SAVITRIBAI PHULE PUNE UNIVERSITY
FACULTY OF COMMERCE & MANAGEMENT
(COMMERCE)

National Education Policy-2020
Structure and Syllabus
(For Colleges affiliated to Savitribai Phule Pune University)
Batchlor of Commerce (B.Com. Sem-I)
(2025 Pattern)

w.e.f. June-2025
(Academic Year 2025-2026)

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:

1) **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.
2) **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.
3) **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.
4) **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.
5) **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.
6) **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.
7) **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.
8) **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.
9) **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.
10) **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.

Programme Outcomes:

1. **Accounting Proficiency:**
   a) Graduates will demonstrate a fundamental understanding of financial, cost, and management accounting principles and practices.
   b) They will have the ability to prepare and interpret financial and cost statements accurately.
   c) Graduates can apply accounting concepts to record business transactions and analyze financial data effectively.
2. **Mathematical and Statistical Analysis:**
   a) Graduates will acquire proficiency in mathematical and statistical concepts and techniques relevant to business applications.
   b) They can solve mathematical problems related to commerce and economics, applying quantitative methods for business decisions.
   c) They will develop skills in collecting, analyzing, and interpreting data, using statistical software and tools for solving business problems.
3. **Technology and Computerized Accounting:**
   a) Graduates will master the use of accounting software for efficient and accurate financial data management.
   b) They can create, manage, and analyze financial records using computerized accounting systems.
   c) They understand the importance of data security and integrity in computerized accounting.
4. **Communication Skills:**
   a) Graduates will develop effective communication skills for various business contexts, including written and oral communication.
   b) They will be able to present ideas and information clearly and professionally.
   c) Graduates can resolve conflicts through effective communication and understand the importance of cultural sensitivity in business communication.
5. **Language Proficiency:**
   a) Graduates will enhance English language proficiency for academic and professional purposes, including reading, writing, and speaking.
   b) They can communicate fluently and accurately in written and spoken English.
   c) Graduates will apply English language skills effectively in business and academic contexts, using standard grammar and vocabulary.
6. **Environmental Awareness:**
   a) Graduates will understand environmental issues and their impact on business and society.
   b) They can analyze environmental factors affecting business decisions and sustainability.
   c) They will be able make decisions related to environmental responsibility in business.
7. **Specialized Accounting Knowledge:**
   a) Graduates will develop a solid foundation in cost and management accounting principles.
   b) They can calculate and analyze various costs involved in business operations and apply cost accounting techniques.
   c) Graduates will gain expertise in advanced cost and management accounting for strategic decision-making.

8. **Financial Reporting and Analysis:**
   a) Graduates will gain an advanced understanding of financial accounting principles, standards, and regulations.
   b) They will be able to analyze complex financial transactions, prepare financial statements, and interpret them for stakeholders and investors.
   c) Graduates will apply accounting standards and principles for financial reporting in various business contexts.
9. **Economic Analysis and Decision-Making:**
   a) Graduates will understand economic principles and their application in business.
   b) They can analyze economic factors affecting business decisions and evaluate economic policies' impact on the business environment.
   c) Graduates will be able to apply economic principles for business strategy and development.
10. **International Accounting and Taxation:**
    a) Graduates will have an understanding of international accounting standards and their application.
    b) They can navigate complex tax laws and regulations effectively for businesses and individuals.
    c) Graduates will provide specialized tax advice for international and cross-border transactions.
11. **Management Accounting and Strategic Decision-Making:**
    a) Graduates will apply advanced management accounting techniques for strategic decision-making.
    b) They can analyze cost and performance data to optimize organizational efficiency and develop budgets and forecasts to support organizational goals.
    c) Graduates will implement management accounting practices to enhance organizational competitiveness.
12. **Ethics and Professionalism:**
    a) Graduates will demonstrate ethical conduct in accounting and business practices, adhering to professional standards and regulations.
    b) They will prioritize accuracy, integrity, and confidentiality in financial reporting and data management.
    c) Graduates will communicate ethical principles in business relationships and decision-making.

1. Introduction:

The B.Com. Degree Program (2025 Pattern) will be introduced in the following order:

Sr. No.	B.Com. Degree Program	Academic Year
A	First Year B.Com.	2025-2026
B	Second Year B.Com.	2026-2027
C	Third Year B.Com.	2027-2028
D	Fourth Year B.Com.	2028-2029

B.Com. Programme will be offered in Eight Major Specializations:

1) B.Com. in Accountancy and Taxation
2) B.Com. in Cost and Management Accounting
3) B.Com. in Business Administration
4) B.Com. in Marketing
5) B.Com. in Business Practices and Cooperation
6) B.Com. in Banking, Finance and Insurance
7) B.Com. in Business Laws
8) B.Com. in Business Mathematics, Statistics and Analytics

The B.Com. Degree Program 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 Program (2025 Pattern) unless he / she has passed the Higher Secondary School Certificate Examination of the Maharashtra State 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 Program (2025 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 Program at the college affiliated to this University.

e.) No candidate shall be admitted to the Fourth Year B.Com. (Seventh Semester) Degree Program (2025 pattern) unless he / she has cleared all the papers of Third and Fourth Semester Examination of S.Y. B.Com.

3. Teaching Methodology:

The Teacher can use the following Methods as Teaching Methodology:

a) Class Room Lectures
b) Guest Lectures of Professionals, Industry Experts etc.
c) Teaching with the help of ICT tools
d) Visits to various Professionals Units, Companies and Business / Industry Units
e) Group Discussion / Debates
f) Assignments, Tutorials, Presentations, Role Play etc.
g) YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.
h) Analysis of Case Studies

4. Examination:

a) A student cannot appear for Semester End Examination unless he / she has maintained at least 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 fulfillment of required attendance criteria during the remaining period of teaching of the course.
b) Each credit will be evaluated for 25 Marks.
c) Each course will have a distribution of 40 : 60 Marks for CIE and SEE of 4 Credits Course and 20 : 30 Marks for CIE and SEE of 2 Credits Course.
d) To pass a course, the student has to obtain at least Forty Percent marks in the CIE and SEE separately.
e) If a student misses CIE examination, he / she will have a Second Chance with the permission of the teacher concerned only. Such a Second Chance shall not be the right of the student; it will be the discretion of the teacher concerned only to give or not to give Second Chance to a student to appear for Internal Assessment. The college has to provide all required facilities to the teacher for conducting CIE Examination smoothly.
f) 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.
g) No student shall be admitted to the Fifth Semester Examination of the Third Year unless he / she has cleared First Two Semesters.
h) No student shall be admitted to the Fourth-Year B.Com. (Seventh Semester) Degree Program (2025 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).
i) There shall be revaluation of the Answer Scripts of Semester-End Examination but not of Answer Scripts of Internal Assessment Papers as per Ordinance No. 134 A and B.

5. A.T.K.T. Rules:

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

6. 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.

7. 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.

8. Restructuring of Courses:

This revised course structure shall be made applicable to the colleges implementing 'Restructured Programme at the Undergraduate Level from June, 2025. The Colleges under the Restructured Programme which has revised their structure in the light of the "2025 Pattern" shall be introduced with effect from Academic Year 2025-2026.

9. Standard of Passing:

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

b) It means that passing separately at Internal Assessment, Practical / Project Examination and Semester End University Examination is compulsory.

10. Methods of Evaluation, Passing, and Evaluation Criteria:

The evaluation of students will be done on Three Times during each Semester:

a. Continuous Internal Assessment
b. Practical / Project Examination (If applicable)
c. Semester End Examination

a) Continuous Internal Evaluation will be of Forty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:
    1) Offline Written Examination
    2) Power Point Presentations
    3) Assignments / Tutorials
    4) Oral Examination
    5) Open Book Test
    6) Offline MCQ Test
    7) Group Discussion
    8) Analysis of Case Studies
    9) Offline Multiple Choice Question Examination

b) For Examination / Project Examination will be completed as per the directives given by the Board of Studies and issued by the University time to time.

c) For Semester End Examination, question papers will be set for Sixty Percent of the Total Marks allotted for the course. The University will conduct this Examination.

11. Types of Courses offered under the NEP-2020:

Abbreviation	Full Form	Purpose
MM	Major Mandatory	Subject in which Degree will be awarded
ME	Major Elective	Very specific or specialized or advanced or supportive to the Discipline
MN	Minor Subject	Helps a student to gain a broader understanding beyond Major Discipline
GE / OE	Generic Elective / Open Elective	To provide multidisciplinary knowledge
VSC	Vocational Skill Course	Domain area skills development pertaining to the major discipline of the faculty
SEC	Skill Enhancement Course	Practical Training to enhance employability skills pertaining to the specific discipline of the faculty
AEC	Ability Enhancement Course	Languages proficiency
IKS	Indian Knowledge System	Foundational guide to the history, culture and philosophy of India
VEC	Value Education Course	Environmental Science
OJT	On the Job Training	Hands on Training
FP	Field Projects	For industry Experience
CEP	Community Engagement Programme	Exposure to social issues
CC	Co-Curricular Courses	Overall Development

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

Credit Distribution Framework for B.Com. Degree Programme

Under the Faculty of Commerce & Management (Commerce) of Savitribai Phule Pune University w.e.f. June 2024

(3 Subjects Options and Eight Major for B.Com. Degree Programme-2025 Pattern)

Level / Difficulty	Sem	Subject-1				Subject-2	Subject-3	GE/OE	SEC	IKS	AEC	VEC	CC	Total
4.5 / 100	I	4 (T)				4 (T)	4 (T)	2 (T)	2 (T)	2 (T) (Generic)	2 (T)	2 (T)	--	**22**
	II	4 (T)				4 (T)	4 (T)	2 (T)	2 (T)	--	2 (T)	2 (T)	2	**22**
Exit option: Award of UG Certificate in Major with 44 Credits and an additional 4 Credits Core NSQF Course / Internship OR Continue with Major and Minor **Continue option: Student will select one subject among the (Subject-1 and Subject-2) as Major and another Subject will be dropped, and Subject-3 will be as Minor.**														
Level / Difficulty	**Sem**	**Credits Related to Major**				**Minor**	**--**	**GE/OE**	**SEC**	**IKS**	**AEC**	**VEC**	**CC**	**Total**
		Major Core	**Major Elective**	**VSC**	**FP / OJT / CEP**									
5.0 / 200	III	6 (T) = (4+2)	--	2 (P)	2 (FP)	4 (T)	--	2 (T)	--	2 (T) (Major Subject Specific)	2 (T)	--	2	**22**
	IV	6 (T) = (4+2)	--	2 (P)	2 (CEP)	4 (T)	--	2 (T)	2 (T)	--	2 (T)	--	2	**22**
Exit option: Award of UG Diploma in Major & Minor with 88 Credits & an additional 4 Credits Core NSQF Course / Internship OR Continue with Major & Minor														
5.5 /300	V	12 (T) = (4*3)	4 (T)	2 (P)	2 (FP/CEP)	2 (T)	--	--	--	--	--	--	--	**22**
	VI	12 (T) = (4*2+2*2)	4 (T)	2 (P)	4 (OJT)	--	--	--	--	--	--	--	--	**22**
Total 3 Years		**44**	**8**	**8**	**10**	**18**	**8**	**8**	**6**	**4**	**8**	**4**	**6**	**132**
Exit option: Award of UG Degree in Major with 132 Credits OR Continue with Major and Minor														
6.0 /400	VII	10 (T) = (4*2 +2)	4 (T)	--	4 (RP)	4 (T)	--	--	--	--	--	--	--	**22**
	VIII	10 (T) = (4*2 +2)	4 (T)	--	8 (RP)	0	--	--	0	0	0	0	0	**22**
Total 4 Years		**64**	**16**	**8**	**22**	**22**	**8**	**8**	**6**	**4**	**8**	**4**	**6**	**176**
Four Year UG Honours with Research Degree in Major and Minor with 176 credits OR														
6.0 /400	VII	14 (T) = (4*3 + 2)	4 (T)	0	0	4 (T)	--	--	0	0	0	0	0	**22**
	VIII	14 (T) = (4*3 + 2)	4 (T)	0	4 (OJT)	0	--	--	0	0	0	0	0	**22**
Total 4 Years		**72**	**16**	**8**	**14**	**22**	**8**	**8**	**6**	**4**	**8**	**4**	**6**	**176**
Four Year UG Honours Degree in Major and Minor with 176 credits														

Structure and Subject Codes for F.Y.B.Com. Sem-I

As per NEP-2020 w.e.f. June 2025 (Academic Year: 2025-2026)

B.Com. Degree Program Credit Distribution Structure for Three / Four-Year Honours / Honours with Research with Multiple Entry and Exit Options (GR Dated 20.04.2023 and Changes Pursuant to Letter Dated 13.03.2024 of Higher & Technical Education Department, Government of Maharashtra)

SEMESTER-I

Sr. No.	Verticals	Credits	Course Code	Name of the Course/Subject	Name of the Board of Studies	No. of Lectures in a Week per Clock Hours	With Effect From Academic Year
Three Subjects Options (Total 12 Credits)							
1	Subject-I MJ	**Students should select any one subject from the Subject-I**					
		4	FAC101T	Financial Accounting-I	Accountancy	4	2025-2026
		4	CMA102T	Basics of Cost and Management Accounting and Material Accounting-I	Cost & Works Accounting	4	2025-2026
		4	MOM103T	Modern Office Management-I	Business Administration	4	2025-2026
		4	FOM104T	Fundamentals of Marketing-I	Marketing	4	2025-2026
		4	BEE105T	Business Environment and Entrepreneurship-I	Business Practices	4	2025-2026
		4	FOB106T	Fundamentals of Banking-I	Banking, Finance and Insurance	4	2025-2026
		4	ILS107T	Indian Legal System and Legal Method-I	Business Laws	4	2025-2026
		4	SDA108T	Statistical Decision Analysis-I	Statistics and Computer Applications	4	2025-2026
2	Subject-II MJ	**Students should select any one subject from the Subject-II other than subject selected from Subject-I**					
		4	FAC101T	Financial Accounting-I	Accountancy	4	2025-2026
		4	CMA102T	Basics of Cost and Management Accounting and Material Accounting-I	Cost & Works Accounting	4	2025-2026
		4	MOM103T	Modern Office Management-I	Business Administration	4	2025-2026
		4	FOM104T	Fundamentals of Marketing-I	Marketing	4	2025-2026
		4	BEE105T	Business Environment and Entrepreneurship-I	Business Practices	4	2025-2026
		4	FOB106T	Fundamentals of Banking-I	Banking, Finance & Insurance	4	2025-2026
		4	ILS107T	Indian Legal System and Legal Method-I	Business Laws	4	2025-2026
		4	SDA108T	Statistical Decision Analysis-I	Statistics and Computer Applications	4	2025-2026
3	Subject-III MJ	4	IBE109T	Introduction to Behavioural Economics	Business Economics	4	2025-2026

Generic Elective OR Open Elective Subjects (GE / OE) (2 Credits)							
4	OE	2		To be selected from the Baskets of other Faculty	(Open Elective Baskets of Science and Technology, and Humanities)	2	2025-2026
Vocational and Skill Enhancement Courses (VSEC) (2 Credits)							
5	SEC	2	SEC111COM	Business Accounting-I	Accountancy	2	2025-2026
Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (6 Credits)							
6	AEC	2	AEC112COM	English-I	English	2	2025-2026
7	VEC	2	VEC101T	Environmental Science	Environmental Science	2	2025-2026
8	IKS	2	IKS	SPPU Basket	SPPU Basket (Generic)	2	2025-2026
Total Credits		**22**					

Abbreviation: MJ: Major, MM: Major Mandatory, ME: Major Elective, MN: Minor, GE / OE: Generic Elective / Open Elective, VSEC: Vocational Skill Enhancement Course, VSC: Vocational Skill Course, SEC: Skill Enhancement Course, AEC: Ability Enhancement Course, VEC: Value Education Course, IKS: Indian Knowledge System, CC: Co-Curricular Courses, FP: Field Project, CEP: Community Engagement Project, OJT: On Job Training, RP: Research Project, T-Theory, P-Practical etc.

Restructured Syllabus (2025 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B.Com. in Accountancy and Taxation

Class: F.Y.B.Com. Sem-I
Subject: Financial Accounting-I

Academic Year: 2025-2026

Sem. No.	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
I	FAC101T	Subject-I & II **Major Mandatory**	Financial Accounting-I	4	4

Course Objectives:
1. To make students understand the concepts of the Financial Accounting.
2. To impart the knowledge of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
3. To make accounting treatment of Partnership Accounts, Lease, Hire Purchase and Royalty.
4. To teach the utility and practical use of Partnership Accounts, Lease, Hire Purchase, Royalty and Accounting Standards.

Unit	Title and Contents	No. of Lectures
1	**Amalgamation of Partnership Firms:** 1.1 Meaning and Need of Amalgamation of Partnership Firms 1.2 Accounting Treatment and Preparation of Ledger Accounts: 1.2.1.1 Accounting Entries in the Books of Old Firms 1.2.1.2 Accounting Entries in the Books of New Firm 1.2.1.3 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.	**15**
2	**Sale of a Firm to a Company:** 2.1 Meaning and Need of Conversion of Partnership Firm into Company 2.2 Purchase Consideration 2.3 Accounting Treatment and Preparation of Ledger Accounts: 2.3.1.1 Accounting Entries in the Books of Firm 2.3.1.2 Accounting Entries in the Books of Company 2.3.1.3 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.	**15**
3	**Accounting for Leases and Hire Purchase System:** **3.1 AS-19: Accounting for Leases and Ind AS-17:** 3.1.1 AS-19: Accounting for Leases and Ind AS-17: Leases 3.1.2 Difference between AS-19 and Ind AS-17 3.1.3 Numerical Illustrations on AS-19 **3.2 Hire Purchase System:** 3.2.1 Concept of Hire Purchase 3.2.2 Formation of the Purchase Agreement or Contract of Hire Purchase 3.2.3 Ways for Termination of Hire Purchase Agreement and Remedies in	**20**

	case of Breach 3.2.4 System of Accounting Records: When Goods of Substantial Sales Value only: 3.2.4.1 Calculation of Interest: 3.2.4.1.1 When Cash Price, Rate of Interest, Hire Purchase Price and Number of Instalments are given 3.2.4.1.2 If Rate of Interest is not given 3.2.4.1.3 If Cash Price is not given 3.2.4.2 Accounting Entries and Preparation of Ledger Accounts: 3.2.4.2.1 In the Books of Hire Purchaser when Asset is recorded at Full Cash Price including Partial or Full Seizure of Goods 3.2.4.2.2 In the Books of Hire Purchaser when Asset is recorded at Cash Price actually paid including Partial or Full Seizure of Goods 3.2.4.2.3 In the Books of Hire Vendor including Partial or Full Seizure of Goods	
4	**Royalty Accounts:** 4.1 Meaning of the term Royalty 4.2 Important Terms: Minimum Rent or Dead Rent, Short Workings, Recoupment of Short Workings 4.3 Types of Problems: 4.3.1 Royalties without any Minimum Rent 4.3.2 Royalties with a Minimum Rent: 4.3.2.1 With the Lessee/Tenant having the right to recoup the Short Workings: 4.3.2.1.1 Without any Limitation of Time 4.3.2.1.2 Within a Limited Time (Limitation of Time may commence either from the Date of the Agreement or from the Date of Short Workings) 4.3.2.2 Without the Lessee having the right to recoup the Short Workings 4.3.3 Accounting Entries and Preparation of Ledger Accounts without Minimum Rent Account and with Minimum Rent Account: 4.3.3.1 In the Books of Lessee / Tenant 4.3.3.2 In the Books of Lessor / Landlord 4.3.3.3 Sub-Lease: Meaning and Accounting Entries/Treatment	**10**

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

1) To understand the concepts of the Financial Accounting.
2) To apply the knowledge of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty for accounting.
3) To analyse the effects of accounting treatments of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
4) To evaluate the impact of accounting treatments of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty on financial aspects.
5) To create an independent accounting of the financial transactions pertaining to Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
6) To remember the accounting treatment of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari 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 by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
9. Financial Accounting (For B.Com. and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
15. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
16. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
20. For Limited Liability Partnership Formation: Refer Ministry of Corporate Affairs Website: mca.gov.in

Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8

Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours

Instructions:

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	05 Marks
Q. 2: Numerical Problem on Unit-1	15 Marks
Q. 3: Numerical Problem on Unit-2	15 Marks
Q. 4: Numerical Problem on Unit-3	15 Marks
Q. 5: Numerical Problem on Unit-4	15 Marks
Q. 6: Short notes on all Units: (Any 2 out of 4)	10 Marks

Program Name: B.Com. in Cost and Management Accounting

Class: F.Y.B.Com. Sem-I

Subject: Basics of Cost & Management Accounting and Material Accounting-I

Academic Year: 2025-2026

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I	CMA102T	Subject-I & II **Major Mandatory**	Basics of Cost and Management Accounting and Material Accounting-I	4	4

Objectives:

1. To prepare learners to know and understand the basic concepts of Cost and Management Accounting.
2. To understand the elements and classification of cost.
3. To enable students to prepare a Cost Sheet, Tender and Quotation
4. To enable students to calculate the material issuing cost.

Course Outcome: After Completion of the course, student will be able:

1. To remember the basic concepts related to Cost and Management Accounting.
2. To understand the application of cost concepts and relevant cost accounting standards on material.
3. To apply the basis of classification of cost in preparation of Cost Sheet, Estimated Cost Sheet, Tender and Quotation.
4. To analyse the cost performance of a business entity with the help of Cost Sheet and material issuing prices.
5. To evaluate the performance with the help of Price List, Estimates, Tenders and Quotations as well as Landed Cost.

Unit	Title and Contents	No. of Lectures
1	**Basics of Cost and Management Accounting:** 1.1 Concept of Cost, Costing, Cost Accounting, Cost Accountancy and Management Accounting 1.2 Limitations of Financial Accounting 1.3 Objectives of Cost Accounting 1.4 Advantages & Limitations of Cost Accounting 1.5 Difference between Financial Accounting and Cost Accounting 1.6 Difference between Financial Accounting and Management Accounting 1.7 Difference between Cost Accounting and Management Accounting 1.8 Cost Units and Cost Centres 1.9 Scope of Management Accounting 1.10 Role of a Cost Accountant in an Organisation 1.11 Functions of Management Accountant	15
2.	**Elements and Classification of Cost:** 2.1 Cost Accounting Standard: Meaning, Definition and Introduction 2.2 Importance of Cost Accounting Standards 2.3 Elements of Cost: Material, Labour and Expenses 2.4 Cost Accounting Standard: Classification Cost	15

	2.5 Segregation of Cost into Elements	
3.	**Cost Sheet:** 3.1 Cost Items and Non-Cost Items 3.2 Proforma of Cost Sheet 3.3 Preparation of Cost Sheet with adjustments and Problems thereon 3.4 Price List: Meaning, Preparation of Price List (Theory only) 3.5 Estimate: Meaning, Significance, Preparation of Estimates and Problems thereon 3.6 Tender and Quotation: Meaning, Difference between Tender and Quotation, Preparation of Tender and Quotation and Problems thereon 3.7 Numerical Problems on Cost Sheet, Estimates, Tender and Quotation with necessary adjustments	15
4.	**Material Accounting:** 4.1 Material as an Element of Cost: Importance and Control 4.2 Material Storage: Store Location and Stores Layout 4.3 Classification and Codification of Material 4.4 Stores and Material Records 4.5 Bin Card & Store Ledger etc. 4.6 Cost Accounting Standards-6: Material Cost 4.7 Calculation of Material Procurement Cost 4.8 Meaning and Calculation of Landed Cost 4.9 Functions of Purchase Department and Scientific Purchase Procedures 4.10 Issue of Material and Pricing Methods for Issue of Material: First in First Out (FIFO), Last in Last Out (LIFO), Simple Average and Weighted Average Methods and adjustments thereon 4.11 Numerical Problems on all Pricing Methods for Issue of Material with necessary adjustments	15

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1) Cost Accounting-Principles and Practices, Jawahar Lal & Seema Shrivastava Tata by McGraw Hill New Delhi 2) Advanced Cost Accounting and Cost Systems, Ravi M Kishor by Taxman's, New Delhi 3) Cost Accounting Theory and Problems, S. N. Maheshwari by Mittal Shree Mahavir Book Depot, New Delhi 4) Advanced Cost Accounting, Jain and Narang by Kalyani Publication, New Delhi 5) Horngren's Cost Accounting Managerial Emphasis, Srikant M Datar & Madhav V Rajan by Pearson, Noida, UP 6) Cost Accounting-Principles and Practices, Dr. M.N. Arora by Vikas Publishing House, New Delhi 7) Cost Accounting Principles and Practice, Jain Narang by Kalyani Publication, New Delhi 8) Cost Accounting Methods and Problems, B.K. Bhar by Academic Publisher, Kolkata 9) Cost Accounting, M.Y. Khan, P. K. Jain by Tata McGraw Hill Private Limited, New Delhi 10) Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi 11) Cost and Management Accounting, Inamdar S. M., Everest Publishing House 12) Study Materials of Chartered Accountants Program by ICAI, New Delhi 13) Study Materials of Cost and Management Accountants by ICMA, Kolkata 14) Study Materials of Company Secretary by ICSI, New Delhi 15) Journal of Chartered Accountants by ICAI, New Delhi 16) Journal of Chartered Accountants by ICMA, Kolkata 17) Journal of Chartered Accountants by ICSI, New Delhi

Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8	
Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours	
Instructions: *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	05 Marks
Q 2. Theory Question on Unit-1	15 Marks
Q 3. Theory Question on Unit-2	15 Marks
Q 4. Numerical Problem on Unit-3	15 Marks
Q 5. Numerical Problem on Unit-4	15 Marks
Q 6. Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Program Name: B.Com. in Business Administration

Class: F.Y.B.Com. Sem-I

Subject: Modern Office Management-I

Academic Year: 2025-2026

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I	MOM103T	Subject-I & II **Major Mandatory**	Modern Office Management-I	4	4

Course Objectives:

1) To acquaint the students with the concept of modern office and its role.
2) To understand the conceptions factors affecting selection of place and office layout.
3) To enable students to understand the importance of office automation.
4) To enable students to understand the need of office procedures and standardization of office work.
5) To understand the use of office manuals and standard operating procedures.

Course Outcomes:

1. Students will be able to understand the concepts of modern automated offices.
2. They will learn the conceptions of office work low and importance of office layout.
3. They will grasp the knowledge of modern technology used in offices.
4. They will understand the need and utility of standard office procedures.
5. They will understand office manuals and its importance. Need and requirements of standard operating procedures will be understood by students.

Unit	Title and Contents	No. of Lectures
1	**Modern Office Services:** 1.1 Concept, Meaning and Definition of Modern Office 1.2 Role of Modern Office 1.3 Meaning and Definition of Traditional Office 1.4 Difference between Traditional Office and Modern Office 1.5 Work Flow in Modern Office 1.6 Importance of Mechanization in Office 1.7 Factors affecting selection of Office Place and Layout 1.8 Digital Office: Meaning and Concept, Importance of Digital Office Procedures, Types of Modern Office Machines	**15**
2	**Office Automation:** 2.1 Meaning of Office Automation, Goals of Office Automation 2.2 Characteristics of Office Automation System, Advantages and Obstacles in Office Automation Process 2.3 Office Utility: Internet, Wi-Fi, Video Conferencing, CCTV Camera, Intranet 2.4 Open Office and Private Office: Concept, Meaning and Need 2.5 Use of Artificial Intelligence in Office Automation	**15**
3	**Office Procedures and Standardization of Office Work:** 3.1 Meaning, Definition and Concept of Office Procedures 3.2 Importance of using Office Procedures 3.3 Standardization of Office Work: Meaning, Objectives, Areas of	**15**

	Standardization 3.4 Types of Standards, Methods of setting Standards, Advantages and Limitations of Standardization	
4	**Office Manuals and Standard Operating Procedures:** 4.1 Meaning of Office Manuals 4.2 Need of Office Manuals 4.3 Types of Office Manuals 4.4 Advantages of Office Manuals 4.5 Standard Operating Procedures: Meaning, Benefits of Implementing Standard Operating Procedures, Components of Standard Operating Procedures	**15**

Internship for Students if any: Not Applicable

List of Recommended Reference Books:

1) Modern Office Management by Mills and Geoffrey
2) Office Management by Dr. R.K. Chopra and Priyanka Gauri
3) Office Management by R.S.N. Pillai
4) Office Management by K. L. Maheshwari, and R. K. Maheshwari
5) Modern Office Management: Principles and Techniques by J. N. Jian and P. P. Singh
6) Office Management by Lefingwell and Robinson
7) Office Organization and Management by R. K. Chopda, and Ankita Chopda, Himalaya Publishing House, Bombay
8) Office Management by S P Arora, Vikas Publishing New Delhi
9) Office Organization and Management by Reddy and Apponnaiah, Himalaya Publishing House, Bombay
10) Office Management by P. K. Ghosh, Sultan Chand and Son‘s, New Delhi.
11) Office Organization and Management by C. B. Gupta, Sultan Chand and Son‘s New Delhi.
12) Office Organization and Management by Arora. S. P., Vikas Publishing House Pvt. Ltd. New Delhi.
13) Office Organization and Management by N. Kumar and R. Mittal, Anmol Publication Pvt. Ltd. New Delhi
14) Fundamental of Office Management by J. P. Mahajan, Pitamber Publishing Co. New Delhi.
15) Office Management by Dr. A H Lokhandwala and V. K. Behere, Nirali Prakashan, Pune.
16) Principles of Office Management by R. C. Bhatia, Lotus Press, New Delhi

Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8

Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours

Instructions:

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	05 Marks
Q 2. Theory Question on Unit-1	15 Marks
Q 3. Theory Question on Unit-2	15 Marks
Q 4. Theory Question on Unit-3	15 Marks
Q 5. Theory Question on Unit-4	15 Marks
Q 6. Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Program Name: B.Com. in Marketing

Class: F.Y.B.Com. Sem-I

Subject: Fundamentals of Marketing-I

Academic Year: 2025-2026

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I	FOM104T	Subject-I & II **Major Mandatory**	Fundamentals of Marketing-I	4	4

Course Objectives:

1. To introduce the basic concepts in Marketing.
2. To give the insight of the basic knowledge of Market Segmentation and Marketing Mix
3. To establish link between commerce, business and marketing.
4. To enable students to apply this knowledge in practicality by enhancing their skills in the field of Marketing.

Unit	Title and Contents	No. of Lectures
01	**Introduction to Market and Marketing:** 1.1 Meaning and Definition of Market 1.2 Classification of Markets 1.3 Marketing Concept 1.4 Different between Traditional and Modern Marketing 1.5 Importance of Marketing 1.6 Functions of Marketing. 1.7 Selling vs. Marketing	**15**
02	**Market Segmentation and Marketing Mix:** 2.1 Market Segmentation: 2.1.1 Introduction, Meaning and Definition 2.1.2 Importance of Market Segmentation 2.1.3 Limitations of Market Segmentation 2.1.4 Bases for Segmentation 2.2 Marketing Mix: 2.2.1 Introduction, Meaning and Definition 2.2.2 Elements of Marketing Mix 2.2.3 Importance of Marketing Mix	**15**
03	**Salesmanship:** 3.1 Introduction, Meaning and Definition of Salesmanship 3.2 Features and Scope of Salesmanship 3.3 Elements of Salesmanship 3.4 Salesmanship: Arts or Science 3.5 Qualities for Salesman 3.6 Salesmanship is a Profession	**15**
04	**Distribution Channel and Physical Distribution**: 4.1 Distribution channels concepts and role 4.2 Types of Distribution Channel 4.3 Factors affecting types of distribution channel 4.4 Promotion: Methods of Promotion 4.5 Advertising: Concepts, Important and Types	**15**

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

1. Acquainted with the basics of marketing field.
2. It will help students to implement this knowledge in practicality by enhancing their skills in the concepts of 'Marketing Mix' and Market segmentation.
3. To get the knowledge of Salesmanship and various approaches.
4. To get the knowledge about Recent Trends in marketing area.

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1. Marketing Management, Philip Kotler, Pearson Publication 2. Principles of Marketing, Philip Kotler, Pearson Publication 3. Sales and Distribution Management, Tapan K Panda, Oxford Publication 4. Retail Management, Gibson Vedamani, Jayco Publication 5. Principles of Marketing, 19th Edition - Pearson Paperback by Philip Kotler, Gary Armstrong, Sridhar Balasubramanian and Prafulla Agnihotri 6. Fundamentals of Marketing 2Ed 2021 by Paul Baines, Oxford 7. Fundamentals of Marketing Management by Mankeshya Saini, Dr. Soumya P, Dr. Daphne Fernandes, Dr. Sanjay Kumar Barik, Dr. S. Saravanah, Redshine Publication 8. Fundamentals of Marketing Management by Dr Kiran Kumar, Agrawal, Dr Shouvik Sanyal, Dr Lalit Goyal, Dr Poonam Kakkad, Book Rivers 9. Marketing Management, 16e Paperback, G. Shainesh Philip Kotler, Kevin Lane Keller, Alexander Cherney, Jagdish N. Sheth 10. Marketing Paperback – Import, by Paolo Antonetti, Paul Baines, Sara Rosengren, Oxford University Press	
Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8	
Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours	
Instructions: *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	05 Marks
Q 2. Theory Question on Unit-1	15 Marks
Q 3. Theory Question on Unit-2	15 Marks
Q 4. Theory Question on Unit-3	15 Marks
Q 5. Theory Question on Unit-4	15 Marks
Q 6. Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Program Name: B.Com. in Business Practices and Cooperation

Class: F.Y.B.Com. Sem-I

Subject: Business Environment and Entrepreneurship-I

Academic Year: 2025-2026

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I	BEE105T	Subject-I & II **Major Mandatory**	Business Environment and Entrepreneurship-I	4	4

Course Objectives:

1. To understand the concepts and importance of entrepreneur and entrepreneurship.
2. To make students aware about the various types of entrepreneurs, qualities, growth of entrepreneurship.
3. To study the factors affecting the growth of entrepreneurship.
4. To understand the Business Environment.
5. To study the types of ethics and society responsibilities are followed in the conventional and corporate sector in the new edge followed by the rules and regulations.

Course Outcomes:

1. Students will be able to understand the concept and importance of entrepreneur and entrepreneurship.
2. They will learn various types of entrepreneurs, qualities, growth of entrepreneurship.
3. They will grasp the knowledge of factors affecting the growth of entrepreneurship.
4. They will understand the various programmes of entrepreneurship development.
5. They will learn women entrepreneur concept and problems, Business Environment.

Unit	Title and Contents	No. of Lectures
1	**Entrepreneur:** 1.1 Meaning and Introduction 1.2 Evolution of the Concept of Entrepreneur 1.3 Characteristics of Successful Entrepreneurs 1.4 The Charms of Becoming an Entrepreneur 1.5 The Entrepreneurial Decision Process 1.6 Functions of Entrepreneur 1.7 Entrepreneurial Competencies and Qualities 1.8 Need for an Entrepreneur 1.9 Types of Entrepreneurs 1.10 Distinction between an Entrepreneur and a Manager 1.11 Intrapreneur 1.12 Social Entrepreneur	**15**
2	**Entrepreneurship:** 2.1 Concept of Entrepreneurship 2.2 Growth of Entrepreneurship in India: 2.2.1 Entrepreneurship during pre-independence 2.2.2 Entrepreneurship during post-independence 2.3 Role of Entrepreneurship in Economic Development 2.4 Distinction between Entrepreneurship and Enterprise 2.5 Distinction between Entrepreneurship and Self-Employment	**15**

	2.6 Group Entrepreneurship: Meaning, Definition, Evolution, Nature and Scope	
3	**Women Entrepreneurship:** 3.1 Concept of Women Entrepreneur 3.2 Functions of Entrepreneurs 3.3 Growth of Women Entrepreneurship in India 3.4 Problems of Women Entrepreneurs 3.5 Developing Women Entrepreneurship 3.6 Limitations of Women Entrepreneurship	**15**
4	**Business Environment:** 4.1 Meaning and Definition of Business Environment 4.2 Features influencing Business Environment 4.3 Importance of Business Environment 4.4 Business Environment Factors 4.5 Types or Components of Business Environment 4.6 Micro Environment: Meaning, Concept and Elements of Micro Environment 4.7 Macro Environment: Meaning, Concept and Elements of Macro Environment 4.8 Global Business Environment 4.9 Factors Affecting Entrepreneurship Growth: Economic Factors and Non-Economics Factors 4.10 Government Actions on Factors Affecting Entrepreneurship Growth	**15**

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi.
2. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
3. Entrepreneurship Development (Paperback) by Ranbir Singh, S.K. Kataria & Sons Educational Publisher
4. Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi
5. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by Mc Graw Hill
6. Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publicaiton
7. Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
8. Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers
9. Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication
10. Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication
11. Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication
12. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi.
13. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
14. Textbook on Entrepreneurship Development and Management in Extension by Dr S Janani Dr T N Sujeetha Dr M Asokhan M Priyadharshini, Write & Print Publications
15. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi
16. Indian Economy, Datt and Sundharam’s, S. Chand Publication, New Delhi

17. Udyog, Udyog Sanchalaya, Mumbai-7 18. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi 19. Study Material of Economic and Business Environment for CS Foundation by the Institute of Company Secretary of India, New Delhi	
Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8	
Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours	
Instructions: 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	05 Marks
Q 2. Theory Question on Unit-1	15 Marks
Q 3. Theory Question on Unit-2	15 Marks
Q 4. Theory Question on Unit-3	15 Marks
Q 5. Theory Question on Unit-4	15 Marks
Q 6. Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Program Name: B.Com. in Banking, Finance and Insurance

Class: F.Y.B.Com. Sem-I

Subject: Fundamentals of Banking-I

Academic Year: 2025-2026

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I	FOB106T	Subject-I & II **Major Mandatory**	Fundamentals of Banking-I	4	4

Course Objectives:

1. To provide knowledge of Fundamentals of Banking.
2. To create awareness about various banking concepts.
3. To conceptualize banking operations.
4. To develop the working capability of students in banking sector
5. To Make the Students aware of Banking Business and practices.

Unit	Title and Contents	No. of Lectures
1	**Evolution of Banking:** 1.1 Meaning, Definition and Origin of Bank 1.2 Evolution of Banking in India 1.3 Structure of Indian Banking System 1.4 Functions of Bank: Primary and Secondary Functions	15
2	**Procedure for Opening and Operating of Deposit Account:** 2.1 Procedure for Opening of Deposit Account: Know Your Customer Norms, (KYC Norms), Application Form, Introduction, Proof of Residence, Specimen Signature, and Nomination Facility: Their Importance. No Frill Account 2.2 Procedure for Operating Deposit Account: Pay-in-slip, Withdrawal slip, Issue of Pass Book, (Current, Savings or Recurring Deposit), Issue of Cheque Book, Issue of Fixed Deposit Receipt, Premature encashment of a Fixed Deposit and Loan against Fixed Deposit. Recurring Deposit: Premature encashment and loan against Recurring Deposit. a) Closure of Account b) Transfer of Account c) Death Claim Procedure 2.3 Types of Account Holders: 2.3.1 Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardahnashin Woman, Non-Resident Account 2.3.2 Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts	15
3	**Lending Principles and Balance Sheet of a Bank:** 3.1 Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety 3.2 Customer Assessment through CIBIL and other similar agencies	15

	3.3 Balance Sheet of a Bank	
4	**Negotiable Instruments:** 4.1 Definition, meaning and characteristics of Negotiable instruments 4.2 Definition, meaning and characteristics of Promissory Note, Bill of Exchange and Cheque 4.3 Types of Cheques: Bearer, Order and Crossed 4.4 Types of Crossing: General and Special 4.5 Dishonour of Cheque 4.6 Endorsement: Definition and Meaning of Endorsement	**15**

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Majumdar N. C., 'Fundamentals of Modern Banking', New Central Book Agency (P) Ltd., New Delhi.
2. Arondekar A.M. & Others, 'Principles of Banking', Macmillan India Pvt. Ltd.
3. Srinivasan D. & Others, 'Principles & Practices of Banking', Macmillan India Pvt. Ltd.
4. Agarwal O.P., (4th Edition, 2017), 'Banking and Insurance', Himalaya Publishing House.
5. Gopinath M. N. (1st Edition, 2008),'Banking Principles and Operations', Snow White Publications Pvt. Ltd, Mumbai
6. Gordon E. & Natarajan K., 'Banking - Theory, Law and Practice', (21st Revised Edition), Himalaya Publishing House.
7. Joshi Vasant & Joshi Vinay, (3rdEdition), 'Managing Indian Banks', Sage Publication, New Delhi.
8. Varshney P.N. (12th Edition, 2003), 'Banking - Law and Practice', Sultan Chand & Co. New Delhi
9. Kothari V., (26th Edition) 'Tannan's Banking Law & Practice in India,' Lexis Nexis Publication.
10. Kaptan S S & Choubey N S, "E-Indian Banking in Electronic Era", Sarup & Sons, New Delhi 2003.
11. Padmalatha Suresh, Justin Paul, "Management of Banking and Financial Services" Second Edition, 2013, Published by Dorling Kindersley (Pearson)
12. Principles and Practices of Banking, Indian Institute of Banking and Finance, Macmillan

Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8

Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours

Instructions:

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	05 Marks
Q 2. Theory Question on Unit-1	15 Marks
Q 3. Theory Question on Unit-2	15 Marks
Q 4. Theory Question on Unit-3	15 Marks
Q 5. Theory Question on Unit-4	15 Marks
Q 6. Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Program Name: B.Com. in Business Laws

Class: F.Y.B.Com., Sem-I

Subject: Indian Legal System and Legal Method-I

Academic Year: 2025-2026

Sem. No.	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
I	ILS107T	Subject-I & II **Major Mandatory**	Indian Legal System and Legal Method-I	4	4

Course Objectives:

1. To understand the basic concept, nature and functions of law.
2. To be able to distinguish between the major kinds of law, legal system and related institutions.
3. To know the structure of the legal institutions, tribunals and the hierarchy of courts in India.
4. To acquire the ability to identify legal issues and applying various legal principles to the situation.
5. To know the various sources of law and be able to synthesize such sources and use them to understand legal system more effectively.
6. To be familiar with legal research sources, tools and basic techniques to understand the existing laws of the country and dispute resolution mechanism in India

Unit	Title and Contents	No. of Lectures
1	**Meaning of Law, Classification of Laws and Justice** 1.1 Meaning, Definitions and Nature of Law 1.2 The Functions and Purpose of Law 1.3 Classification of Laws: 1.3.1 Public and Private Law 1.3.2 Substantive and Procedural Law 1.3.3 Municipal and International Law 1.4 Administration of Justice, Civil and Criminal Justice	**15**
2	**The Sources of Law:** 2.1 Custom 2.2 Precedent 2.3 Legislation and other Sources	**15**
3	**Basic Concepts of Indian Legal System:** 3.1 Nature and Functions of Legal Systems: Civil Law and Common Law 3.2 Constitution as Basic Law 3.3 Law and Governance: 3.3.1 Rule of Law 3.3.2 Separation of Powers 3.3.3 Judicial System in India: 3.3.3.1 Hierarchy of Courts: Supreme Court, High Courts, District Courts, Tribunals 3.3.3.2 Other Judicial: Quasi-Judicial Authorities and ADR Mechanism 3.3.4 Importance of Law of Evidence 3.4 Legal References: Statutory Reports, Case Law Reports, Journals, Manuals, Digests, etc.	**15**
4	**Lok-Adalats, Gram Nyayalayas, Commercial Courts and Legal Aid:**	**15**

	4.1 Legal Aid under the Constitution of India 4.2 The Legal Services Authorities Act, 1987: (Sections 4, 7, 10 and Chapters VI and VI-A) 4.3 The Gram Nyayalayas Act, 2008 (Chapters II to VII): Objectives, Features, Advantages and Limitations 4.4 The Commercial Courts Act, 2015. (Chapters II to V)	

Course Outcomes: After completion of the course, students will be able to:
1. Understand the nature of law, legal systems and legal institutions in India.
2. Distinguish between the major kinds of law and an elementary understanding of Civil and criminal administration of justice.
3. Know the various sources of law and be able to synthesize such sources and use them to understand legal system more effectively.
4. Acquire the ability to identify legal issues and applying various legal principles to the situation.
5. Become familiar with legal research sources, tools and basic techniques to understand the existing laws of the country and dispute resolution mechanism in India more particularly about commercial disputes.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. H.L.A. Hart, The Concept of Law, Chapters VI & IX (1961) 2. Lon. L. Fuller, Anatomy of Law, Part Two (1976) 3. R.W.M. Dias, Jurisprudence (5th ed. 1994) 4. Joseph Minattur, "Introduction" in Joseph Minattur (ed.), Indian Legal System, vii – xiv (2nd ed., 2006) 5. V.S. Deshpande, "Nature of the Indian Legal System" in Joseph Minattur, op cit. 6. N.R.M. Menon, "Our Legal System", Legal Aid Newsletter, November 1982. 7. R. David & J.E.C. Brierley, Major Legal Systems of the World Today 17-31, 484-515 (3rd ed., 1985). 8. Mani Tripathy, Jurisprudence, Allahabad Law Agency, Allahabad 9. M.P Jain., "Custom as a Source of Law in India", 3 Jaipur Law Journal 96 (1963) 10. Rupert Cross and J.W. Harris, Precedent in English Law (4th ed., 1991) 11. Glanville Williams, Learning the Law 67-96 (11th ed., 2003) 12. G.W. Paton and David P. Derham, A Textbook of Jurisprudence, Chapter VI (4th ed., 2004) 13. A. Lakshminath, Judicial Process: Precedent in Indian Law (3rd ed., 2009) 14. P. J. Fitzgerald, Salmond on Jurisprudence, Sweet and Maxwell, (1966), London 15. P. M. Baxi, The Constitution of India, Universal, Lexis Nexis. (2020) 16. M. P. Jain, Indian Constitutional law, 8th edition, Lexis Nexis (2023) 17. J. S. Verma, "50 years of Freedom under Rule of Law: Indian Experience", 4-7 Law and Justice 83 (2000) 18. Upendra Baxi, "The Rule of Law in India", 4 International Journal of Human Rights 6-25 (2007) [available at www.surjournal.org] 19. M.N. Venkatachaliah, "Rule of Law: Contemporary Challenges", 45 Indian Journal of Public Administration 321 (1999) 20. H.M. Seervai, "Rule of Law" in The Position of the Indian Judiciary under the Constitution of India 83-96 (1970) 21. J.N. Pandey; Constitutional Law of India; Central Law Agency, 58th Edition (2021), Allahabad 22. AV Dicey, "Rule of Law"- Constitutional Law, 1885. 23. Bare Act: The Legal Services Authorities Act, 1987, Chapters VI and VIA 24. Bare Act: The Gram Nyayalayas Act, 2008

25. Bare Act: The Commercial Courts Act, 2015.
26. R Swaroop, Legal Aid and Lok Adalat 5-43 (2003)
27. Upendra. Baxi, The Crisis of Indian Legal System 295-327 (1982);
28. *N.R. Madhava Menon, "Settlement in the Open"* (www.telegraphindia.com/archive/1001212/editoria.htm)
29 A.K. Agarwal, "Strengthening 'Lok Adalat' Movement in India", AIR 2006 Journal 33;
30 Reports of Law Commission of India on Panchayats and Gram Nyayalaya [14th Report (1958) and 114th Report (1986)] http://lawcommissionofindia.nic.in
31 J. S. Bisht, "Lok Adalat: A Mechanism of Alternate Dispute Resolution", XXXI Indian Bar
32 Review 165 (2004);
33 Legal Language in India, Dr. Anirudh Prasad.
34 Legal Research Methodology, ILI Publication.
35 Legal Research Methodology, S.R. Myneni.
36 Silky Mukherjee, Constitutional Provisions for Legal Aid in India, Bharati Law Review, Jan-Mar-2013

Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8

Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours

Instructions:

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	05 Marks
Q 2. Theory Question on Unit-1	15 Marks
Q 3. Theory Question on Unit-2	15 Marks
Q 4. Theory Question on Unit-3	15 Marks
Q 5. Theory Question on Unit-4	15 Marks
Q 6. Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Program Name: B.Com. in Business Mathematics, Statistics and Analytics

Class: F.Y.B.Com. Sem-I

Subject: Statistical Decision Analysis-I

Academic Year: 2025-2026

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I	SDA108T	Subject-I & II **Major Mandatory**	Statistical Decision Analysis-I	4	4

Course Objectives:

1. To acquaint the students with some basic concepts in Statistical Decision Theory.
2. To acquaint the students with the business problem solving using Statistical Decision Techniques.
3. To acquaint the students with the Statistical Quality Control Techniques.
4. To acquaint the students with applications of Statistical Quality Control Techniques for process quality control.

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

1. To understand basic concepts in Statistical Decision Theory
2. To analyse the various business problems and their solutions using Statistical Decision Theory
3. To find optimal solutions using Statistical Decision Method
4. To understand various statistical quality control techniques and apply those to find process quality
5. To solve various business decision problems using Statistical Decision Techniques.

Unit	Title and Contents	No. of Lectures
1	**Game Theory:** Meaning, Two-Person Zero-Sum Game, Pure and Mix Strategies, Pay Off Tables, Saddle Points, Minimax and Maximin Principles, Dominance Principles, Algebraic Method to solve 2×2 Game, Graphical Method, Examples and Problems	**15**
2	**Statistical Decision Theory:** Introduction, Acts, States of Nature, Pay Off, Regret, Decision Making Under Risk, Expected Opportunity Loss (EOL) Criterion and Expected Monetary Value (EMV) Criterion, Expected Value of Perfect Information (EVPI), Decision Making Under Uncertainty, Maximin Criterion, Maximax, Minimax Regret Criterion, Laplace Criterion, Hurwitz Criterion, Examples and Problems.	**15**
3	**Replacement Problem:** Introduction, Replacement of Item that Deteriorates with time when value of money remains same during the period, Examples and Problems. **Sequencing Problem:** Assumptions in Sequencing Model, Basic terminology, n-jobs through Two Machine Problems, Examples and Problems. **Simulations -** Meaning and Scope, Advantages and Disadvantages of Simulations, Monte-Carlo Simulation, Examples and Problems.	**15**
4	**Statistical Quality Control:**	**15**

	Introduction, Chance and assignable Causes of Variation, Uses of SQC, Control Limits, Specification Limits, Tolerance Limits Process and Product Control, Control Charts for Mean, Range, P-Chart, C-Chart, Process Capability Study, Interpretation of Capability Index C_p and C_{pk}, Examples and Problems.	

Internship for Students if any: Not Applicable

List of Recommended Books and Study Materials

1. P. K. Gupta, D. S. Hira, Operations Research, S. Chand and Company Pvt. Ltd., New Delhi, 2014.
2. Hamdy A. Taha, Operations Research: An Introduction, Pearson India Ltd., New Delhi, 2017.
3. Kanti Swaroop, P. K. Gupta and Man Mohan Operations Research, Sultan Chand and Sons, New Delhi, 2022.
4. N. D. Vohra, Quantitative Techniques, McGraw Hill Education, New Delhi, 2021
5. Statistics for Business: Decision Making and Analysis, 3Rd Edition by Robert E. Stine, Pearson
6. Statistics for Business: Decision Making and Analysis, by Robert Stine and Dean Foster, Pearson
7. Statistical Decision Theory by Nicholas T Longford, Springer Verlag Publisher
8. CMA Knowledge Series on Fundamentals of Business Mathematics and Statistics (CMA Foundation Paper-03), by Y V Shruthi, Commercial Law Publishers (India) Pvt. Ltd.
9. Statistical Decision Theory and Bayesian Analysis by James O. Berger, Springer Verlag Publisher

Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8

Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours

Instructions:

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	05 Marks
Q 2. Theory Question on Unit-1	15 Marks
Q 3. Theory Question on Unit-2	15 Marks
Q 4. Theory Question on Unit-3	15 Marks
Q 5. Theory Question on Unit-4	15 Marks
Q 6. Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Program Name: B.Com.

Class: F.Y.B.Com. Sem-I

Subject: Introduction to Behavioural Economics (Common Course)

Academic Year: 2025-2026

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I	IBE109T	Subject-III (Common)	Introduction to Behavioural Economics	4	4

Course Objectives:

1. To know about the origin of economics
2. To understand the relationship between economics and other discipline.
3. To introduce microeconomic concepts, theory and Laws.
4. To introduce simple mathematical equations.
5. To incorporate Indian Knowledge System in economics.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Behavioural Economics:** 1.1 Interdisciplinary Approach to Economics 1.2 Economics and Socio-Economic Conditions 1.2.1 Economics and Political Science (The Role of the State) 1.2.2 Economics and Administration 1.2.3 Economics and Ethics 1.3 Basic Economic Problems and Different Approaches to solve the Problems 1.4 Microeconomics and Macroeconomics	**15**
2	**Demand and Supply Analysis:** 2.1 Definition, Factors Influencing Demand, Derivation of Demand Curve, Changes in Demand Curve 2.2 Definition, Factors Influencing Supply, Changes in Supply Curve 2.3 Demand and Supply Equations (to calculate Equilibrium Price and Output) 2.4 Elasticity of Demand: Price, Income and Cross Elasticity 2.5 Concept of Consumer Surplus	**15**
3	**Cost Concepts:** 3.1 Meaning and determinants of Cost 3.2 Concepts of: Economic Cost, Opportunity Cost, Fixed and Variable Cost, Sunk Cost, Short Run and Long Run Cost 3.3 Short Run Cost Functions: Total Cost (TC), Total Fixed Cost (TFC), Total Variable Cost (TVC), Average Cost (AC), Marginal Cost (MC) and Short Run Cost and Long Run Cost 3.4 Behaviour of Cost Curve: Long Run Average Cost Curve, U-Shaped, L-Shaped and Elongated U-Shaped 3.5 Economies and Diseconomies of scale 3.6 Simple Calculations on Short Run Cost / Estimate of Cost	**15**
4	**Theory of Production and Laws of Production:** 4.1 Factors influencing Production: Land, Labour, Capital and Entrepreneurs 4.2 Theory of Production: Cobb Douglas Production Function (Input-Output	**15**

	Analysis) 4.3 The Laws of Variable Proportions 4.4 The Laws of Returns to Scale 4.5 Concepts of Isoquants and Isocost line	

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

1. The students will be able to the Comprehend the Origin of economics.
2. Understand the importance of Indian Knowledge System related to economics.
3. Explore the interdisciplinary approach to economics.
4. Understand the concepts, theory and Laws of Microeconomics.
5. Solve simple mathematical equations related to economics.

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1. H. L. Ahuja, (2019), Principles of Micro Economics, S. Chand Publication, New Delhi. 2. D. M. Mithani, (2017), Micro Economics, Himalaya Publication, New Delhi. 3. D. N. Dwivedi (2017) Micro Economics - Pearson Publication, New Delhi. 4. Das R. C. (2023) Micro Economics: Theory and Practices, 2nd Edition, Kunal Book Publication, New Delhi. 5. N. Gregory Mankiw (1998), Principles of Microeconomics, Harcourt College Publishers, Philadelphia 6. Koutsoyiannis, (1979), A: Modern Microeconomics (2nd ed), Macmillan Press, London. 7. Ravindra Mahajan, (2013), "National Policy Studies in the light of Ekatma Manav Darshan" Published by Centre for Integral Studies and Research. 8. L. N. Rangarajan, (1992), "Kautilya: The Arthashastra" Penguin Classics Company. 9. Mansfield. E.: Microeconomics: Theory and Applications, W. W. Norton & Company 10. Edward T Dowling, "Introduction to Mathematical Economics" Schaums Outlines, 3rd Edition. 11. Economic Survey Report by RBI and Government of India.	
Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8	
Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours	
Instructions: *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	05 Marks
Q 2. Theory Question on Unit-1	15 Marks
Q 3. Theory Question on Unit-2	15 Marks
Q 4. Theory Question on Unit-3	15 Marks
Q 5. Theory Question on Unit-4	15 Marks
Q 6. Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Program Name: B.Com.

Class: F.Y.B.Com. Sem-I

Subject: Business Accounting-I

Academic Year: 2025-2026

Sem. No.	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
I	SEC111COM	SEC (Common)	Business Accounting-I	2	2

Course Objectives:

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

Unit	Title and Contents	No. of Lectures
1	**Meaning and Scope of Accounting:** 1.1 Definition of Accounting and Need for Accounting 1.2 Development of Accounting and Accounting as Information System, and Qualitative characteristics of Accounting Information System 1.3 Book-Keeping and Accounting and Is Accounting a Science or an Art? 1.4 Accounting and other Disciplines: Accounting and Economics, Accounting and Statistics, Accounting and Mathematics, and Accounting and Law 1.5 Introduction of Branches of Accounting: Financial Accounting, Cost Accounting, Management Accounting, Human Resource Accounting, Environmental or Green Accounting, and Inflation Accounting 1.6 Functions, Objectives, Limitations, and end Users of Financial Accounting 1.7 Meaning and Nature of Accounting Principles: 1.7.1 Accounting Concepts: Business Entity, Going Concern, Money Measurement, Cost, Dual Aspect, Accounting Period, Period Matching of Cost and Revenue, Realization, and Accrual 1.7.2 Accounting Conventions: Conservatism, Full Disclosure, Consistency, and Materiality	**10**
2	**Accounting Standards (AS):** 2.1 Meaning, Scope and Objectives of Accounting Standards 2.2 Advantages and Disadvantages of Accounting Standards 2.3 Formation of Accounting Standards Board and its Objectives and Functions 2.4 Procedure for Issuing Accounting Standards by the ICAI 2.5 AS-2: Valuation of Inventories 2.6 AS-5: Net Profit or Loss for the Period, Prior Period Items and Changes in	**10**

	Accounting Policies, and Ind AS-8: Accounting Policies, Changes in Accounting Estimate and Errors 2.7 Numerical Problems on AS-2 and AS-5	
3	**Partnership Firm and Piecemeal Distribution:** 3.1 Meaning, Nature, Features and Importance of Partnership Firm 3.2 The Indian Partnership Act 1932 (Important Provisions) and Partnership Deed and its Contents 3.3 Limited Liability Partnership: Concept, Structure, Advantages, Procedure of Formation of Limited Liability Partnership, Difference between Limited Liability Partnership and Partnership Firm, and Difference between Limited Liability Partnership and Company 3.4 Gradual Realization of Assets and Basis of Distribution: 3.4.1 Order of Payments 3.4.2 Proportionate Capitals Method: Statement Showing Surplus Capital & Statement Showing Piecemeal Distribution of Cash 3.4.3 Maximum Loss Method: Statement Showing Piecemeal Distribution of Cash 3.5 Numerical Problems on Proportionate Capital Method and Maximum Loss Method	**10**

Course Outcomes: After completion of the course, students will be able:
1. To understand the accounting principles, concepts, conventions, and partnership accounts.
2. To apply accounting principles, concepts, conventions, and partnership accounts for accounting treatment.
3. To analyse the effects of accounting treatments.
4. To evaluate the impact of accounting treatments.
5. To create an independent accounting of the financial transactions.
6. To remember the accounting principles, concepts, conventions, and partnership accounts.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial Accounting for BBA, 2nd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd 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 by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi 5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi 6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi 7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi 8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi. 9. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi. 10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.

12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
15. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
16. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
20. For Limited Liability Partnership Formation: Refer Ministry of Corporate Affairs Website: mca.gov.in

Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8

Semester End Examination: Max. Marks 30 and Duration of Examination is 2 Hours

Instructions:

1) *Question No. 1 is Compulsory.*
2) *Attempt any Two Questions from Question No. 2 to 4.*

Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	12 Marks
Q. 3: A) Theory Question on Unit-2	05 Marks
Q. 3: B) Numerical Problem on Unit-2	07 Marks
Q. 4: Numerical Problem on Unit-3	12 Marks

Program Name: B.Com.

Class: F.Y.B.Com. Sem-I

Subject: Mastering English for Professional Purposes

Academic Year: 2025-2026

Sem. No.	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
I	AEC112COM	AEC	Mastering English for Professional Purposes	2	2

Course Objectives:

1. To make students understand the importance of communicative competence.
2. To expose students to the basics of communication.
3. To introduce students to vocabulary, spoken and written components of communication.
4. To lead students through rigorous exercise related to communication.
5. To make students proficient in communication.

Unit	Title and Contents	No. of Lectures
1	**Poetry for Values and Ethics:** 1.1 The Road Not Taken: Robert Frost 1.2 Can It Be?: Manmohan Ghosh 1.3 The Tiger and the Deer: Sri Aurobindo 1.4 Work Without Hope: S. T. Coleridge 1.5 5. Home Assignment	**10**
2	**Prose for Professional Growth:** 2.1 All about a Dog: A. G. Gardiner 2.2 How I Became a Public Speaker: G. B. Shaw 2.3 The Three Questions: Leo Tolstoy 2.4 Home Assignment	**10**
3	**Conversational Skills for Professional Purposes:** 3.1 Formal and Informal Communication: 3.1.1 Introducing yourself and others in different contexts 3.1.2 Greeting and responding to greetings 3.1.3 Joining and leaving conversations 3.1.4 Telephone etiquette **3.2 Interview Skills:** 3.2.1 GDPI 3.2.2 Types of interviews 3.2.3 Principles of effective communication 3.2.4 Strategies of communication **3.3 Everyday Communication at Workplace:** 3.3.1 Making requests 3.3.2 Asking for information 3.3.3 Inviting and accepting/declining an invitation 3.3.4 Making a complaint 3.3.5 Making and accepting an apology 3.3.6 Describing objects, people, places and processes 3.3.7 Conduction of meetings **3.4 English for Sales and Marketing:**	**10**

	3.4.1 The Use of English for advertising, demonstration, promotion, presentations	

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

1. Students understand the importance of communication and the consequent competence required for it.
2. Students learn the basics of communication
3. Students acquire the necessary skills components of communication
4. Students become confident about communication through rigorous exercise
5. Students become competent in communication
6. Students realize that literary pieces are very good examples of effective communication.

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
Continuous Internal Evaluation – 20 Marks (Passing: 40 per cent of the Total Marks)	
Tutorial – 10 Marks	
Home Assignment /Oral Examination / Students Seminar/ Presentation – 10 Marks	
Semester End Examination: Max. Marks 30 and Duration of Examination is 2 Hours (Passing: 40 per cent of the Total Marks)	
Q. 1: Answer the following questions on Unit-1 (Any 2 out of 4)	10 Marks
Q. 2: Answer the following questions on Unit-2 (Any 2 out of 4)	10 Marks
Q. 3: Answer the following questions on Unit-3 (Any 2 out of 4)	10 Marks