पत्ती आणि विकास	8
Unit-IV	पाली व्याकरणकारण	7

References : पाली साहित्याचा इतिहास—भिक्षु धर्मरक्षत, सम्यक पब्लिशिंग हाउस नई दिल्ली.

१९९०

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30	महाविद्यालयीन स्तरावर.
Internal – 20	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुणवरील चारही घटकाशी संबंधित घटकचाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.
Total – 50	

B.Com (Semester-II)
Vertical - C Generic / Open Elective Courses (OE) Pali
Subject code – 400207 P
Subject Title – पाली निवडक गद्य – पद्य Theory IV

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

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

Unit	Contents	Teaching Hours
Unit-I	जातक – सोमदत्ता जातक, राजोवाद जातक	8
Unit-II	थेरगाथा – सुनीतथेर, अंगुलीमालथे	6 7
Unit-III	सुत्तनिपात – उरुगसुत्त , वसलसुत्त	8
Unit-IV	मराठी वाक्यांचा पाली अनुवाद	7

References : जातक कथा संग्रह – धर्मार नंद कोसंबी, उगसाक्षी प्रकाशन, नागपूर. २०१०
थेरगाथा – डॉ. विमलकीर्ति, सम्यक प्रकाशन नई दिल्ली. २००५

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30	महाविद्यालयीन स्तरावर.
Internal – 20	अंतर्गत मूल्यमापन (Internal Marks) घटक वाचणी - 20 गुणवरील चारही घटकाशी संबंधित घटकवाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.
Total – 50	

B.Com (Semester-II)

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

Subject code – 400207 S

Subject Title –भारतीयस्वयं शिक्षा पद्धती (दत्तात्रेययदुसंवाद) Theory III

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

Course Outcomes:

भारतीय पुराण साहित्याचे स्वरूप स्पष्ट होईल.

2. प्राचीन भारतीय संवादांचे स्वरूप अवगत होईल.

3. प्राचीन भारतीय शिक्षाप्रणालीचे स्वरूप अवगत होईल.

4. प्राचीन भारतीय स्वयं शिक्षाप्रणालीचे स्वरूप व महत्व अवगत होईल

Unit	Contents	Teaching Hours
Unit-I	घटक 1 १) श्रीमद्भागवत पुराण पिरचय, एकादश स्कंध पिरचय, श्रीकृष्ण जीवन चरित्र पिरचय, श्रीकृष्ण उद्धव संवाद. २) श्रीकृष्णांच्याद्वारे उद्धवाला श्री अवधूत यदु संवादाचे कथन. अवधूतांची आनंद अवस्था. महाराज यदुचे अवधूत वंदन, अवधूत गुणगौरव, महाराज यदुची संसार अनल संतप्त अवस्था. श्रीयदूचे प्रयत्न ३) श्री अवधूतांचे उत्तर, २४ गुणाचे वर्णन, गुणपात ससस्वीकारण्यामागील भूमिका, स्वयं शिक्षणाची भारतीय भूमिका, शिक्षणाचे वास्तविक स्वरूप, शिक्षण आचार विचार परिवर्तनाचे साधन. ४) प्रथम गुरुभूमी - स्त्रीयाकडून प्राप्त केलेले क्षमाशीलता इत्यादी गुण, ५) दुसरा गुरुवायू - प्राणवायू स्वरूप कार्य, प्रवाहितता , गुणसंगनता हीनत्व ६) तसरा गुरु आकाश - व्यापकत्व, निलप अधिष्ठानत्व.	8 6

	७) चौथा गुरु जल - स्वभावगत शुद्धता , प्रवाहिपणा , तृप्ती देणे. ८) पाचवा गुरु अग्नी - तेजिवता, स्वर स्वीकार, उर्ध्वगामममित्र, निर्लेपता	
Unit-II	घटक 2 9) सहावा गुरुचंद्र - वृद्धिक्षय हीनता, शीतलता प्रदानत्व १०) सातवा गुरु सूर्य - दानाथर् स्वीकार, सर्वत्र समानता. ११) आठवा गुरु कपोत - अितस्नेहरिहतता १२) नववा गुरु अजगर - प्राप्त ही पर्याप्तत है । ईशवरी शक्ती वरील विश्वास. १३) दहावा गुरु समुद्र - मयार्दाशीलता, स्वस्वीकार, वृद्धिक्षयहीनता १४) मानवी जीवनातील पंच संवेदना. पंच ज्ञान इंद्रिय . पंच गुण. त्यांची आवश्यकता. मात्र आसक्तीचा त्याग. उपभोगातील संयमाची आवश्यकता. १५) पंधरावा गुरु पतंग - रूपासक्तीचा पिरणाम.	7
Unit-III	घटक 3 १६) रसहा भुंगा - अत्यावश्यक स्वीकार. संग्रह हीनता. सारग्रहण . विमुक्त संचार. १७) रसहा मधमाशी - संग्रहाची समस्या. उपभोगशून्य संग्रह विनाशाचे कारण. १८) तेरावा गुरु गजराज - ंपशार्सक्तीचा पिरणाम १९) चवदावा गुरु मधुहा - मध गोळा करणारा. परोपजीवी. २०) पंधरावा गुरु हिरण - वणासक्तीचा पिरणाम २१) सोळावा गुरु मासोळी - रसनासक्तीचा पिरणाम. २२) सतरावा गुरु - पिंगला वेश्या - अनासक्तीची अनिवायर्ता २३) अठरावा गुरु - कुरर पक्षी - उपलब्धतेचा विरोध.	8 7
Unit-IV	घटक 4	7

	२४) एकोणीसावा गु - बालक - प्रसन्नता , आपपरभावरिहतता २५) विसावा गुरु - कुमारिका जीवनातील एकांताचे महत्त्व. २६) एकविसावा गुरु शरकार - एकाग्रते चे महत्त्व. २७) बावीसावा गुरु - सप् - एकांत, गृहासक्ती हीनतेचे माहात्म्य. २८) तेवीसावा गुरु- ऊर्णाभी - आत्मानंदता, अलिप्त क्रीडा . २९) चोवीसावा गुरु भिंगोरी - चिंतनशीलतेचा पिरणाम. आपणच आपल्या भवितव्याचे शिल्पकार. ३०) समारोपीय चिंतन. साकल्यात्मक अध्ययन. जीवन विकासनाची स्ववयं शिक्षा पद्धती	
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Reference: I श्री दत्तात्रेय यदुसंवाद डॉ. स्वानंद गजानन पुंड

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30	महाविद्यालयीन स्तरावर.
Internal – 20	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुणवरील चारही घटकांशी संबंधित घटकचाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.
Total – 50	

B.Com (Semester-II)

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

Subject code – 400207 S

Subject Title – नीतिकथा (हितोपदेश:सुहृद्भेद प्रकरणम्) Theory IV

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

Course Outcomes:

संस्कृतभाषेतील नीतिविषयक ग्रंथाचा परिचय होईल.

2. विद्यार्थ्यांना नीतिशतकात विणर्त विविध नीतिविषयांचे ज्ञान होईल.

3. विद्यार्थ्यांना नीतिशतकातील तर्कशुद्ध व वास्तववादी विचारांची ओळख होईल.

3. विद्यार्थ्यांना नीतिसाहित्याचे महत्त्व आत्मसात करता येईल.

Unit	Contents	Teaching Hours
Unit-I	१. कीलोत्पाटिवानर कथा २. चीत्कारिगदर्भ कथा	8 7
Unit-II	३. दिधकर्णबिडाल कथा ४. घण्टाकणकुट्टनी कथा	7
Unit-III	५. स्वर्णरेखानापितादि कथा ६. गोपीजारवय कथा	8
Unit-IV	७. काकी-कनकसूत्र -सर्प कथा ८. मदोन्मत्तिसंह-शशक कथा	7

References : हितोपदेशः – चौखंबा प्रकाशन, वाराणसी

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 Internal – 20 Total – 50	महाविद्यालयीन स्तरावर. अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुणवरील चारही घटकाशी संबंधित घटकचाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.

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

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

Course Outcomes:

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

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

Unit	Contents	Teaching Hours
Unit-I	1.1 Introduction to Tally Software (Tally 9/ ERP9/ Prime) 1.2 Advantages and Limitations of Computerized Accounting Software. 1.3 Opening Screen of Tally: Gateway of Tally, Button Panel, Calculator. 1.4 Company Creation Procedure, Company Alteration Procedure, Company Deletion Procedure. 1.5 Configuration Features.	7 16
Unit-II	Accounting Features: 2.1 Primary Groups/ Secondary Groups Procedure: Creation, Alteration, Deletion Procedure. 2.2 Ledgers (Single/Multiple): Creation, Alteration, Deletion Procedure. Inventory Features: 2.3 Stock group, Stock Item Creation Procedure, Alter, Delete 2.4 Units of measures: Simple Units of Measures, Compound Units of Measures. 2.5 Godown – Create /Alter/ Delete Procedure.	 14
Unit-III	3.1 Accounting Vouchers: Contra, Payment, Receipt, Journal, Sales, Purchase. 3.2 Inventory Vouchers.	 16

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

Total 50 Marks Division:

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

Sr. No.	Activity	Marks
1	Conceptual Theory Paper	10 Marks
2	Practical Demonstration	10 Marks
3	Oral Viva-Voce	10Marks
	Total	30Marks

b). Internal Assessment Marks: 20Practical Records

Books Recommended:

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

Web Links & E-Contents:

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

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

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400208	Event Planning Management	2	30	2 Hr.	50

Course Outcomes:

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

Unit	Contents	Teaching Hours
Unit-I	Introduction to Event Management – • Meaning and Scope of Event Management • Importance of Event Management in Business and Society • Types of Events (Corporate, Academic, Cultural, Sports, Social, Political, etc.) • Role and Responsibilities of an Event Manager • Career Opportunities in Event Management	16
Unit-II	Event Management Planning and Procedure • Establishing of Policies & Procedures • Principles of Event Management, • Steps in Planning the event • Understanding Client Requirements and Objectives • Permissions and Licenses from Local Authorities.	7 14
Unit-III	Conduct of an Event. • Preparing a Planning Schedule • Steps in Organizing an event • Assigning Responsibility • Conducting the Event-Checklist (Pre, during and post event check list) • Event Safety and Security.	16
Unit-IV	Communication Finance and Technology of the EventPreparation of Event Budget & Financial Planning • Communication- channels of communications for different types of events. • Use of Technology in Event Management. • Reporting of event- organizing the event report, steps in preparing the event report.	14

Skill Development Activities:

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

Total 50 Marks Division:

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

Sr. No.	Activity	Marks
1	Conceptual Theory Paper	10 Marks
2	Practical Demonstration	10 Marks
3	Oral Viva-Voce	10 Marks
	Total	30Marks

b).Total Internal Assessment Marks: 20

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

Books for Reference:

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

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

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

Course Outcomes:

After undergoing the course syllabus, the students will

- Get the information about evolution and application of computer & it's development.
- Understand the meaning, characteristics and elements of different operating systems.
- Aware about Word processing and learn to prepare a text document with complete formatting and page setting.
- Get knowledge about Power point presentation, Slide shows & slide views

Unit	Contents	Teaching Hours
Unit-I	Operating System : Operating System Basics: Introduction, Main Functions, Structure, Types of Operating System. Concepts of Popular Operating Systems: MS DOS,MS W INDOWS, MS Window NT, UNIX,LINUX,MACINTOSH. Window7: Introduction, Features, Types and Elements of Windows. Window Screen: Desktop, Computer, Documents, Recycle Bin, Internet Explorer, Task Bar, Properties, Management of the Files & Folders.	15 Hrs. 7
Unit-II	Modern communications (Concepts only) : Communications: FAX, Voicemail, and information services; e-Mail, Group Communication: Tele conferencing, Video conferencing, File exchange; Bandwidth; Modem; Network Topologies: Network types LAN, MAN, WAN and their Architecture ,Dial up access.	!5 Hrs.
Unit-III	Word Processing working with Table and Graphics: [MS-WORD2007] Working with Tables; Create, Add Rows & Columns, Convert Table to Text, Using Graphics & Objects; Insert Clip Arts, Links, Shapes, Text Box, Word Art, Drop Cap, Procedure and Application of Mail Merge	15 Hrs
Unit-IV	Power Point Presentation: Working withMS-PowerPoint2007:Concept of Presentation, MS-Power Point Screen, Creating, Opening and Saving Presentations, Inserting Text, Clips & Word Art to Slides, Working with Different Slide Views, Background features, Gallery, Color Layout, Slide Effects, Slide Show and Printing.	15 Hrs.

Total 50 Marks Division:

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

Sr. No.	Activity	Marks
1	Conceptual Theory Paper	10 Marks
2	Practical Demonstration	10 Marks
3	Oral Viva-Voce	10Marks
	Total	30Marks

b). Total Internal Assessment Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

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

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400210	English	2	60	2 Hr.	50

Course Outcomes:

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

Unit	Contents	Teaching Hours
Unit-I	1) Indra Nooyi 2) SundarPichai 3) Ramchandra Rao and Laxman Kirloskar	15 Hrs.
Unit-II	E- mail writing	!5 Hrs.
Model Questions	1 -Based on the above Two Units, 1 Long Answer Questions will be asked for 07 Marks. (07) 2 -Based on the above Two Units, 2 Short Answer Questions will be asked-each for 04 Marks. (08)	
External-15 Internal -10 Total-25	- Internal Assessment -10 Marks. - Unit Test related to above Two Units will be conducted where 10 Multiple Choice Questions will be asked.	

*CourseType : Demonstrative

– Batch size -20 Note : AEC is English and MIL 25 marks each

B. Com. I (Semester-II)
Vertical E: Ability Enhancement Course Marathi
Subject Code : 400211 M
Subject Title: Communication Skill - II

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

Courses Outcomes :

- स्पर्धेच्या युगात जाहिरातीचे महत्त्व किती आहे ते समजेल.
- स्पर्धेच्या युगात जाहिरातीचे महत्त्व किती आहे ते समजेल.
- जाहिरातीच्या विविध माध्यमांचा परिचय होईल.
- उद्योग व्यवसायात जाहिरातीच्या विविध माध्यमांचा प्रत्यक्ष वापर कसा करावा हे समजेल.
- जाहिरातीच्या माध्यमातून उद्योग कसा वाढवावा व जाहिरात कशी लिहावी हे समजेल.

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

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

Model Questions	वरील दोन्ही घटकावर 01 दीर्घोत्तरी प्रश्न 07 गुणांकरिता विचारला जाईल. वरील दोन्ही घटकावर आधारीत 02 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 08 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)	8
External – 15 Internal – 10	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 10 गुण वरील दोन्ही घटकाशी संबंधित घटकचाचणी ज्यात 10 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील	

B. Com. I (Semester-II)
Vertical E: Ability Enhancement Course Hindi
Subject Code :400211 H
Subject Title: Communication Skill – II

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

Courses Outcomes

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

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

Referencesज्ञानदीप भाग-1 - (संपादक:- डॉ. निभा उपाध्याय, डॉ.तीर्थराज राय, डॉ.सुशांत ठोके)

राघव पब्लिकेशन्स, नागपुर प्रथमावृत्ती - 2024

Model Questions	8 - उपरोक्त दोनोंइकाइयों पर 07 अंक का 01 दीर्घ उत्तरीय प्रश्न पूछा जायेगा। - उपरोक्त दोनोंइकाइयों पर आधारित 02 लघु उत्तरीय प्रश्न 4-4 अंक अर्थात कुल 08 अंक के पूछे जायेंगे।(उपरोक्तदोनोंप्रश्नोंमेंआंतरिकविकल्पहोंगे)
External – 15	- आंतरिक मूल्यांकन(Internal Evaluation):-इकाई परीक्षा 10 अंक - उपरोक्त दोनोंइकाइयों से संबंधित एक):-इकाई परीक्षा जिसमें 10 अंकों के 10 वस्तुनिष्ठ बहुविकल्पीय प्रश्न पूछे जायेंगे।
Internal – 10	
Total - 25	

B. Com. I (Semester-II)

Vertical E: Ability Enhancement Course Sanskrit

Subject Code: 400211 S

Subject Title: Communication Skill – II

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

Course Outcome अभ्यासपत्रिकेची फलनिष्पत्ती	- संस्कृतभाषेतील संवादपरंपरेचा परिचय करून देणे. - संस्कृतभाषेतील संवादकौशल्याच्या वैशिष्ट्यांचा परिचय करून देणे. - संस्कृत अर्ज व पत्रलेखन या लेखन प्रकारांचे ज्ञान करून देणे. - संस्कृतभाषेतून शुभसन्देश लिहिण्याचे कौशल्य प्राप्त करून देणे.
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Unit	Content	Teaching Hours
Unit I	संस्कृतभाषेतील संवादकौशल्याच्या वैशिष्ट्यांचा परिचय 1. रामायणातील राम -हनुमानसंवादाचे विवेचन व वैशिष्ट्ये (किष्किन्धाकांड सर्ग 2 व 3) 2. कौटिलीयअर्थशास्त्रातील आज्ञापत्रपद्धतीचे विवेचन (अधिकरण 2 रे अध्याय 31)	7 Hr
Unit II	संस्कृतपत्रलेखन	8 Hr
References	- पत्रसन्देश: – संस्कृतभारती प्रकाशन, बेङ्गलुरु - संस्कृतव्यवहारसाहस्री – संस्कृतभारती प्रकाशन, बेङ्गलुरु - रामायण- गीताप्रेस, गोरखपुर - कौटिलीयअर्थशास्त्र – भाषान्तर ब. रा. हिवरगांवकर प्र. वरदा प्रकाशन, पुणे	
Model Questions	- वरील दोनही घटकावर आधारित 1 दीर्घांतरी प्रश्न प्रत्येकी 7 गुणांकरिता असेल. - वरील दोनही घटकावर आधारित 2 लघुत्तरी प्रश्न प्रत्येकी 4 म्हणजे एकूण 08 गुणांकरिता विचारले जातील.	
External- 15 Internal -10 Total -15	- अंतर्गत मूल्यमापन (Internal Evaluation) – घटक चाचणी 10 गुण - वरील चारही घटकांशी संबंधित 10 बहुपर्यायी प्रश्न 10 गुणांसाठी घटकचाचणीत विचारले जातील.	
Course Type : Demonstrative – Batch size -20 AEC हा पेपर इंग्रजी 25 गुणांचा आणि अन्य भाषा 25 असा एकत्रित 50 गुणांचा असेल.		

B.Com.I (Semester -II)**Vertical –e (i) (AEC) Ability Enhancement Course Urdu****Subject Code- 400211 U****Subject Title : Communication Skill -II (Urdu)**

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

Course Outcomes

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

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

Reference s

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

Model Questions	7 مارکس 8 مارکس	* اوپر کے دو یونیٹ پر دو میں سے ایک مفصل جواب مطلوب ہے * اوپر کے دو یونیٹ پر چار میں سے دو مختصر جوابات مطلوب ہے
External -15 Internal – 10 Total- 25	(Internal Marks)-10 Marks 10 (Objective) اوپر کے دونوں یونیٹ پر 10 مارکس کے متبادل سوالات رہے گئے	

*CourseType : Demonstrative – Batch size -20

B.Com.I (Semester II)
Vertical- e (i) Ability Enhancement Course Pali
Subject Code - 400211 P

Subject Title -पाली उपयोजित व्याकरण

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

Courses Objectives	1.विद्यार्थ्यांना पाली भाषा लिहता, वाचता, व बोलता यावी यासाठी प्राथमिक माहिती देणे . 2.पाली संवादकौशल्याचे महत्व पटवून देणे. 3.शब्द साठा वाढविणे व वाक्य रचना करून बोलणे शिकविणे. 4. विद्यार्थ्यांना पाली भाषा व्याकरण शिकविणे. 5. विद्यार्थ्यांन सोबत पालीत संभाषण करणे.	
Courses Outcomes	1.विद्यार्थ्यांना पाली भाषा लिहता, वाचता, व बोलता यावी यासाठी प्राथमिक माहिती शिकण्यास मिळते. 2.पाली संवादकौशल्यामुळे विद्यार्थ्यांना अनुवादक म्हणून काम करता येते. 3.शब्द साठा वाढविणे व वाक्य रचना करण्यास मदत होते. 4. विद्यार्थ्यांना पाली भाषा व्याकरण शिकता येते. 5. विद्यार्थ्यांन सोबत पालीत संभाषण करता येते.	
Unit System	Contents	Teaching Hours
Unit I	स्थळ, वाहने, कार्यालय, नातेसंबंध व व्यक्तीयाचे नाव पाली मधून सांगणे.	15
Unit II	अव्यय, समास व संधी ई. माहिती	15
References	पाली भाषा अक्षरमाला – अरविंद भंडारे, पाली संशोधन संस्था मुंबई, २०२०	
Model Questions	- वरील दोन्ही घटकावर 01 दीर्घोत्तरी प्रश्न 07गुणांकरिता विचारला जाईल. - वरील दोन्ही घटकावर आधारीत02 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 08गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)	
External – 15 Internal – 10 Total - 25	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 10 गुण वरील दोन्ही घटकाशी संबंधितघटकचाचणी ज्यात10 गुणांचे 10वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.	

* Course Type: Demonstrative – Batch Size – 20

* AECहा पेपर इंग्रजी25गुण व इतर भाषा25गुण असा एकत्रित50गुणांचा असेल.

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

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

Subject Code: 400212

Subject Title: AEC English

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400212	English	2	30	21Hr.	25

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

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

Unit	Contents	Teaching Hours
Unit-I	.1) Ratan Tata 2) Rakhmabai Raut :The First Practicing Woman Doctor 3)Importance of Commerce Education :Key to Prosperity and Security - Manjushree Deshpande	
Unit-II Writing skills	Letter writing 1) Formal 2) Informal	

Note : AEC is English and MIL 25 marks each

References: Board of Editors (Orient BlackSwan publication)

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

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

Course Objectives:

To Make student aware of the major contribution of India to world civilization in the field of Science and Technology

2. To create sustainable lifestyle and awareness on various issues
3. To accomplish familiarity with digital technology
4. To sensitize about role & significance of digital technology
5. To explore, communicate and collaborate in cyberspace
6. To bring awareness about the e-governance and digital India initiatives
7. To build awareness on cybersafety and security

Course Outcomes:

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

8

1. Inculcate a critical thinking on various dimensions of environment through knowledge, skill, critical thinking and problem solving
2. Analyse the causes and effects of ‘environmental degradation’ and ‘resource depletion’
3. Analyse the nature of environmental challenges facing India
4. Relate environmental issues to the larger context of sustainable development.
5. Manage ICT and Digital Services in daily life
6. Develop skills to communicate and collaborate in cyberspace using social platforms,teaching/learning tools
7. Realize of importance of digital technology, digital financial tools, e-commerce
8. Assess the significance of security and privacy in the digital world
9. Value e-governance and Digital India initiatives

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

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

References:

- David Sutton. “Cyber security: A practitioner's guide”, BCS Learning & Development Limited, UK, 2017.
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- Swarajya Lakshmi, G., Prabhu Prasadini, P., Ramesh Thatikunta and VNLV Tayaru. 2010. Environmental Science A Practical Manual, BS publications, Hyderabad

Internal Assessment: Total 20

The course should be conducted in an interactive mode through demonstration, using appropriate tools.

1) Class Test 10

2) Mini Projects 10

Note for Internal Assessment;-

1. Internal assessment the subject teacher shall be the sole examiner.
2. At least 8 MCQs shall be for Internal Assessment
3. The Project shall be based on prescribed syllabus with minimum 8-10 pages or 3-5 minutes video uploaded on YouTube Suggestive Projects: Students will take up team activities/ projects exploring topics mentioned in the syllabus.

Sant Gadge Baba Amravti University Amravati

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

Course Title: Value Education Courses (VEC) II

Course Code: 125303

Pattern of Question paper and Distribution of Marks

Maximum Marks: 30

Time: Two Hours

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

Unit I to Unit II. $4 \times 2 = 8$

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

Unit III to Unit IV $4 \times 2 = 8$

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

Unit I to Unit IV. $3 \times 4 = 12$

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

VERTICAL- A: Major (Accounting & Taxation)

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

Course Outcomes:

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

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

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

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

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Reference Books:

1. Shukla M.C., Grewal T.S. & Gupta S.C.(2000) Advanced Accounts Vol.II

2. Goyal B. K. (2024). *Taxmann's Corporate Accounting* (Set of 2 Vols.) Taxmann Publications Private Limited, New Delhi
3. Mohammed Hanif and Mukherjee Amitabha (2017). *Corporate Accounting (2nd Edition)*, McGraw Hill Education
4. Dr. Maheshwari S.N, CA Maheshwari, Sharad K. and Dr. Maheshwari Suneel K. (2019). *Fundamentals of Corporate Accounting (As per CBCS)*, Vikas Publishing House
5. Goyal V.K. and Goyal Ruchi (2019). *Corporate Accounting*, PHI Learning
6. Dr. Paul S. Kr. (2019). *Advanced Corporate Accounting*, New Central Book Agency
7. Naseem Ahmed (2017). *Corporate Accounting*, Atlantic Publishers & Distributors
8. Singh Sanjeev Kumar (2018). *Corporate Accounting Theory and Practice*, SBPD Publications, New Delhi
9. Prof. Jagtap Subhash (2019). *Corporate Accounting: Company Accounts*, Amazon Books
10. Ken Leo, John Hoggett, John Sweeting, and Jennie Radford (2024). *Company Accounting*, 12th Edition, Wiley Direct
11. Gupta R.L. and Radhaswamy M.(2021). *Corporate Accounting*, Sultan Chand & Sons
12. Maheshwari S.N. and Maheshwari S.K. (2018). *Corporate Accounting*, 6th Edition, Vikas Publishing House, New Delhi
13. . Dr. Golait Vasudeo & Dr. Karangale L. K. (2021). *Company Accounting*, Prashant Publication, Jalgaon
14. Gupta R. L. & Radhaswamy M. (2018). *Advanced Accountancy Vol.-II* Sultan Chand & Sons, New Delhi
15. Dr. Shukla S.M. & Dr. Gupta K. L. (2023). *Advanced Accounting*, Sahitya Bhavan Publication, Agra
16. Maheshwari S.N. & Maheshwari S. K. (2018). *An Introduction to Accountancy*, Vikas Publication House New Delhi
17. उखळकर ए. एस. (2018). *निगम लेखांकन*, पिंपळापुरे आणि कंपनी पब्लिकेशन, नागपुर
18. शुक्ल.एस.एम .एवं डॉ .गुप्ता एस .पी(2018). *निगमीय लेखांकन*, साहित्य भवन पब्लिकेशन, आगरा .
19. खंडेलवाल एम. सी., डॉ. जैन डी.सी. एवं पारिख एच . एस .(2021). *उच्चतर लेखांकन*, रमेश बुक डेपो, जयपुर .

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

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

Learning Outcomes:

The students will be able to-

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

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

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

	4.1 Appointment, Qualification, and legal status of Company Secretary 4.2 Rights, Duties, and Responsibilities of Company Secretary 4.3 Various Types of Meetings 4.4 Secretarial work related to various meetings, notices, Agenda, Minutes, and other formalities regarding the meetings, Quorum for meetings, Proxies, voting, and Poll	
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Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Books Recommended :

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

B.Com. II (NEP) Semester-III

VERTICAL - A: Major. (Accounting & Taxation)

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

Course Outcomes:

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

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

Unit	Contents	Teaching Hours
Unit -1	1.1 History of Income Tax 1,2 Definitions of Assessment Year; Previous Year; Assessee; Person; Gross total income; Total Income. 1.3 Concept of Agricultural Income and Casual Income; TDS. 1.4 Tax planning, Tax avoidance, and tax evasion 1.5 Incomes Exempted from Tax	7
Unit -2	2.1 Meaning of Salary 2.2 Allowances 2.3 Various Perquisites 2.4 Retirement benefits	8
Unit -3	3.1 Deductions Permissible from Salary 3.2 Computation of various allowances, perquisites, retirement benefits, and Total Salary 3.3 Form No. 16 under the Income Tax Act Note- numerical problems on total salary.	7
Unit -4	4.1 Basic Concepts of Profits and Gains from Business and Profession. 4.2 Deductions Expressly Allowed. (Admissible Expenses) 4.3 Inadmissible Expenses. 4.4 Numerical problems on computation of income on Profits and Gains from Business and Profession.	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Books recommended:

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

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

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

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

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

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

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

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

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Book Recommended:

1. Dr. S.S. Chandak & Dr. J.D. Gupta(2025) Ethical Foundations of Indian Commerce and Accounting, Shri Balaji Prakashan, Nagpur
2. डॉ. चांडक एस.एस., डॉ. गुप्ता जे.डी. (2025): स्वदेशी वाणिज्य आणि लेखांकन, श्री बालाजी प्रकाशन, नागपूर

Online OER:

1. [Ancient double-entry bookkeeping - J.B. Geijsbeek - Google Books](#)
2. [A History of Accounting and Accountants - Google Books](#)
3. [A History of Financial Accounting \(RLE Accounting\) - Google Books](#)
4. [The Routledge Companion to Accounting History - Google Books](#)
5. [Global History of Accounting, Financial Reporting and Public Policy: Eurasia ... - Google Books](#)
6. <https://management.cessedu.org/sites/management.cessedu.org/files/7%20Market%20or%20Trade%20Centres%20in%20ancient%20India%2016th%20March.pdf>
7. <https://www.worldhistory.org/article/2114/trade-in-ancient-mesopotamia/>
8. <https://vajiramandravi.com/quest-upsc-notes/vedic-period/>
9. https://books.google.co.in/books?id=al7OAAAAMAAJ&printsec=frontcover&dq=Origins+and+Evolution+of+Indian+Accounting+Systems&hl=en&newbks=1&newbks_redir=0&sa=X&ved=2ahUKewj86KedImMAxWIWGwGHfvHBNI4ChDoAXoECAUQA#w=onepage&q=Origins%20and%20Evolution%20of%20Indian%20Accounting%20Systems&f=false
10. 23 - 36 Accounting Past present.pdf

B.Com. II (NEP) Semester-III
VERTICAL: B: -Direct Tax (Minor)

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

Course Outcomes:

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

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

Unit	Contents	Teaching Hours
1	1.1 History of Income Tax 1,2 Definitions of Assessment Year; Previous Year; Assessee; Person; Gross total income; Total Income. 1.3 Concept of Agricultural Income and Casual Income; TDS. 1.4 Tax planning, Tax avoidance, and tax evasion 1.5 Incomes Exempted from Tax	7
2	2.1 Meaning of Salary 2.2 Allowances 2.3 Various Perquisites 2.4 Retirement benefits	8
3	3.1 Deductions Permissible from Salary 3.2 Computation of various allowances, perquisites, retirement benefits, and Total Salary 3.3 Form No. 16 under the Income Tax Act Note- numerical problems on total salary.	7
4	4.1 Basic Concepts of Profits and Gains from Business and Profession. 4.2 Deductions Expressly Allowed. (Admissible Expenses) 4.3 Inadmissible Expenses. 4.4 Numerical problems on computation of income on Profits and Gains from Business and Profession.	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Books recommended:

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

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

VERTICAL- A: Minor (Accounting & Taxation)

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

Course Outcomes:

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

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

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

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

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Reference Books:

1. Shukla M.C., Grewal T.S. & Gupta S.C.(2000) Advanced Accounts Vol.II

2. Goyal B. K. (2024). *Taxmann's Corporate Accounting* (Set of 2 Vols.) Taxmann Publications Private Limited, New Delhi
3. Mohammed Hanif and Mukherjee Amitabha (2017). *Corporate Accounting (2nd Edition)*, McGraw Hill Education
4. Dr. Maheshwari S.N, CA Maheshwari, Sharad K. and Dr. Maheshwari Suneel K. (2019). *Fundamentals of Corporate Accounting (As per CBCS)*, Vikas Publishing House
5. Goyal V.K. and Goyal Ruchi (2019). *Corporate Accounting*, PHI Learning
6. Dr. Paul S. Kr. (2019). *Advanced Corporate Accounting*, New Central Book Agency
7. Naseem Ahmed (2017). *Corporate Accounting*, Atlantic Publishers & Distributors
8. Singh Sanjeev Kumar (2018). *Corporate Accounting Theory and Practice*, SBPD Publications, New Delhi
9. Prof. Jagtap Subhash (2019). *Corporate Accounting: Company Accounts*, Amazon Books
10. Ken Leo, John Hoggett, John Sweeting, and Jennie Radford (2024). *Company Accounting*, 12th Edition, Wiley Direct
11. Gupta R.L. and Radhaswamy M.(2021). *Corporate Accounting*, Sultan Chand & Sons
12. Maheshwari S.N. and Maheshwari S.K. (2018). *Corporate Accounting*, 6th Edition, Vikas Publishing House, New Delhi
13. . Dr. Golait Vasudeo & Dr. Karangale L. K. (2021). *Company Accounting*, Prashant Publication, Jalgaon
14. Gupta R. L. & Radhaswamy M. (2018). *Advanced Accountancy Vol.-II* Sultan Chand & Sons, New Delhi
15. Dr. Shukla S.M. & Dr. Gupta K. L. (2023). *Advanced Accounting*, Sahitya Bhavan Publication, Agra
16. Maheshwari S.N. & Maheshwari S. K. (2018). *An Introduction to Accountancy*, Vikas Publication House New Delhi
17. उखळकर ए. एस. (2018). *निगम लेखांकन*, पिंपळापुरे आणि कंपनी पब्लिकेशन, नागपुर
18. शुक्ल.एस.एम .एवं डॉ .गुप्ता एस .पी(2018). *निगमीय लेखांकन*, साहित्य भवन पब्लिकेशन, आगरा.
19. खंडेलवाल एम. सी., डॉ. जैन डी.सी. एवं पारिख एच. एस. (2021). *उच्चतर लेखांकन*, रमेश बुक डेपो, जयपुर.

B. Com.-II (NEP) Semester III
Vertical C: Generic/Open Elective Course (G/OEC) (Accounting & Taxation)

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

Course Outcomes: The students will be able to-

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

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

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

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

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

*(Note: Continuous Assessment Tests as per NEP scheme)***Books Recommended:**

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

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

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

Course Outcomes	1. The students will study various ways of communication. 2. Students will win with good manners. 3. They will learn perfection of writing and speaking 4. With these skills they will be able to create space for them in the corporate world. 5. Students will become able to handle all situations successfully.
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Unit	Contents	Teaching Hours.
Unit-I	Asking for and Giving Opinions	07
Unit-II	Agreeing and Disagreeing with Opinions	08
Unit-III	Seeking and Giving Advice and Suggestions	07
Unit-IV	Persuading and Dissuading People	08

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

Model Questions	Based on the above Four Units, 2 Long Answer Questions will be asked for 07 Marks. (14) Based on the above Four Units, 4 Short Answer Questions will be asked-each for 04 Marks. (16)
Division of 50 Marks: External-30 Internal -20	College level Exam Internal Assessment : Unit Test related to above Two Units 10 Marks. Multiple Choice Questions 10 Marks.

(Note: Continuous Assessment Tests as per NEP scheme)

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

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

Course Outcomes :

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

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

संदर्भ:

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

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 Internal – 20 Total -- 50	महाविद्यालयीन स्तरावर. अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुणवरील चारही घटकाशी संबंधित घटकचाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.

(Note: Continuous Assessment Tests as per NEP scheme)

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

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

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

Unit	Contents	Teaching Hours
Unit I	1. डॉक्यूमेन्ट्री की पटकथा	08
Unit II	2. धारावाहिक की पटकथा	07
Unit III	3. संवाद लेखन की प्रक्रिया	08
Unit IV	4. संवाद लेखन की विशेषताएँ	07

संदर्भग्रंथ:

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

Model Questions	उपरोक्त चारों इकाइयों पर आधारित 02 दीर्घोत्तरी प्रश्न प्रत्येकी 7 अंकों का रहेगा। (7x2=14) उपरोक्त चारों इकाइयों पर 04 लघुत्तरी प्रश्न पर्याय के साथ पूछे जाएंगे, जो प्रत्येकी 4 अंकों का होगा। (4x4=16) (उपरोक्त दोनों प्रश्नों को अंतर्गत पर्याय रहेंगे।)
External – 30 Internal – 20	महाविद्यालयीन स्तर आंतरिक मूल्यांकन (Internal Marks) के लिए इकाई परीक्षा- 20 अंकों की होगी। उपरोक्त चारों इकाइयों पर आधारित वस्तुनिष्ठ प्रश्न के रूप में इकाई परीक्षा ली जाएगी।
Total -- 50	

(Note: Continuous Assessment Tests as per NEP scheme)

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

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

Course Outcomes:

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

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

संदर्भग्रंथः

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

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 Internal – 20 Total -- 50	महाविद्यालयीन स्तरावर. अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुणवरील चारही घटकाशी संबंधित घटकचाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.

(Note: Continuous Assessment Tests as per NEP scheme)

B.Com . II (Semester -III)(NEP)**Vertical –C : G / OEC(Urdu III)**

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

Course outcomes

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

2۔ طلباء زبان اور پیشوں کے تعلق کو سمجھیں گے

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

4۔ پیشوں میں دستاویزات کی اہمیت سمجھ میں آئے گی

5۔ بہتر مندرجہ ذیل قوت پیدا ہو گی۔

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

References

پاسبان ادب – مرتب – ڈاکٹر شاہدہ مناف

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

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

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

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

Course Outcomes	1. विद्यार्थ्यांना विविध व्यवसायातील कौशल्य अवगत होतील. 2. विद्यार्थ्यांना भाषा व व्यवसायातील संबंधाचा उलगडा होईल. 3. व्यवसायातील दस्तऐवजांचे महत्त्व लक्षात येईल. 4. विद्यार्थ्यांना बौद्ध स्थळांची माहिती अवगत होईल. 5. कुशल मनुष्यबळाची निर्मिती होईल.	
Unit	Contents	Teaching Hours
Unit I	लुंबिनी, बौद्ध गया, सारनाथ	08
Unit II	कुशीनगर, श्रावस्ती, राजगीर	07
Unit III	नालंदा, सांची, अजिंठा – एलोरा	08
Unit IV	वैशाली, कपिलवस्तू, नागार्जुनकोंडा	07
संदर्भ:-	भारत के प्रमुख बौद्ध स्थल, प्रिय सेन सिंह, माध्यम कार्यान्वय निदेशालय, दिल्ली विश्वविद्यालय.	
Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील.	
External – 30	महाविद्यालयीन स्तर	
Internal – 20	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुण	
Total - 50	वरील चारही घटकाशी संबंधित घटक चाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.	

(Note: Continuous Assessment Tests as per NEP scheme)

B. Com II (NEP) Semester III

Vertical: D- Vocational Skills Courses (VSC)-Database Management Skill

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

Course Outcomes:

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

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

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

	4.2 Creating a report using report wizard. Formatting reports, Grouping, filtering and sorting data in reports, Adding calculated fields and summaries. 4.3 Report displays in different views, change page setting and print report. 4.4 Exporting data in various file format like; Excel, Text, PDF and Word Mail Merge.	
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List of Practical:

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

Division of Total 50 Marks as follows:

Division of Marks for Practical

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

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

Books Recommended:

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

Online OER:

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

B.Com II (NEP) -Semester - III
Vertical -E: AEC : Ability Enhancement Courses-English (Demonstrative)

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

Course Outcomes:

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

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

References: Board of Editors (Orient Black Swan Publication)

Model Questions	Based on the above Two Units, 1 Long Answer Questions will be asked for 07 Marks. (07) Based on the above Two Units, 2 Short Answer Questions will be asked-each for 04 Marks. (08)
External-15 Internal -10 Total-25	College level Internal assessment -10 marks. Unit test related to above two units will be conducted Where 10 multiple choice questions will be asked.

(Note: Continuous Assessment Tests as per NEP scheme)

B. Com. II (NEP) Semester-III

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

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

Course Outcomes:

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

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

संदर्भग्रंथ:

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

Model Questions	वरील दोन्ही घटकावर 01 दीर्घोत्तरी प्रश्न 07 गुणांचा असेल. वरील दोन्ही घटकांवर 02 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 08 गुणांचे असतील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 15 Internal – 10 Total - 25	महाविद्यालयीन स्तर अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 10 गुण वरील दोन्ही घटकाशी संबंधित घटकचाचणी ज्यात 10 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.

(Note: Continuous Assessment Tests as per NEP scheme)

B. Com. II (NEP) Semester-III

Vertical E: Ability Enhancement Course-Hindi (Demonstrative)

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

Course Outcomes:

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

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

संदर्भ:

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

Model Questions	उपरोक्त दोनों इकाइयों पर 01 दीर्घोत्तरी प्रश्न 7 अंकों का रहेगा। (पर्याय के साथ) उपरोक्त दोनों इकाइयों पर 02 लघुत्तरी प्रश्न पर्याय के साथ पूछे जाएंगे, जो प्रत्येक 4 अंकों का होगा। (4x2=8)
External – 15 Internal – 10	महाविद्यालयीन स्तर. मूल्यांकन (Internal) के लिए परीक्षा - 15 अंकों की होगी। आंतरिक मूल्यांकन (Internal Marks) के लिए इकाई परीक्षा - 10 अंकों की होगी।
Total - 25	उपरोक्त दोनों इकाइयों पर आधारित वस्तुनिष्ठ प्रश्न के रूप में इकाई परीक्षा ली जाएगी।

(Note: Continuous Assessment Tests as per NEP scheme)

B. Com. II (NEP) Semester-III

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

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

Course Outcome अभ्यासपत्रिकेची फलनिष्पत्ती	- विद्यार्थ्यांना संस्कृतभाषेतील औपचारिकवाक्यांचा परिचय होईल. - विद्यार्थ्यांना संस्कृतभाषेतील सोप्या वाक्यांचा व वाक्यप्रकारांचा परिचय करून होईल. - विद्यार्थ्यांना लकार, विभक्ती आदींची ओळख होईल. विद्यार्थ्यांना संस्कृतभाषेतील समास व धातुसाधित अव्यये यांचे महत्त्व अवगत होईल.
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Unit	Content	Workload Allotted	Weightage of Marks Allotted
Unit I	स्वबलं परिजाय व्यवर्हतव्यम् (विविध प्रकारचे नाम परिचय) डॉ बाबासाहेब आम्बेडकराः (धातुसाधितविशेषणे व क्रियापदे)	7	7 Marks
Unit II	रसिकलालिता लता (समासपरिचयः) रामचरितम् (परोक्षभूतकाळपरिचय)	8	8 Marks
References	संस्कृतपुष्पमाला – नागपुर विद्यापीठ प्रकाशन, नागपुर		
Model Questions	वरील दोनही घटकावर आधारित 1 दीर्घोत्तरी प्रश्न प्रत्येकी 7 गुणांकरिता असेल. वरील दोनही घटकावर आधारित 2 लघुत्तरी प्रश्न प्रत्येकी 4 म्हणजे एकूण 08 गुणांकरिता विचारले जातील.		
External- 15 Internal -10 Total -25	महाविद्यालयीन स्तर अंतर्गत मूल्यमापन (Internal Evaluation) – घटक चाचणी 10 गुण वरील चारही घटकांशी संबंधित 10 बहुपर्यायी प्रश्न 10 गुणांसाठी घटकचाचणीत विचारले जातील.		

(Note: Continuous Assessment Tests as per NEP scheme)

B.Com .II (NEP) Semester -III

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

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

Course Outcome:

- 1-طلباء گفتگو کی مہارت سے متعارف ہوگے
- 2- طلباء گفتگو کی مہارت کا استعمال اپنے روزگار کے کاموں میں کر سکے گے
- 3- طلباء سمجھ جائے گے کہ گفتگو کی مہارت کی وجہ سے روز گار میں اضافہ ہوتا ہے ۔
- 4- صنعتی تجارتی پیشوں سے متعلق طلباء کے خیالات بدلے گے ۔
- 5-گفتگو کی مہارت کے ذریعے صنعتی تجارتی پیشوں کی ترقی ہوگی ۔

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

References :

جدید ٹیکنالوجی:- ترتیب کار ڈاکٹر شاہدہ مناف

Model Questions	7 مارکس 8 مارکس	*اوپر کے دو یونٹ پر دو میں سے ایک مفصل جواب مطلوب ہے *اوپر کے دو یونٹ پر چار میں سے دو مختصر جوابات مطلوب ہے
External -15	(College Level)	
Internal – 10	(Internal Marks)-10 Marks	(Objective)
.....	اوپر کے چاروں یونٹ پر 10 مارکس کا یونٹ ٹیسٹ رہے گا جس میں متبادل جواب کے سوالات رہے گے	
Total- 25		

(نوٹ این ای پی اسکیم کے مطابق اسسمنٹ ت(شخیص) کے ٹیسٹ جاری رکھیں)

B.Com .II (NEP) Semester -III

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

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

Course Outcome:

1-طلباء گفتگو کی مہارت سے متعارف ہوگے

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

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

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

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

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

References :

جدید ٹیکنالوجی:- ترتیب کار ڈاکٹر شاہدہ مناف

Model Questions	*اوپر کے دو یونٹ پر دو میں سے ایک مفصل جواب مطلوب ہے 7 مارکس *اوپر کے دو یونٹ پر چار میں سے دو مختصر جوابات مطلوب ہے 8 مارکس
External -15	(College Level)
Internal – 10 Total- 25	(Objective) 10 مارکس کا یونٹ ٹیسٹ رہے گا جس میں متبادل جواب کے سوالات رہے گے (Internal Marks)-10 Marks

(نوٹ این ای پی اسکیم کے مطابق اسسمنٹ ت(شخیص) کے ٹیسٹ جاری رکھیں)

B. Com. II (NEP) Semester-III

Vertical E: Ability Enhancement Course-Pali (Demonstrative)

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

Courses Outcomes	1.पाली त्रीपिटकातील बुध्द उपदेश समजून घेणे. 2.पाली त्रीपिटकातील बुध्द उपदेश अंगीकृत करून आचरण करणे. 3.पाली त्रीपिटकातील बुध्द उपदेशाद्वारे समाजाचे कल्याण साधने. 4.पाली त्रीपिटकातील ग्रंथाद्वारे समाजात नैतिक मूल्य विकसित करणे. 5.तथागत बुद्धाचे तत्वज्ञान, विचारधारा, उपदेश समजून घेणे.	
Unit	Contents	Teaching Hours
Unit I	कुमार पय्हो, लोकसुतं, विजय सुत,	15
Unit II	निमिराज चर्या, अकिती चर्या, संख चर्या	15
संदर्भ:	निवडक खुद्दकनिकाय, भन्ते सत्यपाल, भारतीय बौद्ध ज्ञानालंकार शिक्षण संस्था मुलावा, यवतमाळ. चर्यापिटक, डॉ. अशोक गायकवाड, कौशल्य प्रकाशन, औरंगाबाद.	
Model Questions	वरील दोन्ही घटकावर 01 दीर्घोत्तरी प्रश्न 07 गुणांचा असेल. वरील दोन्ही घटकांवर 02 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 08 गुणांचे असतील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)	
External – 15	महाविद्यालयीन स्तरावर.	
Internal – 10	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी -10 गुण	
Total - 25	वरील दोन्ही घटकाशी संबंधित घटक चाचणी ज्यात 10 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.	

(Note: Continuous Assessment Tests as per NEP scheme)

B.Com.. II (NEP) Semester– III

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

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

COURSE OUTCOMES:

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

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

REFERENCES:BOOKS PRESCRIBED:

- Publisher: Orient Black Swan
1. Glimpses of Infinity (Excluding Grammar)
 2. Communication Skills in English

Model Questions	Based On the Above 02 Units, 01 Long Answer Question Will Be Asked For 07 Marks (07) Based On the Above 02 Units, 02 Short Answer Questions Will Be Asked Each For 04 Marks (08)
External-15 Internal -10 Total-25	College level Internal assessment -10 marks. Unit test related to above two units will be conducted Where 10 multiple choice questions will be asked.

(Note: Continuous Assessment Tests as per NEP scheme)

Batch Size-20

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

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

(Accounting & Taxation)

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

Course Outcomes:

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

Field work based on:

Assessment of this vertical shall be based on various socio-economic activities / practices.

Evaluation of Field Projects:

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

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

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

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

Course Outcomes:

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

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

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

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

Total 50 Marks Division:

External Theory Exam (University level) : 30 Marks

Internal Assessment (College Level) Marks: 20

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

Reference Books:

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

Online OER:

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

B.Com. II (NEP) Semester-IV

VERTICAL- A : Major (Accounting & Taxation)

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

Course Outcomes:

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

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

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

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

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

*(Note: Continuous Assessment Tests as per NEP schem***Books Recommended:**

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

Online OER:

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

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

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

Course Outcomes:

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

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

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Books recommended:

1. Income Tax Law and Accounts : Dr. H. C. Mehrotra and Dr. S.P. Goyal
2. Income Tax Law: Dr. Jagdish Gupta, Dr. Mukta Jain (CA), Dr. Rakesh Jain (CA)
3. Income Tax-I : Dr. N.W. Jaswante, Dr. S.R. Raghuvanshi, Dr. V.W. Jaswante

B.Com. II (NEP) Semester-IV

VERTICAL-A: Major(Accounting & Taxation)

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

Course Outcomes:

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

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

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

Total 50 Marks Division:**External Theory Exam (University level): 30 Marks****Internal Assessment Marks: 20 Any 4 cases to be studied in detail based on above syllabus : (5*4=20)**

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

Books Recommended:

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

Online OER:

1. <https://kb.icai.org/pdfs/PDFFile5b2789bca7f334.80216010.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/80372/1/Unit-16.pdf>
3. [https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/MC%20404%20AF%20\(c\)Forensic%20Accounting%20and%20Auditing.pdf](https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/MC%20404%20AF%20(c)Forensic%20Accounting%20and%20Auditing.pdf)
4. https://books.google.co.in/books?id=QgDOTooOKMQC&printsec=frontcover&dq=forensic+accounting&hl=en&newbks=1&newbks_redir=0&sa=X&ved=2ahUKEwjT77P79JqLAXURSGwGHb_sHlgQuwV6BAgGEAY#v=onepage&q=forensic%20accounting&f=false
5. https://books.google.co.in/books?id=iFj3c7ojTZgC&printsec=frontcover&dq=forensic+accounting&hl=en&newbks=1&newbks_redir=0&sa=X&ved=2ahUKEwjT77P79JqLAXURSGwGHb_sHlgQ6AF6BAgIEAM#v=onepage&q=forensic%20accounting&f=false
6. https://books.google.co.in/books?id=iRlcCwAAQBAJ&printsec=frontcover&dq=forensic+accounting&hl=en&newbks=1&newbks_redir=0&sa=X&ved=2ahUKEwjT77P79JqLAXURSGwGHb_sHlgQ6AF6BAgMEAM#v=onepage&q=forensic%20accounting&f=false
7. https://books.google.co.in/books?id=iED8V_Vqj5gC&printsec=frontcover&dq=forensic+accounting&hl=en&newbks=1&newbks_redir=0&sa=X&ved=2ahUKEwi2t57m9ZqLAXBrVYBHf-gOU6AF6BAgMEAM#v=onepage&q=forensic%20accounting&f=false
8. <https://resource.cdn.icai.org/75113daab120723.pdf>
9. <https://resource.cdn.icai.org/75009daab030723.pdf>
10. <https://staging.wirc-icai.org/images/material/FAIS-HD.pdf>

B.Com. II (NEP) Semester-IV

VERTICAL- B : Minor(Accounting & Taxation)

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

Course Outcomes:

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

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

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

Total 50 Marks Division:

External Theory Exam (University level) : 30 Marks

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Books Recommended:

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

Online OER:

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

B.Com. II (NEP) Semester-IV

VERTICAL-B: Minor (Accounting & Taxation)

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

Course Outcomes:

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

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

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

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

Total 50 Marks Division:

External Theory Exam (University level) : 30 Marks

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Reference Books:

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

Online OER:

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

B.Com.-II (NEP) Semester IV**Vertical –C: Generic/Open Elective Course (G/OEC) (Accounting & Taxation)**

Level	Sem	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401406	Consumer Protection Act	02	30	2 Hrs.	50

Course Outcomes:

- 1) Students will be able to articulate the primary purpose of the Act
- 2) Students will gain an in-depth understanding of the consumer rights.
- 3) Students will demonstrate the ability to analyse how consumer disputes are handled at different levels
- 4) Students will understand the powers and functions of the CCPA, including its role in promoting and protecting consumer rights, conducting investigations, and addressing unfair trade practices
- 5) Students will be able to contribute to consumer education by promoting awareness
- 6) Students will be proficient in the process of filing a consumer complaint, including understanding the documentation required.

Note: The syllabus must be understood, keeping in view the provisions of Consumer Protection Act, 2019

Unit	Contents	Teaching Hours.
Unit-I	Introduction: 1.1 Definition, Meaning of Consumer, 1.2 Need for Consumer Protection Act, 1.3 Objective of Consumer Protection Act, 1.4 Salient Features of the 2019 Act 1.5 Distinction between the 1986 Act and the 2019 Act.	07
Unit-II	Consumer Rights and Dispute Resolution Mechanisms: 2.1 Rights under Consumer Protection Act, 2.2 Consumer Dispute Redressal- Mechanisms: 2.2.1 District Consumer Disputes Redressal Forum (DCDRF), 2.2.2 State Consumer Disputes Redressal Commission (SCDRC) , 2.2.3 National Consumer Disputes Redressal Commission (NCDRC) 2.3 Consumer Protection Councils: 2.3.1 Central Consumer Protection Council, State Consumer Protection Councils. 2.4 Functions and Powers of the Councils	08
Unit-III	Consumer Protection against Unfair Trade Practices and E-commerce: 3.1 Definition 3.2 Types of Unfair Trade Practices 3.3 E-commerce and Consumer Protection, Consumer Protection in the Digital Marketplace, Rights and Remedies for Online Consumers, Consumer Protection against Fraud in E-commerce 3.4 Role of Central Consumer Protection Authority (CCPA) 3.4.1 Powers and Functions	08
Unit-IV	Product Liability, Offences and Penalties: 4.1 Product Liability, Liability of Product manufacturer 4.2 Liability of product service provider, Liability of product seller. 4.3 Exceptions to product liability, 4.4 Offences and penalties under Consumer Protection Act.	07

Total 50 Marks Division:

External Theory Exam (University level) : 30 Marks

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

(Note: Continuous Assessment Tests as per NEP scheme)

Books Recommended :-

- 1) Business Law For Management By K.R. Bulchandani, Himalaya Publishing House, Nagpur.
- 2) Consumer Protection in India: Law and Practice By Dr. H. K. Saharay, Eastern Book Company, Lucknow.
- 3) "Consumer Protection Act, 2019: A Comprehensive Guide" By Dr. Anil Kumar, Lexis Nexis, Gurgaon.
- 4) Consumer Protection Laws in India By Dr. V. S. Khanna, Taxmann, New Delhi
- 5) A Guide to Consumer Protection Act, 2019 By Prof. (Dr.) S. K. Agarwal, Central Law Agency, New Delhi.
- 6) Consumer Protection Act, 2019: Law, Policy, and Practice By P.K. Malhotra , Bharat Law House, New Delhi
- 7) Consumer Protection Act: A Legal Guide for Business and Consumer By Dr. N. V. Paranjape, University Book House , Jaipur
- 8) Consumer Protection Act, 2019: A Comprehensive Guide by Dr. Ashish S. Deshmukh, Nagpur Law House, Nagpur
- 9) The Consumer Protection Act, 2019: Analysis and Interpretations by Dr. P. D. Nair, Vora Law Books, Pune.
- 10) A Practical Guide to Consumer Protection Law by Dr. S. R. Joshi, Bharati Law House, Pune.
- 11) अपकृतीचा कायदा व ग्राहक संरक्षण अधिनियम 2019, लेखक: निलेश विनायक म्हात्रे, शिव पब्लिकेशन, मुंबई
- 12) ग्राहक संरक्षण (नवीन) अधिनियम 2019, लेखक: अँड. सुधीर जे. बिर्जे, साई बुक्स / अजित प्रकाशन, कोल्हापूर

B.Com II (NEP) Semester - IV

Vertical –C Generic/Open Elective Courses (G/OEC)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam. Duration	Max. Marks
5.0	IV	401407	English	2	30	2 Hours	50

Course Outcomes:

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

Unit	Contents	Teaching Hours.
Unit-I	Expressing Likes and Dislikes	07
Unit-II	Expressing Hopes, Wishes, Regrets and Concern	08
Unit-III	Expressing Sympathy and Offering Condolences	07
Unit-IV	Expressing Emotions	08

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

Model Questions	Based on the above four Units, 2 Long Answer Questions will be asked for 07 Marks. (14) Based on the above four Units, 4 Short Answer Questions will be asked-each for 04 Marks. (16)
Division of 50 Marks: External-30 Internal -20	College level Exam Internal Assessment : Unit Test related to above Two Units 10 Marks. Multiple Choice Questions 10 Marks.

(Note: Continuous Assessment Tests as per NEP scheme)

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

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401408	व्यावसायिक मराठी (Business Marathi)	2	30	2 Hrs.	50

Course Outcomes:

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

Unit	Contents	Teaching Hours
Unit I	१. लेखन विषयक नियम - डॉ मृणालिनी शहा	8
Unit II	२. मुद्रित शोधन - प्रा सुजाता शेणई, डॉ केतकी मोडक	7
Unit III	३. ग्रंथ परीक्षण - प्रा. सुजाता शेणई	8
Unit IV	४. परिभाषा - प्रा. रा.ग.जाधव	7

संदर्भ: उपयोजित मराठी, संपादक- डॉ. केतकी मोडक, संतोष शेणई, सुजाता शेणई, पद्मगंधा प्रकाशन, पुणे आवृत्ती 2012

Model Questions	वरील चारही घटकांवर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकांवर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 Internal – 20	विद्यापीठ स्तर अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुण. वरील चारही घटकांशी संबंधित घटकचाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.
Total -- 50	

(Note: Continuous Assessment Tests as per NEP scheme)

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

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401408	व्यावसायिक हिन्दी (Business Hindi)	2	30	2 Hrs.	50

Course Outcomes:

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

Unit	Contents	Teaching Hours
Unit I	1. डॉक्यूमेन्ट्री की पटकथा	8
Unit II	2. धारावाहिक की पटकथा	7
Unit III	3. संवाद लेखन की प्रक्रिया	8
Unit IV	4. संवाद लेखन की विशेषताएँ	7

संदर्भ : पटकथा और संवाद लेखन, डॉ. गौरीशंकर रैणा, डॉ. विपुल कुमार, श्री नटराज प्रकाशन, दिल्ली

Model Questions	उपरोक्त चारों इकाइयों पर आधारित 02 दीर्घोत्तरी प्रश्न प्रत्येकी 7 अंकों का रहेगा। (7x2=14) उपरोक्त चारों इकाइयों पर 04 लघुत्तरी प्रश्न पर्याय के साथ पूछे जाएंगे, जो प्रत्येकी 4 अंकों का होगा। (4x4=16) (उपरोक्त दोनों प्रश्नों को अंतर्गत पर्याय रहेंगे।)
External – 30	विद्यापीठ स्तर
Internal – 20	आंतरिक मूल्यांकन (Internal Marks) के लिए इकाई परीक्षा- 20 अंकों की होगी।
Total – 50	उपरोक्त चारों इकाइयों पर आधारित वस्तुनिष्ठ प्रश्न के रूप में इकाई परीक्षा ली जाएगी।

(Note: Continuous Assessment Tests as per NEP scheme)

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

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401408	(Sanskrit) संस्कृत नीति कथा पञ्चतन्त्र लब्धप्रणाशम्	2	30	2 Hrs.	50

Course Outcomes:

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

Unit	Contents	Teaching Hours
Unit I	गङ्गदत्त मण्डूक कथा, जल स्थित वानर कथा	8
Unit II	कराल केशर सिंह कथा, कुम्भकार कथा	7
Unit III	चतुरक शृगाल कथा, शुद्धपट रजक कथा	8
Unit IV	चित्रांग सारमेय कथा, घण्टाबन्ध उष्ट्र कथा	7

संदर्भ :

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

Model Questions	वरील चारही घटकांवर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकांवर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 Internal – 20 Total - 50	विद्यापीठ स्तर अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुण. वरील चारही घटकांशी संबंधित घटकचाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.

(Note: Continuous Assessment Tests as per NEP scheme)

B.Com . II (Semester -IV)(NEP)**Vertical –C:G /OEC (Urdu-IV)**

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.0	IV	401408	Urdu - IV	02	30	2	50

Course outcomes

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

2۔ طلباء زبان اور پیشوں کے تعلق کو سمجھ گے

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

4۔ پیشوں میں دستاویزات کی اہمیت سمجھ میں آئے گی

5۔ ہنرمندانہ قوت پیدا ہو گی۔

Unit System	Contents	Teaching Hours
Unit –I	1۔ خوشخطی کے اصول	08
Unit –II	2۔ خطاطی اردو	07
Unit-III	3۔ کتاب پر تبصرہ	08
Unit- IV	4۔ ترجمہ کی تکنک	07

References

پاسان ادب –مرتب –ڈاکٹر شاہدہ منان

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

(نوٹ :- این ای پی اسکیم کے مطابق اسسٹنٹ (تشخیص) کے ٹیسٹ جاری رکھیں)

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

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401408	व्यावसायिक पाली (Business Pali)	2	30	2 Hrs.	50

Course Outcomes	1. विद्यार्थ्यांना विविध व्यवसायातील कौशल्य अवगत होतील. 2. विद्यार्थ्यांना भाषा व व्यवसायातील संबंधाचा उलघडा होईल. 3. व्यवसायातील दस्तऐवजांचे महत्त्व लक्षात येईल. 4. विद्यार्थ्यांना बौद्ध विधी परंपरेची माहिती अवगत होईल. 5. कुशल मनुष्यबळाची निर्मिती होईल.	
Unit	Contents	Teaching Hours
Unit I	खुद्दकपाठ - सरणागमनं, दस सिक्खापदानि, सामणेर पय्हो	8
Unit II	व्दतिसाकारो, पच्चवेक्खाणा, दसधम्म सुत्त	7
Unit III	महामंगल सुत्त, रतन सुत्त, करणीयमेत्त सुत्त	8
Unit IV	खन्धपरित्तं, मेत्तानिसंसं सुत्तं, मित्तानिसंसं सुत्तं	7
संदर्भ	महापरीत्राण पाठ, डॉ. भदंत एन. आनंद महाथेरो, महामहिंद इंटरनैशनल धम्मदूत सोसायटी सुभाष टेकडी, उल्हासनगर, ठाणे.	
Model Questions	- वरील चारही घटकांवर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. - वरील चारही घटकांवर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील.	
External – 30	विद्यापीठ स्तर	
Internal – 20	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुण	
	वरील चारही घटकांशी संबंधित घटक चाचणी ज्यात 20 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.	
Total - 50		

(Note: Continuous Assessment Tests as per NEP scheme)

B. Com. II (NEP) Semester-IV
Vertical D- Skill Enhancement Course (SEC) (Practical)

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401409	Spreadsheet Skills	2	60	2 Hrs.	50

Course outcomes:

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

1. Get to know about Spreadsheet Package and its components with formatting.
2. Enter, organize, and manage data within a spreadsheet's rows and columns, creating structured format for easy manipulation, analysis with autocomplete & autofill facility.
3. Use formulas and functions which are available in MS-Excel Package for various tasks.
4. Effectively manage data using tables, formatting the sheet tabs, data sorting & filtering, and conditional formatting, in MS-Excel.
5. Create and design of various charts and graphs to visually represent data trends and patterns with formatting & worksheet page setup with printing of workbook, worksheet.
6. Gain skills in identifying and resolving common spreadsheet errors.
7. Apply spreadsheet's knowledge for creating Salary Sheet, Marksheet, Time-Table, Budgeting, and other financial analysis tasks.

Unit	Contents	Teaching Hours.
Unit-I	Introduction to MS Excel 2016 and Higher: 1.1 Spreadsheet Concept, Overview of MS Excel, Interface and Navigation. 1.2 Creating a Workbook using Blank and Template, Renaming, moving, copying, and deleting worksheets, Data entering in cell, Editing and Formatting cell, Columns, Rows, Text, Numbers and Dates and Printing Worksheet.	15
Unit- II	Formulas and Functions: 2.1 Introduction to Formulas and Functions, Structure of Formula. 2.2 Working with Statistical functions; AVERAGE, COUNT, COUNTA, COUNTBLANK, MIN, MAX, Mode and Median. logical functions; IF, AND, OR.	15
Unit-III	Advanced Functions: 3.1 Financial functions: SUM, AUTOSUM, CAGR, XIRR and ROUNDUP. 3.2 Text manipulation functions; UPPER, LOWER, PROPER, LEFT, RIGHT, MID, CONCATENATE and TRIM.	15
Unit- IV	Data Management & Data Visualization: 4.1 Data Management: Sorting and filtering data using tables, Data validation techniques. 4.2 Data Visualization: Creating and customizing column, bar, line, pie and area charts, Adding trendlines and sparklines.	15

List of Practical's :

1. Entering data in the cell and align it horizontally and vertically with autocomplete & autofill facility.
2. Insert, delete cell, column and rows in worksheet.
3. Modify the height and width of the cell, row and column in worksheet.
4. Perform insert, delete, move or copy and rename with the Worksheet & Work Book.
5. Use the Formulas & Functions on the given data.
6. Use Sort & filtering command on the given data or Employees Salary sheet.
7. Use Conditional formatting command on the given data or Students Mark sheet.
8. Create & designed various charts and graphs (Bar, Column, Line, Pie, Area) on the given data to visually represent data trends and patterns.
9. Setup the page and take printout of performed worksheet.
10. Create the Employees Salary sheet, Students Mark sheet, College Time Table, Budgeting, and other financial analysis tasks use the Formulas & Functions on the given data.

Division of Total 50 Marks as follows:

*** Practical Internal (Under CAT): 20 Marks**

*** Practical External Examination - College Level: 30 Marks**

Division of Marks for Practical

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

BOOKS RECOMMENDED:

1. MS OFFICE (BPB)
2. Curtis D. F. *Microsoft Excel 2007 Step by Step*, Microsoft Press
3. Sinha P. K. and Sinha P. *Fundamentals of Computing*, BPB Publication
4. Leon A. and Leon M. *Fundamentals of Information Technology*, Leon Vikas.
5. Dr Kale. U. S. *ekfgrh ra=Kku o O;kolkf;d ekfgrhps laLdj.k* , Sainath prakashan, Nagpur.
6. Kolte S. M. *ekfgrh ra=Kku o O;kolkf;d ekfgrhps izfdz;k*, Pimpalapure & co. publisher, Nagpur.

OER:

1. Microsoft Office Excel 2007 Free Text Book at BOOKBOON.COM
2. <https://edu.gcfglobal.org/en/excel2016/>
3. <https://support.microsoft.com/en-us/excel>

B.Com.-II (NEP) - Semester -IV
Vertical – E (i) Ability Enhancement Course (AEC) (Demonstrative)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam. Duration	Max. Marks
5.0	IV	401410	English	1	30	1Hr.	25

Unit	Contents	Teaching Hours
Unit 1	Prose: 1) Apro JRD --Sudha Murty 2) Kalpana Chawala 3) Education Provides a Solid Foundation --- APJ Abdul Kalam	15
Unit 2	Effective Communication Skills: 1) Anchoring, Elocution, Debate 2) Presentations 3) Effective Communication on Social Media	15

References: Board of Editors (Orient Black Swan Publication)

Model Questions	Based On the Above 02 Units, 01 Long Answer Question Will Be Asked For 07 Marks (07) Based On the Above 02 Units, 02 Short Answer Questions Will Be Asked Each For 04 Marks (08)
External-15	College level
Internal -10	Internal assessment -10 marks. Unit test related to above two units will be conducted
Total-25	Where 10 multiple choice questions will be asked.

(Note: Continuous Assessment Tests as per NEP scheme)

B. Com. II (NEP) Semester-IV
Vertical E: Ability Enhancement Course (AEC) (Demonstrative)

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401411 M	Marathi	1	30	1Hr.	25

Course Outcomes:

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

Unit	Contents	Teaching Hours.
Unit I	१.फ्री लान्सिंग आणि गिग इकॉनॉमिक्स २.इंटरनेट ऑफ थिंग्ज ३.आर्टिफिशियल इंटेलिजन्स -I	15
Unit II	४.आर्टिफिशियल इंटेलिजन्स - II ५.डेटा मायनिंग : सोन्यासारखा अनमोल डेटा ६.रोबोट्स आणि कॉबोट्स	15

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

Model Questions	वरील दोन्ही घटकावर 01 दीर्घोत्तरी प्रश्न 07 गुणांचा असेल. वरील दोन्ही घटकांवर 02 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 08 गुणांचे असतील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 15 Internal – 10 Total - 25	महाविद्यालयीन स्तर अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 10 गुण वरील दोन्ही घटकाशी संबंधित घटकचाचणी ज्यात 10 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न (MCQ) विचारले जातील.

(Note: Continuous Assessment Tests as per NEP scheme)

B. Com. II (NEP) Semester-IV
Vertical E: Ability Enhancement Course (AEC) (Demonstrative)

Level	Semester	Course code	Course Name	Credits	Teaching Hours.	Exam Duration	Max. Marks
5.0	IV	401411 H	Hindi संवाद कौशल- 4	1	30	1 Hr.	25

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

Unit	Contents	Teaching Hours
Unit I	1. फेंटेसी गेम्स के लिए मीडिया सूचना साक्षरता की आवश्यकता- डॉ. सेवा सिंह बाजवा, कुलदीप सिंह 2. कृत्रिम बुद्धिमत्ता- शिक्षा की अंतर्दृष्टि- डॉ. अनिल कुमार 3. मीडिया सूचना साक्षरता और बढ़ता उपभोक्तावाद- डॉ. प्रभात	15
Unit II	4. बैंकिंग क्षेत्र में मीडिया सूचना साक्षरता का महत्व- डॉ. धनप्रीत कौर 5. विज्ञापन साक्षरता की आवश्यकता और महत्व- डॉ. सेवा सिंह बाजवा, अंकित सोनी 6. भारत में ग्रामीण जनता में मीडिया सूचना साक्षरता की आवश्यकता और महत्व - डॉ. कृष्ण कुमार , डॉ. सेवा सिंह बाजवा	15

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

Model Questions	उपरोक्त दोनों इकाइयों पर 01 दीर्घोत्तरी प्रश्न 7 अंकों का रहेगा। (पर्याय के साथ) उपरोक्त दोनों इकाइयों पर 02 लघुत्तरी प्रश्न पर्याय के साथ पूछे जाएंगे, जो प्रत्येक 4 अंकों का होगा। (4x2=8)
External – 15 Internal – 10 Total - 25	महाविद्यालयीन स्तर आंतरिक मूल्यांकन (Internal Marks) के लिए इकाई परीक्षा - 10 अंकों की होगी। उपरोक्त दोनों इकाइयों पर आधारित वस्तुनिष्ठ प्रश्न के रूप में इकाई परीक्षा ली जाएगी।

(Note: Continuous Assessment Tests as per NEP scheme)

B.Com.-II (NEP) - Semester -IV
Vertical-E: Ability Enhancement Course (AEC) (Demonstrative)

Level	Semester	Course Code	Course Name	Credit	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401411 S	संस्कृत भाषाकौशल्य -2	1	30	1 hr.	25

Course Outcomes: (अभ्यासक्रमाची फलनिष्पत्ती)	- विद्यार्थ्यांना संस्कृत भाषेतील औपचारिक वाक्यांचा परिचय होईल. - विद्यार्थ्यांना संस्कृत भाषेतील सोप्या वाक्यांचा व वाक्य प्रकारांचा परिचय होईल. - विद्यार्थ्यांना लकार, विभक्ती आदींची ओळख होईल. - विद्यार्थ्यांना संस्कृत भाषेतील समास व धातुसाधित अव्यये यांचे महत्त्व अवगत होईल.
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Unit	Content	Workload Allotted	Weightage of marks allotted
Unit I	दृष्टः मया व्याघ्रः (सतिसप्तमी वाक्य परिचय) लोकमातरः नद्याः (कर्मणि व भावे प्रयोग)	15	7 Marks
Unit II	शङ्करभट्टः शास्त्री सञ्जातः। (कृदन्तपरिचय) वणिक्कथा (भविष्यकाळ परिचय)	15	8 Marks
संदर्भ	संस्कृत पुष्पमाला – नागपुर विद्यापीठ प्रकाशन, नागपुर		
Model Questions	वरील दोनही घटकावर आधारित 1 दीर्घांतरी प्रश्न प्रत्येकी 7 गुणांकरिता असेल. वरील दोनही घटकांवर आधारित 2 लघुतरी प्रश्न प्रत्येकी 4 म्हणजे एकूण 08 गुणांकरिता विचारले जातील.		
External-15 Internal -10 Total -25	महाविद्यालयीन स्तर अंतर्गत मूल्यमापन (Internal Evaluation) – घटक चाचणी 10 गुण वरील चारही घटकांशी संबंधित 10 बहुपर्यायी प्रश्न 10 गुणांसाठी घटकचाचणीत विचारले जातील.		

(Note: Continuous Assessment Tests as per NEP scheme)

B.Com .II Semester -IV (NEP)**Vertical – E/ AEC (MIL) (URDU IV)**

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.0	IV	401411 U	Urdu- IV	1	30	1	25

Course Outcome

1- طلباء گفتگو کی مہارت سے متعارف ہو گے

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

3- طلباء سمجھ جائیں گے کہ گفتگو کی مہارت کی وجہ سے روزگار میں اضافہ ہوتا ہے۔

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

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

Unit System	Contents	Work load Allotted
Unit –I	1- فری لانسنگ اور آزادانہ کام کی معیشت (گل اکاؤمی) 2- چیزوں کا انٹرنیٹ انٹرنیٹ آف تھنگس 3- مصنوعی ذہانت (آرٹیفیشل انٹیلیجنس)	15
Unit –II	1- مصنوعی ذہانت (آرٹیفیشل انٹیلیجنس) 2- ڈیٹا مائننگ 3- روبوٹ اور کو بوٹس	15

References

جدید ٹیکنالوجی:- ترتیب کارڈاکٹر شاہدہ مناف

Model Questions	☆ اوپر کے دو پوینٹ پر دو میں سے ایک مفصل جواب مطلوب ہے 7 مارکس ☆ اوپر کے دو پوینٹ پر چار میں سے دو مختصر جوابات مطلوب ہے 8 مارکس
External -15(college level) Internal – 10 Total- 25	(Internal Marks)-10 Marks اوپر کے چاروں پوینٹ پر 10 مارکس کا پوینٹ ٹیسٹ رہے گا جس میں متبادل جواب کے سوالات رہے گے (Objective)

(نوٹ:- این این پی اسکیم کے مطابق اسکیمٹ (تنحص) ٹیسٹ لے جائیں)

B. Com. II (NEP) Semester-IV
Vertical E: Ability Enhancement Course (AEC) (Demonstrative)

Level	Semester	Course Code	Courses Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401411 P	Pali (निवडक खुद्दकनिकाय)	1	30	1 Hr.	25
Courses Outcomes:		1.पाली त्रीपिटकातील बुध्द उपदेश समजून घेणे. 2.पाली त्रीपिटकातील बुध्द उपदेश अंगीकृत करून आचरण करणे. 3.पाली त्रीपिटकातील बुध्द उपदेशाद्वारे समाजाचे कल्याण साधणे. 4.पाली त्रीपिटकातील ग्रंथाद्वारे समाजात नैतिक मूल्य विकसित करणे. 5.तथागत बुद्धाचे तत्वज्ञान, विचारधारा, उपदेश समजून घेणे.					
Unit		Contents			Teaching Hours		
Unit I		बक जातक, गिज्झजातक, कल्याणधम्म जातक, सुजात जातक			15		
Unit II		यमकवग्ग, अप्पमादवग्ग, तण्हावग्ग, पुप्फवग्ग			15		
संदर्भ:		1. बुद्धवाणी- प्रा. डॉ. रेखा वानखडे, सुगम प्रकाशन, अमरावती. २०१७ 2. त्रिपिटक ग्रंथ					
Model Questions		वरील दोन्ही घटकावर 01 दीर्घोत्तरी प्रश्न 07 गुणांचा असेल. ● वरील दोन्ही घटकांवर 02 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 08 गुणांचे असतील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)					
External – 15		महाविद्यालयीन स्तर					
Internal – 10		अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी -10 गुण वरील दोन्ही घटकाशी संबंधित घटक चाचणी ज्यात 10 गुणांचे 10 वस्तुनिष्ठ बहुपर्यायी प्रश्न विचारले जातील.					
Total -		25					

(Note: Continuous Assessment Tests as per NEP scheme)

B. Com. II (NEP) Semester-IV
Vertical E: Ability Enhancement Course (AEC) (Demonstrative)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401411 SE	Supplementary English	1	30	1 Hr.	25

COURSE OUTCOMES:

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

Unit	Contents	Teaching Hours
Unit I	- The Home Coming – Rabindranath Tagore - The Little Black Boy – William Blake	15
Unit II	ICT and the Use of English, Interviews, Creative Writing	15

BOOKS PRESCRIBED:

- 1. Glimpses of Infinity (Excluding Grammar), Publisher: Orient Black Swan. Hyderabad, Telangana
- 2. Communication Skills in English, Publisher: Orient Black Swan, Hyderabad, Telangana

Model Questions	Based On the Above 02 Units, 01 Long Answer Question Will Be Asked For 07 Marks (07) Based On the Above 02 Units, 02 Short Answer Questions Will Be Asked Each For 04 Marks (08)
External-15 Internal -10 Total-25	College level Internal assessment -10 marks. Unit test related to above two units will be conducted Where 10 multiple choice questions will be asked.

(Note: Continuous Assessment Tests as per NEP scheme)

***Batch Size- 20**

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

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

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	IV	401412	Field Project/ Community Engagement Project	2	60	-	50

Course Outcomes:

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

Field work based on:

Assessment of this vertical shall be based on various socio-economic activities / practices.

Evaluation of Field Projects:

Module	Unit	Distribution of credit
2	Basic structure of society, key definitions of problem area, Methodology and Approach, Analysis of preliminary data	2

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

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

VERTICAL- A: Major (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401500	Basics of Cost Accounting	2	30	2	50

Course Outcomes:

On completion of the course ‘Basics of Cost Accounting’, students will be able to:

1. Develop a clear understanding of how businesses track expenses and why accurate cost management is vital for growth.
2. Learn the practical art of managing material and labor costs, ensuring that resources are used efficiently.
3. Gain the confidence to prepare cost sheets and tenders, translating theoretical knowledge into professional business documents.
4. Bridge the gap between cost records and financial statements, understanding why differences occur and how to reconcile them.

Unit	Contents	No. of Periods
Unit I	Introduction to Cost Accounting: 1.1 Cost Concept, Meaning, Objectives, Development and Scope of Cost Accounting. Characteristics of Ideal System of Cost accounting. 1.2 Difference between Cost Control & Cost reduction, Installing A Cost Accounting System. Essential of Good Cost Accounting System. 1.3 Classification of Costs, Types of Costing- Methods of Cost Accounting, Techniques of costing 1.4 Elements of Cost: Direct Material, Direct Labour, Direct Expenses, Indirect Labour, Indirect Materials, Indirect Overheads. 1.5 Cost Classification and Cost Concepts: Out of Pocket Cost, Shut Down Cost, Sunk Cost, Absolute Cost, Period Cost. Opportunity Cost, Imputed Cost, Replacement Cost. Predetermined Cost, Cost Unit, Cost Centre, Profit Centre, Cost Allocation, Absorption, Apportionment	8
Unit II	Material Cost Ascertainment – 2.1 Purchase of Material , Purchase Cycle 2.2 Stores Organisation : Bin Card, Costing of materials 2.3 Pricing of Materials Issued: LIFO,FIFO, Simple Average Price& Weighted Average Price 2.4 Inventory Cost Control: Objectives of Material Control, Requirements,	7

	2.5 Methods and Techniques of Material Control : Budgetary technique, ABC System & Economic Order Quantity	
Unit III	Labour and Overhead Cost Ascertainment: 3.1 Time Keeping, Time Booking and Payroll 3.2 Overtime and Idle Time. 3.3 Labour Turnover 3.4 Principles and Methods of Remuneration and Incentive Schemes: Price Rate System, Time Rate System, Halsey and Rowan Incentive Schemes. 3.5 Overheads : Collection, Classification, Apportionment and Allocation of Overheads , Absorption and Treatment of Over or Under Absorption of Overheads	8`
Unit IV	Unit Cost: 4.1 Preparation Of Cost Sheet and Ascertainment of Profit (Simple Practical Problems) 4.2 Preparation of Tender (Practical Problems) 4.3 Reconciliation of Cost & Financial Accounts, Basic Practical Problems	7

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks: 20

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

(Note: Continuous Assessment Tests as per nep scheme)

Reference Books:

1. Dr. Agrawal M.L. (2024) Cost Accounting, Sahitya Bhavan Publication, Agra.
2. Jawaharlal (2016) Cost Accounting, Tata Mcgraw-Hill Publication Co. Ltd., New Delhi.
3. Shukla M.C.,Grewal T.S. and Gupta M.P. : Cost Accounting Text and Problems, S. Chand and Co.. Ltd. New Delhi .
4. Maheshwari S.N. : Advanced Problems and Solution in Cost Accounting, Sultan Chand & Co. Ltd. New Delhi .
5. Arora M.N. Cost Accounting Principles and Practice, Vikash Publications , New Delhi .
6. Tulsian P.C. : Practical Costing, Vikash Publications New Delhi .
7. Jain S.P. & Narang K.L. : Cost Accounting Kalyani Publication New Delhi.
8. Singhavi N.P., Dr. Gupta J. D. ,Dr. Darware P.D.& Dr. Nagpure N.K. : Cost Accounting Himalaya Publishing House, New Delhi .
9. Nigam & Shrma : Practical Costing , Himalaya Publishing House, New Delhi .
10. Ali Sahnaj .S. K.,Dutta Subir & Saha Ashit Baran: Theory and Practice of Cost Accounting: S.Chand& Company Ltd. Ramnagar, New Delhi 110055.
11. . Saxena V.K. Vashist C.,D.: Cost Accounting, Sultan & Sons Pvt. Ltd. New Delhi

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12. जैन एस. पी., नारंग के. एल., चोपडा आर. के.: लागत लेखांकन, कल्याणी पब्लिकेशन्स नई दिल्ली
13. शुक्ल एस. एम: लागत लेखांकन, साहित्य भवन पब्लिकेशन, आगरा
14. अग्रवाल एम.एल. : परिव्यय लेखांकन., साहित्य भवन पब्लिकेशन, आगरा
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16. जिभकाटे एल. बी.: परिव्यय आणी व्यवस्थापन लेखाकर्म, विश्व पब्लिशर्स, नागपूर
17. माहाजन वाय. आर. : परिव्यय आणी प्रबंधकीय लेखांकन, पिंपळापुरे अण्ड कंपनी, नागपुर
18. मोहरिल श्री किशोर: परिव्यय आणी प्रबंधकीय लेखांकन, दासगणू प्रकाशन, नागपूर
19. सेठी धूत : परिव्यय लेखांकन, विद्या प्रकाशन, नागपूर

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

VERTICAL- A: Major (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401501	Basics of Management Accounting	2	30	2	50

Course Outcomes:

On completion of the course ‘Basics of Management Accounting’, students will be able to:

1. Understand the core concepts, advantages and limitations of Management Accounting , Role of management accounting in managerial decision making.
2. Master techniques like break-even analysis to help businesses understand their profit potential under different scenarios.
3. Learn the importance of budgeting not just as a restriction, but as a roadmap for achieving future financial goals.
4. Gain Managerial efficiency, control costs and make decisions in different level of production.

Unit	Content	No. Of Periods
Unit-1	Management Accounting : 1.1 Meaning, Definition, Scope, Functions & Objectives 1.2 Importance and Limitations of Management Accounting, 1.3 Techniques or Tools of Management Accounting, 1.4 Distinction between Cost and Management Accounting and Financial and Management accounting, 1.5 Role of Management Accounting in Managerial Decision making	8

Unit-2	Marginal Costing: 2.1 Basic Assumptions, Features, Marginal and Cost-Volume-Profit relationship. 2.2 Advantages & Limitations of Marginal Costing 2.4 Break Even Point: Definition, features, Advantages and limitations, 2.5 Break Even Analysis: BEP , Advantages, limitations, Assumptions of BEP, Marginal of Safety 2.6 Cost Volume Profit Analysis: Marginal cost, Contribution, Profit Volume Ratio, Applications of P/V Ratio	7
Unit-3	3.1: Budget: Meaning and Definition of Budget, Characteristics of Budget, Classification of Budgets, Preparation of Budget, Essentials of Effective Budget 3.2: Cash Budget: Objectives of Cash Budgeting, Importance of Cash Budget, Preparation of Cash Budget and Problems on Cash budget	8
Unit-4	4.1: Budgetary Control: Meaning and Definition of Budgetary Control, Objectives of Budgetary Control; Limitations of Budgetary Control. 4.2: Flexible Budget: Importance of Flexible Budget, Preparation of Flexible Budget, Problems on Flexible Budget.	7

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Reference Books:

1. R. K. Sawalika Dr. R. P. Ingole Management Accounting, Das Garnu Publication, Nagpur.
2. Satish M. Inamdar: Management Accounting, Everest Publishing House,
3. N. & I. B. Sinha, Management Accounting, Himalaya Publishing House, New Delhi.
4. Dr. S. N Goyal & Dr. Manmohan: Management Accounting, Sahitya Bhawan Publications, Agra
5. Jawahar Lal: Management Accounting, Himalaya publishing House, New Delhi
6. Arora, M.N. (2020). Management Accounting. Delhi, India: Himalaya Publishing House.
7. Bhattacharyya, A. K. (2021). Essentials of Financial Accounting. Delhi, India: PHI Learning.
8. Goel, R. K. & Goel, I. (2019). Concept Building Approach to Management Accounting for 31 B.Com. Delhi, India: Cengage.
9. Goyal, B.K & Tiwari, H. N. (2022). Financial Accounting. Delhi, India: Taxmann.
10. Kishore, R. M. (2020). Financial Management. Delhi, India: Taxmann.
11. Monga, G.R. & Bahadur, R. (2021). Basic Financial Accounting. Delhi, India: Scholar Tech Press.
12. Goel, R. K., & Goel, I. (2019). Concept Building Approach to Management Accounting for B.Com(Hons.), Delhi, India: Cengage.

13. Maheshwari, S. N., & Mittal, S. N. (2019). Management Accounting. Delhi, India: Shri Mahaveer Book Depot.
14. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2021). Principles of Management Accounting. Delhi, India: Sultan Chand & Sons.
15. Maheshwari, S. N. (2015). Management Accounting and Financial Control. Delhi, India: Sultan Chand & Sons.
16. Shah, P. (2015). Management Accounting. Delhi, India: Oxford University Press.
17. Singh, S. (2023). Management Accounting. Delhi, India: PHI Learning Pvt. Limited.
18. Singh, S. K., & Gupta, L. (2021). Management Accounting: Theory and Practice. Delhi, India: A. K. Publications.
19. Tulsian, P. C., & Tulsian, B. (2023). Advanced Management Accounting. Delhi, India: S. Chand. Additional Read

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21. डॉ.गुप्ता एस.पी. डॉ. गुप्ता के. एल. : प्रबंधकीय लेखाविधि, साहित्य भवन पब्लिकेशन,आगरा
22. अग्रवाल जे.के., अग्रवाल आर. के एवं वीणा: प्रबंधकीय लेखांकन, रमेशबुक डेपो,जयपुर

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23. माहाजन वाय. आर. : परिव्यय आणि प्रबंधकीय लेखांखान, पिंपळापुरे अण्ड कंपनी, नागपुर
24. कुलकर्णी एस. टी. : प्रबंध लेखाकर्म आणि व्यवहार, बजाजपब्लिकेशन, अमरावती
25. कल यू.एन., कुलकर्णी एस. टी.,शास्त्री सतीश : परिव्यय आणि प्रबंधकीय लेखांखान,
26. प्रा. एम. सी. धोटे : प्रबंधकीय लेखांखान

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

VERTICAL- A: Major (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401502	Income Tax-III	2	30	2	50

Course Outcomes:

After completion of the course Income Tax-III, students will be able to:

- 1) Understand the provisions of clubbing income and aggregate of income for computation of total income.
- 2) Understand the provisions relating to set off, carry forward and set off of losses.
- 3) Analyze the provisions relating to collection and advance payment of tax.
- 4) Apply and compute the income under the all heads of income of the Income Tax Act, 2025.
- 5) Analyze the returns of income under the Income Tax Act, 2025.

Unit	Contents	No. of Periods
Unit I	Clubbing of Income and Aggregate of Income: (Individual Only) 1.1 Clubbing of Income: Transfer of income without transfer of assets, Chargeability of income in transfer of assets, “Transfer” and “revocable transfer” defined, Income of individual to include income of spouse, minor child, etc., Liability of person in respect of income included in income of another person, Basic numerical problems on the clubbing of income 1.2 Aggregate of Income: Total income, Unexplained credits, Unexplained investment, Unexplained asset, Unexplained expenditure, Amount borrowed or repaid through negotiable instrument, hundi, etc., Charge of tax.	7
Unit II	Set Off, Carry Forward and Set Off of Losses: (Individual Only)	7

	2.1 Set off of losses under same head of income 2.2 Set off of losses under any other head of income 2.3 Carry forward and set off of loss from house property 2.4 Carry forward and set off of loss from capital gains 2.5 Carry forward and set off of business loss 2.6 Set off and carry forward of losses computed in respect of speculation business	
Unit III	Tax Deducted at Source: (Individual Only) 3.1 Point of time when TDS has to be deducted at Source and Person liable to deduct TDS 3.2 Income on which tax to be deducted at source 3.3 TDS rates & Due dates for deposit of TDS Advance payment of tax: 3.4 Liability for payment of advance tax, Conditions of liability to pay advance tax, 3.5 Computation of advance tax, Instalments of advance tax and due dates	8
Unit IV	Assessment of Individual: (New Tax Regime Sec.202) 4.1 Introduction, Total Income of an Individual 4.2 Computation of Taxable Income, Computation of Tax Liability. 4.3 Income Tax Return Forms: ITR-1, ITR-2, ITR-3, ITR-4 SUGAM, Due date of filing ITR. 4.4 Return of Income: Original Return, Return of Loss, Belated of Return, Revised Return, Updated Return, Defective Return.	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks 20:

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

(Note: Continuous Assessment Tests as per nep scheme)

Reference Books:

- 1. Income Tax Law And Accounts : Dr.Malhotra S. C. &Goyal : Income Tax, Sahitya Bhawan Publication, Agra**
- 2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania; Dr. Kapil Singhania.**
- 3. Income Tax-III : Dr. N.W. Jaswante, Dr. S.R. Raghuvanshi, Dr. D.N. Vyas, Dr. V.W. Jaswante, Aadhar Publication.**
- 4. Practical Approach to Income Tax : Dr. Girish Ahuja And Dr. Ravi Gupta,**

हिन्दी:

जैन एस. पी., नारंग के. एल., चोपडा आर. के.: लागत लेखांकन, कल्याणी पब्लिकेशन्स नई दिल्ली

मराठी:

जिभकाटे एल. बी.: परिचय आणि व्यवस्थापन लेखाकर्म, विश्व पब्लिशर्स, नागपूर

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

VERTICAL- A: Major (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401503	Auditing	2	30	2	50

Course Outcomes:

After completion of this course, students will be able to:

- 1 Understand the basic concepts, principles and objectives of auditing.
- 2 Acquire knowledge of the audit process and audit procedures.
- 3 Understand the role, duties, responsibilities and liabilities of an auditor.
- 4 Gain practical knowledge of vouching, verification and valuation of assets and liabilities.
- 5 Develop awareness regarding contemporary trends in auditing including computerized and forensic auditing.

Unit	Contents	No. of Periods
Unit I	Introduction to Auditing 1.1: Meaning, Definition, Nature, Scope, Objectives and Advantages of Auditing 1.2: Types of Audits – Statutory Audit, Internal Audit, Continuous Audit, Periodical Audit, Interim Audit and Management Audit 1.3: Basic Principles of Auditing, Auditing Standards (SA), Auditing Ethics and Professional Conduct 1.4: Audit Planning – Audit Programme, Audit Note Book, Working Papers and Audit Evidence	7
Unit II	Audit Procedures and Internal Control 2.1: Internal Control, Internal Check and Internal Audit – Meaning, Objectives, Advantages and Limitations 2.2: Audit Sampling, Test Checking and Routine Checking 2.3: Vouching - Meaning, Importance, Objectives and Vouching of Cash Transactions 2.4: Verification and Valuation of Assets and Liabilities -	7

	Meaning, Objectives and Auditor's Duties	
Unit III	Company Audit and Auditor 3.1: Company Auditor – Appointment, Qualification, Disqualification, Removal and Remuneration (Overview of the Companies Act, 2013) 3.2: Powers, Duties, Rights and Liabilities of Company Auditor 3.3: Audit Report – Meaning, Types, Contents and Audit Opinion (Unmodified and Modified Report) 3.4: Audit of Educational Institutions, Co-operative Societies, Banks and Non-Profit Organizations (Basic Introduction)	8
Unit IV	Contemporary Issues in Auditing 4.1: Computerized Auditing – Concept, Audit in Computerized Environment and CAATs (Computer Assisted Audit Techniques) 4.2: Forensic Audit, Investigative Audit and Due Diligence Audit – Meaning and Scope 4.3: Tax Audit, Cost Audit and Secretarial Audit – Basic Concepts 4.4: Professional Ethics, Corporate Governance, Auditor's Independence and Emerging Trends in Auditing (Artificial Intelligence, Data Analytics and ESG Audit – Introduction.	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks 20:

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

(Note: Continuous Assessment Tests as per nep scheme)

Suggested Practical Components

Preparation of simple audit programme.

Examination of sample vouchers and invoices.

Drafting a basic audit report.

Case studies on auditor's responsibilities.

Demonstration of computerized accounting software (Tally/ERP) from an audit perspective.

Books:

1. Contemporary Auditing - Kamal Gupta (Tata McGraw-Hill Education)2
2. Practical Auditing - Tandon, Sudharsanam & Sundharabahu (S. Chand Publishing)
3. Principles of Auditing- B. N. Tandon(S. Chand Publishing)
4. Practical Auditing - Spicer & Pegler(Oxford University Press)
5. Auditing-Aruna Jha(Taxmann Publications)
6. Auditing: Principles and Practices-Ravinder Kumar(PHI Learning Pvt. Ltd.)
7. Standards on Auditing (SA)-ICAI Institute of Chartered Accountants of India
8. Company Law (Companies Act, 2013)-Avtar Singh (Eastern Book Company)

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

VERTICAL- A: Major Elective (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401504	Consumer Protection Act-2019	2	30	2	50

Course Outcomes:

Unit	Contents	No. of Periods
Unit I	Introduction, Concepts, and Consumer Rights • Need for New Legislation: Limitations of the 1986 Act, objectives, and scope of the 2019 Act. • Key Definitions: Consumer, Person, Goods, Service, Defect, Deficiency, Trader, Manufacturer. • The New "Consumer": Definition including E-commerce, direct selling, teleshopping, and multi-level marketing. • Consumer Rights: Detailed analysis of six rights—Safety, Information, Choice, Being Heard, Redressal, and Consumer Education. • Consumer Responsibilities: Duty to check quality (AGMARK, ISI mark), ask for cash memos, and read labels.	8
Unit II	Regulatory Framework - CCPA and Councils • Central Consumer Protection Authority (CCPA): Establishment, composition, and investigative wing (Director General). • Powers and Functions of CCPA: Suo-moto investigation, ordering recall of hazardous goods, conducting searches and seizures. • Regulation of Advertisements: Penalties for misleading advertisements, liability of endorsers/celebrities. • Consumer Protection Councils: Composition and role of Central, State, and District Consumer Protection Councils (advisory bodies).	7
Unit III	Consumer Disputes Redressal Commissions and Procedure • Three-Tier Redressal Machinery: Establishment and composition of District, State, and National Commissions. • Pecuniary and Territorial Jurisdiction (2026 Limits): • District: Up to ₹1 Crore. • State: ₹1 Crore to ₹10 Crore. • National: Above ₹10 Crore. [13]	8

	• Procedure for Complaint: E-filing of complaints, place of filing, admissibility, time limit for disposal. • Appeals and Penalties: Process of appeal, penalties for non-compliance of orders.	
Unit IV	Modern Trends, Mediation, and Product Liability • Product Liability: Definition, liability of product manufacturer, seller, and service provider. • Consumer Mediation Cell: Establishment, empanelment of mediators, mediation process, and no-appeal clause in mediation. • E-Commerce Regulations (2020 Rules): Mandatory disclosures, return/refund policies, grievance officer, prohibition of price manipulation. • Unfair Contract and Trade Practices: Definition of unfair contracts, spurious goods, and restrictive trade practices. • Case Studies: Recent landmark cases on medical negligence, banking, insurance, and e-commerce.	7

Reference Books:

- 1) Business Law for Management by K.R.Bullchandani, Himalaya Pub. House Nagpur.
- 2) Consumer Protection in India : Law & Practice by Dr.H.R.Saharay, Eastern book company, Lucknow.
- 3) Consumer Protection Act, 2019: A comprehensive Guide by Dr. Anil Kumar, Lexis Nexis, Gurgaon.
- 4) Consumer Protection Act 2019: Law, Policy and Practice by P.K.Malhotra, Bharat Law House, New Delhi.
- 5) अपकृतीचा कायदा व ग्राहक संरक्षण अधिनियम २०१९ लेखक निलेश म्हात्रे , शिव पब्लिकेशन , मुंबई .
- 6) ग्राहक संरक्षण (नवीन) अधिनियम २०१९लेखक सुधीर जे बिर्जे, साई बुक्स / अजित प्रकाशन, कोल्हापूर .

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

VERTICAL- A: Major Elective (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401505	Analysis of Financial Statements	2	30	2	50

After completion of the course, learners will be able to:

1. Analyse and interpret the quantitative information provided in the Financial Statements of a company
2. Examine various techniques for financial statement analysis.
3. Analyze financial statements and make inter-firm comparisons using Accounting ratios.
4. Prepare a cash flow statement and perform cash flow analysis.
5. Analyse intra-firm and inter-firm comparisons using case study technique.

Unit	Contents	No. of Periods
Unit I	Introduction to Corporate Financial Statements, Financial/Accounting information contained in the Financial Statements; Meaning, objectives, and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis.	8
Unit II	Techniques of Financial Statement Analysis - I (7 hours) Techniques of financial statement analysis – Comparative Financial Statements, Common-size Financial Statement, and Trend Analysis.	7
Unit III	Techniques of Financial Statement Analysis - II (11 hours) Meaning, objectives, and classification of Accounting Ratios and Ratio Analysis; Computation and application of accounting ratios for evaluation of performance (Activity and Profitability Analysis), evaluation of financial health (Liquidity, Solvency, and Structural Analysis); and market ratios. EVA analysis. Intra-firm and inter-firm comparison using ratio analysis. DuPont analysis.	11
Unit IV	Cash Flow Analysis (9 hours) Meaning of Cash Flow; Objectives and Importance of Statement of Cash Flows; Preparation of Statement of Cash Flows as per AS 3 and Ind AS 7. A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spreadsheet, Industry Averages, Growth rates, CAGR, Z-score etc. using the techniques of financial statement analysis.	7

Books Recommended:

- Ahuja, N. L., & Dawar, V. (2015). Financial Accounting and Analysis. Delhi, India: Taxmann Publications
- Bhattacharyya, A.K. (2016). Financial Accounting for Business Managers. Delhi, India: Prentice Hall of India.
- Friedson, M. S., & Alvarez, F. (2022). Financial Statement Analysis: A practioners' Guide. New Jersey, United States: Wiley.
- Foster, G. (1986). Financial Statement Analysis. London, United Kingdom: Pearson Education.
- Gopalkrishnan, A. A. (2001). Understanding Financial Statements - Interpretation and Analysis. Delhi, India: Label Book Publisher.
- Goyal, B.K. (2022). Corporate Accounting. Delhi, India: Taxmann Publications. 19
- Gupta, A. (2018). Financial Accounting for Managers: An Analytical Perspective. Delhi, India: Pearson Education.
- Gupta, M., Kaur, H., & Gupta, R. (2020). Financial Reporting and Analysis. Delhi, India: JSR Publishing House LLP.
- Helfert, E. A. (1996). Techniques of Financial Analysis: A Practical Guide to Measuring Business Performance. New York, United States: McGraw Hill Education.
- Lal, J. & Sucheta, G. (2018). Financial Reporting and Analysis. Mumbai, India: Himalaya Publishing House.
- Narasimhan, M. S. (2016). Financial Statement and Analysis. Uttar Pradesh, India: Cengage Learning India.
- Sah, R. K. (2019). Concept Building Approach to Corporate Accounting. Uttar Pradesh, India: Cengage Learning India.
- Soffer, L. C., & Soffer, R. J. (2002). Financial Statement Analysis: A Valuation Approach. London, United Kingdom: Pearson Education.
- Myer, J. N. (1969). Financial Statement Analysis. Prentice-Hall.
- Tulsian, P. C., & Tulsian, B.(2016). Corporate Accounting. Delhi, India: S. Chand Publishing.
- Tulsian, P. C., & Tulsian, B.(2017). Financial Management. Delhi, India: S. Chand Publishing.

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

VERTICAL- A: Major Elective (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401506	Business Statistics	2	30	2	50

Course Outcomes: On completion of the course ‘Business Statistics’ students will be able to:

1. Turn raw data into meaningful insights that help in understanding trends and making informed business predictions.
2. Learn how to use index numbers to interpret real-world economic shifts, such as inflation or market growth.
3. Gain the skill of forecasting, allowing businesses to plan for seasonal changes and manage their cash flow more effectively.
4. Understand quality control in accounting, helping to catch errors early and maintain the integrity of financial records.

Unit	Contents	No. of Periods
Unit I	Index Number: 1.1 Definition, Use of Index Number, 1.2 Classification of Index Number 1.3 Problems during Construction of Index Number 1.4 Methods. The of Constructing Index Number A. Unweighted Index Number B. Weighted Index Number	7
Unit-II	2.1 Test for Perfection: Time reversal Test, Factor reversal Test and Circular Test 2.2 The Chain Index Number: Steps in Constructing Chain Index 2.3 Conversion Chain Index to fixed Based Index Number 2.4 Consumer Price Index Number: Meaning and Need, Utility of Consumer Price Indices Construction & Consumer Price Index, Method of Constructing the Index 2.5 Index Number of Industrial Production	7
Unit-III	Business Forecasting (Time Series Analysis): 3.1 Understanding Business Cycles: The Four "Pulses" of a Business: Long-term growth (Trend), Seasonal peaks (like festival sales), Periodic Ups and Downs (Cycles), and Unexpected Shocks	8

	(Irregularities). 3.2 Practical Trend Calculation: Simple Averages: Using the Semi-Average and Moving Average Methods to Smooth out Fluctuations. 3.3 The Line of Best Fit: Introduction to the Method of Least Squares for Basic Linear Forecasting (Avoiding Complex Curves). 3.4 Real-World Application: Predicting next year's Sales Budget. Identifying Seasonal Patterns for Tax Planning and Cash Flow Management.	
Unit-IV	Accuracy Control in Accounting (SQC): 4.1 Basics of Quality in Finance: Defining "Quality" in an Accounting Context (Accuracy, Timeliness and Compliance). 4.2 Distinguishing between "Routine Errors" (Chance causes) and "Systemic Failures" (Assignable causes). 4.3 Monitoring Tools (Variables): Mean ($\bar{X}$) and Range (R) Charts: Using these to Monitor the Consistency of Time-based Processes (e.g., Time Taken to Process Invoices). 4.4 Error Tracking (Attributes): P-Charts and C-Charts: Simple methods to Track the number of Defective Entries or the Rate of Errors in a Sample of Tax Returns. 4.5 The Auditor's Perspective: Using Control Charts to Identify when an Accounting Process is "Out of Control" and Needs an Immediate Audit Intervention.	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks: 20

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

(Note: Continuous Assessment Tests as per nep scheme)

Reference Books:

1. Dr.Shukla& Sahay (2023).*Principles of Statistics*, Sahitya Bhavan Publications, Agra
2. Elhance D.N. & Elhance P.P. (2018).*Fundamentals of Statistics*, Kitab Mahal Nagpur
3. Gupta S.P. (2010).*Statistical Methods* Sultan Chand & Co., New Delhi
4. Shegokar S. M. & Mor H. D. (2020).*Problems in Mathematics*, Prashant Publication, Jalgaon
5. Dr. Mohata A.& Dr. Kotak T. (2018).*Business Mathematics*, Sai Jyoti Publication, Nagpur
6. Dr. Kedar S. S. & Dr. Nichit D.W. (2018).*Business Mathematics*, Shree Sainath Prakashan, Nagpur
7. Saxena H.C. (2009).*Elementary Statistics*, S. Chand & Company Ltd. Delhi

8. Sancheti D.C. & Kapoor V.K.(2008).*Statistics:Theory, Methods and Application*, S.Chand& Co. New Delhi
9. Gupta B.N.(2010).*Statistics*, Sahitya Bhavan Publications, Agra
10. Gupta S.P. (2010).*Statistical Methods* Sultan Chand & Co., New Delhi
11. Gupta S.C.(2010).*Fundamentals of Statistics*, Himalaya Publishing house, New Delhi
12. Mahajan Y. R. (1991).*Problems in Statistics*, Pimplapure & Co. Publishers, Nagpur
13. Patil S.N. & Patil A.N. (2011). *Statistical Techniques*, Vishwa Publishers & Distributer, Nagpur
14. Jhunjhunwala Bharat (2008) *Business Statistics*, S. Chand & Company Ltd. Delhi
15. शर्मा, जैन एवं पारिक (2010). *सांख्यिकीय विश्लेषण*, रमेश बुक डेपो, जयपुर
16. महाजन वाय. आर. (2009).*Problems in Statistics*, पिंपळापुरे एंड कं. पब्लीशर्स, नागपूर
17. प्रा.कोलते एस. एम.(2005). *व्यावसायिक अंक गणित*, पिंपळापुरे पब्लीशर्स, नागपूर
18. डॉ दाताळकर माधुरी आणी घाटे सिंधु (2017). *सांख्यिकी आणि व्यवसायिक गणित*, साई ज्योति पब्लीशर्स, नागपूर

Online OER:

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

BCOM III (NEP) Sem. V
Vertical A Major Elective: - E-Commerce I

Level	Semester	Course code	Course Name	Credit	Teaching Hours	Max Marks
5.5	V	401507	E Commerce I	30	30	50

Course Outcomes:

Upon completion of this course students will

- Acquire knowledge of Online Business Model.
- Grasp the complete Exposure to E commerce Operations.
- Demonstrate through understanding of Digital tractions and Legal Framework.

Units	Contents	No. of Periods
I	Introduction to E-Commerce 1.1-Meaning, nature and Scope of E-commerce & E Commerce V/S Traditional commerce. 1.2-Evolution and growth in India and Globally 1.3-Types of E-commerce (B2B, B2C, B2G, C2G) 1.4-Role of platforms like Amazon and Flip kart & Seven pillars of E-commerce	7
II	Business Models and strategies 2.1-Ecommerce business models (marketplace, inventory, aggregator) 2.2-Revenue models; Advertising, subscriptions, transaction fee, Drop shipping, Digital market place, Online retailing 2.3- Case studies of Meesho and Alibaba Groups 2.4- price strategies and customer acquisition & Omni channel, Customer retention and loyalty	8
III	E-commerce technologies and Infrastructure 3.1-Internet and its role in E Commerce, Procedure of registering Domain, Transactions through internet 3.2-Website architecture and hosting, Internet and Web technology 3.3-Domain name and cloud services 3.4-Basics of front- end and back end & Mobile Commerce, Social Commerce, Green E Commerce	7
IV	Electronic payment systems 4.1-Online payment methods; UPI, Card, net banking, wallets 4.2-Payment Gateways (Paytm, Razor pay) 4.3-Digital wallets, Internet Banking , Mobile Payment 4.4-Payment security and encryption & Electronic fund transfer	8

Internal Assessment Scheme

1. Theory paper will carry 30 marks and internal assessment 20 marks.
2. Out of 20 internal marks 10 Marks will be based on continue evaluation of the student, assignment, seminar, web-site visit /Industrial visit and project report and 10 marks for unit test.
3. Student will have to work under the guidance of the teacher and submit project report before Fifteen days of the commencement of the theory examination.

BOOKS RECOMMENDED:

1. AgarwalaKamalesh N and AgrawalDeeksha: Bride to Online Storefront, Macmil India, New Delhi.
2. AgarwalaKamalesh N. and AgrawalDeeksha: Business on the Net- Introduction toe-
3. Commerce; Macmillan India, New Delhi
4. AgarwalaKamalesh N. and AgrawalDeeksha: Bulls, Bears and The Mouse-An Introduction
5. to Online Stock Market Trading;MacmillanIndia, New Delhi.
6. 4. Tiwari Dr. MurliDr.Education and E-Governance; Macmillan India, New Delhi.
7. ई-कॉमर्स (E-Commerce) – डॉ. संजय भायमलकर (विद्या बुक्स)
8. ई-कॉमर्स व डिजिटल मार्केटिंग – डॉ. एस. पी. जाधव (डायमंड पब्लिकेशन्स)
9. ई-कॉमर्स – Vision Publications (Pune)
10. ई-कॉमर्स – Nirali Prakashan (B.Com NEP Edition)
11. ई-कॉमर्स आणि ई-बिज़नेस – डॉ. बी. सी. पाटील (प्रशांत पब्लिकेशन्स)

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

VERTICAL- B: Minor (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401508	Cost Accounting-I	2	30	2	50

Course Outcomes:

On completion of the course ‘Cost Accounting-I’ students will be able to:

1. Develop a clear understanding of how businesses track expenses and why accurate cost management is vital for growth
2. Learn the practical art of managing material and labour costs ensuring that resources are used effectively
3. Gain Confidence to Prepare Cost Sheets and Tenders, Translating Theoretical knowledge into Professional Business Documents.
4. Bridge the Gap between Cost Records and Financial Statements, Understanding Why Differences Occur and How to Reconcile Them.

Unit	Contents	No. of Periods
Unit I	Introduction to Cost Accounting: 1.1 Cost Concept, Meaning, Objectives, Development and Scope of Cost Accounting. Characteristics of Ideal System of Cost accounting. 1.2 Difference between Cost Control & Cost reduction, Installing a Cost Accounting System. Essential of Good Cost Accounting System. 1.3 Classification of Costs, Types of Costing- Methods of Cost Accounting, Techniques of costing 1.4 Elements of Cost: Direct Material, Direct Labour, Direct Expenses, Indirect Labour, Indirect Materials, Indirect Overheads. 1.5 Cost Classification and Cost Concepts: Out of Pocket Cost, Sunk Cost, Absolute Cost, Period Cost. Opportunity Cost Imputed Cost, Replacement Cost. Predetermined Cost, Cost Unit, Cost Centre, Profit Centre, Cost Allocation, Absorption, Apportionment	8
Unit II	Material Cost Ascertainment – 2.1 Purchase of Material , Purchase Cycle 2.2 Stores Organisation : Bin Card, Costing of materials 2.3 Pricing of Materials Issued: LIFO,FIFO, Simple Average Price &	7

	Weighted Average Price 2.4 Inventory Cost Control: Objectives of Material Control, Requirements 2.5 Methods and Techniques of Material Control : Budgetary technique, ABC System & Economic Order Quantity	
Unit III	Labour and Overhead Cost Ascertainment: 3.1 Time Keeping, Time Booking and Payroll 3.2 Overtime and Idle Time. 3.3 Labour Turnover 3.4 Principles and Methods of Remuneration and Incentive Schemes: Price Rate System, Time Rate System, Halsey and Rowan Incentive Schemes. 3.5 Overheads : Collection, Classification, Apportionment and Allocation of Overheads , Absorption and Treatment of Over or Under Absorption of Overheads	8
Unit IV	Unit Cost: 4.1 Preparation of Cost Sheet and Ascertainment of Profit (simple Practical Problems) 4.2 Preparation of Tender (Practical Problems) 4.3 Reconciliation of Cost & Financial Accounts, Basic practical problems	7

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks : 20

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

(Note: Continuous Assessment Tests as per nep scheme)

Reference Books:

1. Dr. Agrawal M.L. (2024) Cost Accounting, Sahitya Bhavan Publication, Agra.
2. Jawaharlal (2016) Cost Accounting, Tata Mcgraw-Hill Publication Co. Ltd., New Delhi.
3. Shukla M.C.,Grewal T.S. and Gupta M.P. : Cost Accounting Text and Problems, S. Chand and Co.. Ltd. New Delhi .
4. Maheshwari S.N. : Advanced Problems and Solution in Cost Accounting, Sultan Chand & Co. Ltd. New Delhi .
5. Arora M.N. Cost Accounting Principles and Practice, Vikash Publications , New Delhi .
6. Tulsian P.C. : Practical Costing, Vikash Publications New Delhi .
7. Jain S.P. & Narang K.L. : Cost Accounting Kalyani Publication New Delhi.
8. Nigam & Shrma : Practical Costing , Himalaya Publishing House, New Delhi .
9. Ali Sahnaj .S. K.,Dutta Subir & Saha Ashit Baran: Theory and Practice of Cost Accounting: S.Chand& Company Ltd. Ramnagar, New Delhi 110055.
10. . Saxena V.K. Vashist C.,D.: Cost Accounting, Sultan & Sons Pvt. Ltd. New Delhi

हिन्दी:

11. जैन एस. पी., नारंग के. एल., चोपडा आर. के.: लागत लेखांकन, कल्याणी पब्लिकेशन्स नई दिल्ली
12. शुक्ल एस. एम: लागत लेखांकन, साहित्य भवन पब्लिकेशन,आगरा
13. अग्रवाल एम.एल. : परिव्यय लेखांकन., साहित्य भवन पब्लिकेशन,आगरा
14. जैन ए. के. : लागत लेखा,धनपतराय पब्लिशिंग कंपनी .,नई दिल्ली

मराठी:

15. जिभकाटे एल. बी.: परिव्यय आणी व्यवस्थापन लेखाकर्म, विश्व पब्लिशर्स, नागपूर
16. माहाजन वाय. आर. : परिव्यय आणी प्रबंधकीय लेखांकन, पिंपळापुरे अण्ड कंपनी, नागपुर
17. मोहरिल श्री किशोर: परिव्यय आणी प्रबंधकीय लेखांकन, दासगणू प्रकाशन, नागपूर
18. सेठी धूत : परिव्यय लेखांकन, विद्या प्रकाशन, नागपूर

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

VERTICAL- B: Minor (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401509	Management Accounting-I	2	30	2	50

Course Outcomes:

On completion of the course ‘Management Accounting-I’, students will be able to:

1. Understand the core concepts, advantages and limitations of Management Accounting , Role of Management Accounting in Managerial Decision making.
2. Master techniques like break-even analysis to help businesses understand their profit potential under different scenarios.
3. Learn the importance of budgeting not just as a restriction, but as a roadmap for achieving future financial goals.
4. Gain Managerial efficiency, control costs and make decisions in different level of production.

Unit	Content	No. Of Periods
Unit-1	Management Accounting : 1.1 Meaning, Definition, Scope, Functions & Objectives 1.2 Importance and Limitations of Management Accounting, 1.3 Tools or Techniques of Management Accounting, 1.4 Distinction between Cost and Management Accounting and Financial and Management accounting, 1.5 Role of Management Accounting in Managerial Decision making	8

Unit-2	Marginal Costing: 2.1 Basic Assumptions, Features, Marginal and Cost-Volume-Profit Relationship. 2.2 Advantages & Limitations of Marginal Costing, 2.4 Break Even Point: Definition, features, Advantages and limitations, 2.5 Break Even Analysis: BEP , Advantages, limitations, Assumptions of BEP, Margin of Safety 2.6 Cost Volume Profit Analysis: Marginal cost, Contribution, Profit Volume Ratio, Applications of P/V Ratio,	7
Unit-3	3.1: Budget: Meaning and Definition of Budget; Characteristics of Budget; Classification of Budgets, Preparation of Budget, Essentials of Effective Budget. 3.2: Cash Budget: Objectives of Cash Budgeting, Importance of Cash Budget, Preparation of Cash Budget, Problems on Cash Budget	8
Unit-4	4.1: Budgetary Control: Meaning and Definition of Budgetary Control, Objectives of Budgetary Control; Limitations of Budgetary Control. 4.2: Flexible Budget: Importance of Flexible Budget, Preparation of Flexible Budget, Problems on Flexible Budget.	7

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks 20:

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

(Note: Continuous Assessment Tests as per NEP scheme)

Reference Books:

1. R. K. Sawalika Dr. R. P. Ingole Management Accounting, Das Garnu Publication, Nagpur.
2. Satish M. Inamdar: Management Accounting, Everest Publishing House,
3. N. & I. B. Sinha, Management Accounting, Himalaya Publishing House, New Delhi.
4. Dr. S. N Goyal & Dr. Manmohan: Management Accounting, Sahitya Bhawan Publications, Agra
5. Jawahar Lal: Management Accounting, Himalaya publishing House, New Delhi
6. Arora, M.N. (2020). Management Accounting. Delhi, India: Himalaya Publishing House.
7. Bhattacharyya, A. K. (2021). Essentials of Financial Accounting. Delhi, India: PHI Learning.
8. Goel, R. K. & Goel, I. (2019). Concept Building Approach to Management Accounting for 31 B.Com. Delhi, India: Cengage.
9. Goyal, B.K & Tiwari, H. N. (2022). Financial Accounting. Delhi, India: Taxmann.
10. Kishore, R. M. (2020). Financial Management. Delhi, India: Taxmann.
11. Monga, G.R. & Bahadur, R. (2021). Basic Financial Accounting. Delhi, India: Scholar Tech Press.
12. Goel, R. K., & Goel, I. (2019). Concept Building Approach to Management Accounting for B.Com(Hons.), Delhi, India: Cengage.

13. Maheshwari, S. N., & Mittal, S. N. (2019). Management Accounting. Delhi, India: Shri Mahaveer Book Depot.
14. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2021). Principles of Management Accounting. Delhi, India: Sultan Chand & Sons.
15. Maheshwari, S. N. (2015). Management Accounting and Financial Control. Delhi, India: Sultan Chand & Sons.
16. Shah, P. (2015). Management Accounting. Delhi, India: Oxford University Press.
17. Singh, S. (2023). Management Accounting. Delhi, India: PHI Learning Pvt. Limited.
18. Singh, S. K., & Gupta, L. (2021). Management Accounting: Theory and Practice. Delhi, India: A. K. Publications.
19. Tulsian, P. C., & Tulsian, B. (2023). Advanced Management Accounting. Delhi, India: S. Chand. Additional Read

हिन्दी:

20. डॉ. गुप्ता एस.पी. : प्रबंधकीय लेखा-विधि, साहित्य भवन पब्लिकेशन,आगरा
21. डॉ.गुप्ता एस.पी. डॉ. गुप्ता के. एल. : प्रबंधकीय लेखाविधि, साहित्य भवन पब्लिकेशन,आगरा
22. अग्रवाल जे.के., अग्रवाल आर. के एवं वीणा: प्रबंधकीय लेखांकन, रमेशबुक डेपो,जयपुर

मराठी:

23. माहाजन वाय. आर. : परिव्यय आणि प्रबंधकीय लेखांखान, पिंपळापुरे अण्ड कंपनी, नागपुर
24. कुलकर्णी एस. टी. : प्रबंध लेखाकर्म आणि व्यवहार, बजाजपब्लिकेशन, अमरावती
25. कल यू.एन., कुलकर्णी एस. टी.,शास्त्री सतीश : परिव्यय आणि प्रबंधकीय लेखांखान,
26. प्रा. एम. सी. धोटे : प्रबंधकीय लेखांखान

Bachelor of Commerce III Year (NEP) Semester – V
Vertical – d (VSC)

Subject Title: Internet and World Wide Web-I

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	V	401510	Internet and World Wide Web-I	2	30	2 Hours	50

Course Outcomes: The students will be able to –

1. Familiarizing yourself with the basic concepts of Network and Internet.
2. Ground rules of the Internet.
3. The Internet enabled various services.
4. How to access information from depositories in the World Wide Web.
5. Designing Web pages and websites.

Unit	Contents	Teaching Hours
I	1.1 Network: Meaning of Network, Types of Network Topologies: Bus Topology, Ring Topology, Star Topology, Mesh Topology, Tree Topology, Hybrid Topology. 1.2 Types of Networks: Local Area Network (LAN), Metropolitan Area Network (MAN), Wide Area Network (WAN). 1.3 Network Model: Peer to Peer Network, Server based Network	7
II	2.1 Internet: Concept & uses of Internet, essential components for internet, IP address, URL, ISP. 2.2 Internet Enabled Services: Usenet & News group, File Transfer Protocol, Internet Relay Chat, frequently asked questions, Domain name system. 2.3 Electronic Mail: Procedure for creating new email ID, signing in to created email ID, sending email, meaning of BCC and CC, procedure to send attachment through email, deleting email. Gmail: Meaning features and uses of Gmail..	8
III	3.1 Password: Meaning of password, Process to create strong password, use of password on internet. 3.2 Captcha Code : Meaning of Captcha Code, creating and using of Captcha Difference between Password & Captcha. 3.3 Browsers: Concept of web Browser & Browsing Basic Functions of Web Browser. Types of Web Browsers: Text based Browser, Graphical Browser. Microsoft Edge, Google Chrome, Mozilla Fire Fox, Opera Mini.	7

Books Recommended:

- 1) Agarwala Kamlesh N. and Agarwala Deeksha Bridge to the online storefront: Macmillan India, New Delhi
- 2) Phillips Lee Anne, Practical HTML 4, Prentice Hall New Delhi.

- 3) Deitel Harvey M. and Deitel Paul J and Neita T.R. Complete Internet and World Wide Web programming Training courses, Prentice Hall, New Delhi.
- 4) Internet and World Wide Web Prof. Uday Srikrishna Kale, Shri SainathPrakashan, Dharmapeth Nagpur-1.
- 5) उदय श्रीकृष्ण काळे – इंटरनेट आणि वर्ल्ड वाईड वेब (श्री साईनाथ प्रकाशन)
- 6) डॉ. उदय श्रीकृष्ण काळे – संगणक परिचय व इंटरनेट
- 7) प्रा. बी. बी. मेस्के – HTML आणि Web Designing (निराली)
- 8) डॉ. विजय शिंदे – संगणक नेटवर्क व इंटरनेट
- 9) डॉ. रवींद्र निकम – संगणक व माहिती तंत्रज्ञान

Internal Assessment Scheme

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

Course Outcomes:

Students will be able to do at the end of practical's:

- 1) Searching and surfing the webpages and websites.
- 2) Opening an E-mail account.
- 3) Sending the E-mail with attachment.
- 4) Perform the deletion of E-mail.
- 5) Creation of webpage by using HTML tag in Note Pad/ Word Pad.
- 6) Perform the Creation of webpage with HTML Basic Tag.
- 8) Create a webpage Hyperlink tags, Table Tag, Image Tag, Forms Tags.

List of Practical's:

1. Opened an E-mail account in G-mail, Rediff-mail.
2. Send application, Resume, Timetable by e-mail with file attachment.
3. Searching the received E-mail through date & word.
4. Deletion of e-mail.
5. Searching and surfing the website of UGC., sgbau.ac.in
6. Searching the old question paper of B.Com. final years from www.sgbau.ac.in
7. Create a Home page of your own company with HTML Basic & formatting Tags with special effects of List & marquee Tags.
8. Naming scheme for HTML document.
9. Create a webpage of your institution with Image Tag, Forms Tags,
10. Create a Home page of "Sant Gadge Baba university" and create Hyperlink with "Result" webpage.
11. Create a webpage of Timetable using table tag.

Division of Marks for Practical's

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

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

VERTICAL- A: SEC (Practical-III) (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401511	Negotiable Instruments	2	30	2	50

Course Objective

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

Unit	Contents	No. of Periods
Unit I	Promissory Notes and Bills of Exchange (Focus: Understanding the legal basics and learning how to draft them correctly) Concept & Rules: 1.1 Basic definition and meaning of Promissory Notes and Bills of Exchange. 1.2 Essential elements: Promise/order to pay, certainty of amount, and key parties involved. 1.3 Legal validity: Stamping requirements, incomplete (inchoate) instruments, and unauthorized changes (material alterations). Hands-on Practical: Drafting Lab: Writing legally valid Promissory Notes and Bills of Exchange based on real business situations. Error Finding Workshop: Checking sample notes and bills to spot legal errors (e.g., missing signature, conditional terms) and deciding if they are valid. Student Deliverable: A completed Drafting & Verification Portfolio.	7

Unit II	Cheques and Banking Safety Rules (Focus: Understanding cheque features and practical cheque writing) Concept & Rules 2.1 Cheque as a special type of Bill of Exchange. 2.2 Types of cheques: Bearer vs. Order cheques. 2.3 Crossing mechanisms: General crossing, Special crossing, "Not Negotiable" and "Account Payee Only". Hands-on Practical: Cheque Writing Workshop: Practicing proper cheque writing and crossing for various banking scenarios. Security Check Lab: Analyzing real-life scenarios involving post-dated, stale, damaged, or signature-mismatched cheques. Student Deliverable: A Cheque Writing & Safety Manual	7
Unit III	Transfer of Ownership (Negotiation & Delivery) (Focus: How financial documents are safely passed from one person to another) Concept & Rules 3.1 Difference between simple transfer (assignment) and legal negotiation. 3.2 Methods of transfer: Simple physical handover (delivery) vs. signing over (endorsement + delivery). 3.3 Legal eligibility of parties involved in transfers. 3.4 Who is a regular Holder vs. a Holder in Due Course (HIDC) under Section 9. Hands-on Practical: Transfer Simulation: Role-playing how bearer and order instruments move through a chain of businesses. Ownership Verification Exercise: Tracking a cheque/bill's path to figure out who legally owns the money. Student Deliverable: A Transfer & Ownership Flowchart.	8

Unit IV	Signing Over (Endorsements) & Legal Responsibility (Focus: How endorsing an instrument changes legal responsibilities) Concept & Rules: 4.1 Meaning and legal rules of endorsement (Section 15). 4.2 Types of endorsements made easy: Blank/General, Full/Special, Restrictive, Partial, and Sans Recourse (without liability). 4.3 Legal liability: Who is responsible if the payment fails? Hands-on Practical Endorsement Practice Lab: Executing multi-party endorsements on the back of sample instruments. Liability Analysis: Case studies to determine who owes money when an endorsed instrument gets dishonored. Student Deliverable: An Endorsement & Legal Liability Chart	8
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Total 50 Marks Division:

External Practical Exam (University Exam conducted by the college): Marks: 30

Total Internal Assessment Marks 20:

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

(Note: Continuous Assessment Tests as per nep scheme)

Books

1. Law Relating to the Negotiable Instruments Act by S.KrishnamurthiAiyar 2022, by Lexis Nexis Universal
2. Negatable Instrument Act- Law Text Book 2015, Allahabad Law Agency by R.K.Bangia.
3. Lexis Nexis The Negotiable Instruments Act by Khargamwala
4. The Negotiable Instrument Act 1881. Procedure and Practice by Dr. K.K. Khandelwal& Mohan Law House.
5. विनिमय साधने व बँकिंग व्यवहार-डॉ. एस. डी. गीते(Success Publications, Pune)
6. व्यावसायिक कायदे (Business Laws)-डॉ. व्ही. के. गुप्ता (मराठी अनुवाद) (Nirali Prakashan)
7. व्यापारी कायदा (Commercial Law)-प्रा. आर. एम. कुलकर्णी (Pragati Books Pvt. Ltd.)
8. व्यावसायिक कायदे व औद्योगिक कायदे-डॉ. बी. सी. गायकवाड (Vidya Prakashan)

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

VERTICAL- F: Field Project/ Community Engagement Project (FP/CEP) (Practical) (Accounting & Taxation)

Corresponding to Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	IV	401512	Field Project/ Community Engagement Project	2	90	-	50

Course Outcomes:

On completion of the course ‘Field Project/ Community Engagement Project’, students will be able to:

1. Encourage students to step out of the classroom and engage directly with the socio-economic realities of their local community.
2. Provide hands-on experience in identifying real-world problems, fostering a sense of social responsibility and practical problem-solving.
3. Help students apply their academic knowledge to create meaningful solutions, policies, or regulations for community issues..

Field work based on:

Assessment of this vertical shall be based on various socio-economic activities / practices.

Evaluation of Field Projects:

Module	Unit	Distribution of credit
2	Submission of Project Report, Presentation and Viva-Voce	2

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

College Level Evaluation

Marks Distribution	Practical Performance=30 Marks and Internal Assessment= 20 Marks
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Exam Pattern	PPT Presentation	15 Marks
	Viva-Voce	10 Marks
	Attendance	05 Marks
	Project Submission Record	20 Marks
Total		50 Marks

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

Non Vertical

Compulsory Paper (Accounting & Taxation)

Program:	B.Com. III (Accounting & Taxation)				Semester:	V
Course:	Foundation of Artificial Intelligence			Code:		
Teaching Scheme						
Level	Lecture	Hours	Credits	Internal	External	Total
5.5	2	2	2	20	30	50
Methods of Internal Assessment (20 MARKS): 15 Marks to Class Tests, /Assignments/ Viva voce/ Presentation & 5 Marks to Attendance						
External Exam College Level (Marks 30) : 30 external marks shall be based on 4 units, 15 marks to short and 15 marks to long answer type questions.						
Course Objectives: To introduce AI concepts in a simple, real-life way with focus on understanding applications, ethics, and future opportunities.						
Course Outcomes: After completion of the course, the students will be able to:						
CO	Course Outcomes			BT Level		
CO-1	Explain the Basic Concepts, History, and Types of AI with Real-life Examples.			L1 – Knowledge, L2 – Understanding		
CO-2	Describe AI structures and Architectures Using simple Real-World Analogies.			L2 – Understanding, L3 – Application		
CO-3	Identify and analyze Applications of AI in the Area Of Arts, Commerce, Humanities, and Daily Life.			L3 – Application, L4 – Analysis		
CO-4	Evaluate ethical, Social Issues and Predict Future Opportunities of AI in their Own Fields.			L4 – Analysis, L5 – Evaluation		

Course Outcomes:

Explain the basic concepts, history, and types of AI with real-life examples.

Describe AI structures and architectures using simple real-world analogies.

Identify and analyze applications of AI in the area of arts, commerce, humanities, and daily life.

Evaluate ethical, social issues and predict future opportunities of AI in their own fields.

Syllabus

Unit	Contents	No. of Periods
Unit I	Introduction to Artificial Intelligence (8 Hours) Definition of AI: What is Intelligence? Natural vs. Artificial, Simple definition of AI; History & Evolution of AI: From early computers to modern AI; Types of AI: Narrow AI vs. General AI vs. Super AI; AI in Everyday Life: Google Maps, E-commerce suggestions, Chatbots, Social Media feeds; Key Components: Data, Algorithms, Computing Power	8
Unit-II	AI Structures, Architectures & Techniques (7 Hours) Basic Structure of an AI System; AI Architectures (Simplified): Rule Based System, Machine Learning, Neural Networks; Key Concepts: Knowledge Representation (using symbols, facts), Search & Problem Solving (maze example, finding Shortest Route), Natural Language Understanding (Google Translate, Chatbots)	7
Unit-III	Applications of AI in Society (7 Hours) AI in Different Fields: Education (Personalized learning apps, plagiarism checkers), Healthcare (Disease prediction, medical Chatbots), Commerce (Fraud detection in banking, stock market predictions, customer support), Daily Life (Smart home devices, language translation, travel assistants); AI & Decision Making: Hiring, Loan Approval, Court Decisions; Advantages of AI, Limitations of AI	7
Unit-IV	Ethical, Social & Future Aspects of AI (8 Hours) Ethical Concerns in AI: Privacy Issues (CCTV, Online data), Bias & Fairness (AI Preferring Certain Groups), Job Displacement (Automation Replacing Humans); Responsible AI: Transparency, Accountability, Human Oversight; Future Trends in AI: Self-driving Cars, AI in Governance, Creative Industries, AI and You (Career Perspective): Opportunities in Digital Marketing, Content Creation, Business Analytics, HR Tech, Creative Industries (Non-programming Roles)	8

Reference Books:

Textbook: Melanie Mitchell – Artificial Intelligence: A Guide for Thinking Humans Reference Books:

1. Boden, Margaret A., Artificial Intelligence: A Very Short Introduction
2. Elaine Rich – Artificial Intelligence (3rd Edition)
3. Godbole, Achyut, Artificial Intelligence (आर्टिफिशियल इन्टेलिजेन्स), Book ganga Publication.
4. Kulkarni, Dr. Anand, आर्टिफिशियल इन्टेलिजेन्सच्या वाटेवर, Sakal Media Pvt. Ltd.
5. Stuart Russell – Human Compatible (2019)
6. Thorpe, Josh, AI for Students: Creative Hacks for Academic Success, Promptly Books

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

VERTICAL- A: Major (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401600	Advanced Cost Accounting	2	30	2	50

Course Outcomes:

On completion of the course ‘Advanced Cost Accounting’, students will be able to:

1. Track Project Expenses: Use job costing techniques to accurately monitor and allocate costs to specific customer orders.
2. Analyze Profitability: Calculate profits or losses for individual projects and specific batches, such as those found in the pharmaceutical or electronics industries.
3. Manage Contracts: Understand the core concepts of contract costing, including revenue recognition, budgeting, and performance strategy, while calculating profits on both completed and incomplete projects.
4. Acquire skills in calculating Manufacturing Costs: Calculate total and per-unit costs for manufacturing processes, including the management of normal and abnormal wastage and inventory.

Unit	Contents	No. of Periods
Unit I	1.1 Job Costing: Features of Job Costing, 1.2 Advantages of Job Costing, Limitations of Job Costing, 1.3 Preparation of Job Card and Cost Sheet, 1.4 Practical Problems on Job Cost Sheet	7
Unit II	2.1 Batch Costing: Essential features of Batch Costing, Economic Batch Quantity (EBQ) 2.2 Difference between Job Costing and Contract Costing 2.3 Applications of Batch Costing (Practical Problems)	7
Unit III	Contract Costing: 3.1 Features of Contract Costing, Elements of Contract Cost 3.2 Concepts of Work Certified & Work Uncertified, Types of Contracts 3.3 Accounting of Costs of Contract 3.4 Profit on Complete Contract, Practical Problems 3.5 Profit on Incomplete contract, Practical problems	8
Unit IV	Process Costing : 1.1 Process costing V/s Job/Batch costing, Features of Process Costing , Elements of Process Cost	8

	1.2 Preparation of Process Account, Losses in Process costing: Normal and Abnormal Losses, Abnormal Gain	
	1.3 Practical Problems Simple and related to Normal loss Abnormal Loss and Abnormal Gain.	

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks :20

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

(Note: Continuous Assessment Tests as per nep scheme)

Reference Books:

20. Dr. Agrawal M.L. (2024) Cost Accounting, Sahitya Bhavan Publication, Agra.
21. Jawaharlal (2016) Cost Accounting, Tata Mcgraw-Hill Publication Co. Ltd., New Delhi.
22. Shukla M.C.,Grewal T.S. and Gupta M.P. : Cost Accounting Text and Problems, S. Chand and Co.. Ltd. New Delhi .
23. Maheshwari S.N. : Advanced Problems and Solution in Cost Accounting, Sultan Chand & Co. Ltd. New Delhi .
24. Arora M.N. Cost Accounting Principles and Practice, Vikash Publications , New Delhi .
25. Tulsian P.C. : Practical Costing, Vikash Publications New Delhi .
26. Jain S.P. & Narang K.L. : Cost Accounting Kalyani Publication New Delhi.
27. Nigam & Shrma : Practical Costing , Himalaya Publishing House, New Delhi .
28. Ali Sahnaj .S. K.,Dutta Subir & Saha Ashit Baran: Theory and Practice of Cost Accounting: S.Chand& Company Ltd. Ramnagar, New Delhi 110055.
29. . Saxena V.K. Vashist C.,D.: Cost Accounting, Sultan & Sons Pvt. Ltd. New Delhi
30. Gupta M.P. : Cost Accounting for CA- PCCS, Sultan & Sons Pvt. Ltd. New Delhi
31. Kishore Ravi: Cost & Management Accounting Taxmann Allied Services, Pvt. Ltd. New Delhi

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32. जैन एस. पी., नारंग के. एल., चोपडा आर. के.: लागत लेखांकन, कल्याणी पब्लिकेशन्स नई दिल्ली
33. शुक्ल एस. एम: लागत लेखांकन, साहित्य भवन पब्लिकेशन,आगरा
34. अग्रवाल एम.एल. : परिव्यय लेखांकन., साहित्य भवन पब्लिकेशन,आगरा
35. जैन ए. के. : लागत लेखा,धनपतराय पब्लिशिंग कंपनी .,नई दिल्ली

मराठी:

36. जिभकाटे एल. बी.: परिव्यय आणि व्यवस्थापन लेखाकर्म, विश्व पब्लिशर्स, नागपूर
37. माहाजन वाय. आर. : परिव्यय आणि प्रबंधकीय लेखांखान, पिंपळापुरे अण्ड कंपनी, नागपुर
38. मोहरील श्री किशोर: परिव्यय आणि प्रबंधकीय लेखांकन, दासगणू प्रकाशन, नागपूर
39. सेठी धूत : परिव्यय लेखांकन, विद्या प्रकाशन, नागपू

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

VERTICAL- A: Major (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401601	Advanced Management Accounting	2	30	2	50

Course Outcomes:

On completion of the course ‘Advanced Management Accounting’, students will be able to:

5. Evaluate a company's financial performance by utilizing various ratio analysis techniques.
6. Enable students to evaluate the corporate financial performance by learning the calculation and interpretation of various profitability, return, earning and turnover ratios as stated in syllabus
7. Analyze cash flow statements to understand a company's liquidity, solvency and its ability to effectively convert profits into cash.
8. Understand how to set up responsibility centers and prepare performance reports to track cost, revenue and profit centers.

Unit	Content	No of periods
Unit-1	Ratio Analysis: 1.1 Meaning, Objectives, Form of Expression of Ratio, 1.2 Advantage and Limitations of Ratio Analysis. 1.3 Classification of Ratios (Theory Only) 1.4 Liquidity Ratios: Current Ratio, Liquid (Quick/ Acid Test) Ratio, Absolute Liquid Ratio, General Profitability Ratio : 1.5 Based on Margin on sales: Gross Profit Ratio, Net Profit ratio, Operating Profit Ratio. Operating Expenses Ratio 1.6 Practical problems on the Ratios marked in 1.4 & 1.5	8

Unit-2	Ratios Analysis: 2.1 Return based Ratio: Return of Proprietors Funds Or share holder's Investment Return on Equity Capital, Return in Capital Employed, Return on Fixed and Total Assets 2.2 Earnings per share, Dividend per Share, P.E. Ratio, Dividend Payout Ratio 2.3 Turnover Ratios: Stock Turnover, Debtors Turnover ratios, Creditors Turnover ratio, 2.4 Practical Problems on the Ratios mentioned in Unit 2.	7
Unit-3	Cash Flow Statement 3.1 Meaning and Need of Cash Flow Statement 3.2 Component of Cash Flow Statement 3.3 Simple Problems on Cash Flow Statement (as per AS-3)	8
Unit-4	Responsibility Accounting: a. Meaning and Need for Responsibility Accounting, Types of Responsibility Centers. b. Performance Measurement in Responsibility Accounting c. Concept of Cost Revenue, Profit and Responsibility Centers	7

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks: 20

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

(Note: Continuous Assessment Tests as per nep scheme)

Reference Books:

1. Sawalika R. K Dr. Ingole R. P. : Management Accounting, Das Garnu Publication, Nagpur.
2. Inamdar Satish M.: Management Accounting, Everest Publishing House,
3. N. & Sinha I. B., Management Accounting, Himalaya Publishing House, New Delhi.
4. Dr. Goyal S. N & Dr. Manmohan: Management Accounting, Sahitya Bhawan Publications, Agra
5. Jawahar Lal: Management Accounting, Himalaya publishing House, New Delhi
6. Khan M.Y. and Jain P.K.: Management Accounting: Tata Mcgraw-Hill Publishing Co. Ltd., New Delhi.

7. Kaplan R.S. and Atkison A. : Advanced Management Accounting: Prentice India International.
8. Gupta S.P.: Management Accounting, Sahitya Bhawan, Publication Agra

हिन्दी:

9. डॉ. गुप्ता एस.पी. : प्रबंधकीय लेखा-विधि, साहित्य भवन पब्लिकेशन,आगरा
10. डॉ.गुप्ता एस.पी, डॉ. गुप्ता के. एल. : प्रबंधकीय लेखाविधि, साहित्य भवन पब्लिकेशन,आगरा
11. अग्रवाल जे.के., अग्रवाल आर. के एवं वीणा: प्रबंधकीय लेखांकन, रमेशबुक डेपो,जयपुर

मराठी:

12. माहाजन वाय. आर. : परिव्यय आणि प्रबंधकीय लेखांखान, पिंपळापुरे अण्ड कंपनी, नागपुर
13. कुलकर्णी एस. टी. : प्रबंध लेखाकर्म आणि व्यवहार, बजाजपब्लिकेशन, अमरावती
14. शुक्ल यू.एन., कुलकर्णी एस. टी.,शास्त्री सतीश : परिव्यय आणि प्रबंधकीय लेखांखान,
15. उखळकर: परिव्यय लेखांखान : पिंपळापुरे अण्ड कंपनी, नागपुर
16. प्रा. एम. सी. धोटे : प्रबंधकीय लेखांखान

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

VERTICAL- A: Major (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401602	Indirect Tax	2	30	2	50

Course Outcomes:

On completion of the course 'Indirect Tax' students will be able to:

1. Define IGST and CGST
2. Understand provisions of Indirect Tax
3. Differentiate between direct tax and indirect tax.

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

Unit	Contents	No. of Periods
Unit I	1.1 Concept of goods and service tax GST, Main features of GST implemented in India, 1.2 Background, Causes for adoption and implementation of GST, 1.3 Existing Indirect Tax Structure in India; Central Taxes and State Taxes 1.4 Favorable impacts and difficulties of GST, 1.5 Evaluation and suggestion of GST, Classification of GST Dual and Integrated GST, Important terms	8
Unit II	2.1 Registration under GST provision and process. Amendment and cancellation of registration, 2.2 Practical problems relating to registration. 2.,3 Supply of goods and services-Meaning, Scope and types. 2.4 Determination of time and place of supply of goods and services. 2.4 Levy and collection of tax. 2.5. List of exempted goods and services with practical problems.	7
Unit III	3.1 Determination of taxable value of goods and services. 3.2 Items included and deductions against taxable value.	

	3.3 Practical problems related to computation of taxable value of goods and services supplied. 3.4 Tax rates applicable on supply of goods and services. 3.5 Practical problems relating to calculation of GST payable on goods and services supplied.	
Unit IV	4.1 Composition levy- eligibility, provisions, rules, rates and practical problems. 4.2 Provisions and rules regarding input tax credit. Practical problems relating to calculation of ITC. 4.3 Performance and preparation of tax invoice. Payment of GST, Return and assessment provision and process. Job work and reverse charge-provisions and rules. Maintenance of accounts and records. Refund of tax.	7

Total Internal Assessment Marks 20:

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

(Note: Continuous Assessment Tests as per nep scheme)

Reference Books:

https://www.rccmindore.com/wp-content/uploads/2021/01/GST_Hons_III_2021.pdf

1) GST & Allied Laws by CA A Justin Christopher, Taxmann's Publication Pvt. Ltd. Jhajjar

Haryana.

2) Indirect Taxation by V. Balchandran, Sultan Chand & Sons, New Delhi.

3) Classification of Goods & Services by Kishore Harjani, Centax Law Publications Pvt. Ltd.

4) वस्तु व सेवा कर (GST) – Success Publications, Pune

5) GST (वस्तु व सेवा कर) – Nirali Prakashan, Pune

6) GST – सिद्धांत व व्यवहार – Diamond Publications

7) GST कायदा व व्यवहार – Saket Publications

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

VERTICAL- A: Major (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401603	Indian Competition Act 2002	2	30	2	50

Course Outcomes:

After completion of this course, students will be able to:

1. To provide students with a comprehensive understanding of the legal and economic framework governing competition in India.
2. To analyse the provisions of the Competition Act, 2002, relating to anti-competitive agreements, abuse of dominant position, and regulation of combinations.
3. To examine the role, powers, and functions of the Competition Commission of India (CCI) in enforcing market discipline.
4. To develop analytical skills regarding contemporary antitrust issues, corporate compliance, and fair-trade practices in modern commerce.

Unit	Contents	No. of Periods
Unit I	Introduction and Evolution of Competition Law: Historical Background: Shift from MRTP Act, 1969 to the Competition Act, 2002; Raghavan Committee recommendations. Core Concepts: Meaning and importance of competition; objectives and scheme of the Competition Act, 2002. Key Definitions: Enterprise, relevant market (relevant product market and relevant geographic market), consumer, person, and cartel.	7
Unit II	Anti-Competitive Agreements: Concept of Agreements: Definition and scope under Section 3. Horizontal Agreements: Cartels, price-fixing, market allocation, bid-rigging; presumption of appreciable adverse effect on competition (AAEC). Vertical Agreements: Tie-in arrangements, exclusive supply/distribution agreements, refusal to deal, resale price	7

	maintenance. Exemptions: Intellectual Property Rights (IPR) protections and cooperative agreements.	
Unit III	Abuse of Dominant Position and Regulation of Combinations: Abuse of Dominant Position (Section 4): Concept of dominance; determination of dominant position; practices constituting abuse (predatory pricing, unfair conditions, limiting production/market access, denial of market access). Regulation of Combinations (Sections 5 & 6): Definition of combinations (mergers, acquisitions, and amalgamations); thresholds for assets and turnover; role of the CCI in pre-merger notification and approval	8
Unit IV	Enforcement Machinery and Contemporary Issues: Authorities: Establishment, composition, powers, and functions of the Competition Commission of India (CCI). Appellate Mechanism: Role of the National Company Law Appellate Tribunal (NCLAT) and Supreme Court appeals. Penalties and Enforcement: Power to issue directions, interim orders, and imposition of penalties for non-compliance and cartelization. Emerging Trends: Intersection of competition law with digital markets, big tech, and fair business practices.	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks 20:

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

Reference Books :

1. Competition Act 2002 by Dr. V.K.Agrawal, Bharat Law House, New Delhi.
2. Competition Act 2002 Law & Practice by VidhiMadaanChadda, Bloomsbury Professaal in India.
3. Competition Act 2002 – Principals&Pracyices by Dr. V.K.Agrawal- Bharat Law House.
4. Competition Law in India – T. Ramappa,Publication: Oxford University Press (OUP)
5. Competition Law – Avtar Singh,Publication: Eastern Book Company (EBC)
6. Competition Law in India – S.M. Dugar,Publication: LexisNexis India
7. Competition Law: Principles and Practice – S.M. Dugar & N. Dugar,Publication: LexisNexis
8. Competition Law – Richard Whish & David Bailey,Publication: Oxford University Press
9. Competition Law – A. Kumar,Publication: Allahabad Law Agency

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

VERTICAL- A: Major Elective (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401604	Accounts for Banking and Insurance Companies	2	30	2	50

Course Outcomes:

On completion of the course Accounts for Banking and Insurance Companies students will be able to:

1. Understand Banking Systems: Comprehend the structure of the banking sector, including the role of the RBI and current reforms.
2. Prepare Bank Accounts: Master the preparation of financial statements (Balance Sheets and Profit & Loss accounts) for banking companies using the required schedules.
3. Navigate Insurance Accounts: Analyze the structure of general insurance policies and understand the fundamental differences between life, fire and marine insurance.
4. Handle Insurance Financials: Construct revenue accounts and balance sheet, General insurance companies, ensuring all regulatory schedules are correctly applied.

Unit	Content	No of periods
Unit-1	Introduction to Banking Company: i) Legal Provisions: (a) Restriction on Business (b) Non-Banking Assets and its Disposal (c) Capital Structure (d) Reserve Fund (e) Statutory Reserve (f) Cash Reserve (g) Reconstruction on Loans and Advances (h) Bills for Collection (i) Acceptance, Endorsement and Other Obligations (j) Rebate on Bills Discounted (k) Letter of Credit and Traveller's Cheques (1) Provision for Bad and Doubtful Debts (m) Provision for Taxation (n) Provisions and Contingencies (o) Accounting Year ii) Non Performing Assets (NPA): Non Performing Assets (NPA), Meaning, Classification of Assets, Provision Against Various Assets,	8
Unit-2	Final Accounts of Banking Company: Books of Accounts, Preparation of Final Account, The Third Schedule- From 'A'- Form of Balance Sheet, Form 'B'- From of Profit and Loss Account, Guidelines of RBI for Compilation of Financial Statements. Practical Problems on Final Accounts of Banking Company	7

Unit-3	Accounts of General Insurance Business: 1. Introduction, Meaning and Definition of Insurance, Nature of Insurance, Categories of Insurance, Types of Insurance, 2. Comparison between Life Insurance and Fire and Marine Insurance. 3. Revenue Account: Preparation of Financial Statements: i) Form B-RA ii) Form B-PL iii) Form B-BS 10.3 4. Schedule Forming part of Financial Statements: i) Schedule-1: Premium Earned (Net) ii) Schedule 2: Claims Incurred (Net) iii) Schedule-3: Commission iv) Schedule - 4: Operating Expenses Related to Insurance 5. Practical Problems	8
Unit-4	Accounts of General Insurance Business: 1. Balance Sheet: Schedule forming part of Balance Sheet i) Schedule - 5: Share Capital ii) Schedule - 5A: Share Capital Pattern of Shareholding iii) Schedule - 6: Reserves and Surplus iv) Schedule - 7: Borrowings v) Schedule - 8; Investment vi) Schedule - 9: Loans vii) Schedule-10: Fixed Assets viii) Schedule-11: Cash and Bank Balances ix) Schedule - 12: Advances and Other Assets x) Schedule - 13: Current Liabilities xi) Schedule - 14: Provisions xii) Schedule - 15: Miscellaneous Expenses 2. Practical Problems on Final Accounts	7

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks: 20

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

(Note: Continuous Assessment Tests as per nep scheme)

Reference Books:

5. Shukla M.C. & Grewal T.S. : Advanced Accounting S. Chand & Co. , New delhi
6. Gupta R.L. & Radhaswamy M. : Company Accounts Sultan Chand & Sons, New Delhi
7. Maheshwari S.N. : Corporate Accounting, Vikash Publishing House, New Delhi
8. Lal B.M., Nigam & Shrma G.L.
9. JAIN S.P. & Narang K.L. : Advanced Accounting, Kalyani Publishers, New Delhi
10. Jain D.C., Khandelwal M.C. & Parik H.S.: Higher Accounting (Theory And Practice), Ramesh Book Depot, Jaipur
11. Triphati V .K,, Gupta R.K. & Prabha Agrawal: Corporate Accounting,Ramprasad Publication, Agra-3
12. Prof. Basu Aitabha & Datta Sibosish: Corporate Accounting, Tee Dee Publication Culcutta
13. Singhal R.S. : Corporate Accounting, V.K.Gopal Publication, New Dlhi
14. Singh S.K. & Mehta B.K. , Corporate Accounting, Rajeeb Bansal's SBPD Publication- Agra

BCOM III Sem VI

Vertical A Major Elective: - E-Commerce II

Level	Semester	Course code	Course Name	Credit	Teaching Hours	Max Marks
5.5	VI	401605	E Commerce II	30	30	50

Course Outcomes:

Upon completion of this course students will

- Acquire knowledge of Online Business Model.
- Grasp the complete Exposure to E commerce Operations.
- Demonstrate through understanding of Digital tractions and Legal Framework.

Units	Contents	No. of Periods
I	Legal and Ethical issues in E-Commerce 1.1- Information technology Act 2000 1.2- Data protection, Digital signature, Electronic contract 1.3-Consumer protection in Online transactions 1.4-Ethical issues in digital Business & Customer privacy, Social & environmental responsibility	7
II	Digital marketing and customer relationship 2.1-SEO-Search Engine Optimization, SEM- Search Engine Marketing 2.2- Social media marketing using Instagram and Facebook 2.3- Email marketing and Content marketing, Online Advertising 2.4- CRM -customer relationship Management & Customer Services, Retention strategies	8
III	Supply chain logistics Management 3.1- Importance and objectives of Supply chain Logistic management 3.2-Order processing System 3.3-Inventory Warehouse management 3.4-Reverse Logistics (Return and Refund) & Logistics Partners	
IV	Emerging Trends in E-Commerce 4.1-Artificial Intelligence and chat bots, Quick Commerce & Cloud Computing 4.2-Big data analysis 4.3-Block chains in E-commerce 4.4-Influencer Marketing & AR- Augmented Reality /VR- Virtual Reality, 3D product visualization	7 8

BOOKS RECOMMENDED:

1. Agrawal Kamallesh N and Agrawal Deeksha: Bride to Online Storefront, Macmillan India, New

Delhi.

2. Agarwala Kamalesh N. and Agrawal Deeksha: Business on the Net- Introduction to e-Commerce; Macmillan India, New Delhi
3. Agarwala Kamalesh N. and Agrawal Deeksha: Bulls, Bears and The Mouse-An Introduction to Online Stock Market Trading; Macmillan India, New Delhi.
4. Tiwari Dr. Murli Dr. Education and E-Governance; Macmillan India, New Delhi.
5. ग्राहक संबंध व्यवस्थापन (CRM) – डॉ. संजय शिंदे, विद्या बुक्स, औरंगाबाद
6. पुरवठा साखळी व्यवस्थापन (Supply Chain Management) – डॉ. एम. व्ही. कुलकर्णी, प्रशांत पब्लिकेशन्स
7. ई-कॉमर्स : संकल्पना व व्यवहार – डॉ. एस. ए. देशमुख, निर्मल प्रकाशन, पुणे
8. डिजिटल मार्केटिंग – डॉ. प्रफुल्ल जोशी, डायमंड पब्लिकेशन्स, पुणे
9. विपणन व्यवस्थापन (Marketing Management) – डॉ. सी. बी. गुप्ता (मराठी आवृत्ती), निर्मल प्रकाशन

Internal Assessment Scheme

1. Theory paper will carry 30 marks and internal assessment 20 marks.
2. Out of 20 internal marks 10 Marks will be based on continue evaluation of the student, assignment, seminar, web-site visit /Industrial visit and project report and 10 marks for Unit Test.
3. Student will have to work under the guidance of the teacher and submit project report before fifteen days of the commencement of the theory examination.

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

VERTICAL- A: Major Elective (Group-B) (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401606	Indian Accounting Standards	2	30	2	50

Course Outcomes:

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

1. Understand the framework of Ind AS & Financial Instruments.
2. Apply Revenue Recognition principles Under Ind AS-115.
3. Analyse Property, Plant and Equipment Under Ind AS-16
4. Understand for Lease Accounting under AS-116

Unit	Contents	No. of Periods
Unit I	Overview of Ind AS Framework & Financial Instruments A] Part I – Introduction to Ind AS & Scheduled III – Division II & Ind AS 1 - Presentation of Financial Statements B] Part II – Financial Instruments: Scope & Definition	8
Unit II	Ind AS 115 – Revenue from Contracts with Customers A] Scope and Objective of Ind AS 115 B] Five-Step Model for Revenue Recognition C] Contract Costs and Contract Modifications D] Disclosure Requirements under Ind AS 115	7
Unit III	Recognition Criteria and Initial Measurement B] Subsequent Measurement: Cost Model vs Revaluation Model C] Depreciation, Impairment, and Derecognition D] Disclosure Requirements under Ind AS 16	7
Unit IV	Indian AS 116 – Leases A] Scope of the Indian AS. B] Lessee Accounting C] Lessor Accounting D] Presentation and Disclosure Requirements under Ind AS 116	7

References:

1. Dr. D.S. Rawat & C.A. Nazer Shroff : Students Guide to Accounting Standards Taxmann, Publications (P) Ltd. Jhajjar (Haryana)
2. C.A. D.G. Shurma Fundamentals of Accounting, Taxmann, Publications (P) Ltd. Jhajjar (Haryana)
3. Sehar B. Saravana Prasath : Ready Referencer on Accounting, CCH a Wolters Kluwer Bussiness Haryana
4. B.D. Chatergi & Jainander Jain: Illustrated Guide to Indian Acccounting Standardss Tax (IND-AS), Taxmann, Publications (P) Ltd. Jhajjar (Haryana)
5. Dr. Fazal Ahmad : Hand Book pf Financial Accounting Standards,

B.COM. III- Sem. VI
Vertical A: Major Elective

Level	Semester	Course code	Course Name	Credit	Teaching Hours	Max Marks
5.5	VI	401607	Financial Crime & Cyber Law	02	30	50

Course Outcomes:

Upon completion of this course students will

- Understand the basics of financial crimes and frauds.
- Explain money laundering and the role of regulatory authorities.
- Understand cyber laws, cyber crimes and cyber security.
- Apply legal and preventive measures to control financial and cyber crimes.

Units	Contents	No. of Periods
I	Fundamentals of Financial Crime 1.1 Financial Crime: Meaning, Nature and Scope. 1.2 Financial Crimes: Types, Causes and Impact (White Collar Crime). 1.3 Banking and Financial Frauds: Meaning, Causes, Prevention and Legal Aspects. 1.4 Corporate Fraud: Corporate and Financial Statement Fraud – Detection, Prevention and Regulatory Framework.	7
II	Financial Crime Prevention and Regulatory Framework 2.1 Money Laundering: Meaning, Types, Process, Prevention; Tax Evasion, Hawala, Counterfeit Currency. 2.2 Investment Frauds: Ponzi and Pyramid Schemes – Meaning, Features and Prevention. 2.3 AML Framework: PMLA, AML and KYC. 2.4 Regulatory Authorities: Role of RBI, SEBI, FIU-IND, ED and Financial Crime Case Studies.	8
III	Fundamentals of Cyber Law and Cyber Crimes 3.1 Basics of Cyber Law: Meaning, Scope, Cyber Space. 3.2 Cyber Crimes: Types, Hacking, Phishing, Identity Theft, Cyber Stalking. 3.3 Cyber Threats: Malware, Ransomware, Email Spoofing, Online Banking and UPI Frauds. 3.4 Legal Framework: Information Technology Act, 2000 – Objectives and Key Provisions.	7

IV	Cyber Security and Cyber Law: 4.1-Digital Records and Privacy: Electronic Records, Digital Signatures, E-Commerce, Data Protection. 4.2 Investigation and Enforcement: Cyber Investigation, Digital Forensics, CERT-In, Cyber Police 4.3-Cyber Security Measures: Passwords, Firewalls, Antivirus, Encryption, Safe Digital Payments. 4.4-Emerging Trends: Cyber Crime Case Studies, AI, FinTech, Cryptocurrency.	8
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Books Recommended :

- 1) Forensic Accounting and Fraud Examination – Mary Jo Kranacher, Richard Riley Jr. & Joshph T. Wells, John Wiley & Sons, Inc. Hoboken, New Jersey, (USA)
- 2) Corporate Frauds and their Regulation in India – N. Venkatesan, LexisNexis Butterworths Wadhwa, Nagpur.
- 3) Money Laundering : Law and Practice – K.C.Mishra, Commercial Law Publishers (India) Pvt.Ltd. New Delhi.
- 4) Principles and Practice of Banking- Indian Institute of Banking & Finance (IIBF), Macmillan Education India Pvt. Ltd. New Delhi.
- 5) Cyber Law : Text & Cases – Vakul Sharma, McGraw Hill Education (India) Pvt. Ltd, New Delhi.
- 6) Cyber Law in India- Pawan Duggal LexisNexis Burtterworths Wadhwa, Nagpur.
- 7) Cyber Security – Nina Godbole & Sumit Belapure, Wiley India Pvt. Ltd. New Delhi
- 8) Information Technology Act, 2000 (Updated Edition) Universal Law Publishing Co.Ltd, New Delhi..

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

VERTICAL- B: Minor (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401608	Cost Accounting-II	2	30	2	50

Course Outcomes:

On completion of the course 'Cost Accounting-II', students will be able to:

5. Track Project Expenses: Use job costing techniques to accurately monitor and allocate costs to specific customer orders.
6. Analyze Profitability: Calculate profits or losses for individual projects and specific batches, such as those found in the pharmaceutical or electronics industries.
7. Manage Contracts: Understand the core concepts of contract costing, including revenue recognition, budgeting, and performance strategy, while calculating profits on both completed and incomplete projects.
8. Acquire skills in calculating Manufacturing Costs: Calculate total and per-unit costs for manufacturing processes, including the management of normal and abnormal wastage and inventory.

Unit	Contents	No. of Periods
Unit I	1.1 Job Costing: Features of Job Costing, 1.2 Advantages of Job Costing, Limitations of Job Costing, 1.3 Preparation of Job Card and Cost Sheet, 1.4 Practical Problems on Job Cost Sheet	7
Unit II	2.1 Batch Costing: Essential features of Batch Costing, Economic Batch Quantity (EBQ) 2.2 Difference between Job Costing and Contract Costing 2.3 Applications of Batch Costing (Practical Problems)	7
Unit III	Contract Costing: 3.1 Features of Contract Costing, Elements of Contract Cost 3.2 Concepts of Work Certified & Work Uncertified, Types of Contracts 3.3 Accounting of Costs of Contract 3.4 Profit on Complete Contract, Practical Problems 3.5 Profit on Incomplete contract, Practical problems	8
Unit IV	Process Costing : 4.1 Process costing V/s Job/Batch costing, Features of Process Costing ,	8

	Elements of Process Cost 4.2 Preparation of Process Account, Losses in Process costing: Normal and Abnormal Losses, Abnormal Gain 4.3 Practical Problems Simple and related to Normal loss, Abnormal Loss and Abnormal Gain.	
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Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks :20

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

(Note: Continuous Assessment Tests as per nep scheme)

Reference Books:

1. Dr. Agrawal M.L. (2024) Cost Accounting, Sahitya Bhavan Publication, Agra.
2. Jawaharlal (2016) Cost Accounting, Tata Mcgraw-Hill Publication Co. Ltd., New Delhi.
3. Shukla M.C., Grewal T.S. and Gupta M.P. : Cost Accounting Text and Problems, S. Chand and Co.. Ltd. New Delhi .
4. Maheshwari S.N. : Advanced Problems and Solution in Cost Accounting, Sultan Chand & Co. Ltd. New Delhi .
5. Arora M.N. Cost Accounting Principles and Practice, Vikash Publications , New Delhi .
6. Tulsian P.C. : Practical Costing, Vikash Publications New Delhi .
7. Jain S.P. & Narang K.L. : Cost Accounting Kalyani Publication New Delhi.
8. Nigam & Shrma : Practical Costing , Himalaya Publishing House, New Delhi .
9. Ali Sahnaj .S. K., Dutta Subir & Saha Ashit Baran: Theory and Practice of Cost Accounting: S.Chand & Company Ltd. Ramnagar, New Delhi 110055.
10. Saxena V.K. Vashist C., D.: Cost Accounting, Sultan & Sons Pvt. Ltd. New Delhi
11. Gupta M.P. : Cost Accounting for CA- PCCS, Sultan & Sons Pvt. Ltd. New Delhi
12. Kishore Ravi: Cost & Management Accounting Taxmann Allied Services, Pvt. Ltd. New Delhi

हिन्दी:

13. जैन एस. पी., नारंग के. एल., चोपडा आर. के.: लागत लेखांकन, कल्याणी पब्लिकेशन्स नई दिल्ली
14. शुक्ल एस. एम: लागत लेखांकन, साहित्य भवन पब्लिकेशन, आगरा
15. अग्रवाल एम.एल. : परिव्यय लेखांकन., साहित्य भवन पब्लिकेशन, आगरा
16. जैन ए. के. : लागत लेखा, धनपतराय पब्लिशिंग कंपनी ., नई दिल्ली

मराठी:

17. जिभकाटे एल. बी.: परिव्यय आणि व्यवस्थापन लेखाकर्म, विश्व पब्लिशर्स, नागपूर
18. माहाजन वाय. आर. : परिव्यय आणि प्रबंधकीय लेखांकन, पिंपळापुरे अण्ड कंपनी, नागपूर
19. मोहरील श्री किशोर: परिव्यय आणि प्रबंधकीय लेखांकन, दासगणू प्रकाशन, नागपूर
20. सेठी धूत : परिव्यय लेखांकन, विद्या प्रकाशन, नागपूर

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

VERTICAL- B: Minor (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401609	Management Accounting-II	2	30	2	50

Course Outcomes:

On completion of the course ‘Management Accounting-II’, students will be able to:

1. Evaluate a company's financial performance by utilizing various ratio analysis techniques.
2. Enable students to evaluate the corporate financial performance by learning the calculation and interpretation of various profitability , return ,earning and turnover ratios as stated in syllabus
3. Analyze cash flow statements to understand a company's liquidity, solvency and its ability to effectively convert profits into cash.
4. Understand how to set up responsibility centers and prepare performance reports to track cost, revenue and profit centers.

Unit	Contents	No of periods
Unit-1	Ratio Analysis: 1.1 Meaning, Objectives, Form of Expression of Ratio, 1.2 Advantage and Limitations of Ratio Analysis. 1.3 Classification of Ratios (Theory Only) 1.4 Liquidity Ratios: Current Ratio, Liquid (Quick/ Acid Test) Ratio, Absolute Liquid Ratio, General Profitability Ratio : 1.5 Based on Margin on sales: Gross Profit Ratio, Net Profit ratio, Operating Profit Ratio. Operating Expenses Ratio 1.6 Practical problems on the Ratios marked in 1.4 & 1.5	8
Unit-2	Ratios Analysis: 2.1 Return based Ratio: Return of Proprietors Funds Or Shareholder’s Investment Return on Equity Capital, Return in Capital Employed, Return on Fixed and Total Assets 2.2 Earnings per share, Dividend per Share, P.E. Ratio, Dividend Payout Ratio 2.3 Turnover Ratios: Stock Turnover, Debtors Turnover ratios, Creditors Turnover ratio, 2.4 Practical Problems on the Ratios mentioned in Unit 2.	7

Unit-3	Cash Flow Statement 3.1 Meaning and Need of Cash Flow Statement 3.2 Component of Cash Flow Statement 3.3 Simple Problems on Cash Flow Statement (as per AS-3)	8
Unit-4	Responsibility Accounting: 4.1 Meaning and Need for Responsibility Accounting, Types of Responsibility Centers. 4.2 Performance Measurement in Responsibility Accounting 4.3 Concept of Cost Revenue, Profit and Responsibility Centers	7

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks 20:

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

(Note: Continuous Assessment Tests as per nep scheme)

Reference Books:

1. Sawalika R. K Dr. Ingole R. P. : Management Accounting, Das Garnu Publication, Nagpur.
2. Inamdar Satish M.: Management Accounting, Everest Publishing House,
3. N. & Sinha I. B., Management Accounting, Himalaya Publishing House, New Delhi.
4. Dr. Goyal S. N & Dr. Manmohan: Management Accounting, Sahitya Bhawan Publications, Agra
5. Jawahar Lal: Management Accounting, Himalaya publishing House, New Delhi
6. Khan M.Y. and Jain P.K.: Management Accounting: Tata Mcgraw-Hill Publishing Co. Ltd., New Delhi.
7. Kaplan R.S. and Atkison A. : Advanced Management Accounting: Prentice India International.
8. Gupta S.P.: Management Accounting, Sahitya Bhawan, Publication Agra

हिन्दी:

9. डॉ. गुप्ता एस.पी. : प्रबंधकीय लेखा विधि, साहित्य भवन पब्लिकेशन,आगरा
10. डॉ.गुप्ता एस.पी डॉ. गुप्ता के. एल. : प्रबंधकीय लेखाविधि, साहित्य भवन पब्लिकेशन,आगरा
11. अग्रवाल जे.के., अग्रवाल आर. के एवं वीणा: प्रबंधकीय लेखांकन, रमेशबुक डेपो,जयपुर

मराठी:

12. माहाजन वाय. आर. : परिव्यय आणी प्रबंधकीय लेखांखान, पिंपळापुरे अण्ड कंपनी, नागपुर
13. कुलकर्णी एस. टी. : प्रबंध लेखाकर्म आणि व्यवहार, बजाजपब्लिकेशन, अमरावती
14. शुक्ल यू.एन., कुलकर्णी एस. टी., शास्त्री सतीश : परिव्यय आणी प्रबंधकीय लेखांखान,
15. उखळकर: परिव्यय लेखांखान : पिंपळापुरे अण्ड कंपनी, नागपुर
16. प्रा. एम. सी. धोटे : प्रबंधकीय लेखांखान

Bachelor of Commerce III Year (NEP) Semester – VI
Vertical – d (VSE) Practical
Subject Title: Internet and World Wide Web-II

Level	Semester	Course Code	Course Name	Credit	Teaching Hours	Exam Duration	Max. Marks
5.0	VI	401610	Internet & World Wide Web-II	2	30	2 Hours	50

Course Outcomes:

The students will be able to –

- 1.Familiarizing yourself with the basic concepts of world wide web.
- 2.Concept of hyperlink, types of hyperlinks.
- 3.Features of Search engines.
- 4.Objectives of social networking website & Features of Mobile App.
- 5.Generate UPI QR code & methods of payment & acceptance of IPO mandate.
- 6.Google enabled Services Google Drive & Google Meet, Google Classroom
7. Write letter, resume email with help of Google gemini

Unit	Contents	Teaching Hours
I	1.1: world wide web: History & Architecture of WWW, exploring the www. 1:2: Website: Meaning of Website, web page and home page, features of webpage, Meaning of portal, Concept of hyperlink, types of hyperlinks, Hypertext transfer protocol, 1.3 Search Engines: Meaning of Search engines, guideline for effective searching, Features of Google, Bing, and Yahoo Search engine.	7
II	2.1: Social Networking Websites: Meaning of social networking website, Features of Social networking websites, objectives of social networking website. Features of Facebook, Instagram, Tweeter Website. 2.2: Mobile Applications (App.): Meaning of Mobile App, Features of Mobile App, Feature of Google Play Store, Feature of What's App. 2.3 Unified Payments Interface: Concept & features of UPI, concept Of UPI QR code, history & features of BHIM App., generate UPI QR code, methods of payment in BHIM, how to accept IPO mandate & freeze amount in BHIM.	8
	3.1 Google enabled Services: Service Categories available to Googale Workspace, Meaning, Features and Uses of Google Drive & Google Meet	

III	3.2 Google Classroom: Concept of Google Classroom, features, uses and limitations of Google Classroom, 3.3 Applied Google Classroom: How to sign in to Google classroom, Creation of Google Classroom, how to sign in to Google classroom as a student, send syllabus, add topic & class materials, class test and grade.	7
IV	4.1 Google Forms: Meaning of Google Forms, Features of Google Forms, Creating of Google Forms, sending link of Google forms. 4.2 Google sheet: Concept of Google sheet, How to view responses for Google form in sheets and edit data in a Google sheet & chart. Difference between Googale Sheet and MS Excel sheet. 4.3 Google Gemini: Concept, key features & limitations of google gemini, google gemini can perform various tasks, how to write letter and email with help of google gemini	8

Books Recommendation:

- 1) Agarwala Kamlesh N. and Agarwala Deeksha Bridge to the online store front: Macmillan India, New Delhi
- 2) Phillips Lee Anne, Practical HTML 4, Prentice Hall New Delhi.
- 3) Minoli Deniel, Minoli Emma. Web Commerce Technology Hand book, Tata McGraw Hill, New Delhi.
- 4) Deitel Harvey M. and Deitel Paul J and Neita T.R. Complete Internet and World Wide Web programming Training courses, Prentice Hall, New Delhi.
- 5) Internet and World Wide Web - II Prof. Uday Shrikrushna Kale, Ajinkya Publication.
- 6) Internet and World-Wide Web's. M. Kolte, Pimpalapur & Co. Publishers, Nagpur.

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
401610	Internet and World Wide Web -II	15

Course Outcomes:

Students will be able to learn at the end of practical's:

- 1) Searching and surfing the webpages and websites on WWW.
- 2)Generate UPI QR code and methods of payment in BHIM
- 3) How to accept IPO mandate in BHIM
- 4) Creating Google Forms in various types and Sending link of Google forms
- 5) Editing data in a Google sheet & chart.
- 6) Creation of Google Classroom and add topic & class materials, class test and grade

List of Practical's:

1. Give process for effective searching in Google Search engine.
2. How to delete history in Bing Search engine?

3. How to generate UPI QR code in BHIM App?
4. Methods and Procedure of payment in BHIM App.
5. How to accept IPO mandate & freeze amount in BHIM? explain in brief.
6. Prepare Google Forms for survey of Company Sales growth or data collection or for managing event registrations and creating a quick opinion poll.
7. Create quizzes with marks in Google forms.
8. Briefly describe various types of links to be sent for Google forms. Explain the procedure of anyone method.
9. Explain the view responses to a Google form in sheets and edit data in a Google sheet & chart.
10. Prepare Google Classroom & Describe the procedure for sending syllabus, adding topic & class materials in Google Classroom.
11. Explain the process for taking class test and grading system in Google Classroom.
12. How to write letter, resume, email with help of Google Gemini explain Stape by stapes.

Division of Marks for Practical's

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