

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 Contract Act-1	2	2	
			Theory3	400102	Dynamics Of Management-I	2	2	
			Theory4	400103	MicroEconomics-1	2	2	
	c	Generic/Open Elective <i>(Any two papers of other than faculty basket)</i> <i>(2x2 Credits=4 Credits)</i>	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.of Batches	4×No.of Batches
	e	AEC(ENG)	Demonstrative	400109	English	1	2×No.of Batches	2×No.of Batches
		AEC(MIL)	Demonstrative	400110 M,H,S,U,P	Marathi, Hindi, Sanskrit, Urdu, Pali, SE	1	2×No.of Batches	2×No.of Batches
		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/ Apprenticeship	External& Internal	Assessment of the Internship / Apprenticeship / Field project / Community engagement program shall be done through SOP, appointing external examiner by HEI Principal from Industry / 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 अर्थात कुल 14 अंकों के पूछे जायेंगे। उपरोक्त सभी चारों इकाइयों पर आधारित 04 लघु उत्तरीय प्रश्न 4-4 अर्थात 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 शिकविता 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 शिकविता 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 (हितोपदेश: 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:

1. विध्यार्थियान्ना संस्कृत भाषेतील नीतिविषयक ग्रंथान् चा परिचय रहोईल.
2. विध्यार्थियान्ना नितिशतकात वर्णित विविध नीति विषयांचे जणीव होईल.
3. विध्यार्थियान्ना नितिशतकात वर्णित तर्कशुद्ध वास्तववादी विचारां ची ओळख होईल.
4. विध्यार्थियान्ना 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, Pimpalasure & 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- Pimpalasure & 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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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. भारतीयसंस्कृती, सानेगुजी, 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.सुशांत 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:

1. विद्यार्थ्यांना मूल्यांची ओळख होईल.
2. मूल्य शिक्षणामुळे विद्यार्थ्यांच्या व्यक्तिमत्त्वाचा विकास होईल.
3. मूल्य शिक्षणामुळे चांगला भारतीय नागरिक घडेल.
4. मूल्य शिक्षणामुळे उद्योग व्यापारात विश्वासाहर्षता निर्माण होईल.
5. 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
SUPPLEMENTARY ENGLISH
SUBJECT CODE: 400112

SUBJECT TITLE: VEC Supplementary 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

REFERENCES: 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 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 (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	● 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)
Total - 25	

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 संक्षेप 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, उर्ध्वगामममित्व, 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, वृद्धीक्षयहीनता 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

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

- विद्यार्थियों को विभिन्न व्यावसायिक कौशल से अवगत कराया जाएगा।
- विद्यार्थी भाषा और व्यवसाय के बीच संबंध को समझेंगे।
- कौशल से उत्पादन में गुणवत्ता आ सकती है।
- व्यवसाय में दस्तावेजों के महत्व को समझें।
- 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 व्यक्तींचा 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 आधारित02 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.
- Down to Earth, published by Centre For Science And Environment.
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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 (Business Dynamics)

Level	Semester	Course code	Course Name	Credits	Teaching Hours.	Exam Duration	Max. Marks
5.0	III	402300	Macro Economics – I	2	30	2 Hrs.	50

Course Outcomes:

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

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

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

BOOKS RECOMMENDED:

1. Macroeconomics by N. Gregory Mankiw Publisher: Worth Publishers Latest Edition: 10th Edition (2020)
2. Macroeconomics: Theory and Policy by H.L. Ahuja Publisher: S. Chand Publishing Latest Edition: 2022 Edition
3. Principles of Macroeconomics by Karl E. Case, Ray C. Fair, and Sharon M. Oster Publisher: Pearson Latest Edition: 12th Edition (2017)
4. Indian Economy by Ramesh Singh Publisher: McGraw Hill Education Latest Edition: 12th Edition (2023)
5. Macro Economics by Paul Krugman and Robin Wells Publisher: Worth Publishers Latest Edition: 5th Edition (2018)
6. समष्टि अर्थशास्त्र (Samasti Arthashastra) by H.L. Ahuja Publisher: S. Chand Publishing Latest Edition: 2022 Edition

7. भारतीय अर्थव्यवस्था (Bhartiya Arthvyavastha) by Ramesh Singh Publisher: McGraw Hill Education (Hindi Edition)
8. Latest Edition: 12th Edition (2023)
9. अर्थशास्त्र की रूपरेखा (Arthashas traki Rooprekha) by S.K. Mishra Publisher: Sahitya Bhawan Publications Latest Edition: 2021 Edition
10. समष्टि अर्थशास्त्र: सिद्धांत और नीति (Samasti Arthashastra: Siddhantaur Niti) by J.P. Gupta Publisher: V.K. Global Publications Latest Edition: 2020 Edition
11. मैक्रो इकॉनॉमिक्स (Macro Economics) by Prof. S.B. Kulkarni Publisher: Nirali Prakashan Latest Edition: 2021 Edition
12. अर्थशास्त्र (Arthashastra) by Dr. V.M. Dandekar Publisher: Continental Prakashan Latest Edition: 2019 Edition
13. भारतीय अर्थव्यवस्था (Bhartiya Arthvyavastha) by Dr. S.G. Kolhe Publisher: Maharashtra State Bureau of Textbook Production and Curriculum Research (Balbharati) Latest Edition: 2020 Edition
14. समष्टि अर्थशास्त्र (Samasti Arthashastra) by Dr. R.K. Lekhi Publisher: Nirali Prakashan Latest Edition: 2022 Edition
15. मौद्रिक प्रणाली (Monetary System) by Dr. Vijay Wakode, Mahadeo Rithe, Prashant Publication Jalgaon, 2023 Edition

NCERT Economics Textbooks (Class 11 and 12) Publisher: NCERT (National Council of Educational Research and Training) Latest Edition: 2023 Edition

Economic Survey of India Publisher: Government of India (Ministry of Finance) Latest Edition: 2022-2023

RBI Bulletins and Reports Publisher: Reserve Bank of India Latest Edition: Monthly and Annual Publications (2023)

These books and resources are updated to their latest editions, ensuring students have access to the most current and relevant information for their studies.

Online resources and simulations from Khan Academy Economics

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

B.Com.- II (NEP) Semester-III
VERTICAL- A: Major (Business Dynamics)

Level	Semester	Course Code	Course Name	Credit	Teaching hours	Exam Duration	Max. Marks
5.0	III	402301	Marketing Management	2	30	2 Hrs.	50

Course Outcome:

1. Understand fundamentals of Marketing Management .
2. Develop new products and identify sources of new product ideas.
3. Apply Product life cycle Strategies and manage products.
4. Understand pricing decision apply various pricing strategies with scheming and pricing for new product .
5. Acquire distribution channels with their conflicts.

Unit	Contents	Teaching Hours
Unit I	1.1 Introduction to Marketing and Marketing Management 1.2 Marketing Concepts - Marketing mix - Marketing environment 1.3 Consumer Markets and buying behaviour. 1.4 Market segmentation and targeting and positioning	8
Unit II	2.1 Product Decisions - Concept of a Product - Product mix decisions 2.2 Brand Decision – New Product Development – Sources of New Product idea 2.3 Steps in Product Development - Product Life Cycle strategies 2.4 Stages in Product Life Cycle.	7
Unit III	3.1 Pricing Decisions -Importance & Objectives 3.2 Cost-Plus Pricing & Break-Even Pricing, Value Based Pricing, Dynamic Pricing & Competitive Pricing 3.3 Skimming & Penetration Pricing 3.4 New product pricing, Product Mix pricing strategies	8
Unit IV	4.1 Place/Channel Decision - Nature of Marketing Channels 4.2 Types of Channel flows - Channel functions - Functions of Distribution Channe 4.3 Structure and Design of Marketing Channels 4.4 Conflict and Competition – Retailers and Wholesalers.	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. Marketing Management Text and Cases, K.S. Chandrasekar, Tata McGraw-Hill Publication, New Delhi.2010
2. Marketing Management Concepts Cases, challenges, and trends, Govindarajan, Prentice Hall of India, New Delhi. 2009
3. Marketing Management- Analysis Planning and Control, Philip Kotler, Prentice Hall of India, New Delhi,
4. Marketing Management-Planning Implementation and Control, Ramaswamy. V S & Namakumari. S, Macmillan Business Books, New Delhi, 2002.

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

VERTICAL- A: Major (Business Dynamics)

Level	Semester	Course Code	Course Name	Credit	Teaching hours	Exam Duration	Max. Marks
5.0	III	402302	Production & Operation Management	2	30	2 Hrs.	50

Course Outcome:

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

1. Understand Basic concept importance and functions of Production and Operation Management.
2. Apply production planning and control techniques.
3. implement production scheduling and designs.
4. Understand the input process output from work in operations.
5. Develop new product services and design process for mass services.
6. Implement operation management techniques.
7. Major and improve productivity in production and operation systems.

Unit	Contents	Teaching Hours.
Unit I	Basics of Production & Operation Management – 1.1 Introduction to Production & Operation Management 1.2 Production Management (PM) Concepts – Importance & Functions 1.3 Operation Management (OM) Concepts - Importance & Functions 1.4 POM – Product Management Vs. Operations Management	8
Unit II	Production Management - 2.1 Production Planning & Controlling – Meaning and Objectives 2.2 Production Planning & Controlling - Methods 2.3 Production Scheduling & its Implementation 2.4 Production Design & its Implementation	7
Unit III	Operations Management - 3.1 Input, Process and output in Operations 3.2 Classifications of Operations and Responsibilities of Operation Manager 3.3 New product Development , Selection and Design of Product/Service 3.4 Process of Mass Services , Plant Location and Layout Planning	8
Unit IV	Operations Management Techniques - 4.1 Quality Management – Introduction, Characteristics 4.2 Tools & Techniques for Improvement 4.3 Total Quality Management Model & Its Implication 4.4 Productivity Improvement Techniques – Total Productive Maintenance & its Implications	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. Adam Jr Everetl E. R J, PRODUCTION AND OPERATIONS MANAGEMENT, Prentice-Hall, 1992, 2000 5th ed.
2. Chary, PRODUCTION AND OPERATIONS MANAGEMENT, Tata McGraw-Hill, 1997 9th edition.
3. Hill T.: OPERATIONS MANAGEMENT, Palgrave, 2000
4. PRODUCTION AND OPERATIONS MANAGEMENT, Galgotia Publication, 2004
5. Shanker Ravi, Industrial Engineering, Galgotia Publication

B. Com. II (NEP) Semester-III
Vertical-A IKS (Major Specifies): (Business Dynamics)

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	402303	Indian Economists - Thoughts and Philosophy	2	30	2 Hrs.	50

Course Outcomes:

By the end of the course, students will:

1. Understand the evolution of Indian economic thought.
2. Analyze the impact of Indian economists on policy-making.
3. Compare Western and Indian economic philosophies.
4. Develop critical perspectives on India's economic challenges.

Unit	Contents	No. of periods
Unit-I	Foundations of Indian Economic Thought: 1.1 Introduction to Indian Knowledge System (IKS) and its economic dimensions. 1.2 Economic ideas in ancient Indian texts: Arthashastra (Kautilya), Shukraniti, and Thirukkural. 1.3 Concept of Dharma, Arthaa, Kaama, Moksha in economic life. 1.4 Village economy, guilds (Shrenis), and taxation in ancient India.	7
Unit- II	Pre-Independence Indian Economic Thinkers: 2.1 Dadabhai Naoroji: Drain Theory and Poverty and Un-British Rule in India 2.2 Mahadev Govind Ranade: Industrialization and Social Reform 2.3 Gopal Krishna Gokhale: Fiscal Policy and Public Finance 2.4 R.C. Dutt: Economic History of India	8
Unit- III	Post-Independence Indian Economic Thought: 3.1 P.C. Mahalanobis: Planning Model and Statistical Contributions 3.2 Amartya Sen: Capability Approach, Welfare Economics, and Development as Freedom 3.3 Jagdish Bhagwati: Trade Liberalization and Growth Theories 3.4 C.N. Vakil & Brahmananda: Wage Goods Model	7
Unit- IV	Contemporary Debates & Indian Economic Philosophy: 4.1 B.R. Shenoy vs. Nehruvian Socialism: Debate on Planning vs. Markets 4.2 Verghese Kurien: White Revolution & Cooperative Movement 4.3 Arvind Panagariya & Bibek Debroy: Liberalization and Reforms 4.4 Sustainable Economics: Gandhian Perspective (J.C. Kumarappa)	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)

2 BOOKS RECOMMENDED:

- 3 Kautilya's Arthashastra
- 4 T.N. Ramaswamy, Essentials of Indian Statecraft
- 5 Dadabhai Naoroji, Poverty and Un-British Rule in India
- 6 M.G. Ranade, Essays on Indian Economics
- 7 Amartya Sen, Development as Freedom

- 8 P.C. Mahalanobis, Approach of Operational Research to Planning
- 9 J.C. Kumarappa, Economy of Permanence
- 10 Arvind Panagariya, India: The Emerging Giant
- 11 D.R. Gadgil, Planning and Economic Policy in India
- 12 Meghnad Desai, The Rediscovery of India
- 13 IKS Sources: Vedas, Smritis, and Epics (Economic References)

B. Com. II (NEP) Semester-III
Vertical-B: Minor (Business Dynamics)

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	402304	Introduction To Macro Economics	2	30	2 Hrs.	50

Course Outcomes:

The course outcomes of this course are as follows:

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

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

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

BOOKS RECOMMENDED:

1. Macroeconomics by N. Gregory Mankiw Publisher: Worth Publishers Latest Edition: 10th Edition (2020)
2. Macroeconomics: Theory and Policy by H.L. Ahuja Publisher: S. Chand Publishing Latest Edition: 2022 Edition
3. Principles of Macroeconomics by Karl E. Case, Ray C. Fair, and Sharon M. Oster Publisher: Pearson Latest Edition: 12th Edition (2017)

4. Indian Economy by Ramesh Singh Publisher: McGraw Hill Education Latest Edition: 12th Edition (2023)
5. Macro Economics by Paul Krugman and Robin Wells Publisher: Worth Publishers Latest Edition: 5th Edition (2018)
6. समष्टि अर्थशास्त्र (Samasti Arthashastra) by H.L. Ahuja Publisher: S. Chand Publishing Latest Edition: 2022 Edition
7. भारतीय अर्थव्यवस्था (Bhartiya Arthvyavastha) by Ramesh Singh Publisher: McGraw Hill Education (Hindi Edition)
8. Latest Edition: 12th Edition (2023)
9. अर्थशास्त्र की रूपरेखा (Arthashas traki Rooprekha) by S.K. Mishra Publisher: Sahitya Bhawan Publications Latest Edition: 2021 Edition
10. समष्टि अर्थशास्त्र: सिद्धांत और नीति (Samasti Arthashastra: Siddhantaur Niti) by J.P. Gupta Publisher: V.K. Global Publications Latest Edition: 2020 Edition
11. मैक्रो इकॉनॉमिक्स (Macro Economics) by Prof. S.B. Kulkarni Publisher: Nirali Prakashan Latest Edition: 2021 Edition
12. अर्थशास्त्र (Arthashastra) by Dr. V.M. Dandekar Publisher: Continental Prakashan Latest Edition: 2019 Edition
13. भारतीय अर्थव्यवस्था (Bhartiya Arthvyavastha) by Dr. S.G. Kolhe Publisher: Maharashtra State Bureau of Textbook Production and Curriculum Research (Balbharati) Latest Edition: 2020 Edition
14. समष्टि अर्थशास्त्र (Samasti Arthashastra) by Dr. R.K. Lekhi Publisher: Nirali Prakashan Latest Edition: 2022 Edition
15. मौद्रिक प्रणाली (Monetary System) by Dr. Vijay Wakode, Mahadeo Rithe, Prashant Publication Jalgaon, 2023 Edition

NCERT Economics Textbooks (Class 11 and 12) Publisher: NCERT (National Council of Educational Research and Training) Latest Edition: 2023 Edition

Economic Survey of India Publisher: Government of India (Ministry of Finance) Latest Edition: 2022-2023

RBI Bulletins and Reports Publisher: Reserve Bank of India Latest Edition: Monthly and Annual Publications (2023)

These books and resources are updated to their latest editions, ensuring students have access to the most current and relevant information for their studies.

Online resources and simulations from Khan Academy Economics

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

B. Com. II (NEP) Semester-III
Vertical-B: Minor (Business Dynamics)

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	402305	Dynamics of Marketing	2	30	2 Hrs.	50

Course Outcomes:

1. Understand fundamentals of Marketing Management.
2. Develop new products and identify sources of new product ideas.
3. Apply Product life cycle Strategies and manage products.
4. Understand pricing decision apply various pricing strategies with scheming and pricing for new product.
5. Acquire distribution channels with their conflicts.

Unit	Contents	Teaching Hours
Unit I	1.1 Introduction to Marketing and Marketing Management 1.2 Marketing Concepts - Marketing mix - Marketing environment 1.3 Consumer Markets and buying behaviour. 1.4 Market segmentation and targeting and positioning	8
Unit II	2.1 Product Decisions - concept of a Product - Product mix decisions 2.2 Brand Decision – New Product Development – Sources of New Product idea 2.3 Steps in Product Development - Product Life Cycle strategies 2.4 Stages in Product Life Cycle.	7
Unit III	3.1 Pricing Decisions -Importance & Objectives 3.2 Cost-Plus Pricing & Break-Even Pricing, Value Based Pricing, Dynamic Pricing & Competitive Pricing 3.3 Skimming & Penetration Pricing 3.4 New product pricing, Product Mix pricing strategies	8
Unit IV	4.1 Place/Channel Decision - Nature of Marketing Channels 4.2 Types of Channel flows - Channel functions - Functions of Distribution Channel 4.3 Structure and Design of Marketing Channels 4.4 Conflict and competition – Retailers and wholesalers.	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. Marketing Management Text and Cases, K.S. Chandrasekar, Tata McGraw-Hill Publication, New Delhi.2010
2. Marketing Management Concepts Cases, challenges, and trends, Govindarajan, Prentice Hall of India, New Delhi. 2009
3. Marketing Management- Analysis Planning and Control, Philip Kotler, Prentice Hall of India, New Delhi,
4. Marketing Management-Planning Implementation and Control, Ramaswamy. V S & Namakumari. S, Macmillan Business Books, New Delhi, 2002.

B. Com. II (NEP) (Semester-III)
Vertical- C : Generic/Open Elective Course (Business Dynamics)

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	402306	Fundamentals of Indian Budget	2	30	2 Hrs.	50

Course Outcomes:

The learning outcomes of this course are as follows:

- 1) To learn about the concepts of Indian budgetary system and the process of preparing budget.
- 2) To learn about component of receipt and expenditure of Indian budgetary system.
- 3) To learn about the role and function of parliament and finance commission in preparing Budget.
- 4) To learn about types of budgets.

Unit	Contents	Teaching Hours
Unit-I	Introduction to Indian Budget: 1.1 Definition and Importance of Budget 1.2 Budgetary Process: Budget Preparation 1.3 Enactment and Execution Process in India 1.4.Key Budget Documents	7
Unit- II	Components of Indian Budget: 2.1 Revenue Receipts (Different Sources of Revenue, Including Taxes, Duties, and Non-Tax Revenue) 2.2 Capital Receipts: Capital Receipts, Including Borrowings, Recoveries, and other Receipts 2.3 Revenue Expenditure: Components of Revenue Expenditure, Including Salaries, Pensions, and Subsidies 2.4 Capital Expenditure: Capital Expenditure, Including Investment in Assets, Loans, and Advances	8
Unit-III	Budget Process: 3.1 Budgetary Institutions and Processes 3.2 Role of Parliament in Budgetary Process 3.3 Role and Functions of the Finance Commission 3.4 Role of Budget Division and Department of Economic Affairs in Budget Preparation	7
Unit-IV	Different Types of Indian Budget : 4.1 Balanced Budget its Advantages and Limitations 4.2 Surplus Budget its Advantages and Limitations 4.3 Deficit Budget its Advantages and Limitations 4.4 Outcome-Based Budget its Advantages and Limitations	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. Robert D. Lee Jr., Ronald W. : Public Budgeting Systems, Johnson, Philip G. Joyce Publisher: Jones & Bartlett Learning Year: 2022
2. Fernando Fleury (Coursera Course): Budgeting Essentials and Development, Coursera (Online) Year: 2025
3. Charles E. Menifield: The Basics of Public Budgeting and Financial Management , University Press of America Year: 2020
4. डॉ. राजेश कुमार: बजट निर्माण एवं प्रबंधन विद्या प्रकाश, Year: 2023
5. एकलव्य स्नातक (Eklavya Snatak): वित्तीय योजना और बजट बनाना, Publisher: Eklavya Snatak (Online Blog)Year: 2023
6. प्रो. एस.पी. सिंह: भारत में लोक प्रशासन: बजट की अवधारणा, राजकमल प्रकाशन, Year: 2021
7. डॉ. विजय पाटील: अर्थसंकल्प: मूलतत्त्वेआणि व्यवहार, मौज प्रकाशन, Year: 2022

8. डॉ. संजय देशमुख: सार्वजनिक वित्त आणि अर्थसंकल्प, प्रज्ञा प्रकाशन, Year: 2020
9. अनुराधा गोखले: व्यक्तिगत अर्थसंकल्प नियोजन, लोकवाङ्मय गृह, Year: 2024

Additional Resources:

Government Budgeting: UTS course on outcomes-based budgeting , Graduate School USA's federal budgeting program

Corporate Budgeting: Coursera's Budgeting Essentials and Development , PRMIA's budgeting course library

Regional Content: Eklavya Snatak's Hindi lessons on financial literacy and Indian public administration notes

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

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

Course Outcomes:

Students will become able to handle all situations successfully

- 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

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

संदर्भग्रंथ:

– 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 Total – 50	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।

(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 नीतिविषयानां 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 ब्राह्मण कथा	07
Unit III	मन्द विष सर्प कथा, स्वर्णशिवी कथा	08
Unit IV	खरनखर सिंह कथा, हरिदत्त ब्राह्मण कथा	07

संदर्भग्रंथः

- 1) पंचतन्त्र - अनुवादक सत्यकाम वेदालंकार, राजपाल प्रकाशन
(https://ia802902.us.archive.org/35/items/panchatantra_202003/panchatantra.pdf)
- 2) पंचतन्त्रम् - संपादक प्रो. बालशास्त्री, चौखम्भा सुरभारती प्रकाशन, वाराणसी
- 3) संपूर्ण पंचतन्त्र: 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	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	

(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 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-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 (UG)	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 चार ही 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 Skill Course (Practical) (Business Dynamics)							
Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	402309	Marketing Communication	2	60	2 Hrs.	50

Course Outcomes:

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

1. Use different types of advertising.
2. Apply knowledge of sales promotion tools.
3. Plan, organize, and prepare basic promotional campaigns.
4. Demonstrate the use of direct and digital marketing.

Unit	Contents	Teaching Hours.
Unit I	Introduction to Marketing Communication: 1.1 Definition and Scope of Marketing Communication 1.2 Role of Marketing Communication in the Marketing Mix 1.3 Concept of Integrated Marketing Communication (IMC) 1.4 Communication Process and Models (Shannon-Weaver, AIDA) 1.5 Factors Influencing Effective Communication	16
Unit II	Advertising: 2.1 Advertising Objectives and Strategies 2.2 Types of Advertising (Print, Broadcast, Digital, Outdoor) 2.3 Creative Strategy and Message Design 2.4 Media Planning and Media Selection	14
Unit III	Promotion: 3.1 Meaning of Sales Promotion 3.2 Tools and Techniques (Discounts, Contests, Coupons) 3.3 Public Relations (PR) and Publicity 3.4 Measurement and Evaluation of Advertising Effectiveness	16
Unit IV	Digital Marketing Communication: 4.1 Fundamentals of Digital Marketing 4.2 Email and SMS Marketing 4.3 Social Media and Influencer Marketing 4.4 Content Marketing and Video Marketing 4.5 Mobile Marketing Trends	14
	Skill Development Activities: 1. Make a chart showing how a brand uses MarCom to support each element of the 4Ps. 2. Prepare a simple IMC plan for a college fest or local business using online / offline tools. 3. Enact a short role-play showing the Shannon-Weaver / AIDA model. 4. Collect various attractive of ads from social media. 5. Write a press release for a college event (annual day/seminar). 6. Write a short blog or create a video about a trending product or service.	

Total 50 Marks Division:

External Theory Exam (College level): Marks: 30

Internal Assessment Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Reference Books:

- Advertising and Integrated Marketing Communications, Kruti Shah, McGraw Hill Education
- Digital Marketing, Dr. Madan Mohan Varshney, Rudra Publishers & Distributors
- Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow & Donald Baack, Pearson Education
- Marketing Communications: Discovery, Creation and Conversations, Chris Fill: Pearson Education

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

(Note: Continuous Assessment Tests as per NEP scheme)

B. Com. II (NEP) Semester-III

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

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	401311 M	Marathi संवाद कौशल्य -3	01	30	1 Hr.	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	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 परिज्ञाय 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 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 یونیٹ پردو میں سے ایک مفصل جواب مطلوب ہے 7 مارکس *اوپر کے دو یونیٹ پر چار میں سے دو مختصر جوابات مطلوب ہے 8 مارکس
External -15	(College Level)
Internal – 10 Total- 25	(Objective) 10 مارکس کا یونیٹ 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 तत्त्वज्ञान, विचारधारा, उपदेश समजून घेणे.	
Unit	Contents	Teaching Hours
Unit I	कुमार पय्हो, लोकसुत्तं, विजय सुत्त,	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) महाविद्यालयीन स्तरावर.	
External – 15		
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: Field Project / Community Engagement and Project (FP/CEP) (Practical) (Corresponding to Major)

(Business Dynamics)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	402312	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
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 (Business Dynamics)

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	402400	Macro Economics-II	2	30	2 Hrs.	50

Course Outcomes:

The learning outcomes of this course are as follows:

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

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

Total 50 Marks Division:

External Theory Exam (University level): 30 Marks

Internal Assessment (College Level) Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

BOOKS RECOMMENDED:

1. Macroeconomics by N. Gregory Mankiw Publisher: Worth Publishers Latest Edition: 10th Edition (2020)
2. Macroeconomics: Theory and Policy by H.L. Ahuja Publisher: S. Chand Publishing Latest Edition: 2022 Edition
3. Principles of Macroeconomics by Karl E. Case, Ray C. Fair, and Sharon M. Oster Publisher: Pearson Latest Edition: 12th Edition (2017)
4. Indian Economy by Ramesh Singh Publisher: McGraw Hill Education Latest Edition: 12th Edition (2023)
Macroeconomics by Paul Krugman and Robin Wells Publisher: Worth Publishers Latest Edition: 5th Edition (2018)
5. समष्टि अर्थशास्त्र (Samasti Arthashastra) by H.L. Ahuja Publisher: S. Chand Publishing Latest Edition: 2022 Edition
6. भारतीय अर्थव्यवस्था (Bhartiya Arthvyavastha) by Ramesh Singh Publisher: McGraw Hill Education (Hindi Edition) Latest Edition: 12th Edition (2023)
7. अर्थशास्त्र की रूपरेखा (Arthashastraki Rooprekha) by S.K. Mishra Publisher: Sahitya Bhawan Publications Latest Edition: 2021 Edition
8. समष्टि अर्थशास्त्र: सिद्धांत और नीति (Samasti Arthashastra: Siddhantaur Niti) by J.P. Gupta Publisher: V.K. Global Publications Latest Edition: 2020 Edition
9. मैक्रो इकॉनॉमिक्स (Macro Economics) by Prof. S.B. Kulkarni Publisher: Nirali Prakashan Latest Edition: 2021 Edition
10. अर्थशास्त्र (Arthashastra) by Dr. V.M. Dandekar Publisher: Continental Prakashan Latest Edition: 2019 Edition
11. भारतीय अर्थव्यवस्था (Bhartiya Arthvyavastha) by Dr. S.G. Kolhe Publisher: Maharashtra State Bureau of Textbook Production and Curriculum Research (Balbharati) Latest Edition: 2020 Edition
12. समष्टि अर्थशास्त्र (Samasti Arthashastra) by Dr. R.K. Lekhi Publisher: Nirali Prakashan Latest Edition: 2022 Edition
13. मौद्रिक प्रणाली (Monetary System) by Dr. Vijay Wakode, Mahadeo Rithe, Prashant Publication Jalgaon, 2023 Edition

Additional Resource :-

NCERT Economics Textbooks (Class 11 and 12) Publisher: NCERT (National Council of Educational Research and Training) Latest Edition: 2023 Edition

Economic Survey of India Publisher: Government of India (Ministry of Finance) Latest Edition: 2022-2023

RBI Bulletins and Reports Publisher: Reserve Bank of India Latest Edition: Monthly and Annual Publications (2023)

These books and resources are updated to their latest editions, ensuring students have access to the most current and relevant information for their studies.

Online resources and simulations from Khan Academy Economics

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

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

Vertical- A: Major (Business Dynamics)

Level	Semester-	Course code	Course name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	IV	402401	Modern Banking	2	30	2Hrs.	50

Course outcomes:

After completing this course, students will be able to:

1. Understand the structure, role, and functioning of the Indian banking system.
2. Analyze the evolution of Indian banking from traditional systems to modern digital Formats and identify the types and features of modern banks.
3. Explain the concept, types, and features of digital banking.
4. Understand digital banking products and services.
5. Differentiate between various payments systems.

Unit	Contents	Teaching Hours
Unit-I	Indian Banking System: 1.1 Indian banking system: Meaning, Structure. & Role 1.2 Banks: Meaning & Definition of Bank, Types of banks, Functions of Commercial and Cooperative Banks, 1.3 Reserve Bank of India: History, Objects & Functions 1.4 Monetary Policy: Meaning, Features & Tools	7
Unit-II	Indian Modern Banking: 2.1 Developmental stages of Indian banking (traditional to modern (based on time or technology or events) 2.2 Modern Banks: Meaning, Features, Types of modern banks with their Meaning & Features (small finance bank-microfinance bank-payments bank-Neo Bank) 2.3 Digital Banking: Meaning And Features, Types of Digital Banking with their meaning and features(Electronic Banking-Internet Banking-Mobile Banking) 2.4 Current Trends: introduction to what's app banking, AI & Chat Bots Banking & other retirement savings, and other long-term savings goals	8
Unit-III	Digital Banking Product: 3.1 Digital accounts: meaning & types of accounts, meaning-types & process of KYC, meaning types and rules of nominee, meaning and types of beneficiaries 3.2 Digital deposits: types of digital deposits 3.3 Digital loans: types of digital loans 3.4 CIBIL: introduction to CIBIL	7
Unit-IV	Modern Payments System: 4.1 Cheque: Meaning & Types of Cheque, Cheque Truncation System (CTS) 4.2 Cards Based: Features & Types of Debit Card & Credit Card 4.3 Electronic Fund Transfer: Meaning, Features & Benefits of NEFT-RTGS-IMPS-ECS 4.4 Mobile Based: Features of UPI & Wallets	8

Total 50 Marks Division:

External Theory Exam (University level): 30 Marks

Internal Assessment Marks: 20

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

(Note: Continuous Assessment Tests as per NEP scheme)

Books recommended:

1. Agrawal O. P. Modern banking of India, Himalaya Publication House
2. Agarwal O.P. (2017) banking & insurance, Himalaya Publication House
3. IIBF (2019) digital banking. Taxman publisher
4. Uppal R.K. (2020) banking with technology, new century publication, New Delhi.
5. Khan M. Y. (2009) Indian financial system, Tata Mc-Graw hill publishing company ltd, New Delhi.
6. Principles and practices of banking, published by Indian institute of banking and finance (IIBF)

Websites: Search the authorized websites of the Indian public banks

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

B. Com.-II (NEP) SEMESTER-IV
Vertical: A- Major(Business Dynamics)

Level	Semester	Course Code	Course Name	Credit	Teaching hours	Exam Duration	Max. Marks
5.0	IV	402402	Human Resource Development	2	30	2 Hrs.	50

Course Outcomes:

- Students will be well acquainted with basic activities to be done by HR Manager.
- Students will get an outlook about the recruitment and selection practices.
- Students will be able know methods of training and its relevance, usefulness in HR.
- Students will become desires to know the actual process of compensation management in industry.

Unit	Contents	Teaching Hours.
Unit I	Introduction to Human Resource Management: 1.1 HRM - Concept, Nature, Scope, Objectives and Functions. 1.2 Importance of HRM, Role and Status of HR Manager 1.3 Human Resource Planning – Concept & Factors affecting HRP	8
Unit II	Recruitment and Selection: 2.1 Recruitment – Concept, Importance, Factors affecting Recruitment Process 2.2 Sources of Recruitment, Methods of Recruitment 2.3 Selection – Concept and Importance, Types of Selection Test	7
Unit III	Training and Development: 3.1 Training and Development – Concept and Importance. 3.2 Induction – Concept, Characteristics and Importance 3.3 Methods of Training – On the Job Training and Off the Job Training	8
Unit IV	Compensation Management: 4.1 Concept of Wages & Compensation and Types of Fringe Benefits 4.2 Payroll and Compensation, Compensation and Talent Management 4.3 Performance Evaluation, Transfer & Promotion Policies-Importance and Implications	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. Subba Rao, P. (2014). Essentials of HRM and Industrial Relation (5th ed.). Himalaya Publishing House, Mumbai. 2. Khanka, S. S. (2007). Human Resource Management (2nd ed.). S. Chand Publishing, New Delhi.
2. Bhattacharya, D. K. (2014). Compensation Management (2nd ed.). Oxford University Press, New Delhi. (Link: <https://rb.gy/52rej>)
3. Chhabra, T.N.(2000). *Human Resource Management: Concepts and issues*, Dhanpat Rai & Co, Pvt. Ltd. New Delhi.
4. Tripathi, P.C.(1999). *Human Resource Development*, Sultan Chand & Sons, New Delhi ,1999.

B. Com (NEP – Sem. IV - BD)
Vertical A - Major
Subject Title: Project Management

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.0	IV	402403	Project Management	2	30	2 Hrs	50

Course Outcomes (COs)

- CO1:** Explain the fundamental concepts, characteristics, life cycle and modern approaches of project management.
- CO2:** Identify business projects and understand project formulation, planning, feasibility analysis and preparation of business plans.
- CO3:** Understand project scheduling, financing and project cost evaluation techniques used in project management.
- CO4:** Analyze project execution, monitoring, control and evaluation processes along with preparation of project reports.
- CO5:** Understand emerging trends in project management including sustainability and Automation & AI.

Unit	Contents	Teaching Hours
1	Introduction to Project Management 1.1 Meaning, Definition and Characteristics of a Project 1.2 Project vs Process (Operation) 1.3 Project Management – Meaning and Importance 1.4 Project Life Cycle 1.5 Role of Project Manager 1.6 Types of Projects 1.7 Modern Approaches to Project Management – Traditional vs Agile Approach, Concept of Flexible Planning.	7
2	Project Identification and Planning 2.1 Project Identification and Project Objectives 2.2 Project Formulation and Preparation of Business Plan 2.3 Feasibility Study 2.4 Project Planning 2.5 Government Role in Project Management.	8

3	Project Costing and Evaluation 3.1 Project Costing – Meaning, Elements and Estimation 3.2 Project Scheduling – Gantt chart, PERT and CPM 3.3 Project Financing – Sources (Equity, Debt, Bank Finance) and Methods 3.4 Project Evaluation Techniques – Capital Budgeting Methods (Payback Period, NPV, IRR, Profitability Index) 3.5 Effect of Inflation on Project Costing and Evaluation.	8
4	Project Execution and Emerging Trends 4.1 Project Execution and Monitoring 4.2 Project Control – Meaning, Techniques and Tools 4.3 Project Closure and Project Report Writing 4.4 Rehabilitation of Sick Units 4.5 Emerging Trends in Project Management – Automation and Artificial Intelligence (AI)	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)

Reference Books:

1. Nagarajan, K., *Project Management*, New Age International Publishers, New Delhi, Seventh Edition.
2. Chitkara, K. K., *Project Management: Strategic Design and Implementation* Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. Meredith, Jack R. and Mantel, Samuel J., *Project Management: A Managerial Approach* John Wiley & Sons, New York.
4. Gray, Clifford F. and Larson, Erik W., *Project Management: The Managerial Process* McGraw Hill Education, New York.

B.Com. II (NEP) Semester-IV
Vertical- B: Minor (Business Dynamics)

Level	Semester	Course Code	Course Name	Credit	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	402404	Human Resource Planning	2	30	2 Hrs.	50

Course Outcome:

Students will be well acquainted with basic activities to be done by HR Manager.

- They will get an outlook about the recruitment and selection practices.
- They will be able know methods of training and its relevance, usefulness in HR.
- Students will become desires to know the actual process of compensation management in industry.

Unit	Contents	Teaching Hours
Unit I	Introduction to Human Resource Management: 1.1 HRM - Concept, Nature, Scope, Objectives and Functions. 1.2 Importance of HRM, Role and Status of HR Manager 1.3 Human Resource Planning – Concept & Factors affecting HRP	8
Unit II	Recruitment and Selection: 2.1 Recruitment – Concept, Importance, Factors affecting Recruitment Process 2.2 Sources of Recruitment, Methods of Recruitment 2.3 Selection – Concept and Importance, Types of Selection Test	7
Unit III	Training and Development: 3.1 Training and Development – Concept and Importance. 3.2 Induction – Concept, Characteristics and Importance 3.3 Methods of Training – On the Job Training and Off the Job Training	8
Unit IV	Compensation Management: 4.1 Concept of Wages & Compensation and Types of Fringe Benefits 4.2 Payroll and Compensation, Compensation and Talent Management 4.3 Performance Evaluation, Transfer & Promotion Policies- Importance and Implications	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. Subba Rao, P. (2014). Essentials of HRM and Industrial Relation (5th ed.). Himalaya Publishing House, Mumbai. 2. Khanka, S. S. (2007). Human Resource Management (2nd ed.). S. Chand Publishing, New Delhi.
2. Bhattacharya, D. K. (2014). Compensation Management (2nd ed.). Oxford University Press, New Delhi. (Link: <https://rb.gy/52rej>)
3. Chhabra, T.N.(2000). *Human Resource Management: Concepts and issues*, Dhanpat Rai & Co, Pvt. Ltd. New Delhi.
4. Tripathi, P.C.(1999). *Human Resource Development*, Sultan Chand & Sons , New Delhi ,1999.

B. Com. II (NEP) Semester-IV
Vertical: B- Minor (Business Dynamics)

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	402405	Recent Trends In Banking	2	30	2 Hrs.	50

Course outcomes:

After completing this course, students will be able to:

1. Understand the structure, role, and functioning of the Indian banking system.
2. Analyze the evolution of Indian banking from traditional systems to modern digital Formats and identify the types and features of modern banks.
3. Explain the concept, types, and features of digital banking.
4. Understand digital banking products and services.
5. Differentiate between various payments systems.

Unit	Contents	Teaching Hours
Unit-I	Indian Banking System: 1.1 Indian banking system: Meaning, Structure. & Role 1.2 Banks: Meaning & Definition of Bank, Types of banks, Functions of Commercial and Cooperative Banks, 1.3 Reserve Bank of India: History, Objects & Functions 1.4 Monetary Policy: Meaning, Features & Tools	7
Unit-II	Indian Modern Banking: 2.1 Developmental stages of Indian banking (traditional to modern (based on time or technology or events) 2.2 Modern Banks: Meaning, Features, Types of modern banks with their Meaning & Features (small finance bank-microfinance bank-payments bank, neo-bank) 2.3 Digital Banking: Meaning and Features, Types of Digital Banking with their meaning and features(Electronic Banking-Internet Banking-Mobile Banking) 2.4 Current Trends: introduction to what's app banking, AI & Chat Bots Banking & other retirement savings, and other long-term savings goals	8
Unit-III	Digital Banking Product: 3.1 Digital accounts: meaning & types of accounts, meaning-types & process of KYC, meaning types and rules of nominee, meaning and types of beneficiaries 3.2 Digital deposits: types of digital deposits 3.3 Digital loans: types of digital loans 3.4 CIBIL: introduction to CIBIL	7
Unit-IV	Modern Payments System: 4.1 Cheque: Meaning & Types of Cheque, Cheque Truncation System (CTS) 4.2 Cards Based: Features & Types of Debit Card & Credit Card 4.3 Electronic Fund Transfer: Meaning, Features & Benefits of NEFT-RTGS-IMPS-ECS 4.4 Mobile Based: Features of UPI & Wallets	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 Recommended:

1. Agrawal O. P. Modern Banking of India, Himalaya Publication House
2. Agrawal O.P. (2017) Banking & Insurance, Himalaya Publication House
3. IIBF (2019) Digital Banking. Taxman publisher
4. Uppal R.K. (2020) Banking with Technology, new century publication, New Delhi.
5. Khan M. Y. (2009) Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi.
6. Principles and Practices of Banking, Published by Indian Institute of Banking and Finance (IIBF)

Websites: Search the authorized websites of the Indian Public Banks.

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

B.Com.-II (NEP) Semester IV

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

Level	Semester	Course Code	Course Name	Credit	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	402406	INTEGRATED MARKETING COMMUNICATION	2	30	2 Hrs.	50

Course Outcomes:

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

1. Use different types of advertising,
2. Apply knowledge of sales promotion tools.
3. Plan, organize, and prepare basic promotional campaigns.
4. Demonstrate the use of direct and digital marketing.

Unit.	Contents	Teaching Hours
Unit I	Introduction to Marketing Communication 1.1 Definition and Scope of Marketing Communication 1.2 Role of Marketing Communication in the Marketing Mix 1.3 Concept of Integrated Marketing Communication (IMC) 1.4 Communication Process and Models (Shannon-Weaver, AIDA) 1.5 Factors Influencing Communication Effectiveness	8
Unit II	Advertising 2.1 Advertising Objectives and Strategies 2.2 Types of Advertising (Print, Broadcast, Digital, Outdoor) 2.3 Creative Strategy and Message Design 2.4 Media Planning and Media Selection	7
Unit III	Promotion 3.1 Meaning of Sales Promotion 3.2 Tools and Techniques (Discounts, Contests, Coupons) 3.3 Public Relations (PR) and Publicity 3.4 Measurement and Evaluation of Advertising Effectiveness	8
Unit IV	Digital Marketing Communication 4.1 Fundamentals of Digital Marketing (Mail, Telemarketing) 4.2 Email and SMS Marketing 4.3 Social Media and Influencer Marketing 4.4 Search Engine Marketing (SEO and SEM) 4.5 Content Marketing and Video Marketing 4.6 Mobile Marketing Trends	7

	Skill Development Activities: • Make a chart showing how a brand uses Marketing Communication to support each element of the 4Ps. • Prepare a simple IMC plan for a college fest or local business using online / offline tools. • Enact a short role-play showing the Shannon-Weaver / AIDA model. • Collect various attractive of ads from social media. • Write a press release for a college event (annual day/seminar). • Write a short blog or create a video about a trending product or service.
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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:

- Advertising and Integrated Marketing Communications, Kruti Shah, McGraw Hill Education
- Digital Marketing, Dr. Madan Mohan Varshney, Rudra Publishers & Distributors
- Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow & Donald Baack, Pearson Education
- Marketing Communications: Discovery, Creation and Conversations, Chris Fill: Pearson Education

B.Com II (NEP) Semester - IV

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

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam. Duration	Max. Marks
5.0	IV	401407	English	02	30	2 Hours	50

Course Outcomes:

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

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

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

Model Questions	Based on the above 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 Theory - 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 M	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 H	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 S	(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	विद्यापीठ स्तर
Internal – 20	अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 20 गुण. वरील चारही घटकांशी संबंधित
Total - 50	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	402408 U	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۔ ہنرمند انسانی 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 منانف

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 P	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 इंटरनॅशनल 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: Vocational Skill Courses (Practical) (Business Dynamics)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	402409	Understanding Budget	2	60	2 Hrs.	50

Course Outcomes: Students will be able to -

1. Understand the concept, objectives and importance of budget and budgeting principles.
2. Learn about the classification of expenses such as fixed expenses variable expenses and the concept of savings.
3. Aware about the different types of budget and preparing a budget for business.
4. Review the budget and its process.

Unit	Contents	Teaching Hours
Unit-I	Introduction To Budgeting: 1.1 Definition and importance of budget 1.2 Budgeting process: budget preparation, implementation, and review 1.3 Key budgeting concept: familiarization with key budgeting concepts 1.4.Budgeting principles	14
Unit- II	Budget Components: 2.1 Income: different sources of income, including salary, investments, and other revenue streams 2.2 Fixed expenses: familiarization with fixed expenses, including rent, utilities, and other regular expenses 2.3 Variable expenses: understanding variable expenses, including entertainment, travel, and other discretionary expenses 2.4 Savings: importance of savings, including emergency funds, retirement savings, and other long-term savings goals	16
Unit-III	Types Of Budget: 3.1 Zero-based budgeting 3.2 Cash budget (simple numerical) 3.3 Flexible budget (simple numerical) 3.4 Government budget	14
Unit-IV	Budget Review and Revision: 4.1 Introduction to budget review 4.2 Process of budget review 4.3 Budget revision 4.4 Budgeting for irregular expenses	16

Total 50 Marks Division:

External Theory Exam (College level): 30 Marks

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

(Note: Continuous Assessment Tests as per NEP scheme)

BOOKS RECOMMENDED:

1. Robert D. Lee Jr., Ronald W. Johnson, Philip G. Joyce: Public Budgeting Systems, Jones & Bartlett Learning, Year: 2022
2. Fernando Fleury (Coursera Course): Budgeting Essentials and Development, Coursera (Online), Year: 2025
3. Charles E. Menifield: The Basics of Public Budgeting and Financial Management, University Press of America, Year: 2020
4. डॉ. राजेशकुमार: बजट निर्माण एवं प्रबंधन, विद्याप्रकाशन, Year: 2023
5. एकलव्य स्नातक (Eklavya Snatak): वित्तीय योजना और बजट बनाना, Eklavya Snatak (Online Blog), 2023
6. प्रो. एस.पी. सिंह: भारत में लोक प्रशासन: बजट की अवधारणा, राजकमल प्रकाशन, Year: 2021
7. डॉ. विजय पाटील: अर्थसंकल्प: मूलतत्त्वे आणि व्यवहार, मौज प्रकाशन, Year: 2022
8. डॉ. संजय देशमुख : सार्वजनिक वित्त आणि अर्थसंकल्प , प्रज्ञा प्रकाशन Year: 2020
9. अनुराधा गोखले: व्यक्तिगत अर्थसंकल्प नियोजन. लोक वाङ्मयगृह, Year: 2024

Additional Resources

Government Budgeting: UTS course on outcomes-based budgeting 1, Graduate School USA's federal budgeting program

Corporate Budgeting: Coursera's Budgeting Essentials and Development 4, PRMIA's budgeting course library

Regional Content: Eklavya Snatak's Hindi lessons on financial literacy and Indian public administration notes

Online resources and simulations from Khan Academy Economics

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

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.
Total-25	Unit test related to above two units will be conducted Where 10 multiple choice questions will be asked.

(Note: Continuous Assessment Tests as per NEP scheme)

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

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	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	4014111 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 दीर्घोत्तरी प्रश्न प्रत्येकी 7 गुणांकरिता असेल. वरील दोनही घटकांवर 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 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 پوئٹ پر دو میں سے ایک مفصل جواب مطلوب ہے 7 مارکس ☆ اوپر کے دو پوئٹ 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 پوئٹ پر 10 مارکس کا پوئٹ ٹیسٹ رہے گا جس میں متبادل جواب کے سوالات رہے گے (Objective)

(نوٹ:- این این پی اسکیم کے مطابق اسکیمٹ (تنحص) ٹیسٹ لیے 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 तत्त्वज्ञान, 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) (Business Dynamics) Corresponding to Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	IV	402412	Field Project/ community Engagement Project	2	60	-.	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
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) Semstr- V
Vertical- A Major
Subject Title: DIGITAL MARKETING

Level	Semester	Course Code	Course Name	Credit	Teaching hours	Exam Duration	Max. Marks
5.5	V	402500	DIGITAL MARKETING	2	30	2 Hrs.	50

Course Objectives

1. This course will provide an understanding to students about the ever-evolving digital landscape and examines the strategic role of digital marketing processes and tools in designing the overall Marketing strategy and the Digital Marketing Plan.
2. Students will be able to provide with the essential philosophies and practices of digital marketing technologies and will familiarize the students about various digital methodologies, tools and technologies involved in digital marketing.

Course Outcomes (COs)

- CO1: Familiarize aspirants with fundamental of digital Marketing
- CO2: Implement a process of planning of social media or digital marketing activities
- CO3: Use tools and techniques to manage digital and social media marketing programs
- CO4: Design social media programs that directly support business and marketing goals.

Unit	Contents	Teaching Hours
Unit-1	Basics of Digital Marketing – 1.1 Evolution of Digital Marketing- The Digital Consumer & Communities 1.2 Digital Marketing Search Engine Marketing, PPC (Pay-Per-Click) 1.3 Online Advertising & Promotion Mix Landscape, SEO (Search Engine Optimization)	8
Unit-2	Production Management - 2.1 Social Media Marketing – Meaning and Objective 2.2 Social Media Strategy & Consumer Engagement 2.3 Affiliate Marketing & Strategic Partnership 2.4 Email Marketing - Implementation	7

Unit	Contents	Teaching Hours
Unit-3	Content Strategies - 3.1 Content Strategies – Meaning & Features 3.2 Classifications of CRM &CX (Customer Experience) in Digital Marketing 3.3 Digital Marketing and Content Writing Its Implementation	8
Unit-4	Social Listening - 4.1 Web Analytics – Introduction, Characteristics 4.2 Social Media Analytics -Meaning and Concept 4.3 Mobile Marketing Model & Its Implication 4.4 Social Listening Tools, Techniques & Business Applications	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)

Model Questions:

Long Questions

1. What is Digital Marketing? Explain its Objective in Business.
2. Define the role of Digital Marketing Management Decision.
3. What do you mean by Content Strategies? Explain its Implications.
4. Explain in detail Social Listening

Short Questions

1. Define Mean by Digital Marketing.
2. Define Pros and Cons of Online Advertising & Promotion Mix.
3. Explain the meaning of Social Media Analytics.
4. Explain importance of Mobile Marketing Model.

Reference Books:

1. Gupta Seema Digital Marketing, Tata McGraw hills
2. Ahuja Vandana, Digital Marketing, Oxford University press
3. Dave Chaffey, Digital Marketing Strategy Implementation & Practice Pearson
4. Bhatia Puneet, Fundamental of Digital Marketing, Pearson

B. Com.- III (NEP)
Vertical- A Major
Subject Title: SALES PROMOTION

Level	Semester	Course Code	Course Name	Credit	Teaching hours	Exam Duration	Max. Marks
5.5	V	402501	SALES PROMOTION	2	30	2 Hrs.	50

Course Objectives

The programme is designed to acquaint the learners with the knowledge and skills SALES PROMOTION. The programme blends the general principles and theories of SALES PROMOTION and their practical applications for managing the contemporary media organization.

- 1. The purpose of this course is to develop an understanding about concept, methods and strategies of sales promotion
- 2. The primary objective of this course to develop sales promotion techniques, establishing objectives and effective marketing communication.

Course Outcomes (COs)

- CO1: Learn sales promotion techniques for consumer, trade, company and sales force
- CO2: Develop sales promotion campaign, establishing its objectives, tools and program
- CO3: Understand its roles and purpose to serve in overall marketing communication, assessing effectiveness of tools used in promotion, know modern day tools of promotion
- CO4: To provide knowledge about Choice and Purchase Timing Models.

Unit	Contents	Teaching Hours
Unit-1	Basics of Sales Promotion Management – 1.1 Sales Promotion: Nature, Scope, Types, 1.2 Consumer Sales Promotion, Sampling, Coupons, Premiums etc., 1.3 Sales Promotion Planning, Process, 1.4 Designing Sales Budget	8

Unit-2	Sales Promotion &Planning - 2.1 Trade Sales Promotion: Planning – Meaning and Objective 2.2 Sales Promotion Process, Tools, Techniques& Methods 2.3 Company and Sales Force Promotion Planning Process, Tools & Techniques	7
Unit-3	Types of Sales Promotions- 3.1 Public Relation, Word of Mouth Influence -Meaning and Features 3.2 Sponsorships, Personal Selling – Meaning and Features 3.3 Classification & Implications of Sales Promotion	8
Unit-4	Merchandising, Point of Purchase Techniques - 4.1 Merchandising, Point of Purchase and Signage – Introduction, Characteristics 4.2 Evaluation of Sales Promotion Experiment for Improvement 4.3 Choice and Purchase Timing Models.& Its Implication	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)

Model Questions:

Long Questions

1. What is Sales Promotion? Explain its Objective in Business.
2. Define the role of Sales Promotion in Management Decision.
3. What do you mean by Sales Promotion &Planning? Explain its Implications.
4. Explain in detail 4 Ps.

Short Questions

1. Define Mean by Choice and Purchase Timing Models.
2. Define Pros and Cons of Merchandising.
3. Explain the meaning of Point of Purchase.
4. Explain importance of Consumer Sales Promotion

Reference Books:

1. Kazmi&Batra 3E. Advertising & Sales Promotion - Excel Books
2. Bir Singh-Sales Promotion Management
3. Lilien, Kotle&Moorthy - Marketing Models - EEE
4. Blattberg, Robert C and Scott A. Neslin, Sales Promotion; Concept. Methods and Strategies, Englewood Cliffs, New Jersey, Prentice Hall Inc., 1990.
5. Mishra, M.N., Sales Promotion and Advertising Management, Himalaya Publishing House,
6. Chunnawala S A, Advertising & Sales Promotion, Himalaya Publishing House

B. Com. - III (NEP) Semester-V**Vertical-A (MAJOR)****Subject Title – FINANCIAL INSTITUTIONS IN INDIA**

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	V	402502	FINANCIAL INSTITUTIONS IN INDIA	2	30	2 Hrs	50

Course Objectives

1. To provide knowledge of the structure and functioning of financial institutions in India.
2. To understand the role of banking and non-banking financial institutions in economic development.
3. To examine the regulatory framework governing financial institutions.
4. To familiarize students with recent developments in the Indian financial sector.

Course outcomes:

The learning outcomes of this course are as follows:

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

Unit	Contents	No. of periods
Unit-I	Introduction To Financial Institutions In India: 1.1 Meaning, Nature And Functions Of Financial Institutions 1.2 Classification And Structure Of Financial Institutions 1.3 Role Of Financial Institutions In Economic Development 1.4 Financial Sector Reforms In India	7
Unit- II	Banking Financial Institutions: 2.1 Role Of Banking Financial Institutions In The Development Of Economy 2.2 Public Sector, Private Sector And Foreign Banks 2.3 Development Financial Institutions: Sidbi And Exim Bank 2.4 Nabard : Objectives And Functions	8

Unit-III	Non-Banking Financial Institutions: 3.1 Meaning And Features Of Nbfcs 3.2 Insurance Institutions In India 3.3 Mutual Funds: Concept And Types 3.4 Microfinance Institutions And Self-Help Groups (Shgs)	7
Unit-IV	Regulation And Emerging Trends In Financial Institutions: 4.1 Regulatory Framework Of Financial Institutions 4.2 Role Of Rbi, Sebi And Irda 4.3 Digital Banking And Fintech 4.4 Recent Trends And Challenges In Indian Financial Institutions	8

TOTAL 50 MARKS DIVISION:

External Theory Exam (University Level): Marks: 30

Total Internal Assessment Marks 20: Multiple Choice Question Test Marks 10 (1 Mark Each MCQ) And Assignment Marks 10

(note: continuous assessment tests as per nep scheme)

BOOKS RECOMMENDED:

English Books

Indian Economy by Ramesh Singh Publisher: McGraw Hill Education Latest Edition:

M. Y. Khan – Indian Financial System.

L. M. Bhole & Jitendra Mahakud – Financial Institutions and Markets.

Bharati V. Pathak – Indian Financial System.

RBI Publications and Annual Reports.

SEBI and IRDAI Reports.**Hindi Books**

भारतीय अर्थव्यवस्था (Bhartiya Arthvyavastha) by Ramesh Singh Publisher: McGraw Hill Education (Hindi Edition)

Latest Edition: 12th Edition (2023)

Marathi Books

भारतीय अर्थव्यवस्था (Bhartiya Arthvyavastha) by Dr. S.G. Kolhe Publisher: Maharashtra State Bureau of Textbook Production and Curriculum Research (Balbharati) Latest Edition: 2020 Edition

भारतीय अर्थव्यवस्था – RAMESH KOLAMBE

मौद्रिक प्रणाली (Monetary System) by Dr. Vijay Wakode, Mahadeo Rithe, Prashant Publication Jalgaon,

Additional Resources

NCERT Economics Textbooks (Class 11 and 12) Publisher: NCERT (National Council of Educational Research and Training) Latest Edition: 2023 Edition

Economic Survey of India Publisher: Government of India (Ministry of Finance) Latest Edition:

RBI Bulletins and Reports Publisher: Reserve Bank of India Latest Edition: Monthly and Annual Publications

These books and resources are updated to their latest editions, ensuring students have access to the most current and relevant information for their studies.

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 reading

B. Com. III (Semester-V)**Subject Code: 402503****Subject Title – INTERNATIONAL INSTITUTIONS (MAJOR)**

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	V	402503	International Institutions	2	30	2 Hrs	50

Course Objectives

1. To Introduce Students To The Role And Significance Of International Institutions In The Global Economy.
2. To Understand The Structure, Functions, And Activities Of Major International Organizations.
3. To Examine The Contribution Of International Institutions To Trade, Finance, And Development.
4. To Develop Awareness Of Contemporary Global Economic Issues And Institutional Responses.

Course Outcomes:

The Learning Outcomes Of This Course Are As Follows:

- * Understand The Concept And Importance Of International Institutions And Need For International Cooperation.
- * Explain The Structure And Functions Of The UN And Understand The Contribution Of UN Agencies To Global Development.
- * Understand The Role Of International Financial Institutions, IMF And World Bank.
- * Analyze The Role Of WTO In International Trade, Understand Regional Economic Cooperation Mechanisms And Contemporary Challenges Faced By International Institutions

Unit	Contents	No. of periods
Unit-I	Introduction To International Institutions: 1.1 Meaning Classification And Importance Of International Institutions 1.2 Evolution And Growth Of International Organizations 1.3 Role Of International Institutions In Global Governance 1.4 International Cooperation And Economic Development	7
Unit- II	United Nations And Its Specialized Agencies: 2.1 United Nations (Un): Objectives, Principles, Structure And Functions 2.2 United Nations Development Programme (UNDP) 2.3 United Nations Conference On Trade And Development (UNCTAD) 2.4 International Labour Organization And World Health Organization	8
Unit-III	International Financial Institutions: 3.1 Role Of IBRD And IMF In An Economic Development Of Developing Economy 3.2 International Finance Corporation (IFC) 3.3 Asian Development Bank (ADB) 3.4 New Development Bank (NDB/BRICS BANK)	7
Unit-IV	International Trade Institutions And Contemporary Issues: 4.1 World Trade Organization (Wto): Objectives, Functions , Wto Agreements And Trade Facilitation 4.2 Regional Economic Cooperation: Saarc, Asean And European Union (Overview) 4.3 Sustainable Development Goals (Sdgs) 4.4 Challenges Before International Institutions In The 21st Century	8

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:

English Books

1. Mishra & Puri – International Economics.
2. Francis Cherunilam – International Business Environment.
3. Sodersten & Reed – International Economics.
4. IMF Annual Reports.
5. World Bank Publications.
6. WTO Reports and Publications.
7. United Nations Development Reports.
8. भारतीय अर्थव्यवस्था (Bhartiya Arthvyavastha) by Ramesh Singh Publisher: McGraw Hill Education (Hindi Edition)
Latest Edition: 12th Edition (2023)

Marathi Books

भारतीय अर्थव्यवस्था (Bhartiya Arthvyavastha) by Dr. S.G. Kolhe Publisher: Maharashtra State Bureau of Textbook Production and Curriculum Research (Balbharati) Latest Edition: 2020 Edition

भारतीय अर्थव्यवस्था - RAMESH KOLAMBE

मौद्रिक प्रणाली (Monetary System) by Dr. Vijay Wakode, Mahadeo Rithe, Prashant Publication Jalgaon,

Additional Resources

NCERT Economics Textbooks (Class 11 and 12) Publisher: NCERT (National Council of Educational Research and Training) Latest Edition: 2023 Edition
Economic Survey of India Publisher: Government of India (Ministry of Finance) Latest Edition:

RBI Bulletins and Reports Publisher: Reserve Bank of India Latest Edition: Monthly and Annual Publications

These books and resources are updated to their latest editions, ensuring students have access to the most current and relevant information for their studies.

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- III (NEP) Semester-V
Vertical- A Major Elective
Subject Title: Supply Chain Management

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	V	402504	Supply Chain Management	2	30	2 Hrs	50

Course Outcomes (COs)

CO1: To understand the basic concepts and importance of a supply chain in modern business.

CO2: To distinguish between logistics and supply chain management.

CO3: To learn the fundamentals of inventory management, warehousing, and transportation.

CO3: To explore how e-commerce and new technologies are transforming supply chains in India.

Unit	Contents	Teaching Hours
Unit-1	Introduction to Supply Chain Management (SCM) • Concept of SCM: Meaning, objectives, and importance of Supply Chain Management. • Logistics vs. Supply Chain: Difference between traditional logistics and modern SCM, Types of Supply Chains (Lean, Agile, Hybrid) • Functions of SCM: Planning, Sourcing, Production, Delivery, Role of Logistics Manager • Challenges in Modern SCM: Challenges faced by SCM	7
Unit-2	Logistics, Warehousing, and Transportation • Transportation: Modes of transport (Road, Rail, Air, Water) and factors influencing the choice of transportation. • Warehousing: Meaning, functions, and types of warehouses (Public, Private, Bonded). • Basic concepts of inventory Management: VED Analysis, ABC Analysis and Just-In-Time (JIT) approach. • Packaging and Material Handling: Role of packaging in protecting goods and facilitating easy movement.	8

Unit-3	Supply Chain Participants and Operations • Components of Supply Chain: The role of Suppliers, Manufacturers, Distributors, Retailers, and Customers in SCM. • Sourcing and Procurement: Procurement Process, Vendor Selection Criteria for purchase of materials. • Concept of Third-Party Logistics (3PL): Outsourcing transportation and warehousing to specialized companies. • Problems in Transportation	8
Unit-4	E-commerce and Modern Trends in SCM • E-commerce Supply Chain: Process of Order fulfillment, Reverse logistics>Returns by E-Commerce Companies. • Use of Technology in SCM: Use of Barcodes, RFID tags, GPS tracking, and automated software for managing supply chains. • Green Supply Chain: Basic concept of sustainable and eco-friendly supply chain practices, Eco-friendly packaging and Reducing waste in transit	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:

- Supply Chain Management by Sunil Chopra, DharamVirKalra, GouravDwivedi Pearson Publications, New Delhi.
- Supply Chain and Logistics: Dr. Jyothi M.N., Nagesha G.N. Tabreez Pasha. Himalaya Publishing House, Mumbai.
- Supply Chain and Logistics: H.R. Ramnath and H. R. Appannaiah Himalaya Publishing House, Mumbai.
- Supply Chain Management, Dr. PrabhakarMahale, KamalakarKapase, Prashant Publications, Jalgaon

B. Com. III (Semester-V)**Subject Code: 402505****Subject Title – Neuro Economics (Major Elective)**

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	V	402505	Neuro Economics	2	30	2 Hrs	50

COURSE OBJECTIVES

1. To introduce students to the interdisciplinary field of Neuroeconomics.
2. To understand the relationship between the human brain, psychology, and economic decision-making.
3. To examine consumer behaviour and business decisions using neuroeconomic concepts.
4. To develop analytical skills for applying neuroeconomic principles in business and economic policy.

COURSE OUTCOMES:

THE LEARNING OUTCOMES OF THIS COURSE ARE AS FOLLOWS:

- * Students will be able to explain the fundamentals of Neuroeconomics and its interdisciplinary nature.
- * Students will be able to analyze how cognitive and emotional factors influence economic and financial decisions.
- * Students will be able to evaluate consumer behaviour and business strategies using neuroeconomic principles.
- * Students will be able to assess the practical applications and emerging trends of Neuroeconomics in business, finance, and public policy.

UNIT	CONTENTS	NO. OF PERIODS
Unit-I	Introduction To Neuroeconomics: 1.1 Meaning, Nature, Scope And Importance Of Neuroeconomics 1.2 Relationship Between Economics, Psychology And Neuroscience 1.3 Brain And Decision-Making: Basic Concepts 1.4 Rationality And Bounded Rationality	7
Unit- II	Brain, Behaviour And Economic Decision-Making: 2.1 Decision-Making Process And Role Of Emotions In Economic Decisions 2.2 Risk, Uncertainty And Choice 2.3 Behavioural Biases In Economic Decision-Making 2.4 Time Preference And Intertemporal Choice	8
Unit-III	Neuroeconomics In Business And Consumer Behaviour: 3.1 Consumer Decision-Making Process 3.2 Neuromarketing: Meaning And Applications 3.3 Brand Preference And Consumer Choice, Pricing Psychology And Purchasing Behaviour 3.4 Neuroeconomics In Advertising And Digital Marketing	7
Unit-IV	Applications And Emerging Trends In Neuroeconomics: 4.1 Neuroeconomics In Financial Decision-Making, Neuroeconomics And Public Policy	8

	4.2 Ethical Issues In Neuromarketing And Consumer Research 4.3 Artificial Intelligence, Big Data And Neuroeconomics 4.4 Future Scope And Career Opportunities In Neuroeconomics	
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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:

English Books

1. Paul W. Glimcher – Foundations of Neuroeconomics: Decision Making and the Brain.
2. Paul W. Glimcher & Ernst Fehr (Eds.) – Neuroeconomics: Decision Making and the Brain.
3. Daniel Kahneman – Thinking, Fast and Slow.
4. Richard H. Thaler – Misbehaving: The Making of Behavioral Economics.
5. Colin Camerer – Behavioral Game Theory.

Hindi Books

1. डॉ. एच. एल. आहूजा – व्यवहारिक अर्थशास्त्र।
2. डॉ. डी. एम. मिथानी – आधुनिक अर्थशास्त्र।
3. डॉ. एस. के. मिश्रा एवं वी. के. पुरी – अर्थशास्त्र के सिद्धांत।
4. चयनित शोध-पत्र एवं यूजीसी/एआईसीटीई अध्ययन सामग्री (न्यूरोइकोनॉमिक्स एवं व्यवहारिक अर्थशास्त्र).

Marathi Books

1. डॉ. भा. ग. देशमुख – वर्तनवादी अर्थशास्त्र.
2. डॉ. एस. डी. गायकवाड – आधुनिक अर्थशास्त्र.
3. डॉ. रा. ग. कुलकर्णी – व्यवस्थापकीय अर्थशास्त्र.
4. न्यूरोइकोनॉमिक्स व वर्तनवादी अर्थशास्त्रावरील विद्यापीठीय संदर्भ साहित्य, संशोधन लेख आणि ई-संसाधने.

Additional Resources

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.- III (NEP) Semester- V
Vertical – B –Minor
Subject Title: - E- MARKETING

Level	Semester	Course Code	Course Name	Credit	Teaching hours	Exam Duration	Max. Marks
5.5	V	402506	E- MARKETING	2	30	2 Hrs.	50

Course Objectives

1. This course will provide an understanding to students about the ever-evolving digital landscape and examines the strategic role of digital marketing processes and tools in designing the overall Marketing strategy and the Digital Marketing Plan.
2. Students will be able to provide with the essential philosophies and practices of digital marketing technologies and will familiarize the students about various digital methodologies, tools and technologies involved in digital marketing.

Course Outcomes (COs)

- CO1: Familiarize aspirants with fundamental of digital Marketing
- CO2: Implement a process of planning of social media or digital marketing activities
- CO3: Use tools and techniques to manage digital and social media marketing programs
- CO4: Design social media programs that directly support business and marketing goals.

Unit	Contents	Teaching Hours
Unit-1	Basics of Digital Marketing – 1.1 Evolution of Digital Marketing- The Digital Consumer & Communities 1.2 Digital Marketing Search Engine Marketing, PPC (Pay-Per-Click) 1.3 Online Advertising & Promotion Mix Landscape, SEO (Search Engine Optimization)	8
Unit-2	Production Management - 2.1 Social Media Marketing – Meaning and Objective 2.2 Social Media Strategy & Consumer Engagement 2.3 Affiliate Marketing & Strategic Partnership 2.4 Email Marketing - Implementation	7
Unit-3	Content Strategies - 3.1 Content Strategies – Meaning & Features 3.2 Classifications of CRM &CX (Customer Experience) in Digital Marketing 3.3 Digital Marketing and Content Writing Its Implementation	8

Unit-4	Social Listening - 4.1 Web Analytics – Introduction, Characteristics 4.2 Social Media Analytics -Meaning and Concept 4.3 Mobile Marketing Model & Its Implication 4.4 Social Listening Tools, Techniques & Business Applications	7
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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)

Model Questions:

Long Questions

1. What is Digital Marketing? Explain its Objective in Business.
2. Define the role of Digital Marketing Management Decision.
3. What do you mean by Content Strategies? Explain its Implications.
4. Explain in detail Social Listening

Short Questions

1. Define Mean by Digital Marketing.
2. Define Pros and Cons of Online Advertising & Promotion Mix.
3. Explain the meaning of Social Media Analytics.
4. Explain importance of Mobile Marketing Model.

Reference Books:

1. Gupta Seema Digital Marketing, Tata McGraw hills
2. Ahuja Vandana, Digital Marketing, Oxford University press
3. Dave Chaffey, Digital Marketing Strategy Implementation & Practice Pearson
4. Bhatia Puneet, Fundamental of Digital Marketing, Pearson

B.Com. III (Semester-V)**Vertical –B (MINOR)****Subject Title – Financial Institutions in The World**

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	V	402507	Financial Institutions in The World	2	30	2 Hrs	50

Course Objectives

1. To Introduce Students To The Role And Significance Of World Institutions In The Global Economy.
2. To Understand The Structure, Functions, And Activities Of Major World Organizations.
3. To Examine The Contribution Of World Institutions To Trade, Finance, And Development.
4. To Develop Awareness Of Contemporary Global Economic Issues And Institutional Responses.

Course Outcomes:

The Learning Outcomes Of This Course Are As Follows:

- * Understand The Concept And Importance Of World Institutions And Need For International Cooperation.
- * Explain The Structure And Functions Of The Un And Understand The Contribution Of Un Agencies To Global Development.
- * Understand The Role Of International Financial Institutions, Imf And World Bank.
- * Analyze The Role Of Wto In International Trade, Understand Regional Economic Cooperation Mechanisms And Contemporary Challenges Faced By World Institutions

Unit	Contents	No. Of Periods
Unit-I	Introduction To World Institutions: 1.1 Meaning Classification And Importance Of International Institutions 1.2 Evolution And Growth Of International Organizations 1.3 Role Of International Institutions In Global Governance 1.4 International Cooperation And Economic Development	7
Unit- Ii	United Nations And Its Specialized Agencies: 2.1 United Nations (Un): Objectives, Principles, Structure And Functions 2.2 United Nations Development Programme (Undp) 2.3 United Nations Conference On Trade And Development (Unctad) 2.4 International Labour Organization And World Health Organization	8
Unit-Iii	World Financial Institutions: 3.1 Role Of Ibrd And Imf In An Economic Development Of Developing Economy 3.2 International Finance Corporation (Ifc) 3.3 Asian Development Bank (Adb) 3.4 New Development Bank (Ndb/Brics Bank)	7
Unit-Iv	World Trade Institutions And Contemporary Issues: 4.1 World Trade Organization (Wto): Objectives, Functions , Wto Agreements And Trade Facilitation 4.2 Regional Economic Cooperation: Saarc, Asean And European Union (Overview) 4.3 Sustainable Development Goals (Sdgs) 4.4 Challenges Before International Institutions In The 21st Century	8

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:

English Books

1. Mishra & Puri – International Economics.
2. Francis Cherunilam – International Business Environment.
3. Sodersten & Reed – International Economics.
4. IMF Annual Reports.
5. World Bank Publications.
6. WTO Reports and Publications.
7. United Nations Development Reports.
8. भारतीय अर्थव्यवस्था (Bhartiya Arthvyavastha) by Ramesh Singh Publisher: McGraw Hill Education (Hindi Edition)
Latest Edition: 12th Edition (2023)

Marathi Books

भारतीय अर्थव्यवस्था (Bhartiya Arthvyavastha) by Dr. S.G. Kolhe Publisher: Maharashtra State Bureau of Textbook Production and Curriculum Research (Balbharati) Latest Edition: 2020 Edition

भारतीय अर्थव्यवस्था – RAMESH KOLAMBE

मौद्रिक प्रणाली (Monetary System) by Dr. Vijay Wakode, Mahadeo Rithe, Prashant Publication Jalgaon,

Additional Resources

NCERT Economics Textbooks (Class 11 and 12) Publisher: NCERT (National Council of Educational Research and Training) Latest Edition: 2023 Edition

Economic Survey of India Publisher: Government of India (Ministry of Finance) Latest Edition:

RBI Bulletins and Reports Publisher: Reserve Bank of India Latest Edition: Monthly and Annual Publications

These books and resources are updated to their latest editions, ensuring students have access to the most current and relevant information for their studies.

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 –III (NEP) Semester- V
Vertical-D: Vocational Skill Course
Subject Title: Social Change Management

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	V	402508	Social Change Management	2	30	2 Hrs	50

Course Outcomes:

1. To introduce students to the foundational theories, characteristics, and drivers of social change, enabling them to analytically contrast commercial market-driven enterprises with value-centric social innovations.
2. To train students in grassroots field techniques—specifically Participatory Rural Appraisal (PRA), stakeholder mapping, and community diagnosis—to scientifically identify structural localized problems.
3. To guide students through the legalities of the social sector (Trusts, Societies, Section 8 companies) and teach them how to design sustainable, structured social business plans aligned with the UN Sustainable Development Goals (SDGs).
4. To impart practical quantitative skills for constructing project networks (PERT/CPM, Gantt Charts) and managing social funds derived from Corporate Social Responsibility (CSR Mandate - Section 135), crowdfunding, and government grants.

Course Outcomes (COs)

CO1: Explain the fundamental concepts, characteristics, drivers and modern approaches of social change management.

CO2: Identify community-level social problems and understand project formulation, planning, participatory rural appraisal (PRA), and preparation of execution models.

CO3: Understand social project scheduling, financing, CSR budgeting, and project cost evaluation techniques used in managing social development.

CO4: Analyze project execution, monitoring, continuous control, and impact evaluation processes along with preparation of social impact assessment reports.

CO5: Understand emerging trends in social sector management including corporate-NGO partnerships, sustainability metrics, and localized SDG implementations.

Unit	Contents	Teaching Hours
1	1.1 Introduction to Social Change Management: Meaning and Definition of Social Change, Characteristics of Social Change 1.2 Social Innovation vs Commercial Enterprise 1.3 Social Entrepreneurship – Meaning & Importance 1.4 Life Cycle of a Social Intervention Project 1.5 Role of Social Change Manager 1.6 Types of Social Projects (Rural Development, Environmental Sustainability, Community Welfare) 1.7 Modern Approaches to Social Change: Traditional Community Development vs Agile Social Innovation approach, Concept of flexible local planning	7
2	2.1 Project Identification, Planning and Feasibility: Community Diagnosis, Stakeholder Objectives, Project Formulation, Preparation of Social Business Plan 2.2 Feasibility Study: Technical, Financial & Operational Needs of NGOs and Social Sector Ventures 2.3 Participatory Project Planning and Resource Mapping 2.4 Government Role: Legal Registrations (Trusts, Societies, Section 8) and Regulatory Support 2.5 Sustainability in Social Projects: Environmental and social impact considerations, Alignment with Sustainable Development Goals (SDGs)	8
3	3.1 Project Cost and Evaluation Techniques in Social Sector 3.2 Project Financing: Sources (Corporate CSR Mandate - Section 135, Government Grants, Crowd funding, Institutional Bank Finance) 3.3 Project Cost & Evaluation Techniques– Resource Allocation Elements, Social Capital Budgeting: Social Return on Investment (SROI) & Cost-Benefit Analysis 3.4 Effect of Inflation on Social Project Budgets and Beneficiary Reaches	7
4	4.1 Project Execution & Evaluation: Community Project Monitoring and Control Frameworks 4.2 Project Closure: Project Report Writing, Impact Evaluation and Success Story Documentation 4.3 Rehabilitation of Defunct or Sick Social Interventions 4.4 Emerging Trends: Automation, Digital Platforms, and AI tools in Social Change Project Management	8

Activities to be perform by the students:

1. Students select two local operating organizations—one purely commercial enterprise (e.g., a local private dairy or retail chain) and one social enterprise or active NGO (e.g., a women's self-help group dairy cooperative or waste-picker union).
2. Students interview the managers to map out their core operations, revenue models, and primary stakeholders.
3. A comparative analytical matrix contrasting their operational life cycles, definitions of "success," and how excess revenue/profit is utilized.

4. Assign student groups to distinct community issues: Groundwater depletion, Electronic Waste (E-waste) accumulation, or Lack of rural digital literacy.

Total 50 Marks Division:
External Practical Exam (College level): Marks: 30

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

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. Bornstein, David, How to Change the World: Social Entrepreneurs and the Power of New Ideas, Oxford University Press, New York.
2. Dees, J. Gregory, Enterprising NGOs: A Management Guide, John Wiley & Sons, New York.
3. Kumar, Somesh, Methods for Community Participation: A Complete Guide for Practitioners, Practical Action Publishing, New Delhi.
4. Sarkar, C., Corporate Social Responsibility in India: Impact and Execution, New Century Publications, New Delhi.

B. Com. III (NEP) Semester-V
Vertical- D : Skill Enhancement Course (SEC)
Subject Title – Economic Analysis for Business

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	V	402509	Economic Analysis for Business	2	30	2 Hrs	50

Course Objectives

1. To Introduce Students To The Application Of Economic Principles In Business Decision-Making.
2. To Develop An Understanding Of Demand, Cost, And Market Analysis For Business.
3. To Examine The Role Of Economic Indicators In Business Planning.
4. To Enable Students To Analyze Contemporary Business Issues From An Economic Perspective.

Course Outcomes:

The Learning Outcomes of This Course Students Will Be Able To:

1. Understand The Role of Economic Analysis In Business Decision-Making.
2. Apply Demand And Cost Analysis Techniques In Business Planning And Decision-Making.
3. Evaluate Market Structures And Formulate Pricing Decisions In Different Business Situations.
4. Analyze Economic Indicators And Their Impact on Business Performance And Strategy.

Unit	Contents	No. Of Periods
Unit-I	Introduction To Economic Analysis For Business: 1.1 Meaning, Nature, Scope And Importance Of Economic Analysis 1.2 Role Of Economic Analysis In Business Decision-Making 1.3 Microeconomics And Macroeconomics In Business 1.4 Economic Environment And Business	7
Unit- II	Demand And Cost Analysis For Business: 2.1 Demand Forecasting: Meaning And Methods 2.2 Elasticity Of Demand And Business Decisions 2.3 Cost Analysis And Cost Control 2.4 Role Of Business Economics In Cost Analysis	8
Unit-III	Business Forecasting And Economic Planning: 3.1 Meaning And Importance Of Business Forecasting 3.2 Methods Of Business Forecasting – Qualitative And Quantitative Methods (Trend Analysis) 3.3 Economic Forecasting And Business Planning 3.4 Business Strategies Under Changing Economic Conditions	7
Unit-IV	Economic Indicators And Business Environment: 4.1 National Income And Business Activity 4.2 Inflation And Business Decisions 4.3 Government Policies And Business Environment 4.4 Emerging Economic Trends And Business Challenges	8

Total 50 Marks Division:**External Practical Exam (Collage level): Marks: 30****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

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:****English Books**

1. D.N. Dwivedi – Managerial Economics.
2. S. Sankaran – Business Economics.
3. H.L. Ahuja – Business Economics.
4. P.L. Mehta – Managerial Economics.
5. Dominick Salvatore – Managerial Economics in a Global Economy.

Hindi

1. डॉ. एच. एल. आहूजा – व्यावसायिकअर्थशास्त्र।
2. डॉ. डी. एम. मिथानी – प्रबंधकीयअर्थशास्त्र।
3. डॉ. एस. के. मिश्राएवंवी. के. पुरी – व्यावसायिकअर्थशास्त्र।
4. डॉ. टी. आर. जैन – व्यावसायिकअर्थशास्त्र।

Marathi Books

भारतीयअर्थव्यवस्था (Bhartiya Arthvyavastha) by Dr. S.G. Kolhe
Publisher: Maharashtra State Bureau of Textbook Production and Curriculum Research (Balbharati)
Latest Edition: 2020 Edition

भारतीयअर्थव्यवस्था - RAMESH KOLAMBE

1. डॉ. भा. ग. देशमुख – व्यावसायिकअर्थशास्त्र.
2. डॉ. एस. डी. गायकवाड – व्यवस्थापकीयअर्थशास्त्र.
3. डॉ. रा. ग. कुलकर्णी – व्यवसायअर्थशास्त्र.
4. डॉ. बी. बी. पाटील – व्यावसायिकअर्थशास्त्र.
5. महाराष्ट्रातील विद्यापीठांकरिता प्रकाशित व्यावसायिक अर्थशास्त्र विषयक संदर्भग्रंथ.

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.- III (NEP) Semester-V

**VERTICAL- F: Field Project/ Community Engagement Project (FP/CEP)
(Practical) (Business Dynamics)
Corresponding to Major**

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	V	402510	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 (Business Dynamics)

Program:	B.Com. III (Business Dynamics)				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	7

	Shortest Route), Natural Language Understanding (Google Translate, Chatbots)	
Unit-III	Applications of AI in Society (7 Hours) AI in Different Fields: Education (Personalized learning apps, plagiarism checkers), Healthcare (Disease prediction, medical Chatbots), Commerce (Fraud detection in banking, stock market predictions, customer support), Daily Life (Smart home devices, language translation, travel assistants); AI & Decision Making: Hiring, Loan Approval, Court Decisions; Advantages of AI, Limitations of AI	7
Unit-IV	Ethical, Social & Future Aspects of AI (8 Hours) Ethical Concerns in AI: Privacy Issues (CCTV, Online data), Bias & Fairness (AI Preferring Certain Groups), Job Displacement (Automation Replacing Humans); Responsible AI: Transparency, Accountability, Human Oversight; Future Trends in AI: Self-driving Cars, AI in Governance, Creative Industries, AI and You (Career Perspective): Opportunities in Digital Marketing, Content Creation, Business Analytics, HR Tech, Creative Industries (Non-programming Roles)	8

Reference Books:

Textbook: Melanie Mitchell – Artificial Intelligence: A Guide for Thinking Humans

Reference Books:

1. Boden, Margaret A., Artificial Intelligence: A Very Short Introduction
2. Elaine Rich – Artificial Intelligence (3rd Edition)
3. Godbole, Achyut, Artificial Intelligence (आर्टिफिशियल इंटेलिजेन्स), Book ganga Publication.
4. Kulkarni, Dr. Anand, आर्टिफिशियल इंटेलिजेन्सच्या वाटेवर, Sakal Media Pvt. Ltd.
5. Stuart Russell – Human Compatible (2019)
6. Thorpe, Josh, AI for Students: Creative Hacks for Academic Success, Promplty Books

B. Com III (NEP) Semester-VI
Vertical-A : Major
Subject Title: Organisational Behaviour

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	VI	402600	Organisational Behaviour	2	30	2 Hrs	50

Course Outcomes (COs)

1. Understanding of the basic concepts of organisational behaviour and their applicability in contemporary organisations.
2. Analyse the various means of managing people at the workplace by assessing individual behaviour, personality, perception, and values.
3. Interpret the nature of human behaviour by applying communication tools (like TA and Johari Window) and motivation theories.
4. Evaluate group dynamics, leadership styles, and strategies to build cohesive and highly functional teams.

Unit	Contents	Teaching Hours
1	Introduction: Organizational Behaviour: Concepts and Determinants; Emergence of organizational behaviour; Contributing disciplines of OB; OB models.	7
2	Individual Behaviour: Foundations of Individual Behaviour; Personality- Type A and B, Big five personality types; Attitude - components, job related attitudes; Learning- concept, theories and reinforcement; Perception - concept, perceptual process, factors influencing perception.	8

3	Communication and Motivation: Communication– Understanding Communication; Communication styles; Transactional Analysis (TA), Johari Window. Motivation –Theories of motivation Theory X and Theory Y. Contemporary Theories of motivation (Self- Determination Theory, Goal- setting Theory, Reinforcement Theory, Self-efficacy Theory).	8
4	Group Behaviour and Leadership: Group Behaviour - concept, types- group norms, group roles, and group cohesiveness; Leadership: Concept and theories; Styles of leadership; Leadership continuum; Trait, Behavioral and Situational approach; Contemporary leadership issues.	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)

Exercises:

The learners are required to:

1. Evaluate Personality Types through a Group Activity.
2. Perform a Role Play to Demonstrate Transactional Analysis (TA) and the Johari Window Model.
3. Study and Compare Various Leadership Styles and Their Applications in Different Situations.
4. Demonstrate Effective Communication.
5. Examine the Characteristics, Advantages, and Limitations of Different Leadership Styles.

Reference Books –

1. Organisational Behaviour - Stephen P. Robbins, Timothy A. Judge, and Neharika Vohra,
Publisher: Pearson Education
2. Organisational Behaviour: Text, Cases & Games - Author: K. Aswathappa Publisher:

Himalaya Publishing House

3. Organizational Behavior: An Evidence-Based Approach- Author: Fred Luthans Publisher:
McGraw Hill

4. Understanding Organizational Behaviour: Authors: UdaiPareek and Sushama Khanna
Publisher: Oxford University Press

B. Com. - III (NEP) Semester- VI
Vertical- A: Major

Subject Title: Organizational Change

Level	Semester	Course Code	Course Name	Credit	Teaching hours	Exam Duration	Max. Marks
5.5	VI	402601	Organizational Change	2	30	2 Hrs.	50

Course Objectives

1. Analyze the internal and external forces that necessitate organizational change.
2. Evaluate and apply contemporary change management models (Lewin, Kotter, and ADKAR) to real-world business scenarios.
3. Formulate strategies to mitigate employee resistance and foster a culture open to innovation and agility.
4. Design actionable organizational development (OD) interventions to improve team dynamics and overall performance.
5. Develop comprehensive, ethical change management strategies combining top-down leadership with bottom-up execution.

Course Outcomes (COs)

CO1:Define the meaning, nature, and scope of organizational change, and differentiate between various types of change (planned, unplanned, incremental, and transformational) to evaluate their necessity in a dynamic business environment.

CO2:Utilize foundational change frameworks—including Lewin’s Three-Step Model, Kotter’s 8-Step Process, and the ADKAR Model—to diagnose, structure, and guide an organization through a transition.

CO3:Identify the psychological and structural root causes of employee resistance and design proactive communication and participation strategies to mitigate friction and build alignment.

CO4:Critically analyze internal and external forces driving change, and determine the appropriate leadership style (transformational vs. transactional) and communication strategy required to champion organizational shifts.

Unit	Contents	Teaching Hours
1	Introduction 1.1. Introduction to Organizational Change: Meaning, nature, and scope of Organizational Change, Importance in dynamic business environment and Objectives of change management. 1.2. Types of Organizational Change: Planned vs Unplanned change, Incremental vs Transformational change, Strategic, structural, and technological change. 1.3. Models and Theories of Change: Lewin’s Change Management Model, Kotter’s 8-Step Change Model and ADKAR Model	8

2	Resistance to change and Leadership Change 2.1. Resistance to Change: Causes: fear of unknown, job insecurity, poor communication, Managing resistance and Role of participation and communication 2.2. Leadership and Change: Role of leaders in managing change, Leadership styles (transformational vs transactional) and Communication strategies 2.3. Forces Driving Change: Internal forces (HR policies, leadership, performance issues) and External forces (technology, competition, globalization, legal factors)	8
3	Organizational Development 3.1. Organizational Development (OD): Meaning, features, and objectives. 3.2. Organizational Development interventions: Sensitivity training, Team building and Process consultation.	7
4	Organizational Culture and Management Strategies 4.1. Organizational Culture and Change: Meaning of culture, Definition and its impact on change, Creating a change-oriented culture. 4.2 How culture affects changes and building a positive work culture. 4.3. Change Management Strategies: Top-down vs bottom-up approach, Planned change process, Implementation and evaluation	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. Organization Development and Change - T. V. Rao and E. Abraham
2. The Heart of Change -John P. Kotter and Dan S. Cohen
3. Organization Development and Change - Thomas G. Cummings and Christopher G. Worley
4. Managing Organizational Change -Ian Palmer, Richard Dunford, and David Buchanan

B. Com. III (NEP) Semester-VI
Vertical- A : MAJOR
Subject Title – International Trade

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	VI	402602	International Trade	2	30	2 Hrs	50

Course Objectives

1. To introduce students to the concepts and significance of international trade.
2. To understand the theories and policies governing international trade.
3. To examine the role of international organizations in promoting global trade.
4. To analyze contemporary issues and challenges in international trade.

Course Outcomes:

The learning outcomes of this course are as follows:

- * Students will be able to understand the concepts, importance, and scope of international trade.
- * Students will be able to explain major theories of international trade and their practical relevance.
- * Students will be able to evaluate trade policies and the role of international institutions in global trade.
- * Students will be able to analyze India's foreign trade performance and contemporary challenges in international trade.

Unit	Contents	No. of periods
Unit-I	Introduction To International Trade: 1.1 Meaning, Nature, Scope And Importance Of International Trade 1.2 Internal Trade And International Trade: A Comparison 1.3 Advantages And Disadvantages Of International Trade 1.4 India's Foreign Trade: An Overview	7
Unit- II	Theories Of International Trade: 2.1 Mercantilist Theory Of Trade 2.2 Absolute Cost Advantage Theory – Adam Smith 2.3 Comparative Cost Advantage Theory – David Ricardo 2.4 * Heckscher-Ohlin Theory (Overview) And Relevance Of Trade Theories In Modern Trade	8
Unit-III	Trade Policy And International Institutions: 3.1 Free Trade And Protection 3.2 Tariffs And Non-Tariff Barriers 3.3 Export Promotion Measures 3.4 Role Of Imf, World Bank And Wto In International Trade	7
Unit-IV	India's Foreign Trade And Contemporary Issues: 4.1 Composition And Direction Of India's Foreign Trade 4.2 Balance Of Trade And Balance Of Payments 4.3 Regional Trade Agreements: Saarc, Asean And Brics (Overview) 4.4 Emerging Issues In International Trade: Digital Trade, Globalization And Sustainability	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:

English Books

1. Dominick Salvatore – International Economics.
2. Francis Cherunilam – International Business Environment.

3. Bo Sodersten & Geoffrey Reed – International Economics.
4. Paul Krugman & Maurice Obstfeld – International Economics: Theory and Policy.
5. D.M. Mithani – International Economics.

Hindi **Books**

1. डॉ. डी. एम. मिथानी – अंतर्राष्ट्रीय अर्थशास्त्र।
2. डॉ. एच. एल. आहूजा – अंतर्राष्ट्रीय अर्थशास्त्र।
3. डॉ. मिश्रा एवं पुरी – अंतर्राष्ट्रीय अर्थव्यवस्था।
4. डॉ. एस. के. मिश्रा – अंतर्राष्ट्रीय व्यापार।

Marathi Books

1. डॉ. बी. बी. पाटील – आंतरराष्ट्रीय अर्थशास्त्र.
2. डॉ. भा. ग. देशमुख – आंतरराष्ट्रीय व्यापार.
3. डॉ. रा. ग. कुलकर्णी – आंतरराष्ट्रीय अर्थव्यवस्था.
4. डॉ. एस. डी. गायकवाड – भारताचा परकीय व्यापार.
5. महाराष्ट्र राज्य विद्यापीठ मंडळ प्रकाशित आंतरराष्ट्रीय व्यापार विषयक संदर्भग्रंथ. भारतीय अर्थव्यवस्था (Bhartiya Arthvyavastha) by Dr. S.G. Kolhe Publisher: Maharashtra State Bureau of Textbook Production and Curriculum Research (Balbharati) Latest Edition: 2020 Edition

भारतीय अर्थव्यवस्था – RAMESH KOLAMBE

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. III (NEP)Semester-VI
Vertical- A MAJOR
Subject Title –Agricultural Economics

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	VI	402603	Agricultural Economics	2	30	2 Hrs	50

Course Objectives

1. To familiarize students with the basic concepts and scope of Agricultural Economics.
2. To understand the role of agriculture in the Indian economy.
3. To study agricultural marketing, finance, and rural development.
4. To analyze current issues and challenges in the agricultural sector.

Course Outcomes:

The learning outcomes of this course are as follows:

- * Students will be able to understand the importance and role of agriculture in the Indian economy.
- * Students will be able to explain the structure and significance of agricultural finance and rural credit institutions.
- * Students will be able to evaluate agricultural marketing systems and government price policies.
- * Students will be able to analyze contemporary issues and challenges facing Indian agriculture and suggest suitable measures.

Unit	Contents	No. of periods
Unit-I	Introduction To Agricultural Economics: 1.1 Meaning, Nature, ScopeAndImportance Of Agricultural Economics 1.2 Characteristics Of Indian Agriculture 1.3 Agricultural Productivity And Factors Affecting Productivity 1.4 Agricultural Policy In India: An Overview	7
Unit- II	Agricultural Finance And Rural Credit: 2.1 Meaning And Importance Of Agricultural Finance 2.2 Sources Of Agricultural Credit 2.3 Institutional Sources: Commercial Banks, Cooperative Banks, Regional Rural Banks, Nabard 2.4Problems Of Agricultural Credit In India	8
Unit-III	Agricultural Marketing And Price Policy: 3.1 Meaning And Importance Of Agricultural Marketing 3.2 Agricultural Marketing Channels 3.3 Regulated Markets AndApmc 3.4 Minimum Support Price (Msp), E-Nam (National Agricultural Market)	7
Unit-IV	Agricultural Development And Contemporary Issues: 4.1 Green Revolution: Achievements And Limitations 4.2 Sustainable Agriculture 4.3 Crop Insurance SchemesAndAgricultural Reforms In India 4.4 Challenges Before Indian Agriculture In The 21st Century	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Total Internal Assessment Marks : s20

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

(Note: Continuous Assessment Tests as per NEP scheme)

BOOKS RECOMMENDED:

English Books

1. Sadhu, A.N. & Singh, Amarjit – Agricultural Economics.
2. Datt, Ruddar&Sundharam, K.P.M. – Indian Economy.
3. Bilgrami, S.A.R. – Introduction to Agricultural Economics.
4. Lekhi, R.K. & Singh, Joginder – Agricultural Economics.
5. Government of India, Economic Survey (Agriculture Chapters).

Hindi Books

1. डॉ. एस. सी. मित्तल – कृषिअर्थशास्त्र।
2. डॉ. एच. एल. आहूजा – भारतीयकृषिअर्थव्यवस्था।
3. डॉ. डी. एम. मिथानी – कृषिअर्थशास्त्र।
4. डॉ. आर. सी. अरोरा – भारतीयकृषिव्यवस्था।

Marathi Books

1. डॉ. भा. ग. देशमुख – कृषिअर्थशास्त्र.
2. डॉ. एस. डी. गायकवाड – भारतीयकृषिअर्थव्यवस्था.
3. डॉ. रा. ग. कुलकर्णी – कृषिव्यवस्थाविकास.
4. डॉ. शरदजोशी – भारतीयशेती :समस्याआणिउपाय.
5. महाराष्ट्रराज्यकृषिव्यवस्थाविकासविषयकसंदर्भग्रंथ.

भारतीयअर्थव्यवस्था (Bhartiya Arthvyavastha) by Dr. S.G. KolhePublisher: Maharashtra State Bureau of Textbook Production and Curriculum Research (Balbharati)Latest Edition: 2020 Edition

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

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

B. Com. - III (NEP) Semester- VI
Vertical-A: Major Elective
Subject Title: Retail Management

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	VI	402604	Retail Management	2	30	2 Hrs	50

Course Outcomes (COs)

- CO1:** To understand the basic concepts, functions, and evolution of retailing.
- CO2:** To understand various retail formats and the importance of store location and layout.
- CO3:** To know the fundamentals of retail merchandising, pricing, and customer service.
- CO4:** To explore emerging technological trends and their impact on both organized and unorganized retail sectors.

Unit	Contents	Teaching Hours
Unit-1	Introduction to Retailing • Concept of Retailing: Meaning, nature, scope, and economic significance of retailing. • Retailer: Meaning and functions of retailer. • The Indian Retail Scenario: Evolution of retail in India. • Organized vs. Unorganized Retail: Key differences, challenges faced by traditional shopkeepers and local unorganized markets.	7
Unit-2	Retail Formats and Store Operations • Types Retail Formats: Convenience stores, Supermarkets, Hypermarkets, Department stores and Non-store retailing (Direct selling, Vending machines). • Store Location: Importance of location, factors influencing the choice of a retail location. • Store Design & Layout: Objectives and importance of store design, types of store layouts. • Visual Merchandising: Window displays, interior displays, and atmospherics like lighting, music, scent.	8

Unit-3	Retail Merchandising and Pricing • Merchandising Concept: Meaning and steps in merchandise planning. • The Buying Process: Sourcing merchandise, vendor selection, and negotiation. • Retail Pricing Strategies: Factors affecting retail pricing. Common strategies: Everyday Low Pricing (EDLP), High-Low pricing, Markup, Markdown, and Psychological pricing. • Customer Service: Importance of customer retention, handling grievances, and basic Customer Relationship Management (CRM) in retail.	8
Unit-4	Technology and Future Trends in Retail • Retail Operations Technology: Point of Sale (POS) systems, Barcoding, RFID, and automated inventory management. • Artificial Intelligence in Organized Retail: Impact of Artificial Intelligence (AI) and data analytics in predicting consumer behavior and managing stock. • E-tailing & Omni channel Retailing: Integration of physical stores with digital commerce. • Artificial Intelligence in Unorganized Retail: Challenges and opportunities of technology and AI for unorganized retail sector and small shopkeepers.	7

Skill Enhancement Practical Activities:

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

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

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. Retailing Management by Michael Levy, Barton A. Weitz, and Dhruv Grewal, McGraw Hill, New Delhi.
2. Retail Management by Swapna Pradhan, McGraw Hill, New Delhi.
3. Retail Management, by Barry Berman, Joel R Evans, Patrali Chatterjee , Ritu Srivastava, Pearson Publications, New Delhi
4. किरकोळविक्रीव्यवस्थापन: सिद्धांतआणिप्रक्रिया, डॉ. एम. पी. गिरामे, डॉ. जे. बी. मोरे, प्रशांतपब्लिकेशन, जळगाव
5. किरकोळविक्रीव्यवस्थापन-२: डॉ. अरविंदकेशवरावराऊत, प्रशांतपब्लिकेशन, जळगाव
6. Retail Management by Dr P PChhajer, Prof GayatriKhadke-Patil Prashant Publications, Jalgaon.

B. Com. III (Semester-VI)
Vertical- A : Major Elective
Subject Title – Industrial Economics

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	VI	402605	Industrial Economics	2	30	2 Hrs	50

Course Objectives

1. To Introduce Students To The Concepts And Scope Of Industrial Economics.
2. To Understand The Structure, Growth, And Performance Of Industries In India.
3. To Study Industrial Policies, Finance, And Industrial Development.
4. To Analyze The Challenges And Emerging Trends In The Industrial Sector.

Course Outcomes:

The Learning Outcomes Of This Course Are As Follows:

- * Students Will Be Able To Explain The Concept, Scope, And Importance Of Industrial Economics In Economic Development.
- * Students Will Be Able To Analyze Industrial Location Decisions And Sources Of Industrial Finance.
- * Students Will Be Able To Evaluate Industrial Policies And Their Impact On Industrial Development In India.
- * Students Will Be Able To Assess Contemporary Industrial Issues And Suggest Measures For Sustainable Industrial Development.

Unit	Contents	No. Of Periods
Unit-I	Introduction To Industrial Economics: 1.1 Meaning, Nature And Scope Of Industrial Economics 1.2 Role And Importance Of Industries In Economic Development 1.3 Classification Of Industries 1.4 Industrialization In India: Growth And Development, Factors Influencing Industrial Growth	7
Unit- II	Industrial Location And Industrial Finance: 2.1 Theories Of Industrial Location (Weber's Theory – Overview) 2.2 Factors Affecting Industrial Location 2.3 Sources Of Industrial Finance And Role Of Financial Institutions In Industrial Development 2.4 Msme's And Their Contribution To The Indian Economy	8
Unit-III	Industrial Policy And Industrial Development: 3.1 Industrial Policy Resolutions: 1948, 1956 And 1991 (Overview) 3.2 Liberalization, Privatization And Globalization (Lpg) And	7

	Their Impact On Industry 3.3 Industrial Corridors And Make In India Programme, Ease Of Doing Business 3.4 Industrial Development In Maharashtra (Overview)	
Unit-IV	Contemporary Issues In Industrial Economics: 4.1 Environmental Issues And Sustainable Industrial Development 4.2 Industry 4.0 And Digital Transformation 4.3 Industrial Relations And Labour Welfare 4.4 Challenges And Future Prospects Of Indian Industries	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:

English Books

1. R.R. Barthwal – Industrial Economics: An Introductory Textbook.
2. Cherunilam, Francis – Industrial Economics: Indian Perspective.
3. P.K. Dhar – Indian Economy and Industrial Development.
4. Datt, Ruddar & Sundharam, K.P.M. – Indian Economy.
5. Government of India – Economic Survey (Industry Chapters).

Hindi Books

1. डॉ. डी. एम. मिथानी – औद्योगिक अर्थशास्त्र।
2. डॉ. एच. एल. आहूजा – औद्योगिक अर्थशास्त्र।
3. डॉ. एस. के. मिश्रा एवं वी. के. पुरी – भारतीय अर्थव्यवस्था एवं औद्योगिक विकास।
4. डॉ. आर. सी. अरोरा – औद्योगिक अर्थशास्त्र।

Marathi Books

1. डॉ. भा. ग. देशमुख – औद्योगिक अर्थशास्त्र.
2. डॉ. एस. डी. गायकवाड – भारतीय औद्योगिक अर्थव्यवस्था.
3. डॉ. रा. ग. कुलकर्णी – औद्योगिक विकास आणि अर्थशास्त्र.
4. डॉ. बी. बी. पाटील – औद्योगिक अर्थशास्त्र.
5. महाराष्ट्रातील विविध विद्यापीठांनी प्रकाशित औद्योगिक अर्थशास्त्र विषयक संदर्भग्रंथ.

Additional Resources

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 III (NEP) Semester- VI
Vertical – B - Minor
Subject Title: Organisational Development

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	VI	402606	Organisational Development	2	30	2 Hrs	50

Course Outcomes (COs)

1. Understanding of the basic concepts of organisational behaviour and their applicability in contemporary organisations.
2. Analyse the various means of managing people at the workplace by assessing individual behaviour, personality, perception, and values.
3. Interpret the nature of human behaviour by applying communication tools (like TA and Johari Window) and motivation theories.
4. Evaluate group dynamics, leadership styles, and strategies to build cohesive and highly functional teams.

Unit	Contents	Teaching Hours
Unit-1	Introduction: Organizational Behaviour: Concepts and Determinants; Emergence of organizational behaviour; Contributing disciplines of OB; OB models.	7
Unit-2	Individual Behaviour: Foundations of Individual Behaviour; Personality- Type A and B, Big five personality types; Attitude - components, job related attitudes; Learning- concept, theories and reinforcement; Perception - concept, perceptual process, factors influencing perception.	8
Unit-3	Communication and Motivation: Communication– Understanding Communication; Communication styles; Transactional Analysis (TA), Johari Window. Motivation –Theories of motivation Theory X and Theory Y. Contemporary Theories of motivation (Self-Determination Theory, Goal- setting Theory, Reinforcement Theory, Self-efficacy Theory).	8
Unit-4	Group Behaviour and Leadership: Group Behaviour - concept, types- group norms, group roles, and group cohesiveness; Leadership: Concept and theories; Styles of leadership; Leadership continuum; Trait, Behavioral and Situational approach; Contemporary leadership issues.	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)

Exercises:

The learners are required to:

- 1.Evaluate Personality Types through a Group Activity.
- 2.Perform a Role Play to Demonstrate Transactional Analysis (TA) and the Johari Window Model.
- 3.Study and Compare Various Leadership Styles and Their Applications in Different Situations.
- 4.Demonstrate Effective Communication.
- 5.Examine the Characteristics, Advantages, and Limitations of Different Leadership Styles.

Reference Books –

1. Organisational Behaviour - Stephen P. Robbins, Timothy A. Judge, and Neharika Vohra,
Publisher: Pearson Education
2. Organisational Behaviour: Text, Cases & Games - Author: K. Aswathappa
Publisher:
Himalaya Publishing House
3. Organizational Behavior: An Evidence-Based Approach- Author: Fred Luthans
Publisher:
McGraw Hill
4. Understanding Organizational Behaviour: Authors: Udai Pareek and Sushama Khanna
Publisher: Oxford University Press

B. Com. III (Semester-VI)
Vertical- B Minor
Subject Title – Emerging Trends in Agriculture

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	VI	402607	Emerging Trends in Agriculture Business	2	30	2 Hrs	50

Course Objectives

1. To familiarize students with the basic concepts and scope of Agricultural Economics.
2. To understand the role of agriculture in the Indian economy.
3. To study agricultural marketing, finance, and rural development.
4. To analyze current issues and challenges in the agricultural sector.

Course Outcomes:

The learning outcomes of this course are as follows:

* Students will be able to understand the importance and role of agriculture in the Indian economy.

* Students will be able to explain the structure and significance of agricultural finance and rural credit institutions.

* Students will be able to evaluate agricultural marketing systems and government price policies.

* Students will be able to analyze contemporary issues and challenges facing Indian agriculture and suggest suitable measures.

Unit	Contents	No. of periods
Unit-I	Introduction To Agricultural Economics: 1.1 Meaning, Nature, Scope And Importance Of Agricultural Economics 1.2 Characteristics Of Indian Agriculture 1.3 Agricultural Productivity And Factors Affecting Productivity 1.4 Agricultural Policy In India: An Overview	7
Unit- II	Agricultural Finance And Rural Credit: 2.1 Meaning And Importance Of Agricultural Finance 2.2 Sources Of Agricultural Credit 2.3 Institutional Sources: Commercial Banks, Cooperative Banks, Regional Rural Banks, Nabard 2.4 Problems Of Agricultural Credit In India	8
Unit-III	Agricultural Marketing And Price Policy: 3.1 Meaning And Importance Of Agricultural Marketing 3.2 Agricultural Marketing Channels 3.3 Regulated Markets And APMC 3.4 Minimum Support Price (MSP), E-Nam (National Agricultural Market)	7
Unit-IV	Agricultural Development And Contemporary Issues: 4.1 Green Revolution: Achievements And Limitations 4.2 Sustainable Agriculture 4.3 Crop Insurance Schemes And Agricultural Reforms In India 4.4 Challenges Before Indian Agriculture In The 21st Century	8

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:

English Books

1. Sadhu, A.N. & Singh, Amarjit – Agricultural Economics.
2. Datt, Ruddar & Sundharam, K.P.M. – Indian Economy.
3. Bilgrami, S.A.R. – Introduction to Agricultural Economics.
4. Lekhi, R.K. & Singh, Joginder – Agricultural Economics.
5. Government of India, Economic Survey (Agriculture Chapters).

Hindi Books

1. डॉ. एस. सी. मित्तल – कृषि अर्थशास्त्र।
2. डॉ. एच. एल. आहूजा – भारतीय कृषि अर्थव्यवस्था।
3. डॉ. डी. एम. मिथानी – कृषि अर्थशास्त्र।
4. डॉ. आर. सी. अरोरा – भारतीय कृषि एवं ग्रामीण अर्थव्यवस्था।

Marathi Books

1. डॉ. भा. ग. देशमुख – कृषी अर्थशास्त्र.
2. डॉ. एस. डी. गायकवाड – भारतीय कृषी अर्थव्यवस्था.
3. डॉ. रा. ग. कुलकर्णी – कृषी व ग्रामीण विकास.
4. डॉ. शरद जोशी – भारतीय शेती : समस्या आणि उपाय.
5. महाराष्ट्र राज्य कृषी व ग्रामीण विकास विषयक संदर्भग्रंथ.

भारतीय अर्थव्यवस्था (Bhartiya Arthvyavastha) by Dr. S.G. Kolhe Publisher: Maharashtra State Bureau of Textbook Production and Curriculum Research (Balbharati) Latest Edition: 2020 Edition

भारतीय अर्थव्यवस्था – RAMESH KOLAMBE

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.-III (NEP) Semester-VI
VERTICAL-D : Vocational Skill Course
Subject Title: Rural & Cottage Industry

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	VI	402608	Rural & Cottage Industry	2	30	2 Hrs	50

Course Outcomes (COs)

- CO1:** Explain the fundamental concepts, characteristics, categorization, and operational frameworks of rural and cottage industries.
- CO2:** Identify rural enterprise opportunities and understand business project formulation, cluster planning, local resource feasibility, and business plan preparation.
- CO3:** Understand project scheduling, raw material sourcing, financial tracking, and cost evaluation techniques specific to traditional and artisanal sectors.
- CO4:** Analyze business execution, production tracking, supply chain monitoring, and quality control processes alongside marketing report preparation.
- CO5:** Understand emerging trends in rural entrepreneurship including digital e-commerce adoption, cluster automation, Khadi & Village Industries (KVIC) programs, and global artisan branding.

Unit	Contents	Teaching Hours
Unit-1	1.1 Introduction to Rural & Cottage Industry: Meaning and Definition of Rural Enterprise, Characteristics of Cottage Industries 1.2 Traditional Artisan Units vs Modern Small-Scale Enterprises 1.3 Rural Entrepreneurship – Meaning & Socio-Economic Importance 1.4 Operational Life Cycle of a Traditional Manufacturing Unit 1.5 Role of the Rural Enterprise Manager / Cooperative Leader 1.6 Types of Cottage Industries (Handlooms, Handicrafts, Agro-based Processing, Pottery, and Khadi sectors) 1.7 Modern Approaches to Rural Industry: Traditional vs Cluster-Based Development Approach (SFURTI), Concept of flexible batch production	7
Unit-2	2.1 Project Identification, Planning and Feasibility: Local Resource Identification, Enterprise Objectives, Project Formulation, Preparation of Business Plan for Rural Ventures 2.2 Feasibility Study: Technical (Raw Material Supply), Financial (Micro-credit) & Operational Feasibility in Rural Topographies 2.3 Production and Resource Planning: Seasonality Management and Inventory Structuring 2.4 Government Role: Role of KVIC (Khadi and Village Industries Commission), DIC (District Industries Centre), NABARD, and PMEGP Scheme assistance 2.5 Sustainability in Rural Industries: Zero-waste manufacturing, utilization of bio-degradable raw materials, and socio-economic preservation of indigenous skills	8

Unit-3	3.1 Project Cost and Evaluation Techniques for Traditional Sectors 3.2 Production Scheduling: Gantt Chart and Timeline Trackers for artisanal assembly and weavers' cycle times 3.3 Project Financing: Sources (Mudra Loans, SHG-Bank Linkages, Cooperative Credit Societies, Government Subsidies) 3.4 Project Cost & Evaluation Techniques– Production Cost Elements, Working Capital Management: Cash Flow cycle, Break-Even & Payback Period for Micro-enterprises 3.5 Effect of Inflation and Raw Material Price Fluctuations on Rural Crafts	8
Unit-4	4.1 Project Execution & Evaluation: Product Quality Monitoring, Standardization (AGMARK, BIS, Handloom Mark) and Supply Chain Control 4.2 Project Closure: Business Performance Reporting, Exhibition/Mela Sales Analysis, and Financial Statement Closure 4.3 Rehabilitation of Sick Rural Units and Revival of Dying Traditional Crafts 4.4 Emerging Trends: E-Commerce integration (ONDC, Government e-Marketplace - GeM), Digital Payments, and AI/Automation in Rural Supply Chain Logistic Tracking	7

Total 50 Marks Division:
External Practical Exam (College level): Marks: 30

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

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)

Activities to be perform by the students:

1. Students visit a local cottage industry (e.g., a pottery unit, a handloom weaver, an agro-processing unit, or a bamboo craftsman).
2. Map the Operational Life Cycle of the unit. Document how they procure raw materials, their production hours, and how they sell. Contrast this traditional setup against a modern small-scale enterprise in a comparative chart.
3. Divide the class into groups. Assign each group a specific traditional craft (e.g., terracotta, block printing, coir making).
4. A blueprint detailing what shared machinery the artisans need and how a "flexible batch production" system can help them fulfill a sudden bulk order

Reference Books:

1. Desai, Vasant, Rural Development in India: Policies and Interventions, Himalaya Publishing House, Mumbai.
2. Khadi and Village Industries Commission (KVIC), Annual Reports and Operational Guidelines for Rural Clusters, Government of India, New Delhi.
3. Bhowmik, S. K., Rural Entrepreneurship and Cottage Industries in India, Oxford University Press, New Delhi.
4. Sarkar, A. K., Management of Cottage and Small Scale Industries, Discovery Publishing House, New Delhi.