

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY
Chhatrapati Sambhajinagar.



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 Sambhajinagar
-431 004.

REF.No. SU/Com/2025-26 / 1131-93
Date:- 05/ 07 /2025.

★
★
★
★
★
★

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 Sambhajinagar.

**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.



5

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

B.com Second Year

Semester – III

Group – V

Major : Entrepreneurship Development

Minor : Accounting and Finance

B.Com Second Year- Third Semester
Major: Entrepreneurship Development

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	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 MSME Management-I (4 Credits)	M1: Business Mathematics & Statistics-I (2 Credits) M2: Fundamentals of Cost Accounting-I (2 Credits)	2. E-Commerce (2 Credits) (Choose any one)				

Total Credits: 22







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

Major Group 3: Entrepreneurship Development

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, Concept of ASBA - 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

—XXXX—



Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar



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

Major Group 3: Entrepreneurship Development

DSC 8: MSME Management-I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4
Objectives: <ol style="list-style-type: none"> 1. To acquaint the students about Role, Setup, Working & Assistance through Micro, Small and Medium Enterprises in India. 2. To equip the students with necessary management skills for effective management of MSMEs. 		
Learning Outcomes: <ol style="list-style-type: none"> 1. The Students will understand the concept of Entrepreneur & Entrepreneurship and MSMEs. 2. The Students will gain knowledge on Performance, Key Challenges of MSMEs. 3. The Students will learn the Steps involved in setting up MSMEs and Registration. 4. The Students will understand Role & Importance of MSMEs in India. 5. The Students will acquire knowledge regarding different Government Schemes available for MSMEs. 6. The Students will acquire knowledge regarding ASPIRE Scheme. 7. The Students will learn About the MSME Development Act, 2006 (Salient Features) and The MSME Development Act (Amendment) Bill, 2015. 8. The Students will understand E-Governance Initiatives/ Digital Initiatives for MSMEs. 		
Unit No.	Contents	No. of Hours
I	Introduction of MSMEs : Concept and definition, Registration Process, Characteristics, Advantage and Disadvantage of MSME, Role & Significance in economic development, Needs of MSMEs. Forms of Organizations; Environmental Scanning, Market Assessment.	15
II	Entrepreneurship and Business Planning: Developing business ideas, creating business plans, and understanding market analysis, Project Report, Acquisition of resources, Registration of MSME (Udyog Aadhar Number), Turn-Key business- Concept, features, advantages, disadvantages, Franchise Business Concept, features, advantages, disadvantages, MSME Clusters: Concept, importance, benefits.	15
III	Government Schemes for MSMEs: "Government Schemes for MSMEs Udyog Aadhaar Memorandum scheme, Incubation, Women Entrepreneurship, Grievance Monitoring System, Zero Defect Zero Effect scheme, Credit Linked Capital Subsidy scheme, Quality Management Standards and Quality technology tools	15
IV	Policy Initiatives for MSMEs: ASPIRE- A Scheme for Promotion of Innovation, Rural Industry & Entrepreneurship the MSME Development Act, 2006 (Salient Features), The MSME Development Act (Amendment) Bill, 2015, E-Governance Initiatives/ Digital Initiatives	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. Business, Entrepreneurship and Management- V.S.P.Rao, Vikas Publishing, 2014
2. Entrepreneurship & Small Business Management- M.B.Shukla, Kitab Mahal Publications
3. Entrepreneurship Development: S.S.Khanka, S.Chand Publications
4. Entrepreneurship Management: Vasant Desai, Himalaya Publications, 2011
5. Entrepreneurship & New Venture Creation, A.V.Sahay et.al, Excel Books, 2008
6. Entrepreneurship development & Small Business, Poornima, Pearson India
7. Entrepreneurship and small Business Management: C B Gupta & S S Khanka
8. Entrepreneurship Development in India: C B Gupta & N P Srinivasan

--XXXX--



Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar



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. SARRUS 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		

-XXXX-

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

--XXXX--





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.

[Handwritten signatures]



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		

—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.

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

B.com Second Year

Semester – IV

Group – V

Major : Entrepreneurship Development

Minor : Accounting and Finance

B.Com Second Year- Fourth Semester
Major: Entrepreneurship Development

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)	Minor Group: <i>Accounting & Finance</i> M3: Business Mathematics & Statistics-II (2 Credits)	1. Basic Banking Operations 2. Business Presentations (2 Credits) (Choose any one)	To be Selected from the Open Elective Basket of Faculty of Humanities or Faculty of Science & Technology (2 Credits)	Modern Indian Languages (2 Credits)	Field Project (2 Credits)	To be provided by University (2 Credits)
DSC-10 MSME Management-II (4 Credits)	M4: Fundamentals of Cost Accounting-II (2 Credits)					

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar



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

Major Group 3: Entrepreneurship Development

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 		

-XXXX-



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

Major Group 3: Entrepreneurship Development

DSC 10: MSME Management-II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4
Objectives: Students will learn to evaluate MSME Business Formation and project proposals and assess their viability and potential.		
Learning Outcomes:		
1. The course is designed to meet the needs of entrepreneurs in the MSMEs sector. 2. Understand the significance and role of MSMEs in Business formation. 3. The course helps to develop and understand the MSME management 4. It helps the students in knowing the role of Government in promoting Entrepreneurship		
Unit No.	Contents	No. of Hours
I	Business Formation : Types of Businesses: Sole proprietorship, partnership, Limited Liability Partnership (LLP), Company (including Section 8 and One Person Company), and Non-Governmental Organizations (NGOs).	15
II	Project Formulation: Project identification and formulation, feasibility study, project report preparation, Project management, Location of units and planning	15
III	Financial Management of MSMEs: Financial Management: Meaning, nature, importance, Fixed & Working capital, Sources of finance: Term Loans- Bank Overdraft- Cash-Credit Microfinance, Venture Capital: Concept, Features, Types, Limitations	15
IV	Role of Government in promoting Entrepreneurship: MSME policy in India, Agencies for Policy Formulation and Implementation: District Industries Centres (DIC), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII), National Institute of Entrepreneurship & Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEDB)- objectives. Government Schemes from MSME Subsidies Support on ISO Certification & skills upgradation.	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.		

[Signature]

[Signature]

[Signature] 15 | Page

Suggested Readings:

1. Business, Entrepreneurship and Management- V.S.P.Rao, Vikas Publishing, 2014
2. Entrepreneurship & Small Business Management- M.B.Shukla, Kitab Mahal Publications
3. Entrepreneurship Development: S.S.Khanka, S.Chand Publications
4. Entrepreneurship Management: Vasant Desai, Himalaya Publications, 2011
5. Entrepreneurship & New Venture Creation, A.V.Sahay et.al, Excel Books, 2008
6. Entrepreneurship development & Small Business, Poornima, Pearson India
7. Entrepreneurship and small Business Management: C B Gupta & S S Khanka 8.
- Entrepreneurship Development in India: C B Gupta & N P Srinivasan
9. Suman Kalyan Chaudhury, Micro Small and Medium Enterprises in India Hardcover, Raj Publications, 2013.
10. Paul Burns & Jim Dew Hunt, Small Business Entrepreneurship, Palgrave Macmillan publishers, 2010

—XXXX—

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar



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 Sambhajinagar		
4) Business Mathematics and Statistic- Dr.Kurpatwar L.C. K D Publication, Pune.		
5) Statistical Methods -Dr.S P Gupta.		

—XXXX—



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(Numerical)	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

--XXXX--





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"> Students will be able to design visually appealing presentations. 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"> Microsoft Power Point 2019 Inside Out by Bill Jelen Microsoft Power Point 2019 by Echo Swinford 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.