

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY
Chhatrapati Sambhajinagar.



NAAC- 'A+' Grade

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

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

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

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

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

University Campus,
Chhatrapati Sambhajinagar
-431 004.

REF.NO. SU/COM/2025-26 1191-93

Date:- 05/ 07 /2025.

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*Deputy Registrar,
Syllabus Section.*

Copy forwarded with to Information and Necessary Action:-

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

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



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

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

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

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

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

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

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

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

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



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

B.com Second Year

Semester – III

Group – II

Major : Accounting and Finance

Minor : Entrepreneurship Development

B.Com Second Year- Third Semester
Major: Accounting & Finance

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

Total Credits: 22







Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar



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

Major Group 1: Accounting & Finance

DSC 7: Corporate Accounting- I

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

Suggested Readings:

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

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

Major Group 1: Accounting & Finance

DSC 8: Cost Accounting- I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4
Objectives: <ol style="list-style-type: none"> 1. Understand the fundamental concepts and objectives of cost accounting and role in decision-making. 2. Introduce students to the emerging domain of digital costing and its impact on cost management practices. 3. Develop knowledge of material costing methods and inventory control techniques. 4. Gain proficiency in accounting for employee costs and applying various wage and incentive schemes. 5. Analyze and apply overhead cost allocation, apportionment, and absorption techniques. 		
Course Outcomes: <ol style="list-style-type: none"> 1. Learner will be able to explain the need and functions of cost accounting and its application areas. 2. Learner can classify costs under various categories based on distinct parameters. 3. Learner can apply various methods of material pricing and inventory control. 4. Learner can demonstrate the accounting treatment of employee cost under various wage systems. 5. Learner will be able to compute and allocate overhead costs using suitable methods. 		
Unit No.	Contents	No. of Hours
I	Introduction to Cost Accounting: (Theory) Cost Accounting- Meaning of Cost, Costing & Cost Accounting, Objectives, scope, Functions, Advantages & Limitations of Cost Accounting, Cost centre, Cost Unit, Cost classification, Techniques of Costing, Role of Cost Accountant in an Organisation, Essentials of Good Cost Accounting system, Use of IT in Costing, Cost Accounting Standards	12
II	Material Cost: (Theory & Numerical) Meaning & Importance of Materials, Material Control- Concept, need, objectives, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average and Weighted Average price method, (Numerical) Techniques of inventory control- Levels of stock, ABC analysis, EOQ Periodic and perpetual systems of maintaining inventory records, JIT Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives	16

III	Employee Cost: (Theory & Numerical) Accounting and control of employee cost. Time-keeping- Meaning, importance, manual and automated methods Time-booking- Meaning, Importance, Job cards Employee turnover: meaning, methods of measurement- Replacement, Separation & Flux method, Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Time rate, Piece rate, Halsey, Rowan, Taylor's differential piece wage (Numericals)	16
IV	Overhead Costs: (Theory & Numerical) Meaning and classification of overheads- Functional & Behavioural Allocation, apportionment, and absorption of overheads Primary & Secondary Distribution of Overheads- Repeated Distribution method (Numericals) Machine hour Rate (Numericals)	16
Total Weightage : 100 Marks Semester End Examination (S. E. E.) : 60 Marks Continuous Internal Assessment (C. I. A.) : 40 Marks		
University Examination Pattern: Q.1 Objective type question (10 questions * 2 marks = 20 marks) Q.2 to Q.7 Solve any four (Each of 10 marks) (Three questions to be numerical and three theory) Note: Paper setters should keep in mind the limitation of two hours while designing the papers.		
Suggested Readings: <ol style="list-style-type: none"> 1. Cost Accounting- S.P.Iyengar 2. Cost Accounting- Principles & Practice- M.N.Arora, Vikas Publishing House Pvt. Ltd. 3. Cost Accounting- Khan and Jain 4. Principles & Practice of Cost Accounting- Dr. Ashish K. Bhattacharyya 5. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall 6. Practical Costing by P C Tulsian, Vikas New Delhi 7. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi 8. Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd. 9. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta 10. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai 		

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

Minor Group: Entrepreneurship Development

Minor 1: Business Mathematics & Statistics-I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2
Objectives/Course Outcomes: <ol style="list-style-type: none"> 1. To understand the fundamental concepts of math and statistics. 2. To learn how to apply math and statistics to business problems 3. The Objective of this paper is to impart knowledge to students in order to improve their Logical Reasoning, Ability and Interpretation 4. Application of various statistical and Mathematical Tools and Techniques in making logical and scientific decisions in Business Operations 		
Unit No.	Contents	No. of Hours
I	Introduction to Statistics: - (Theory) Meaning, Definition, Importance and Limitations of Statistics, Primary and Secondary Data, Methods of collecting primary data, sources of secondary data. Difference between Primary and Secondary data. Ways of collection of data: a) Complete enumeration b) Sample Method, seriation and Tabulation of statistical data	10
II	Measures of Central Tendency (Numerical) Meaning of central tendency, uses and type of average, calculation of mean, median & mode (Individual series, discrete series and continuous series)	10
III	Determinants: - (Numerical) Definition, Cramer's Rule Determinant of second order, Determinant of Third Order. Properties of Determinants. Computation of Area of Triangle with the help of determinant. SARRU'S Rule for evaluating the determinant	10
Total Weightage : 50 Marks Semester End Examination (S. E. E.) : 30 Marks Continuous Internal Assessment (C. I. A.) : 20 Marks		
University Examination Pattern: Q.1 Objective type question (05 questions * 2 marks = 20 marks) Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory) Paper setters should keep in mind the limitation of two hours while designing the papers.		
Suggested Readings: <ol style="list-style-type: none"> 1) Statistical Methods (Dr. S. P. Gupta) - Sultan Chand and Sons, New Delhi 2) Fundamentals of Statistics (D. N. Elhance) - Kitab Mahal Publishers, New Delhi 3) Business Mathematics and Statistics -Dr. Kurpatwar L.C. KD Publication, Pune. Business Mathematics and Statistics (Dr. L. B. Bahir & Dr. M. A. Lokhande) - Educational Publisher, Chhatrapati Sambhajinagar		

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

Minor Group: Entrepreneurship Development

Minor 2: Business Environment-I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2
Objectives: The objective of this paper is to acquaint students with the issues of business environment in which corporate sector has to operate. It will also familiarize them with the techniques available for scanning and monitoring the environment.		
Course Outcomes: 1. To Identify and evaluate the complexities of business environment and their impact on the business. 2. To analyse about the relationships between Micro and Macro Environment 3. To be acquainted with prerequisite knowledge required to understand the Internal and external environment elements affecting business environment.		
Unit No.	Contents	No. of Hours (Pr.)
I	Business Environment: Meaning, definitions and nature of business environment. Elements of business environment. Impact of macro environmental factors on business decision making. Meaning and need of environmental analysis. Meaning and features of competitive structure analysis. Levels of competition.	20
II	Micro and Macro Environment: Definition, Differentiation, Analysis of Business Environment, SWOT Analysis	20
III	Introduction to Micro-Environment: Internal Environment: Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, Brand Equity External Environment: Firm, customers, suppliers, distributors, Competitors, Society	20
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. Essentials of Business Environment - Aswathappa K		

2. Rangarajan, C.A.; Perspective in Economics, S.Chand & Sons, New Delhi
3. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.
4. Essentials of Business Environment, Himalaya Publishing House, New Delhi
5. Francis Cherunalum: Business Environment, 13th Edn. Himalaya Publishing Pvt. Ltd.
6. Gupta, C. B., Business Environment, 5 th edn, 2009, S. Chand & Sons Publication
7. Shukla, M.B. Business Environment, 2012 Edn. Taxman Publication Pvt. Ltd.
8. David P. Baron, Business and its Environment, 6th Edn.
9. Environmental Economics: Theory and Applications., Singh & Shishodia, Sage Publication, New Delhi

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

Vocational Skill Course-2

VSC-2: I.T. Application in Business

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

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

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

Vocational Skill Course-2

VSC 2: E-Commerce

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

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

B.com Second Year

Semester – IV

Group – II

Major : Accounting and Finance

Minor : Entrepreneurship Development

B.Com Second Year- Fourth Semester
Major: Accounting & Finance

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

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

Major 1: Accounting & Finance

DSC 9: Corporate Accounting- II

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

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

Major Group 1: Accounting & Finance

DSC 10: Cost Accounting- II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4
Objectives: <ul style="list-style-type: none"> • Explain the purpose and scope of various costing methods used in different types of industries and service sectors. • Enable students to prepare and interpret cost sheets. • Develop the ability to compute cost per unit and assess profitability using process costing method • Introduce students to computation of contract costs. • Enhance students' understanding of cost computation, control and decision-making across service industries. 		
Course Outcomes : On completion of this course students will be able to- <ol style="list-style-type: none"> 1. Prepare Cost Sheet and compute per unit cost and prepare tenders. 2. Analyse and apply job and batch costing in specific order production scenarios. 3. Compute and prepare Contract accounts. 4. Apply process costing principles, including handling normal/abnormal losses and inter-process profits. 5. Determine cost and pricing of services using service costing techniques 		
Unit No.	Contents	No. of Hours
I	Specific order & Output Costing methods Single Output/Unit Costing: Meaning, Definition, Features, Objectives, Element of Cost, Preparation of cost sheet, Tender and Quotation (Numerical)) Job Costing: Meaning, Job Cost Cards and database. Collecting direct cost of each job, attributing overheads to jobs, Application of job costing (Theory) Batch Costing: Meaning, Determination of optimum batch quantity, Ascertainment of cost for a batch, Preparation of batch cost sheet, Treatment of spoiled and defective work. (Theory)	15
II	Contract Costing: Meaning, Concept of Contract Costing, Preparation of Contract Account, Complete and Incomplete Contract, Work in Progress, Profit or Loss on Contract. (Numerical)	15

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III	Process Costing: Meaning, Process Cost Recording, Process Normal Gain and Loss, Abnormal gain and losses, Equivalent units of production, Inter Process Profit, Valuation of Work in Progress, Preparation of Process Cost accounts (Numerical)	15
IV	Service Costing: Meaning, Features of Service Costing, Composite units, Determination of cost and price of services: Transport and Electricity generation (Numerical)	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) (Four questions to be numericals and two theory)		
Paper setters should keep in mind the limitation of two hours while designing the papers.		
Suggested Readings:		
<ol style="list-style-type: none"> 1. Cost Accounting- S.P.Iyengar 2. Cost Accounting- Principles & Practice- M.N.Arora, Vikas Publishing House Pvt. Ltd. 3. Cost Accounting- Khan and Jain 4. Principles & Practice of Cost Accounting- Dr. Ashish K. Bhattacharyya 5. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta 6. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall 7. Practical Costing by P C Tulsian, Vikas New Delhi 8. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi 9. Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd. 10. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai 		

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

Minor Group: Entrepreneurship Development

Minor 3: Business Mathematics & Statistics-II

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

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

Minor Group: Entrepreneurship Development

Minor 4: Business Environment-II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2
Objectives: The objective of this course is to provide the learner an overview of Social, Political and Legal environment Political Institutions, Government and Legal Environment in India, the global and Indian economic environment. The aim is to provide knowledge about business scenario to help them understand the environment in which the business operates.		
Course Outcomes: 1. Explain the economic trends and its effect on Government policies. 2. Critically examine the recent developments in economic and business policies of the Government. 3. Evaluate and judge the best business policies in Indian business environment. 4. Develop the new ideas for creating good business environment.		
Unit No.	Contents	No. of Hours
I	Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.	10
II	Government and Legal Environment in India: Role of Central and State Governments in business. Causes for State intervention in business-Benefits and limitations. Role of legal environment in business. Need and objectives of Environmental Protection Act 1986.	10
III	International Environment: Global economy: size, growth, inflation, developed, NISS and underdeveloped countries and their growth prospects International trade: world trade, pattern, composition, significant shifts, volume, trade in services.	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. Essentials of Business Environment - Aswathappa K 2. Rangarajan, C.A.: Perspective in Economics, S.Chand & Sons, New Delhi		

3. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.
4. Essentials of Business Environment, Himalaya Publishing House, New Delhi
5. Francis Cherunalum: Business Environment, 13th Edn. Himalaya Publishing Pvt. Ltd.
6. Gupta, C. B., Business Environment, 5 th edn, 2009, S. Chand & Sons Publication
7. Shukla, M.B. Business Environment, 2012 Edn. Taxman Publication Pvt. Ltd.
8. David P. Baron, Business and its Environment, 6th Edn,
9. Economics of Environment, Garg M. R, RBSA Publishers, Jaipur
10. Environmental Economics, Singh G. N. Singh G. N. Mittal Publications, New Delhi

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

Skill Enhancement Course-2

SEC 2: Basic Banking Operations

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

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

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

Skill Enhancement Course-2

SEC 2: Business Presentations

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

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

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