

**PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR
UNIVERSITY, SOLAPUR**

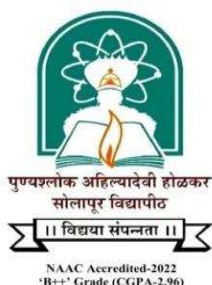


NAAC Accredited-2022

‘B++’Grade (CGPA2.96)

FACULTY OF COMMERCE AND MANAGEMENT

**NEP 2020 Compliant Curriculum for B.Com.
with effect from 2024-25**



Punyashlok Ahilyadevi Holkar Solapur University, Solapur

Faculty of Commerce and Management NEP 2020 Compliant Curriculum

B.Com. Program Preamble

Preamble-

The Bachelor of Commerce (B. Com) programme at Punyashlok Ahilyadevi Holkar Solapur University, Solapur, is designed in accordance with the visionary framework of the National Education Policy (NEP) 2020. The NEP emphasizes a holistic, flexible, and multidisciplinary approach to higher education, fostering critical thinking, creativity, and ethical responsibility. In this spirit, the B.Com programme aims to produce graduates who are not only proficient in commerce and business but are also equipped with the skills needed for lifelong learning, global employability, and societal contribution.

The programme is structured to provide comprehensive knowledge in areas such as financial accounting, banking, economics, statistics, insurance, and business administration. Aligned with the NEP's vision of making education more inclusive and equitable, the curriculum is designed to empower students from diverse backgrounds, promoting academic excellence alongside professional and personal growth.

The National Education Policy (NEP) 2020 represents a transformative vision for education in India, emphasizing holistic, multidisciplinary learning, flexibility, and inclusivity to prepare students for a rapidly evolving world. It seeks to bring about profound changes in the educational landscape, ensuring that students not only gain knowledge but also develop critical thinking, ethical values, and a sense of social responsibility.

In alignment with the principles of NEP 2020, the Bachelor of Commerce (B. Com) programme at Punyashlok Ahilyadevi Holkar Solapur University, Solapur, is designed to empower students with a well-rounded education in commerce, business, and management, while fostering skills that are vital in the modern, interconnected global economy. The programme's curriculum is built to nurture innovation, adaptability, and an entrepreneurial mindset among students, ensuring that they can contribute meaningfully to society and excel in their careers.

Importance of the National Education Policy 2020 in the B. Com Programme

The NEP 2020 is a landmark policy that reshapes education with key characteristics that are critical to the B. Com programme at our university:

1. **Holistic and Multidisciplinary Education:** NEP 2020 advocates for an integrated education that goes beyond disciplinary silos. The B.Com programme reflects this by offering courses in commerce, economics, business management, accounting, banking, and insurance, providing students with a broad understanding of the business world. This holistic approach helps students adapt to diverse career paths and industries.
2. **Flexibility in Learning Pathways:** The NEP emphasizes flexibility in education, allowing students to tailor their learning experiences. The B.Com programme offers electives and interdisciplinary subjects, enabling students to shape their academic journey according to their career goals. This flexibility encourages lifelong learning and adaptability to changing economic and business environments.
3. **Skill Development and Employability:** Recognizing the importance of practical skills, the NEP 2020 focuses on bridging the gap between education and employment. The B.Com curriculum is designed to develop market-relevant skills such as digital literacy, financial analysis, data interpretation, business ethics, and communication, making students industry-ready upon graduation.
4. **Critical Thinking and Innovation:** NEP 2020 promotes critical thinking, creativity, and problem-solving abilities as essential attributes of future professionals. In this light, the B.Com programme

encourages students to engage in case studies, research projects, internships, and entrepreneurship initiatives, fostering an innovative mindset and analytical capabilities.

5. **Ethical Leadership and Social Responsibility:** NEP 2020 emphasizes values-based education to create ethical and socially responsible citizens. The B.Com programme integrates courses on business ethics, corporate social responsibility, and sustainable development, aiming to produce graduates who understand the importance of ethical leadership in business and its impact on society.
6. **Inclusivity and Access to Quality Education:** The NEP underscores the importance of inclusive education, ensuring that students from all socio-economic backgrounds have access to quality learning. The B.Com programme at Punyashlok Ahilyadevi Holkar Solapur University strives to provide an equitable learning environment, accommodating diverse learners and promoting social justice and equity.
7. **Global Outlook with Local Relevance:** While NEP 2020 encourages global competence, it also stresses the need for education to be relevant to local contexts. The B.Com programme prepares students for global business environments while addressing the unique socio-economic challenges of the region, ensuring that graduates can contribute both locally and internationally.

Commitment to NEP 2020's Vision

At Punyashlok Ahilyadevi Holkar Solapur University, we are committed to the transformative principles of NEP 2020. Through the B.Com programme, we aim to produce graduates who are not only proficient in their domain but also innovative thinkers, ethical leaders, and responsible citizens. By fostering a spirit of curiosity, adaptability, and integrity, we aspire to contribute to the holistic development of students and the nation's growth in an increasingly interconnected global economy.

This preamble reflects our dedication to upholding the values of NEP 2020, ensuring that our B.Com graduates are well-prepared to navigate the complexities of the business world while making meaningful contributions to society.

The program offers a flexible, multidisciplinary, and learner-centric curriculum that encourages critical thinking, innovation, and holistic development. The B.Com Physics program spans four years, with each year offering a progressively advanced curriculum designed to build a strong foundation in physics while allowing for specialization and interdisciplinary learning. The curriculum is structured around several key components:

1. **Major Courses:** These core courses form the backbone of the program, providing in-depth knowledge and understanding of essential physics concepts, theories, and methodologies. Students will engage with topics ranging from classical mechanics, electromagnetism, and thermodynamics to quantum physics, relativity, and modern physics, ensuring a robust and comprehensive education in the discipline.
2. **Minor Courses:** Students have the opportunity to choose minor courses from related or distinct disciplines, promoting an interdisciplinary approach to learning. This flexibility allows students to complement their physics education with insights from fields such as mathematics, computer science, or engineering, enhancing their versatility and broadening their career prospects.
3. **Open Electives/General Electives:** The program encourages intellectual exploration beyond the core discipline by offering a wide range of elective courses. These electives enable students to pursue their interests in diverse subjects, fostering creativity, critical thinking, and a well-rounded educational experience.
4. **Vocational and Skill Enhancement Courses:** Practical skills and technical proficiency are integral to the program, with vocational and skill enhancement courses providing hands-on experience in areas such as computational physics, electronics, and instrumentation. These courses are designed to prepare students for immediate employment and equip them with the tools necessary for career advancement in various scientific and technological fields.
5. **Ability Enhancement Courses (AEC), Indian Knowledge System (IKS), and Value Education Courses (VEC):** In alignment with NEP 2020, the program integrates courses that emphasize the Indian Knowledge System, ethical values, and life skills. These courses foster a

deep appreciation for India's rich cultural heritage, while also developing essential communication and ethical decision-making skills that are vital for personal and professional growth.

6. **Field Projects/Internships/Apprenticeships/Community Engagement Projects/On-Job Training:** To bridge the gap between theoretical knowledge and real-world applications, the program includes opportunities for field projects, internships, apprenticeships, and community engagement. These experiences provide students with practical insights, problem-solving abilities, and exposure to professional environments, enhancing their readiness for careers in physics and related fields.
7. **Research Methodology and Research Projects:** Research is a critical component of the B.Com Physics program, with students acquiring skills in research methodology, data collection, analysis, and scientific inquiry. By engaging in independent research projects, students are encouraged to develop innovative solutions to complex scientific problems, preparing them for advanced studies and research-oriented careers.

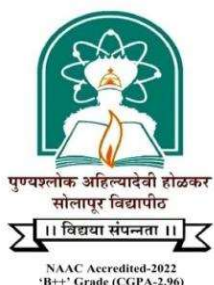
Multiple Entry and Multiple Exit Options

In accordance with the NEP 2020, the B.Com Physics program incorporates a Multiple Entry and Multiple Exit framework, offering students the flexibility to enter or exit the program at various stages. This approach ensures that students can tailor their educational journey according to their personal and professional goals, with options to earn certificates, diplomas, or degrees based on the duration of study completed.

- **Year 1:**
Upon completion of the first year, students may exit with a **Certificate in Commerce**
- **Year 2:**
After two years, students may choose to exit with a **Diploma in Commerce**
- **Year 3:**
Completion of the third year qualifies students for a **B.Com Degree in Commerce**
- **Year 4:**
The fourth year offers an advanced curriculum with a focus on research, allowing students to graduate with an **Honors Degree in Commerce**

Eligibility for B.Com.

Student shall be passed 12th Examination



Punyashlok Ahilyadevi Holkar Solapur University, Solapur
Faculty of Commerce and Management
NEP 2020 Compliant Curriculum

B.Com.
Program Outcomes (PO)

Students graduating from the Bachelor of commerce program will be able to:

Major Courses:

- **PO1:** Demonstrate in-depth knowledge and understanding of core concepts, theories, and methodologies in the chosen major discipline.
- **PO2:** Apply disciplinary knowledge to solve complex problems, analyze data, and make informed decisions in professional and research contexts.

Minor Courses:

- **PO3:** Acquire complementary knowledge and skills from a related or distinct discipline, enhancing interdisciplinary understanding and versatility.

Open Electives/General Electives:

- **PO4:** Explore diverse subjects beyond the core discipline, fostering a broad-based education and cultivating critical thinking and creativity.

Vocational and Skill Enhancement Courses:

- **PO5:** Gain hands-on experience and technical proficiency in specific vocational areas, preparing for immediate career opportunities.

Ability Enhancement Courses (AEC), Indian Knowledge System (IKS), and Value Education Courses (VEC):

- **PO6:** Understand and appreciate the rich heritage of the Indian Knowledge System, integrating traditional wisdom with modern education.
- **PO7:** Develop ability enhancement skills like communication and life skills along with ethical values, social responsibility, and a strong sense of citizenship, contributing positively to society.

Field Projects/Internship/Apprenticeship/Community Engagement Projects/ On Job Training/ Internship/Apprenticeship:

- **PO8:** Apply theoretical knowledge to real-world situations through field projects, internships, community engagement and On job Training for gaining practical experience and problem-solving skills.

Research Methodology and Research Project:

- **PO9:** Acquire research skills, including data collection, analysis, and interpretation, fostering a scientific approach to problem-solving to develop independent research projects handling capabilities.



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B.Com.

	Program Specific Outcomes (PSOs)
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Students graduating from B.com will be able to :

Specific Outcomes (SOs)

1. Remembering: Students will memorize and define key concepts of Financial Accounting, such as journal entries, ledgers, and balance sheets.
 - *Example:* List the steps involved in preparing final accounts.
2. Understanding: Students will explain and summarize the fundamentals of Banking and Insurance, understanding their importance in the business world.
 - *Example:* Summarize the basic functions of banks and describe various types of insurance policies.
3. Applying: Students will apply statistical and economic principles to solve business problems in Business Economics and Statistics.
 - *Example:* Use statistical tools to perform business forecasts or apply economic theories to analyze market trends.
4. Analyzing: Students will analyze cost data in Cost Accounting to identify areas of inefficiency and suggest improvements in business operations.
 - *Example:* Analyze cost reports to determine cost-saving opportunities for a manufacturing firm.
5. Evaluating: Students will evaluate financial performance using tools from Advanced Accountancy and make recommendations for improvement.
 - *Example:* Evaluate the liquidity and profitability of a company using financial ratios and make recommendations for future investments.

These outcomes ensure a holistic approach to learning, following Bloom's Taxonomy to foster deep understanding, critical thinking, and practical application, aligning with the NEP's objectives.

**Punyashlok Ahilyadevi Holkar Solapur University,
Solapur**

Faculty of Commerce and Management

Structure for Four Year Multidisciplinary Under Graduate Degree Programme Commerce (Bachelor of Commerce) with Multiple Entry and Exit (Honors and Research)

Year & Level	Sem	Major		Minor (DSM) (Choose any one from pool of courses from same discipline)	Open Elective (There are two baskets of GE) Select one from each basket of other disciplines or faculty)	VSC, SEC (VSEC) (Choose any one from pool of Major)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. per Semester	Cum. Cr. per Degree
1	2	3		4	5	6	7	8	9	10
I 4.5	I	DSC1: 4 Cr DSC1: 4 Cr DSC1: 4 Cr	-	-	GE/OE: 2Cr	SEC 1:2 Cr	AEC EN : 2 Cr VEC: 2Cr (Indian Constitution.) IKS: 2 Cr		22	UG Certificate 44
	II	DSC2: 4 Cr DSC2: 4 Cr DSC2: 4 Cr	-	-	GE/OE: 2Cr	SEC2 : 2 Cr	AEC ENG : 2 Cr VEC: 2Cr (Env. Studies)	CC2: 2Cr (NSS/NCC/Sports/Culture/Health/Wellness/Fitness/ Yoga Edu)	22	
	Cum. Cr.	24	-		4	4	4+4+2	2	44	
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										
II 5.0	III	DSC3: 4 Cr DSC4: 4 Cr	-	DSM2:4 Cr	OE5: 2Cr	VSC1 : 2 Cr	AEC L1: 2Cr: (XX=MR/HN/PL/SK/KN/Urdu)	FP1: 2Cr CC3: 2Cr (NSS/NCC/Sports/Culture/Health/Wellness/Fitness/ Yoga Edu)	22	UG Diploma 88

	IV	DSC5: 4 Cr DSC6: 4 Cr	-	DSM3:4 Cr	OE6 :2Cr	SEC3: 2Cr	AEC L1: 2Cr: (XX=MR/HN/PL/ SK/KN/Urdu)	CEP1: 2 Cr CC4: 2 Cr (NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	22	
	Cu m. Cr.	40	-	8	8	4+4 =8	8+4+2	8+4	88	
Exit Option: Award of UG Diploma in Major with 88 Credits and an additional 4 credits core NSQF course/Internship OR Continue with Major and Minor										
III 5.5	V	DSC7: 4Cr DSC8: 4Cr DSC9:2 Cr	DSE1: 4 Cr	DSM4:4 Cr		VSC 2: 2Cr		FP2/CEP2: 2Cr	22	UG Degr ee 132
	VI	DSC10: 4Cr DSC11: 4Cr DSC12: 2Cr	DSE2: 4 Cr	DSM5:4 Cr				OJT1: 4Cr	22	
	Cu m. Cr.	58	8	18	12	10+ 6	8+4+2	8+6+4	132	
Exit Option: Award of UG Degree in Major with 132 Credits OR Continue with Major and Minor										
IV 6.0	VI I	DSC13: 4Cr DSC14: 4Cr DSC15: 4Cr DSC16: 2Cr	DSE3:4 Cr	RM401: 4 Cr					22	UG Hono urs Degr ee 176
	VI II	DSC17: 4Cr DSC18: 4Cr DSC19: 4Cr DSC20: 2Cr	DSE4:4 Cr					OJT2: 4Cr	22	
	Cu m. Cr.	88	16	18+4= 22	12	10+ 6	8+4+2	8+6+8	176	
Four Year UG Honours Degree in Major and Minor with 176 Credits										
IV 6.0	VI I	DSC13: 4Cr DSC14: 4Cr DSC15: 2Cr	DSE5: 4Cr	RM401: 4 Cr				RP1: 4Cr	22	UG Hono urs with Rese arch

	VI II	DSC16: 4Cr DSC17: 4Cr DSC18: 2Cr	DSE6: 4Cr					RP2: 8Cr	22	Degr ee 176
	Cu m. Cr.	78	16	18+4	12	10 ⁺ 6	8+4+2	8+6+8+12	176	
Four Year UG Honours with Research Degree in Major and Minor with 176 Credits										

Punyashlok Ahilyadevi Holkar Solapur University, Solapur

Faculty of Commerce and Management

Structure for Four Year Multidisciplinary Post Graduate Degree Programme Commerce (Master of Commerce) with Multiple Entry and Exit

Credit distribution structure for Two Years/ One Year PG
M.Com.) and Ph. D. Programme

Year (2 Yr PG)	Level	Sem. (2 Yr)	Major		RM	OJT / FP	RP	Cum. Cr.	Degree
			Mandatory	Electives					
I	6.0	Sem I	DSC1: 4Cr DSC2: 4Cr DSC3: 4Cr DSC4: 2Cr	DSE-4 Cr	RM40 1: 4 Cr			22	PG Diploma(after 3 Yr Degree)
		Sem II	DSC5: 4Cr DSC6: 4Cr DSC7: 4Cr DSC8: 2Cr	DSE:4 Cr		OJT/FP;cr 4		22	
Cum. Cr. For PGDiploma			28	8	4	4	-	44	
Exit option: PG Diploma (40-44 Credits) after Three Year UG Degree									
II	6.5	Sem III	DSC9: 4Cr DSC10: 4Cr DSC11: 4Cr DSC12: 2Cr	DSE-4 Cr			RP ;Cr4	22	PG DegreeAfter 3-Yr UG Or PG
		Sem IV	DSC13: 4Cr DSC14: 4Cr DSC15: 4Cr	DSE-:4 Cr			RP;Cr 6	22	
Cum. Cr. for 1 Yr PGDegree			26	8			10	44	
Cum. Cr. for 2 Yr PGDegree			54	16	4	4	10	88	Degreeafter 4-Yr UG
2 Years-4 Sem. PG Degree (80-88 credits) after Three Year UG Degree or 1 Year-2 SemPG Degree (40-44 credits) after Four Year UG Degree									
	8.0		Course Work Min. 12(3*4)		Training inTeaching / Education/ Pedagogy: 4			16 + Ph. D.Work k	Ph.D. in Subject

Abbreviations: Yr.: Year; Sem.: Semester; OJT: On Job Training; Internship/ Apprenticeship;

FP: Field projects; RM: Research Methodology; Research Project: RP; Cumulative Credits:

Cum. Cr.

Abbreviations:

1. **DSC:** Department/Discipline Specific Core (Major)
2. **DSE:** Department/Discipline Specific Elective (Major)
3. **DSM:** Discipline Specific Minor
4. **GE/OE:** Generic/Open Elective
5. **VSEC:** Vocational Skill and Skill Enhancement Course
6. **VSC:** Vocational Skill Course
7. **SEC:** Skill Enhancement Course
8. **AEC:** Ability Enhancement course
9. **MIL:** Modern Indian languages
10. **IKS:** Indian Knowledge System
11. **VEC:** Value Education Course
12. **OJT:** On Job Training: (Internship/Apprenticeship)
13. **FP:** Field Projects
14. **CEP:** Community Engagement and Service
15. **CC:** Co-Curricular Courses
16. **RM:** Research Methodology
17. **RP:** Research Project/Dissertation

CURRICULUM FRAMEWORK AND CREDIT STRUCTURE FOR FIRST YEAR UNDERGRADUATE PROGRAMS

B.COM. PART I SEMESTER I WITH MAJOR DSC

(Advanced Accountancy, Advanced Banking, Business Administration, Business Management, Business Economics, Advanced Statistics, Advanced Insurance, Advanced Cost Accounting)

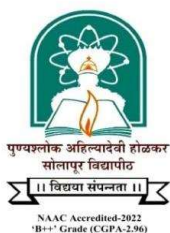
Teaching Structure

	Coursrer Vertical	Course Title	Course Code	Course Credit	Exam Marks		
					UA	CCA	Total
Level 4.5 Semester I	Any Three out of the below eight						
	Advanced Accountancy	Financial Accounting	G08-0101	4+ 4+ 4= 12	60+ 60+ 60= 180	40+ 40+ 40= 120	300
	Advanced Banking	Fundamentals of Banking - I	G08-0102				
	Business Administration	Introduction to Business Administration	G08-0103				
	Business Management	Fundamentals of Business Management-I	G08-0104				
	Business Economics	Business Micro Economics-I	G08-0105				
	Advanced Statistics	Business Statistics – I	G08-0106				
	Advanced Insurance	Fundamentals of Insurance – I	G08-0107				
	Advanced Cost Accounting	Introduction to Cost Accounting – I	G08-0108				
	Generic Elective (Any one out of the given bucket) / Open Elective (from list of university)	Basics of Commerce	G08-0117	2	30	20	50
		Principles of Marketing	G08-0118				
		Introduction to Budget	G08-0119				
	Skill Enhancement Course (any one out of the given bucket)	Basics of Tally	G08-SEC- 101	2	30	20	50
		Managerial Skills	G08-SEC- 102				
		Introduction to Share Market	G08-SEC- 103				
		Business Mathematics I	G08-SEC- 104				
		Marathi - I	G08-SEC- 105				
		Business Communication Skills – I	G08-SEC- 106				
		English for Competitive Examination - I	G08-SEC- 107				
		English for Specific Purpose – I	G08-SEC- 108				
		Creative Writing in English - I	G08-SEC- 109				

		Urdu – I	G08-SEC-110				
		Kannada – I	G08-SEC-111				
		Commercial Geography – I	G08-SEC-112				
		Hindi – I	G08-SEC-113				
	Ability Enhancement Course	English Communication – I	G08-0109	2	30	20	50
		Marathi – I	G08-0110				
		Urdu – I	G08-0111				
		Commercial Geography – I	G08-0112				
	Value Education Course	Indian Constitution – I	ICD	2	30	20	50
	Indian Knowledge System (any one out of the given bucket)	Ancient Indian Taxation System	G08-0113	2	30	20	50
		Ancient Indian Economic System	G08-0114				
		Ancient Indian Management	G08-0115				
		History of Indian Economic Thoughts	G08-0116				
	Total Number of Credits			22	330	220	550

Level 4.5 Semester II	Courser Vertical	Course Title	Course Code	Course Credit	Exam Marks		
	Any Three out of the below eight				UA	CCA	Total
	Advanced Accountancy	Advanced Financial Accounting	G08-0201	4+ 4+ 4= 12	60+ 60+ 60= 180	40+ 40+ 40= 120	300
	Advanced Banking	Fundamentals of Banking II	G08-0202				
	Business Administration	Fundamentals of Marketing	G08-0203				
	Business Management	Fundamentals of Business Management II	G08-0204				
	Business Economics	Business Micro Economics II	G08-0205				
	Advanced Statistics	Business Statistics II	G08-0206				
	Advanced Insurance	Fundamentals of Insurance II	G08-0207				
	Advanced Cost Accounting	Introduction to Cost Accounting II	G08-0208				
	Generic Elective (any one out of the given bucket)/ OPEN ELECTIVE	Accounting for Everyone	G08-0209	2	30	20	50
Digital Marketing		G08-0210					

	from list of university						
	Skill Enhancement Course (any one out of the given bucket)	Advanced Operations in Tally	G08-SEC-201	2	30	20	50
		Salesmanship and Sales Management	G08-SEC-202				
		Office Management	G08-SEC-203				
		Share Market Trading	G08-SEC-204				
		Business Mathematics II	G08-SEC-205				
		Marathi - II	G08-SEC-206				
		Business Communication Skills – II	G08-SEC-207				
		English for Competitive Examination - II	G08-SEC-208				
		English for Specific Purpose – II	G08-SEC-209				
		Creative Writing in English - II	G08-SEC-210				
		Urdu - II	G08-SEC-211				
		Kannada - II	G08-SEC-212				
		Commercial Geography - II	G08-SEC-213				
		Hindi - II	G08-SEC-214				
	Ability Enhancement Course	English Communication - II	G08-0211	2	30	20	50
		Marathi - II	G08-0212				
		Urdu - II	G08-0213				
		Commercial Geography - II	G08-0214				
	Value Education Course	Environmental Studies	ENS24	2	30	20	50
	Co-Curricular Course	NSS	CC-201	2	30	20	50
		NCC	CC-202				
		Sports	CC-203				
		Culture	CC-204				
		Health Wellness Fitness	CC-205				
		Yoga Edu.	CC-206				
	Total Number of Credits			22	330	220	550



Punyashlok Ahilyadevi Holkar Solapur University, Solapur

First Year B.Com I-Semester-I

Vertical: DSC

Course Code: G08-0101

Course Name: Financial Accounting

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA:60 Marks

CA: 40 Marks

Course Preamble: Financial Accounting is the backbone of any business, providing essential insights into a company's financial health and guiding decision-making processes. This course aims to introduce students to the foundational concepts and principles of accounting, along with the processes involved in recording, classifying, and summarizing financial transactions. Financial Accounting is essential for understanding and managing the financial operations of any organization. This course introduces fundamental accounting principles, concepts, and procedures. Students will learn how to record, classify, and summarize financial transactions, prepare financial statements, and apply accounting methods for different types of organizations, including partnerships and non-profits. By mastering these skills, students will be equipped to analyze financial data and contribute to effective decision-making in the business world.

Course Objectives:

During this course, the student is expected to:

Objectives:

1. To introduce students to the fundamental principles and concepts of financial accounting.
2. To provide knowledge of the accounting cycle, including recording, classifying, and summarizing financial transactions.
3. To develop an understanding of the different accounting methods (cash basis, accrual basis, hybrid) and their applications.
4. To equip students with the skills to prepare financial statements for both trading and non-trading organizations, including partnerships and non-profits.
5. To familiarize students with advanced accounting procedures, such as journal entries, ledger posting, trial balance, and finalization of accounts.

Course Outcomes:

1. Students will demonstrate a clear understanding of the core principles, concepts, and conventions of financial accounting.
2. Students will be able to record and classify financial transactions using the double-entry system and prepare accurate journal entries and ledger accounts.
3. Students will apply accounting methods to various scenarios and organizations, including partnerships and non-profits.
4. Students will prepare complete financial statements, including balancesheet.

Financial Accounting

Unit-1: Introduction to Accounting	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Introduction to accounting ▪ Branches of accounting ▪ Introduction to accounting principles concepts and conventions ▪ Capital and revenue transactions ▪ Capital and revenue receipts ▪ Capital and revenue expenditure ▪ Accounting cycle ▪ Charts of accounts ▪ Codification structure ▪ Analysis of transaction ▪ Accounting equation ▪ Double entry system ▪ Books of original entry ▪ Subsidiary books and finalization of accounts ▪ Accounting on cash basis ▪ Accrual basis of accounting or mercantile system ▪ Mixed or hybrid basis of accounting 		
Unit-2: Accounting Procedure	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Classification of accounts and golden rules of accounting ▪ Recording a transaction in journal ▪ Meaning, importance and utility of journal ▪ Specimen of journal ▪ Writing of journal entries ▪ Ledger posting ▪ Meaning needs and contents of ledger ▪ Specimen of ledger ▪ Posting of journal entries to ledger account ▪ Balancing of ledger accounts ▪ Accounting equation ▪ Trial balance ▪ Meaning and purpose ▪ Specimen of trial balance ▪ Preparation of trial balance ▪ Theory and practical problems 		
Unit-3: Advanced issued in Partnership Accounts	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Meaning and need of conversion ▪ Calculation of purchase consideration ▪ Theory and accounting problems in the books of partnership firm 		
Unit-4: Financial Statements of Non-Profit Organisations	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Preparation of financial statements of a not-for-profit organization ▪ Preparation of receipts and payment accounts from income and expenditure account ▪ Preparation of income and expenditure accounts and preparation of balance sheet 		

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

☐ Accounting Principles

Publication: Wiley

Authors: Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso

☐ Financial Accounting

Publication: Pearson

Authors: Charles T. Horngren, Walter T. Harrison Jr., M. Suzanne Oliver

☐ Introduction to Financial Accounting

Publication: Pearson

Authors: Andrew Thomas, John Ellis

☐ Principles of Accounting

Publication: Cengage Learning

Authors: Belverd E. Needles Jr., Marian Powers, Susan V. Crosson

☐ Financial Accounting for Dummies

Publication: Wiley

Author: Kenneth Boyd

☐ Accounting Made Simple: Accounting Explained in 100 Pages or Less

Publication: CreateSpace Independent Publishing Platform

Author: Mike Piper

☐ Accounting: An Introduction

Publication: Routledge

Author: David Horner

☐ Accounting for Non-Accountants

Publication: AMACOM

Author: Wayne Label

☐ Financial Accounting: A Business Process Approach

Publication: McGraw-Hill Education

Authors: Jacqueline Reck, Suzanne Lowensohn

☐ Managerial Accounting

Publication: Pearson

Authors: Ray H. Garrison, Eric Noreen, Peter C. Brewer

☐ Accounting All-in-One For Dummies

Publication: Wiley

Author: Kenneth Boyd

☐ Financial Accounting Theory

Publication: Pearson

Authors: William R. Scott

☐ Fundamentals of Financial Accounting

Publication: Pearson

Authors: Fred Phillips, Robert Libby, Patricia Libby

☐ Intermediate Accounting

Publication: Wiley

Authors: Donald E. Kieso, Jerry J. Weygandt, Paul D. Kimmel

☐ Financial Accounting: A Comprehensive Guide

Publication: McGraw-Hill Education

Author: Michael J. Jones



Punyashlok Ahilyadevi Holkar Solapur University, Solapur

First Year B.Com I-Semester-I

Vertical: DSC

Course Code: G08-0102

Course Name: Fundamentals of Banking I

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA:60 Marks

CA: 40 Marks

Course Preamble: The "Fundamentals of Banking" course offers a foundational understanding of banking systems, their evolution, functions, and the role they play in the economy. This course is designed to provide students with a comprehensive overview of the banking sector, including its historical development, various types of banks, and the key functions they perform. By studying this course, students will gain essential knowledge about the structure and operations of banks, which will serve as a solid base for further exploration of advanced banking and finance topics.

Course Objectives:

During this course, the student is expected to:

Objectives

1. Understand the Origin and Evolution of Banking:

- To define the concept of banks and trace their historical development in both Western countries and Asia, with a focus on ancient India and the evolution of modern banking in India.

2. Explore the Structure of the Indian Financial System:

- To identify and describe the different types of banks within the Indian financial system, including Central Banks, commercial banks, cooperative banks, small finance banks, payment banks, scheduled, and non-scheduled banks.

3. Examine the Functions of Banks:

- To understand and differentiate between the primary, secondary, and general utility functions of banks, including deposit acceptance, loan granting, and other financial services.

4. Learn About the Principles and Processes of Credit Creation:

- To explore the principles guiding bank lending and the processes involved in credit creation, including how banks manage liquidity, profitability, and risk.

5. Assess the Role of Banks in Economic Development:

- To analyze the impact of banking institutions on economic development and their contribution to financial stability and growth.

Outcomes

1. Historical Knowledge of Banking Systems:

- Students will be able to describe the origins and historical development of banking systems in various regions, including ancient India and modern India.

2. Understanding of the Indian Banking Structure:

- Students will demonstrate knowledge of the structure and types of banks in India and their specific roles in the financial system.

3. Insight into Bank Functions:

- Students will be able to explain the primary, secondary, and general utility functions of banks and their significance in financial management.

4. Proficiency in Credit Creation Processes:

- Students will understand the principles of bank lending, credit creation processes, and how banks balance liquidity with profitability.

5. Evaluation of Banks' Economic Impact:

- Students will be capable of assessing how banks contribute to economic development and their overall impact on financial stability and economic growth.

Fundamentals of Banking

Unit-1: Evolution of analysis system and banking	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none">▪ Origin meaning and definition of bank▪ History of banking Western countries and Asia▪ History of banking in ancient India▪ Evolution of modern banking system in India		
Unit-2:	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none">▪ Indian financial system and types of banks▪ Indian banking system structure and features▪ Role of banking in economic development▪ Banking and types of banks Central Bank commercial bank cooperative Bank small finance banks payment banks scheduled and nonscheduled banks▪ Reserve Bank of India meaning structure objectives and functions		
Unit-3: Functions of bank	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none">▪ Functions of bank▪ Primary functions▪ Accepting deposits demand deposits current and saving no frills account time deposits recurring and fixed deposits flexive deposits▪ Primary functions▪ Granting loans and advances▪ Term loan short term credit overdraft cash credit purchasing discounting of bills▪ Secondary functions		

<ul style="list-style-type: none"> ▪ Agency functions payment and collection of cheque bills and promissory notes execution of standing instructions action as a trusty executor ▪ Secondary functions ▪ General utility functions ▪ safe custody safe deposit words remittance of funds pension payment acting as a dealer in foreign exchange 		
Unit-4:	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Landing principals and process of credit creation a bank ▪ Meaning and principles in advance in loan safety liquidity profitability diversification of risk ▪ Conflict between liquidity and profitability and remittance to solve the conflict ▪ Process of credit creation and limitations ▪ Types of loans 		

College Level Assessment (CA) Activities: Assignments/Group Discussion/Presentation/Project	
Textbooks/Reference Books	
<input type="checkbox"/> Accounting Principles Publication: Wiley Authors: Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso <input type="checkbox"/> Financial Accounting Publication: Pearson Authors: Charles T. Horngren, Walter T. Harrison Jr., M. Suzanne Oliver <input type="checkbox"/> Introduction to Financial Accounting Publication: Pearson Authors: Andrew Thomas, John Ellis <input type="checkbox"/> Principles of Accounting Publication: Cengage Learning Authors: Belverd E. Needles Jr., Marian Powers, Susan V. Crosson <input type="checkbox"/> Financial Accounting for Dummies Publication: Wiley Author: Kenneth Boyd <input type="checkbox"/> Accounting Made Simple: Accounting Explained in 100 Pages or Less Publication: CreateSpace Independent Publishing Platform Author: Mike Piper <input type="checkbox"/> Accounting: An Introduction Publication: Routledge Author: David Horner <input type="checkbox"/> Accounting for Non-Accountants Publication: AMACOM Author: Wayne Label	

□ Financial Accounting: A Business Process Approach

Publication: McGraw-Hill Education

Authors: Jacqueline Reck, Suzanne Lowensohn

□ Managerial Accounting

Publication: Pearson

Authors: Ray H. Garrison, Eric Noreen, Peter C. Brewer

□ Accounting All-in-One For Dummies

Publication: Wiley

Author: Kenneth Boyd

□ Financial Accounting Theory

Publication: Pearson

Authors: William R. Scott

□ Fundamentals of Financial Accounting

Publication: Pearson

Authors: Fred Phillips, Robert Libby, Patricia Libby

□ Intermediate Accounting

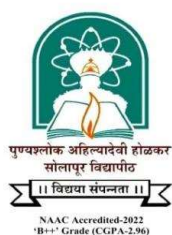
Publication: Wiley

Authors: Donald E. Kieso, Jerry J. Weygandt, Paul D. Kimmel

□ Financial Accounting: A Comprehensive Guide

Publication: McGraw-Hill Education

Author: Michael J. Jones



**Punyashlok Ahilyadevi Holkar Solapur University,
Solapur
First Year B.Com I-Semester-I**

Vertical: DSC

Course Code: G08-0103

Course Name: Introduction to Business Administration

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA:60 Marks

CA: 40 Marks

The "Business Administration" course provides students with a comprehensive understanding of the fundamental concepts and principles of managing business operations. It focuses on the roles and responsibilities of administrators across various types of business entities, including sole proprietorships, partnerships, and companies. Through this course, students will gain insight into the skills required to effectively manage business activities, address challenges, and understand the legal and procedural aspects of running different business structures. The course also explores the critical role of communication and coordination with stakeholders in business administration.

Objectives:

1. To introduce students to the meaning, principles, and importance of business administration.
2. To develop an understanding of the roles, duties, and characteristics of effective business administrators across different business structures.
3. To provide knowledge of the registration procedures, functions, and responsibilities of sole proprietorships, partnerships, and companies.
4. To equip students with the skills to analyze and manage challenges faced by business administrators, including in modern and digital contexts.
5. To familiarize students with the communication processes involved in managing relationships with stakeholders such as shareholders, investors, and creditors.

Course Outcomes:

1. Students will demonstrate a clear understanding of the principles and importance of business administration, distinguishing the roles of managers and administrators.
2. Students will be able to manage and understand the duties, functions, and challenges of administering a sole proprietorship in today's business environment.
3. Students will acquire the ability to analyze partnership structures, understand the responsibilities of partners, and manage the registration and operations of partnership firms.
4. Students will learn the procedures for company registration and understand the key functions and qualities of a company secretary.
5. Students will develop effective communication skills necessary for coordinating with various stakeholders, ensuring smooth business operations.

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Introduction to Business Administration

Unit-1: Introduction to Business Administration	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Business administration meaning concept and importance ▪ Principles of business administration ▪ Characteristics of a good business administrator ▪ Duties and responsibilities of business administrator ▪ Difference between manager and administrator 		
Unit-2: Business administration of sole proprietorship	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Registration process of sole proprietorship 		

<ul style="list-style-type: none"> ▪ Challenges before sole proprietor in modern era ▪ Functions and responsibilities of sole proprietor ▪ E proprietorship concept and need ▪ Difference between proprietorship and partnership firm 		
Unit-3: Business administration of partnership firm	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Essential elements of a partnership ▪ Challenges before partners and partnership firms ▪ Types of partners ▪ Functions and responsibilities of partners ▪ Registration procedure of partnership firm ▪ Difference between partnership and co ownership 		
Unit-4: Business administration of companies	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Registration procedure of company ▪ Duties and responsibilities of company secretary ▪ Qualities of company secretary ▪ Communication by company with various stakeholders - shareholders investors creditors suppliers and bankers 		

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

Unit-1: Introduction to Business Administration

1. Principles of Business Administration

- **Publication:** Pearson
- **Author:** David J. Collis, Cynthia A. Montgomery

2. Business Administration: A Managerial Perspective

- **Publication:** McGraw-Hill Education
- **Author:** Michael A. Hitt, R. Duane Ireland, Robert E. Hoskisson

3. Introduction to Business Administration

- **Publication:** Wiley
- **Author:** William M. Pride, Robert J. Hughes, Jack R. Kapoor

Unit-2: Business Administration of Sole Proprietorship

4. Managing the Sole Proprietorship: A Guide for Success

- **Publication:** Routledge
- **Author:** William J. Bratton

5. Small Business Management: Launching & Growing Entrepreneurial Ventures

- **Publication:** Cengage Learning
- **Author:** Justin G. Longenecker, J. William Petty, Leslie E. Palich, Frank Hoy

6. The Sole Proprietor's Guide to Business Planning

- **Publication:** CreateSpace Independent Publishing Platform
- **Author:** Robert R. Johnson

Unit-3: Business Administration of Partnership Firm

7. Partnership and Company Law

- **Publication:** Oxford University Press
- **Author:** M. W. G. Worsley

8. Business Law and Regulation

- **Publication:** Cengage Learning
- **Author:** Jonathan Swift, Karen Williams

9. Business Partnerships: The Legal Basics

- **Publication:** Nolo
- **Author:** Fred S. Steingold

Unit-4: Business Administration of Companies

10. Company Law

- **Publication:** Oxford University Press
- **Author:** Paul Davies, Sarah Worthington

11. Corporate Administration and Secretarial Practice

- **Publication:** Routledge
- **Author:** M. A. K. Elston

12. Company Secretary's Handbook

- **Publication:** Kogan Page
- **Author:** W. G. Haynes

13. Business Communication for Success

- **Publication:** Flat World Knowledge
- **Author:** Scott McLean

14. The Corporate Communications Handbook

- **Publication:** Routledge
- **Author:** Joep P. C. E. Verhoeven

15. Corporate Governance and Accountability

- **Publication:** Wiley
- **Author:** Jill Solomon



**Punyashlok Ahilyadevi Holkar Solapur University,
Solapur**

First Year B.Com Semester-I

Vertical: DSC

Course Code: G08-0104

Course Name: Fundamentals of Business Management - I

*Teaching Scheme Lectures:04 Hours/week, 04 Credits	*Examination Scheme UA:60 Marks CA: 40 Marks
<p>The course "Fundamentals of Business Management" provides an essential foundation for understanding the principles and practices that drive successful business operations. It covers key management functions such as planning, organizing, leading, and controlling, as well as introducing students to the business environment, decision-making processes, and strategic management. Through this course, students will develop the knowledge and skills needed to manage resources effectively, make informed decisions, and contribute to organizational success in a dynamic business world.</p>	
<p>Objectives:</p> <ol style="list-style-type: none"> 1. To introduce students to the basic concepts and principles of business management. 2. To develop an understanding of the roles and functions of managers in organizations. 3. To provide insights into key management processes, including planning, organizing, leadership, and control. 4. To help students analyze the external business environment and its impact on decision-making. 5. To foster skills in strategic thinking and resource management for effective business operations. 	
<p>Course Outcomes:</p> <ol style="list-style-type: none"> 1. Students will understand the fundamental concepts of business management and its key functions. 2. Students will be able to apply management theories to real-world business situations and decision-making processes. 3. Students will demonstrate the ability to analyze the external and internal factors influencing businesses. 4. Students will develop leadership and organizational skills to manage resources and teams effectively. 5. Students will gain the ability to formulate and implement business strategies for achieving organizational goals. 	

Fundamentals of Business Management - I

Unit-1: Introduction to management	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Management meaning and concept ▪ Importance and functions of management ▪ Nature of management - management is an art, science and profession ▪ Levels of management ▪ Functional areas of management 		
Unit-2: Contribution of management thinkers	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Concept of scientific management and modern management ▪ Contribution of F W Taylor ▪ Contribution of Henry Fayol ▪ Contribution of George Altem Meo ▪ Contribution of C K Pralhad 		
Unit-3: Planning and decision making	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Planning meaning and features of planning ▪ Types and process of planning ▪ Planning at different level ▪ Decision making meaning types and process of decision making ▪ Decision making individual and group 		
Unit-4: Organizing	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Meaning of organizing principles and process of organizing ▪ Types of organization traditional and modern ▪ Decentralization concept meaning and importance 		

- Delegation of authority meaning and importance
- Factors affecting organizational design

College Level Assessment (CA) Activities:
 Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

Unit-1: Introduction to Management

Management: Tasks, Responsibilities, Practices

Publication: Harper & Row

Author: Peter F. Drucker

Principles of Management

Publication: Cengage Learning

Author: Charles W. L. Hill, Steven L. McShane

Management: A Global Perspective

Publication: McGraw-Hill Education

Author: Richard L. Daft

Fundamentals of Management

Publication: Pearson

Author: Stephen P. Robbins, Mary Coulter

Management: A Practical Introduction

Publication: Pearson

Author: Angelo Kinicki, Brian K. Williams

Unit-2: Contribution of Management Thinkers

Scientific Management

Publication: Routledge

Author: F.W. Taylor

Henri Fayol: Critical Evaluations in Business and Management

Publication: Routledge

Author: W. P. Robson

Management: A Systematic Approach

Publication: Tata McGraw-Hill

Author: George A. Steiner

The Core Competence of the Corporation

Publication: Harvard Business Review Press

Author: C.K. Prahalad, Gary Hamel

The Human Side of Enterprise

Publication: McGraw-Hill Education

Author: Douglas McGregor

Unit-3: Planning and Decision Making

Principles of Management: Planning and Control

Publication: Pearson

Author: Philip L. Pearce, Richard B. Robinson

Management Planning and Control

Publication: Routledge

Author: Peter G. Northouse

Decision Making and Problem Solving

Publication: Routledge

Author: John Adair

Strategic Decision Making: A Dynamic Process

Publication: Springer

Author: Peter P. Myles

Management Decision Making

Publication: Wiley

Author: J. H. Boyd

Unit-4: Organizing

Organizational Behavior and Management

Publication: Cengage Learning

Author: John M. Ivancevich, Robert Konopaske, Michael T. Matteson

Organizational Theory: Modern, Symbolic, and Postmodern Perspectives

Publication: Pearson

Author: Mary Jo Hatch

Organizational Behavior

Publication: McGraw-Hill Education

Author: Stephen P. Robbins, Timothy Judge

Principles of Organization and Management

Publication: Wiley

Author: James L. Gibson, John M. Ivancevich

The Essence of Organizational Behavior

Publication: Pearson

Author: Derek Rollinson



**Punyashlok Ahilyadevi Holkar Solapur University,
Solapur**

First Year B.Com I-Semester-I

Vertical: DSC

Course Code: G08-0105

Course Name: Business Micro Economics I

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA:60 Marks

CA: 40 Marks

Course Preamble: This course offers an in-depth exploration of business microeconomics, providing a foundational understanding of how microeconomic principles apply to business decision-making and strategy. Students will examine the nature and scope of business microeconomics, the fundamental problems of an economy, and the role of the price mechanism. The course covers key concepts including demand and supply analysis, consumer behavior, and demand forecasting, equipping learners with the analytical tools necessary to interpret and predict market dynamics effectively. By bridging theoretical concepts with practical applications, this course aims to prepare students for strategic economic thinking and decision-making in various business contexts.

Objectives

1. To understand the basic concepts, nature, and scope of business microeconomics.
2. To differentiate between economics and business economics and recognize the importance of business microeconomics.
3. To analyze demand and supply dynamics and their impact on market equilibrium.
4. To evaluate consumer behavior through utility analysis and indifference curves.
5. To comprehend and apply demand forecasting methods for strategic business planning.

Learning Outcomes

1. Students will be able to articulate the meaning, nature, and scope of business microeconomics and its relevance to business practices.
2. Students will distinguish between economics and business economics, and understand the critical role of business microeconomics in addressing basic economic problems.
3. Students will analyze demand and supply curves, determine equilibrium prices and quantities, and evaluate the elasticity of demand and supply.
4. Students will apply utility theory and indifference curves to assess consumer behavior and market choices.
5. Students will utilize various demand forecasting methods to predict future demand and guide business strategies.

Business Micro Economics I

Unit-1: Introduction to business microeconomics	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Meaning Nature and scope of business microeconomics ▪ Distinction between economics and business economics ▪ Importance of business microeconomics ▪ Basic problems of an economy and role of price mechanism ▪ Features of free market economy 		
Unit-2: Demand and supply analysis	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Concept of demand and law of demand ▪ Elasticity of demand ▪ Meaning, types (price income cross and advertising) measurement demerits and importance of elasticity of demand ▪ Concept of supply and law of supply 		

<ul style="list-style-type: none"> ▪ Elasticity of supply meaning and determinants of elasticity of supply ▪ Determination of equilibrium price and quantity through demand and supply 		
Unit-3: Consumer behaviour analysis	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Utility analysis and its limitations ▪ Meaning and properties of indifference curve ▪ Marginal rate of substitution and price income line ▪ Consumers equilibrium ▪ Price income and substitution effect 		
Unit-4: Demand forecasting	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Concept of demand forecasting ▪ Objectives of demand forecasting ▪ Types of demand forecasting ▪ Methods of demand forecasting ▪ Importance of demand forecasting 		

College Level Assessment (CA) Activities: Assignments/Group Discussion/Presentation/Project
<p>Textbooks/Reference Books</p> <p>Reference Books</p> <ol style="list-style-type: none"> 1. "Microeconomics" Author: Robert S. Pindyck and Daniel L. Rubinfeld Publication: Pearson 2. "Principles of Microeconomics" Author: N. Gregory Mankiw Publication: Cengage Learning 3. "Business Economics: Theory and Application" Author: J. W. Mason Publication: McGraw-Hill 4. "Managerial Economics" Author: William F. Samuelson and Stephen G. Marks Publication: Wiley 5. "Intermediate Microeconomics: A Modern Approach" Author: Hal R. Varian Publication: W.W. Norton & Company



**Punyashlok Ahilyadevi Holkar Solapur University,
Solapur**

First Year B.Com I-Semester-I

Vertical: DSC

Course Code: G08-0106

Course Name: Business Statistics I

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA:60 Marks

CA: 40 Marks

Course Preamble: This course in Business Statistics 1 provides a comprehensive foundation in statistical methods and their application in business contexts. Students will explore fundamental

statistical concepts, including data classification, sampling techniques, and various measures of central tendency and dispersion. The course will also cover advanced topics such as correlation and regression analysis. Through a blend of theoretical knowledge and practical problem-solving, students will develop the skills needed to interpret and apply statistical data effectively in business decision-making.

Objectives

1. To introduce the basic concepts of statistics, including data types, classification, and representation techniques.
2. To understand sampling methods and their advantages over census approaches.
3. To learn and apply various measures of central tendency and their properties.
4. To analyze measures of dispersion and their significance in statistical analysis.
5. To comprehend and utilize correlation and regression analysis to interpret relationships between variables.

Learning Outcomes

1. Students will be able to describe the scope of statistics in business, differentiate between primary and secondary data, and employ various data representation techniques.
2. Students will be able to apply appropriate sampling methods and understand their advantages compared to census approaches.
3. Students will be proficient in calculating and interpreting measures of central tendency, including mean, median, and mode.
4. Students will be able to analyze and interpret measures of dispersion, such as range, quartile deviation, variance, and standard deviation.
5. Students will be capable of performing correlation and regression analysis, interpreting the results, and understanding the relationship between correlation coefficients and regression coefficients.

Business Statistics I

Unit-1: Introduction to statistics	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Meaning of statistics scope of statistics in business ▪ Primary and secondary data discrete and continuous variables classification its basis ▪ Frequency and frequency distribution tabulation illustrative problems ▪ Diagramic representation - pie chart simple bar diagram graphical representation ▪ Histograms illustrative problems ▪ Sampling ▪ Definition of population sample sampling and census principle stepping sampling survey advantages of sampling over census method of sampling simple random sampling stratified random sampling illustrative examples 		
Unit-2: Measures of centre tendency	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Concept of Central tendency ▪ Requirements of a good average ▪ Arithmetical mean definition properties of arithmetical mean with proof combined arithmetical mean merits and demerits numerical problems 		

<ul style="list-style-type: none"> ▪ Median and quartile ▪ Definition merits and demerits of median numerical problems ▪ Mod definition merits and demerits empirical relation among mean median and mode numerical problems 		
Unit-3: Measures of dispersion	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ concept of dispersion requirements of a good measure of dispersion absolute and relative measures of dispersion ▪ Range coefficient of range merits and demerits of range numerical problems ▪ Quartile deviation koi patient of cotton deviation merits and demerits of quartile deviation numerical problems ▪ Variance standard deviation koi patient of standard deviation coefficient of variation merits and demerits of standard deviation numerical problems 		
Unit-4: Analysis of vibrate data correlation and regression	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Concept of correlation types of correlation ▪ Methods of studying correlation scatter plot, Karl Pearson correlation coefficient spearman's rank correlation coefficient interpretation of our which special cases $r = -1$ 0 and 1 numerical problems on competition of r and R with and without ties for ungrouped data ▪ Concept of regression lines of regression ▪ Regression equation regression coefficients relation between correlation coefficient and regression coefficient numerical problems on ungrouped data 		

College Level Assessment (CA) Activities: Assignments/Group Discussion/Presentation/Project	
Reference Books <ol style="list-style-type: none"> 1. "Business Statistics" Author: Ken Black Publication: Wiley 2. "Statistics for Business and Economics" Author: Paul Newbold, William L. Miller, and Ronald J. Confidence Publication: Pearson 3. "Business Statistics: A First Course" Author: David M. Levine, Kathryn A. Szabat, and David F. Stephan Publication: Pearson 4. "Applied Statistics for Business and Economics" Author: Linda M. Lewis Publication: Routledge 5. "Business Statistics for Contemporary Decision Making" Author: Jeffrey A. Slater Publication: Wiley 	



**Punyashlok Ahilyadevi Holkar Solapur University,
Solapur
First Year B.Com Semester-I**

Vertical: DSC

Course Code: G08-0107

Course Name: Fundamentals of Insurance - I

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA:60 Marks

CA: 40 Marks

The "Introduction to Insurance" course provides a fundamental understanding of the insurance industry, with a focus on life insurance. It covers the essential concepts, principles, and significance of insurance, highlighting its role in risk management and financial security. Students will explore the history and need for insurance, delve into the procedures and types of life insurance policies, and examine the role of the Life Insurance Corporation of India (LIC) in the national economy. This course aims to develop a thorough knowledge of insurance, preparing students to navigate the insurance landscape effectively.

Objectives:

1. To introduce the fundamental concepts and principles of insurance, including its history, need, and significance.
2. To provide an understanding of life insurance, its principles, and the procedures for obtaining and managing life insurance policies.
3. To familiarize students with various types of life insurance policies, including whole life and endowment policies.

4. To explore the settlement process of life insurance claims and key policy features such as surrender value and paid-up value.
5. To analyze the objectives, functions, and organizational structure of the Life Insurance Corporation (LIC) of India and its role in the development of the Indian economy.

Course Outcomes:

1. Students will gain a strong understanding of the concepts, significance, and principles of insurance, with a focus on life insurance.
2. Students will be able to explain the procedures involved in obtaining life insurance and understand the conditions of life insurance policies.
3. Students will demonstrate knowledge of different types of life insurance policies and their features, including whole life and endowment policies.
4. Students will acquire the skills to understand and manage the settlement of life insurance claims and the related concepts of surrender and paid-up value.
5. Students will analyze the role of LIC in the Indian economy and evaluate its contributions, challenges, and opportunities in providing employment and promoting economic growth.

Fundamentals of Insurance - I

Unit-1: Introduction to insurance	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Concept of insurance ▪ History of insurance ▪ Need of insurance ▪ Significance of insurance ▪ Principles of insurance - primary principles and secondary principles 		
Unit-2: Introduction to Life insurance	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Concept of life insurance ▪ Significance of life insurance ▪ Principles of life insurance ▪ Procedure of taking Life insurance policy ▪ Conditions of life insurance policy 		
Unit-3: Life insurance policies	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Types of life insurance policies ▪ Whole life policy meaning features and types ▪ Endowment policy meaning features and types ▪ Surrender value only concept ▪ Fed up value only concept ▪ Settlement of Life insurance claim 		
Unit-4: Life insurance corporation of India	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Introduction objectives and functions of LIC ▪ Organized structure of LIC ▪ Role of LIC in development of Indian economy ▪ LIC and employment opportunities ▪ Challenges before LIC 		

College Level Assessment (CA) Activities: Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

Unit-1: Introduction to Insurance**1. Principles of Insurance**

- **Publication:** S. Chand
- **Author:** M. N. Mishra, S. B. Mishra

2. Insurance Principles and Practices

- **Publication:** Cengage Learning
- **Author:** H. J. Arnold

3. Fundamentals of Risk and Insurance

- **Publication:** Wiley
- **Author:** Emmett J. Vaughan, Therese M. Vaughan

Unit-2: Introduction to Life Insurance**4. Life Insurance: Principles and Practice**

- **Publication:** Pearson
- **Author:** L. C. Gupta

5. Introduction to Life Insurance

- **Publication:** S. Chand
- **Author:** M. N. Mishra

6. Life Insurance

- **Publication:** Routledge
- **Author:** Robert W. Klein

Unit-3: Life Insurance Policies**7. Life Insurance Policies: A Comprehensive Guide**

- **Publication:** McGraw-Hill Education
- **Author:** Douglas A. MacDonald

8. The Handbook of Life Insurance

- **Publication:** Springer
- **Author:** John W. Perry

9. Life Insurance: A Study of Its Principles and Practice

- **Publication:** Oxford University Press
- **Author:** C. B. Dempsey

10. Insurance and Risk Management

- **Publication:** Himalaya Publishing House
- **Author:** P. Periasamy

Unit-4: Life Insurance Corporation of India (LIC)**11. The Life Insurance Corporation of India: Its Role and Achievements**

- **Publication:** Macmillan
- **Author:** P. N. Gupta

12. LIC of India: A Case Study

- **Publication:** Sage Publications
- **Author:** K. S. Reddy

13. The Evolution of LIC: Challenges and Opportunities

- **Publication:** Allied Publishers
- **Author:** R. K. Jain

14. LIC and Indian Economy: A Comprehensive Review

- **Publication:** Excel Books

- **Author:** Anil Kumar
- 15. Life Insurance Corporation of India: A Profile**
- **Publication:** Global Business Press
- **Author:** K. S. Varma



**Punyashlok Ahilyadevi Holkar Solapur University,
Solapur
First Year B.Com Semester-I**

Vertical: DSC

Course Code: G08-0108

Course Name: Introduction to Cost Accounting - I

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA:60 Marks

CA: 40 Marks

The "Introduction to Cost Accounting" course provides a fundamental understanding of how costs are tracked, recorded, and analyzed in business operations. It focuses on the principles of cost accounting, the classification of costs, and the preparation of cost sheets. Students will learn how to manage material costs, control labor expenses, and analyze various cost components. The course emphasizes the importance of cost control for improving business efficiency and profitability, equipping students with the knowledge needed to support effective decision-making in cost management.

Objectives:

1. To introduce the meaning, scope, objectives, and importance of cost accounting and differentiate it from financial and management accounting.
2. To provide an understanding of the different elements and classifications of costs, including direct, indirect, fixed, and variable costs.
3. To familiarize students with the processes of material control, including scientific purchasing, storekeeping, and the management of wastage and scrap.
4. To develop skills for recording and analyzing labor costs, including overtime, idle time, and labor turnover.
5. To equip students with the ability to prepare cost sheets and calculate the daily and monthly earnings of workers.

Course Outcomes:

1. Students will demonstrate a clear understanding of the meaning, scope, and objectives of cost accounting and distinguish it from financial and management accounting.
2. Students will be able to classify costs accurately and prepare cost sheets for various business operations.
3. Students will understand the importance of material control and be able to manage store records effectively using bin cards and store ledgers.
4. Students will acquire the skills to record, analyze, and control labor costs, including handling overtime, idle time, and labor turnover.
5. Students will be able to calculate and evaluate labor earnings on a daily and monthly basis, contributing to efficient labor cost management.

Introduction to Cost Accounting - I

Unit-1: Introduction to cost accounting	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Meaning definition scope objectives and importance of cost accounting ▪ difference between financial accounting management accounting and cost accounting 		
Unit-2: Elements of cost	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Classification of cost direct and indirect cost fixed and variable cost, cost center, cost unit preparation of cost sheet 		
Unit-3: Material	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Significance of material control scientific purchase procedure storekeeping preparation of bin card store laser content difference between binkard and store laser concept of wastage and scrap 		
Unit-4: Labour cost	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Recording and analysis of labour cost overtime ideal time casual workers and out workers labour turnover calculation of one day and monthly earning of the workers 		

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

Unit-1: Introduction to Cost Accounting

1. **Cost Accounting: A Managerial Emphasis**
 - **Publication:** Pearson
 - **Author:** Charles T. Horngren, Srikant M. Datar, George Foster
2. **Cost Accounting: Principles and Practice**
 - **Publication:** Wiley
 - **Author:** N. Chandrasekaran
3. **Introduction to Cost Accounting**
 - **Publication:** Himalaya Publishing House
 - **Author:** S. N. Maheshwari, S. K. Maheshwari

Unit-2: Elements of Cost

4. **Cost Accounting: A Comprehensive Guide**
 - **Publication:** McGraw-Hill Education
 - **Author:** N. K. Prasad
5. **Cost Accounting: Fundamentals and Practice**
 - **Publication:** Cengage Learning
 - **Author:** M. N. Arora
6. **Cost Accounting: Theory, Technique, and Application**
 - **Publication:** Wiley
 - **Author:** Steven M. Bragg

Unit-3: Material

7. **Materials Management: Principles and Practice**
 - **Publication:** Pearson
 - **Author:** P. Gopalakrishnan, M. Sundaresan
8. **Inventory Management and Control**
 - **Publication:** Routledge
 - **Author:** John W. Toomey
9. **Cost and Management Accounting: An Introduction**
 - **Publication:** Oxford University Press
 - **Author:** Colin Drury

Unit-4: Labour Cost

10. **Labour Cost Accounting and Control**
 - **Publication:** Wiley
 - **Author:** Robert S. Kaplan, Anthony A. Atkinson
11. **Cost Accounting: Principles and Practice**
 - **Publication:** Cengage Learning
 - **Author:** M. N. Arora
12. **Labour Economics and Labour Relations**
 - **Publication:** Tata McGraw-Hill
 - **Author:** C. B. Mamoria
13. **Accounting for Labour Costs**
 - **Publication:** Routledge
 - **Author:** David A. Loss
14. **Cost and Management Accounting**
 - **Publication:** Pearson
 - **Author:** B. M. Lall
15. **Handbook of Cost Management**
 - **Publication:** Wiley
 - **Author:** John K. Shank, Vijay Govindarajan



**Punyashlok Ahilyadevi Holkar Solapur University,
Solapur**
First Year B.Com Semester-I
Vertical: Generic Elective
Course Code: G08-0117
Course Name: Basics of Commerce

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA: 30 Marks

CA: 20 Marks

The "Basics of Commerce" course provides a foundational understanding of commerce and business principles, focusing on essential concepts and activities that drive economic and non-economic operations. This course aims to introduce students to the fundamental differences between economic and non-economic activities, elucidate the objectives and roles of businesses, and explore the various types of trade and small-scale industries. By grasping these basic concepts, students will be better prepared to understand more complex commercial operations and engage effectively in business environments.

Objectives

1. Understand the Concept of Commerce and Business:
 - To define and differentiate between commerce, business, industry, and trade.
 - To explore the roles and objectives of businesses in economic activities.
2. Identify and Classify Economic and Non-Economic Activities:
 - To recognize various types of economic activities, including business, profession, and employment.
 - To distinguish these from non-economic activities.
3. Analyze the Role of Profit and Objectives in Business:
 - To explain the significance of profit in business operations.
 - To assess how businesses set and pursue their objectives.
4. Examine Trade and Its Various Forms:
 - To describe the types of trade, including domestic and international trade.
 - To understand procedures for export, import, and entrepot trade.
5. Explore Small-Scale Industry:
 - To define small-scale industries and evaluate their importance, advantages, and challenges.
 - To understand the role of small-scale industries in the broader economic context.

Outcomes

1. Comprehension of Basic Commerce Concepts:
 - Students will be able to clearly define and differentiate between key terms such as business, industry, commerce, and trade.
2. Ability to Distinguish Economic Activities:
 - Students will be equipped to identify and categorize economic and non-economic activities in various contexts.
3. Insight into Business Objectives and Profit:

- Students will gain an understanding of how businesses formulate objectives and the critical role of profit in achieving these goals.
- 4. **Understanding of Trade Mechanisms:**
 - Students will be able to describe different types of trade, including domestic, wholesale, retail, and international trade, along with their procedures.
- 5. **Evaluation of Small-Scale Industry Dynamics:**
 - Students will be able to analyze the significance, benefits, and challenges of small-scale industries, and appreciate their role in the economy.

Basics of Commerce

Unit-1: Introduction to commerce and business	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Introduction ▪ Non-economic activity ▪ Economic activities business profession and employment ▪ Business objectives ▪ Role of profit in business ▪ Classification of business activities industry and Commerce ▪ Difference between business industry and Commerce 		
Unit-2: Trade and small-scale industry	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Introduction and meaning ▪ Types of trade ▪ Domestic wholesale trade retail trade and its types ▪ International export import and entrepot and it's procedure ▪ Introduction meaning and definition of small-scale industry ▪ Importance advantages and challenges of small-scale industry 		

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project/unit test /home assignments

Textbooks/Reference Books

Unit-1: Introduction to Commerce and Business

1. **"Business Studies"**
 - Author: NCERT
 - Publisher: National Council of Educational Research and Training (NCERT)
2. **"Principles of Business"**
 - Author: S.K. Mandal
 - Publisher: S. Chand Publishing
3. **"Business Organisation and Management"**
 - Author: J. Jayaraman
 - Publisher: Tata McGraw-Hill Education
4. **"Fundamentals of Business"**
 - Author: L.M. Prasad
 - Publisher: Sultan Chand & Sons
5. **"Business Studies: Textbook for Class XII"**
 - Author: NCERT
 - Publisher: National Council of Educational Research and Training (NCERT)

Unit-2: Trade and Small-Scale Industry

1. **"Business Economics and Financial Analysis"**

- Author: A. K. Ghosh
- Publisher: Tata McGraw-Hill Education
- 2. **"Small Business Management"**
 - Author: Justin G. Longenecker, J. William Petty, Leslie E. Palich, and Frank Hoy
 - Publisher: Cengage Learning
- 3. **"Introduction to Business"**
 - Author: Jeff Madura
 - Publisher: Pearson
- 4. **"Small Scale Industries and Entrepreneurship"**
 - Author: Vasant Desai
 - Publisher: Himalaya Publishing House
- 5. **"International Business"**
 - Author: Charles W. L. Hill
 - Publisher: McGraw-Hill Education



Punyashlok Ahilyadevi Holkar Solapur University, Solapur

First Year B.Com Semester-I

Vertical: Generic Elective

Course Code: G08-0118

Course Name: Principles of Marketing

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA: 30 Marks

CA: 20 Marks

The "Principles of Marketing" course provides a comprehensive introduction to the fundamental concepts and strategies of marketing. This course is designed to help students understand the nature and scope of marketing, distinguish between selling and marketing, and explore the various components of the marketing mix. By examining key topics such as market segmentation, targeting, positioning, and the elements of the marketing mix (product, price, place, and promotion), students will acquire the skills necessary to develop effective marketing strategies and understand their application in real-world scenarios.

Objectives

- 1. Understand the Basics of Marketing:**
 - To define marketing and differentiate it from selling.
 - To explore the nature, scope, and importance of marketing in various business contexts.
- 2. Identify and Analyze Market Types and Segmentation:**
 - To describe different types of markets and their characteristics.
 - To understand market segmentation, including its bases, and the process of targeting and positioning.
- 3. Explore the Marketing Mix Components:**
 - To gain knowledge about the four Ps of marketing: Product, Price, Place, and Promotion.
 - To understand the concept of each component and how they contribute to the marketing strategy.
- 4. Examine Product Life Cycle and Development:**
 - To explain the concept of the product life cycle and its stages.
 - To understand new product development processes and their impact on marketing strategies.
- 5. Analyze Pricing Strategies and Distribution Channels:**
 - To understand factors affecting product and service pricing.
 - To evaluate different distribution channels and the factors influencing their choice.

COURSE Outcomes

- 1. Comprehensive Knowledge of Marketing Principles:**
 - Students will be able to define marketing, understand its scope, and distinguish it from selling.
- 2. Effective Market Segmentation and Targeting:**
 - Students will be able to identify different market types, apply market segmentation bases, and select appropriate target markets.
- 3. Application of Marketing Mix Strategies:**
 - Students will demonstrate an understanding of the marketing mix components and how to apply them in creating effective marketing strategies.
- 4. Insight into Product Development and Life Cycle:**
 - Students will be able to explain the stages of the product life cycle and understand the process of new product development.
- 5. Understanding of Pricing and Distribution:**

- Students will be equipped to analyze factors affecting pricing and make informed decisions about distribution channels.

Principles of Marketing

Unit-1: Introduction	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Meaning-Definitions -Nature and scope of marketing ▪ Importance of Marketing-Selling v/s Marketing ▪ Market -Meaning of Markets-Types of Markets- ▪ Market Segmentation, Targeting and Positioning (STP)- Market ▪ Segmentation Meaning-Bases for Market Segmentation Market ▪ Targeting - Concept and selecting target market segment. Market ▪ Positioning -Concept and Strategies 		
Unit-2: Marketing Mix	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Product-Concept and Types of Products, new product development ▪ stages Product Life Cycle. ▪ Price -concept and Factors affecting price of product and Service ▪ Place – concept, types of distribution channels and factors ▪ affecting on choice of distribution channels ▪ Promotion -concept , methods of promotion 		

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

Unit-1: Introduction

"Marketing Management"

Author: Philip Kotler, Kevin Lane Keller

Publisher: Pearson

"Principles of Marketing"

Author: Philip Kotler, Gary Armstrong

Publisher: Pearson

"Fundamentals of Marketing"

Author: William J. Stanton

Publisher: McGraw-Hill Education

"Marketing: An Introduction"

Author: Gary Armstrong, Philip Kotler

Publisher: Pearson

"Contemporary Marketing"

Author: Louis E. Boone, David L. Kurtz

Publisher: Cengage Learning

Unit-2: Marketing Mix

"Marketing Management: A South Asian Perspective"

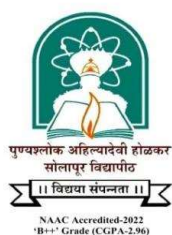
Author: Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar Jha
Publisher: Pearson
"Marketing: Concepts and Strategies"

Author: Philip Kotler, Kevin Lane Keller
Publisher: Cengage Learning
"Marketing: Real People, Real Choices"

Author: Michael R. Solomon, Greg W. Marshall, and others
Publisher: Pearson
"Principles of Marketing"

Author: Philip Kotler, Gary Armstrong
Publisher: Pearson
"Services Marketing: People, Technology, Strategy"

Author: Christian Grönroos
Publisher: Wiley



**Punyashlok Ahilyadevi Holkar Solapur University,
Solapur**
First Year B.Com Semester-I
Vertical: Generic Elective
Course Code: G08-0119
Course Name: Introduction to Budget

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA: 30 Marks

CA: 20 Marks

Course Preamble

This course on Budgeting provides an in-depth examination of the concepts, types, and historical context of government budgets, with a particular focus on deficit budgeting. Students will gain insights into the major components of budgets, the evolution of budgeting in India, and the importance of government budgets in economic planning. The course will also delve into deficit budgeting, including its causes, effects, and the regulatory framework provided by the Fiscal Responsibility and Budget Management Act (FRBM Act) 2003. This course aims to equip students with a comprehensive understanding of budgetary processes and their implications for economic policy.

Objectives

1. To understand the fundamental concept of budgets, including their major components and types.
2. To explore the historical evolution of budgeting in India and its significance.
3. To analyze the concept of deficit budgeting, including various types of deficits and their causes.
4. To evaluate the effects of deficit budgeting on the economy.
5. To examine the Fiscal Responsibility and Budget Management Act (FRBM Act) 2003 and its impact on budget management.

Learning Outcomes

1. Students will be able to define and describe the major components and types of budgets, and understand their roles in economic planning.
2. Students will be able to trace the history of Indian budgeting and articulate its importance in the context of government fiscal policy.
3. Students will be able to explain the concept of deficit budgeting, identify different types of deficits, and discuss their causes.
4. Students will be able to assess the effects of deficit budgeting on various aspects of the economy.
5. Students will be able to understand and interpret the provisions of the Fiscal Responsibility and Budget Management Act (FRBM Act) 2003 and its implications for budgetary discipline.

Introduction to Budget

Unit-1: Introduction to Budget	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Budget- Concept and Major Components ▪ Types of Budget ▪ History of Indian Budgeting ▪ Importance of Government Budget 		
Unit-2: Deficit Budget	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Concept of Deficit Budget and various types of deficits ▪ Causes of Deficit Budgeting ▪ Effects of Deficit Budget ▪ Fiscal Responsibility and Budget Management Act (FRBM Act) 2003 		

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

1. Tyagi B.P., Public Finance, Jai Prakash Nath Publisher, Meerat
2. Bhatia H.L “Public Finance “ Vikas Publishing House, 18th edition
3. Mankar & Sharma (2001) “Public Finance Theory & Practice, Himalaya Pub.
4. Ganguly, S. P, Fundamentals of government budgeting in India

Ministry of Finance (<https://finmin.nic.in/>)



**Punyashlok Ahilyadevi Holkar Solapur University,
Solapur**

First Year B.Com Semester-I

Vertical: Skill Enhancement Course

Course Code: G08-SEC-101

Course Name: Basics of Tally

*Teaching Scheme Lectures:04 Hours/week, 04 Credits	*Examination Scheme UA: 30 Marks CA: 20 Marks
<p>The "Basics of Tally" course is designed to enhance practical accounting skills through the use of Tally, a widely used accounting software. This course provides a comprehensive introduction to essential accounting concepts and the key features of accounting software that facilitate efficient business management. Students will gain hands-on experience with various functionalities of Tally, including billing, invoicing, inventory management, and payroll handling. By mastering these skills, students will be better prepared to manage accounting tasks effectively in a computerized environment.</p> <p>Objectives</p> <ol style="list-style-type: none"> 1. Understand Fundamental Accounting Concepts: <ul style="list-style-type: none"> To introduce students to basic accounting principles, business accounting, payroll accounting, and computerized accounting systems. To familiarize students with bookkeeping and its role in maintaining financial records. 2. Learn the Use of Spreadsheet Software for Accounting: <ul style="list-style-type: none"> To explore how spreadsheet software supports accounting tasks and enhances data management. 3. Explore Key Features of Accounting Software: <ul style="list-style-type: none"> To identify and understand the core features of accounting software, such as billing, invoicing, and quotation management. 4. Develop Skills in Managing Business Operations: <ul style="list-style-type: none"> To learn how to handle production management, inventory management, and taxation using accounting software. 5. Gain Proficiency in Handling Financial Transactions: <ul style="list-style-type: none"> To understand how to manage multiple currencies, outstanding balances, payments, and expenses through the software. <p>Outcomes</p> <ol style="list-style-type: none"> 1. Proficiency in Basic Accounting and Bookkeeping: <ul style="list-style-type: none"> Students will be able to apply fundamental accounting principles and perform bookkeeping tasks efficiently using Tally. 2. Effective Use of Spreadsheet Software for Accounting: <ul style="list-style-type: none"> Students will be capable of leveraging spreadsheet software to support and enhance their accounting practices. 3. Understanding of Key Accounting Software Features: <ul style="list-style-type: none"> Students will be able to utilize essential features of accounting software, including billing, invoicing, and quotations. 4. Capability in Managing Business Functions: <ul style="list-style-type: none"> Students will gain the ability to manage production, inventory, and taxation processes through Tally. 5. Skilled in Financial Transaction Handling: <ul style="list-style-type: none"> Students will demonstrate proficiency in managing multiple currencies, outstanding balances, and various payment and expense transactions. 	

Basics of Tally

Unit-1: Introduction basic concepts	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Basic accounting ▪ Business accounting ▪ Payroll accounting ▪ Computerized accounting ▪ Spreadsheet software ▪ Bookkeeping accounting 		

Unit-2: Key features of an accounting software	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Billing and invoicing ▪ Quotation and estimation ▪ Production management ▪ Taxation handling ▪ Inventory management ▪ Human resource and payroll ▪ Multiple currency ▪ Outstanding handling ▪ Payment and expenses handling 		

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

Unit-1: Introduction to Basic Concepts

1. **Accounting Made Simple: Accounting Explained in 100 Pages or Less**
 - **Publication:** CreateSpace Independent Publishing Platform
 - **Author:** Mike Piper
2. **Accounting All-in-One For Dummies**
 - **Publication:** Wiley
 - **Author:** Kenneth Boyd
3. **Introduction to Accounting**
 - **Publication:** Pearson
 - **Author:** Andrew Thomas, John Ellis
4. **Bookkeeping and Accounting All-in-One For Dummies**
 - **Publication:** Wiley
 - **Author:** Jane Kelly
5. **Computerized Accounting with QuickBooks 2022**
 - **Publication:** Cengage Learning
 - **Author:** Kathy Ivens

Unit-2: Key Features of Accounting Software

6. **Accounting Software: The Essential Guide**
 - **Publication:** Apress
 - **Author:** Jonathan Weinberg
7. **QuickBooks 2023 All-in-One For Dummies**
 - **Publication:** Wiley
 - **Author:** Stephen L. Nelson
8. **Sage 50 Accounting For Dummies**
 - **Publication:** Wiley
 - **Author:** Jane Kelly
9. **Implementing and Managing Accounting Software: A Guide for Practitioners**
 - **Publication:** Routledge
 - **Author:** J. David W. Johnson
10. **The Complete Guide to Accounting Software**
 - **Publication:** McGraw-Hill Education
 - **Author:** Steven M. Bragg
11. **Financial and Accounting Systems: Planning, Design, and Implementation**
 - **Publication:** Springer
 - **Author:** K. H. Chang

12. Hands-On Accounting with Xero

- **Publication:** Wiley
- **Author:** Jodi L. Holtz

13. Accounting Software for Small Business

- **Publication:** Business Expert Press
- **Author:** Daniel J. McCarthy

14. Taxation for Accountants: A Comprehensive Guide

- **Publication:** Routledge
- **Author:** Jason W. Rhoads

15. Managing Inventory with Accounting Software

- **Publication:** Wiley
- **Author:** Steven M. Bragg



Punyashlok Ahilyadevi Holkar Solapur University, Solapur
First Year B.Com Semester-I

Vertical: Skill Enhancement Course

Course Code: G08-SEC-102

Course Name: Managerial Skills

***Teaching Scheme**

Lectures: 04 Hours/week, 04 Credits

***Examination Scheme**

UA: 30 Marks

CA: 20 Marks

In today's dynamic and increasingly complex business environment, managerial skills are crucial for effective leadership and organizational success. This Skill Enhancement Course on Managerial Skills aims to equip learners with essential personal and interpersonal skills necessary for effective management. By focusing on personal skills and problem solving, as well as relationship and team building, the course seeks

to enhance the participants' ability to lead, communicate, and make informed decisions. Through a blend of theoretical concepts and practical applications, the course will provide learners with the tools and insights needed to excel in managerial roles.

Objectives

1. **To Understand Personal Skills:** Develop an understanding of the concept of personal skills and the process of self-awareness. Recognize the importance of IQ, EQ, SQ, and AQ in effective management and self-learning styles.
2. **To Enhance Problem-Solving Abilities:** Equip learners with the knowledge of analytical problem-solving techniques, including the steps involved and the limitations, to improve their ability to tackle complex issues.
3. **To Build Effective Relationships:** Explore the principles of supportive communication, coaching, and counseling, and understand the stages in interpersonal relationships to foster better communication and relationship-building skills.
4. **To Develop Team Building Skills:** Learn the concept of team building, the advantages of teamwork, and effective decision-making in teams to improve collaborative efforts and team performance.
5. **To Assess and Improve Managerial Skills:** Conduct a SWOC (Strengths, Weaknesses, Opportunities, Challenges) analysis to assess personal managerial skills and identify areas for improvement and development.

Outcomes

1. **Increased Self-Awareness:** Participants will gain a deeper understanding of their own skills and learning styles, allowing them to manage themselves more effectively and make informed career decisions.
2. **Enhanced Problem-Solving Skills:** Learners will be able to apply analytical problem-solving techniques to real-world scenarios, leading to more effective and efficient problem resolution.
3. **Improved Communication and Relationship Building:** Participants will develop stronger interpersonal communication skills and learn to build supportive relationships, leading to better collaboration and conflict resolution.
4. **Effective Teamwork:** Learners will acquire the skills necessary to build and lead effective teams, including understanding team dynamics, fostering teamwork, and making sound decisions as a group.
5. **Personalized Managerial Development:** Through SWOC analysis, participants will be able to identify their strengths and areas for improvement, creating a personalized development plan to enhance their managerial capabilities.

Managerial Skills

Unit-1: Personal Skills and Problem Solving	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ A) Personal Skills: Concept, Process of Knowing Oneself, ▪ Skills of Effective Managers -IQ, EQ, SQ & AQ, Self-learning styles, Skill Assessment & Evaluation-SWOC Analysis ▪ B) Problem solving: Concept, Steps of analytical problem solving, limitations of analytical problem solving, 		
Unit-2: Relationship and Team Building	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ A) Relationship Building Skills: Concept, importance of supportive communication, coaching and counseling, principles of supportive communications, Stages in Interpersonal Relationship B) Team building: Concept, Developing teams and teamwork, advantages of team, team membership. Effective Decision Making in Teams 		

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books		
Unit-1: Personal Skills and Problem Solving <ol style="list-style-type: none"> "Emotional Intelligence 2.0" <ul style="list-style-type: none"> Author: Travis Bradberry, Jean Greaves Publisher: TalentSmart "The 7 Habits of Highly Effective People" <ul style="list-style-type: none"> Author: Stephen R. Covey Publisher: Free Press "Developing the Leader Within You" <ul style="list-style-type: none"> Author: John C. Maxwell Publisher: Thomas Nelson "SWOT Analysis: A Management Tool for Initiating New Activities" <ul style="list-style-type: none"> Author: K. D. Mackenzie Publisher: Routledge "Critical Thinking and Problem Solving" <ul style="list-style-type: none"> Author: Richard Paul, Linda Elder Publisher: Foundation for Critical Thinking Unit-2: Relationship and Team Building <ol style="list-style-type: none"> "The Five Dysfunctions of a Team: A Leadership Fable" <ul style="list-style-type: none"> Author: Patrick Lencioni Publisher: Jossey-Bass "Team Building: Proven Strategies for Improving Team Performance" <ul style="list-style-type: none"> Author: William G. Dyer, W. Gibb Dyer Jr., Jeffrey H. Dyer Publisher: Jossey-Bass "Interpersonal Skills for the Project Manager" <ul style="list-style-type: none"> Author: J. LeRoy Ward, Joe G. Knight Publisher: Management Concepts "Coaching and Mentoring: A Practical Guide" <ul style="list-style-type: none"> Author: Julie Starr Publisher: Sage Publications "Supportive Communication: A Handbook for Managers" <ul style="list-style-type: none"> Author: Larry A. Glendenning Publisher: McGraw-Hill Education 		
 <p>पुण्यश्लोक अहिल्यादेवी होळकर सोलापूर विद्यापीठ ॥ विद्यया संपन्नता ॥ NAAC Accredited-2022 'B++' Grade (CGPA-2.98)</p>	Punyashlok Ahilyadevi Holkar Solapur University, Solapur First Year B.Com Semester-I Vertical: Skill Enhancement Course Course Code: G08-SEC-103 Course Name: Introduction to Share Market	
	*Teaching Scheme Lectures:04 Hours/week, 04 Credits	*Examination Scheme UA: 30 Marks CA: 20 Marks
Course Preamble <p>This course on the Share Market offers a foundational understanding of stock markets and their role in the financial system. It explores the meaning and functions of stock markets, including primary and secondary markets, and provides insights into different types of shares, bonds, and fixed-income securities. The course also covers essential aspects of stock exchanges, mutual funds, and regulatory</p>		

frameworks. Students will gain a comprehensive understanding of how stock markets facilitate investment opportunities and contribute to economic growth.

Objectives

1. To understand the fundamental concepts and functions of the stock market, including the distinctions between primary and secondary markets.
2. To explore different types of shares, bonds, and fixed-income securities, and their roles in the capital market.
3. To examine the connection between savers and investment opportunities facilitated by the stock market.
4. To gain knowledge of mutual funds, including NAV, SIP, and ELSS, and their significance in personal finance.
5. To learn about the National Stock Exchange (NSE), Bombay Stock Exchange (BSE), and the role of the Securities and Exchange Board of India (SEBI) in regulating the stock market.

Learning Outcomes

1. Students will be able to define and describe the stock market, including the primary and secondary markets, and explain their functions.
2. Students will understand the different types of shares, bonds, and fixed-income securities, and their roles in the capital market.
3. Students will be able to articulate how stock markets link savers with investment opportunities and contribute to economic development.
4. Students will gain insights into mutual funds, including how NAV, SIP, and ELSS operate and their benefits for investors.
5. Students will be knowledgeable about the operations of the National Stock Exchange (NSE), Bombay Stock Exchange (BSE), and the regulatory role of SEBI in maintaining market integrity.

Introduction to Share Market

Unit-1: Share market	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none">▪ Meaning of stock market primary and secondary market▪ Functions of stock market▪ Longitude fixed income capital market types of shares bonds▪ Link between savers and investment opportunities		
Unit-2: Stock exchange	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none">▪ Basics of mutual funds nav sip elss▪ National stock exchange▪ Bombay stock exchange▪ Role of SEBI		

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

Reference Books

1. "Investment Analysis and Portfolio Management"
Author: Frank K. Reilly and Keith C. Brown
Publication: Cengage Learning
2. "The Intelligent Investor"
Author: Benjamin Graham
Publication: HarperBusiness
3. "Security Analysis"
Author: Benjamin Graham and David L. Dodd
Publication: McGraw-Hill
4. "Mutual Funds: The Complete Guide"
Author: Harold Evensky and Stephen M. Horan
Publication: Wiley
5. "Financial Markets and Institutions"
Author: Anthony Saunders and Marcia Millon Cornett
Publication: McGraw-Hill



Punyashlok Ahilyadevi Holkar Solapur University, Solapur First Year B.Com Semester-I

Vertical: Indian Knowledge System

Course Code: G08-0113

Course Name: Ancient Indian Taxation System

*Teaching Scheme

Lectures: 04 Hours/week, 04 Credits

*Examination Scheme

UA: 30 Marks

CA: 20 Marks

Objectives: Studying the ancient Indian taxation system can be a fascinating and informative endeavour. To guide your study effectively, it's important to establish clear objectives.

1. Historical Understanding: Gain a deep historical understanding of how taxation evolved in ancient India, including its origins, development, and changes over time.
2. Economic Insights: Explore the economic aspects of taxation, such as how tax revenues were collected, managed, and utilized to support various functions of ancient Indian society.
3. Social and Political Impact: Analyze the social and political implications of taxation in ancient India, including its effects on different segments of society, power structures, and

governance.

4. Comparative Analysis: Compare the taxation systems of different ancient Indian dynasties and regions to identify similarities, differences, and trends.

5. To study Legal Framework, Cultural Context, Revenue Sources, Taxation Techniques, Impact on Trade and Commerce, Comparative History, Archaeological Evidence, Impact on Society, legacy and Influence

Course Outcomes-On completion of the course:

Studying a paper / subject on ancient Indian taxation can lead to several valuable outcomes, both in terms of knowledge and potential applications. Here are some possible outcomes that can result from studying ancient Indian taxation:

1. Historical Understanding: A thorough study can provide you with a deep historical understanding of how taxation systems evolved in ancient India, including their origins, development, and historical context.

2. Expertise: students can become an expert in the field of ancient Indian taxation, which can be valuable for academic or professional purposes.

3. Comparative Analysis: Studying this topic allows you to make comparisons between ancient Indian taxation systems and those of other civilizations or historical periods, offering valuable insights into the broader history of taxation.

4. Research Skills: Researching and studying this subject can sharpen your research skills, including your ability to gather historical evidence, analyze data, and draw meaningful conclusions.

5. Interdisciplinary Knowledge: You may gain interdisciplinary knowledge by exploring the intersections between economics, history, politics, culture, and society in ancient India.

6. Awareness and Advocacy of historical tax records and understanding the role of taxation in ancient societies, Contribution to Indian Studies , Cross-Cultural Understanding ,Personal Enrichment Heritage Preservation

Ancient Indian Taxation System

Unit-1: Taxation In India -Gensis and Evolution	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none">▪ Taxation In Mauryan -Kautilyas Arthshtrashtra on Taxation▪ Taxation In Gupta Era▪ Taxation In Medieval India -Delhi sultanate and Mughal Era.▪ Taxation System Under Marathas and British Rule		
Unit-2: Principles and types of taxation in Ancient India	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none">▪ Historical perspectives of Taxation in India▪ The General Principles of Ancient Indian Taxation system▪ Types of Taxation in Ancient India -tax exemption and additional taxation.▪ Methods of tax collection		

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

Unit-1: Taxation In India - Genesis and Evolution "Economic History of India"

Author: R.C. Dutt Publisher: Rupa & Co. "The Arthashastra of Kautilya"

Author: Kautilya (Chanakya), translated by R.P. Kangle Publisher: Motilal Banarsidass
"Ancient India: From the Earliest Times to the First Century A.D."

Author: R.C. Majumdar Publisher: Bharatiya Vidya Bhavan "The Marathas 1600-1818"

Author: Satish Chandra Publisher: Orient Longman "British Economic Policy in India"

Author: D. R. Gadgil Publisher: Allied Publishers

Unit-2: Principles and Types of Taxation in Ancient India "Taxation in Ancient India"

Author: S.C. Bhattacharya Publisher: Munshiram Manoharlal Publishers "Ancient Indian Economic History"

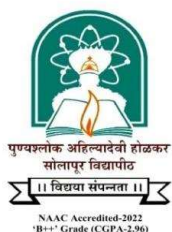
Author: S. V. Gupte Publisher: S. Chand Publishing "Economic and Social History of India in the Medieval Period"

Author: S. R. Sharma Publisher: S. Chand Publishing

"The History of Ancient India: From the Earliest Times to the End of the Mauryan Empire"

Author: H.C. Raychaudhuri Publisher: Motilal Banarsidass "The Indian Economy: A Historical Perspective"

Author: Tirthankar Roy Publisher: Oxford University Press



Punyashlok Ahilyadevi Holkar Solapur University, Solapur
First Year B.Com Semester-I

Vertical: Indian Knowledge System

Course Code: G08-0114

Course Name: Ancient Indian Economic System

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA: 30 Marks

CA: 20 Marks

Preamble

The study of the Ancient Indian Economy offers valuable insights into the evolution of economic systems over time, tracing the development from early agricultural practices to the growth of urbanization and trade. This course covers key periods in ancient India, such as the use of the plow, the introduction of iron, and the rise of cities. Additionally, learners will explore the coinage systems, land grants, and the emergence of feudalism, all of which played significant roles in shaping the economy. Understanding these economic systems is crucial for gaining a comprehensive view of how ancient societies functioned and how they laid the groundwork for modern economies.

Objectives

1. **To Understand Key Periods in Ancient Indian Economic History:** Familiarize learners with the major

phases of economic development in ancient India, from the civil experiment and the use of the plow to the beginning of feudalism.

2. **To Study Agricultural and Urban Development:** Explore the impact of technological advancements such as the use of iron and the growth of cities on the economy, and how these innovations contributed to economic expansion and stabilization.
3. **To Analyze Ancient Coinage Systems:** Provide an understanding of the coinage systems that emerged in ancient India, focusing on the use of currency in trade, grants, and international commerce, including Roman trade.
4. **To Examine Land Grants in the Economic System:** Analyze the introduction and types of land grants in ancient India, studying their role in the economy and how they influenced governance and resource distribution.
5. **To Investigate the Transition to Feudalism:** Study the beginning of feudalism in ancient India and its effects on the socio-economic structure, trade, and control over resources.

Outcomes

1. **Comprehensive Understanding of Economic Phases:** Learners will develop a clear understanding of the significant periods in the ancient Indian economy and how each phase contributed to the development of economic systems.
2. **Insight into Agricultural and Technological Growth:** Participants will recognize the role of agriculture, iron usage, and urbanization in driving economic expansion and the stabilization of ancient Indian society.
3. **Knowledge of Ancient Coinage Systems:** Learners will be able to describe the evolution of coinage in ancient India and its importance in trade, commerce, and the economy at large.
4. **Understanding of Land Grants and Resource Allocation:** Participants will gain insights into the types of land grants and their impact on the ancient Indian economy, particularly in terms of governance and economic stability.
5. **Awareness of the Shift Toward Feudalism:** Learners will understand the socio-economic changes that led to the beginning of feudalism, as well as the implications of this shift for ancient Indian society and trade systems

Ancient Indian Economic System

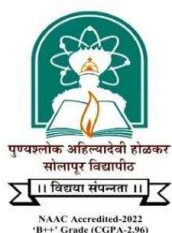
Unit-1: Periods in Ancient Indian Economy:	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> • Civil Experiment (2600 to 1500 BC) • Use of Plow for Agriculture (1500 to 1000 BC) • Stabilization and Expansion (1000 to 600 BC) • Use of Iron and Growth of Cities (600 to 322 BC) • Regime Control (322 to 200 BC) • Grants, Use of Coin and Roman Trade (200 BC to 200 AD) • Beginning of Feudalism (200 AD to 500 AD) 		
Unit-2: Coins and Problems in Ancient Indian Economic History	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> I. Introduction to Ancient Indian economy II. Coinage systems in Ancient India • Land Grants and Ancient Indian Economic System I. Introduction to Land Grants II. Types of Land Grants in Ancient Indian Economic System 		

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

1. Ram Sharan Sharma, 1978, Light on Early Indian Society and Economy, Indian Council of Historic Research, New Delhi.
2. Andropadhyaya, Narayanchandra, 1945, Economic Life and Progress in Ancient India Vol.I: Hindu Period, University of Calcutta, Calcutta
3. Das, Santosh Kumar, 1925, Economic History of Ancient India, Santosh Kumar Das, Howrah



Punyashlok Ahilyadevi Holkar Solapur University, Solapur
First Year B.Com Semester-I

Vertical: Indian Knowledge System

Course Code: G08-0115

Course Name: Ancient Indian Management

***Teaching Scheme**

Lectures: 04 Hours/week, 04 Credits

***Examination Scheme**

UA: 30 Marks

CA: 20 Marks

The study of Ancient Indian Management, as part of the Indian Knowledge System under the NEP 2020, offers a rich understanding of leadership and management principles rooted in ancient Indian wisdom. This course draws from the Vedic teachings, the life and leadership of Shri Krishna, and Chanakya's Arthashastra to provide timeless insights into modern management practices. By integrating these ancient principles with contemporary management challenges, learners will discover holistic approaches to leadership, finance, human resources, and strategic planning. The course emphasizes values like social justice, emotional intelligence, and adaptability in an ever-changing business environment.

Objectives

1. **To Understand Vedic Principles of Management:** Introduce learners to Vedic wisdom and its application

in areas like financial management, marketing, production, and human resource management.

2. **To Explore Leadership Lessons from Ancient Texts:** Examine leadership qualities and strategies outlined in Vedic literature, the teachings of Shri Krishna, and Chanakya's Arthashastra, focusing on managing teams, rivals, and uncertainty.
3. **To Cultivate Excellence in Action:** Highlight the Vedic model for excellence and how individuals and organizations can achieve excellence through discipline, ethical practices, and effective decision-making.
4. **To Learn Strategic Management from Chanakya:** Study the management and leadership strategies from Chanakya's Arthashastra, with a focus on finance, teamwork, and the seven pillars of business.
5. **To Foster Holistic Leadership Development:** Focus on emotional intelligence, the dignity of work, reality assessment, and time management to develop a well-rounded approach to modern leadership challenges.

Outcomes

1. **Application of Vedic Management Principles:** Learners will be able to apply Vedic principles to contemporary management scenarios in finance, marketing, human resources, and production.
2. **Enhanced Leadership Skills:** Participants will gain insights into leadership qualities such as decision-making, managing subordinates, and maintaining social justice, drawing from the wisdom of Shri Krishna and Vedic teachings.
3. **Strategic Thinking and Planning:** Learners will develop strategic leadership skills from Chanakya's Arthashastra, particularly in managing finance, team dynamics, and long-term business success.
4. **Excellence and Ethical Practices:** Participants will understand the importance of achieving excellence in action, guided by ethical values and the Vedic model for leadership and management.
5. **Improved Time and Emotional Management:** Learners will improve their time management and emotional quotient, both of which are essential for effective leadership in managing uncertainty and multitasking in complex situations.

Ancient Indian Management

Unit-1: Vedic wisdom for management and leadership	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Vedic wisdom for management ▪ Financial management ▪ Marketing management ▪ Production management ▪ Human resource Management ▪ Vedic model for excellence ▪ Excellence in action ▪ Vedic wisdom for leadership ▪ Leadership qualities ▪ Managing subordinates and rivals ▪ Social justice 		
Unit-2: Management and leadership lessons from Shri Krishna	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Management lessons from Shri Krishna ▪ Dignity of work ▪ Reality assessment ▪ Multitasking ▪ Team management ▪ Management of uncertainty and failures ▪ Time management 		

- Leadership lessons from Shri Krishna
- Leadership by example
- Excellent judgement
- Art of managing through chaos
- Out of box approach
- Emotional quotient as a leadership tool

- Management and leadership lessons from Chanakya arthshastra
- Management lessons from arthshastra
- Managing Finance
- Teamwork
- Strategy leadership lessons from arthshastra
- Leadership qualities
- 7 pillars of business
- 3 aspects of success

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books


Unit-1: Vedic Wisdom for Management and Leadership

1. **"Management Wisdom from the Bhagavad Gita"**
 - Author: Prakash Iyer
 - Publisher: Penguin Random House
2. **"The Vedic Management System"**
 - Author: M.K. Gandhi
 - Publisher: APH Publishing Corporation
3. **"Leadership and the Bhagavad Gita"**
 - Author: R. C. Sharma
 - Publisher: Lotus Press
4. **"Vedic Management: A Practical Approach"**
 - Author: K.R. Keshavan
 - Publisher: SAGE Publications
5. **"The Art of Leadership: Lessons from the Bhagavad Gita"**
 - Author: Swami Tejomayananda
 - Publisher: Central Chinmaya Mission Trust

Unit-2: Management and Leadership Lessons from Shri Krishna and Chanakya's Arthashastra

1. **"Management Lessons from the Bhagavad Gita"**
 - Author: R. C. Sharma
 - Publisher: Penguin Random House
2. **"The Leadership Wisdom of Bhagavad Gita"**
 - Author: Mahesh Sharma
 - Publisher: McGraw-Hill Education
3. **"The Art of War and Management: Lessons from Chanakya"**

- Author: R. N. Sharma
- Publisher: Sage Publications
- 4. **"Chanakya's 7 Secrets of Leadership"**
 - Author: Radhakrishnan Pillai
 - Publisher: Penguin India
- 5. **"Arthashastra of Kautilya"**
 - Author: Kautilya (Chanakya), translated by R.P. Kangle
 - Publisher: Motilal Banarsidass

 <p>पुण्यश्लोक अहिल्यादेवी होळकर सोलापूर विद्यापीठ ॥ विद्यया संयन्ता ॥ NAAC Accredited-2022 'B++' Grade (CGPA-2.96)</p>	<p>Punyashlok Ahilyadevi Holkar Solapur University, Solapur First Year B.Com Semester-I Vertical: Indian Knowledge System Course Code: G08-0116 Course Name: History of Indian Economic Thoughts</p>	
<p>*Teaching Scheme Lectures:04 Hours/week, 04 Credits</p>	<p>*Examination Scheme UA: 30 Marks CA: 20 Marks</p>	
<p>Course Preamble</p> <p>This course explores the evolution of Indian economic thought through the contributions of prominent thinkers from ancient to modern times. It covers the economic philosophies and theories proposed by key figures such as Kautilya, Thiruvalluvar, Mahatma Phule, Dadabhai Naoroji, Gopal Krishna Gokhale, Mahatma Gandhi, Dr. B.R. Ambedkar, M.G. Ranade, and R.C. Dutt. By examining their economic ideas and historical contexts, students will gain a deeper understanding of how these thinkers have influenced economic policies and social reforms in India.</p> <p>Objectives</p> <ol style="list-style-type: none">1. To understand the economic ideas and contributions of Kautilya and Thiruvalluvar in the context of ancient Indian economic thought.		

2. To explore the economic theories and social reforms proposed by Mahatma Phule and Dadabhai Naoroji.
3. To analyze the economic philosophies of Gopal Krishna Gokhale and Mahatma Gandhi and their impact on Indian economic policy.
4. To study the economic thoughts of Dr. B.R. Ambedkar, M.G. Ranade, and R.C. Dutt and their influence on modern Indian economic and social policies.
5. To appreciate the historical development of Indian economic thought and its relevance to contemporary economic issues.

Learning Outcomes

1. Students will be able to articulate the economic philosophies of Kautilya and Thiruvalluvar and their significance in ancient Indian economic thought.
2. Students will understand and evaluate the economic theories and social reform ideas of Mahatma Phule and Dadabhai Naoroji.
3. Students will analyze and discuss the economic thoughts of Gopal Krishna Gokhale and Mahatma Gandhi and their impact on Indian economic policies.
4. Students will be able to explain the contributions of Dr. B.R. Ambedkar, M.G. Ranade, and R.C. Dutt to Indian economic thought and their influence on economic and social reforms.
5. Students will gain insights into the historical evolution of Indian economic thought and its implications for current economic issues in India.

History of Indian Economic Thoughts

Unit-1: Indian economic thought Kautilya tiruvallavar Mahatma Phule dadabhai naoroji Gopal Krishna Gokhale	No. of lectures - 15	Weightage: 9-15 Marks
1.1 Views of Kautilya's Arthashastra - Varta, Agriculture and Animal Husbandry, Labour, Trade, Population, Private Poverty, Interest, Welfare State and Public Finance 1.2 Views of Thiruvalluvar-Wealth, Poverty, Agriculture, and Welfare State 1.3 Mahatma Phule's Views on Agriculture and Farmers 1.4 Dadabhai Naoroji's Views on Poverty, Economic Drain Theory 1.5 Gopal Krishna Gokhale's views on Indian ▪ ation of power and public expenditure		

Unit-2: Economic thought of Mahatma Gandhi Dr BR Ambedkar MG Ranade RC Dutt	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> 2.1 M.K. Gandhi's Views on -Self-Sufficient Village Economy, Sarvodaya. Swadeshi. Doctrine of Trusteeship 2.2 Dr. B. R. Ambedkar's views on - State Socialism, Public Finance, Problem of the Rupee 2.3 M.G. Ranade's views on poverty and the agricultural economy 2.4 R. C. Dutt's views on Land Taxation and Public Finance 		

College Level Assessment (CA) Activities:


Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

Reference Books

1. **"Kautilya's Arthashastra"**
Author: Kautilya (translated by R. Shamasastri)
Publication: Indian Publications
2. **"Thiruvalluvar: A New Interpretation"**
Author: T. K. S. S. Nadar
Publication: Sahitya Akademi
3. **"Mahatma Phule: A Critical Study"**
Author: M. G. Chitkara
Publication: Kanishka Publishers
4. **"Dadabhai Naoroji: A Visionary Economist"**
Author: J. P. S. Uberoi
Publication: Oxford University Press
5. **"The Economic Thought of Gopal Krishna Gokhale"**
Author: P. S. R. Arvind
Publication: Allied Publishers
6. **"Mahatma Gandhi's Economic Thought"**
Author: V. N. Datta
Publication: National Publishing House
7. **"Dr. B.R. Ambedkar's Economic Philosophy"**
Author: A. R. Desai
Publication: Popular Prakashan
8. **"M.G. Ranade: An Economic Visionary"**
Author: M. R. Mehta
Publication: Anmol Publications
9. **"The Economic Ideas of R.C. Dutt"**
Author: K. K. Aziz
Publication: Lotus Press

Semester II

 <p>पुण्यश्लोक अहिल्यादेवी होळकर सोलापूर विद्यापीठ ॥ विद्यया संयन्ता ॥ NAAC Accredited-2022 'B++' Grade (CGPA-2.96)</p>	<p>Punyashlok Ahilyadevi Holkar Solapur University, Solapur First Year B.Com I-Semester-II Vertical: DSC Course Code: G08-0201 Course Name: Advanced Financial Accounting</p>
<p>*Teaching Scheme Lectures:04 Hours/week, 04 Credits</p>	<p>*Examination Scheme UA:60 Marks CA: 40 Marks</p>

Course Preamble:

Welcome to the course on advanced accounting techniques, where we will explore key areas of accounting that deal with unique and complex financial scenarios. This course is designed to deepen your understanding of specific accounting systems and methodologies, providing you with the skills to handle incomplete records, special sales transactions, branch accounting, and departmental accounts. Through theoretical discussions and practical problem-solving, you will gain expertise in applying these concepts to real-world situations. By the end of this course, you'll be equipped to manage and analyze financial data from various accounting frameworks, enhancing your proficiency in handling complex accounting tasks.

Learning Objectives:

- 1. Understand and Apply the Single Entry System:**
 - Gain a thorough understanding of the single entry system, including its meaning, features, and various types.
 - Learn to prepare accounts from incomplete records using the conversion method.
- 2. Analyze Special Sales Transactions:**
 - Comprehend the principles of consignment accounting, including the differences between consignment and sales.
 - Learn the accounting treatments for different types of commissions, losses, and stock valuations.
- 3. Master Branch Accounting Techniques:**
 - Explore the concept and objectives of branch accounting.
 - Understand the methods for maintaining accounts for dependent branches and the treatment of goods sent at cost or invoice price.
- 4. Develop Skills in Departmental Accounting:**
 - Understand the purpose and objectives of departmental accounts.
 - Learn how to allocate common expenditures, prepare departmental trading and profit and loss accounts, and consolidate financial statements.
- 5. Solve Accounting Problems Efficiently:**
 - Enhance problem-solving skills through practical accounting problems and case studies for each of the topics covered in the course.
 - Apply theoretical knowledge to resolve accounting issues related to incomplete records, consignment, branch, and departmental accounts.

Learning Outcomes:

- 1. Proficiency in Single Entry System:**
 - You will be able to accurately interpret and apply the single entry system, prepare statements of affairs, and convert incomplete records into complete financial accounts.
- 2. Expertise in Consignment Accounting:**
 - You will be adept at handling consignment transactions, differentiating between consignment and sales, and applying appropriate valuation methods and commission structures in accounting.
- 3. Competence in Branch Accounting:**
 - You will understand the various types of branches, methods of maintaining branch accounts, and the implications of transactions between the head office and branches.
- 4. Skill in Departmental Accounts:**
 - You will be capable of preparing departmental accounts, allocating common expenditures effectively, and consolidating trading and profit and loss accounts for different departments.

5. Analytical Problem-Solving Ability:

- You will be proficient in solving complex accounting problems and applying theoretical knowledge to practical scenarios across all covered topics, including incomplete records, special sales transactions, branch, and departmental accounts.

Syllabus for Advanced Financial Accounting

Unit-1: Single entry system	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none">▪ Meaning▪ Features of single-entry system▪ Types of single entry▪ Statement of affairs▪ Difference between statement of affairs and balance sheet▪ Preparation of accounts from incomplete records▪ Conversion method only▪ Theory and accounting problems		
Unit-2: Accounting for special sales transactions consignment accounting	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none">▪ Consignment meaning▪ Basic features▪ Difference between consignment and sales▪ Goods sent at cost and at invoice price▪ Valuation of unsold stock▪ Types of commission▪ Ordinary commission special commission and Dell cadre commission▪ Treatment and valuation of normal and abnormal losses▪ Accounting treatment in the books of consignor and consignee▪ Theory and accounting problems		
Unit-3: Branch accounting	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none">▪ Concept of branch▪ Different types of branches▪ Objectives of branch accounting▪ Good sent at cost or at invoice price▪ Methods of maintaining accounts of dependent branches▪ Methods of accounting		

<ul style="list-style-type: none"> ▪ Theory and accounting problems ▪ On stock and debtors system only 		
Unit-4: Department accounts	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Concept ▪ Objectives of preparation of departmental accounts ▪ Basis of allocation of common expenditure among different departments ▪ Preparation of departmental trading and profit and loss account ▪ Consolidated trading and profit and loss account ▪ Inter department of transfer of goods at cost and cost Plus ▪ Elimination of unrealized rent ▪ Theory and accounting problems 		

College Level Assessment (CA) Activities: Assignments/Group Discussion/Presentation/Project		
Textbooks/Reference Books		
Unit-1: Single Entry System <ol style="list-style-type: none"> 1. "Principles of Accounting" <ul style="list-style-type: none"> ○ Author: S.K. Paul ○ Publisher: New Age International Publishers 2. "Advanced Accountancy" <ul style="list-style-type: none"> ○ Author: S.P. Jain, K.L. Narang ○ Publisher: Kalyani Publishers 3. "Accounting for Management" <ul style="list-style-type: none"> ○ Author: S. N. Maheshwari, S. K. Maheshwari ○ Publisher: Vikas Publishing House 4. "Financial Accounting for Management: An Analytical Perspective" <ul style="list-style-type: none"> ○ Author: P. C. Tulsian ○ Publisher: Pearson 5. "Advanced Accounting: Volume I" <ul style="list-style-type: none"> ○ Author: M.C. Shukla, T.S. Grewal ○ Publisher: S. Chand Publishing Unit-2: Accounting for Special Sales Transactions - Consignment Accounting <ol style="list-style-type: none"> 1. "Advanced Accountancy" <ul style="list-style-type: none"> ○ Author: S.P. Jain, K.L. Narang ○ Publisher: Kalyani Publishers 2. "Accounting for Special Transactions" <ul style="list-style-type: none"> ○ Author: S. N. Maheshwari ○ Publisher: Vikas Publishing House 3. "Consignment and Branch Accounting" <ul style="list-style-type: none"> ○ Author: R.L. Gupta ○ Publisher: Sultan Chand & Sons 4. "Financial Accounting for Managers" <ul style="list-style-type: none"> ○ Author: M.A. Sahaf ○ Publisher: Vikas Publishing House 5. "Management Accounting: Principles and Practice" <ul style="list-style-type: none"> ○ Author: B.K. Batliboi ○ Publisher: Oxford University Press Unit-3: Branch Accounting <ol style="list-style-type: none"> 1. "Branch and Departmental Accounting" <ul style="list-style-type: none"> ○ Author: R. Narayanaswamy 		

- Publisher: Pearson
- 2. **"Accounting for Branches"**
 - Author: M.C. Shukla, T.S. Grewal
 - Publisher: S. Chand Publishing
- 3. **"Advanced Accountancy"**
 - Author: S.P. Jain, K.L. Narang
 - Publisher: Kalyani Publishers
- 4. **"Financial Accounting for Management"**
 - Author: P. C. Tulsian
 - Publisher: Pearson
- 5. **"Principles of Financial Accounting"**
 - Author: D.K. Bhattacharyya
 - Publisher: PHI Learning

Unit-4: Department Accounts

- 1. **"Departmental Accounting"**
 - Author: S.K. Paul
 - Publisher: New Age International Publishers
- 2. **"Accounting for Departmental and Branch Accounts"**
 - Author: M.C. Shukla, T.S. Grewal
 - Publisher: S. Chand Publishing
- 3. **"Principles of Accounting"**
 - Author: S.N. Maheshwari
 - Publisher: Vikas Publishing House
- 4. **"Advanced Financial Accounting"**
 - Author: J.C. Van Horne, J.M. Wachowicz
 - Publisher: Pearson
- 5. **"Accounting for Departments and Branches"**
 - Author: M.A. Sahaf
 - Publisher: Vikas Publishing House



Punyashlok Ahilyadevi Holkar Solapur University, Solapur

First Year B.Com I-Semester-II

Vertical: DSC

Course Code: G08-0202

Course Name: Fundamentals of Banking II

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA:60 Marks

CA: 40 Marks

Course Preamble

This course explores key concepts and practices related to financial inclusion and literacy, operating bank accounts, technology in banking, and recent changes in the banking industry. Students will gain insights into strategies for promoting financial inclusion, understand the essentials of financial literacy, and learn the operational aspects of managing bank accounts. Additionally, the course covers the impact of technological advancements on banking and reviews recent trends and changes in the industry. By the end of the course, students will be well-prepared to navigate modern banking environments and leverage technology for financial management.

Learning Objectives

1. Understand the principles and practices of financial inclusion and literacy, including strategies to improve access to financial services and educate individuals about financial management.
2. Learn the procedures for effectively operating bank accounts, including opening, managing, and maintaining different types of accounts.
3. Explore the role of technology in banking, including digital banking tools, online transactions, and the impact of technological advancements on banking operations.
4. Examine recent changes in the banking industry, including regulatory updates, emerging trends, and innovations that are shaping the future of banking.
5. Develop practical skills to apply financial literacy concepts and banking technologies in real-world scenarios to enhance personal and professional financial management.

Learning Outcomes

1. Students will be able to explain the importance of financial inclusion and literacy, and identify strategies to promote broader access to financial services and improve financial education.
2. Students will be proficient in operating and managing various types of bank accounts, understanding the procedures for opening, maintaining, and utilizing these accounts effectively.
3. Students will demonstrate an understanding of how technology impacts banking, including the use of digital banking tools and the benefits of online transactions.
4. Students will be able to identify and analyze recent changes in the banking industry, including new regulations, trends, and technological advancements.
5. Students will apply financial literacy concepts and banking technologies to manage finances effectively, making informed decisions based on current industry practices and technological tools.

Unit-1: Financial Inclusion & Financial Literacy	No. of lectures - 15	Weightage: 9-15 Marks
Financial Inclusion & Financial Literacy: 1.1 Meaning and need of Financial Inclusion 1.2 Programmes and Schemes in India, Operations - Meaning, Fundamental Components, Importance & Benefits. 1.3 Financial Inclusions and Poverty alleviation 1.4 Various hurdles in accessing bank facilities		
Unit-2: Operating Bank Account	No. of lectures-15	Weightage:9-15 Marks
Operating Bank Account: 2.1 Procedure of Opening, Operation, transferring and closing of an a 2.2 Types of Bank Accounts 2.3 Operating Accounts: Pay in slip, withdrawal slip, passbook, Chec 2.4 Types of account holders		
Unit-3: Technology in Banking	No. of lectures-15	Weightage:9-15 Marks
Technology in Banking: 2.1 Role of technology in banking. 2.2 Methods of Remittance – Demand Drafts, Banker’s Cheque, RTG NEFT 2.2. E -Banking-meaning, features & ATM Service- meaning , feat types 2.4 Concept of Core Banking.		
Unit-4: Recent Changes in Banking Technology	No. of lectures-15	Weightage:9-15 Marks
Recent Changes in Banking Technology: 4.1. Meaning and Use of Debit Card, Credit Card and Gift Card 4.2. Mobile Banking- Concept functioning, merits and demerits 4.3 NPCI (National Payments Corporation of India) – IMPS and U 4.4. Cashless Transaction: Concept, Importance and Problems of C Transactions.		
College Level Assessment (CA) Activities: Assignments/Group Discussion/Presentation/Project		
Textbooks/Reference Books		

List of Reference Books:

1. **Banking Theory and Practice**, Premkumar Shrivastav, Himala Publishing House
2. **Banking Theory law & Practice**, Gordon - Natrajan, Himala Publishing House
3. **Basic of Banking, Indian Institute of Banking & Finance**-Taxm Publication
4. **Financial Inclusion in India: Policies & Programmes**, Dr N Ma New Century Publications
5. **Modern Banking**- Sayers.
6. **Banking Law and Practice in India**-Tannans
7. **Banking Theory and Practice** - K.C. Shekhar
8. **Modern Banking** - M.C.Vaish –
9. **Banking: Theory, Law & Practice**- Lordon, Nataranjan-
10. **Current banking Theory & Practice**- S.K.Basu –
11. **Accounting and Finance for Banking**- Indian Institute of Banking a Finance
12. **Banking Law and Practice** -S. N. Maheshwari
13. **Law and Practice of Banking**- Mugali V. M.



**Punyashlok Ahilyadevi Holkar Solapur University,
Solapur**

First Year B.Com I-Semester-II

Vertical: DSC

Course Code: G08-0203

Course Name: Fundamentals of Marketing

*Teaching Scheme Lectures:04 Hours/week, 04 Credits	*Examination Scheme UA:60 Marks CA: 40 Marks
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Course Preamble

This course provides a comprehensive exploration of marketing fundamentals and their practical applications. Students will delve into the evolution of marketing, the intricacies of the marketing mix, and the strategic processes of segmentation, targeting, and positioning. Additionally, the course addresses consumer behavior and the evolving dimensions of marketing, including green, online, and social marketing. Through a structured approach, students will gain a robust understanding of marketing principles and their significance in contemporary business contexts.

Learning Objectives

1. Define marketing, explore its evolution, and understand its nature, scope, and functions.
2. Differentiate between selling and marketing and contrast traditional versus modern marketing approaches.
3. Analyze the core concepts of marketing and the factors influencing the marketing environment.
4. Examine the components of the marketing mix, including product, price, place, and promotion, and their interrelationships.
5. Understand market segmentation, targeting, and positioning strategies and their impact on effective marketing practices.

Learning Outcomes

1. Students will be able to articulate the fundamental principles and historical development of marketing, including its various functions and scope.
2. Students will distinguish between selling and marketing strategies and explain the evolution from traditional to modern marketing approaches.
3. Students will apply core marketing concepts and assess the factors affecting the marketing environment to real-world scenarios.
4. Students will analyze the components of the marketing mix and develop integrated marketing strategies that encompass product, price, place, and promotion.
5. Students will demonstrate the ability to segment markets, select target segments, and position products effectively, incorporating current trends in consumer behavior and marketing innovations.

Syllabus for Fundamentals of Marketing

Unit-1: Introduction to marketing	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Marketing meaning definition and evolution ▪ Nature scope and functions of marketing ▪ Selling versus marketing ▪ Traditional versus modern marketing ▪ Core concepts of marketing 		

<ul style="list-style-type: none"> Marketing environment concept and factors of marketing environment 		
Unit-2: Marketing mix	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> Product concept and types of product new product development stages product life cycle Price concept and factors affecting price of product and services Place concept types of distribution channels and factors affecting on choice of distribution channels Promotion concept methods of promotion 		
Unit-3: Segmentation targeting and positioning	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> Market meaning concept and types of market Market segmentation meaning significance and bases for market segmentation Market targeting concept and selecting target market segment Market positioning concept and strategies Three steps segmentation targeting and positioning model 		
Unit-4: Consumer behaviour and new dimensions in marketing	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> Consumer behaviour meaning definition and importance Factors affecting consumer behaviour Consumer buying decision process Green marketing concept and importance principles of green marketing Online marketing concept need challenges and methods Social marketing concept need and importance 		

College Level Assessment (CA) Activities:
Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

Consumer Behavior

- "Consumer Behavior: Buying, Having, and Being"**
 - Author: Michael R. Solomon
 - Publisher: Pearson
- "Consumer Behavior: A Strategic Approach"**
 - Author: Henry Assael
 - Publisher: Cengage Learning
- "Consumer Behavior"**
 - Author: Leon G. Schiffman, Joseph L. Wisenblit
 - Publisher: Pearson
- "Understanding Consumer Behavior"**
 - Author: G. E. Belch, M.A. Belch
 - Publisher: McGraw-Hill Education
- "Consumer Behavior and Managerial Decision Making"**
 - Author: J. Paul Peter, Jerry C. Olson
 - Publisher: McGraw-Hill Education

Green Marketing

- "Green Marketing: A Global Perspective"**
 - Author: John Grant
 - Publisher: Wiley
- "Principles of Green Marketing"**

- Author: S. Tiwari
- Publisher: PHI Learning
- 3. **"Green Marketing Management"**
 - Author: Robert Dahlstrom
 - Publisher: Cengage Learning
- 4. **"Sustainable Marketing: A Global Perspective"**
 - Author: Michael J. Polonsky, Katherine E. McDaniel
 - Publisher: Sage Publications
- 5. **"Green Marketing: Theory, Practice, and Strategic Applications"**
 - Author: Michael J. Polonsky
 - Publisher: Routledge

Online Marketing

1. **"Digital Marketing: Strategy, Implementation, and Practice"**
 - Author: Dave Chaffey, Fiona Ellis-Chadwick
 - Publisher: Pearson
2. **"E-Marketing"**
 - Author: Judy Strauss, Raymond Frost
 - Publisher: Pearson
3. **"Digital Marketing for Dummies"**
 - Author: Ryan Deiss, Russ Henneberry
 - Publisher: Wiley
4. **"Social Media Marketing: A Strategic Approach"**
 - Author: Melissa Barker, Donald I. Barker
 - Publisher: Cengage Learning
5. **"Marketing 4.0: Moving from Traditional to Digital"**
 - Author: Philip Kotler, Hermawan Kartajaya, Iwan Setiawan
 - Publisher: Wiley

Social Marketing

1. **"Social Marketing: Influencing Behaviors for Good"**
 - Author: Nancy R. Lee, Philip Kotler
 - Publisher: Sage Publications
2. **"Social Marketing: A Strategic Approach"**
 - Author: Philip Kotler, Nancy Lee
 - Publisher: Sage Publications
3. **"Social Marketing for Public Health: Theory and Practice"**
 - Author: Nancy R. Lee, Philip Kotler
 - Publisher: Jossey-Bass
4. **"Handbook of Social Marketing"**
 - Author: Nancy R. Lee, Philip Kotler
 - Publisher: Sage Publications
5. **"Social Marketing: Change Behavior for Good"**
 - Author: Nancy R. Lee
 - Publisher: Sage Publications



**Punyashlok Ahilyadevi Holkar Solapur University,
Solapur**

First Year B.Com I-Semester-II

Vertical: DSC

Course Code: G08-0204

Course Name: Fundamentals of Business Management II

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA:60 Marks

CA: 40 Marks

Course Preamble

This course provides an in-depth examination of core management concepts with a focus on motivation, directing, controlling, and change management. Students will explore various theories and practices related to motivating employees, directing teams, implementing effective control mechanisms, and managing organizational change. The course aims to equip students with practical skills and theoretical knowledge essential for effective leadership and management in dynamic business environments.

Learning Objectives

1. Define motivation, explore its characteristics, significance, and types, including positive and negative motivation, and understand both financial and non-financial incentives.
2. Examine key motivation theories, including Abraham Maslow's Hierarchy of Needs, Frederick Herzberg's Two-Factor Theory, and Douglas McGregor's Theory X and Theory Y.
3. Understand the meaning, characteristics, and importance of directing, including leadership concepts and styles, and the essentials of effective directing.
4. Analyze the concept of controlling, its features, importance, limitations, principles, and modern techniques.
5. Explore the basics of change management, including the nature of change, types of change, need for change, the process of organizational change, and the hybrid work model.

Learning Outcomes

1. Students will be able to articulate the meaning, characteristics, and significance of motivation and differentiate between positive and negative motivation, as well as financial and non-financial incentives.
2. Students will critically assess major motivation theories and apply Maslow's Hierarchy of Needs, Herzberg's Theory, and McGregor's Theory X and Y to real-world management scenarios.
3. Students will demonstrate an understanding of directing, including its principles and elements, and evaluate different leadership styles, including charismatic leadership.
4. Students will effectively describe the controlling process, its importance and limitations, and apply principles and modern techniques of control to manage organizational performance.
5. Students will explain the nature and types of organizational change, the need for change, and the process of managing change, including the benefits and challenges of the hybrid work model.

Syllabus for Fundamentals of Business Management

Unit-1: Motivation	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none">▪ Meaning concept characteristics and significance of motivation▪ Types of motivation positive and negative motivation▪ Financial and non financial incentives▪ Theory of motivation▪ Abraham Maslow's need Hierarchy Theory▪ Fredric Herzberg's theory▪ Douglas McGregor's X and Y theory▪ Essentials of effective motivation		

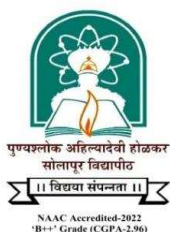
Unit-2: Directing	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Meaning characteristics and importance of directing ▪ Principles of directing ▪ Elements of directing ▪ Leadership concept and styles of leadership ▪ Concept and characteristics of charismatic leadership 		
Unit-3: Controlling	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Controlling meaning features of controlling ▪ Importance and limitations of controlling ▪ Control process ▪ Principles of effective control ▪ Modern techniques of control 		
Unit-4: Basics of change management	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Meaning definition and the nature of change ▪ Types of change individual group and organizational change ▪ Need for change ▪ Process of organizational change ▪ Hybrid work model concept benefits and challenges 		

College Level Assessment (CA) Activities: Assignments/Group Discussion/Presentation/Project		
Textbooks/Reference Books		
Unit 1: Motivation <ol style="list-style-type: none"> 1. "Organizational Behavior" Author: Stephen P. Robbins and Timothy A. Judge Publisher: Pearson 2. "Management and Organizational Behavior" Author: Laurie J. Mullins Publisher: Pearson 3. "Work and Motivation" Author: Victor H. Vroom Publisher: Wiley Unit 2: Directing <ol style="list-style-type: none"> 1. "Management: Tasks, Responsibilities, Practices" Author: Peter F. Drucker Publisher: HarperBusiness 2. "Principles of Management" Author: Charles W. L. Hill and Steven L. McShane Publisher: McGraw-Hill Education 3. "Leadership: Theory and Practice" Author: Peter G. Northouse Publisher: Sage Publications Unit 3: Controlling		

1. **"Management Control Systems"**
Author: Robert Anthony and Vijay Govindarajan
Publisher: McGraw-Hill Education
2. **"Principles of Management Control"**
Author: George C. W. Kenney
Publisher: Harvard University Press
3. **"Contemporary Management"**
Author: Gareth R. Jones and Jennifer M. George
Publisher: McGraw-Hill Education

Unit 4: Basics of Change Management

1. **"Managing Organizational Change: A Multiple Perspectives Approach"**
Author: Ian Palmer, Richard Dunford, and Gib Akin
Publisher: McGraw-Hill Education
2. **"Leading Change"**
Author: John P. Kotter
Publisher: Harvard Business Review Press
3. **"Change Management: The People Side of Change"**
Author: Jeffrey M. Hiatt
Publisher: Prosci



**Punyashlok Ahilyadevi Holkar Solapur University,
Solapur**

First Year B.Com I-Semester-II

Vertical: DSC

Course Code: G08-0205

Course Name: Business Micro Economics II

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA:60 Marks

CA: 40 Marks

Course Preamble

This course provides a comprehensive exploration of key analytical tools and concepts in economics and business management, including revenue and cost analysis, production analysis, market structure, and break-even analysis. Students will gain the skills needed to assess financial performance through revenue and cost evaluations, analyze production processes, understand various market structures, and determine break-even points for decision-making. The course is designed to equip students with analytical capabilities to make informed business decisions and optimize operational efficiency.

Learning Objectives

1. Understand and apply methods for revenue and cost analysis to evaluate financial performance and make strategic decisions.
2. Analyze production processes and evaluate efficiency through various production analysis techniques.
3. Explore different market structures, including perfect competition, monopoly, monopolistic competition, and oligopoly, and understand their impact on business strategies.
4. Learn to perform break-even analysis to determine the level of output at which total revenues equal total costs.
5. Develop the ability to use analytical tools to make informed decisions regarding pricing, production, and market strategies.

Learning Outcomes

1. Students will be able to effectively conduct revenue and cost analyses to assess financial performance and support strategic business decisions.
2. Students will demonstrate the ability to analyze production processes and identify areas for efficiency improvements using production analysis techniques.
3. Students will be proficient in identifying and differentiating between various market structures and understanding their implications for business strategy and competition.
4. Students will be capable of performing break-even analysis to calculate the necessary output levels for cost coverage and profitability.
5. Students will apply analytical tools and techniques to make informed decisions related to pricing, production levels, and market positioning.

Syllabus for Business Micro Economics II

Unit-1: Revenue and Cost Analysis	No. of lectures - 15	Weightage: 9-15 Marks
Revenue and Cost Analysis : 1.1. Revenue Concepts: Total Revenue, Average Revenue and Marginal Revenue 1.2. Behavior of Revenue Curves under Perfect and Imperfect Competition 1.3. Meaning and Types of Cost (Fixed, Variable, Opportunity, Explicite & Implicit Cost) 1.4. Behavior of Cost Curves in Short Run and Long Run. 1.5. Types of Profit (Accounting and Economic).		

Unit-2: Production Analysis	No. of lectures-15	Weightage:9-15 Marks
Production Analysis : 2.1. Concept of Production. 2.2. Factors of Production and Its Features. 2.3. The Law of Variable Proportions. 2.4. The Law of Returns to Scale. 2.5. Economies and Diseconomies of Scale – Internal and Extern		
Unit-3: Market Structure	No. of lectures-15	Weightage:9-15 Marks
Market Structure : 3.1. Introduction and Classification of Market 3.2. Perfect Competition – Meaning, Characteristics and Price Determinat 3.3. Monopoly –Meaning, Characteristics, Price determination and Price Discrimination. 3.4. Monopolistic Competition – Meaning, Characteristics, Price Determin Product Differentiations. 3.5. Oligopoly- Meaning, Characteristics and Types of Oligopoly.		
Unit-4: Break Even Analysis	No. of lectures-15	Weightage:9-15 Marks
Break - Even Analysis: 4.1. Meaning and Concept of Break – Even Point. 4.2. Assumptions of Break - Even Analysis. 4.3. Determination of Break - Even point. 4.4. Importance of Break - Even Analysis. 4.5. Limitations of Break Even Analysis.		
College Level Assessment (CA) Activities: Assignments/Group Discussion/Presentation/Project		
Textbooks/Reference Books		

List of Reference Books :

1. **Economics** - Lipsey, R.G. and A.K. Chrystal, Oxford Univ. Press
2. **Economics: Principles and Applications** – Gregory Mankiw, Thomson Press (India) Ltd P
3. **Business Economics** - H.L. Ahuja, S. Chand Publication
4. **Managerial Economics** - Suma Damodaran, Oxford University Press
5. **Managerial Economics** - Geetika, Ghosh & Choudhury, Cengage Learning, New Delhi
6. **Managerial Economics** - Moyer & Harris, Tata McGraw-Hill, New Delhi.
7. **Microeconomics: Theory and Applications** - Salvatore, D.L., Oxford Univ. Press
8. **Managerial Economics** - D N Dwivedi, Vikas Publishing House.
9. **Managerial Economics** - D M Mithani
10. **Microeconomics- Theory and Applications-** Maddala G.S. and E. Miller, McGraw-Hill Education.
11. **Modern Micro Economic Theory-** A. Koutsyannis, Palgrave Macmillan U.K. -
12. **Microeconomics-**Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta ,Pearson Education.
13. **Microeconomics Theory: A Graphical Analysis** Bilas, Richard A., McGraw-Hill Education
14. **Microeconomics-** Paul A Samuelson, William D Nordhaus, McGraw-Hill Education.
15. **Micro Economics-** Amit Sachdeva, *Kusum Lata Publishers*



**Punyashlok Ahilyadevi Holkar Solapur University,
Solapur**
First Year B.Com I-Semester-II
Vertical: DSC
Course Code: G08-0206
Course Name: Business Statistics II

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA:60 Marks

CA: 40 Marks

Course Preamble

This course delves into advanced statistical techniques including probability distributions, time series analysis, index numbers, and statistical quality control. Students will explore various probability distributions to model and predict uncertain events, apply time series analysis for forecasting trends, understand index numbers for comparing statistical data over time, and implement statistical quality control methods to ensure product quality and operational efficiency. By integrating these concepts, students will be equipped to analyze complex data sets and make informed decisions in various business and research contexts.

Learning Objectives

1. Understand the key probability distributions, including binomial, normal, and Poisson distributions, and learn how to apply them to model and analyze random phenomena.
2. Learn the principles and techniques of time series analysis to identify patterns, trends, and seasonal effects in data, and apply forecasting methods for future predictions.
3. Explore the concept of index numbers, including their types and applications, to analyze and compare statistical data across different time periods and categories.
4. Gain proficiency in statistical quality control methods, including control charts and process capability analysis, to monitor and improve quality in production processes.
5. Develop the ability to integrate and apply probability distributions, time series analysis, index numbers, and statistical quality control techniques to solve real-world problems and enhance decision-making.

Learning Outcomes

1. Students will be able to identify and apply different probability distributions to model and analyze various types of random events and processes.
2. Students will demonstrate the ability to perform time series analysis, including identifying trends, seasonal patterns, and making accurate forecasts based on historical data.
3. Students will be proficient in using index numbers to compare and analyze statistical data over time and across different variables.
4. Students will effectively use statistical quality control tools to monitor production quality, identify process variations, and implement improvements.
5. Students will apply advanced statistical techniques in probability distributions, time series analysis, index numbers, and quality control to make data-driven decisions and solve complex problems.

Syllabus for Business Statistics II

Unit-1: Probability Distributions	No. of lectures - 15	Weightage: 9-15 Marks
<p>1.1 Definition of discrete random variable and continuous random variable. Definition of probability mass function (p.m.f.) and probability density function (p.d.f.). Mean and variance of random variable. Illustrative Examples.</p> <p>1.2 Binomial distribution: Probability mass function, Mean and variance (without proof), Simple numerical problems to find probability and parameters.</p> <p>1.3 Poisson distribution: Probability mass function, Mean and variance (without proof), Simple numerical problems to find probability and parameters.</p> <p>1.4 Normal distribution: Probability density function, Mean and variance (without proof), Properties of normal curve, Standard normal distribution, numerical problems to find probabilities for given area under standard normal curve.</p>		
Unit-2: Time Series Analysis	No. of lectures-15	Weightage:9-15 Marks
<p>2.1 Definition and uses of time series.</p> <p>2.2 Components of time series.</p> <p>2.3 Methods of measuring trend: progressive averages method, moving averages method and least squares method, Numerical problems.</p> <p>2.4 Measurement of seasonal variations using simple average method. Numerical problems.</p>		

Unit-3: Index Numbers	No. of lectures-15	Weightage:9-15 Marks
<div>3.1 Need, meaning, and uses of index numbers.Problems involved in construction of index numbers. Applications of index numbers in share market, price, quantity, and value index numbers.</div> <div>3.2Simple index numbers by simple aggregate method and simple average of relatives method (using A. M.). Numerical problems.</div> <div>3.3Weighted index numbers by Laspeyre's, Paasche's, and Fisher's formulae. Numerical problems.</div> <div>3.4Consumer Price Index (C.P.I.) and Purchasing power of money. Numerical Examples.</div>		
Unit-4: Statistical Quality Control	No. of lectures-15	Weightage:9-15 Marks
<div>4.1 Concept of statistical quality control (SQC), Advantages of SQC, Types of variability: chance cause variability and assignable cause variability.</div> <div>4.2 Shewhart control chart and its construction.</div> <div>4.3 Variable control charts: mean (\bar{X}) and range (R) charts. Numerical problems.</div> <div>4.4 Attributes control charts: control chart for number of defectives (np-chart) for fixed sample size and control chart for number of defects per unit (c-chart). Numerical problems.</div>		
College Level Assessment (CA) Activities: Assignments/Group Discussion/Presentation/Project		
Textbooks/Reference Books		

References:

1. Gupta S. C. (2017) *Fundamentals of Statistics*, Himalaya Publishing House Pvt. Ltd
2. Gupta S. P. (2018) *Statistical Methods*, Sultan Chand and Sons.
3. Gupta C. B. and Gupta Vijay (2004) *An Introduction to Statistical Methods*, Vikas Publishing House Pvt Limited.
4. Montgomery D. C. (2010) *Statistical Quality Control: A Modern Introduction*, Wiley
5. Agrawal B. M. (2014) *Essentials of Business Statistics*, Ane Books Pvt. Ltd.
6. Kirchgässner G., Wolters J., Hassler U. (2012) *Introduction to Modern Time Series Analysis (Springer Texts in Business and Economics)*, Springer.
7. Parimal Mukhopadhyay (1999) *Applied Statistics*, Books & Allied(p) l.t.d.



Punyashlok Ahilyadevi Holkar Solapur University, Solapur

First Year B.Com I-Semester-II

Vertical: DSC

Course Code: G08-0207

Course Name: Fundamentals of Insurance II

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA:60 Marks

CA: 40 Marks

Course Preamble

This course offers a detailed examination of various types of insurance, focusing on fire, marine, and agriculture insurance, as well as the General Insurance Corporation of India (GIC). Students will explore the concepts, features, policies, and claims procedures associated with these insurance types. The course aims to provide a comprehensive understanding of how these insurance mechanisms function and their impact on individuals and the economy, preparing students for careers in the insurance sector.

Learning Objectives

1. Define fire insurance, understand its features and significance, and learn the procedures for obtaining fire insurance, including the types of policies and claim settlement processes.
2. Explain the concept of marine insurance, its features, significance, marine perils, and the procedure for taking out marine insurance, including the types of policies and their causes.
3. Describe the concept, history, and features of agriculture insurance, with a focus on crop insurance schemes, including the Pradhan Mantri Fasal Bima Yojana, and the nature and coverage of cattle insurance.
4. Understand the introduction, objectives, and functions of the General Insurance Corporation of India (GIC), its organizational structure, and its role in the development of the Indian economy.
5. Analyze the challenges faced by GIC, its subsidiary companies, and the employment opportunities it offers.

Learning Outcomes

1. Students will be able to articulate the concept, features, and significance of fire insurance, and describe the procedures and conditions for obtaining fire insurance and settling claims.
2. Students will be able to define marine insurance, identify its features and significance, understand marine perils, and explain the types of marine insurance policies and their causes.
3. Students will demonstrate knowledge of agriculture insurance, including its history, features, crop insurance schemes, and the specifics of the Pradhan Mantri Fasal Bima Yojana and cattle insurance.
4. Students will have a clear understanding of the General Insurance Corporation of India's objectives, functions, organizational structure, and its contributions to the Indian economy.
5. Students will assess the challenges faced by GIC, understand the role of its subsidiary companies, and explore employment opportunities within the organization.

Syllabus for Fundamentals of Insurance II

Unit-1: Fire insurance	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Concept of fire insurance ▪ Features and significance of fire insurance ▪ Procedure of taking fire insurance ▪ Types of fire insurance policies ▪ Conditions of fire insurance policy ▪ Procedure of settlement of claims 		
Unit-2: Marine insurance	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Concept of marine insurance ▪ Features and significance of marine insurance ▪ Marine perils ▪ Procedure of taking marine insurance ▪ Types of marine insurance policies ▪ Causes of marine insurance policies 		
Unit-3: Agriculture insurance	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Agriculture insurance concept history and features ▪ Crop insurance need and significance various schemes of crop insurance ▪ Pradhanmantri Fasal Bima Yojana origin objectives nature and cover ▪ Cattle insurance concept need nature and coverage 		
Unit-4: General insurance corporation of India	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Introduction objectives and functions of GIC ▪ Organizational structure of GIC ▪ Role of GIC in development of Indian economy ▪ GIC and employment opportunities ▪ Challenges before GIC ▪ Subsidiary companies of GIC Roland its functioning 		

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

Unit 1: Fire Insurance

1. **"Principles of Fire Insurance"**
Author: R. R. Gautham
Publisher: Cengage Learning
2. **"Fire Insurance: A Guide to Policy and Practice"**
Author: David W. Dodd
Publisher: Routledge
3. **"Fire Insurance and Fire Claims"**
Author: William H. C. McKinnon
Publisher: Insurance Institute of America

Unit 2: Marine Insurance

1. **"Marine Insurance: Law and Practice"**

Author: Julian S. B. (Julian) Johnson

Publisher: Routledge

2. **"Principles of Marine Insurance"**

Author: Michael Harvey

Publisher: Lloyd's of London Press

3. **"Introduction to Marine Insurance"**

Author: George C. N. (George) Rowe

Publisher: Butterworth-Heinemann

Unit 3: Agriculture Insurance

1. **"Agricultural Insurance: A Guide to Practice"**

Author: Robert G. (Robert) Lloyd

Publisher: CABI Publishing

2. **"Crop Insurance: A Practical Guide"**

Author: J. K. (John) Morgan

Publisher: Cambridge University Press

3. **"The Pradhan Mantri Fasal Bima Yojana: A Review"**

Author: Rajesh Kumar

Publisher: SAGE Publications India

Unit 4: General Insurance Corporation of India (GIC)

1. **"Indian Insurance Industry: A Comprehensive Overview"**

Author: M. N. (Manoj) Singh

Publisher: ICFAI University Press

2. **"General Insurance Corporation of India: An Overview"**

Author: R. K. (Ravi Kumar) Sharma

Publisher: Himalaya Publishing House

3. **"GIC and Its Role in Indian Economy"**

Author: R. S. (Ramesh) Agrawal

Publisher: Cambridge Scholars Publishing



Punyashlok Ahilyadevi Holkar Solapur University, Solapur

First Year B.Com I-Semester-II

Vertical: DSC

Course Code: G08-0208

Course Name: Introduction to Cost Accounting II

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA:60 Marks

CA: 40 Marks

Course Preamble

This course provides an in-depth exploration of key aspects of cost control and management, focusing on inventory control, labor remuneration methods, overheads, and machine hour rates. Students will gain a thorough understanding of various techniques and methods used to manage inventory, calculate labor costs, allocate overheads, and determine machine hour rates. The course aims to equip students with practical skills and theoretical knowledge essential for effective cost management in various organizational contexts.

Learning Objectives

1. Understand and apply various techniques of inventory control, including advanced control techniques and methods for pricing material issues using LIFO, FIFO, and simple average methods.
2. Explore and evaluate different methods of remunerating labor, including time and piece rate methods, as well as incentive plans such as the Halsey Plan and Rowan Plan.
3. Define and classify overheads, and understand the processes of allocating, apportioning, and absorbing overheads within an organization.
4. Assess the suitability, merits, and demerits of calculating machine hour rates and apply these calculations to cost management.
5. Develop the ability to compare and select appropriate cost control techniques and methods based on organizational needs and objectives.

Learning Outcomes

1. Students will be able to describe and implement various inventory control techniques, and accurately apply pricing methods such as LIFO, FIFO, and the simple average method.
2. Students will be able to differentiate between various labor remuneration methods and incentive plans, and apply them effectively to manage labor costs.
3. Students will be able to classify different types of overheads and apply methods for their allocation, apportionment, and absorption in cost accounting.
4. Students will be able to calculate machine hour rates, evaluate their suitability for different contexts, and understand the associated advantages and limitations.
5. Students will be able to make informed decisions about cost control methods and techniques, integrating them into broader cost management strategies.

Syllabus for Introduction to Cost Accounting II

Unit-1: Inventory control	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Techniques of inventory control ▪ Always better control technique ▪ Methods of pricing material issues ▪ LIFO, FIFO and simple average method only 		
Unit-2: Methods of remunerating the labour	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Time and peace rate method incentive plan Halsey Plan and Rowan Plan 		
Unit-3: Overheads	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Meaning classification allocation apartment and absorption 		
Unit-4: Machine hour rate	No. of lectures-15	Weightage:9-15 Marks
<ul style="list-style-type: none"> ▪ Suitability merits and demerits competition of machine hour rate 		

College Level Assessment (CA) Activities:
Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

Unit 1: Inventory Control

1. **"Cost Accounting: A Managerial Emphasis"**
Author: Charles T. Horngren, George Foster, and Srikant M. Datar
Publisher: Pearson
2. **"Cost Accounting: Principles and Practice"**
Author: N. K. Prasad
Publisher: Book Syndicate
3. **"Management and Cost Accounting"**
Author: Colin Drury
Publisher: Cengage Learning

Unit 2: Methods of Remunerating Labour

1. **"Cost Accounting: A Comprehensive Guide"**
Author: Steven M. Bragg
Publisher: Wiley
2. **"Cost Accounting for Managerial Planning, Control and Decision Making"**
Author: M. N. Arora
Publisher: Vikas Publishing House
3. **"Cost Accounting: Concepts and Applications"**
Author: Jack L. Trebby
Publisher: McGraw-Hill Education

Unit 3: Overheads

1. **"Cost Accounting: A Managerial Approach"**
Author: S. K. Bhattacharyya
Publisher: Prentice Hall India
2. **"Cost Accounting: Theory and Practice"**
Author: Ravi M. Kishore
Publisher: Taxmann Publications

3. **"Cost Accounting: Principles and Practice"**

Author: K. K. Dewett

Publisher: S. Chand & Company

Unit 4: Machine Hour Rate

1. **"Cost Accounting: Planning and Control"**

Author: J. S. S. P. Rao

Publisher: Himalaya Publishing House

2. **"Management Accounting"**

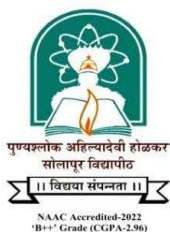
Author: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, and S. Mark Young

Publisher: Pearson

3. **"Cost Accounting: A Comprehensive Guide"**

Author: Steven M. Bragg

Publisher: Wiley



**Punyashlok Ahilyadevi Holkar Solapur University,
Solapur**
First Year B.Com I-Semester-II
Vertical: Generic Elective
Course Code: G08-0209
Course Name: Accounting for Everyone

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA: 30 Marks

CA: 20 Marks

Course Preamble

This course provides a foundational understanding of key accounting concepts and the preparation of financial statements for proprietary concerns. Students will explore essential accounting terminologies and learn how to prepare and interpret financial statements including the trading account, profit and loss account, and balance sheet. The course aims to equip students with practical skills necessary for accurate financial reporting and analysis, fostering a deeper understanding of financial management principles.

Learning Objectives

1. Define and explain essential accounting terminologies such as transaction, debtors, creditors, capital, assets, liabilities, and other relevant terms.
2. Understand the meaning, objectives, and importance of financial statements in the context of a proprietary concern.
3. Learn the procedures for preparing a trading account, profit and loss account, and balance sheet, including the impact of various adjustments.
4. Analyze practical problems related to the preparation and adjustment of financial statements to ensure accuracy and compliance.
5. Develop the ability to interpret and utilize financial statements for effective decision-making and financial management.

Learning Outcomes

1. Students will be able to define and use key accounting terms correctly and understand their relevance to financial reporting and analysis.
2. Students will be able to articulate the purpose and significance of financial statements for proprietary concerns and their role in financial management.
3. Students will be proficient in preparing trading accounts, profit and loss accounts, and balance sheets, including handling various adjustments.
4. Students will be able to solve practical problems related to financial statement preparation and adjustments, ensuring accurate financial reporting.
5. Students will demonstrate the ability to interpret financial statements effectively, applying insights gained to support informed business decisions.

Syllabus for Accounting for Everyone

Unit-1: Accounting terminologies	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> Transaction, debtors, creditor, capital, liability, assets, goods, revenue, expenses, expenditure, purchases, sales, stock, drawings, losses, account, invoice, receipt, voucher, proprietor, discount, depreciation, bad debts, solvent, insolvent, bank reconciliation statement. 		
Unit-2: Financial statements of proprietary concern	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> Meaning objectives and importance of financial statements Preparation of trading account, profit and loss account, balance sheet, effects of various adjustments practical problems 		

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

Unit 1: Accounting Terminologies

- "Introduction to Financial Accounting"**
Author: Charles T. Horngren, Gary L. Sundem, and John A. Elliott
Publisher: Pearson
- "Financial Accounting: An Introduction"**
Author: David Alexander and Anne Britton
Publisher: Cengage Learning
- "Accounting Principles"**
Author: Jerry J. Weygandt, Paul D. Kimmel, and Donald E. Kieso
Publisher: Wiley

Unit 2: Financial Statements of Proprietary Concern

- "Financial Accounting for Management: An Analytical Perspective"**
Author: Sudhanshu K. Ghosh and J. K. Das
Publisher: McGraw-Hill Education
- "Advanced Financial Accounting"**
Author: Richard E. Baker, Valdean C. Lembke, and Thomas E. King
Publisher: McGraw-Hill Education
- "Financial Statements: A Step-by-Step Guide to Understanding and Creating Financial Reports"**
Author: Thomas Ittelson
Publisher: Adams Media



Punyashlok Ahilyadevi Holkar Solapur University, Solapur

First Year B.Com I-Semester-II

Vertical: GE

Course Code: G08-

Course Name: Budget Preparation and Approval

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA: 30 Marks

CA: 20 Marks

Course Preamble

This course provides a comprehensive overview of budget procedures and approval processes, focusing on the conventions, structure, and constitutional aspects of budgeting, as well as the preparation, approval, and implementation of budgets. Students will explore the intricacies of the budget process, including the timetable for budget sessions, the structure of budgets, and the role of constitutional amendments. The course will also cover the steps involved in budget preparation, the approval process, implementation, auditing, and relevant government publications. By the end of the course, students will gain a thorough understanding of budget management and oversight in governmental and organizational contexts.

Learning Objectives

1. Understand the conventions and procedures associated with budget creation, including the budget session timetable and budget structure.
2. Explore the relationship between budgets and constitutional amendments, including how changes in the constitution can impact budgetary processes and requirements.
3. Learn the process of budget preparation, from initial planning through to detailed proposal development and submission.
4. Examine the budget approval process, including the steps involved in reviewing, debating, and approving the budget.
5. Gain insights into budget implementation, auditing procedures, and relevant government publications that provide transparency and accountability in budget management.

Learning Outcomes

1. Students will be able to describe the budget conventions, structure, and timetable, and understand their role in the overall budget process.
2. Students will understand how constitutional amendments can influence budgetary procedures and requirements.
3. Students will demonstrate the ability to prepare a budget, including planning, drafting, and detailing the budget proposal.
4. Students will be proficient in explaining the budget approval process, including the steps required for a budget to be reviewed and sanctioned.
5. Students will be able to apply knowledge of budget implementation and auditing processes and use government publications to ensure budgetary transparency and accountability.

Syllabus for Budget Preparation and Approval

Unit-1: Budget Procedure:	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Budget Convention ▪ Budget Session Time Table ▪ Budget Structure ▪ Budget and Constitutional Amendments 		
Unit-2: Budget Approval:	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Budget Preparation ▪ Budget Approval Process ▪ Budget Implementation and Its Auditing ▪ Budget Related Government Publication 		

College Level Assessment (CA) Activities:
Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books
<p>Budget Procedures and Management</p> <ol style="list-style-type: none"> 1. "Public Budgeting Systems" <ul style="list-style-type: none"> ○ Author: Robert T. Golembiewski ○ Publisher: CRC Press ○ Publication Year: 2020 2. "The Budget-Building Book for Nonprofits: A Step-by-Step Guide for Managers and Boards" <ul style="list-style-type: none"> ○ Author: Murray Dropkin, Bill Levis, and James M. Greenfield ○ Publisher: Jossey-Bass ○ Publication Year: 2019 3. "Handbook of Public Sector Economics" <ul style="list-style-type: none"> ○ Author: J. Michael Collins ○ Publisher: Routledge ○ Publication Year: 2017 <p>Budget Approval and Implementation</p> <ol style="list-style-type: none"> 1. "The Art of Budgeting: An Introduction to Financial Management" <ul style="list-style-type: none"> ○ Author: William M. Ferris ○ Publisher: Wiley ○ Publication Year: 2019 2. "Government Budgeting and Financial Management in Practice" <ul style="list-style-type: none"> ○ Author: R. Paul Battaglio Jr. ○ Publisher: Routledge ○ Publication Year: 2020 3. "Public Sector Financial Management" <ul style="list-style-type: none"> ○ Author: James L. Chan ○ Publisher: Routledge ○ Publication Year: 2019 <p>General Accounting and Financial Management</p> <ol style="list-style-type: none"> 1. "Financial Management: Theory and Practice" <ul style="list-style-type: none"> ○ Author: Eugene F. Brigham and Michael C. Ehrhardt ○ Publisher: Cengage Learning ○ Publication Year: 2021 2. "Accounting for Governmental and Nonprofit Entities" <ul style="list-style-type: none"> ○ Author: Jacqueline Reck, Earl Wilson, and Roberta K. Morrow ○ Publisher: McGraw-Hill Education

- **Publication Year:** 2021
- 3. **"Public Finance and Public Policy"**
 - **Author:** Jonathan Gruber
 - **Publisher:** Worth Publishers
 - **Publication Year:** 2019



Punyashlok Ahilyadevi Holkar Solapur University,
Solapur
First Year B.Com I-Semester-II
Vertical: GE
Course Code: G08-0210

	Course Name: Digital Marketing	
*Teaching Scheme Lectures:04 Hours/week, 04 Credits		*Examination Scheme UA: 30 Marks CA: 20 Marks

Course Preamble

This course offers a comprehensive overview of social media implementation and advanced search engine concepts within the realm of digital marketing. Students will explore the effectiveness of social media metrics, the intricacies of display advertising, and strategies for content and email marketing. Additionally, the course delves into advanced search engine concepts including PPC processes, ad campaign management, and effective content creation strategies. Through practical and theoretical insights, students will be equipped to leverage digital marketing tools and techniques effectively.

Learning Objectives

1. Understand and measure the effectiveness of social media using metrics such as conversion rate, amplification rate, and applause rate at both the on-page and on-post levels.
2. Learn the principles and practices of display advertising, including its benefits, challenges, and the overall ad process involving customer, publisher, objectives, formats, budget, and ad copy.
3. Develop a content marketing strategy by understanding the step-by-step process of content creation and the best practices for email marketing, including various types of emails.
4. Gain proficiency in search advertising by exploring the PPC process, benefits of paid search, and the essentials of setting up and managing Google Ads campaigns.
5. Enhance skills in content creation and sharing through blogging, streaming video, podcasting, and contextualizing content with a focus on social media ethics and brand storytelling.

Learning Outcomes

1. Students will be able to effectively measure and analyze social media performance using key metrics and understand their impact on digital marketing strategies.
2. Students will demonstrate knowledge of display advertising, including its process, benefits, challenges, and how to manage various aspects such as budgets and ad formats.
3. Students will be able to create and execute a content marketing strategy and apply best practices in email marketing to engage with audiences effectively.
4. Students will be proficient in managing search advertising campaigns, including Google Ads setup, goal setting, targeting, and ad copy composition.
5. Students will be capable of producing and sharing high-quality content across various platforms, integrating brand storytelling, and adhering to social media ethics.

Syllabus for Digital Marketing

Unit-1: Social Media Implementation and Digital Marketing	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> Implementation: Measuring Effectiveness - Conversion rate, amplification rate, applause rate: on page and on-post level. Display Advertising: Working of Display Advertising; Benefits and challenges; Overview of Display ad Process.; Define- Customer, Publisher, Objectives; Format-Budget, Media, Ad Formats, Ad Copy. Content and Email Marketing - Content Marketing: Step-by-step Content Marketing Developing a Content marketing strategy Email Marketing: Types of Emails in email marketing, Email Marketing best practices. 		
Unit-2: Advanced Search Engine concept	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> Search Advertising: Overview of PPC Process; Benefits of Paid Search; Basis of Ranking; Goal Setting-Objectives; Account Setting-Creation of Google Ads, Campaign architecture, Campaign setup, Targeting, Bid Strategy, Delivery, Ad Scheduling, Ad Rotation, Keyword Selection; Ad Copy composition, Ad Extension Content Creation and Sharing: Blogging, Streaming Video and Podcasting, Brand Mnemonic, Brand story. Contextualizing content creation. Social Media Ethics. 		

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

Unit I: Implementation

Measuring Effectiveness

"Social Media Metrics: How to Measure and Optimize Your Marketing Investment"

Author: Jim Sterne

Publisher: Wiley

"Measuring Marketing: 103 Key Metrics Every Marketer Needs"

Author: John A. Davis

Publisher: Wiley

Display Advertising

"Display Advertising: A Comprehensive Guide to Digital Advertising"

Author: D. Michael McCarthy

Publisher: McGraw-Hill Education

"Digital Marketing For Dummies"

Author: Ryan Deiss and Russ Henneberry

Publisher: Wiley

"The New Rules of Marketing and PR"

Author: David Meerman Scott

Publisher: Wiley

Content and Email Marketing

"Content Strategy for the Web"

Author: Kristina Halvorson and Melissa Rach

Publisher: New Riders

"Everybody Writes: Your Go-To Guide to Creating Ridiculously Good Content"

Author: Ann Handley
Publisher: Wiley

"Email Marketing Rules: A Step-by-Step Guide to the Best Practices that Power Email Marketing Success"

Author: Chad White
Publisher: Wiley

Unit II: Advanced Search Engine Concepts
Search Advertising

"PPC Advertising: A Beginner's Guide to Pay Per Click Marketing"

Author: David Mercer
Publisher: CreateSpace Independent Publishing Platform

"Google Ads (AdWords) Workbook: 2024 Edition"

Author: Jason McDonald
Publisher: Jason McDonald

"The Art of SEO: Mastering Search Engine Optimization"

Author: Eric Enge, Stephan Spencer, and Jessie Stricchiola
Publisher: O'Reilly Media

Content Creation and Sharing

"Made to Stick: Why Some Ideas Survive and Others Die"

Author: Chip Heath and Dan Heath
Publisher: Random House

"Building a StoryBrand: Clarify Your Message So Customers Will Listen"

Author: Donald Miller
Publisher: HarperCollins Leadership

"Content Creation for Social Media: A Comprehensive Guide to Crafting Posts, Graphics, and Videos"

Author: Justin Michael
Publisher: Independently published

Social Media Ethics

"Social Media Ethics: The Role of Social Media in Marketing and Its Impact on Society"

Author: Dr. Lisa M. Gutterman
Publisher: Springer

"The Ethics of Social Media: An Overview"

Author: David L. Prowse
Publisher: Routledge



**Punyashlok Ahilyadevi Holkar Solapur University,
Solapur**
First Year B.Com I-Semester-II
Vertical: SEC
Course Code: G08-SEC-201
Course Name: Advanced Operations in Tally

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA: 30 Marks

CA: 20 Marks

Course Preamble

This course provides an in-depth exploration of electronic accounting using Tally ERP.9, focusing on essential accounting functions, advanced features, and report generation. Students will learn how to manage purchase and sales entries, process check printing, and utilize advanced accounting functionalities including cost centers, multi-currency handling, and inventory management. By the end of the course, students will be proficient in using Tally ERP.9 for comprehensive accounting tasks, report generation, and financial decision-making.

Learning Objectives

1. Understand and perform basic accounting entries including purchases, sales, receipts, payments, and contra entries using Tally ERP.9.
2. Learn how to generate, export, and print various reports in Tally ERP.9, and utilize advanced accounting features such as bill-wise details, cost centers, and multiple currencies.
3. Explore and apply advanced inventory management features in Tally ERP.9, including purchase orders, sales orders, reorder levels, GRN, delivery notes, and batch numbers.
4. Develop skills in managing security controls, backup and restore processes, and effectively using budgeting and control features within Tally ERP.9.
5. Analyze financial statements and make informed decisions based on data from Tally ERP.9, including the printing and emailing of reports.

Learning Outcomes

1. Students will be proficient in recording purchase and sales transactions, as well as managing receipts, payments, and contra entries in Tally ERP.9.
2. Students will be able to generate, export, and utilize various reports in Tally ERP.9, and apply advanced accounting features to manage cost centers, multi-currency transactions, and more.
3. Students will effectively use advanced inventory management features in Tally ERP.9 to handle purchase orders, sales orders, stock levels, and other inventory-related tasks.
4. Students will demonstrate the ability to manage security settings, backup and restore data, and use budgeting and control features to maintain accurate accounting records.
5. Students will be capable of analyzing financial statements, making data-driven decisions, and efficiently handling the printing and emailing of reports.

Syllabus for Advanced Operations in Tally

Unit-1: Electronic accounting	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Purchase and sales increase in tally erp.9 ▪ Receipt and payment entries in tally ERP.9 ▪ Contra entries in tally erp.9 		
Unit-2: Check printing in tally erp.9	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ Generating basic reports in tally erp.9 ▪ Exporting of different reports ▪ Advanced accounting features in tally erp.9 ▪ Maintaining bill wise details ▪ Cost centers and cos categories ▪ Multiple currencies ▪ Budget and controls ▪ Banking scenario management ▪ Security control ▪ Backup and restore ▪ Advanced the inventory features in tally erp.9 ▪ Purchase order and sales order ▪ Reorder levels ▪ GRN and delivery notes ▪ Bill of materials ▪ Price levels and price list ▪ Stock ageing analysis ▪ Batch numbers ▪ Analysis of financial statements and decision making ▪ Printing an emailing of reports 		

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

☐ "Tally ERP 9: A Complete Guide"

- Author: S. S. Gogia
- Publication: BPB Publications

☐ "Tally ERP 9 in Simple Steps"

- Author: Kogent Learning Solutions Inc.
- Publication: Kogent Learning Solutions Inc.

□ "Tally ERP 9: The Complete Guide"

- Author: Rajesh Nair
- Publication: Laxmi Publications

□ "Tally ERP 9 Accounting Software"

- Author: A. K. Singh
- Publication: Vikas Publishing House

□ "Mastering Tally ERP 9"

- Author: Vikas Gupta
- Publication: BPB Publications



Punyashlok Ahilyadevi Holkar Solapur University, Solapur

First Year B.Com I-Semester-II

Vertical: SEC

Course Code: G08-SEC-202

Course Name: Salesmanship and Sales Management

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA: 30 Marks

CA: 20 Marks

Course Preamble

This course delves into the fundamentals of salesmanship and sales management, exploring both personal selling techniques and the strategic aspects of managing a sales force. Students will learn about the core principles of effective salesmanship, including the qualities of successful salespeople and the process of personal selling. The course also covers the essential aspects of sales management, including the roles and responsibilities of sales managers, emerging trends, and sales promotion techniques. By the end of the course, students will be well-equipped to excel in sales roles and manage sales teams effectively.

Learning Objectives

1. Understand the concept, meaning, and features of salesmanship, including the qualities required for effective salespeople and the different types of salespersons.
2. Learn about personal selling, including its features, process, techniques, and the importance of after-sales services and customer satisfaction.
3. Explore career opportunities in selling and understand the various paths available within the field of sales.
4. Gain insight into sales management, including its meaning, evolution, and significance, as well as the duties and responsibilities of a sales manager.
5. Examine emerging trends in sales management, sales force management practices, sales promotion techniques, and the ethical considerations in selling.

Learning Outcomes

1. Students will be able to articulate the core concepts of salesmanship, identify the qualities of a good salesperson, and understand the different types of salespersons.
2. Students will be proficient in the process and techniques of personal selling, and appreciate the role of after-sales services in ensuring customer satisfaction.
3. Students will have a clear understanding of various career opportunities in selling and how to pursue them effectively.
4. Students will be able to define sales management, understand the roles and responsibilities of sales managers, and recognize the significance of effective sales management practices.
5. Students will be equipped to apply emerging trends in sales management, implement effective sales force management strategies, utilize various sales promotion techniques, and adhere to ethical standards in selling.

Syllabus for Salesmanship and Sales Management

Unit-1: Salesmanship And Personal Selling	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ ● Salesmanship: Concept, Meaning and Features ● Qualities of Good Salesman ● Types of Salespersons ● Personal Selling – Features, process, and techniques of personal selling. ● After-sales services and customer satisfaction ● Career Opportunities in Selling 		
Unit-2: Sales Management	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> ▪ ● Sales Management: Meaning, Definition, Evolution and Significance ● Duties and Responsibilities of Sales Manager ● Emerging Trends in Sales Management ● Sales force Management – Recruitment, motivation &controlling. ● Sales Promotion: Meaning, Techniques of Sales Promotion ● Ethics in selling. 		
College Level Assessment (CA) Activities: Assignments/Group Discussion/Presentation/Project		

Textbooks/Reference Books
Unit-1: Salesmanship and Personal Selling <ol style="list-style-type: none"> 1. "Sales Management: Principles and Practices" Author: Richard R. Still Publisher: Prentice Hall 2. "Selling: Building Partnerships" Author: Steven J. Skinner Publisher: McGraw-Hill 3. "Personal Selling and Sales Management" Author: John F. Tanner Jr. Publisher: McGraw-Hill 4. "The New Strategic Selling" Author: Robert B. Miller, Stephen E. Heiman, and Tad Tuleja Publisher: Harper Business 5. "Sales and Distribution Management" Author: Tapan K. Panda, Sunil Sahadev Publisher: Oxford University Press Unit-2: Sales Management <ol style="list-style-type: none"> 1. "Sales Management: A Global Perspective" Author: Mark W. Johnston and Greg W. Marshall Publisher: McGraw-Hill Education 2. "Sales Management: Concepts and Cases" Author: Richard R. Still, Edward L. Champion, and James H. Futrell

Publisher: Pearson Education

3. "Strategic Sales Management: A Boardroom Issue"

Author: Nigel F. Piercy

Publisher: Oxford University Press

4. "Sales Management: Analysis and Decision Making"

Author: James C. Munn and William J. Perreault Jr.

Publisher: Wiley

5. "Effective Sales Management: A Comprehensive Guide to Building and Managing a Successful Sales Team"

Author: Thomas J. Murray

Publisher: McGraw-Hill



Punyashlok Ahilyadevi Holkar Solapur University, Solapur

First Year B.Com I-Semester-II

Vertical: SEC

Course Code: G08-SEC-203

Course Name: Office Management

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA: 30 Marks

CA: 20 Marks

Course Preamble

This course provides a comprehensive overview of office management and filing systems, focusing on effective office operations, filing and indexing, as well as mail and mailing procedures. Students will explore the critical functions of office management, the roles and qualifications of office managers, and the essentials of effective filing and indexing systems. The course also covers the importance and procedures of handling mail, including the use of various mailing equipment and technologies. By the end of the course, students will gain practical skills for managing office functions and handling mail efficiently.

Learning Objectives

1. Understand the concept and functions of office management, including primary and administrative management functions, and the roles, qualities, and qualifications of an office manager.
2. Learn the principles of filing and indexing, including the importance of effective filing systems, the differences between centralized and decentralized filing, and various filing methods and equipment.
3. Explore the meaning and significance of mail handling, and understand the advantages of centralizing mail operations, as well as the necessary room equipment and accessories.
4. Gain knowledge of various mailing procedures, including sorting, recording, dispatching, and the use of mailing technologies such as postal franking machines and email.
5. Develop skills in managing inward and outward mail processes, including receiving, sorting, opening, distributing, and maintaining records related to mail handling.

Learning Outcomes

1. Students will be able to define office management, identify its functions, and describe the duties, qualities, and qualifications necessary for an effective office manager.
2. Students will demonstrate proficiency in filing and indexing techniques, understanding the importance of good filing practices, and the benefits of centralized versus decentralized filing systems.
3. Students will be able to explain the importance of mail handling, identify the advantages of centralizing mail operations, and use various room equipment and accessories effectively.
4. Students will acquire the ability to manage different mailing procedures, including the use of various mailing technologies, and handle mail through post, courier, and email efficiently.
5. Students will be capable of performing all tasks related to inward and outward mail management, including sorting, recording, dispatching, and maintaining accurate records.

Syllabus for Office Management

Unit-1: OFFICE MANAGEMENT AND FILING:	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> A) Office Management : Meaning of office, Functions of office – primary and administrative management functions, Importance of office, Duties of the office manager, his qualities and essential qualifications. B. Filing and Indexing: Filing and Indexing – Its meaning and importance, Essentials of good filing, Centralized vs. decentralized filing, Methods of filing and filing equipment, Indexing: meaning and need for indexing, various types of indexing 		
Unit-2: Mail and Mailing Procedures	No. of lectures - 15	Weightage: 9-15 Marks
<ul style="list-style-type: none"> Meaning and importance of mail, Centralization of mail handling work, its advantages, Room equipment and accessories - sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, Mailing through post, courier, email, appending files with email, Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch. 		

College Level Assessment (CA) Activities:

Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

Unit-1: Office Management and Filing

- "Office Management"**
Author: Robert H. McDaniel
Publisher: McGraw-Hill Education
- "Principles of Office Management"**
Author: J. M. J. Fisher
Publisher: Heinemann Educational Books
- "Modern Office Management"**
Author: L. C. Canning
Publisher: Wiley
- "Office Management: A Practical Approach"**
Author: John A. McNally
Publisher: Prentice Hall
- "Records Management and Filing Systems"**
Author: Barbara E. Schuster
Publisher: Thomson Learning

Unit-2: Mail and Mailing Procedures

1. **"Office Procedures for the 21st Century"**

Author: Robert L. Phelps

Publisher: Cengage Learning

2. **"Office Management and Procedures"**

Author: Marie L. Gowing

Publisher: Prentice Hall

3. **"The Complete Office Manager"**

Author: David C. Mork

Publisher: McGraw-Hill

4. **"Mail Handling and Office Procedures"**

Author: Sue Baker

Publisher: Routledge



Punyashlok Ahilyadevi Holkar Solapur University, Solapur

First Year B.Com I-Semester-II

Vertical: SEC

Course Code: G08-SEC-204

Course Name: Share Market Trading

***Teaching Scheme**

Lectures:04 Hours/week, 04 Credits

***Examination Scheme**

UA: 30 Marks

CA: 20 Marks

Course Preamble

This course introduces fundamental concepts of investing, share market trading, and the various types of investments available. Students will explore the basics of investing, including essential strategies and principles, and gain a comprehensive understanding of share market trading, including different trading methods and the mechanics of the stock market. The course also covers various types of investments, their characteristics, risks, and returns. By the end of the course, students will be equipped with the knowledge and skills to make informed investment decisions and understand market dynamics.

Learning Objectives

1. Understand the basics of investing, including key concepts, strategies, and the importance of diversification and risk management.
2. Learn the principles of share market trading, including market mechanics, trading methods, and the role of brokers and trading platforms.
3. Explore different types of investments such as stocks, bonds, mutual funds, and ETFs, and understand their features, benefits, and risks.
4. Develop skills to analyze and evaluate investment opportunities using fundamental and technical analysis.
5. Apply knowledge of investing and share market trading to make informed decisions and create a diversified investment portfolio.

Learning Outcomes

1. Students will be able to explain fundamental investing concepts and strategies, including diversification and risk management, to make informed investment decisions.
2. Students will demonstrate an understanding of share market trading principles, including how to execute trades, use trading platforms, and understand market orders.
3. Students will identify and describe various types of investments, their characteristics, and how they fit into different investment strategies.
4. Students will apply both fundamental and technical analysis techniques to assess and evaluate investment opportunities.
5. Students will develop and manage a diversified investment portfolio, leveraging their knowledge of investment types and trading methods to achieve financial goals.

Syllabus for Share Market Trading

Unit-1: Basics of Investing	No. of lectures - 15	Weightage: 9-15 Marks
Basics of Investing 1.1 Types of stocks, indices, exchanges, brokerage accounts, order types, bull / bear markets, primary & secondary market 1.2 Demat Account-opening, operating, and trading. 1.3 Concept of Portfolio- portfolio basics, risk / return, financial goals ■ 1.4 Understanding the different securities (mutual funds, ETFs, CDs, money market)		
Unit-2: Share Market Trading and Types	No. of lectures - 15	Weightage: 9-15 Marks
Share Market Trading and Types 2.1 Concept of Intraday trading: Paper trading and Swing Trading 2.2 Buy Today, Sell Tomorrow (BTST), Sell Today Buy Tomorrow (STBT) 2.3 Hedging, Arbitrage ■ 2.4 Share Market Apps operating		



College Level Assessment (CA) Activities:



Assignments/Group Discussion/Presentation/Project

Textbooks/Reference Books

List of Reference Books:

16. Jitendra Gala- Guide to Indian stock market
17. Deepak Shinde- Indian stock market
18. Ankit Gala & Khushboo Gala- Fundamental analysis of shares
19. Vinod Kumar, Atul Gupta, Manmeet Kaur- Financial Markets, institutions, and financial services
20. Nathan Bell- Stock market investing for beginners.
21. Raghu Palat- Fundamental analysis for investors
22. Ajay Shah, Susan Thomas, Michael Gorham- Indian Financial Markets
23. M. Y. Khan- Indian financial system
24. Dutt & Sundharam- Indian economy
25. www.investors.com (Learning Center)
26. www.investopedia.com (Investopedia)
27. www.investorwords.com (Investor Words)
28. www.bulltrader.com (Stock Analysis Blog)
29. www.selfinvestors.com (Market commentary)
30. <https://www.bloomberg.com/markets/stocks>

 <p>पुण्यश्लोक अहिल्यादेवी होळकर सोलापूर विद्यापीठ ॥ विद्यया संनमता ॥ NAAC Accredited - 2019 "B" Grade (CGPA - 2.82)</p>	<p>Punyashlok Ahilyadevi Holkar Solapur University, Solapur Faculty of Commerce & Management Nature of Question Paper for CBCS Pattern FOR 4 CREDIT PAPER B. Com. I (SEMESTER - I & II) w.e.f. 2024-25 For 4 credit courses</p>	
Time: 3 Hrs.		Total Marks – 60
Q 1 A.	Multiple Choice Questions (One Mark Each)	08
1		
2		
3		
4		
5		
6		
7		
8		
Q 1 .B	Fill in the blanks/True or false. (One Mark Each)	04
1		
2		
3		
4		
Q. NO.2	Answer the following. (Short note/Short Problem/Short Answer)	12
1		
2		
3		
4		
Q. NO.3	Attempt the following. (Short note/Short Problem/Short Answer)	12
1		
2		
Q. NO.4	Attempt <u>any one</u> of the following. (Long Answer/Problem)	12
	A) OR	
	B)	
Q. NO.5	Attempt <u>any one</u> of the following. (Long Answer/Problem)	12
	A)	
	OR B	

 <p>पुण्यश्लोक अहिल्यादेवी होळकर सोलापूर विद्यापीठ ॥ विद्यया संपन्नता ॥ NAAC Accredited - 2017 'B' Grade (CGPA - 2.82)</p>	<p>Punyashlok Ahilyadevi Holkar Solapur University, Solapur Faculty of Commerce & Management Nature of Question Paper for CBCS Pattern FOR 4 CREDIT PAPER M. Com. I (SEMESTER - I & II) w.e.f. 2024-25 For 2 credit courses</p>	
Time:- 2 Hrs.		Total Marks –30
Q 1 A.	Multiple Choice Questions (One Mark Each)	05
1		
2		
3		
4		
5		
Q 1 .B	Fill in the blanks/True or false. (One Mark Each)	05
1		
2		
3		
4		
5		
Q. NO.2	Answer the following. (Short note/Short Problem/Short Answer)	10
1		
2		
Q. NO.3	Attempt the following. (Short note/Short Problem/Short Answer)	10
1		
2		

पुण्यश्लोक अहिल्यादेवी होळकर
सोलापूर विद्यापीठ

॥ विद्यया संपन्नता ॥

NAAC Accredited-2022
'B++' Grade (CGPA-2.96)