

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY
Chhatrapati Sambhajnagar.



NAAC- 'A' Grade

CIRCULAR /SU/CM/Revised Syllabus/NEP/88/2025

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management; the Academic Council at its meeting held on 09th May, 2025 has been accepted the following **"Revised Subject/Degree Wise Syllabus of Under Graduate Level as per the National Education Policy-2020** under the Faculty of Commerce & Management run at all Affiliated Colleges, Dr. Babasaheb Ambedkar Marathwada University.

Sr.No.	Courses	Semester
✓ 1.	B.Com	IIIrd & IV
2.	B.Com (E-Commerce)	IIIrd & IV
3.	B.B.A	IIIrd & IV
4.	B.C.A	IIIrd & IV
5.	B.C.M	IIIrd & IV

This is effective from the Academic Year 2025-26 and Onwards as per appended herewith.

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
Chhatrapati Sambhajnagar
-431 004.

REF.NO. SU/COM/2025-26 1191-98

Date:- 05/07/2025.

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Deputy Registrar,
Syllabus Section.

Copy forwarded with to Information and Necessary Action:-

- 1] The Head, concerned Department,
 - 2] The Director, Board of Examination & Evaluation,
 - 3] The Director, University Network & Information Centre, UNIC, with a request to upload this Circular on University Website.
- Dr. Babasaheb Ambedkar Marathwada University Chhatrapati Sambhajnagar.

**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
CHATRAPATI SAMBHAJINAGAR**



The
Curriculum of
B. Com. Second Year
(Hons with Research)
Semester- III & IV
‘under National Education Policy [NEP]-2020’
For
“All Affiliated College level”

[effective from the Academic Year 2025-26 & Onwards]

General Guidelines for Course Selection for B.Com (NEP)

- 1) The Major subject is the discipline or course of main focus, bachelor's degree shall be awarded in that discipline/subject.
- 2) Students will have three subjects of equal credits viz: Major 1, Major 2, Major 3, for the First year.
- 3) In the beginning of second year, students will have to select/declare choice of one Major subject /Group and one Minor subject/ Group from three major options M1, M2 and M3 (which were opted in the first year)

Following is the list of Groups of Major & Minor Subjects Combinations for B.Com:

Major /Minor Options	Major	Minor
Group 1	Accounting & Finance	Business Administration & Management
Group 2	Accounting & Finance	Entrepreneurship Development
Group 3	Business Administration & Management	Accounting & Finance
Group 4	Business Administration & Management	Entrepreneurship Development
Group 5	Entrepreneurship Development	Accounting & Finance
Group 6	Entrepreneurship Development	Business Administration & Management

- 4) Once the students finalize their Major Subject and Minor Subject in the beginning of the second year of the programme, they shall pursue their further education in that particular subject as their Major and Minor subjects. Therefore, from second year onwards curriculum of the Major and Minor subjects shall be different.
- 5) Students are required to select Minor subject from other discipline (Group) of the same faculty.
- 6) Students are required to select Generic /Open Elective (vertical 3 in the credit framework) compulsorily from the faculty different than that of their Major / Minor subjects.
- 7) Vocational Skill Courses and Skill Enhancement Courses (VSC and SEC) shall be related to the Major subject and shall be completely practical based.

Note: For B.Com Programme all VSC and SEC Courses are commonly related to all major groups/subjects.

- 8) Curriculum of Ability Enhancement Courses (AEC), Value Education Courses (VEC), Indian Knowledge System (IKS), and Co-curricular Courses (CC) will be provided by the University separately.
- 9) **Field Project:** Students have to complete a Field Project in the fourth semester pertaining to the Major subject under the supervision of concerned faculty.

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**Syllabus as per NEP - 2020
w. e. f. 2025 – 26**

B.com Second Year

Semester – III

Group – III

**Major : Business Administration and
Management**

Minor : Accounting and Finance

B. Com Second Year- Third Semester
Major: Business Administration & Management

Major	Minor	Vocational Skill Course	GE/OE	Ability Enhancement Course	Value Education Course	Co-Curricular Course
DSC	M1 & M2	VSC-2	GE/OE-3	AEC-3	VEC-2	CC-3
DSC-7 Corporate Accounting-I (4 Credits)	1. Minor Group: <i>Accounting & Finance</i>	1. I.T. Application in Business E-Commerce (2 Credits) (Choose any one)	To be Selected from the Open Elective Basket of Faculty of Humanities or Faculty of Science & Technology (2 Credits)	English (2 Credits)	Environmental Studies (2 Credits)	To be provided by University (2 Credits)
DSC-8 Marketing Management-I (4 Credits)	M1: Business Mathematics & Statistics-I (2 Credits) M2: Fundamentals of Cost Accounting-I (2 Credits)					

Total Credits: 22

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UG Syllabus as per NEP Pattern - B.Com. Second year Sem III

Major Group 2: Business Administration & Management

DSC 7: Corporate Accounting- I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4
Objectives: The course aims to help learners to acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies.		
Learning Outcomes: After completion of the course, learners will be able to:		
1. Analyse the matters related to issues of share capital and debentures. 2. Prepare financial statements of companies		
Unit No.	Contents	No. of Hours
I	Profit Prior to Incorporation: Introduction - Meaning – calculation of sales & time ratio –Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.	15
II	Accounting for Shares: Meaning of Share Capital, Types of Shares – Issue of Shares at Par, Discount, Premium, Book Building Method & ASBA Method - Forfeiture and Reissue of Shares, Pro-rata Allotment of Shares.	15
III	Accounting for Debentures: Accounting Treatment for Debentures Issued at Par at a Discount and at a Premium and repayable at a par and at premium, Debenture Redemption Reserve, Sinking Fund Method	15
IV	Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet	15
Total Weightage : 100 Marks Semester End Examination (S. E. E.) : 60 Marks Continuous Internal Assessment (C. I. A.) : 40 Marks		
University Examination Pattern: Q.1 Objective type question (10 questions * 2 marks = 20 marks) Q.2 to Q.7 Solve any four (Each of 10 marks) (Three questions to be numerical and three theory) Note: Paper setters should keep in mind the limitation of two hours while designing the papers.		

Suggested Readings:

1. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
2. Kumar, A. (2021). Corporate Accounting. (7th Ed.). New Delhi: Singhal Publications.
3. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. (6th Ed.). New Delhi: Vikas Publishing House.
4. Kotalwar H. R.: New Approach to Accountancy
5. Bhosale & Ahirrao : Corporate Accounting

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UG Syllabus as per NEP Pattern - B.Com. Second year Sem III

Major Group 2: Business Administration & Management

DSC 8: Marketing Management- I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
04	60	04
Objectives: The basic objective of the course is to provide students with an in-depth understanding of concepts, principles, tools and techniques of marketing management.		
Course Outcomes: On successful completion of the course, students will be able to		
1. Understand the dynamics of marketing in business.		
2. Apply the theoretical marketing concepts to the practical situations.		
Unit No.	Contents	No. of Hours
I	Introduction of Marketing & Marketing Management: Concept, Nature, Functions & Importance. Selling Vs. Marketing, traditional and modern Marketing. Meaning, Nature and scope of Marketing Management, Functions of Marketing Management, Role of Marketing Manager, Qualities of Marketing Manager.	15
II	Marketing Environment: Meaning, Importance of Marketing Environment, Factors affecting Marketing Environment, Micro and Macro environment and their types, Methods of sales forecasting, Environmental Scanning and Analysis.	15
III	Consumer Behavior: Concept of Consumer Behaviour, Need for understanding Consumer Behaviour, Consumer Decision Behaviour, Factors influencing Consumer Buying Behaviour, Buying Motives of Consumers, Consumer Buying Decision Process.	15
IV	Marketing Planning: Meaning, Significance and Process of Marketing Planning, Structure of Marketing Plan, Strategic Marketing Planning: Meaning and Process, Competitive Marketing Strategies.	15
Total Weightage		: 100 Marks
Semester End Examination (S. E. E.)		: 60 Marks
Continuous Internal Assessment (C. I. A.)		: 40 Marks
University Examination Pattern:		
Q.1 Objective type question (10 questions * 2 marks = 20 marks)		
Q.2 to Q.7 Solve any four (Each of 10 marks)		
Note: Paper setters should keep in mind the limitation of two hours while designing the papers.		
Suggested Readings:		
1. Philip Kotler: Marketing Management, Prentice Hall, New Delhi.		
2. Rajendra Maheshwari, Principles of Marketing, International Book House.		
3. Sharlekar: Marketing Management, Himalaya publishing, New Delhi.		
4. Dabur: Marketing Management, S. Chand, New Delhi		
5. Ramaswamy and Namakumari, Marketing Management, McMillan		

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UG Syllabus as per NEP Pattern - B.Com. Second year Sem III

Minor Group: Accounting & Finance

Minor 1: Business Mathematics & Statistics-I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2
Objectives/Course Outcomes: <ol style="list-style-type: none"> To understand the fundamental concepts of math and statistics. To learn how to apply math and statistics to business problems The Objective of this paper is to impart knowledge to students in order to improve their Logical Reasoning, Ability and Interpretation Application of various statistical and Mathematical Tools and Techniques in making logical and scientific decisions in Business Operations 		
Unit No.	Contents	No. of Hours
I	Introduction to Statistics: - (Theory) Meaning, Definition, Importance and Limitations of Statistics, Primary and Secondary Data, Methods of collecting primary data, sources of secondary data. Difference between Primary and Secondary data. Ways of collection of data: a) Complete enumeration b) Sample Method, seriation and Tabulation of statistical data	10
II	Measures of Central Tendency (Numerical) Meaning of central tendency, uses and type of average, calculation of mean, median & mode (Individual series, discrete series and continuous series)	10
III	Determinants: - (Numerical) Definition, Cramer's Rule Determinant of second order, Determinant of Third Order. Properties of Determinants. Computation of Area of Triangle with the help of determinant. SARRU'S Rule for evaluating the determinant	10
Total Weightage : 50 Marks Semester End Examination (S. E. E.) : 30 Marks Continuous Internal Assessment (C. I. A.) : 20 Marks		
University Examination Pattern: Q.1 Objective type question (05 questions * 2 marks = 20 marks) Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory) Paper setters should keep in mind the limitation of two hours while designing the papers.		
Suggested Readings: <ol style="list-style-type: none"> 1) Statistical Methods (Dr. S. P. Gupta) - Sultan Chand and Sons, New Delhi 2) Fundamentals of Statistics (D. N. Elhance) - Kitab Mahal Publishers, New Delhi 3) Business Mathematics and Statistics -Dr. Kurpatwar L.C. KD Publication, Pune. Business Mathematics and Statistics (Dr. L. B. Bahir & Dr. M. A. Lokhande) - Educational Publisher, Chhatrapati Sambhajinagar		

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Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar



UG Syllabus as per NEP Pattern - B.Com. Second year Sem III

Minor Group: Accounting & Finance

Minor 2: Fundamentals of Cost Accounting-I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
02	30	02
Objectives: To acquaint the learners with: <ol style="list-style-type: none"> 1. The concept of cost accountancy and its related terms 2. The estimation of material cost, various levels of stock and controlling of material cost 3. Various methods of Cost Accounting. 		
Course Outcomes: The learners will be able to: <ol style="list-style-type: none"> 1. Understand cost, objectives and scope of cost accounting, cost classification, elements of costs, cost behaviour pattern. 2. Estimation and calculation of pricing of material issue. 3. Explain applications of methods of cost accounting. 		
Unit No.	Contents	No. of Hours
I	Introduction to Cost Accounting: (Theory) Cost Accounting- Meaning, objectives, scope, Functions, Advantages & Limitations, Comparison Cost-Financial-Management Accounting Concepts of Cost centre-Cost Unit, Cost classification	8
II	Material Cost: (Theory & Numerical) Meaning & Importance of Materials, Material Control- Concept, need, objectives, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average and Weighted Average price method, (Numerical) Techniques of inventory control- Levels of stock, ABC analysis, EOQ, Periodic and perpetual systems of maintaining inventory records, JIT	12
III	Methods of Cost Accounting: (Theory) Meaning, features, advantages and applications of Output Costing, Job Costing, Batch Costing, Contract Costing, Process Costing. Service Costing	10
Total Weightage : 50 Marks Semester End Examination (S. E. E.) : 30 Marks Continuous Internal Assessment (C. I. A.) : 20 Marks		

University Examination Pattern:

Q.1 Objective type question (5 questions * 2 marks = 10 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Two questions to be numerical and four theory)

Paper setters should keep in mind the limitation of one hour while designing the papers.

Suggested Readings:

1. Cost Accounting- S.P.Iyengar
2. Cost Accounting- Principles & Practice- M.N.Arora, Vikas Publishing House Pvt. Ltd.
3. Cost Accounting- Khan and Jain
4. Principles & Practice of Cost Accounting- Dr. Ashish K. Bhattacharyya
5. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
6. Practical Costing by P C Tulsian, Vikas New Delhi

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UG Syllabus as per NEP Pattern - B.Com. Second year Sem III

Vocational Skill Course-2

VSC-2: I.T. Application in Business

No. of Credits	No. of Teaching Hours	No. of Practical Hours per Week
02	60 Practical Hours	04
Objectives: 1) To provide assistance in understanding how Internet Workspace makes business enterprise work easier. 2) To help students to acquire Internet & Cloud Skills.		
Course Outcomes: 1. After successfully studying this subject, students will be able to secure, share, collaborate and customize workflows to meet work elegance. 2. Students will possess required skills to be employed at a various offices and administrative level jobs using technology.		
Unit No.	Contents	No. of Hours (Pr.)
I	Working with E-Mails: Creating & E-mail Account, Compose, Attachments, Send and Reply to Messages, Customizing Inbox, Email Settings	20
II	Working with Internet Workspace (e.g. Google): Google Workspace Tools: Calendar, Drive, Docs, Sheets, Slides, Google Meet & Google Chat, Classrooms.	20
III	Survey Forms (e.g. Google Forms): Application of Google Forms, Accessing Google Forms, creating a Google Forms, Sharing a Google Forms, View Responses	20
Total Weightage : 50 Marks Semester End Examination (S. E. E.) : 30 Marks Continuous Internal Assessment (C. I. A.) : 20 Marks		
Suggested Readings: 1. Nina Godbole & Sunit Balapure: Cyber Security, Wiley India Pvt. Ltd., 2012. 2. Pankaj Agrawal : Information Security and Cyber Laws, Acme Learning, 2013 3. Mathew Guay, Weston Thayer: The Ultimate Guide to G-Suite, Zapier, Inc. 2017 4. Lan Lamont, Google Drive and Docs, 130 Media Corporation, 2018 ---XXXX---		

Important Note: It is recommended by the BoS that practical of this course is to be conducted with suitable batch-size (approx. 30 Students) adhere to the guidelines.

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UG Syllabus as per NEP Pattern - B.Com. Second year Sem III

Vocational Skill Course-2

VSC 2: E-Commerce

No. of Credits	No. of Teaching Hours	No. of Practical Hours per Week
02	60 Practical Hours	04
Objectives: To familiarise students with the mechanics of E-commerce operations from a beneficiary point of view.		
Course Outcomes: 1. Students will Know different applications of E-Commerce. 2. Comprehend about various payment gate way options. 3. To impart knowledge on various government portals.		
Unit No.	Contents	No. of Hours (Pr.)
I	Online Order for Products: (B2B, B2C and C2C) Searching Product Selection of a Product, Comparison of Product Specifications, Comparison of Product Pricing, Adding to Cart, placing an order, Payment Processing (using different payment modes), Order Tracking, Offers and Rewards.	20
II	Online Ticket Booking: Booking Railway Ticket from IRCTC, Booking Flight Ticket, booking a Bus Ticket, Booking a Movie Ticket, Bill payments through Mobile Applications.	20
III	Online Job Portals: Creating Profile, finding a Job, Apply for Job Postings (Naukri.com, LinkedIn.com) Overview of G2C Portals: Digital India Portal, Grievance Redressal Portals, National Government Services Portal, Digital Locker	20
Total Weightage : 50 Marks Semester End Examination (S. E. E.) : 30 Marks Continuous Internal Assessment (C. I. A.) : 20 Marks		
Suggested Readings/ Online References: 1. Fundamentals of E-Commerce by Dr. Subhabrata De. 2. E-Commerce: An Indian Perspective by P T Joseph 3. E-commerce And Mobile Commerce Technologies by Saurabh Shukla and U S Pandey 4. https://digitalindiaportal.co.in 5. https://services.india.gov.in 6. https://www.naukri.com		

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Important Note: It is recommended by the BoS that practical of this course is to be conducted with suitable batch-size (approx. 30 Students) adhere to the guidelines.

**Syllabus as per NEP - 2020
w. e. f. 2025 – 26**

B.com Second Year

Semester – IV

Group – III

**Major : Business Administration and
Management**

Minor : Accounting and Finance

B.Com Second Year- Fourth Semester
Major: Business Administration & Management

Major	Minor	Skill Enhancement Course	GE/OE	Ability Enhancement Course	Field Project	Co-Curricular Course
DSC	M1 & M2	SEC-2	GE/OE-4	AEC-4	FP-1	CC-4
DSC-9 Corporate Accounting-II (4 Credits)	1. Minor Group: <i>Accounting & Finance</i> M3: Business Mathematics & Statistics-II (2 Credits)	1. Basic Banking Operations 2. Business Presentations (2 Credits)	To be Selected from the Open Elective Basket of Faculty of Humanities or Faculty of Science & Technology	Modern Indian Languages 2 Credits)	Field Project Credits)	To be provided by University 2 Credits)
DSC-10 Marketing Management-II (4 Credits)	M4: Fundamentals of Cost Accounting-II (2 Credits)	(Choose any one)	2 Credits)			

Total Credits: 22







UG Syllabus as per NEP Pattern - B.Com. Second year Sem IV

Major Group 2: Business Administration & Management

DSC 9: Corporate Accounting- II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4
Objectives: The course aims to help learners to acquire knowledge of Amalgamation of companies, Internal Reconstruction, Consolidation and Liquidation of a Company.		
Learning Outcomes: <ol style="list-style-type: none"> 1. Comprehend the different methods of Amalgamation and Acquisition of Companies. 2. Understand the process of Internal reconstruction. 3. Prepare the liquidators Final statement of accounts. 		
Unit No.	Contents	No. of Hours
I	Amalgamation of Companies: Introduction – Meaning of Amalgamation; Types of Amalgamation – Calculation of Purchase Consideration; Accounting for Amalgamation	15
II	Internal Reconstruction and Capital Reduction: Meaning of Capital Reduction; Objectives of Capital Reduction; Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction.	15
III	Consolidated Financial Statements: Concept of Consolidation, Purposes of consolidated financial statements, Treatment Pre-acquisition profit and Post acquisition profit, Problems on Consolidated Financial Statements.	15
IV	Liquidation of Companies: Meaning of Liquidation/Winding up, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Preparation of Liquidator's Statement of Account.	15
Total Weightage : 100 Marks Semester End Examination (S. E. E.) : 60 Marks Continuous Internal Assessment (C. I. A.) : 40 Marks		
University Examination Pattern: Q.1 Objective type question (10 questions * 2 marks = 20 marks) Q.2 to Q.7 Solve any four (Each of 10 marks) (Three questions to be numerical and three theory) Note: Paper setters should keep in mind the limitation of two hours while designing the papers.		
Suggested Readings: <ol style="list-style-type: none"> 1. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers. 2. Kumar, A. (2021). Corporate Accounting. (7th Ed.). New Delhi: Singhal Publications. 3. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. (6th Ed.). New Delhi: Vikas Publishing House. 4. Kotalwar H. R.: New Approach to Accountancy 5. Bhosale & Ahirrao : Corporate Accounting 		

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UG Syllabus as per NEP Pattern - B.Com. Second year Sem IV

Major Group 2: Business Administration & Management

DSC 10: Marketing Management- II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
04	60	04
Objectives: The basic objective of the course is to provide students with an in-depth understanding of concepts, principles, tools and techniques of marketing management.		
Course Outcomes: On successful completion of the course, students will be able to		
3. Demonstrate the ability to carry out a market research projects.		
4. To communicate unique marketing mixes and selling propositions for specific products.		
Unit No.	Contents	No. of Hours
I	Market Segmentation Market segmentation – Concept, Importance, and Basis. Target Market Selection, Market Positioning: Concept & Importance. Market Repositioning. Product Differentiation Vs. Market Segmentation. Contemporary Issues In Marketing.	15
II	Marketing Mix : Meaning, Importance and Elements of Marketing Mix, Determining the Marketing Mix, Factors affecting the Marketing Mix. Product Mix, Price Mix, Promotion mix, Place Mix, Service Marketing Mix.	15
III	Marketing Information System and Marketing Research: Concept of Marketing System, Types Of Marketing, Marketing Information System; Definition and Components. Marketing Research; Definition Objective, Process & Significance.	15
IV	Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural Marketing.	15
Total Weightage		: 100 Marks
Semester End Examination (S. E. E.)		: 60 Marks
Continuous Internal Assessment (C. I. A.)		: 40 Marks
University Examination Pattern:		
Q.1 Objective type question (10 questions * 2 marks = 20 marks)		
Q.2 to Q.7 Solve any four (Each of 10 marks)		
Note: Paper setters should keep in mind the limitation of two hours while designing the papers		
Suggested Readings:		
1. Philip Kotler: Marketing Management, Prentice Hall, New Delhi.		
2. R. Saxena, Marketing Management, Tata McGraw Hill.		
3. Dr. C.B. Gupta, Dr. N. Rajan Nair:: Marketing Management, Sultan Chand and Sons.		
4. Dabur: Marketing Management, S. Chand, New Delhi		
5. Chhabra, T.N., Principles of Marketing, Sun India Publication		



UG Syllabus as per NEP Pattern - B.Com. Second year Sem IV

Minor Group: Accounting & Finance

Minor 3: Business Mathematics & Statistics-II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2
Objectives/Course Outcomes:		
i) To learn how to calculate correlation, regression and index number		
ii) To learn how to apply correlation, regression and index number to business problems.		
Unit No.	Contents	No. of Hours
I	Measures of Dispersion Meaning of Dispersion, Calculation of Standard Deviation and Coefficient of Standard Deviation	10
II	Co-relation Analysis (Theory & Numerical) Meaning and types of correlation, methods of studying correlation, calculation of correlation coefficient (Karl Pearson method)	10
III	Probability Meaning of Probability, Types of Events, Addition Theorem, Multiplication Theorem, Problems on Probability	10
Total Weightage : 50 Marks		
Semester End Examination (S. E. E.) : 30 Marks		
Continuous Internal Assessment (C. I. A.) : 20 Marks		
University Examination Pattern:		
Q.1 Objective type question (05 questions * 2 marks = 20 marks)		
Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)		
Paper setters should keep in mind the limitation of two hours while designing the papers.		
Suggested Readings:		
1) Statistical Methods (Dr. S. P. Gupta) - Sultan Chand and Sons, New Delhi		
2) Fundamentals of Statistics (D. N. Elhance) - Kitab Mahal Publishers, New Delhi		
3) Business Mathematics and Statistics (Dr. L. B. Bahir & Dr. M. A. Lokhande) - Educational Publisher, Chhatrapati Sambhajnagar		
4) Business Mathematics and Statistic- Dr.Kurpatwar L.C. K D Publication, Pune.		
5) Statistical Methods -Dr.S P Gupta.		
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UG Syllabus as per NEP Pattern - B.Com. Second year Sem IV

Minor Group: Accounting & Finance

Minor 4: Fundamentals of Cost Accounting-II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
02	30	02
Objectives: To acquaint the students with: <ol style="list-style-type: none"> 1. Employee cost computation and control methods. 2. Determination of overhead costs and their apportionment 3. Techniques of Cost Accounting 		
Course Outcomes : The learners will be able to- <ol style="list-style-type: none"> 1. Calculate employee costs and use appropriate controlling methods. 2. Determine and distribute Overhead costs on equitable basis. 3. Explain various techniques of Cost Accounting. 		
Unit No.	Contents	No. of Hours
I	Employee Cost: (Theory & Numerical) Accounting and control of employee cost. Time-keeping- Meaning, importance, manual and automated methods Time-booking- Meaning, Importance, Job cards Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Time rate, Piece rate, Halsey, Rowan(Numericals)	12
II	Overhead Costs: (Theory & Numerical) Meaning of overheads, Allocation, apportionment, and absorption of overheads, Primary Distribution of overheads (Numerical) Secondary Distribution of Overheads-(Theory)	12
III	Techniques of Cost Accounting: (Theory) Meaning, functions and advantages of Marginal Costing, Standard Costing, Budgetary Control	06
Total Weightage : 50 Marks Semester End Examination (S. E. E.) : 30 Marks Continuous Internal Assessment (C. I. A.) : 20 Marks		
University Examination Pattern: Q.1 Objective type question (5 questions * 2 marks = 10 marks) Q.2 to Q.7 Solve any four (Each of 05 marks) (Two questions to be numerical and four theory) Paper setters should keep in mind the limitation of one hour while designing the papers.		

Suggested Readings:

1. Cost Accounting- S.P.Iyengar
2. Cost Accounting- Principles & Practice- M.N.Arora, Vikas Publishing House Pvt. Ltd.
3. Cost Accounting- Khan and Jain
4. Principles & Practice of Cost Accounting- Dr. Ashish K. Bhattacharyya
5. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
6. Practical Costing by P C Tulsian, Vikas New Delhi

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UG Syllabus as per NEP Pattern - B.Com. Second year Sem IV

Skill Enhancement Course-2

SEC 2: Basic Banking Operations

No. of Credits	No. of Teaching Hours	No. of Practical Hours per Week
02	60 Practical Hours	04
Objectives: The aim of this course is to Stay informed a student about changes in banking products, and services.		
Course Outcomes: 1. The learners would identify various banking products and services offered to customers. 2. Learner will understand different payment and settlement systems (e.g., NEFT, RTGS).		
Unit No.	Contents	No. of Hours (Pr.)
I	Retail Banking: Types of Customers & Deposit Accounts, Opening & Operations of Account, KYC Requirements, Nominations, Cheque Management, Cash Deposits & Withdrawals, Process of NEFT/ RTGS	20
II	Loans: Overdraft Facility, Auto Loans, Home Loans, Education Loans, Consumer Loans, Personal Loans, Credit Cards etc. , Basic of NPA	20
III	Miscellaneous Services: Safe Deposit Lockers, Issue of Drafts, Net Banking, Mobile Banking, Understanding Core Banking & Universal Banking	20
Total Weightage : 50 Marks Semester End Examination (S. E. E.) : 30 Marks Continuous Internal Assessment (C. I. A.) : 20 Marks		
Suggested Readings: 1. Principles and Practices of Banking by Macmillan 2. Basics of Banking Operations by Ragini Agrawal 3. Changing Dimensions of Banking in India by K. Srinivasa Rao ---XXXX---		

Important Note: It is recommended by the BoS that practical of this course is to be conducted with suitable batch-size (approx. 30) adhere to the guidelines.



UG Syllabus as per NEP Pattern - B.Com. Second year Sem IV

Skill Enhancement Course-2

SEC 2: Business Presentations

No. of Credits	No. of Teaching Hours	No. of Practical Hours per Week
02	60 Practical Hours	04
Objectives: This course aims to trains students how to use presentation software in office work.		
Course Outcomes: <ol style="list-style-type: none"> 1. Students will be able to design visually appealing presentations. 2. Learner will effectively use Power Point to communicate information to different audiences. 		
Unit No.	Contents	No. of Hours (Pr.)
I	Creating Informative Presentations: <i>Presentations on:</i> Time Management, GST, Income Tax, Importance of AI, Entrepreneurship, Social Media Marketing, Organisational Culture.	20
II	Trading & Manufacturing Business Presentation: <i>Presentations on:</i> Company Profile, Products, Marketing Plan, Sales Performance & Forecasting, Financial Statements Analysis	20
III	Services Business Presentations: <i>Presentations on:</i> Banking, Insurance, Travel & Tourism, Educational Institutes, Repairing & Maintenance, Software	20
Total Weightage : 50 Marks Semester End Examination (S. E. E.) : 30 Marks Continuous Internal Assessment (C. I. A.) : 20 Marks		
Suggested Readings: <ol style="list-style-type: none"> 1. Microsoft Power Point 2019 Inside Out by Bill Jelen 2. Microsoft Power Point 2019 by Echo Swinford 3. Power Point 2019 by Microsoft Press <p style="text-align: center;">—XXXX—</p>		

Important Note: It is recommended by the BoS that practical of this course is to be conducted with suitable batch-size (approx. 30 Students) adhere to the guidelines.