2

Semester V

Major Group – Accounting & Finance

Minor Group – Entrepreneurship Development

B. Com Third Year- Fifth Semester

Major: Accounting & Finance

Minor Group – Entrepreneurship Development

Major	Discipline Specific Elective	Minor	Vocational Skill Course	Field Project
DSC	**DSE**	**M5& M6**	**VSC**	**FP-2**
DSC-11 Management Accounting-I **(4 Credits)** **DSC-12** Advanced Financial Accounting- I **(4 Credits)**	**DSE1:** Goods & Services Tax-I **(2 Credits)** **DSE2:** Direct Tax-I **(2 Credits)**	**Minor Group:** ***Entrepreneurship Development*** **M5:** Business Economics-I **(2 Credits)** **M6:** Rural Entrepreneurship-I **(2 Credits)**	**VSC-3** Computerized Accounting-I **(2 Credits)** **VSC-4** Computerized Accounting-II **(2 Credits)**	**Field Project** **(2 Credits)**
Total Credits: 22				

07/07/26

7/7/2026

Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

General Guidelines for B.Com Third Year (NEP)

1. Student shall pursue B.Com Third year in the same Major and Minor group which was selected in B.Com Second year.
2. IKS 2, Discipline Specific Elective (DSE) and Vocational Skill Courses (VSC) are common for all groups.
3. VSC Courses are completely practical based (U/A).
4. Batch size for the VSC courses is 30 students.
5. Field Project / Research Project /On Job Training should be aligned with the Guideline & Structure provided by the university adhering to the major chosen.

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07/07/26

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Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Major Group 1: Accounting & Finance

DSC 11: Management Accounting- I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4

Objectives:

1. To introduce students to the fundamental concepts, nature, scope, and significance of Management Accounting.
2. To develop an understanding of the differences between Financial Accounting and Management Accounting for managerial decision-making.
3. To familiarize students with tools and techniques used for analysis and interpretation of financial statements.
4. To impart knowledge of ratio analysis and its application in evaluating business performance.
5. To enable students to prepare and interpret Funds Flow and Cash Flow Statements for effective financial planning and control.

Learning Outcomes: After successful completion of this course, students will be able to:

CO1: Students will be able to explain the meaning, objectives, scope, and functions ofManagement Accounting and its role in business decision-making.

CO2: Analyse and interpret financial statements using various analytical tools and techniques.

CO3: Compute and interpret different types of ratios to assess profitability, liquidity, and solvency of business enterprises.

CO4: Prepare Funds Flow Statements and Cash Flow Statements and analyse changes in working capital.

CO5: Apply management accounting information to support managerial planning, control, and performance evaluation.

Unit No.	Contents	No. of Hours
I	**Introduction to Management Accounting (Theory Only):** Introduction, Meaning and Definition of Management Accounting, Nature, Scope, Objectives and Functions of Management Accounting, Difference between Financial Accounting and Management Accounting, Tools and Techniques of Management Accounting, Advantages and Limitations of Management Accounting. (Theory)	08
II	**Analysis and Interpretation of Financial Statement (Theory Only):** Introduction, Meaning and Definition of Financial Statement, Classification of Assets and Liabilities, Objectives of Financial Statement, Importance of Financial Statements, Limitations of Financial Statements, Analysis and Interpretation of Financial statements, Types of Financial Analysis, Tools or Techniques of Financial Statement Analysis- Comparative financial	12

	statement, Common size financial statement, Trend analysis, Ratio analysis, Funds flow statement, Cash flow statement. (Theory)	
III	**Ratio Analysis (Theory and Numerical):** Meaning, Advantages/Benefits of Ratios Analysis, Limitations of Ratio Analysis, Classification of Ratio. I. Profitability Ratios- Gross Profit Ratio, Net Profit Ratio, Operating Ratio II. Solvency Ratios - Current Ratio, Quick Ratio Or Liquid Ratio, Debt Equity Ratios, Proprietary Ratio. III. Turnover Ratios: Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio.	20
IV	Funds Flow and Cash Flow Statements (Theory and numerical): Meaning of Funds flow statement, Sources and Application of funds, Objectives of fund flow statement, Limitations of funds flow statements. Preparation of schedule of changes in working capital, Preparation of non-current accounts (Ledger accounts), Calculation of funds from operations, Preparation of Funds Flow Statements (Statement form only). Cash Flow Statements (AS-3): Meaning, Advantages and Limitations of Cash Flow Statements, Difference between Funds Flow Statements and Cash Flow Statements. Calculation of funds from operation, Preparation of cash flow statement (As per AS3 only), Necessary Ledger Accounts. (Numerical)	20

Total Weightage : **100 Marks**
Semester End Examination (S. E. E.) : 60 Marks
Continuous Internal Assessment (C. I. A.) : 40 Marks

University Examination Pattern:
Q.1 Objective type question (10 questions * 2 marks = 20 marks)
Q.2 to Q.7 Solve any four (Each of 10 marks) (Three questions to be numerical and three theory)
Note: Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Dr. S. N. Maheshwari, Management Accounting, Sultan Chand & Sons, Delhi
2. Jha & Naik, Management Accounting Himalaya Publications.
3. Khan & Jain- Management Accounting, Tata Mcgrow-Hill Education.
4. M. N. Arora – Cost and Management Accounting, Himalaya Publishing House.
5. Dr. Jitendra Ahirrao - Management Accounting – Kailash Publications Aurangabad.
6. Dr. V. R, Nagori& Dr. Sanjay Agrawal – Management Accounting- Chinmay Publications Aurangabad.

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Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Major Group 1: Accounting & Finance

DSC 12: Advanced Financial Accounting- I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4

Objectives: To provide the basic knowledge of Ind AS, Banking and Insurance company.

Course Outcomes: On successful completion of the course, the students will be able to prepare final accounts of banking and Insurance company and will understand investment account.

Unit No.	Contents	No. of Hours
I	**Indian Accounting Standards (Ind AS) (Theory)** Meaning of Accounting Standard, Meaning of Indian Accounting Standards (Ind AS), Difference between Accounting standards and Indian Accounting Standards, *Ind AS*: Objectives and Applicability of Ind AS. Ind AS 1 : Presentation of Financial Statements, Ind AS 2 : InventoriesInd AS 7 : Statement of Cash Flows, Ind AS 12 :Income Taxes, Ind AS 16: Property, Plant and Equipment, Ind AS :33 Earnings per Share	15
II	**Final Accounts of Banking Company (Numerical)** Introduction, Basic Concepts: Statutory Reserve Ratio, Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR),Rebate on Bills Discounted/ Unexpired Discount and provisions for bad and doubtful debts. Preparation of final accounts as per schedule stated- Form A (Balance Sheet) and Form B (Profit and Loss Account) (vertical form only)	15
III	**Final Account of Insurance Company (Numerical)** • Introduction, meaning, types of insurance, books maintained by General Insurance Companies. • Claims – Re-Insurance transactions, Re-insurance premium transactions, Re-insurance coded and legal provisions. • Preparation of Revenue account, Profit and Loss Accounts, Profit and loss Appropriation Account and Balance Sheet (Fire and Marine Insurance)	15
IV	**Investments Accounts (Numerical)** Introduction, meaning and definition of investment, type of investments. • Cum interest and cum dividend transactions of purchase and salesex interest and ex-dividend transactions of purchase and sales • Entries for interest received, brokerage, commission on purchase and sales transactions, valuation of closing investment by FIFO &Market price method	15

Total Weightage : **100 Marks**
Semester End Examination (S. E. E.) : 60 Marks
Continuous Internal Assessment (C. I. A.) : 40 Marks

University Examination Pattern:

Q.1 Objective type question (10 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 10 marks) (Three questions to be numerical and three theory)

Note: Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Advanced Financial Accounting- Dr. P. T. Bhosale, Dr. Band S. A., Prof. Bobde R.K., Chinmay Publication, Chhatrapati Sambhajingar
2. Advanced Accounts-Shukla and Grewal, S. Chand and Co. Ltd., New Delhi
3. Advanced Accounts-Jain and Narang, Kalyani Publishers
4. A New Approach To Accountancy-Prof. H. R. Kotalwar, Discovery Publishers, Latur
5. Advanced accountancy- R. L. Gupta and Radhaswamy, sultan chand and sons new delhi

Studies in advanced accountancy – S. N. Maheshwari, sultan chand and sons new delhi

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Discipline Specific Elective

DSE 1: Goods & Services Tax-I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Objectives: To introduce GST, supply and its valuation under GST and ITC under GST.

Course Outcomes: On successful completion of the course, the students will be able to understand GST and will be familiar to various concept under GST along with calculation of GST.

Unit No.	Contents	No. of Hours
I	**Introduction of GST** • Tax, Difference between Direct and Indirect Tax • Introduction of GST. • Advantage, Disadvantages, Features and Objectives of GST. • Structure/Types of GST in India – CGST, SGST, IGST, UTGST. • GST Council – structure and functions. • Threshold limits for registration under GST. • Goods and Services Tax Identification Number (GSTIN) and Goods and Services Tax Network (GSTN)	10
II	**Supply and Valuation of Supply under GST (Theory and Numeric)** • Supply, Place of supply, Intrastate and Interstate Supply. • Levy and Collection of CGST, SGST/ UTGST and IGST. • Time and Valuation of Supply. • ***Practical problems on Preparation of Tax Invoice for Interstate and Intrastate Transactions.***	10
III	**Input Tax Credit (ITC) and Tax Payment under GST (Theory and Numeric)** • Meaning and conditions for ITC. • Input tax Credit Process. • Input tax Credit Utilization. • Reversal of Input tax Credit. • Payment of tax and Interest under GST. • ***Practical Problems on computation of Net GST liability after utilizing input tax credit.***	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)
Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)
Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

- Goods and Service Tax (Theory, Practical Problems and Solutions)–Dr. Firoz Baig and Dr. Dilip Chavan- -Vidya Books Publishers, Chhatrapati Sambhajinagar, (MS)
- GST for Beginners:Dr.SatyakumarGopikishanRathi, Aastha Educational Publisher, Jalna (M.S.)
- Indirect Taxes: V.S. Datey,-Taxman Publication
- Goods and Service Tax (GST):By Dr. H.C. Mehrotra and Prof. V.P. Agrawal, Sahitya Bhavan Publication, Agra.
- Goods and Service Tax Simplified: CA Hemant Narang, Computech Pub. New Delhi.

A Systematic Approach to Indirect Taxation Including GST and Customs : Dr. Girish Ahuja and Dr. Ravi Gupta, Wolters Kluwer (India) Pvt. Ltd, Gurgaon, Haryana (I).

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Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Discipline Specific Elective

DSE 2: Direct Tax-I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Learning Objectives:

1. To understand the basic concepts and principles of income tax.
2. To learn the computation of taxable Income and tax liability

Course Outcomes:

1. Explain the fundamental concepts of Income Tax.
2. Calculate income under various heads and total taxable income.
3. Apply deductions and exemptions correctly while computing tax liability.

Unit No.	Contents	No. of Hours
I	**Introduction of Income Tax (with Amendment):** Meaning and features of direct Tax , Objectives of taxation, Difference of Direct and Indirect Tax, Basic Concept of Income Tax, (Assessee, Person ,Income, Casual Income , Agriculture Income, Heads Of Income, Gross total Income, Total Income(Theory)	10
II	**Income from Salary:** Meaning and Definition, Computation of Income from Salary, Updated rules for Allowances and perquisites, employer contribution to PF (Theory & Numerical)	10
III	**Income from House Property:** Basis of charge, annual value determination, computation of income from house property, revised deduction rules under Section 24, compliance relaxations for property buyers (Theory & Numerical)	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)
Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)
Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Income Tax Act 2025 (Bare Act) – Government of India publication (latest edition).
2. Singhania, V.K. & Monica Singhania – Students' Guide to Income Tax (latest edition).
3. Mehrotra, H.C. & Goyal, S.P. – Income Tax Law and Practice.
4. Ahuja, Girish & Gupta, Ravi – Systematic Approach to Income Tax.
5. CBDT Circulars & Notifications – Official updates for compliance framework

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Minor Group: Entrepreneurship Development

Minor 5: Business Economics-I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Course Objectives: 1. To bridge the gap between economic theory and practical business practice.

Course Outcomes:

1. To Introduce Concepts of Business Economics.
2. To Understand the concepts of Elasticity of demand
3. To Understand the concepts of Market Structures.

Unit No.	Contents	No. of Hours
I	**Introduction to Business Economics:** Meaning and Definitions of Business Economics, Nature and Scope of Business Economics, Objectives of Business Economics, Role in Business Decision-Making, Micro economics and Macroeconomics	10
II	**Elasticity of Demand:** Concept of Elasticity of Demand, Price Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Methods of Measuring Elasticity, Business Applications of Elasticity.	10
III	**Market Structures:** Market Structures & Business decisions, Objective of Business Firm, Perfect Competition: Meaning, Concept and Features. Monopoly: Meaning, Concept and Features.	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)

Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Business Economics: Ahuja H. L. – S. Chand & Co., New Delhi.
2. Business Economics: G. N. Zambre- Pimpalpure Publishers, Nagpur.
3. Fundamentals of Business Economics: D. M. Mithani, G. K. Murthy- Himalaya Publishing House, New Delhi.
4. A Modern Micro Economics: Koustsoyianni - Macmillan New Delhi.

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Minor Group: Entrepreneurship Development

Minor 2: Rural Entrepreneurship-I *(Foundations & Opportunity Identification)*

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Objectives:

- To introduce students to the rural socio-economic ecosystem.
- To build foundational entrepreneurial mindsets, and develop skills.
- To identify, validate, and resource rural business opportunities.

CourseOutcomes: Onsuccessfulcompletionofthecourse,studentswillbeable to:

CO1: Analyse Rural Socio-economic dynamics.

CO2: Evaluate Social and Gender-Led Institutional Frameworks.

CO3: Create Resource Mapping and Ideation Methodologies.

Unit No.	Contents	No. of Hours
I	**The Rural Economic Landscape:** Rural Socio-economic Structures, Village Clusters, Rural Consumer Behavior. Challenges and Opportunities in Rural Connectivity, Power, and Digital Penetration.Government Schemes, Rural Development Missions, and Financial Subsidies for Rural Startups.	**10**
II	**Entrepreneurial Mindset and Typologies:** Rural Entrepreneur: Definitions, Characteristics,and Behavioral Traits. Classifications: Agro-based, Forest-based, Artisanal Handicrafts, Engineering Services, and Rural Tourism Enterprises. Social Entrepreneurship: The role of Co-operatives, Self-Help Groups (SHGs), and Farmer Producer Organizations (FPOs). Women in Rural Enterprises: Women-led micro enterprises.	**10**
III	**Opportunity Identification and Support Ecosystem:** Resource Mapping: Local Asset Mapping, Identifying Underutilized Natural Resources, and Traditional Skill Inventories. Problem-Centric Ideation: Recognizing pain points in Rural Supply Chains, Waste Management, and Community Services. Institutional Framework: Roles of development banks (e.g., NABARD, SIDBI), rural banks (RRBs), and District Industries Centers. Microfinance: Micro-credit models, Peer-to-peer Lending Dynamics, and Crowdfunding for Rural Projects.	**10**

Total Weightage **: 50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)

Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Dr. M. Soundarapandian. Rural Entrepreneurship: Growth and Potentials. Kanishka Publishing House
2. Dr. Rahul Kumar Santosh. Entrepreneurship and Rural Development. PK Publishers.
3. Shinde, Jaswal,& Patil. Rural Marketing & Entrepreneurship. Shashwat Publication.
4. डॉ. कैलास निंबाळकर (Dr. Kailash Nimbalkar). ग्रामीण उद्योग. New Man Publication & Distributors.
5. श्री साईनाथ प्रकाशन. सहकार आणि ग्रामीण विकास.

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Vocational Skill Course-3

VSC-3:Computerized Accounting-I

No. of Credits	No. of Teaching Hours	No. of Practical Hours per Week
02	60 Practical Hours	04

Objectives:

1. To Understand the complete accounting cycle through Computerized Accounting.
2. To Learn the fundamentals of Inventory Management using a Software.
3. To Prepare students with industry-ready accounting competencies.

Course Outcomes (COs): After completing this course learner will be ready with following skills:

CO1: Understand difference between Manual and Computerized Accounting.
CO2: Set up and configure companies using accounting software.
CO3: Create Accounting Masters and recording accounting transactions.
CO4: Manage Inventory with stock groups and categories.
CO5: Analyse Financial Statements and Inventory Reports.

Unit No.	Contents	No. of Hours (Pr.)
I	**Getting Started with Accounting Software (e.g. Tally Prime):** • Features, Screen Components, Navigations • Company Create, Select, Alter and Shut • Company Features (F11) and Configuration (F12)	03
II	**Accounting Masters Setup and Transactions (e.g. Tally Prime):** • Accounting Groups- Predefined, Create, Alter and Delete (Single & Multiple) • Ledger Accounts – Predefined, Create, Alter and Delete (Single & Multiple) • Accounting Vouchers- Contra, Payment, Receipt, Journal, Sales, Purchase • Recording Transactions using Accounting Vouchers • Reports – Trial Balance, P & L Account, Balance Sheet, Day Book,Account Books, Statement of Accounts	10
III	**Inventory Masters Setup and Transactions (e.g. Tally Prime):** • Stock Groups & Categories- Classification by Type, Hierarchical Grouping • Units of Measurement- Create Units • Stock Items- Create, Alter, Delete • Godowns / Locations – Create, Alter, Delete • Recording Purchase, Sales & Goods Return Transactions with Inventory	10

	• Reports – Stock Summary, Godown-wise Report, Statement of Inventory	
IV	**Advanced Accounting & Inventory Features:** • Banking, Bill-wise Details, Cost Centres. • Stock Transfers, Manufacturing Journal, Batch Numbers	**07**

Total Weightage : 50 Marks

University Assessment (U/A) : 50 Marks

Suggested Readings:

1. Gaurav Agrawal "Learn Tally Prime"
2. V Mishra "Tally Prime with GST"
3. RGCSM "Tally Prime with GST"

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

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Vocational Skill Course-4

VSC 4:Computerized Accounting-II

No. of Credits	No. of Teaching Hours	No. of Practical Hours per Week
02	60 Practical Hours	04

Objectives:

1. To Master GST Configuration and Compliance using Accounting Software.
2. To understand the TDS Setup and Transactions.
3. To Learn technical features like security control.
4. To generate taxation reports from accounting software.

Course Outcomes (COs): After completing this course learner will be ready with following skills:

CO1: Activate & Configure GST in Accounting Software.
CO2: Record GST Compliant voucher entries for local & Interstate transactions.
CO3: Generate GST Returns.
CO4: Record TDS transactions and generate reports.
CO5: Apply technical features

Unit No.	Contents	No. of Hours (Pr.)
I	**GST Setup & Masters in Accounting Software (e.g. Tally Prime):** • GST Basics: Concept, GST Rates, Categories • Activating GST Feature with company details • GST Ledgers: C-GST, S-GST, I-GST, GST Input & Liability Ledgers • Stock Items for GST: Creating Stock items with GST Rates & HSN/SAC • Party GST Details: GSTIN, Registration Type	07
II	**GST Transactions & Returns (e.g. Tally Prime):** • GST Purchase Transactions: Local, Interstate and Purchase Returns. • GST Sales Transactions: Local, Interstate and Purchase Returns. • GST Reports: GSTR-1, GSTR-2, GSTR-3, Annual Return • Input Tax Credit (ITC) Adjustment and Payment of Liability. • e-Way Bill: Generate e-way Bill and reports	10
III	**TDS in Accounting Software (e.g. Tally Prime):** • TDS Basics: Concepts, Sections, Rates, thresholds • Activation of TDS Feature • TDS Masters: Nature of Payment, Deductee Types, TDS Ledgers • TDS Transactions • TDS Reports	10

IV	**Technical Features:** • Backup of Company Data • Security Controls • Data Export / Import • Printing & Formatting • E-mail Reports	**03**
Total Weightage : 50 Marks **University Assessment (U/A) : 50 Marks**		
Suggested Readings: 1. Gaurav Agrawal "Learn Tally Prime" 2. V Mishra "Tally Prime with GST" 3. RGCSM "Tally Prime with GST" --xxxx----		

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

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Field Project-2 No. of Credits 2

Guidelines for all Major Groups
Significance of Field Project: 1. Enables students to apply theoretical concepts taught in the classroom to actual business problems. 2. Provides hands-on experience in various aspects of commerce such as Financial Accounting, Cost Accounting, Corporate Accounting, Management and Entrepreneurship. 3. Students can interact with industry professionals to get insights, guidance, and networking opportunities. 4. Allows students to gain first-hand experience in the day-to-day operations of businesses, helping them understand the practical aspects of business management. 5. Enhances professional skills such as communication, teamwork, time management, and project management.

General Guidelines for the Field Projects for all Groups	
1.	Field-based learning: Students should participate in field-based learning/projects under the supervision of faculty.
2.	College has to provide all necessary facilities and requirements to the Head, Supervisor and Students such as Library facility, Internet Service etc. for smooth completion of Field Projects.
3.	HoD & Supervisor to conduct orientation sessions to brief students about execution & completion offield project.
4.	**Field Project Area:** Students can tailor field project to a specific industry or sector such as Management, Marketing, Finance, Accounting, Costing, Entrepreneurship, Banking and Finance, Co-operation and Rural Development, Business Practices and Environment or other Commerce related disciplines adhering to the Major Subjects.
5.	Supervisor in consultation with HOD should finalize list of field project titles wherein not more than four students should be assigned on one field project.
6.	For effective mentoring & support equal number of students should be allocated to each faculty member of the department. This Faculty member will act as a supervisor and will be responsible for monitoring & evaluating the progress of allotted student.

7.	**Evaluation Pattern:** A. Internal Evaluation by Supervisor: 20 Marks B. External Evaluation by Examiner appointed by University: 30 Marks **Note:** University guidelines on evaluation of field project to be followed.
8.	**Field Project Report Framework:**
a.	**Cover Page:**It includes the title of the report, name of the university, name of the program, name of the specialization (major subject), name of the student, class, university seat number, name of the supervisor, name of the department, name of the college, month and Year etc.
b.	Declaration by Student
c.	Certificate of Supervisor
d.	Certificate of the Organization
e.	Acknowledgement
f.	Table of Contents
g.	Introduction – Objectives & Expected outcome of the field visit, Background information & Scope report.
h.	Literature review
i.	Profile of the Organization
j.	Analysis of collected through Observations or Survey– Use of Photographs, Charts, Diagrams, Tables to be encouraged.
k.	Findings & Recommendations
l.	References and Questionnaire (if any)

Note:

1. Students can make changes to this format in accordance with their project title after consulting with the relevant supervisor.
2. The filed project report should not be less than 25 pages.

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Semester VI

Major Group – Accounting & Finance

Minor Group – Entrepreneurship Development

B.Com Third Year- Sixth Semester

Major: Accounting & Finance

Minor Group – Entrepreneurship Development

Major	Discipline Specific Elective	Minor	On Job Training
DSC	**DSE**	**M7& M8**	**OJT-1**
DSC-13 Management Accounting-II **(4 Credits)** **DSC-14** Advanced Financial Accounting- II **(4 Credits)** **DSC-15** IKS **(2 Credits)**	**DSE3:** Goods & Services Tax-II **(2 Credits)** **DSE4:** Direct Tax-II **(2 Credits)**	**Minor Group:** ***Entrepreneurship Development*** M7: Business Economics-II **(2 Credits)** **M8:** Rural Entrepreneurship-II **(2 Credits)**	**On Job Training** **(4 Credits)**
Total Credits: 22			

Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

UG Syllabus as per NEP Pattern - B.Com. Third Year Sem VI

Major Group 1: Accounting & Finance

DSC 13: Management Accounting- II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4

Objectives:

1. To provide in-depth knowledge of Working Capital Management and its importance in business Operations.
2. To develop students' ability to prepare and analyse various functional and master budgets.
3. To familiarize students with capital budgeting techniques for long-term investment decisions.
4. To introduce the concept of Responsibility Accounting as a tool for managerial control and Performance measurement.
5. To enhance analytical and problem-solving skills required for managerial decision-making.

Learning Outcomes: After completion of the course, learners will be able to:

CO1: Explain the concept, determinants, and estimation of working capital requirements.

CO2: Prepare cash budgets, sales budgets, production budgets, and master budgets for planning and control purposes.

CO3: Apply capital budgeting techniques such as Payback Period and Net Present Value for Evaluating investment proposals.

CO4: Understand and explain the principles and benefits of Responsibility Accounting in Decentralized organizations.

CO5: Use management accounting tools to support effective managerial planning, control, and Strategic decision-making.

Unit No.	Contents	No. of Hours
I	**Working Capital Management (Theory Only):** Meaning of working capital, kinds of working capital, Sources of Working capital, Objectives of Working Capital Management, Determinants of working capital requirement, Estimation of working Capital Requirement.	12
II	**Budget and Budgetary Control (Theory and numerical):** Meaning and definition of budget, types of budgets, Preparation of cash budget by Receipt and Payment Method, Sales budget, Production budget and Master budget. (Numerical). **Budgetary Control:** Meaning, Definitions, Characteristics, Objectives, Advantages and Limitations of Budgetary Control.	18
III	**Capital Budgeting (Theory and numerical):** Meaning, Principles and Types of Capital Budgeting. Pay-Back period method, Discounted Cash Flow Method- Net Present Value Method.	18

IV	**Responsibility Accounting: (Theory only):** Meaning Definitions and Basic Principles, Responsibility reporting, Benefits of Responsibility Accounting.	12

Total Weightage : 100 Marks

Semester End Examination (S. E. E.) : 60 Marks

Continuous Internal Assessment (C. I. A.) : 40 Marks

University Examination Pattern:

Q.1 Objective type question (10 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 10 marks) (Three questions to be numerical and three theory)

Note: Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Dr. S. N. Maheshwari, Management Accounting, Sultan Chand & Sons, Delhi
2. Jha & Naik, Management Accounting Himalaya Publications.
3. Khan & Jain- Management Accounting, Tata Mcgrow-Hill Education.
4. M. N. Arora – Cost and Management Accounting, Himalaya Publishing House.
5. Dr. Jitendra Ahirrao - Management Accounting – Kailash Publications Aurangabad.
6. Dr. V. R. Nagori& Dr. Sanjay Agrawal – Management Accounting- Chinmay Publications Aurangabad.

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Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

UG Syllabus as per NEP Pattern - B.Com. Third Year Sem VI

Major Group 1: Accounting & Finance

DSC 14: Advanced Financial Accounting- II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4

Objectives: To provide the basic knowledge of IFRS, farm accounting, electricity and self govt.

Course Outcomes: On successful completion of the course, the students will be able to understand the concept of IFRS, farm accounting and will be able to prepare the final accounts of electricity and self-government.

Unit No.	Contents	No. of Hours
I	**International Financial Reporting Standards (IFRS)** Introduction of IFRS Objectives and Applicability of IFRS Issuer of IFRS Difference between Ind AS and IFRS IFRS 1: First-time Adoption of International Financial Reporting Standards IFRS 3: Business Combinations IFRS 7: Financial Instruments: Disclosures IFRS 9: Financial Instruments IFRS 10: Consolidated Financial Statements IFRS 16:Leases	15
II	**Farm Accounting -Dairy and Poultry (Numerical)** Introduction to farm Accounting, Books of accounting to be maintained for farm accounting. Preparation of Final Account: Trading, Profit and Loss and Balance Sheet (Dairy and Poultry Account only)	15
III	**Final Accounts of Electricity Company (Numerical)** Meaning and objectives of Electricity Act. Preparation of Final Account: Revenue Account, Net Revenue Account, Capital Account (Receipts and Expenditure on Capital Account) and General Balance Sheet.	15
IV	**Final Accounts of Local Self-Government (Numerical)** Meaning and importance of local self-government, Maintaining books of account, Preparation of Final Accounts: Gram Panchayat and Municipal Corporation	15

TotalWeightage : **100 Marks**
Semester End Examination (S. E. E.) : 60 Marks
Continuous Internal Assessment (C. I. A.) : 40 Marks

University Examination Pattern:

Q.1 Objective type question (10 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 10 marks) (Three questions to be numerical and three theory)

Note: Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Advanced Financial Accounting- Dr. P. T. Bhosale, Dr. Band S. A., Prof. Bobde R.K., Chinmay Publication, Chhatrapati Sambhajingar
2. Advanced Accounts-Shukla and Grewal, S. Chand and Co. Ltd., New Delhi
3. Advanced Accounts-Jain and Narang, Kalyani Publishers
4. A New Approach To Accountancy-Prof. H. R. Kotalwar, Discovery Publishers, Latur
5. Advanced accountancy- R. L. Gupta and Radhaswamy, sultan chand and sons new delhi
6. Studies in advanced accountancy – S. N. Maheshwari, sultan chand and sons new delhi

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Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

UG Syllabus as per NEP Pattern - B.Com. Third Year Sem VI

Major Group 1: Accounting & Finance

DSC 15: IKS-2 Indian Perspective of Trade & Auditing

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Learning Objectives:

To provide a comprehensive overview of India's domestic trade environment, coupled with the statutory and internal auditing mechanisms mandated by Indian regulators.

Unit No.	Contents	No. of Hours
I	**Ancient & Indigenous Trade Systems:** • **Historical Foundation:** Trade and Commerce in the Indus Valley Civilization; Economic Principles in Kautilya's *Arthashastra*. • **Trade Routes & Ecosystems:** India's pivotal role in the **Silk Route** and **Maritime Spice Route**; Prominent Ancient Ports (Muziris, Lothal, Tamralipti). • **Indigenous Financial Systems:** Evolution of the *Hundi* system (indigenous bills of exchange); money lending practices by *Shroffs* and *Seths*. • **Merchant Guilds:** Structure and functioning of ancient Indian trade guilds (*Shrenis*); self-regulation and resolution of trade disputes.	10
II	**Indian Auditing Framework & Standards:** • **Introduction to Auditing:** Meaning, objectives, and distinct evolution of auditing practices in modern India. • **Company Audit Provisions:** Statutory provisions regarding appointment, qualification, disqualification, rights, and duties of a Company Auditor under the **Companies Act, 2013**. • **Auditing Standards:** Introduction to basic Standards on Auditing (SAs) issued by the ICAI (specifically SA 200, SA 500, and SA 700 series).	10
III	**Vouching, Verification & Specialized Audits:** • **Audit of Trade Transactions:** Vouching of domestic sales, cash purchases, credit purchases, and verification of trade debtors and creditors. • **Tax Audit Basics:** Overview of compulsory audit requirements under Section 44AB of the **Income Tax Act, 1961**. • **Ethics & Governance:** Fundamentals of professional ethics for auditors; understanding independence, objectivity, and transparency in Indian corporate governance.	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks

Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)

Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Economic History of Ancient India by Santosh Kumar Das
2. Ancient Indian Commerce by Dr. B.R. Ambedkar, SamyakPrakashan.
3. Foreign Trade and Commerce in Ancient India by Dr. Prakash Charan Prasad, Abhinav Publications
4. Auditing Principles and Practice by Ravinder Kumar and Virender Sharma, PHI Learning Private Limited
5. Auditing and Corporate Governance by Anil Kumar, Lovleen Gupta, and Jyotsna Rajan Arora,Taxmann Publications Private Limited

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Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

UG Syllabus as per NEP Pattern - B.Com. Third Year Sem VI

Discipline Specific Elective

DSE 3: Goods & Services Tax-II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Objectives: To introduce students about reverse charge mechanism, composition scheme and accounting entries under GST.

Course Outcomes: On successful completion of the course, the students will be able to understand reverse charge mechanism, composition scheme and will be able to do accounting under GST.

Unit No.	Contents	No. of Hours
I	**Reverse Charge Mechanism (RCM) under GST** • Meaning and Applicability of RCM • Forward Charge Vs Reverse Charge • Notified Goods and Services covered under RCM • Time of Supply of Goods and Services under RCM • Provisions of self-invoicing and Input Tax Credit under RCM.	10
II	**Composition Scheme under GST (Theory and Numeric)** • Provision of Composition Scheme. • Eligibility Criteria for opting the Reverse Charge Scheme. • Difference between Regular and Composition Scheme. • Withdrawal from Composition Scheme. • ***Practical Problems on Computation of GST under Composition Scheme and GST under Normal tax Regime***	10
III	**Documents, Accounts, Records and Returns under GST (Theory and Numeric)** • Tax invoice, Debit and credit notes. • Accounts and other records to be maintained • Types of GST Returns, Filing procedure, late fees and penalties. • Annual Return and Audit under GST. • Practical return filing under GST • ***Practical Problems on Accounting Entries (Journal Entries, Ledge Posting) of all GST transactions.***	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)
Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

- Goods and Service Tax (Theory, Practical Problems and Solutions)–Dr. Firoz Baig and Dr. Dilip Chavan- -Vidya Books Publishers, Chhatrapati Sambhajinagar, (MS)
- GST for Beginners: Dr.SatyakumarGopikishanRathi, Aastha Educational Publisher, Jalna (M.S.)
- Indirect Taxes: V.S. Datey,-Taxman Publication
- Goods and Service Tax (GST):By Dr. H.C. Mehrotra and Prof. V.P. Agrawal, Sahitya Bhavan Publication, Agra.
- Goods and Service Tax Simplified: CA Hemant Narang, Computech Pub. New Delhi.
- A Systematic Approach to Indirect Taxation Including GST and Customs : Dr. Girish Ahuja and Dr. Ravi Gupta, Wolters Kluwer (India) Pvt. Ltd, Gurgaon, Haryana (I).

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Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

UG Syllabus as per NEP Pattern - B.Com. Third Year Sem VI

Discipline Specific Elective

DSE 4: Direct Tax-II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Learning Objectives:

1. To Develop practical knowledge of filing income tax returns.
2. To create awareness about current tax rules regulation in India.

Course Outcomes:

1. Students will be able to compute income from business and profession, incorporating MAT reforms and updated TDS provisions.
2. Prepare and file basic income tax returns.
3. Understand the practical application of Income Tax laws in business and individual taxation.
4. Develop analytical and problem-solving skills related to taxation matters.

Unit No.	Contents	No. of Hours
I	**Income from Business & Profession:** Meaning of business/profession, Deemed income, computation of Income from Business and profession, MAT rate reduced to 14%, MAT credit restructuring, TDS on manpower supply services at 2% (Theory & Numerical)	**10**
II	**Income from Capital Gains:** Buy-back proceeds now taxable as capital gains (not dividend), short-term vs. long-term capital gains, cost Inflation Index, exemptions under Section 54 (Theory & Numerical)	**10**
III	**Income from Other Sources& Tax Management:** Taxability under Section 56, deductions under Section 57, Sovereign Gold Bonds exemption limited to original subscribers, unexplained income taxed at 30% (earlier 60%), clubbing and set-off rules , E-filing of Tax returns, (ITR) Advance tax, TDS provisions, PAN (Theory& Numerical)	**10**

Total Weightage : 50 Marks
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)

Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Income Tax Act 2025 with Rules & Schedules – Updated government publication.
2. T.N. Manoharan – Direct Taxes Law & Practice.
3. Girish Ahuja & Ravi Gupta – Direct Tax Case Studies.
4. Taxmann Publications – Capital Gains & Other Sources – Practical Guide.

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Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

UG Syllabus as per NEP Pattern - B.Com. Third Year Sem VI

Minor Group: Entrepreneurship Development

Minor 7: Business Economics-II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Objectives:

The Course objective is to acquaint the students with the business economic as are application in business.

Course Outcomes:

1. To Understand theory of Consumer Behaviour.
2. To Understand the concepts of Inflation and Business Cycles.
3. To Understand the concepts of Profit Management and Theories of Profit.

Unit No.	Contents	No. of Hours
I	**Theory of Consumer Behavior:** The indifference Curve Approach, Meaning, Definition, Assumptions and properties of indifference Curve, Utility Concept, Consumer Equilibrium.	10
II	**Inflation and Business Cycles:** Meaning and Types of Inflation, Causes of Inflation, Effects of Inflation, Phases of Business Cycles, Recession and Recovery, Impact on Business.	10
III	**Profit Management and Theories of Profit:** Meaning and Concepts of Profit, Risk Theory of Profit, Innovation Theory of Profit, Uncertainty Theory of Profit, Profit Maximization.	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)

Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Business Economics: Ahuja H. L. – S. Chand & Co., New Delhi.
2. Business Economics: G. N. Zambre- Pimpalpure Publishers, Nagpur.
3. Fundamentals of Business Economics: D. M. Mithani, G. K. Murthy- Himalaya Publishing House, New Delhi.
4. A Modern Micro Economics: Koustsoyianni - Macmillan New Delhi

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Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

UG Syllabus as per NEP Pattern - B.Com. Third Year Sem VI

Minor Group: Entrepreneurship Development

Minor 8: Rural Entrepreneurship-II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Objectives:
To equip students with the operational tools, digital strategies, supply chain frameworks, and sc models required to launch and sustainably manage a rural enterprise.

Course Outcomes: On successful completion of the course, students will be able to:
CO1: Adapt Strategic Planning Frameworks for Rural Markets.
CO2: Design Fragmented Supply Chain and Logistics Networks.
CO3: Execute Customer-Centric Rural Marketing Strategies.

Unit No.	Contents	No. of Hours
I	**Business Planning for Rural Markets:** Adaptation of Business Model Canvas (BMC), Tailoring product Service Mix to meet Value for Money, Cost Structuring, Registration of Rural Business, Local Permits and Environmental Clearances.	10
II	**Supply Chain and Operations:** Sourcing and Logistics: Managing first-mile collection, cold chain networks, and fragmented rural transport logistics. Quality Standardization: Implementing grading, sorting, and organic/heritage certifications for rural products. Inventory Management: Balancing seasonal raw material gluts with Year-round market demand. Rural Marketing Mix: The 4 As framework (Accessibility, Affordability, Acceptability, Awareness) over the traditional 4 Ps.	10
III	**Scaling, Sustainability, and Exit:** Scaling Models: Hub-and-spoke production models, social franchising, and urban-rural market linkages. Triple Bottom Line: Balancing financial profitability with environmental conservation and community equity. Technology Adoption: Integrating basic automation, renewable energy (solar processing), and agri-tech software. Exit and Succession: Transitioning family-owned rural units into structured corporate entities or community trusts.	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)

Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Pradeep Kashyap. Rural Marketing. Pearson Education India.
2. Parth Gupta. Rural Marketing & Management. PHI Learning.
3. Dr. M. Soundarapandian. Rural Entrepreneurship: Growth and Potentials. Kanishka Publishing House.

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Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

UG Syllabus as per NEP Pattern - B.Com. Third Year Sem VI

On Job Training -OJT1

No. of Credits		No. of Practical Hours
4		120

Objectives:

1. Align classroom learnings with workplace outcomes.
2. Provide students with real-world work experience and align their expectations withjob demands.
3. Combine physical and digital learning modes in industry settings, blended withmentorship.
4. Foster research skills, including knowledge discovery, analytical tools,methodologies, and ethica conduct.
5. Introduce students to emerging technologies and their applications in various fields

CourseOutcomes: After the completion of the OJT programme, the student will be able to;

1. Apply concepts learned in classrooms to real-world work environments, enhancing their understanding and skills.
2. Show insights into the challenges, opportunities, and culture of different workplaces, preparing them for future employment.
3. Navigate through various learning modalities effectively through exposure to hybrid learning models.
4. Show evidence of research aptitude and skills of critical thinking, analytical skills, and ethical research conduct in the conduct, and communication of their work
5. Use and appreciate the use of emerging technologies and their applications, enhancing their technological literacy and adaptability.

Suggestive List of topics under OJT

1.	Accounting Firms – Learning book-keeping, vouchers, and final accounts.
2.	Co-operative Societies/Credit Societies – Learning cooperative finance and loan management.
3.	Non-Banking Financial Companies (NBFCs) – Credit analysis, loan processing, and collections.
4.	Retail & Wholesale Businesses – Billing, inventory, and supply chain management.
5.	Hospitality Industry (Hotels/Travel Agencies) – Billing, accounts, and Financial Management.
6.	Educational Institutions (Admin & Accounts Dept.) – Fee management, payroll, and reporting.
7.	IT/Software Companies (Finance Dept.) – ERP, MIS reporting, and financial analytics.
8.	NGOs/Non-Profit Organizations – Fund management, accounting, and donor reporting.
9.	Tax Consultancy Firms – Practical exposure to income tax, GST filing, and compliance.
10.	Stock Broking Firms – Basics of trading, D-Mart account handling, and investment advisory.
11.	Banks (Public & Private Sector) – Experience in Customer Service, Account Opening, Loan Processing.
12.	Mutual Fund Houses/AMCs – Understanding NAV, SIP, and client servicing.
13.	Any other topic or sector with consultation with the supervising faculty.

General Guidelines for OJT

1. All students enrolled in Undergraduate (UG) programmes shall be required to complete OnJob Training (OJT) prior to the commencement of the Sixth Semester.

2. The total marks allotted for OJT shall be 100, distributed as follows:

- Internal Assessment: 40 Marks
- External Assessment: 60 Marks

3. The total credits assigned to OJT shall be 04 (Four).

4. The Semester End Assessment shall be conducted through a viva-voce.

5. A detailed report of 20 to 25 pages based on OJT summarizing the learning outcome to be submitted by the student.

6. Documents: Students is required to submit the following documents:

A. Daily Activity Log / Dairy Certified by the Host Organization in the below given format:

Sr. No.	Date	Work Assigned	Activity Performed	Key Learning	Remarks (if any)

B. OJT Report in the following Framework:

a.	**Cover Page:** Title of the Report, Name of the University, Name of the Degree Program, Name Major Group, Name of the Student, Class, University Seat Number, Name of the supervisor, name of the department, name of the college, month and Year etc.
b.	OJT Completion Certificate (issued by your host organization with official seal)
c.	Certificate by Supervisor
d.	Acknowledgement
e.	Table of Contents
f.	Introduction – Objectives & Expected outcome of the OJT, Background information & Scope of the report.
g.	Organization's Profile
h.	Training Experience- Give a brief outline of Tasks, Projects and Responsibilities undertaken during the training including the details of department or teams worked with.
i.	Skills & Competencies Acquired or Enhanced during the training & how they will benefit the candidate in real world situations.
j.	Challenges Faced: Mention any difficulties you faced (e.g., adapting to corporate software, tight deadlines) and how you overcame them.
k.	Learning Outcomes.
l.	Annexure: Daily Activity Log / Diary Certified by the host organization. Any other supporting document.

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