



**Savitribai Phule Pune University**  
**Faculty of Commerce & Management**

**Structure and Syllabus for  
Four Year B.Com. Degree course as per  
National Education Policy - 2020**

**With effect from June 2024**

**Preamble: -**

Business education provides a foundation of knowledge, skills, and perspectives that are highly beneficial for individuals entering the professional world. It equips them to navigate the complexities of the business environment, make informed decisions, and contribute to the success of organizations.

Following aspects highlight the importance of business education:

- **Skill Development:** Business education provides individuals with a diverse set of skills essential for the corporate environment. These skills include critical thinking, problem-solving, decision-making, communication, teamwork, and leadership.
- **Entrepreneurial Knowledge:** For those interested in entrepreneurship, business education equips them with the knowledge and tools necessary to start and manage a business. It covers topics such as business planning, finance, marketing, and strategy.
- **Global Perspective:** In today's interconnected world, businesses often operate on a global scale. Business education exposes individuals to international business concepts, cultural understanding, and global economic trends, preparing them for a globalized marketplace.
- **Adaptability:** The business landscape is dynamic and constantly evolving. Business education helps individuals develop adaptability and a willingness to embrace change. This is crucial for success in an environment where technological advancements and market shifts are frequent.
- **Networking Opportunities:** Business education provides opportunities for networking with peers, professors, and professionals. Networking is a valuable aspect of the business world, offering opportunities for collaboration, mentorship, and career advancement.
- **Understanding Economic Principles:** Business education often includes courses on economics, helping individuals understand the principles that govern markets, supply and demand, inflation, and other economic factors. This knowledge is crucial for making appropriate business decisions.
- **Ethical Considerations:** Business education emphasizes the importance of ethical behavior in the business world. Understanding ethical principles is essential for making responsible decisions and maintaining integrity in professional settings.
- **Financial Literacy:** Business education helps individuals develop financial literacy, including understanding financial statements, budgeting, and financial planning. These skills are valuable for personal financial management as well as for making sound business decisions.

- **Job Opportunities:** Many employers value candidates with a background in business education. Whether pursuing a career in finance, marketing, human resources, or any other business-related field, having a solid business education can open up a wide range of job opportunities.
- **Continuous Learning:** Business is a field that requires continuous learning and adaptation to stay competitive. Business education instills a mindset of lifelong learning, encouraging individuals to stay updated about industry trends, new technologies, and evolving business practices.

### Objectives of the Programme: -

1. To provide students with a strong foundation in financial and cost accounting principles, enabling them to understand, prepare, and interpret financial statements accurately.
2. To equip students with mathematical and statistical skills relevant to commerce, enabling them to solve complex problems and analyze data for decision-making.
3. To develop students' effective communication skills for diverse business contexts, with an emphasis on clarity, professionalism, conflict resolution, and cultural sensitivity.
4. To enhance students' English language proficiency for academic and professional purposes, including reading, writing, and speaking, while using standard grammar and vocabulary.
5. To cultivate students' understanding of environmental issues and their implications for business decisions and sustainability.
6. To provide students with a comprehensive understanding of cost and management accounting principles, enabling them to calculate costs, apply cost accounting techniques, and optimize financial management.
7. To equip students with an advanced understanding of financial accounting principles, standards, and regulations, enabling them to analyze complex transactions and prepare financial reports.
8. To enable students to apply economic principles to business decisions, evaluate economic factors, and make suitable economic decisions.
9. To provide students with an understanding of international accounting standards and tax regulations, enabling them to navigate complex international financial transactions.
10. To equip students with advanced management accounting techniques, allowing them to analyze cost and performance data, develop budgets, and enhance organizational competitiveness.
11. To instill ethical conduct and professionalism in students, emphasizing accuracy, integrity, confidentiality, and ethical communication in accounting and business practices.

### Program Outcomes:

#### 1. Accounting Proficiency:

Graduates will demonstrate a fundamental understanding of financial and cost accounting principles and practices.

They will have the ability to prepare and interpret financial statements accurately.

Graduates can apply accounting concepts to record business transactions and analyze financial data effectively.

## 2. Mathematical and Statistical Analysis:

Graduates will acquire proficiency in mathematical and statistical concepts and techniques relevant to business applications.

They can solve mathematical problems related to commerce and economics, applying quantitative methods for business decisions.

They will develop skills in collecting, analyzing, and interpreting data, using statistical software and tools for solving business problems.

## 3. Technology and Computerized Accounting:

Graduates will master the use of accounting software for efficient and accurate financial data management.

They can create, manage, and analyze financial records using computerized accounting systems.

They understand the importance of data security and integrity in computerized accounting.

## 4. Communication Skills:

Graduates will develop effective communication skills for various business contexts, including written and oral communication.

They will be able to present ideas and information clearly and professionally.

Graduates can resolve conflicts through effective communication and understand the importance of cultural sensitivity in business communication.

## 7. Language Proficiency:

Graduates will enhance English language proficiency for academic and professional purposes, including reading, writing, and speaking.

They can communicate fluently and accurately in written and spoken English.

Graduates will apply English language skills effectively in business and academic contexts, using standard grammar and vocabulary.

## 6. Environmental Awareness:

Graduates will understand environmental issues and their impact on business and society.

They can analyze environmental factors affecting business decisions and sustainability.

They will be able to make decisions related to environmental responsibility in business.

## 7. Specialized Accounting Knowledge:

Graduates will develop a solid foundation in cost and management accounting principles.

They can calculate and analyze various costs involved in business operations and apply cost accounting techniques.

Graduates will gain expertise in advanced cost and management accounting for strategic decision-making.

## 8. Financial Reporting and Analysis:

Graduates will gain an advanced understanding of financial accounting principles, standards, and regulations.

They will be able to analyze complex financial transactions, prepare financial statements, and interpret them for stakeholders and investors.

Graduates will apply accounting standards and principles for financial reporting in various business contexts.

#### 9. Economic Analysis and Decision-Making:

Graduates will understand economic principles and their application in business.

They can analyze economic factors affecting business decisions and evaluate economic policies' impact on the business environment.

Graduates will be able to apply economic principles for business strategy and development.

#### 10. International Accounting and Taxation:

Graduates will have an understanding of international accounting standards and their application.

They can navigate complex tax laws and regulations effectively for businesses and individuals.

Graduates will provide specialized tax advice for international and cross-border transactions.

#### 11. Management Accounting and Strategic Decision-Making:

Graduates will apply advanced management accounting techniques for strategic decision-making.

They can analyze cost and performance data to optimize organizational efficiency and develop budgets and forecasts to support organizational goals.

Graduates will implement management accounting practices to enhance organizational competitiveness.

#### 12. Ethics and Professionalism:

Graduates will demonstrate ethical conduct in accounting and business practices, adhering to professional standards and regulations.

They will prioritize accuracy, integrity, and confidentiality in financial reporting and data management.

Graduates will communicate ethical principles in business relationships and decision-making.

### **1. Introduction**

The B. Com Degree Course (2024 pattern) will be introduced in the following order: -

a. First Year B.Com.	2024-2025
b. Second Year B.Com.	2025-2026
c. Third Year B.Com.	2026-2027
d. Fourth Year B. Com	2027-2028

The course will be offered in two specializations: -

1. B. Com. In Accounting
2. B. Com. In Business Administration

The B. Com. Degree Course will consist of eight semesters divided into four Years.

The first year (Semester I and II) choice-based credit system examination will be held at the end of each semester.

The Second Year (Semester III and IV), Third Year (Semester V and VI) and Fourth Year (Semester VII and VIII) choice-based credit system examination will be held at the end of each semester.

## 2. Eligibility

- a) No Candidates shall be admitted to the First Year of the B.Com. Degree Course (2024 pattern) unless he/she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board of Higher Secondary Education Board or equivalent or University with English as a passing Course.
- b) No candidate shall be admitted to the Third Semester examination of the second year unless he/ she has cleared first two semesters satisfactorily for the course at the college affiliated to this University.
- c) No student shall be admitted to the Third Year B.Com. (Fifth semester) Degree Course (2024 pattern) unless he/she has cleared all the papers of first and second semester Examination of F.Y. B.Com.
- d) No candidate shall be admitted to the Fifth Semester examination of the third year unless he/ she has cleared first two semesters satisfactorily of second year for the course at the college affiliated to this University.
- e.) No candidate shall be admitted to the Fourth Year B.Com. (Seventh semester) Degree Course (2024 pattern) unless he/she has cleared all the papers of third and fourth semester Examination of S.Y. B.Com.

## 3. Examination: -

- A student cannot appear for semester end examination unless he/she has maintained 75% attendance during the teaching period of that course. If a student fails to maintain attendance up to 75%, at the time of filling of examination forms, an undertaking from the student should be taken stating that he/she will be allowed to appear for examination subject to fulfilment of required attendance criteria during the remaining period of teaching of the course.
- Each credit will be evaluated for 25 marks.
- Each course will have a distribution of 30:70 for CIE and SEE.
- To pass a course, the student has to obtain at least forty percent marks in the CIE and SEE separately.
- If a student misses CIE examination, he/she will have a second chance with the permission of the teacher concerned. Such a second chance shall not be the right of the student; it will be the discretion of the teacher concerned to give or not to give second chance to a student to appear for internal assessment.
- A student cannot register for the third, fifth and seventh semester, if he/she fails to complete 50% credits of the total credits expected to be ordinarily completed within two semesters.
- No student shall be admitted to the Fifth Semester examination of the third year unless he/ she has cleared first two semesters.

- No student shall be admitted to the Fourth Year B.Com. (Seventh semester) Degree Course (2024 pattern) unless he/she has cleared all the papers of third and fourth semester Examination of S.Y. B.Com. and has satisfactorily kept terms for the third year (Fifth and Sixth Semester).
- There shall be revaluation of the answer scripts of semester-end examination but not of internal assessment papers as per Ordinance no 134 A and B.

### **3. A.T.K.T. Rules:**

The present relevant ordinances issued by the SPPU pertaining to ATKT are applicable.

### **4. University Terms**

The dates for the commencement and conclusion of the first and the second terms shall be as determined by the University Authorities. Only duly admitted students can keep the terms. The present relevant ordinances pertaining to grant of terms will be applicable.

### **5. Verification And Revaluation**

The candidate may apply for verification and revaluation or result through Principal of the College which will be done by the University as per ordinance framed in that behalf.

### **6. Restructuring Of Courses**

This revised course structure shall be made applicable to the colleges implementing 'Restructured Programme at the undergraduate level from June, 2024. The Colleges under the Restructured Programme which has revised their structure in the light of the "2024 Pattern" shall be introduced with effect from academic year 2024-25.

### **7. Standard Of Passing.**

A candidate is required to obtain 40% marks in Internal Assessment, Practical Examination and Semester End University Examination.

It means that passing separately at internal assessment, practical examination and semester end university examination is compulsory.

### **8. Methods Of Evaluation, Passing, And Evaluation Criteria: -**

The evaluation of students will be done on three parameters: -

- a. Internal assessment
- b. Practical Examination (If applicable)
- c. University examination

For university examination, question papers will be set for seventy percent of the total marks allotted for the course.

Evaluation will be done on a continuous basis, three times during each semester. Internal assessment will be of thirty percent of the total marks allotted for the subject. The colleges need to adopt any three out of the following methods for internal assessment: -

- a. Test
- b. Quiz
- c. Presentations
- d. Projects
- e. Assignments
- f. Tutorials
- g. Oral examination

#### Type of courses offered under the NEP 2020

Abbreviation	Full form	Purpose
MM	Major Mandatory	Subject in which degree will be awarded
GE /OE	Generic Elective / Open Elective	To provide multidisciplinary knowledge
VSC	Vocational Skill Enhancement Course	Domain area skill development
SEC	Skill Enhancement Course	Practical Training to enhance employability
VEC	Value Education Course	Environmental Science
IKS	Indian Knowledge System	Foundational guide to the history, culture and philosophy of India
CC	Co-Curricular Courses	Overall Development
AEC	Ability Enhancement Course	Languages proficiency
FP	Field Projects	For industry Experience
CEP	Community Engagement Programme	Exposure to social issues
OJT	On the Job Training	Hands on Training

## Credit Framework:

### 2. Credit Framework under Three/Four-Years UG Programme with Multiple Entry and Multiple Exit options:

The structure of the Three/Four-year bachelor's degree programme allows the opportunity to the students to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per their choices and the feasibility of exploring learning in different institutions. The minimum and maximum credit structure for different levels under the Three/Four -year UG Programme with multiple entry and multiple exit options are as given below:

**Credit Framework**

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

## Structure and Subjects - First Year B.Com. in Accounting - Semester - I

Course Type	Course	Paper Title	Hours / Week	Credits
Major Mandatory (06)	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours in a semester)	Financial Accounting - I	5	4
	Major Mandatory (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	Cost & Works Accounting - I	3	2
Open Elective (OE)	Open Elective (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	Business Mathematics I / Commercial Geography I / Computer Applications I	3	2
	Open Elective (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	Business Statistics I / Commercial Practicals in Commercial Geography I / Computer Fundamentals I	3	2
Vocational Skill Development Course (VSC)	Vocational Skill Development Course (VSC) (2 credits) (60 Hours) (1 Credit = 30 Hours of Laboratory work)	Computerized Accounting Paper - I	5	2
Skill Enhancement Course (SEC)	Skill Enhancement Course (SEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Business Communication - I	3	2
Ability Enhancement Course (AEC)	Ability Enhancement Course (AEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Compulsory English - I	3	2
Value Education Course (VEC)	Value Education Course (VEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Environmental Science - I	3	2
Indian Knowledge System (IKS) (Generic IKS)	Indian Knowledge System (IKS) (2 Credits) (30 Hours) (2 Lecture in a month are off)	To be offered by the University	3	2
Co-Curricular Courses (CC)	Co-Curricular Courses (CC) (2 credits) (30 OR 60 Hours)	Physical Education- I	@ Department	2
		<b>Total</b>	-	<b>22</b>

## First Year B.Com. in Accounting Semester - II

Course Type	Course	Paper Title	Hours / Week	Credits
Major Mandatory (06)	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours in a semester)	Cost & Works Accounting - II	5	4
	Major Mandatory (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	Financial Accounting - II	3	2
Minor	Minor (2 credits) (30 Hours) (2 Lecture in a month are off)	Business Economics - I	3	2
Open Elective (OE)	Open Elective (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	Business Mathematics II / Commercial Geography II / Computer Applications II	3	2
	Open Elective (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	Business Statistics II / Commercial Practicals in Commercial Geography II / Computer Fundamentals II	3	2
Vocational Skill Development Course (VSC)	Vocational Skill Development Course (VSC) (2 credits) (60 Hours) (1 Credit = 30 Hours of Laboratory work)	Computerized Accounting Paper - II	5	2
Skill Enhancement Course (SEC)	Skill Enhancement Course (SEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Business Communication - II	3	2
Ability Enhancement Course (AEC)	Ability Enhancement Course (AEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Compulsory English - II	3	2
Value Education Course (VEC)	Value Education Course (VEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Environmental Science - II  (Other options: Understanding India, Digital and Technological Solutions)	3	2
Co-Curricular Courses (CC)	Co-Curricular Courses (CC) (2)	Physical Education- II	@ Department	2
		<b>Total</b>	-	<b>22</b>

## Second Year B.Com. in Accounting Semester - III

Course Type	Course	Paper Title	Hours / Week	Credits
Major Mandatory (08)	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours)	Corporate Accounting - I	5	4
	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours)	Cost & Works Accounting - III	5	4
Minor	Minor (4 credits) (60 Hours) (1 Credit = 15 Hours)	Business Economics - II	5	4
Open Elective (OE)	Open Elective (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	To be adopted from other faculty in exchange.	3	2
Vocational Skill Development Course (VSC)	Vocational Skill Development Course (VSC) (2 credits) (60 Hours) (1 Credit = 30 Hours of Laboratory work)	Computerized Accounting Paper - III	5	2
Ability Enhancement Course (AEC)	Ability Enhancement Course (AEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Modern Indian Language - I Additional English/ Marathi/ Hindi/ Gujarati/ Sindhi/ Persian/ Urdu/ French/ German / Sanskrit / Arabic	3	2
Field Projects (FP)	(2 credits) (60 Hours)	(Related to Major Subject)	5	2
Co-Curricular Courses (CC)	Co-Curricular Courses (CC) (2)	Anyone of the following: (Health and Wellness, Yoga education / NSS/ NCC/Cultural Activities, and Fine/ Applied/Visual/ Performing Arts/sports)	@ Department	2
		<b>Total</b>	-	<b>22</b>

## Second Year B.Com. in Accounting Semester - IV

Course Type	Course	Paper Title	Hours / Week	Credits
Major Mandatory (08)	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours)	Corporate Accounting - II	5	4
	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours)	Cost & Works Accounting - IV	5	4
Minor	Minor (4 credits) (60 Hours) (1 Credit = 15 Hours)	Business Economics - III	5	4
Open Elective (OE)	Open Elective (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	To be adopted from other faculty in exchange	3	2
Skill Enhancement Course (SEC)	Skill Enhancement Course (SEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Business Communication - III	3	2
Ability Enhancement Course (AEC)	Ability Enhancement Course (AEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Modern Indian Language - II Additional English/ Marathi/ Hindi/ Gujarati/ Sindhi/ Persian/ Urdu/ French/ German / Sanskrit / Arabic	3	2
Community Engagement and Service corresponding to the Major (CEP)	(2 credits) (60 Hours)	(Related to Major Subject) Details will be provided along with the syllabus.	5	2
Co-Curricular Courses (CC)	Co-Curricular Courses (CC) (2)	Anyone of the following: (Health and Wellness, Yoga education / NSS/ NCC/Cultural Activities, and Fine/ Applied/Visual/ Performing Arts/sports)	@ Department	2
		Total	-	22

## Third Year B.Com. in Accounting Semester - V

Course Type	Course	Paper Title	Hours / Week	Credits	
Major Mandatory (10)	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours)	Advanced Accounting - I	5	4	
	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours)	Tax Accounting - I	5	4	
	Major Mandatory (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	Auditing & Forensic Accounting	3	2	
Major Elective	Major Elective (4 credits) (60 Hours) (1 Credit = 15 Hours)	GST Accounting	5	4	
Minor	Minor (4 credits) (60 Hours) (1 Credit = 15 Hours)	Business Economics - IV	5	4	
Vocational Skill Development Course (VSC)	Vocational Skill Development Course (VSC) (2 credits) (60 Hours) (1 Credit = 30 Hours of Laboratory work)	Computerized Accounting Paper - IV	5	2	
Field Projects (FP)/ Community Engagement and Service corresponding to the Major (CEP)	(2 credits) (60 Hours)	(Related to Major Subject)	5	2	
			Total	-	22

## Third Year B.Com. in Accounting Semester - VI

Course Type	Course	Paper Title	Hours / Week	Credits
Major Mandatory (10)	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours)	Advanced Accounting - II	5	4
	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours)	Tax Accounting - II	5	4
	Major Mandatory (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	Major Related IKS	3	2
Major Elective	Major Elective (4 credits) (60 Hours) (1 Credit = 15 Hours)	Management Accounting	5	4
Minor	Minor (4 credits) (60 Hours) (1 Credit = 15 Hours)	Business Economics - V	5	4
On Job Training (OJT)	(4 credits) (120 Hours) (1 Credit = 30 Hours)	Details will be provided along with the syllabus.	After the final exams of Sem V	4
		Total	-	22

## Structure and Subjects - First Year B.Com. in Business Administration Semester - I

Course Type	Course	Paper Title	Hours / Week	Credits
Major Mandatory (06)	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours in a semester)	Principles and Functions of Management	5	4
	Major Mandatory (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	Business Accounting I	3	2
Open Elective (0E)	Open Elective (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	Business Mathematics I / Commercial Geography I / Computer Applications I	3	2
	Open Elective (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	Business Statistics I / Commercial Practicals in Commercial Geography I / Computer Fundamentals I	3	2
Vocational Skill Development Course (VSC)	Vocational Skill Development Course (VSC) (2 credits) (60 Hours) (1 Credit = 30 Hours of Laboratory work)	Computerized Accounting Paper - I	5	2
Skill Enhancement Course (SEC)	Skill Enhancement Course (SEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Business Communication - I	3	2
Ability Enhancement Course (AEC)	Ability Enhancement Course (AEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Compulsory English - I	3	2
Value Education Course (VEC)	Value Education Course (VEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Environmental Science - I	3	2
Indian Knowledge System (IKS) (Generic IKS)	Indian Knowledge System (IKS) (2 Credits) (30 Hours) (2 Lecture in a month are off)	To be provided by the University	3	2
Co-Curricular Courses (CC)	Co-Curricular Courses (CC) (2 credits)	Physical Education- I	@ Department	2
		<b>Total</b>	-	<b>22</b>

## First Year B.Com. in Business Administration Semester - II

Course Type	Course	Paper Title	Hours / Week	Credits
Major Mandatory (06)	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours in a semester)	Business Entrepreneurship and Environment	5	3
	Major Mandatory (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	Business Accounting II	3	3
Minor	Minor (2 credits) (30 Hours) (2 Lecture in a month are off)	Business Economics - I	3	2
Open Elective (OE)	Open Elective (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	Business Mathematics II / Commercial Geography II / Computer Applications II	3	2
	Open Elective (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	Business Statistics II / Commercial Practicals in Commercial Geography II / Computer Fundamentals II	3	2
Vocational Skill Development Course (VSC)	Vocational Skill Development Course (VSC) (2 credits) (60 Hours) (1 Credit = 30 Hours of Laboratory work)	Computerized Accounting Paper - II	5	2
Skill Enhancement Course (SEC)	Skill Enhancement Course (SEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Business Communication - II	3	2
Ability Enhancement Course (AEC)	Ability Enhancement Course (AEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Compulsory English - II	3	2
Value Education Course (VEC)	Value Education Course (VEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Environmental Science - II	3	2
Co-Curricular Courses (CC)	Co-Curricular Courses (CC) (2 credits) (30 OR 60 Hours)	Physical Education- II	@ Department	2
		<b>Total</b>	-	<b>22</b>

## Second Year B.Com. in Business Administration Semester - III

Course Type	Course	Paper Title	Hours / Week	Credits
Major Mandatory (08)	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours)	Business Finance	5	4
	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours)	Business Organization and System	5	4
Minor	Minor (4 credits) (60 Hours) (1 Credit = 15 Hours)	Business Economics - II	5	4
Open Elective (OE)	Open Elective (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	To be adopted from other faculty in exchange	3	2
Vocational Skill Development Course (VSC)	Vocational Skill Development Course (VSC) (2 credits) (60 Hours) (1 Credit = 30 Hours of Laboratory work)	Advanced Microsoft Office/Google Application	5	2
Ability Enhancement Course (AEC)	Ability Enhancement Course (AEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Modern Indian Language - I Additional English/ Marathi/ Hindi/ Gujarati/ Sindhi/ Persian/ Urdu/ French/ German / Sanskrit / Arabic	3	2
Field Projects (FP)	(2 credits) (60 Hours)	(Related to Major Subject) (Details will be provided along with the syllabus)	5	2
Co-Curricular Courses (CC)	Co-Curricular Courses (CC) (2)	Anyone of the following: (Health and Wellness, Yoga education / NSS/ NCC/Cultural Activities, and Fine/ Applied/Visual/ Performing Arts/sports)	@ Department	2
		<b>Total</b>	-	22

## Second Year B.Com. in Business Administration Semester - IV

Course Type	Course	Paper Title	Hours / Week	Credits
Major Mandatory (08)	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours)	Human Resource Management	5	4
	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours)	Production and Operations Management	5	4
Minor	Minor (4 credits) (60 Hours) (1 Credit = 15 Hours)	Business Economics - III	5	4
Open Elective (OE)	Open Elective (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	To be adopted from other faculty in exchange	3	2
Skill Enhancement Course (SEC)	Skill Enhancement Course (SEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Business Communication - III	3	2
Ability Enhancement Course (AEC)	Ability Enhancement Course (AEC) (2 credits) (30 Hours) (2 Lecture in a month are off)	Modern Indian Language - II Additional English/ Marathi/ Hindi/ Gujarati/ Sindhi/ Persian/ Urdu/ French/ German / Sanskrit / Arabic	3	2
Community Engagement and Service corresponding to the Major (CEP)	(2 credits) (60 Hours)	(Related to Major Subject)	5	2
Co-Curricular Courses (CC)	Co-Curricular Courses (CC) (2)	Anyone of the following: (Health and Wellness, Yoga education / NSS/ NCC/Cultural Activities, and Fine/ Applied/Visual/ Performing Arts/sports)	@ Department	2
		<b>Total</b>	-	<b>22</b>

## Third Year B.Com. in Business Administration Semester - V

Course Type	Course	Paper Title	Hours / Week	Credits
Major Mandatory (10)	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours)	Supply Chain Management	5	4
	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours)	Marketing Environment Analysis and Strategies	5	4
	Major Mandatory (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	Goods and Service Tax Accounting	3	2
Major Elective	Major Elective (4 credits) (60 Hours) (1 Credit = 15 Hours)	Management Accounting  (Other options: Business Taxation, Project Management, Risk Management, Information Technology and Management Information Systems, Business Ethics and Corporate Social Responsibility, Strategic Management)	5	4
Minor	Minor (4 credits) (60 Hours) (1 Credit = 15 Hours)	Business Economics - IV	5	4
Vocational Skill Development Course (VSC)	Vocational Skill Development Course (VSC) (2 credits) (60 Hours) (1 Credit = 30 Hours of Laboratory work)	Digital Marketing  (Other options: Financial Management and Planning, Taxation and Compliance, Business Analytics, Financial Reporting and Analysis, Auditing and Assurance)	5	2
Field Projects (FP)/ Community Engagement and Service corresponding to the Major (CEP)	(2 credits) (60 Hours)	(Related to Major Subject)	5	2
		<b>Total</b>	-	<b>22</b>

## Third Year B.Com. in Business Administration Semester - VI

Course Type	Course	Paper Title	Hours / Week	Credits
Major Mandatory (10)	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours)	Financial Management	5	4
	Major Mandatory (4 credits) (60 Hours) (1 Credit = 15 Hours)	Business Laws	5	4
	Major Mandatory (2 credits) (30 Hours) (1 Credit = 15 Hours) (2 Lecture in a month are off)	Major Related IKS (Geeta for Business Administration)	3	2
Major Elective	Major Elective (4 credits) (60 Hours) (1 Credit = 15 Hours)	International Business	5	4
Minor	Minor (4 credits) (60 Hours) (1 Credit = 15 Hours)	Business Economics -V	5	4
On Job Training (OJT)	(4 credits) (120 Hours) (1 Credit = 30 Hours)		After the final exams of Sem V	4
		<b>Total</b>	-	<b>22</b>

## Structure of Examination and scheme of marking for First Year B. Com Programme

### Semester I - B. Com in Accounting

Sr. No.	Subject Code	Course Category	Course / Subject Title	Theory / Practical	Credits	Maximum Internal Marks	Maximum External Marks
1	ACT1101	Major Mandatory	Financial Accounting - I	Theory	04	30	70
2	ACT1102	Major Mandatory	Cost & Works Accounting - I	Theory	02	15	35
3	ACT1103	Open Elective (OE)	Business Mathematics I / Commercial Geography I / Computer Applications I	Theory	02	15	35
4	ACT1104	Open Elective (OE)	Business Statistics I / Commercial Practicals in Commercial Geography I / Computer Fundamentals I	Theory	02	15	35
5	ACT 1105	Vocational Skill Development Course (VSC)	Computerized Accounting - I	Theory / Practical	02	15	35
6	ACT 1106	Skill Enhancement Course (SEC)	Business Communication - I	Theory	02	15	35
7		Ability Enhancement Course (AEC)	Compulsory English - I	Theory	2	15	35
8		Value Education Course (VEC)	Environmental Science - I	Theory	2	15	35
9		Indian Knowledge System (IKS) (Generic IKS)	To be given by the University	Theory	2	15	35
10		Co-Curricular Courses (CC)	Physical Education- I	@ Department	2		
Total					22		

**B.Com. in Accounting - Semester - I**  
**As per NEP -2020**  
**Subject: - Financial Accounting - I**

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
I	B. Com. in Accounting	ACT1101	Major Mandatory	Financial Accounting-I	4	5

**Course Objectives:**

1. To make students understand the concept of the Financial Accounting.
2. To impart the knowledge of accounting principles, concepts, conventions, partnership accounts and Accounting Standards.
3. To make students understand the applicability of accounting principles, concepts, conventions, partnership accounts and Accounting Standards.
4. To teach the utility and practical use of accounting principles, concepts, conventions, partnership accounts and Accounting Standards.

Unit	Title and Contents	No. of Lectures (Per Lecture in Clock Hours)		
1	<p>Meaning and Scope of Accounting:</p> <p>1.1 Definition of Accounting and Need for Accounting</p> <p>1.2 Development of Accounting and Accounting as Information System</p> <p>1.3 Book-Keeping and Accounting and Is Accounting a Science or an Art?</p> <p>1.4 End Users of Accounting Information</p> <p>1.5 Accounting and other Disciplines: Accounting and Economics, Accounting and Statistics, Accounting and Mathematics, and Accounting and Law</p> <p>1.6 Introduction of Branches of Accounting: Financial Accounting, Cost Accounting, Management Accounting, Human Resource Accounting, Inflation Accounting</p> <p>1.7 Functions, Objectives and Limitations of Financial Accounting</p> <p>1.8 Qualitative characteristics of Accounting Information System</p> <p>1.9 Meaning and Nature of Accounting Principles:</p> <p style="padding-left: 20px;">A) Accounting Concepts: Business Entity, Going Concern, Money Measurement, Cost, Dual Aspect, Accounting Period, Period Matching of Cost and Revenue, Realization, and Accrual</p> <p style="padding-left: 20px;">B) Accounting Conventions: Conservatism, Full Disclosure, Consistency, and Materiality</p> <p>1.10 General Purpose Financial Statements: Income Statement, Balance Sheet, Statement of Retained Earnings, Statement of Changes in Financial Position</p>	15		
2	<p>Partnership Accounts-I:</p> <p>2.1 Meaning, Nature, Features and Importance of Partnership Firm</p> <p>2.2 The Indian Partnership Act 1932 (Important Provisions) and Partnership Deed and its Contents</p> <p>2.3 Gradual Realization of Assets and Basis of Distribution:</p> <p style="padding-left: 20px;">A) Order of Payments</p> <p style="padding-left: 20px;">B) Proportionate Capitals Method: Statement Showing Surplus Capital &amp; Statement Showing Piecemeal Distribution of Cash</p> <p style="padding-left: 20px;">C) Maximum Loss Method: Statement Showing Piecemeal Distribution of Cash</p> <p>2.4 Numerical Problems on Proportionate Capital Method and Maximum Loss Method</p>	15		
3	<p>Partnership Accounts-II:</p> <p>3.1 Amalgamation of Partnership Firms:</p> <p style="padding-left: 20px;">A) Meaning and Need of Amalgamation of Partnership Firms</p> <p style="padding-left: 20px;">B) Accounting Treatment and Preparation of Ledger Accounts:</p> <p style="padding-left: 40px;">a) Accounting Entries in the Books of Old Firms</p> <p style="padding-left: 40px;">b) Accounting Entries in the Books of New Firm</p> <p style="padding-left: 40px;">c) Preparation of Ledger Accounts in the Books of Old Firms: Revaluation or Profits and Loss Adjustment Account, Partners Capital Accounts, New Firm's Account, Cash or Bank Account and necessary Ledger Accounts etc.</p> <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 30%;">Teaching Methodology:</td> <td> <ol style="list-style-type: none"> <li>1. Class Room Lectures.</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> </ol> </td> </tr> </table>	Teaching Methodology:	<ol style="list-style-type: none"> <li>1. Class Room Lectures.</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> </ol>	15
Teaching Methodology:	<ol style="list-style-type: none"> <li>1. Class Room Lectures.</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> </ol>			

	4. Visits to various Professionals Units, Companies and Business/Industry Units 5. Group Discussion/Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. YouTube Lectures developed by MHRD & UGC 8. Case Studies / Case Problems		
Internship for Students if any: Not applicable			
1. A Textbook of Accounting for Management, 3 <sup>rd</sup> Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial Accounting for BBA, 3 <sup>rd</sup> Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi. 4. Students' Guide to Accounting Standards (CA/CMA Final), D. S. Rawat (FCA), Taxmaan, New Delhi. 5. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3 <sup>rd</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi. 6. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 7. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata. 8. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi. 9. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 10. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi. 11. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi 12. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi 13. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi 14. Study Materials of ICAI, ICSI, ICMA 15. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary			
Scheme of Examination: 1. Internal Assessment: 30% 2. External Assessment: 70%			
Scheme of Examination	Exam Format	Minimum Passing Marks	
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> <li>• Assignments</li> <li>• Open Book Test</li> <li>• Offline MCQ Test</li> <li>• Power Point Presentation</li> <li>• Projects Presentation</li> <li>• Analysis of Case Studies</li> </ul>	Min. 12 Marks (40% of Passing)	
SEE / External Exam (70 Marks) (Total 3 Hours Duration)	<b>Instructions:</b> 1) Question No. 1 and 6 are compulsory 2) Attempt any three questions from Question No. 2 to 5  Q. 1: Fill in the blanks on all Units = 06 Marks Q. 2: A) Descriptive question on Unit-1 = 10 Marks B) Descriptive question on Unit-4 = 08 Marks Q. 3: Problem on Unit-2 = 18 Marks Q. 4: Problem on Unit-3 = 18 Marks Q. 5: A) Numerical Problems on Unit-4 = 10 Marks B) Descriptive question on Unit-1 = 08 Marks Q. 6: Short notes on all Units: (Any 2 out of 4) 10 Marks	Min. 28 Marks (40% of Passing)	
Total 100 Marks			
Separate Passing for Internal Assessment (CIE) and External Exam (SEE)			
(40% Passing)			
3.2 Sale of a Firm to a Company: A) Meaning and Need of Conversion of Partnership Firm into Company B) Purchase Consideration			

	<p>C) Accounting Treatment and Preparation of Ledger Accounts:</p> <p>a) Accounting Entries in the Books of Old Firm</p> <p>b) Preparation of Ledger Accounts in the Books of Old Firm: Realization Account, Partners Capital Accounts, Partners Current Account, Company's Account, Shares in Company Account, Cash or Bank Account and necessary Ledger Accounts etc.</p> <p>c) Accounting Entries in the Books of Company</p>	
4	<p>Accounting Standards (AS):</p> <p>4.1 Meaning, Scope and Objectives of Accounting Standards</p> <p>4.2 Advantages and Disadvantages of Accounting Standards</p> <p>4.3 Formation of Accounting Standards Board and its Objectives and Functions</p> <p>4.4 Procedure for Issuing Accounting Standards by the ICAI</p> <p>4.5 AS-2: Valuation of Inventories</p> <p>4.6 AS-5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies</p> <p>4.7 Simple Numerical Problems on AS-2 and AS-5</p>	15

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

- 1) To understand the accounting principles, concepts, conventions, partnership accounts and Accounting Standards.
- 2) To apply accounting principles, concepts, conventions, partnership accounts and Accounting Standards for accounting treatment.
- 3) To analyze the effects of accounting treatments.
- 4) To evaluate the impact of accounting treatments on financial aspects.
- 5) To create an independent accounting of the financial transactions.
- 6) To remember the accounting principles, concepts, conventions, partnership accounts and Accounting Standards.



**B.Com. in Accounting - Semester - I**  
**As per NEP -2020**  
**Subject: - Fundamentals of Cost Accounting**

Sem No.	Program Name	Subject code	Types of Course	Course/ Subject Title	Number of Credits	Lecture per Week	No. of topics
I	B.Com. in Accounting	ACT1102	Major Mandatory	Fundamentals of Cost Accounting	2	3	2

Objectives:

1. To prepare learners to know and understand the basic concepts of cost.
2. To understand the elements of cost.
3. To enable students to prepare a cost sheet.

Course Outcome:

CO1: Students will be able to understand the concept of Cost, Costing and Cost Accounting.

CO2: Student will be acquainted with the concept of Cost Centre, Cost Unit.

CO3: Student will recognize the regulations for preparation of Cost Sheet through Cost Accounting Standards.

CO4: Students will develop the skills to prepare a Cost Sheet of an enterprise.

CO5: Students will be able to understand the meaning of Cost Accounting Standards.

Sr. Number	Name of Unit	Contents	No of Credit	Skills to Develop
1.	Basics of Cost Accounting	a) Concept of Cost, Costing, Cost Accounting and Cost Accountancy. b) Limitations of Financial Accounting. c) Origin of Costing. d) Objectives of Cost Accounting. e) Advantages & Limitations of Costing. f) Difference between Financial Accounting and Cost Accounting. g) Cost Units and Cost Centres. h) Role of a Cost accountant in an organisation	15	1. To understand the concept of cost, costing and cost accounting. 2. To trace the cost-to-cost centres and cost units. 3. To identify role of cost accountant in an organisation
2.	Elements of Cost and Cost Sheet	a) Cost Accounting Standard: Meaning, Definition and Introduction. b) Importance of Cost Accounting Standards c) Elements of Cost: Material, Labour and Expenses. d) Cost Accounting Standard 1: Classification of Cost e) Cost Sheet Proforma f) Preparation of Simple Cost Sheet, Tender, Quotation and Estimates.	15	1. To Understand different elements of cost 2. To acquaint with meaning of Cost accounting standard and Cost Accounting Standards 1. 3. To be able to prepare a cost sheet

Teaching Methodology

Unit	Total lectures	Innovative Methods Used	Films Shows and AV Application	Outcome
1.	15	PowerPoint Presentations, Group discussions	YouTube Lectures and relevant multimedia a compact discs (CD)	To remember and understand basic concept of cost accounting. Development of an overall outlook of Cost Accounting
2.	15	PPT, Quiz		Ability to prepare a cost sheet



**B.Com. in Accounting - Semester - I**  
**As per NEP -2020**  
**Subject: - Business Mathematics - I**

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per week
I	B. Com in Accounting	ACT1103	Open Elective	Business Mathematics - I	02	03

**Course Description:**

This course is designed to provide First - year B. Com. students with a solid foundation in fundamental mathematical concepts and skills necessary for various aspects of business and finance. The course will cover topics related to ratio, proportion, percentage, partnership, commission, brokerage, shares, simple and compound interest, and equated monthly instalments (EMI). Through lectures, examples, and practice exercises, students will gain the necessary mathematical skills to excel in their academic and professional pursuits.

**Course Objectives:**

1. To provide solid Mathematical Foundation for B. Com Students in Business and Finance.
2. To help the students for various mathematical topics with Practical Business Application.
3. To enhance problem - solving Skills and ability for Academic and Professional Success.
4. To make students understands mathematics behind commerce and Management.
5. To foster conceptual Clarity and Confidence in Mathematical Competence.

**Course outcomes:**

After Completion of the course, students will be able		
CO 1	To Understand	The Concepts of Ratio, Proportion, Percentage and Partnership.
CO 2	To Apply	The mathematical concepts to solve real-world financial problems
CO 3	To Analyze	The equated monthly instalments (EMI) for loans and mortgages
CO 4	To Evaluate	The simple and compound interest for various financial instruments
CO 5	To Create	Their own models related to Finance and can solve them.
CO 6	To remember	The computation of Dividend and Return on Investment in shares

Unit	Title and Contents	No. of Lectures
1	Ratio, Proportion, Percentage: [A] Introduction to Ratios, Understanding Proportions, Applications of Ratios and Proportions, Introduction to Percentages and Percentage Applications. [B] Commission and Brokerage, Types of Commission, Calculation of Commission and Brokerage, Partnership [C] Practical Application and problem solving	15
2	Interest and Dividend: [A] Simple Interest and Compound Interest- Concept and Calculation. (Simple sums only, Compound interest only annual compounding). Equated Monthly Installments (EMI), Introduction to EMI, EMI Calculation Methods Flat and Floating rate [B] Understanding Shares and Dividends, types of Shares, calculation of Dividend and return on investment on shares	15

Teaching Methodology:	<ol style="list-style-type: none"> <li>1. Class Room Lectures.</li> <li>2. Guest Lectures.</li> <li>3. Visiting to various Companies.</li> <li>4. Group Discussion, Debates</li> <li>5. Assignments &amp; Presentation</li> <li>6. Corporate Cases and Discussions on it</li> </ol>
Internship for Students if any: Not Applicable	
Suggested Reference Books:	
<ol style="list-style-type: none"> <li>1. Practical Business Mathematics by S. A. Bari, New Literature Publishing Company, New Delhi, India</li> <li>2. Mathematics for Commerce by K. Selvakumar, Notion Press, Chennai, India</li> <li>3. Business Mathematics with Applications by Dinesh Khattar &amp; S. R. Arora, S. Chand Publishing, New Delhi, India</li> <li>4. Fundamentals of Business Mathematics by M. K. Bhowal, Asian Books Pvt. Ltd, New Delhi</li> </ol>	

Scheme of Examination:	
(i)	Internal Assessment: 30 %
(ii)	Semester End Exam: 70 %
Scheme of Examination	
Scheme of Examination	Minimum Passing Marks
Internal Assessment (CIE) (15 Marks)	Minimum 6 Marks (40% Passing)
Semester End Exam (SEE) / External Exam (35 Marks)	Minimum 14 Marks (40% Passing)
Total 50 Marks	Minimum 20 marks Separate Passing (40 % Passing)
Note: There will be Separate Passing (40% Passing) for each CIE and SEE	

Internal Assessment: (Continuous Internal Evaluation) (15 Marks)

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -

- Written examination
- Online Quiz
- Power Point Presentations
- Projects
- Assignments
- Tutorials
- Oral examination
- Open Book Test
- Any other evaluation method subject to the permission of the Head of the Department

SEE/ExternalExam (35 Marks)	<b>I.</b> Descriptive Type Question from Unit No. 1 and 2 - 15 M With internal choice  <b>II.</b> Numerical Type Question from Unit No. 1 and 2 - 20 M With internal choice	Min. 14 Marks (40% Passing)
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**B.Com. in Accounting - Semester - I**  
**As per NEP -2020**  
**Subject: - Commercial Geography -I**

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per week
I	B. Com in Accounting	ACT1103	Open Elective	Commercial Geography -I	02	03

**Objectives of the Course:**

1.	To understand the scope and content of commercial geography in relation to the spatial distribution of resources.
2.	To acquaint the students with the dynamic nature of commercial geography.
3.	To make students aware of the relationships between geographical factors and economics activities.
4.	To identify Resource Constraints
5.	To assess the Impact of Human Capital.

**Course Outcome:**

By the completion of the course, student will be able to:

COs 1	:	Understand and explain the concept of commercial geography as a subfield of geography that focuses on economic activities.
COs 2	:	Recognize the scope and significance of commercial geography in understanding global and regional economic dynamics and its relevance in business and policy decision-making.
COs 3	:	Examine the role of natural resources in commercial geography, including their distribution, exploitation, and environmental implications.
COs 4	:	Explore the concept of resource sustainability and its relevance in the context of commercial geography, considering issues like resource depletion and environmental conservation.
COs 5	:	Analyze demographic trends and their impact on regional and global economic activities, including aging populations and migration patterns.
COs 6	:	Appreciate the importance of skill development and education in enhancing human resources and fostering economic growth.

**Topics and Learning Points**

Topic No	Topic Name	Sub Topic	No. of Periods
1	Introduction to Commercial Geography.	a) Meaning and Definition of Commercial Geography b) Nature, Scope and Development of Commercial Geography c) Approaches to the study of Commercial Geography.	10
2	Economic Resources	a. Meaning and Types of Resources b. Classification of Resources Natural-Renewable, Non-renewable, etc. c. Major Resources i. Water, ii. Soil, iii. Forests, iv. Energy (w.r.t. related economic and commercial activities) d. Crises and Conservation of Resources e. Economics Activities	10
3	Human Resources	a. Concept of i. Over population ii. Under population iii. Optimum population. b. Contemporary Issues of Population and Development i. Dependency Ratio ii. Human Development Index (HDI) iii. Migration and its effects	10

**References:**

1. Sir L. Dudley Stamp, 1973: "Commercial Geography", Prentice Hall Press; 9th edition
2. Leong, Goh Cheng, 1975: Human and Economic Geography, Oxford University Press.
3. Jacques W. Redway, 2008: "Commercial Geography", Jacques W. Redway
4. Claude S. George Jr. and Stanley H. Hallett 2014: "Commercial Geography", Waveland Press
5. Anthony Venables, David De Meza, and Chris Robinson, 2021: "Economic Geography: Places, Networks, and Flows" Wiley
6. Robert B. Potter, Tony Binns, and Jennifer A. Elliott, 2018: "Geographies of Development: An Introduction to Development Studies" Pearson.

**Scheme of Examination:**

- (iii) Internal Assessment: 30 %
- (iv) Semester End Exam: 70 %

**Scheme of Examination**

Scheme of Examination	Minimum Passing Marks
Internal Assessment (CIE) (15 Marks)	Minimum 6 Marks (40% Passing)
Semester End Exam (SEE) / External Exam (35 Marks)	Minimum 14 Marks (40% Passing)
Total 50 Marks	Minimum 20 marks Separate Passing (40 % Passing)

Note: There will be Separate Passing (40% Passing) for each CIE and SEE

Internal Assessment: (Continuous Internal Evaluation) (15 Marks)

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -

- Written examination
- Online Quiz
- Power Point Presentations
- Projects
- Assignments
- Tutorials
- Oral examination
- Open Book Test
- Any other evaluation method subject to the permission of the Head of the Department

SEE/ExternalExam (35 Marks)	<ul style="list-style-type: none"> <li>• Descriptive Type Question from Unit No. 1 and 2 - 15 M With internal choice</li> <li>• Numerical Type Question from Unit No. 1 and 2 - 20 M With internal choice</li> </ul>	Min. 14 Marks (40% Passing)
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**B.Com. in Accounting - Semester - I**  
**As per NEP -2020**  
**Subject: - Computer Application - I**

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per week
I	B. Com in Accounting	ACT 1103	Open Elective	Computer Applications-I	02	03

**Course Objectives:**

1. To make students understand the concept of e-commerce.
2. To impart the knowledge of applicability of e-commerce in businesses.
3. To make students understand e-commerce business models.
4. To teach the utility of online payments.

**Course Outcome: Student able -**

CO.1	To understand e-commerce as well as online payment
CO.2	To apply e-commerce in businesses
CO.3	To teach how to deal with the ecommerce business model.
CO.4	Understand the technology of online payment

Unit	Title and Contents	No. of Lectures
1	Introduction to E-commerce Concept and Features Functions of e-commerce Traditional commerce vs e-commerce Scope and limitations Recent trends in e-commerce, Risks in e-commerce and preventive measures Types of e-Commerce in Business Definition and types of e-commerce business : B2B, B2C, C2B, C2C, B2G, C2G, B2A, C2A and P2P	15
2	Internet Domain registration and e-Payment Domain Registration Procedure of registering an Internet domain, establishing connectivity to Internet, tools and services of Internet, Requisites of selecting an appropriate domain name. e-Payment Introduction to online payment, Requirements of e-payments systems, Functioning of Debit and credit cards, pre and post payment services. Overview on Online Payment Portals and apps in India, CC Avenue, Paytm, BHIM, UPI, PhonePe etc. ,Concept of Payment Gateway and Payment Processor	15

<b>Teaching Methodology:</b>	<ul style="list-style-type: none"> <li>• Class Room Lectures.</li> <li>• Guest Lectures.</li> <li>• Visiting to various Companies.</li> <li>• Group Discussion, Debates</li> <li>• Assignments &amp; Presentation</li> <li>• Corporate Cases and Discussions on it</li> </ul>
<b>Internship for Students if any: Not Applicable</b>	
<b>Suggested Reference Books:</b>	
<ol style="list-style-type: none"> <li>1. The Complete E-Commerce Book - By Janice Reynolds</li> <li>2. E-Commerce Website optimization - By Dan Corxen- John and Johaan van Tonder</li> <li>3. E- Commerce - An Indian Perspective - By P.T.Joseph S.J.</li> <li>4. Essentials of E-Commerce Technology - By. V.Rajaraman</li> </ol> E- Commerce - Business, Technology, Society - By Kenneth c. Laudomn and Carol Guercio Traver	

Scheme of Examination:

- (v) Internal Assessment: 30 %
- (vi) Semester End Exam: 70 %

Scheme of Examination

Scheme of Examination	Minimum Passing Marks
Internal Assessment (CIE) (15 Marks)	Minimum 6 Marks (40% Passing)
Semester End Exam (SEE) / External Exam (35 Marks)	Minimum 14 Marks (40% Passing)
Total 50 Marks	Minimum 20 marks Separate Passing (40 % Passing)

Note: There will be Separate Passing (40% Passing) for each CIE and SEE

Internal Assessment: (Continuous Internal Evaluation) (15 Marks)

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -

- Written examination
- Online Quiz
- Power Point Presentations
- Projects
- Assignments
- Tutorials
- Oral examination
- Open Book Test
- Any other evaluation method subject to the permission of the Head of the Department

SEE/ExternalExam (35 Marks)	<ul style="list-style-type: none"><li>• Descriptive Type Question from Unit No. 1 and 2 - 15 M With internal choice</li><li>• Numerical Type Question from Unit No. 1 and 2 - 20 M With internal choice</li></ul>	Min. 14 Marks (40% Passing)
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**B.Com. in Accounting - Semester - I**  
**As per NEP -2020**  
**Subject: - Business Statistics - I**

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per week
I	B. Com IN Accounting	ACT 1104	Open Elective	Business Statistics - I	02	03

**Course Objectives:**

1. To acquaint students with some basic concepts in Statistics.
2. To learn some elementary statistical methods for collection of data.
3. To learn some elementary statistical methods for presentation of data.
4. To learn some elementary statistical methods for analysis of data.
5. To learn some elementary statistical methods for interpretation of data.
6. To familiarise the students with applications of Statistics in Business and Management

**Course Outcome:**

After the completion of this course, students will be able

CO-1	To understand basic concepts in statistics
CO-2	To collect, present, analyse and interpret the data
CO-3	To teach how to deal data in business problems
CO-4	To prepare business report using various statistical techniques
CO-5	To evaluate feasibility business problems using statistical techniques

Unit	Title and Contents	No. of Hours
1	Population and sampling <ul style="list-style-type: none"> <li>• Definition of Statistics, Scope of Statistics in Various Fields - Business, Commerce, Economics, Industry and Management Populations, Methods of data collection - Census - Definition and Limitations of census,</li> <li>• Sampling - Definition, advantages and limitations, Types of Sampling - Random and Non-Random Sampling Methods</li> <li>• Random sampling - Methods of selecting random samples - Lottery Method, Random numbers, Simple random sampling (SRSWR &amp; SRSWOR). Systematic Sampling, Stratified Sampling, and cluster sampling</li> <li>• Non-random sampling - Convenience Sampling, Quota sampling, Self-selection (volunteer) sampling, Snowball sampling, Purposive (judgmental) sampling.</li> <li>• Definition of Data, Types of Data - Constant, Variable - Qualitative, Quantitative - Discrete, Continuous Data. Frequency Distributions</li> <li>• Classification - Definition, Objectives, Methods of Classification - Inclusive, Exclusive,</li> <li>• Graphical representation of Data - Bar Diagram, Histogram, Ogive Curves, Pie chart</li> </ul>	15

2	Measures of Central Tendency <ul style="list-style-type: none"> <li>• Definition and Importance of Measures of Central Tendency, Requisites of ideal measure of central tendency</li> <li>• Mean- Definition of Mean, Computation of Mean for Grouped and ungrouped data, Merits and Demerits of Mean, Combined Mean</li> <li>• Median- Definition of Median, Computation of Median for Grouped and Ungrouped data, Merits and Demerits of Median, Computation of Median by Graphical Method</li> <li>• Mode- Definition of Mode, Computation of Mode for Grouped and Ungrouped data, Merits and Demerits of Mode, Computation of Mode by Graphical Method</li> <li>• Quartiles- Definition of Quartiles, Computation of Quartiles for Grouped and Ungrouped Data</li> </ul>	15
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Teaching Methodology:	7. Class Room Lectures. 8. Guest Lectures. 9. Visiting to various Companies. 10. Group Discussion, Debates 11. Assignments & Presentation 12. Corporate Cases and Discussions on it
Internship for Students if any: Not Applicable	
Suggested Reference Books: 1. Stephan Bernstein, Ruth Bernstein, Theory and Problems of Elements of Statistics: Descriptive Statistics and Probability, Schaum's Outline Series, McGraw-Hill. 2. S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, New Delhi. 3. S. C. Gupta, Indra Gupta, Business Statistics, Himalaya Publishing House 4. Perumal Mariappan, Statistics for Business, CRC Press 5. Sanjiv Jaggia, Alison Kelly, Business Statistics, McGraw-Hill 6. Asim Kumar Manna, Business Mathematics and Statistics, McGraw Hill Education (India) Private Limited 7. Divyansh Choudhary, Business Statistics, University Science Press 8. SWAYAM Course on Business Statistics <a href="https://onlinecourses.swayam2.ac.in/cec20_mg13/preview">https://onlinecourses.swayam2.ac.in/cec20_mg13/preview</a> 9. SWAYAM Course on Business Statistics <a href="https://onlinecourses.swayam2.ac.in/cec22_mg24/preview">https://onlinecourses.swayam2.ac.in/cec22_mg24/preview</a> 10. SWAYAM Course on Business Statistics <a href="https://onlinecourses.nptel.ac.in/noc20_mg23/preview">https://onlinecourses.nptel.ac.in/noc20_mg23/preview</a>	

Scheme of Examination:									
(vii)	Internal Assessment: 30 %								
(viii)	Semester End Exam: 70 %								
Scheme of Examination									
<table border="1"> <thead> <tr> <th>Scheme of Examination</th> <th>Minimum Passing Marks</th> </tr> </thead> <tbody> <tr> <td>Internal Assessment (CIE) (15 Marks)</td> <td>Minimum 6 Marks (40% Passing)</td> </tr> <tr> <td>Semester End Exam (SEE) / External Exam (35 Marks)</td> <td>Minimum 14 Marks (40% Passing)</td> </tr> <tr> <td>Total 50 Marks</td> <td>Minimum 20 marks Separate Passing (40 % Passing)</td> </tr> </tbody> </table>		Scheme of Examination	Minimum Passing Marks	Internal Assessment (CIE) (15 Marks)	Minimum 6 Marks (40% Passing)	Semester End Exam (SEE) / External Exam (35 Marks)	Minimum 14 Marks (40% Passing)	Total 50 Marks	Minimum 20 marks Separate Passing (40 % Passing)
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Total 50 Marks	Minimum 20 marks Separate Passing (40 % Passing)								
Note: There will be Separate Passing (40% Passing) for each CIE and SEE									

#### Internal Assessment

#### Continuous Internal Evaluation (15 Marks)

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -

- Written examination
- Online Quiz
- Power Point Presentations
- Projects
- Assignments

- Tutorials
- Oral examination
- Open Book Test

SEE/ExternalExam (35 Marks)	<ul style="list-style-type: none"><li>• Descriptive Type Question from Unit No. 1 and 2 - 15 M With internal choice</li><li>• Numerical Type Question from Unit No. 1 and 2 - 20 M With internal choice</li></ul>	Min. 12 Marks (40% Passing)
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**B.Com. in Accounting - Semester - I**  
**As per NEP -2020**  
**Subject: - Practicals in Commercial Geography-I**

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per week
I	B. Com in Accounting	ACT 1104	Open Elective	Practicals in Commercial Geography-I	02	03

**Objectives of the Course:**

1.	To Understand the concept of geographical data and its significance in various fields such as geography, environmental science, and urban planning.
2.	To Describe the types and sources of geographical data, including spatial and non-spatial data.
3.	To Demonstrate proficiency in creating and interpreting common graphical representations such as bar graphs, line graphs, scatter plots, and pie charts.
4.	To Describe different types of distributional maps, including choropleth maps, dot density maps, and Traffic-Flow Cartogram.

**Topics and Learning Points**

Topic No	Topic Name	Sub Topic	No. of Periods
1	Geographical Data	1. Definition of Data 2. Types of Geographical Data d) Spatial Data e) Non-spatial / Attribute Data	10
2	Methods of Representation of Data by Graphs and Diagrams	1. Line Graphs 2. Bar Graphs 3. Pie Diagram 4. Population Pyramid (Use of Computer Application )	10
3	Methods of Representation of Data by Distributional Maps	1. Choropleth Method 2. Isopleth Method 3. Dot Method 4. Traffic-Flow Cartogram	10

**Course Outcome:**

By the completion of the course, student will be able to:

COs 1	:	Describe the key concepts and significance of geographical data in various fields.
COs 2	:	Create and interpret various types of graphs and diagrams, including bar graphs, line graphs, scatter plots, and pie charts.
COs 3	:	Evaluate the advantages and limitations of different graph types for specific data types and research questions.
COs 4	:	Interpret and analyze distributional maps to extract spatial patterns, trends, and spatial relationships within geographical data.
COs 5	:	Design informative and effective distributional maps for various applications, such as environmental analysis, demographic studies, and urban planning.

**References:**

1. Cuff J. D. and Mattson M. T., 1982: Thematic Maps: Their Design and Production, Methuen Young Books
2. Dent B. D., Torguson J. S., and Holder T. W., 2008: Cartography: Thematic Map Design (6th Edition), Mcgraw-Hill Higher Education
3. Gupta K. K. and Tyagi V. C., 1992: Working with Maps, Survey of India, DST, New Delhi.
4. Kraak M. J. and Ormeling F., 2003: Cartography: Visualization of Geo-Spatial Data, Prentice-Hall.
5. Mishra R. P. and Ramesh A., 1989: Fundamentals of Cartography, Concept, New Delhi.

6. Mishra R.P and Ramesh A. 2000: Fundamentals of Cartography. Concept Publ. Com., New Delhi,
7. Sharma J. P., 2010: Prayogic Bhugol, Rastogi Publishers, Meerut.
8. Singh R. L. and Singh R. P. B., 1999: Elements of Practical Geography, Kalyani Publishers.
9. Slocum T. A., McMaster R. B. and Kessler F. C., 2008: Thematic Cartography and Geovisualization (3rd Edition), Prentice Hall.
10. Tyner J. A., 2010: Principles of Map Design, The Guilford Press.
11. Sarkar, A. (2015) Practical geography: A systematic approach. Orient Black Swan Private Ltd., New Delhi
12. Singh, L R & Singh R (1977): Manchitra or Prayaogamek Bhugol , Central Book, Depot, Allahabad
13. Bhopal Singh R L and Duttta P K (2012) Prayogatama Bhugol, Central Book Depot, Allahabad

Scheme of Examination: I. Internal Assessment: 30 % II. Semester End Exam: 70 %									
Scheme of Examination									
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Total 50 Marks	Minimum 20 marks Separate Passing (40 % Passing)								

#### Internal Assessment

##### Continuous Internal Evaluation (15 Marks)

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -

- Written examination
- Online Quiz
- Power Point Presentations
- Projects
- Assignments
- Tutorials
- Oral examination
- Open Book Test

SEE/ExternalExam (35 Marks)	<ul style="list-style-type: none"> <li>• Descriptive Type Question from Unit No. 1 and 2 - 15 M With internal choice</li> <li>• Descriptive Type Question from Unit No. 1 and 2 - 20 M With internal choice</li> </ul>	Min. 12 Marks (40% Passing)
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**B.Com. in Accounting - Semester - I**  
**As per NEP -2020**  
**Subject: - Computer Fundamentals- I**

Semester No.	Programme Name	Subject Code	Type of Course	Course / Subject Title	No. of credits	Lectures per week
I	B.Com. in Accounting	ACT1104	Open Elective	Computer Fundamentals - I	2	3

**Course Objectives:**

- To converse with basic terminology of computer
- To understand basics of Computer and working with Operating System
- To develop working skills with productivity enhancing tools,
- To perform documentation and accounting operations.

**Course Outcomes:** After completion, student able to-

- CO-1:- Understanding the concept of input and output devices of Computers  
 CO-2:-Learn the functional units and classify types of computers  
 CO-3:- Understand concept of software and working of operating system  
 CO-4:- Learn basic Word processing, Spreadsheet and Presentation Graphics Software skills.  
 CO-5:- Describe various uses of offices automation tools in accounting operations.

Unit	Title and contents	No of Lectures
1	<p>Introduction to Computers</p> <p>1.1 Basics of Computers - Definition, Block Diagram, Computer Hierarchy, (Classification), Characteristics of Computer, Computer Memory Input and Output Devices.</p> <p>1.2 Introduction to Software - Software Types - System Software, Application Software, Types of Operating Systems, Functions of Operating Systems.</p> <p>1.3 Working with Windows Operating System:- Structure of Windows, Windows Explorer, File and Folder Operations, The Search, The Recycle Bin, Adding or Removing New Programs using, Control Panel, Applications in windows (Paint, Notepad, WordPad, and Calculator)</p> <p>1.4 Data Processing: Files and Records, File Organization (Sequential, Direct/Random, Index )</p>	15
2	<p>Unit 2 Office Automation Tools</p> <p>2.1 Definition of Information Technology (IT) Benefits of Information Technology (IT) Applications of Information Technology (IT)</p> <p>2.2 Office Automation Tools :-            MS-Word: Introduction, Starting MS-Word, MS-Word Screen and its Components, Elementary Working with MS-Word</p> <p>MS-Excel: Introduction, Starting MS-Excel, Basics of Spread sheet, MS-Excel Screen and Its Components, Elementary Working with MS-Excel</p> <p>MS-PowerPoint: Introduction, Starting MS-PowerPoint, Basics of PowerPoint, MS-PowerPoint Screen and Its Components, Elementary Working with MS PowerPoint.</p>	15

Teaching Methodology:	<ul style="list-style-type: none"> <li>• Class Room Lectures.</li> <li>• Guest Lectures.</li> <li>• Visiting to various Companies.</li> <li>• Group Discussion, Debates</li> <li>• Assignments &amp; Presentation</li> </ul>
Internship for Students if any: Not Applicable	
<p>Suggested Reference Books:</p> <ul style="list-style-type: none"> <li>• Computer Fundamentals by: Anita Goel, Pearson Education India ISBN: 9788131742136</li> <li>• Connecting with Computer Science, by Greg Anderson, David Ferro, Robert Hilton, Course Technology, Cengage Learning, ISBN:9781439080351</li> <li>• Fundamentals of Computer : For undergraduate courses in commerce and management, ITL Education Solutions Limited, Pearson Education, ISBN:9788131733349</li> <li>• Introduction to Computer Science, 2/e, ITL Education Solutions Limited, Pearson Education, ISBN:9788131760307</li> <li>• Frontiers of Electronic Commerce, Ravi Kalakota, Andrew B. Whinston, Pearson Education, ISBN:9788177583922</li> <li>• Internet: The Complete Reference, Margaret Levine Young, Tata McGraw Hill Education Private Limited, ISBN: 9780070486997</li> <li>• On the Way to the Web: The Secret History of the Internet and Its Founders, A. Banks, Apress Publication, ISBN: 9781430208693</li> <li>• Computers and Commerce: A Study of Technology and Management at Eckert-Mauchly Computer Company, Engineering Research Associates, and Remington, Arthur L. Norberg, MIT Press (MA), ISBN:9780262140904</li> <li>• Essential of E-commerce technology By V.Rajaraman, Prentice Hall India Learning Private Limited ISBN 9788120339378</li> </ul>	

Scheme of Examination:	
<ul style="list-style-type: none"> <li>• Internal Assessment: 30 %</li> <li>• Semester End Exam: 70 %</li> </ul>	
Scheme of Examination	
Scheme of Examination	Minimum Passing Marks
Internal Assessment (CIE) (15 Marks)	Minimum 6 Marks (40% Passing)
Semester End Exam (SEE) / External Exam (35 Marks)	Minimum 14 Marks (40% Passing)
Total 50 Marks	Minimum 40 marks Separate Passing (40 % Passing)
Note: There will be Separate Passing (40% Passing) for each CIE and SEE	

Internal Assessment  
Continuous Internal Evaluation (15 Marks)

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -

- Written examination
- Online Quiz
- Power Point Presentations
- Projects
- Assignments
- Tutorials
- Oral examination
- Open Book Test
- Any other evaluation method subject to the permission of the Head of the Department

SEE/ExternalExam (35 Marks)	<ul style="list-style-type: none"><li>• Descriptive Type Question from Unit. No. 1 and 2 - 15 Marks</li><li>• Descriptive Type Question from Unit. No. 1 and 2 - 20 M with internal option.</li></ul>	Min. 14 Marks (40% Passing)
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**B.Com. in Accounting - Semester - I**  
**As per NEP -2020**  
**Subject: - Computerised Accounting- I**

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
I	B. Com. in Accounting	ACT1105	Vocational Skill Development (VSC)	Computerized Accounting-I	2 (1 Credit = 30 Hours of Lab Work)	5

**Course Objectives:**

- To make students understand the concept of Computerized Accounting System.
- To impart the knowledge of Tally Accounting Software and Computerized Accounting to the Students.
- To make students understand the applicability of Tally Accounting Software as an integrated business management software.
- To teach the utility / practical use of Tally Accounting Software and Computerized Accounting.
- To provide hands on Practical Training to the Students in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential.

Unit	Title and Contents	No. of Lectures (Per Lecture in Clock Hours)
1	Introduction to Computerized Accounting: 1.1 Meaning and Role of Computerized Accounting 1.2 Special Features of Computerized Accounting System 1.3 Need and Objects of introduction of Computerized Accounting 1.4 Advantages and Disadvantages of Computerized Accounting 1.5 Distinction between Manual Accounting and Computerized Accounting 1.6 Meaning and Distinction between ERP and SAP 1.7 Introduction to Tally Software of Computerized Accounting 1.8 Salient Features and Advantages of Tally Software of Computerized Accounting	5
2	Maintaining Charts of Accounting & Stock Keeping Units: 2.1 Introduction to Getting Started with Tally 2.2 Creating New Company, Alteration, Deletion, Company Features & Configuration 2.3 Group Company - Creation, Alteration and Deletion 2.4 Charts of Accounts 2.5 Creation of Accounting Masters and Inventory Masters 2.6 Alteration & Deletion of Masters 2.7 TallyPrime Data Entry Steps - Ledgers, Items and Vouchers 2.8 Tally Pre-defined Vouchers Introduction and its understanding one by one 2.9 How to update Opening Balances & Opening Stock in TallyPrime 2.10 Ledger Creation, Alteration, Deletion, Traditional Method 2.11 Stock Item Creation, Groups, Units, Creation, Alteration, Delete 2.12 Practice Exercise	20
3	Recording and Maintaining of Accounting Transactions in Tally 3.1 Introduction to Recording Accounting Vouchers 3.2 Receipt and Payment Voucher 3.3 Contra Voucher 3.4 Purchase and Sales Voucher 3.5 Debit Note and Credit Note Voucher 3.6 Journal Voucher 3.7 Recording for Provision 3.8 Reports 3.9 Practice Exercise	20
4	Accounts Receivable & Payable Management 4.1 Bill-wise Accounts - an Introduction 4.2 Bill-wise Details for Purchases - Bills Payable 4.3 Bill-wise Details for Sales - Bills Receivable 4.4 Maintaining Bill wise details	15

4.5 Supply against Advances 4.6 Tracking Overdue Supplies 4.7 Stock Category Reports 4.8 Practice Exercise	
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Course Outcomes: After completion of the course, students will be able:

- To understand the meaning, concepts, importance and need of Computerized Accounting in the Accounting Information System.
- To apply the Tally Accounting Software for Accounting of Business Transactions and generating of various Reports.
- To analyze the components of Tally Software for Computerized Accounting.
- To evaluate the Manual Accounting and Computerized Accounting.
- To create New Company and Group of New Company with necessary Features and Configuration in the Tally Software.
- To remembers all the features of Tally Software and its application for computerized Accounting.

Teaching Methodology:	<p>9. Class Room Lectures.</p> <p>10. Practical Lectures in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential developed by the Tally Education, Bangalore.</p> <p>11. Guest Lectures of Professionals/Experts etc.</p> <p>12. Teaching with the help of ICT tools.</p> <p>13. YouTube Lectures developed by MHRD/UGC/any other Institutions.</p>
Mandate or Instructions for Teaching of this Course:	<p>Mandate for the University:</p> <p>A) University has to conduct Training Programs of Computerized Accounting frequently in association with the Professional Institutes and UGC-Malaviya Mission Teacher Training Centre of Savitribai Phule Pune University to train the Teachers of affiliated Colleges free of cost for teaching this course effectively.</p> <p>B) University has to provide free of cost License Copy of Tally Software to each College under the head of Quality Improvements Grants, if possible.</p> <p>C) Examination Section of the University will prepare the Joint Schedule of Practical and Oral Examination for smooth conduct of both the Examination.</p> <p>Mandate for College:</p> <p>A) College has to provide well-equipped Computer Laboratory with LAN System, LCD Projector, Printers, Internet etc.</p> <p>B) College has to provide full technical support to the subject teacher for conducting lectures in the Computer Laboratory.</p> <p>C) College has to give the training of Computerized Accounting to the Subject Teacher or to reimburse the Training Fee to the respective Subject Teacher for getting training from the Professional Institutes.</p> <p>D) College has to purchase the Tally Software License Copy and install the same in the Computer Laboratory.</p> <p>E) College has to provide the Time Slot to the students for Practice Exercise of Tally Software in the Computer Laboratory and the Technical Assistant will assist the students during Practice Exercise Session of Tally Software.</p> <p>Mandate for the Teacher:</p> <p>A) Teacher has to teach Unit No. 1 to the Students in the Classroom and Unit No. 2 to 4 in the Computer Laboratory batch wise.</p> <p>B) Size of the Batch will be 40 Students.</p> <p>C) Teacher has to use LCD Projector in Computer Laboratory for explaining the Tally Software.</p> <p>D) Technical Assistant will assist the Subject Teacher during Lectures in Computer Laboratory.</p> <p>E) Teacher will instruct to the Technical Assistant to supervise the students during the Lectures in the Computer Laboratory.</p> <p>F) Subject Teacher has to prepare a detail schedule well in advance for conducting the Lectures in the Computer Laboratory and circulate the same among the students after the consent of the Head of the Department and Principal of the College.</p> <p>G) The respective Subject Teacher will prepare the Schedule for Practice Exercise of Tally Software in the Computer Laboratory as per the need and requirement of the Course and Students, and handover the same to the Technical Assistant for execution.</p>
Internship for Students if any: Not applicable	<ul style="list-style-type: none"> <li>• Financial Accounting for BBA, 3<sup>rd</sup> Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.</li> <li>• Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3<sup>rd</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.</li> <li>• Accountancy Volume-1 &amp; 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.</li> </ul>

<ul style="list-style-type: none"> <li>Accounting for Management (For MBA and MCA Students), Dr. N. P. Srinivasan and Dr. M. Sakthivel Murugan, S. Chand and Company Limited, New Delhi.</li> <li>Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand &amp; Sons, New Delhi.</li> <li>Study Materials (TallyPrime Basics and TallyPrime with GST Essentials) of Tally Education Private Limited, Bangalore available on the Website: <a href="https://tallyeducation.com">https://tallyeducation.com</a></li> <li>Study Material Tally,ERP9, TallyACE recommended for Tally ACE Certification.</li> <li>Financial Accounting and Computerised Accounting, Dr. S.M. Shukla, Sahitya Bhavan Publication, Agra.</li> <li>Financial Accounting including Lab Work, M.N. Arora, K.V. Achalapathi, S Brinda, Taxmann's Publication, New Delhi.</li> <li>Comdex Tally.ERP9 Course Kit, Dr. Namrata Agrawal, Dreamtech Press.</li> <li>Tally.ERP9 Training Guide, Asok K. Nandhani, BPB Publication, New Delhi.</li> <li>Tally.ERP9 + GST Implementation, Akshay Rajgaria, BPB Publication, New Delhi.</li> <li>Tally.ERP9 with GST in Simple Steps, DT Editorial Services, Dreamtech Press, New Delhi.</li> </ul>		
<b>Scheme of Examination:</b> <ul style="list-style-type: none"> <li>Internal Assessment: 30%</li> <li>External Assessment: 70%</li> </ul> <p>A) Practical Examination in the Computer Laboratory = 50 Marks  B) Practical Oral Examination = 20 Marks</p>		
Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	<p>The subject teacher needs to adopt any two of the following methods for internal assessment:</p> <ul style="list-style-type: none"> <li>Assignments</li> <li>Written Test</li> <li>Offline MCQ Test</li> <li>Power Point Presentation</li> <li>Tally Software Practical Test in the Laboratory with TallyPrime Basic or TallyPrime with GST Essential</li> </ul>	Min. 12 Marks (40% of Passing)
SEE / External Exam A) Practical Examination in the Computer Laboratory (50 Marks)	<p>Procedure for conducting the Practical Examination:</p> <ol style="list-style-type: none"> <li>Practical Examination to be conducted in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential by the respective Colleges.</li> <li>University will prepare the Practical Examination Schedule for conducting of the Practical Examination.</li> <li>Practical Examination to be conducted by each College as per the Schedule issued by the University.</li> <li>Size of the Practical Examination Batch will be 40 Students.</li> <li>Subject Teacher will be the Internal Examiner for conducting the Practical Examination.</li> <li>University will make the appointment of External Examiners.</li> <li>Internal and External Examiners will jointly prepare the Question Papers for each Practical Examination Batch separately along with their respective Model Answers and Schemes of Marking.</li> <li>Copy of each set of Question Papers, Model Answers and Scheme of Marking should be deposited with the Examination Section of the College after the end of Practical Examination.</li> <li>Each paper will have at least 25 Hypothetical Business Transactions of Hypothetical Company such as revenue, party (receivables and payables), purchase of assets, cash receipts and payments, debit and credit notes, closing adjustments etc.</li> <li>If a student misses his/her Regular Practical Examination Batch during the Schedule of Regular Practical Examination of the respective College, he/she can appear as an Out-Of-Turn Student for the next Batch during the Regular Schedule of Practical Examination of the respective College after payment of Out-Of-Turn Fee as per the University Rules.</li> <li>If a student misses his/her Regular Practical Examination Batch and has not appeared for the Out-Of-Turn Batch of the Regular Schedule of Practical Examination of the respective College, he/she will be treated as absent student for Practical and Oral Examination.</li> <li>For each Batch Maximum Time will be 1 Hour 30 Minutes.</li> <li>Student should generate the report at the end of the Practical Batch.</li> </ol>	Min. 20 Marks (40% of Passing)

	<p>14) Student should take printout of the generated report and must sign each page of printout of the report, otherwise, it will be treated as an invalid copy and concerned student will be treated as absent for the Practical and Oral Examination.</p> <p>15) Students have to submit the Self-Attested Copy of the Practical Examination Report to the Examiners at the time Oral Examination.</p> <p>16) Both the examiners will collect the printout of Practical Examination Report at the time of Oral Examination from each student, and will verify the signature of the respective student on Report.</p> <p>17) Both the Examiners will make the assessment jointly after the Practical Exam Batch on the same day.</p> <p>18) The College Authority should provide the necessary facilities during the Practical Examination such as Well-Equipped Computer Laboratory, Installation of License Copy of Tally Software, LAN System, Internet Facility with proper Speed, Technical Team Support, Laser Printers, Papers for Printout, Peons, Generator Back-up and any other facility as per the requirement of the Examiners for smooth conduct of the Practical Examination.</p> <p>19) Student kindly note that the Examiners instructions are mandatory on every student and student should abide by the same during the Practical and Oral Examination.</p>	
B) Oral Examination (20 Marks)	<p>Procedure for conducting the Oral Examination:</p> <p>1) Oral Examination will be conducted after end of the Practical Examination Batch on the same day.</p> <p>2) Size of the Practical Examination Batch will be 40 Students.</p> <p>3) Both the Examiners of Practical Examination will conduct the Oral Examination jointly.</p> <p>4) Each Examiner will give the marks to each student out of 10 Marks.</p> <p>5) Examiners should ask questions on the features/components of Tally Software and their application during the Oral Examination.</p> <p>6) If Student fails to appear for the Oral Examination, he/she will be treated as absent student for the same and he/she will be responsible for their academic loss.</p>	Min. 8 Marks (40% of Passing)
Total 100 Marks		
Separate Passing for Internal Assessment (CIE) and External Exam (SEE) i.e. A & B (40% Passing)		

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**B.Com. in Accounting - Semester - I**  
**As per NEP -2020**  
**Subject: - Business Communication- I**

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	No. of Lectures/ per week
I	B. Com. in Accounting	ACT 1106	SEC	Business Communication - I	2	3

**Course Objectives:**

1. To make students understand the concept of good communication in the corporate sector.
2. To impart the knowledge of how to communicate professionally in the corporate sector.
3. To make students understand the applicability of effective soft skills such as manners and etiquettes in the workplace.
4. To teach the utility/practical use of various skills, including effective listening, speaking and interview techniques.

**Course Outcomes:**

After Completion of the Course, students will be able		
C. O. 1	To Understand	A strong foundation in Business Communication and its significance while working in the organizations.
C. O. 2	To Apply	The Principles of Business Communication effectively in a Business Environment.
C. O. 3	To Analyze	Potential barriers to effective communication so that they can define the strategies for overcoming them.
C. O. 4	To Evaluate	Its key characteristics which distinguish Business Communication from other forms of Communication.
C. O. 5	To Create	Awareness about the process of Communication and identify potential barriers to effective communication in a business environment.
C. O. 6	To Remember	The various communication channels and their suitability for different communication needs in the business world.

Unit	Title and contents	No of Lectures
1	<b>INTRODUCTION TO BUSINESS COMMUNICATION</b> 1.1 Introduction 1.2 Meaning & Definitions of Communication 1.3 Importance of Communication in Business 1.4 Principles of Business Communication 1.5 Process of Communication 1.6 Types of Communication 1.7 Channels of Communication 1.8 Barriers to Effective Communication	15
2	<b>EFFECTIVE SOFT SKILLS AT THE WORKPLACE</b> 2.1 Introduction 2.2 Meaning of Soft Skills 2.3 Importance of Effective Soft Skills at the Workplace 2.4 Life Skills 2.5 Emotional Intelligence skills 2.6 Reading and Speaking 2.7 Listening Skills 2.8 Interview Skills 2.9 Presentation Skills 2.10 Group Discussion 2.11 Time Management Skills 2.12 Negotiation Skills and conflict resolution 2.13 Problem Solving Skills	15

Teaching Methodology:

- ❖ Class Room Lectures
- ❖ Guest Lectures
- ❖ Industrial Visits
- ❖ Group Discussions, Debates
- ❖ Assignment & Presentation

References:

Books:

1. Marry Guffey and Dana Loewy, "Business Communication: Process and Product", Cengage Learning
2. John Sonmez, "Soft Skills: The Software Developer's Life Manual", Manning Publications
3. Kitty O. Locker and Stephen Kyo Kaczmarek, "Business Communication: Building Critical Skills", McGraw-Hill Education
4. Stephen R. Covey, "The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change", Simon & Schuster Publication

Journal Article:

1. Dr. Seema Singh and Dr. R. K. Dixit (2016), "Impact of Business Communication on Organizational Success: An Empirical Study", International Journal of Engineering and Management Research
2. Dr. Ritu Chhikara (2019), "Challenges and Strategies in Cross-Cultural Business Communication: A Case Study of an Indian Multinational", International Journal of Business Communication
3. Dr. Jayashree Suresh and Dr. P. Ramakrishnan (2014), "Developing Soft Skills: A Requirement for Engineering Graduates", International Journal of Innovative Research in Science, Engineering and Technology
4. Dr. Umamaheshwari and Dr. G. Srinivasan (2017), "Soft Skills Development for Employability Enhancement: A Case Study of Indian Management Graduates", International Journal of Management and Social Science Research Review

Website:

1. <http://www.managementstudyguide.com/>
2. <http://www.skillsyouneed.com/>
3. <https://www.betterup.com/blog/why-communication-is-key-to-workplace-and-how-to-improve-skills>
4. <https://asana.com/resources/effective-communication-workplace>

Scheme of Examination:

Internal Assessment (CIE)	:	20 Marks
Semester End Examination (SEE)	:	30 Marks

Scheme of Examination:	Exam Format	Minimum Passing Marks
CIE (20 Marks)	Internal assessment will be 50% of total marks. The subject teacher needs to adopt any two of the following methods for internal assessment: - <ul style="list-style-type: none"><li>• Written examination</li><li>• Online Quiz</li><li>• Presentations</li><li>• Projects</li><li>• Assignments</li><li>• Tutorials</li><li>• Oral examination</li><li>• Open Book Test</li><li>• Any other evaluation method subject to the permission of the Head of the Department</li></ul>	Min. 8 Marks (40% Passing)
SEE/External Exam (30 Marks)	Q. 1 Fill in the Blanks 05 M Q. 2 Descriptive Type Question from Ch. No. 1 08 M Q. 3 Descriptive Type Question from Ch. No. 2 07 M Q. 4 Short Notes (Any 2 out of 4) 10 M	Min. 12 Marks (40% Passing)
Total 50 Marks		Separate Passing (40% Passing)

**Semester I - B. Com in Business Administration****Structure & Scheme of Marking**

Sr. No.	Subject Code	Course Category	Course / Subject Title	Theory / Practical	Credits	Maximum Internal Marks	Minimum External Marks
1	ADM1101	Major Mandatory	Principles and Functions of Management	Theory	04	30	70
2	ADM1102	Major Mandatory	Business Accounting - I	Theory	02	15	35
3	ADM1103	Open Elective (OE)	Business Mathematics I / Commercial Geography I / Computer Applications I	Theory	02	15	35
4	ADM1104	Open Elective (OE)	Business Statistics I / Commercial Practicals in Commercial Geography I / Computer Fundamentals I	Theory	02	15	35
5	ADM 1105	Vocational Skill Development Course (VSC)	Computerized Accounting - I	Theory / Practical	02	15	35
6	ADM1106	Skill Enhancement Course (SEC)	Business Communication - I	Theory	02	15	35
7		Ability Enhancement Course (AEC)	Compulsory English - I	Theory	2	15	35
8		Value Education Course (VEC)	Environmental Science - I	Theory	2	15	35
9		Indian Knowledge System (IKS) (Generic IKS)	To be given by the University	Theory	2	15	35
10		Co-Curricular Courses (CC)	Physical Education- I	@ Department	2		
	<b>Total</b>				<b>22</b>		

**B.Com. in Business Administration Semester - I**  
**As per NEP -2020**  
**Subject: - Principles and Functions of Management**

Semester No.	Programme Name	Subject Code	Type of Course	Course / Subject Title	No. of credits	Lectures per week
I	B. Com. in Business Administration	ADM1101	Major Mandatory	Principles and Functions of Management	4	5

**Course Objectives:**

1. To provide basic knowledge and understanding about various concepts of Business Management.
2. To help the students to understand the importance of management principles.
3. To create an understanding about various functions of management.
4. To provide them tools and techniques to be used in the performance of the managerial job.
5. To make students understand Management at work and the relevance of motivation and team work..

**Course Outcomes:**

1. Students will be able to understand the importance of management and its evolution process in detail.
2. Students will learn various functions of management and their applicability.
3. Students will have strong foundation in understanding management at work.
4. They will be able to understand various tools and techniques used to perform managerial jobs.
5. Students will analyse the importance of motivation and team work.

Unit	Title and contents	No of Lectures
1	Nature and Evolution of management 1.1 Meaning & Importance ,Need for Management study 1.2 Functions of Management 1.3 Management as an Art, Science, Profession and a Social System 1.4 Concept of Management, Administration, Organization & Universality of Management 1.5 Contribution of F.W. Taylor, Henry Fayol, Peter Drucker, Mintzberg and Michel Porter in development of management thoughts.	15
2	Understanding Management : Planning and Decision Making 2.1 Meaning, definition and nature of Planning 2.2 Forms and types of Planning 2.3 Steps in Planning 2.4 Limitations of Planning 2.5 Meaning and techniques of Forecasting 2.6 Meaning, Types and Steps in Decision Making	15

3	<p>Management at Work : The process of organizing and staffing</p> <p>3.1 Meaning, Process and Principles of Organizing</p> <p>3.2 Concept of Authority and Responsibility</p> <p>3.3 Delegation of Authority</p> <p>3.4 Difficulties in Delegation of Authority</p> <p>3.5 Need and importance of Staffing • Recruitment : Sources and Methods</p> <p>3.6 Controlling : Meaning, Need, Process and Techniques</p>	15
4	<p>Result orientation :Motivation Direction and Team Work</p> <p>5.1 Motivation: Meaning, Importance, Nature, Principles, and Theories</p> <p>5.2 Meaning, Elements, Principles, Techniques and Importance of Direction.</p> <p>4.3 Concept of Team Work, Group Dynamics, Principles regarding interpersonal communication and Group Behaviour</p>	15

Teaching Methodology:	<ul style="list-style-type: none"> <li>● Class Room Lectures.</li> <li>● Guest Lectures.</li> <li>● Visiting to various Companies.</li> <li>● Group Discussion, Debates</li> <li>● Assignments &amp; Presentation</li> <li>● Corporate Cases and Discussions on it</li> </ul>
<p>Suggested Reference Books:</p> <ol style="list-style-type: none"> <li>1. Essentials of Management - Horold Koontz and Iteinz Weibrich - McGrawhills International</li> <li>2. Management Theory &amp; Practice - J.N.Chandan</li> <li>3. Essential of Business Administration - K.Aswathapa Himalaya Publishing House</li> <li>4. Principles &amp; practice of management - Dr. L.M.Parasad, Sultan Chand &amp; Sons - New Delhi</li> <li>5. Business Organization &amp; Management - Dr. Y.K. Bhushan</li> <li>6. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing</li> <li>7. Principles of Management, By Tripathi, Reddy Tata McGraw Hill</li> <li>8. Business organization and Management by Talloo by Tata McGraw Hill</li> <li>9. Business Environment and Policy - A book on Strategic Management By Francis Cherunilam Himalaya Publishing House</li> <li>10. Principles &amp; practice of management - Dr. L.M.Parasad, Sultan Chand &amp; Sons - New Delhi</li> <li>11. Business Organization &amp; Management - Dr. Y.K. Bhushan</li> <li>12. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing</li> <li>13. Principles of Management, By Tripathi, Reddy Tata McGraw Hill</li> <li>14. Business organization and Management by Talloo by Tata McGraw Hill</li> <li>15. Business Environment and Policy - A book on Strategic Management By Francis Cherunilam Himalaya Publishing House</li> </ol>	

Scheme of Examination:

1. Internal Assessment: 30 %
2. Semester End Exam: 70 %

Scheme of Examination

Scheme of Examination	Minimum Passing Marks
Internal Assessment (CIE) (30 Marks)	Minimum 12 Marks (40% Passing)
Semester End Exam (SEE) / External Exam (70 Marks)	Minimum 28 Marks (40% Passing)
Total 100 Marks	Minimum 40 marks Separate Passing (40 % Passing)

Note: There will be Separate Passing (40% Passing) for each CIE and SEE

Internal Assessment  
Continuous Internal Evaluation (30 Marks)

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -

- Written examination
- Online Quiz
- Power Point Presentations
- Projects
- Assignments
- Tutorials / Tutorials using Microsoft Excel
- Oral examination
- Open Book Test
- Any other evaluation method subject to the permission of the Head of the Department

SEE/External Exam (70 Marks)	<ul style="list-style-type: none"> <li>• Descriptive Type Question from Ch. No. 1 - 15 M</li> <li>• Descriptive/ Numerical Type Question from Ch. No. 2 - 15 M</li> <li>• Descriptive / Numerical Type Question from Ch. No. 3 - 15 M</li> <li>• Descriptive / Numerical Type Question from Ch. No. 4 - 15 M</li> <li>• Short Notes (Any 2 out of 4) - 10 M With internal choice</li> </ul>	Min. 28 Marks (40% Passing)
Total 100 Marks		Separate Passing (40% Passing)

**B.Com. in Business Administration Semester - I**  
**As per NEP -2020**  
**Subject: Business Accounting-I**

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
I	B. Com. in Business Administration	ADM1102	Major Mandatory	Business Accounting-I	4	5

**Course Objectives:**

- To make students understand the concept of the Financial Accounting.
- To impart the knowledge of accounting principles, concepts, conventions, partnership accounts and Accounting Standards.
- To make students understand the applicability of accounting principles, concepts, conventions, partnership accounts and Accounting Standards.
- To teach the utility and practical use of accounting principles, concepts, conventions, partnership accounts and Accounting Standards.

Unit	Title and Contents	No. of Lectures (Per Lecture in Clock Hours)
1	<p>Meaning and Scope of Accounting:</p> <p>1.10 Definition of Accounting and Need for Accounting</p> <p>1.11 Development of Accounting and Accounting as Information System</p> <p>1.12 Book-Keeping and Accounting and Is Accounting a Science or an Art?</p> <p>1.13 End Users of Accounting Information</p> <p>1.14 Accounting and other Disciplines: Accounting and Economics, Accounting and Statistics, Accounting and Mathematics, and Accounting and Law</p> <p>1.15 Introduction of Branches of Accounting: Financial Accounting, Cost Accounting, Management Accounting, Human Resource Accounting, Inflation Accounting</p> <p>1.16 Functions, Objectives and Limitations of Financial Accounting</p> <p>1.17 Qualitative characteristics of Accounting Information System</p> <p>1.18 Meaning and Nature of Accounting Principles:</p> <p>C) Accounting Concepts: Entity, Going Concern, Money Measurement, Cost, Dual Aspect, Accounting Period, Period Matching of Cost and Revenue, Realization, and Accrual</p> <p>D) Accounting Conventions: Conservatism, Full Disclosure, Consistency, and Materiality</p> <p>1.11 General Purpose Financial Statements: Income Statement, Balance Sheet, Statement of Retained Earnings, Statement of Changes in Financial Position</p>	15
2	<p>Partnership Accounts-I:</p> <p>2.5 Meaning, Nature, Features and Importance of Partnership Firm</p> <p>2.6 The Indian Partnership Act 1932 (Important Provisions) and Partnership Deed and its Contents</p> <p>2.7 Gradual Realization of Assets and Basis of Distribution:</p> <p>D) Order of Payments</p> <p>E) Proportionate Capitals Method: Statement Showing Surplus Capital &amp; Statement Showing Piecemeal Distribution of Cash</p> <p>F) Maximum Loss Method: Statement Showing Piecemeal Distribution of Cash</p> <p>2.8 Numerical Problems on Proportionate Capital Method and Maximum Loss Method</p>	15
3	<p>Partnership Accounts-II:</p> <p>3.3 Amalgamation of Partnership Firms:</p> <p>C) Meaning and Need of Amalgamation of Partnership Firms</p> <p>D) Accounting Treatment and Preparation of Ledger Accounts:</p> <p>d) Accounting Entries in the Books of Old Firms</p> <p>e) Accounting Entries in the Books of New Firm</p> <p>f) Preparation of Ledger Accounts in the Books of Old Firms: Revaluation or Profits and Loss Adjustment Account, Partners Capital Accounts, New Firm's Account, Cash or Bank Account and necessary Ledger Accounts etc.</p> <p>3.4 Sale of a Firm to a Company:</p> <p>D) Meaning and Need of Conversion of Partnership Firm into Company</p> <p>E) Purchase Consideration</p> <p>F) Accounting Treatment and Preparation of Ledger Accounts:</p> <p>d) Accounting Entries in the Books of Old Firm</p>	15

	e) Preparation of Ledger Accounts in the Books of Old Firm: Realization Account, Partners Capital Accounts, Partners Current Account, Company's Account, Shares in Company Account, Cash or Bank Account and necessary Ledger Accounts etc. f) Accounting Entries in the Books of Company	
4	Accounting Standards (AS): 4.8 Meaning, Scope and Objectives of Accounting Standards 4.9 Advantages and Disadvantages of Accounting Standards 4.10 Formation of Accounting Standards Board and its Objectives and Functions 4.11 Procedure for Issuing Accounting Standards by the ICAI 4.12 AS-2: Valuation of Inventories 4.13 AS-5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies 4.14 Simple Numerical Problems on AS-2 and AS-5	15

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

- To understand the accounting principles, concepts, conventions, partnership accounts and Accounting Standards.
- To apply accounting principles, concepts, conventions, partnership accounts and Accounting Standards for accounting treatment.
- To analyze the effects of accounting treatments.
- To evaluate the impact of accounting treatments.
- To create an independent accounting of the financial transactions.
- To remember the accounting principles, concepts, conventions, partnership accounts and Accounting Standards.

Teaching Methodology:	<ul style="list-style-type: none"> <li>• Class Room Lectures.</li> <li>• Guest Lectures of Professionals, Industry Experts etc.</li> <li>• Teaching with the help of ICT tools</li> <li>• Visits to various Professionals Units, Companies and Business/Industry Units</li> <li>• Group Discussion/Debates</li> <li>• Assignments, Tutorials, Presentations, Role Play etc.</li> <li>• YouTube Lectures developed by MHRD &amp; UGC</li> <li>• Case Studies / Case Problems</li> </ul>
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Internship for Students if any: Not applicable

1. A Textbook of Accounting for Management, 3<sup>rd</sup> Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Financial Accounting for BBA, 2<sup>nd</sup> Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3<sup>rd</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi.
4. Students' Guide to Accounting Standards (CA/CMA Final), D. S. Rawat (FCA), Taxmaan, New Delhi.
5. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3<sup>rd</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
6. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
7. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
8. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
9. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
10. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
11. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
12. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
13. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
14. Study Materials of ICAI, ICSI, ICMA
15. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination:

1. Internal Assessment: 30%
2. External Assessment: 70%

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> <li>• Assignments</li> <li>• Written Test</li> <li>• Open Book Test</li> <li>• Offline MCQ Test</li> <li>• Power Point Presentation</li> <li>• Projects Presentation</li> <li>• Analysis of Case Studies</li> </ul>	Min. 12 Marks (40% of Passing)
SEE / External Exam (70 Marks) (Total 3 Hours Duration)	<p><i>Instructions:</i></p> <p>3) Question No. 1 and 6 are compulsory</p> <p>4) Attempt any three questions from Question No. 2 to 5</p> <p>Q. 1: Fill in the blanks on all Units = 06 Marks</p> <p>Q. 2:</p> <p>A) Descriptive question on Unit-1 = 10 Marks</p> <p>B) Descriptive question on Unit-4 = 08 Marks</p> <p>Q. 3: Problem on Unit-2 = 18 Marks</p> <p>Q. 4: Problem on Unit-3 = 18 Marks</p> <p>Q. 5:</p> <p>A) Numerical Problems on Unit-4 = 10 Marks</p> <p>B) Descriptive question on Unit-1 = 08 Marks</p> <p>Q. 6: Short notes on all Units: (Any 2 out of 4) = 10 Marks</p>	Min. 28 Marks (40% of Passing)
Total 100 Marks		
Separate Passing for Internal Assessment (CIE) and External Exam (SEE) (40% Passing)		

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**B.Com. in Business Administration Semester - I**  
**As per NEP -2020**  
**Subject: - Business Mathematics - I**

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per week
I	B. Com. in Business Administration	ADM 1103	Open Elective	Business Mathematics - I	02	03

**Course Description:**

This course is designed to provide First - year B. Com. students with a solid foundation in fundamental mathematical concepts and skills necessary for various aspects of business and finance. The course will cover topics related to ratio, proportion, percentage, partnership, commission, brokerage, shares, simple and compound interest, and equated monthly installments (EMI). Through lectures, examples, and practice exercises, students will gain the necessary mathematical skills to excel in their academic and professional pursuits.

**Course Objectives:**

1. To provide solid Mathematical Foundation for B. Com Students in Business and Finance.
2. To help the students for various mathematical topics with Practical Business Application.
3. To enhance problem - solving Skills and ability for Academic and Professional Success.
4. To make students understands mathematics behind commerce and Management.
5. To foster conceptual Clarity and Confidence in Mathematical Competence.

**Course outcomes:**

After Completion of the course, students will be able		
CO 1	To Understand	The Concepts of Ratio, Proportion, Percentage and Partnership.
CO 2	To Apply	The mathematical concepts to solve real-world financial problems
CO 3	To Analyze	The equated monthly installments (EMI) for loans and mortgages
CO 4	To Evaluate	The simple and compound interest for various financial instruments
CO 5	To Create	Their own models related to Finance and can solve them.
CO 6	To remember	The computation of Dividend and Return on Investment in shares

Unit	Title and Contents	No. of Lectures
1	Ratio, Proportion, Percentage: [A] Introduction to Ratios, Understanding Proportions, Applications of Ratios and Proportions, Introduction to Percentages and Percentage Applications. [B] Commission and Brokerage, Types of Commission, Calculation of Commission and Brokerage, Partnership [C] Practical Application and problem solving	15
2	Interest and Dividend: [A] Simple Interest and Compound Interest- Concept and Calculation. (Simple sums only, Compound interest only annual compounding). Equated	15

Monthly Installments (EMI), Introduction to EMI, EMI Calculation Methods Flat and Floating rate [B] Understanding Shares and Dividends, types of Shares, calculation of Dividend and return on investment on shares	
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Teaching Methodology:	<ol style="list-style-type: none"> <li>1. Class Room Lectures.</li> <li>2. Guest Lectures.</li> <li>3. Visiting to various Companies.</li> <li>4. Group Discussion, Debates</li> <li>5. Assignments &amp; Presentation</li> <li>6. Corporate Cases and Discussions on it</li> </ol>
Internship for Students if any: Not Applicable	
Suggested Reference Books:	
<ul style="list-style-type: none"> <li>• Practical Business Mathematics by S. A. Bari, New Literature Publishing Company, New Delhi, India</li> <li>• Mathematics for Commerce by K. Selvakumar, Notion Press, Chennai, India</li> <li>• Business Mathematics with Applications by Dinesh Khattar &amp; S. R. Arora, S. Chand Publishing, New Delhi, India</li> <li>• Fundamentals of Business Mathematics by M. K. Bhowal, Asian Books Pvt. Ltd, New Delhi</li> </ul>	

Scheme of Examination:	
(ix)	Internal Assessment: 30 %
(x)	Semester End Exam: 70 %
Scheme of Examination	
Scheme of Examination	Minimum Passing Marks
Internal Assessment (CIE) (15 Marks)	Minimum 6 Marks (40% Passing)
Semester End Exam (SEE) / External Exam (35 Marks)	Minimum 14 Marks (40% Passing)
Total 50 Marks	Minimum 20 marks Separate Passing (40 % Passing)
Note: There will be Separate Passing (40% Passing) for each CIE and SEE	

Internal Assessment: (Continuous Internal Evaluation) (15 Marks)

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -

- Written examination
- Online Quiz
- Power Point Presentations
- Projects
- Assignments
- Tutorials
- Oral examination
- Open Book Test
- Any other evaluation method subject to the permission of the Head of the Department

SEE/ExternalExam (35 Marks)	<ul style="list-style-type: none"><li>• Descriptive Type Question from Unit No. 1 and 2 - 15 M With internal choice</li><li>• Numerical Type Question from Unit No. 1 and 2 - 20 M With internal choice</li></ul>	Min. 14 Marks (40% Passing)
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**B.Com. in Business Administration Semester - I**  
**As per NEP -2020**  
**Subject: - Commercial Geography - I**

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per week
I	B. Com. in Business Administration	ADM1103	Open Elective	Commercial Geography - I	02	03

**Objectives of the Course:**

1.	To understand the scope and content of commercial geography in relation to the spatial distribution of resources.
2.	To acquaint the students with the dynamic nature of commercial geography.
3.	To make students aware of the relationships between geographical factors and economics activities.
4.	To identify Resource Constraints
5.	To assess the Impact of Human Capital.

**Course Outcome:**

By the completion of the course, student will be able to:

COs 1	:	Understand and explain the concept of commercial geography as a subfield of geography that focuses on economic activities.
COs 2	:	Recognize the scope and significance of commercial geography in understanding global and regional economic dynamics and its relevance in business and policy decision-making.
COs 3	:	Examine the role of natural resources in commercial geography, including their distribution, exploitation, and environmental implications.
COs 4	:	Explore the concept of resource sustainability and its relevance in the context of commercial geography, considering issues like resource depletion and environmental conservation.
COs 5	:	Analyze demographic trends and their impact on regional and global economic activities, including aging populations and migration patterns.
COs 6	:	Appreciate the importance of skill development and education in enhancing human resources and fostering economic growth.

**Topics and Learning Points**

Topic No	Topic Name	Sub Topic	No. of Periods
1	Introduction to Commercial Geography.	f) Meaning and Definition of Commercial Geography g) Nature, Scope and Development of Commercial Geography h) Approaches to the study of Commercial Geography.	10
2	Economic Resources	f. Meaning and Types of Resources g. Classification of Resources Natural-Renewable, Non-renewable, etc. h. Major Resources i. Water, ii. Soil, iii. Forests, iv. Energy (w.r.t. related economic and commercial activities) i. Crises and Conservation of Resources j. Economics Activities	10
3	Human Resources	a. Concept of i. Over population ii. Under population iii. Optimum population. b. Contemporary Issues of Population and Development i. Dependency Ratio ii. Human Development Index (HDI) iii. Migration and its effects	10

**References:**

7. Sir L. Dudley Stamp, 1973: "Commercial Geography", Prentice Hall Press; 9th edition
8. Leong, Goh Cheng, 1975: Human and Economic Geography, Oxford University Press.
9. Jacques W. Redway, 2008: "Commercial Geography", Jacques W. Redway
10. Claude S. George Jr. and Stanley H. Hallett 2014: "Commercial Geography", Waveland Press
11. Anthony Venables, David De Meza, and Chris Robinson, 2021: "Economic Geography: Places, Networks, and Flows" Wiley
12. Robert B. Potter, Tony Binns, and Jennifer A. Elliott, 2018: "Geographies of Development: An Introduction to Development Studies" Pearson.

**Scheme of Examination:**

- Internal Assessment: 30 %
- Semester End Exam: 70 %

**Scheme of Examination**

Scheme of Examination	Minimum Passing Marks
Internal Assessment (CIE) (15 Marks)	Minimum 6 Marks (40% Passing)
Semester End Exam (SEE) / External Exam (35 Marks)	Minimum 14 Marks (40% Passing)
Total 50 Marks	Minimum 20 marks Separate Passing (40 % Passing)

Note: There will be Separate Passing (40% Passing) for each CIE and SEE

**Internal Assessment: (Continuous Internal Evaluation) (15 Marks)**

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -

- Written examination
- Online Quiz
- Power Point Presentations
- Projects
- Assignments
- Tutorials
- Oral examination
- Open Book Test
- Any other evaluation method subject to the permission of the Head of the Department

SEE/ExternalExam (35 Marks)	<ul style="list-style-type: none"> <li>• Descriptive Type Question from Unit No. 1 and 2 - 15 M With internal choice</li> <li>• Numerical Type Question from Unit No. 1 and 2 - 20 M With internal choice</li> </ul>	Min. 14 Marks (40% Passing)
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**First Year B.Com. in Business Administration Semester - I**  
**As per NEP -2020**  
**Subject: - Computer Applications-I**

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per week
I	B. Com. in Business Administration	ADM 1103	Open Elective	Computer Applications-I	02	03

**Course Objectives:**

1. To make students understand the concept of e-commerce.
2. To impart the knowledge of applicability of e-commerce in businesses.
3. To make students understand e-commerce business models.
4. To teach the utility of online payments.

**Course Outcome: Student able -**

CO.1	To understand e-commerce as well as online payment
CO.2	To apply e-commerce in businesses
CO.3	To teach how to deal with the ecommerce business model.
CO.4	Understand the technology of online payment

Unit	Title and Contents	No. of Lectures
1	Introduction to E-commerce Concept and Features Functions of e-commerce Traditional commerce vs e-commerce Scope and limitations Recent trends in e-commerce, Risks in e-commerce and preventive measures Types of e-Commerce in Business Definition and types of e-commerce business : B2B, B2C, C2B, C2C, B2G, C2G, B2A, C2A and P2P	15
2	Internet Domain registration and e-Payment Domain Registration Procedure of registering an Internet domain, establishing connectivity to Internet, tools and services of Internet, Requisites of selecting an appropriate domain name. e-Payment Introduction to online payment, Requirements of e-payments systems, Functioning of Debit and credit cards, pre and post payment services. Overview on Online Payment Portals and apps in India, CC Avenue, Paytm, BHIM, UPI, PhonePe etc. ,Concept of Payment Gateway and Payment Processor	15

<b>Teaching Methodology:</b>	<ul style="list-style-type: none"> <li>● Class Room Lectures.</li> <li>● Guest Lectures.</li> <li>● Visiting to various Companies.</li> <li>● Group Discussion, Debates</li> <li>● Assignments &amp; Presentation</li> <li>● Corporate Cases and Discussions on it</li> </ul>
Internship for Students if any: Not Applicable	

Suggested Reference Books:

1. The Complete E-Commerce Book - By Janice Reynolds
2. E-Commerce Website optimization - By Dan Corxen- John and Johaan van Tonder
3. E- Commerce - An Indian Perspective - By P.T.Joseph S.J.
4. Essentials of E-Commerce Technology - By. V.Rajaraman  
E- Commerce - Business, Technology, Society - By Kenneth c. Laudomn and Carol Guercio Traver

Scheme of Examination:

- Internal Assessment: 30 %
- Semester End Exam: 70 %

Scheme of Examination

Scheme of Examination	Minimum Passing Marks
Internal Assessment (CIE) (15 Marks)	Minimum 6 Marks (40% Passing)
Semester End Exam (SEE) / External Exam (35 Marks)	Minimum 14 Marks (40% Passing)
Total 50 Marks	Minimum 20 marks Separate Passing (40 % Passing)

Note: There will be Separate Passing (40% Passing) for each CIE and SEE

Internal Assessment: (Continuous Internal Evaluation) (15 Marks)

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -

- Written examination
- Online Quiz
- Power Point Presentations
- Projects
- Assignments
- Tutorials
- Oral examination
- Open Book Test
- Any other evaluation method subject to the permission of the Head of the Department

SEE/ExternalExam (35 Marks)	<ul style="list-style-type: none"><li>• Descriptive Type Question from Unit No. 1 and 2 - 15 M With internal choice</li><li>• Numerical Type Question from Unit No. 1 and 2 - 20 M With internal choice</li></ul>	Min. 14 Marks (40% Passing)
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**First Year B.Com. in Business Administration Semester - I**  
**As per NEP -2020**  
**Subject: - Business Statistics - I**

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per week
I	B. Com. in Business Administration	ADM 1104	Open Elective	Business Statistics - I	02	03

**Course Objectives:**

1. To acquaint students with some basic concepts in Statistics.
2. To learn some elementary statistical methods for collection of data.
3. To learn some elementary statistical methods for presentation of data.
4. To learn some elementary statistical methods for analysis of data.
5. To learn some elementary statistical methods for interpretation of data.
6. To familiarise the students with applications of Statistics in Business and Management

**Course Outcome:**

After the completion of this course, students will be able

CO-1	To understand basic concepts in statistics
CO-2	To collect, present, analyse and interpret the data
CO-3	To teach how to deal data in business problems
CO-4	To prepare business report using various statistical techniques
CO-5	To evaluate feasibility business problems using statistical techniques

Unit	Title and Contents	No. of Hours
1	<b>Population and sampling</b> <ul style="list-style-type: none"> <li>• Definition of Statistics, Scope of Statistics in Various Fields - Business, Commerce, Economics, Industry and Management Populations, Methods of data collection - Census - Definition and Limitations of census,</li> <li>• Sampling - Definition, advantages and limitations, Types of Sampling - Random and Non-Random Sampling Methods</li> <li>• Random sampling - Methods of selecting random samples - Lottery Method, Random numbers, Simple random sampling (SRSWR &amp; SRSWOR), Systematic Sampling, Stratified Sampling, and cluster sampling</li> <li>• Non-random sampling - Convenience Sampling, Quota sampling, Self-selection (volunteer) sampling, Snowball sampling, Purposive (judgmental) sampling.</li> <li>• Definition of Data, Types of Data - Constant, Variable - Qualitative, Quantitative - Discrete, Continuous Data.Frequency Distributions</li> <li>• Classification - Definition, Objectives, Methods of Classification - Inclusive, Exclusive,</li> <li>• Graphical representation of Data - Bar Diagram, Histogram, Ogive Curves, Pie chart</li> </ul>	15
2	<b>Measures of Central Tendency</b> <ul style="list-style-type: none"> <li>• Definition and Importance of Measures of Central Tendency, Requisites of ideal measure of central tendency</li> <li>• Mean- Definition of Mean, Computation of Mean for Grouped and ungrouped data, Merits and Demerits of Mean, Combined Mean</li> <li>• Median- Definition of Median, Computation of Median for Grouped and Ungrouped data, Merits and Demerits of Median, Computation of Median by Graphical Method</li> <li>• Mode- Definition of Mode, Computation of Mode for Grouped and Ungrouped data, Merits and Demerits of Mode, Computation of Mode by Graphical Method</li> <li>• Quartiles- Definition of Quartiles, Computation of Quartiles for Grouped and Ungrouped Data</li> </ul>	15

Teaching Methodology:	<ol style="list-style-type: none"> <li>1. Class Room Lectures.</li> <li>2. Guest Lectures.</li> <li>3. Visiting to various Companies.</li> <li>4. Group Discussion, Debates</li> <li>5. Assignments &amp; Presentation</li> <li>6. Corporate Cases and Discussions on it</li> </ol>
Internship for Students if any: Not Applicable	
Suggested Reference Books:	
<ol style="list-style-type: none"> <li>1. Stephan Bernstein, Ruth Bernstein, Theory and Problems of Elements of Statistics: Descriptive Statistics and Probability, Schaum's Outline Series, McGraw-Hill.</li> <li>2. S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand &amp; Sons, New Delhi.</li> <li>3. S. C. Gupta, Indra Gupta, Business Statistics, Himalaya Publishing House</li> <li>4. Perumal Mariappan, Statistics for Business, CRC Press</li> <li>5. Sanjiv Jaggia, Alison Kelly, Business Statistics, McGraw-Hill</li> <li>6. Asim Kumar Manna, Business Mathematics and Statistics, McGraw Hill Education (India) Private Limited</li> <li>7. Divyansh Choudhary, Business Statistics, University Science Press</li> <li>8. SWAYAM Course on Business Statistics <a href="https://onlinecourses.swayam2.ac.in/cec20_mg13/preview">https://onlinecourses.swayam2.ac.in/cec20_mg13/preview</a></li> <li>9. SWAYAM Course on Business Statistics <a href="https://onlinecourses.swayam2.ac.in/cec22_mg24/preview">https://onlinecourses.swayam2.ac.in/cec22_mg24/preview</a></li> <li>10. SWAYAM Course on Business Statistics <a href="https://onlinecourses.nptel.ac.in/noc20_mg23/preview">https://onlinecourses.nptel.ac.in/noc20_mg23/preview</a></li> </ol>	

Scheme of Examination:	
<ul style="list-style-type: none"> <li>• Internal Assessment: 30 %</li> <li>• Semester End Exam: 70 %</li> </ul>	
Scheme of Examination	
Scheme of Examination	Minimum Passing Marks
Internal Assessment (CIE) (15 Marks)	Minimum 6 Marks (40% Passing)
Semester End Exam (SEE) / External Exam (35 Marks)	Minimum 14 Marks (40% Passing)
Total 50 Marks	Minimum 20 marks Separate Passing (40 % Passing)
Note: There will be Separate Passing (40% Passing) for each CIE and SEE	

#### Internal Assessment

#### Continuous Internal Evaluation (15 Marks)

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -

- Written examination
- Online Quiz
- Power Point Presentations
- Projects
- Assignments

- Tutorials
- Oral examination
- Open Book Test

SEE/ExternalExam (35 Marks)	<b>III.</b> Descriptive Type Question from Unit No. 1 and 2 - 15 M With internal choice  <b>IV.</b> Numerical Type Question from Unit No. 1 and 2 - 20 M With internal choice	Min. 12 Marks (40% Passing)
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**B.Com. in Business Administration Semester - I**  
**As per NEP -2020**  
**Subject: - Practicals in Commercial Geography-I**

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per week
I	B. Com. in Business Administration	ADM 1104	Open Elective	Practicals in Commercial Geography-I	02	03

**Objectives of the Course:**

1.	To Understand the concept of geographical data and its significance in various fields such as geography, environmental science, and urban planning.
2.	To Describe the types and sources of geographical data, including spatial and non-spatial data.
3.	To Demonstrate proficiency in creating and interpreting common graphical representations such as bar graphs, line graphs, scatter plots, and pie charts.
4.	To Describe different types of distributional maps, including choropleth maps, dot density maps, and Traffic-Flow Cartogram.

**Topics and Learning Points**

Topic No	Topic Name	Sub Topic	No. of Periods
1	Geographical Data	1. Definition of Data 2. Types of Geographical Data i) Spatial Data j) Non-spatial /Attribute Data	10
2	Methods of Representation of Data by Graphs and Diagrams	5. Line Graphs 6. Bar Graphs 7. Pie Diagram 8. Population Pyramid (Use of Computer Application )	10
3	Methods of Representation of Data by Distributional Maps	5. Choropleth Method 6. Isopleth Method 7. Dot Method 8. Traffic-Flow Cartogram	10

**Course Outcome:**

By the completion of the course, student will be able to:

COs 1	:	Describe the key concepts and significance of geographical data in various fields.
COs 2	:	Create and interpret various types of graphs and diagrams, including bar graphs, line graphs, scatter plots, and pie charts.
COs 3	:	Evaluate the advantages and limitations of different graph types for specific data types and research questions.
COs 4	:	Interpret and analyze distributional maps to extract spatial patterns, trends, and spatial relationships within geographical data.
COs 5	:	Design informative and effective distributional maps for various applications, such as environmental analysis, demographic studies, and urban planning.

**References:**

1. Cuff J. D. and Mattson M. T., 1982: Thematic Maps: Their Design and Production, Methuen Young Books
2. Dent B. D., Torguson J. S., and Holder T. W., 2008: Cartography: Thematic Map Design (6th Edition), Mcgraw-Hill Higher Education
3. Gupta K. K. and Tyagi V. C., 1992: Working with Maps, Survey of India, DST, New Delhi.
4. Kraak M. J. and Ormeling F., 2003: Cartography: Visualization of Geo-Spatial Data, Prentice-Hall.
5. Mishra R. P. and Ramesh A., 1989: Fundamentals of Cartography, Concept, New Delhi.
6. Mishra R.P and Ramesh A. 2000: Fundamentals of Cartography. Concept Publ. Com., New Delhi,

7. Sharma J. P., 2010: Prayogic Bhugol, Rastogi Publishers, Meerut.
8. Singh R. L. and Singh R. P. B., 1999: Elements of Practical Geography, Kalyani Publishers.
9. Slocum T. A., McMaster R. B. and Kessler F. C., 2008: Thematic Cartography and Geovisualization (3rd Edition), Prentice Hall.
10. Tyner J. A., 2010: Principles of Map Design, The Guilford Press.
11. Sarkar, A. (2015) Practical geography: A systematic approach. Orient Black Swan Private Ltd., New Delhi
12. Singh, L R & Singh R (1977): Manchitra or Pryaogatamek Bhugol , Central Book, Depot, Allahabad
13. Bhopal Singh R L and Dutta P K (2012) Prayogatama Bhugol, Central Book Depot, Allahabad

Scheme of Examination:

III. Internal Assessment: 30 %

IV. Semester End Exam: 70 %

Scheme of Examination

Scheme of Examination	Minimum Passing Marks
Internal Assessment (CIE) (15 Marks)	Minimum 6 Marks (40% Passing)
Semester End Exam (SEE) / External Exam (35 Marks)	Minimum 14 Marks (40% Passing)
Total 50 Marks	Minimum 20 marks Separate Passing (40 % Passing)

Note: There will be Separate Passing (40% Passing) for each CIE and SEE

Internal Assessment

Continuous Internal Evaluation (15 Marks)

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -

- Written examination
- Online Quiz
- Power Point Presentations
- Projects
- Assignments
- Tutorials
- Oral examination
- Open Book Test

SEE/ExternalExam (35 Marks)	Descriptive Type Question from Unit No. 1 and 2 - 15 M With internal choice	Min. 12 Marks (40% Passing)
	Descriptive Type Question from Unit No. 1 and 2 - 20 M With internal choice	

**B.Com. in Business Administration Semester - I**  
**As per NEP -2020**  
**Subject: - Computer Fundamentals - I**

Semester No.	Programme Name	Subject Code	Type of Course	Course / Subject Title	No. of credits	Lectures per week
I	B. Com. in Business Administration	ADM1104	Open Elective	Computer Fundamentals - I	2	3

**Course Objectives:**

- To converse with basic terminology of computer
- To understand basics of Computer and working with Operating System
- To develop working skills with productivity enhancing tools,
- To perform documentation and accounting operations.

**Course Outcomes:** After completion, student able to-

CO-1:- Understanding the concept of input and output devices of Computers

CO-2:-Learn the functional units and classify types of computers

CO-3:- Understand concept of software and working of operating system

CO-4:- Learn basic Word processing, Spreadsheet and Presentation Graphics Software skills.

CO-5:- Describe various uses of offices automation tools in accounting operations.

t	Title and contents	No of Lectures
1	<p>Introduction to Computers</p> <p>1.5 Basics of Computers - Definition, Block Diagram, Computer Hierarchy, (Classification), Characteristics of Computer, Computer Memory Input and Output Devices.</p> <p>1.6 Introduction to Software - Software Types - System Software, Application Software, Types of Operating Systems, Functions of Operating Systems.</p> <p>1.7 Working with Windows Operating System:- Structure of Windows, Windows Explorer, File and Folder Operations, The Search, The Recycle Bin, Adding or Removing New Programs using, Control Panel, Applications in windows (Paint, Notepad, WordPad, and Calculator)</p> <p>1.8 Data Processing: Files and Records, File Organization (Sequential, Direct/Random, Index )</p>	15
2	<p>Office Automation Tools</p> <p>2.1 Definition of Information Technology (IT) Benefits of Information Technology (IT) Applications of Information Technology (IT)</p> <p>2.2 Office Automation Tools :-  MS-Word: Introduction, Starting MS-Word, MS-Word Screen and its Components, Elementary Working with MS-Word  MS-Excel: Introduction, Starting MS-Excel, Basics of Spread sheet, MS-Excel Screen and Its Components, Elementary Working with MS-Excel  MS-PowerPoint: Introduction, Starting MS-PowerPoint, Basics of PowerPoint, MS-PowerPoint Screen and Its Components, Elementary Working with MS PowerPoint.</p>	15

Teaching Methodology:	<ul style="list-style-type: none"> <li>● Class Room Lectures.</li> <li>● Guest Lectures.</li> <li>● Visiting to various Companies.</li> <li>● Group Discussion, Debates</li> <li>● Assignments &amp; Presentation</li> </ul>
Internship for Students if any: Not Applicable	
<p>Suggested Reference Books:</p> <ol style="list-style-type: none"> <li>1. Computer Fundamentals by: Anita Goel, Pearson Education India ISBN: 9788131742136</li> <li>2. Connecting with Computer Science, by Greg Anderson, David Ferro, Robert Hilton, Course Technology, Cengage Learning, ISBN: 9781439080351</li> <li>3. Fundamentals of Computer : For undergraduate courses in commerce and management, ITL Education Solutions Limited, Pearson Education, ISBN: 9788131733349</li> <li>4. Introduction to Computer Science, 2/e, ITL Education Solutions Limited, Pearson Education, ISBN: 9788131760307</li> <li>5. Frontiers of Electronic Commerce, Ravi Kalakota, Andrew B. Whinston, Pearson Education, ISBN: 9788177583922</li> <li>6. Internet: The Complete Reference, Margaret Levine Young, Tata McGraw Hill Education Private Limited, ISBN: 9780070486997</li> <li>7. On the Way to the Web: The Secret History of the Internet and Its Founders, A. Banks, Apress Publication, ISBN: 9781430208693</li> <li>8. Computers and Commerce: A Study of Technology and Management at Eckert-Mauchly Computer Company, Engineering Research Associates, and Remington, Arthur L. Norberg, MIT Press (MA), ISBN: 9780262140904</li> <li>9. Essential of E-commerce technology By V. Rajaraman, Prentice Hall India Learning Private Limited ISBN 9788120339378</li> </ol>	

Scheme of Examination:	
<ul style="list-style-type: none"> <li>● Internal Assessment: 30 %</li> <li>● Semester End Exam: 70 %</li> </ul>	
Scheme of Examination	
Scheme of Examination	Minimum Passing Marks
Internal Assessment (CIE) (15 Marks)	Minimum 6 Marks (40% Passing)
Semester End Exam (SEE) / External Exam (35 Marks)	Minimum 14 Marks (40% Passing)
Total 50 Marks	Minimum 40 marks Separate Passing (40 % Passing)
Note: There will be Separate Passing (40% Passing) for each CIE and SEE	

Internal Assessment  
Continuous Internal Evaluation (15 Marks)

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -

- Written examination
- Online Quiz
- Power Point Presentations
- Projects
- Assignments
- Tutorials
- Oral examination
- Open Book Test
- Any other evaluation method subject to the permission of the Head of the Department

SEE/ExternalExam (35 Marks)	Descriptive Type Question from Unit. No. 1 and 2 - 15 M  Descriptive Type Question from Unit. No. 1 and 2 - 20 M With internal choice	Min. 14 Marks (40% Passing)
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**B.Com. in Business Administration Semester - I**  
**As per NEP -2020**  
**Subject: - Computerized Accounting-I**

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
I	B. Com. in Business Administration	ADM1105	Vocational Skill Development (VSC)	Computerized Accounting-I	2 (1 Credit = 30 Hours of Lab Work)	5

**Course Objectives:**

- To make students understand the concept of Computerized Accounting System.
- To impart the knowledge of Tally Accounting Software and Computerized Accounting to the Students.
- To make students understand the applicability of Tally Accounting Software as an integrated business management software.
- To teach the utility / practical use of Tally Accounting Software and Computerized Accounting.
- To provide hands on Practical Training to the Students in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential.

Unit	Title and Contents	No. of Lectures (Per Lecture in Clock Hours)
1	Introduction to Computerized Accounting: 1.9 Meaning and Role of Computerized Accounting 1.10 Special Features of Computerized Accounting System 1.11 Need and Objects of introduction of Computerized Accounting 1.12 Advantages and Disadvantages of Computerized Accounting 1.13 Distinction between Manual Accounting and Computerized Accounting 1.14 Meaning and Distinction between ERP and SAP 1.15 Introduction to Tally Software of Computerized Accounting 1.16 Salient Features and Advantages of Tally Software of Computerized Accounting	5
2	Maintaining Charts of Accounting & Stock Keeping Units: 2.13 Introduction to Getting Started with Tally 2.14 Creating New Company, Alteration, Deletion, Company Features & Configuration 2.15 Group Company - Creation, Alteration and Deletion 2.16 Charts of Accounts 2.17 Creation of Accounting Masters and Inventory Masters 2.18 Alteration & Deletion of Masters 2.19 TallyPrime Data Entry Steps - Ledgers, Items and Vouchers 2.20 Tally Pre-defined Vouchers Introduction and its understanding one by one 2.21 How to update Opening Balances & Opening Stock in TallyPrime 2.22 Ledger Creation, Alteration, Deletion, Traditional Method 2.23 Stock Item Creation, Groups, Units, Creation, Alteration, Delete 2.24 Practice Exercise	20
3	Recording and Maintaining of Accounting Transactions in Tally 3.10 Introduction to Recording Accounting Vouchers 3.11 Receipt and Payment Voucher 3.12 Contra Voucher 3.13 Purchase and Sales Voucher 3.14 Debit Note and Credit Note Voucher 3.15 Journal Voucher 3.16 Recording for Provision 3.17 Reports 3.18 Practice Exercise	20
4	Accounts Receivable & Payable Management 4.9 Bill-wise Accounts - an Introduction 4.10 Bill-wise Details for Purchases - Bills Payable 4.11 Bill-wise Details for Sales - Bills Receivable 4.12 Maintaining Bill wise details 4.13 Supply against Advances	15

4.14 Tracking Overdue Supplies	
4.15 Stock Category Reports	
4.16 Practice Exercise	

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

- 1) To understand the meaning, concepts, importance and need of Computerized Accounting in the Accounting Information System.
- 2) To apply the Tally Accounting Software for Accounting of Business Transactions and generating of various Reports.
- 3) To analyze the components of Tally Software for Computerized Accounting.
- 4) To evaluate the Manual Accounting and Computerized Accounting.
- 5) To create New Company and Group of New Company with necessary Features and Configuration in the Tally Software.
- 6) To remembers all the features of Tally Software and its application for computerized Accounting.

Teaching Methodology:	<ol style="list-style-type: none"> <li>14. Class Room Lectures.</li> <li>15. Practical Lectures in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential developed by the Tally Education, Bangalore.</li> <li>16. Guest Lectures of Professionals/Experts etc.</li> <li>17. Teaching with the help of ICT tools.</li> <li>18. YouTube Lectures developed by MHRD/UGC/any other Institutions.</li> </ol>
Mandate or Instructions for Teaching of this Course:	<p>Mandate for the University:</p> <ol style="list-style-type: none"> <li>D) University has to conduct Training Programs of Computerized Accounting frequently in association with the Professional Institutes and UGC-Malaviya Mission Teacher Training Centre of Savitribai Phule Pune University to train the Teachers of affiliated Colleges free of cost for teaching this course effectively.</li> <li>E) University has to provide free of cost License Copy of Tally Software to each College under the head of Quality Improvements Grants, if possible.</li> <li>F) Examination Section of the University will prepare the Joint Schedule of Practical and Oral Examination for smooth conduct of both the Examination.</li> </ol> <p>Mandate for College:</p> <ol style="list-style-type: none"> <li>H) College has to provide well-equipped Computer Laboratory with LAN System, LCD Projector, Printers, Internet etc.</li> <li>I) College has to provide full technical support to the subject teacher for conducting lectures in the Computer Laboratory.</li> <li>J) College has to give the training of Computerized Accounting to the Subject Teacher or to reimburse the Training Fee to the respective Subject Teacher for getting training from the Professional Institutes.</li> <li>K) College has to purchase the Tally Software License Copy and install the same in the Computer Laboratory.</li> <li>L) College has to provide the Time Slot to the students for Practice Exercise of Tally Software in the Computer Laboratory and the Technical Assistant will assist the students during Practice Exercise Session of Tally Software.</li> </ol> <p>Mandate for the Teacher:</p> <ol style="list-style-type: none"> <li>F) Teacher has to teach Unit No. 1 to the Students in the Classroom and Unit No. 2 to 4 in the Computer Laboratory batch wise.</li> <li>G) Size of the Batch will be 40 Students.</li> <li>H) Teacher has to use LCD Projector in Computer Laboratory for explaining the Tally Software.</li> <li>I) Technical Assistant will assist the Subject Teacher during Lectures in Computer Laboratory.</li> <li>J) Teacher will instruct to the Technical Assistant to supervise the students during the Lectures in the Computer Laboratory.</li> <li>M) Subject Teacher has to prepare a detail schedule well in advance for conducting the Lectures in the Computer Laboratory and circulate the same among the students after the consent of the Head of the Department and Principal of the College.</li> <li>N) The respective Subject Teacher will prepare the Schedule for Practice Exercise of Tally Software in the Computer Laboratory as per the need and requirement of the Course and Students, and handover the same to the Technical Assistant for execution.</li> </ol>
Internship for Students if any:	Not applicable
	<ol style="list-style-type: none"> <li>1. Financial Accounting for BBA, 3<sup>rd</sup> Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.</li> <li>2. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3<sup>rd</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.</li> <li>3. Accountancy Volume-1 &amp; 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.</li> <li>4. Accounting for Management (For MBA and MCA Students), Dr. N. P. Srinivasan and Dr. M. Sakthivel Murugan, S. Chand and Company Limited, New Delhi.</li> </ol>

5. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
6. Study Materials (TallyPrime Basics and TallyPrime with GST Essentials) of Tally Education Private Limited, Bangalore available on the Website: <https://tallyeducation.com>
7. Study Material Tally.ERP9, TallyACE recommended for Tally ACE Certification.
8. Financial Accounting and Computerised Accounting, Dr. S.M. Shukla, Sahitya Bhavan Publication, Agra.
9. Financial Accounting including Lab Work, M.N. Arora, K.V. Achalapathi, S Brinda, Taxmann's Publication, New Delhi.
10. Comdex Tally.ERP9 Course Kit, Dr. Namrata Agrawal, Dreamtech Press.
11. Tally.ERP9 Training Guide, Asok K. Nandhani, BPB Publication, New Delhi.
12. Tally.ERP9 + GST Implementation, Akshay Rajgaria, BPB Publication, New Delhi.
13. Tally.ERP9 with GST in Simple Steps, DT Editorial Services, Dreamtech Press, New Delhi.

**Scheme of Examination:**

- Internal Assessment: 30%
- External Assessment: 70%
- C) Practical Examination in the Computer Laboratory = 50 Marks
- D) Practical Oral Examination = 20 Marks

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	<p>The subject teacher needs to adopt any two of the following methods for internal assessment:</p> <ul style="list-style-type: none"> <li>• Assignments</li> <li>• Written Test</li> <li>• Offline MCQ Test</li> <li>• Power Point Presentation</li> <li>• Tally Software Practical Test in the Laboratory with TallyPrime Basic or TallyPrime with GST Essential</li> </ul>	Min. 12 Marks (40% of Passing)
SEE / External Exam C) Practical Examination in the Computer Laboratory (50 Marks)	<p>Procedure for conducting the Practical Examination:</p> <ol style="list-style-type: none"> <li>1) Practical Examination to be conducted in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential by the respective Colleges.</li> <li>2) University will prepare the Practical Examination Schedule for conducting of the Practical Examination.</li> <li>3) Practical Examination to be conducted by each College as per the Schedule issued by the University.</li> <li>4) Size of the Practical Examination Batch will be 40 Students.</li> <li>5) Subject Teacher will be the Internal Examiner for conducting the Practical Examination.</li> <li>6) University will make the appointment of External Examiners.</li> <li>7) Internal and External Examiners will jointly prepare the Question Papers for each Practical Examination Batch separately along with their respective Model Answers and Schemes of Marking.</li> <li>8) Copy of each set of Question Papers, Model Answers and Scheme of Marking should be deposited with the Examination Section of the College after the end of Practical Examination.</li> <li>9) Each paper will have at least 25 Hypothetical Business Transactions of Hypothetical Company such as revenue, party (receivables and payables), purchase of assets, cash receipts and payments, debit and credit notes, closing adjustments etc.</li> <li>10) If a student misses his/her Regular Practical Examination Batch during the Schedule of Regular Practical Examination of the respective College, he/she can appear as an Out-Of-Turn Student for the next Batch during the Regular Schedule of Practical Examination of the respective College after payment of Out-Of-Turn Fee as per the University Rules.</li> <li>11) If a student misses his/her Regular Practical Examination Batch and has not appeared for the Out-Of-Turn Batch of the Regular Schedule of Practical Examination of the respective College, he/she will be treated as absent student for Practical and Oral Examination.</li> <li>12) For each Batch Maximum Time will be 1 Hour 30 Minutes.</li> <li>13) Student should generate the report at the end of the Practical Batch.</li> <li>14) Student should take printout of the generated report and must sign each page of printout of the report, otherwise, it will be treated as an invalid copy and concerned student will be treated as absent for the Practical and Oral Examination.</li> <li>15) Students have to submit the Self-Attested Copy of the Practical Examination Report to the Examiners at the time Oral Examination.</li> </ol>	Min. 20 Marks (40% of Passing)

	<p>16) Both the examiners will collect the printout of Practical Examination Report at the time of Oral Examination from each student, and will verify the signature of the respective student on Report.</p> <p>17) Both the Examiners will make the assessment jointly after the Practical Exam Batch on the same day.</p> <p>18) The College Authority should provide the necessary facilities during the Practical Examination such as Well-Equipped Computer Laboratory, Installation of License Copy of Tally Software, LAN System, Internet Facility with proper Speed, Technical Team Support, Laser Printers, Papers for Printout, Peons, Generator Back-up and any other facility as per the requirement of the Examiners for smooth conduct of the Practical Examination.</p> <p>19) Student kindly note that the Examiners instructions are mandatory on every student and student should abide by the same during the Practical and Oral Examination.</p>	
D) Oral Examination (20 Marks)	<p>Procedure for conducting the Oral Examination:</p> <p>1) Oral Examination will be conducted after end of the Practical Examination Batch on the same day.</p> <p>2) Size of the Practical Examination Batch will be 40 Students.</p> <p>3) Both the Examiners of Practical Examination will conduct the Oral Examination jointly.</p> <p>4) Each Examiner will give the marks to each student out of 10 Marks.</p> <p>5) Examiners should ask questions on the features/components of Tally Software and their application during the Oral Examination.</p> <p>6) If Student fails to appear for the Oral Examination, he/she will be treated as absent student for the same and he/she will be responsible for their academic loss.</p>	Min. 8 Marks (40% of Passing)
Total 100 Marks		
Separate Passing for Internal Assessment (CIE) and External Exam (SEE) i.e. A & B (40% Passing)		

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**First Year B.Com. in Business Administration Semester - I**  
**As per NEP -2020**  
**Subject: - Business Communication - I**

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	No. of Lectures/ per week
I	B. Com. in Business Administration	ADM 1106	SEC	Business Communication - I	2	3

**Course Objectives:**

1. To make students understand the concept of good communication in the corporate sector.
2. To impart the knowledge of how to communicate professionally in the corporate sector.
3. To make students understand the applicability of effective soft skills such as manners and etiquettes in the workplace.
4. To teach the utility/practical use of various skills, including effective listening, speaking and interview techniques.

**Course Outcomes:**

After Completion of the Course, students will be able		
C. O. 1	To Understand	A strong foundation in Business Communication and its significance while working in the organizations.
C. O. 2	To Apply	The Principles of Business Communication effectively in a Business Environment.
C. O. 3	To Analyze	Potential barriers to effective communication so that they can define the strategies for overcoming them.
C. O. 4	To Evaluate	Its key characteristics which distinguish Business Communication from other forms of Communication.
C. O. 5	To Create	Awareness about the process of Communication and identify potential barriers to effective communication in a business environment.
C. O. 6	To Remember	The various communication channels and their suitability for different communication needs in the business world.

Unit	Title and contents	No of Lectures
1	<p>INTRODUCTION TO BUSINESS COMMUNICATION</p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning &amp; Definitions of Communication</li> <li>• Importance of Communication in Business</li> <li>• Principles of Business Communication</li> <li>• Process of Communication</li> <li>• Types of Communication</li> <li>• Channels of Communication</li> <li>• Barriers to Effective Communication</li> </ul>	15
2	<p>EFFECTIVE SOFT SKILLS AT THE WORKPLACE</p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning of Soft Skills</li> <li>• Importance of Effective Soft Skills at the Workplace</li> <li>• Life Skills</li> <li>• Emotional Intelligence skills</li> <li>• Reading and Speaking</li> <li>• Listening Skills</li> <li>• Interview Skills</li> <li>• Presentation Skills</li> <li>• Group Discussion</li> <li>• Time Management Skills</li> <li>• Negotiation Skills and conflict resolution</li> <li>• Problem Solving Skills</li> </ul>	15

Teaching Methodology:

- ❖ Class Room Lectures
- ❖ Guest Lectures
- ❖ Industrial Visits
- ❖ Group Discussions, Debates
- ❖ Assignment & Presentation

References:

Books:

5. Marry Guffey and Dana Loewy, "Business Communication: Process and Product", Cengage Learning
6. John Sonmez, "Soft Skills: The Software Developer's Life Manual", Manning Publications
7. Kitty O. Locker and Stephen Kyo Kaczmarek, "Business Communication: Building Critical Skills", McGraw-Hill Education
8. Stephen R. Covey, "The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change", Simon & Schuster Publication

Journal Article:

5. Dr. Seema Singh and Dr. R. K. Dixit (2016), "Impact of Business Communication on Organizational Success: An Empirical Study", International Journal of Engineering and Management Research
6. Dr. Ritu Chhikara (2019), "Challenges and Strategies in Cross-Cultural Business Communication: A Case Study of an Indian Multinational", International Journal of Business Communication
7. Dr. Jayashree Suresh and Dr. P. Ramakrishnan (2014), "Developing Soft Skills: A Requirement for Engineering Graduates", International Journal of Innovative Research in Science, Engineering and Technology
8. Dr. Umamaheshwari and Dr. G. Srinivasan (2017), "Soft Skills Development for Employability Enhancement: A Case Study of Indian Management Graduates", International Journal of Management and Social Science Research Review

Website:

- <http://www.managementstudyguide.com/>
- <http://www.skillsyouneed.com/>
- <https://www.betterup.com/blog/why-communication-is-key-to-workplace-and-how-to-improve-skills>
- <https://asana.com/resources/effective-communication-workplace>

Scheme of Examination:

Internal Assessment (CIE) : 20 Marks

Semester End Examination (SEE) : 30 Marks

Scheme of Examination:	Exam Format	Minimum Passing Marks
CIE (20 Marks)	Internal assessment will be 50% of total marks. The subject teacher needs to adopt any two of the following methods for internal assessment: - Written examination Online Quiz Presentations Projects Assignments Tutorials Oral examination Open Book Test Any other evaluation method subject to the permission of the Head of the Department	Min. 8 Marks (40% Passing)
SEE/External Exam (30 Marks)	Q. 1 Fill in the Blanks M	05 Min. 12 Marks (40% Passing)

	Q. 2 Descriptive Type Question from Ch. No. 1	08 M	
	Q. 3 Descriptive Type Question from Ch. No. 2	07 M	
	Q. 4 Short Notes (Any 2 out of 4)	10 M	
Total 50 Marks			Separate Passing (40% Passing)

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