



**PUNYASHLOK AHILYADEVI HOLKAR
SOLAPUR UNIVERSITY, SOLAPUR**

**FACULTY OF
COMMERCE AND MANAGEMENT**

**BACHELOR OF COMMERCE
(B.COM.)**

MAJOR ADVANCED ACCOUNTANCY

**STRUCTURE, RULES, AND SYLLABUS IN
ACCORDANCE WITH
NATIONAL EDUCATION POLICY - 2020
to be implemented from June 2024**



Introduction:

National Education Policy 2020 is the first education policy of the 21st century and aims to address the many growing developmental imperatives of our country. This Policy proposes the revision and revamping of all aspects of the education structure, including its regulation and governance, to create a new system that is aligned with the aspirational goals of 21st century education, including Sustainable Development Goal 4, while building upon India's traditions and value systems.

The Bachelor of Commerce (B.Com.) Program is a three-year degree program offered by the college with a view to impart in-depth knowledge and a broad understanding of commerce. The objective of the program is to produce graduates equipped with the knowledge, skills, and attitude to meet the challenges of modern-day business organizations. In this global era, it has become inevitable to prepare minds for the future by providing quality higher education. Though quality may be viewed through different lenses, B.Com. The program is designed to enable and empower students to acquire knowledge, skills, and abilities to analyze and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This program aims at instilling conceptual understanding to equip students to deal with the business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by scholars and policymakers. This course is designed to help cultivate an entrepreneurial mindset and skills.

Commerce education is entirely different from other disciplines. Hence, it must charter course routes to service the aspirations of the nation. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals. The Bachelor of Commerce program is a progressive program that caters to the needs of commerce aspirants who desire to build their professional competence on a higher position with specialized knowledge in the field of Commerce. The three-year B.Com degree program is divided into six semesters and is designed as per the Choice Based Credit System (CBCS) model curriculum prescribed by

UGC. It includes core papers, discipline-specific electives, generic electives, and skill enhancement courses. Students are required to complete practical and add-on courses. The aspirants can select their specialization in the subject of Cost and Works Accounting or Marketing Management as per their choice.

Programme Outcomes (POs) –

1. The students will be able to develop academic expertise in a global context in the discipline.
2. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing, etc., well trained professionals to meet their requirements.
3. The capability of the students to make decisions at personal & professional levels will increase after completion of this course.
4. The knowledge of different specializations in accounting, costing, banking, and finance with practical exposure helps the students to stand in the organization.
5. This degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders and aims at enhancing the employability options of the students.
6. The curriculum helps instill learnability among students for upskilling and reskilling even in the later part of life.
6. It will develop the critical thinking abilities of the students along with ethical values. 8. The course will nurture skills to contribute effectively to society

Introduces National Education Policy (NEP) 2020 from the Academic Year -2023-24 - Postgraduate program 2024-25 - Undergraduate Program Highlights of the National Education Policy (NEP)

- Holistic and Multidisciplinary Education
- Academic Bank of Credits for students to facilitate seamless lateral admission
- 3 years/4 years UG programs to facilitate higher education abroad
- 1 year/ 2 years PG programs

Multiple Entry and Exit Points

Year	Certification
First Year UG	UG Certificate
Second Year UG	UG Diploma
Third Year UG	Bachelor's Degree
Fourth Year UG	Honour's Degree

Year	Certification
First Year PG	PG Diploma
Second Year PG	Master's Degree

Holistic Education Through.....

- Allowing students to choose Major and Minor courses and Generic / Open Electives based on their interests and aptitudes.
- Vocational Skill Development and Skill Enhancement courses through inclusion of practical training, field projects, and on the job training in the curriculum to enhance employability and foster an entrepreneurial mindset among students.
- Courses rooted in the Indian Knowledge System, aimed at acquainting students with our rich cultural heritage and traditions of India.
- Enriching courses centered around vital life skills, ethical principles, and fundamental Human and Constitutional values.
- Continuous formative and summative assessments and evaluation.

UG Credit Structure

Levels	Qualification Title	Year	Semesters	Credits per semester	Min Credit Requirements
4.5	UG Certificate	1	I & II	22	44
5.0	UG Diploma	2	III & IV	22	88
5.5	Bachelor's Degree	3	V & VI	22	132
6.0	Bachelor's Degree Honours	4	VII & VIII	22	176

राष्ट्रीय शैक्षणिक धोरण, २०२० ची राज्यातील अंमलबजावणीच्या अनुषंगाने गठीत करण्यात आलेल्या सुकाणू समितीच्या शिफारशीनुसार अभ्यासक्रम आराखडा, श्रेयांक आराखडा बाबत सुधारित मार्गदर्शक सूचना.

महाराष्ट्र शासन

उच्च व तंत्र शिक्षण विभाग

शासन निर्णय क्रमांक: एनईपी-२०२२/प्र.क्र.०९/विशि-३/शिकाना

मंत्रालय, मुंबई ४०० ०३२,

दिनांक: २० एप्रिल, २०२३

- संदर्भ:-**
१. शासन निर्णय क्रमांक: एनईपी-२०२२/प्र.क्र.१०५/विशि-३, दि.०६.१२.२०२२
 २. शासन निर्णय क्रमांक: एनईपी-२०२२/प्र.क्र.०९/विशि-३/शिकाना, दिनांक २६.१२.२०२२

प्रस्तावना-

भारताला ज्ञान महासत्ता बनविण्यासाठी, विद्यार्थ्यांमध्ये आवश्यक कौशल्य व ज्ञानप्राप्ती आणि विज्ञान, तंत्रज्ञान, शिक्षण आणि औद्योगिक क्षेत्रामधील मनुष्यबळाची कमतरता दूर करण्यासाठी, भारतातील लोकसंख्येला गुणवत्तापूर्ण शिक्षण, नाविन्यपूर्ण शिक्षण व संशोधनाच्या सुविधा उपलब्ध करून देण्यासाठी, भारत सरकारने नवीन राष्ट्रीय शैक्षणिक धोरण- २०२० लागू केलेले आहे. नवीन शैक्षणिक धोरणामध्ये सर्वांगीण आणि बहुविद्याशाखीय शिक्षण प्रणालीचा अंतर्भाव करण्यात आला असून ज्याचा उद्देश मानवाच्या सर्व क्षमतांचा नैतिक - एकात्मिक पद्धतीने विकास करणे आहे.

दि.२६.०४.२०२२ च्या शासन निर्णयान्वये गठीत करण्यात आलेल्या डॉ. रविंद्र कुलकर्णी, माजी प्र-कुलगुरु, मुंबई विद्यापीठ, मुंबई यांच्या अध्यक्षतेखालील उपसमितीने सादर केलेल्या अहवालाच्या अनुषंगाने अभ्यासक्रम व श्रेयांक आराखड्या संदर्भात दि.०६.१२.२०२२ च्या शासन निर्णयान्वये निर्देश जारी करण्यात आले आहेत.

राष्ट्रीय शैक्षणिक धोरण, २०२० ची राज्यातील अंमलबजावणीच्या अनुषंगाने गठीत उपसमित्यांच्या अहवालातील शिफारशींच्या अंमलबजावणीसंदर्भात आढावा घेऊन येणा-या अडचणी निवारणासाठी उपाययोजना सुचविण्यासाठी व मार्गदर्शन करणेसाठी दि. २६.१२.२०२२ च्या शासन निर्णयान्वये स्थापन करण्यात आलेल्या सुकाणू समितीने अभ्यासक्रम व श्रेयांक आराखड्यासंदर्भात अंतरिम अहवाल सादर केला होता. सदर अंतरिम अहवालावर दि. १९ व २० एप्रिल, २०२३ रोजी मा. मंत्री, उच्च व तंत्रशिक्षण यांच्या अध्यक्षतेखाली आयोजित करण्यात आलेल्या चर्चासत्रामध्ये साधकबाधक चर्चा होऊन सदर अहवालाच्या अनुषंगाने अभ्यासक्रम व श्रेयांक आराखड्याची राज्यामध्ये एकसमान प्रमाणात अंमलबजावणी होण्यासाठी सर्व अकृषि विद्यापीठे, अभिमत विद्यापीठे, स्वयं अर्थसहाय्यित विद्यापीठे व समूह विद्यापीठे आणि सर्व शैक्षणिक संस्थांसाठी सुधारित सुचना व निर्देश जारी करण्याची बाब शासनाच्या विचाराधीन होती.

शासन निर्णय:-

शैक्षणिक वर्ष २०२३-२४ पासून पहिल्या टप्प्यात, कला, वाणिज्य आणि विज्ञान शाखेतील पदवी व पदव्युत्तर अभ्यासक्रमांसाठी व इतर अभ्यासक्रमांसाठी (AICTE, PCI, BCI, CoA, NCTE इ. सारख्या नियामक संस्थांची मान्यता आवश्यक असलेले अभ्यासक्रम वगळून) सोबत जोडलेल्या परिशिष्टानुसार, अभ्यासक्रम व श्रेयांक आराखड्या संदर्भात सुधारित निर्देश जारी करण्यात येत असून सदर निर्देशांची वर्ष २०२३-२४ पासून अंमलबजावणी करण्यात यावी.

सदर निर्देश महाराष्ट्र सार्वजनिक विद्यापीठ अधिनियम, २०१६ मधील कलम ५ (८१) मधील तरतूदीनुसार निर्गमित करण्यात येत आहेत.

सदर निर्देशांच्या अंमलबजावणीबाबतचा आढावा शासनामार्फत सुकाणू समितीच्या माध्यमातून वेळोवेळी घेण्यात येईल.

सदर शासन निर्णय महाराष्ट्र शासनाच्या www.maharashtra.gov.in या संकेतस्थळावर उपलब्ध करण्यात आला असून त्याचा सांकेतांक २०२३०४२०१९२५२६६९०८ असा आहे. हा शासन निर्णय डिजीटल स्वाक्षरीने साक्षांकित करून काढण्यात येत आहे.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नांवाने,

AJIT MADHUKARRAO
BAWISKAR

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(अजित बाविस्कर)

उप सचिव, महाराष्ट्र शासन

प्रत,

१. मा. राज्यपाल यांचे प्रधान सचिव, राजभवन, मुंबई,
२. मा. मुख्यमंत्री यांचे प्रधान सचिव, मंत्रालय, मुंबई,
३. मा. उपमुख्यमंत्री यांचे उप सचिव, मंत्रालय, मुंबई,
४. मा. मंत्री, उच्च व तंत्र शिक्षण विभाग, यांचे खाजगी सचिव, मंत्रालय, मुंबई,
५. मा. कुलगुरु, सर्व अकृषि विद्यापीठे, अभिमत विद्यापीठे, स्वयं अर्थसहाय्यित विद्यापीठे व समूह विद्यापीठे.
६. कुलसचिव, सर्व अकृषि विद्यापीठे, अभिमत विद्यापीठे, स्वयं अर्थसहाय्यित विद्यापीठे व समूह विद्यापीठे.
७. संचालक, उच्च शिक्षण/ तंत्रशिक्षण/ कला/ ग्रंथालय.
८. अध्यक्ष, एनईपी सुकाणू समिती.
९. सदस्य सचिव, एनईपी सुकाणू समिती.
१०. प्रधान सचिव, उच्च व तंत्र शिक्षण विभाग, यांचे स्वीय सहाय्यक, मंत्रालय, मुंबई,
११. उप सचिव (विशि), उच्च व तंत्र शिक्षण विभाग, यांचे स्वीय सहाय्यक, मंत्रालय, मुंबई,
१२. निवडनस्ती (विशि-३).

शासन निर्णय क्रमांक: एनईपी-२०२२/प्र.क्र.०९/विशि-३ शिकाना, दिनांक २० एप्रिल, २०२३
सोबतचे परिशिष्ट
DIRECTIVES (निर्देश)

1. NEP Implementation in First Phase:

The credit and curricular framework is to be made applicable, in the first phase, to the following programs (other than those regulated by AICTE, PCI, BCI, CoA, NCTE etc) with effect from Academic Year 2023-24:

UG: B.A., B.Sc., B.Com. and all Non-AICTE professional UG degree programs.

PG: M.A., M.Sc., M.Com. and all Non-AICTE professional PG degree programs.

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

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

Credit Framework

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

- (a) Credits offered per Semester will be a Minimum 20 and a Maximum 22. While minimum credits are mandatory as per National Credit Framework, the Universities can evolve the mechanism for providing Semester/ Levelwise credit attainment flexibility within the broad framework.
- (b) With effect from Academic Year 2023-24, three years/four years Degree Program will be introduced. Thus, the Fourth year Honours/ Honours with Research program (Level 6.0) will begin with effect from Academic Year 2026-27.
- (c) Under four-year UG Degree (Honours with Research), the students will work on a research project or dissertation of 12 credits in the fourth year in the respective Major Subject. The decision regarding the distribution of 12 credits in Semester VII and VIII of fourth year will be taken by Academic Authorities of University/ Autonomous Colleges.
- (d) The fourth year of the four-year UG programme will not be granted to any such college as 'natural growth'. The affiliated colleges conducting 3-year UG degree programme will seek permission to commence fourth year UG programme as extension by following the prevailing statutory procedures. However, Colleges already having permission and recognition for the PG degree programme along with UG degree programme in the same Major shall be automatically allowed to continue PG degree programme and conduct the fourth year of UG Honors Degree programme without undergoing any additional procedures. Similarly, the colleges with approved PG programme and Ph.D. Research Centre shall be automatically allowed to continue PG Degree programme and start the fourth year of UG Honors with Research Degree programme without undergoing any additional procedures. For students of Colleges running only three year UG Degree Programme, the University shall evolve suitable mechanisms for admission to fourth-year honours program in other Colleges.
- (e) The NEP 2020 curriculum framework offers
- i. The flexibility to move from one discipline of study to another;
 - ii. The opportunity for learners to choose the courses of their interest in all disciplines;
 - iii. The multiple entry and exit options with the award of UG certificate/ UG diploma/ or three-year degree depending upon the number of credits secured;
 - iv. The flexibility for learners to move from one institution to another to enable them to have multi and/or interdisciplinary learning;

- v. The flexibility to switch to alternative modes of learning (offline, ODL, and Online learning, and hybrid modes of learning).

3. Distribution of Credits across Four Years Degree Programmes:

In general, for the four years' bachelor's degree programme, the distribution of credits will be as follows:

(a) Major (Core) Subject comprising Mandatory and Elective Courses:

- i. Minimum 50% of total credits corresponding to Three/Four - year UG Degree- Mandatory Courses offered in all Four years;
- ii. 2 credit course on Major Specific IKS shall be included under Major;
- iii. Elective courses of Major will be offered in the third and/or final year.
- iv. Vocational Skill Courses, Internship/ Apprenticeship, Field Projects, Research Projects connected to Major

(b) Minor Subject: 18-20 Credits

- i. The Minor subjects may be from the different disciplines of the same faculty of DSC Major (Core) or they can be from different faculty altogether.
- ii. The credits of Minor subjects shall be completed in the first three years of UG Programme.

(c) Generic/ Open Elective Courses (OE): 10-12 credits

- i. It is to be offered in I and/or II year
- ii. Faculty-wise baskets of OE shall be prepared by University/ Autonomous Colleges.
- iii. OE is to be chosen compulsorily from faculty other than that of the Major.

(d) Vocational and Skill Enhancement Courses (VSEC): 14-16 credits

- Vocational Skill Courses (VSC): 8-10 credits, including Hands on Training corresponding to the Major and/or Minor Subject:
 - i. To be offered in first three years;
 - ii. Wherever applicable vocational courses will include skills based on advanced laboratory practicals of Major
- Skill Enhancement Courses (SEC) : 06 credits
 - i. To be offered in I and II year;
 - ii. To be selected from the basket of Skill Courses approved by University/ Autonomous Colleges

(e) Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC): 14 Credits

- AEC: 08 credits
 - i. To be offered in I and II year
 - ii. English: 04 Credits
 - iii. Modern Indian Language: 04 credits
 - iv. To be offered from the Basket approved by University / Autonomous College;

The focus for both languages should be on linguistic and communication skills.

- IKS: 2 Credits
 - i. To be offered in I Year
 - ii. Courses on IKS to be selected from the basket of IKS courses approved by University/ Autonomous Colleges
- VEC: 04 Credits
 - i. To be offered in I year
 - ii. Value Education Courses (VEC) such as Understanding India, Environmental Science/Education, and Digital and Technological Solutions.

(f) Field Projects/ Internship/ Apprenticeship/ Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project

- Internship/Apprenticeship corresponding to the Major (Core) Subject: 8 Credits
- Field Projects/Community Engagement and Service corresponding to the Major (Core) Subject: minimum 4-6 credits
 - To be offered in II, and III years of UG Degree Programmes.
- Co-curricular Courses (CC) such as Health and Wellness, Yoga education sports, and fitness, Cultural Activities, NSS/NCC and Fine/ Applied/ Visual/ Performing Arts: 8 credits
 - To be offered in I and/or II year
 - Research Projects: 12 credits
 - To be offered in the final year for 4 year Honours with Research UG Degree

The UGC Regulations, 2021 permit up to 40% of the total courses being offered in a particular programme in a semester through the **Online Learning Courses**

offered through the **SWAYAM** platform and/or other State Level Common Platforms which can be developed in due course with the participation of different Universities/ HEIs.

Illustrative Credit distribution structure for three/ four year Honours/ Honours with Research Degree Programme with Multiple Entry and Exit options

Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr./ Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
4.5	I	4- 6 (4+2)		-	2+2	VSC:2, SEC:2	AEC:2, VEC:2, IKS:2	CC:2	20-22	UG Certificate 40-44
	II	4- 6 (4+2)		2	2+2	VSC:2, SEC:2	AEC:2, VEC:2	CC:2	20-22	
	Cum Cr.	8-12	-	2	8	4+4	4+4+2	4	40-44	
Exit option: Award of UG Certificate in Major with 40-44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor										
5.0	III	6(4+2)-8(2*4)		4	2	VSC:2,	AEC:2	FP:2 CC:2	20-22	UG Diploma 80-88
	IV	6(4+2)-8(2*4)		4	2	SEC:2	AEC:2	CEP: 2 CC:2	20-22	
	Cum Cr.	20-28		10	12	6+6	8+4+2	8+4	80-88	
Exit option; Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor										
5.5	V	8(2*4)-10(2*4 +2)	4	4-6		VSC: 2-4		FP/CEP: 2	20-22	UG Degree 120-132
	VI	8(2*4)-10(2*4 +2)	4	4				OJT :4	20-22	
	Cum Cr.	36-48	8	18-20	12	8-10 +6	8+4+2	8+6+4	120-132	
Exit option: Award of UG Degree in Major with 120-132 credits OR Continue with Major and Minor										
6.0	VII	12-14 (2*4 +2*2 or 3*4+2)	4	RM:4					20-22	UG Honours Degree 160-176
	VIII	12-14 (2*4 +2*2 or 3*4+2)	4					OJT:4	20-22	
	Cum Cr.	60-76	16	18-20 +4	12	8-10 +6	8+4+2	8+6+8	160-176	
Four Year UG Honours Degree in Major and Minor with 160-176 credits										
6.0	VII	8-10 (2*4 +2 or 2*4)	4	RM:4				RP: 4	20-22	UG Honours with Research Degree 160-176
	VIII	8-10 (2*4 +2 or 2*4)	4					RP: 8	20-22	
	Cum Cr.	52-68	16	18 -20 +4	12	8-10 +6	8+4+2	8+6+4+2 12	160-176	
Four Year UG Honours with Research Degree in Major and Minor with 160-176 credits										

Abbreviations: Generic/ Open Electives: OE; Vocational Skill and Skill Enhancement Courses: VSEC; Vocational Skill Courses: VSC; Skill Enhancement Courses: SEC; Ability Enhancement Courses: AEC; Indian Knowledge System: IKS; Value Education Courses: VEC; OJT: On Job Training; Internship/ Apprenticeship; Field projects: FP; Community engagement and service: CEP; Co-curricular Courses: CC; RM: Research Methodology; Research Project: RP

Note: The Credit Distribution Table given above is illustrative only. The Universities/ Autonomous Colleges may suitably modify within the broader framework of credit distribution across six verticals.

4. Choice of Major and Minor Subjects/ Discipline

(a) **Major (Core) Subject** is the discipline or subject of main focus and the degree will be awarded in that discipline/ Subject. Students should secure a minimum 50% of total credits through Core Courses (mandatory courses, electives, vocational courses, Internship/ Field Projects/ Apprenticeship/ Community Engagement Projects, Seminars, and Group Discussion. In addition, Entrepreneurship, IPR and Research Project shall be offered in case of Honours with Research Degree) in Three /Four Years for the award of Major Degree.

(b) Every faculty shall offer different categories of Major (core) Subjects of study:

- ✓ Department Specific Core (DSC)
- ✓ School Specific Core (SSC)

Refer Prof R D Kulkarni Committee Report- Chapter II, section 2.2, P. No. 20-23 for further details on design of different categories of Major/ Core Subjects.

(c) The Steering Committee recommends that to begin with, the SSC concept shall be implemented for the University Campus.

Autonomous Colleges shall have the freedom of choosing between SSC and DSC concepts either fully or faculty wise

The DSC concept shall be implemented at non-autonomous affiliated colleges.

In meantime, the Steering Committee will develop detailed guidelines on the creation of the School structure.

(d) The fourth year of four years honors UG degree shall be identical in structure to the first year of two year PG programmes offered after three year UG programmes.

(e) Students shall select a 'Major (Core) Subject' and a 'Minor Subject' from the lists of various Subject Combinations and Options provided by the State Universities/ Autonomous Colleges.

For students of non-autonomous affiliated colleges, these options will be provided by concerned academic authorities of the respective Universities.

For the award of Minor Degree, the student shall declare the choice of the minor stream at the end of the second semester, after exploring various courses.

5. Courses on Indian Knowledge System (IKS)

The concerned academic authorities, while defining the curriculum for modules/ courses on IKS, may take the support of the Indian Knowledge System (IKS) Cell under the Ministry of Education (MoE) at AICTE, New Delhi which is established to promote interdisciplinary research on all aspects of IKS, preserve and disseminate IKS for further research and societal applications. The IKS Cell has established multiple IKS Centers at different Institutes in various parts of the country to act as a catalyst for initiating research, education, and outreach activities. In addition, the list of courses may be developed and offered in online or offline mode by the parent university or the specialized HEIs.

The courses to be developed under the Indian Knowledge Systems (IKS) are as follows

I. Generic IKS Course: These are expected to contain basic knowledge of the IKS subject. It should contain introductory information to the IKS. The student should be able to acquire a basic knowledge after completion of the course.

II. Subject Specific IKS Courses: These courses should contain advanced information pertaining to the subject as these will be considered as a part of the major credit. The student should have completed the Generic level as a prerequisite before enrolling in the discipline related course.

The universities may evolve their own IKS subject-related courses.

6. Credit Specifications

As per NCrF, the learner engaged time for 40 credits is 1200 hours.

- i. Theory Courses: A minimum of 15 hours of teaching per credit is required in a semester.
- ii. Laboratory Course: A minimum of 30 hours in laboratory activities per credit is required in a semester.
- iii. Studio activities: Studio activities involve the engagement of students in creative or artistic activities. Every student is engaged in performing a creative activity to obtain a specific outcome. Studio-based activities involve visual- or aesthetic-focused experiential work. A minimum of 30 hours in studio activities per credit in a semester is required.
- iv. Workshop-based activities: Courses involving workshop-based activities require the engagement of students in hands-on activities related to work/vocation or professional practice. Every student is engaged in performing a skill-based activity

related to specific learning outcome(s). A minimum of 30 hours of workshop-based activities per credit in a semester is required.

v. Seminar/ Group Discussion: A minimum of 15 hours of participation in seminar/ Group Discussion activity per credit in a semester is required.

vi. Internship: Credits for internship shall be one credit per one week of internship (or 30 hours of engagement), subject to a maximum of six credits per Semester. The internship shall be monitored jointly by the faculty and Industry/ Organisation Mentor.

vii. Field-based Learning/ Practices: These are the courses requiring students to participate in field-based learning/projects generally under the supervision of faculty. A minimum of 30 hours of learning activities per credit in a semester is required.

viii. Community engagement and service: These are the courses requiring students to participate in field-based learning/projects generally under the supervision of faculty. The curricular component of 'community engagement and service' will involve activities that would expose students to the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems. 30 hours of contact time per credit in a semester along with 15 hours of activities such as preparation for community engagement and service, preparation of reports, etc., and independent reading and study. Thus, the total learner engaged time would be 180 hours for a 4-credit course.

7. ABC, Admission System, Multiple Entry and Exit Path and Lateral Entry:

(a) Enrolment of Students and Registration of Colleges on ABC

Steering Committee noted that all State Universities have registered on ABC. Now they must promote all affiliated autonomous colleges to register on ABC. Since Credits awarded to a student for one programmes from an institution may be transferred/redeemed by another institution upon the student's consent through ABC, it is essential that all students should get enrolled on ABC, create ABC ID and share these ABC ID with Academic Institutions where they are enrolled. Credits Earned by the student will reflect in the student ABC account.

(b) Multi-institutional learning permission: The student shall be allowed to earn some credits from the institutions/college other than the Main/ Parent College i.e. a college where students earn all their major credits (more than 50%) including credits for the core subject. Students enrolled in the three/four year degree programmes may avail of other

elective credits from two different colleges affiliated to the same University and/or online courses available within the 40% cap mentioned by UGC.

(c) Multiple Exits: Students will have the flexibility to enter a programme in odd semesters and exit a programme after the successful completion of even semesters as per their future career needs.

- ✓ Students exiting the First Year programme after securing minimum 40 credits will be awarded UG Certificate in the relevant Discipline /Subject provided they secure 4 credits in work based vocational courses or internship / Apprenticeship offered during summer vacation in addition to 6 credits from skill-based courses earned during first and second semester.
- ✓ Students exiting the Second Year Programme after securing minimum 80 credits will be awarded UG Diploma in the relevant Discipline /Subject provided they secure additional 4 credits in skill based vocational courses offered during summer vacation after first year or second year.
- ✓ Students exiting the 3-year UG programme will be awarded UG Degree in the relevant Discipline /Subject upon securing minimum 120 credits.
- ✓ Exit options shall be provided with Certification, Diploma and basic Bachelor's degrees to the students at the end of the second, fourth and sixth semester, respectively, in the four-year degree programme. Students will receive a Bachelor's degree with Honors/ Honors with Research on successfully completing all eight semesters of the UG Programmes either at a stretch or with opted exits and re-entries.

(d) Re-entry or Lateral Entry: Students, opting for exits at any level, will have the option to re-enter the programme from where they had left off, in the same or in a different higher education institution within three years of exit and complete the degree programme within the stipulated maximum period of seven years from the date of admission to first year UG. Re-entry at various levels for lateral entrants in academic programmes shall be based on the earned and valid credits as-deposited and accumulated in the Academic Bank of Credits (ABC) through Registered Higher Education Institutions (RHEI) and proficiency test records. Lateral entry into the programme of study leading to the UG Diploma/ Three year UG Degree/ four-year Bachelor's Degree with Honors /Research will be based on the validation of prior learning outcomes achieved and subject to availability based on intake capacity.

(e) Eligibility for admission to the fourth year of four year Honours with Research Degree Programmes as per UGC guidelines: Minimum CGPA of 7.5 or minimum 75% at three year degree.

8. Design of PG / Master's programmes

The Universities/ Autonomous Colleges will have the flexibility to offer the following PG Degree Options:

(a) A two-year PG programme with one exit option for those who have completed the three-year Bachelor's Degree Programme: Level 6.5, Minimum of 80 and Maximum of 88 credits.

The students, after successful completion of a minimum 40 and maximum of 44 credits in the first year of two-year PG programme may opt for exit. Such students will be awarded the PG Diploma in that relevant subject.

(b) A one-year Master's programme for students who are completing a four-year Bachelor's programme with honours or honours with Research: Level 6.5, minimum of 40 and Maximum of 44 credits.

One Year PG Programme will be introduced by all the Universities with effect from ACADEMIC YEAR 2027-28.

(c) A one-year/two-semester Post-Graduate Diploma programme builds on a three-year Bachelor's degree and requires a minimum of 40 and a maximum of 44 credits: Level 6.0

(d) An integrated five-year Master's programme with multiple entry and exit options at different levels e.g., the student may exit at the end of the third year with a Bachelor's degree, with an entry to a Master's programme in another HEI. A 5-year Integrated Bachelor's and Master's programmes shall have minimum of 200 and maximum of 220 credits.

(e) University and Autonomous Institutes will design curriculum for Two Year PG programs – M.Sc., M. A. and M. Com. as per the guidelines of NEP2020 for commencement with effect from Academic Year 2023-24. This will be offered to the students who have completed their 3 years of UG degree programmes. The PG credit framework will have to be modified as per the guidelines which shall be provided in due course of time.

(f) To begin with, in Academic Year 2023 -24, the specializations in PG Programmes will be based on DSC only. The curricular design of first year of two-year PG Programme will be aligned to that of fourth-year of four year Honors UG

Degree Programmes. Research Methodology (aligned with seventh semester of fourth year of Honors and Honors with Research Degree of four year UG Programmes) and Internship of 4 credits (aligned with the eighth semester of the fourth year of Honors Degree of four year UG Programmes) shall be introduced in the first semester and in the second semester, respectively of first year of Two Year PG Programmes. Second Year PG Programmes will include Research Projects of 10-12 Credits divided uniformly over the third and fourth semester.

9. Directives for State Universities and Colleges

(a) Execution as per Statutory Provisions: The Maharashtra Public Universities Act 2016, Sections 32 and 33 (Academic Council), 34 and 35 (Faculty), 36 and 37 (Board of Deans), 38 and 39 (Board of Sub-campus), 40 and 41 (Board of Studies), 42 and 43 (Board of University Departments and Interdisciplinary studies), and 44 (Board of Post-Graduate Education in Colleges), describes the mechanism of curriculum development, upgradation/ revisions and reforms and the course syllabi, course structures and evaluation schemes of various courses so as to ensure that the university becomes a vibrant hub for the promotion of teaching and learning, skill development, research and development, interactions and linkages with industries, cultivation of intellectual property rights and entrepreneurship and incubation of knowledge linked industries. The Autonomous Colleges, in line with UGC Regulations 'UGC (Conferment of Autonomous Status upon Colleges and Measures for Maintenance of Standards in Autonomous Colleges) dated April 03, 2023, can develop new degree programme(s) at undergraduate and postgraduate levels with the approval of the Academic Council of the college and concerned Statutory Council(s), wherever required, provided the nomenclature of the degree is in consonance with UGC Notification. Thus, these statutory authorities are advised accordingly for the execution of rigorous research-based specialization and opportunities for multidisciplinary work and interdisciplinary thinking through the design and implementation of curricular framework with effect from ACADEMIC YEAR 2023-24 for the Graduate, and Master's level Education based on the recommendations given by Steering Committee and Directives issued by Higher and Technical Education Department, Government of Maharashtra.

(b) Learning Outcome Based Curriculum: In accordance with the international best practices and the current recommendations of NHEQF and National Credit Framework, the framework proposes that the number of credits per year for 1200

learning hours will be 40. The Board of Studies (BoS) and Academic Council (AC) of Universities as well as those of Autonomous Colleges shall adopt Learning Outcomes-based Approach to Curriculum Planning and Development, Teaching, Learning, and Assessment Methods and Practices based on Key Qualification Descriptors and Graduate attributes given by NHEQF. In addition, the respective BoS of Universities should initiate the development of learning materials for effective teaching and learning at different levels of the 3/4 years UG Curricular Programme. Accordingly, the Universities should initiate the training of all faculties on the Learning Outcomes-based Approach, promote wider consultation of Industry Peers and Experts in framing the Curriculum and undertake dissemination of the same amongst all stakeholders including Students.

(c) Strengthening of Industry-Academic Linkages: Field projects/ Internship/ Apprenticeship/ Community Engagement and Service will have a huge role to play in institutionalizing the Curriculum Framework for **Industry-Academia Linkage** and to increase the employability of the students. Moreover, Internships/Apprenticeships have an enormous potential to combine work-based learning with theoretical knowledge of related disciplines/ subjects. In view of this, the Universities are advised to strengthen the Industry-Institute Linkages. Universities and Autonomous Colleges shall hold the interactive meetings with representatives of Industry Associations, MSME, Professional Organisations, Banks and Financial Institutions, NGOs, Sector Skill Councils etc for facilitation of involvement of Industries in smooth conduct of Internships/Apprenticeships programmes for all students. To facilitate further, the Steering Committee will hold interactions with representatives of Industry Associations, Professional Organisations, and Sector Skill Councils.

(d) KRA: Besides transformation as Multidisciplinary HEI, the State Universities and their Affiliated Colleges should undertake the execution of relevant **Key Result Areas (KRA)** as a part of the successful implementation of NEP 2020.

(e) IDP: All Higher Education Institutions (HEIs) will develop an **Institutional Development Plan (IDP)** to assess human resources requirements, in terms of faculty and administrative staff, physical infrastructural facilities, ICT-related technology requirements, Learning infrastructures such as Laboratories, Libraries, CPD requirements, Student Support related areas and Teaching infrastructure as well as the projection of growth and transformations in line with NEP. The HEIs must be committed to the holistic development of students and faculty training and should

work on the establishment of a quality learner support system, infrastructure upgradation, and end-to-end digitization.

(f) Sensitization of Stakeholders: The Universities must devise, articulate and execute the rigorous plan for the sensitization of stakeholders in the immediate future on effective implementation of the new curricular framework with effect from Academic Year 2023-24.

10. Action Plan by Universities and Autonomous Colleges with Timelines

1. Establishment of NEP Implementation Cell at University (headed by PVC) and Autonomous Colleges (headed by Principal): April 30, 2023
2. Adoption of Govt Regulation and Directions through organisation of Emergent and Special Meeting of the Academic Council -April 30, 2023
3. Autonomous Colleges to decide and inform to University on the adoption of SSC and/or DSC Major Option- April 30, 2023
4. To develop, statutorily adopt and release for implementation of faculty-wise Baskets of all 6 verticals viz. - i. Major; ii. Minor; iii. Generic/ Open Elective Courses; iv. Vocational and Skill Enhancement Courses (VSEC); v. Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC); vi. Field projects/ internship/ apprenticeship/ community engagement and service corresponding to the Major Subject, Co-curricular Courses and Research Project and their Combinations to be offered in Mission Mode: May 31, 2023
5. Sensitization of stakeholders on effective implementation of new curricular framework on a continuous basis till the beginning of Academic Year 2023-24
6. Submission of ATR on above-mentioned action points within 10 days of the deadline of same to the Directorate of Higher Education, Govt of Maharashtra.

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 course 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
		(DSC) Mandatory	(DSE) Elective (Choose any one from Pool of Courses)							
I	2	3	4	5	6	7	8	9	10	
I 4.5	I	DSC1: 4 Cr DSC2: 2 Cr	-	OE1: 2Cr OE2: 2Cr	VSC1: 2 Cr SEC1: 2 Cr	AEC EN : 2 Cr VEC: 2Cr (Indian Constitution.) IKS: 2 Cr	CC1: 2Cr (NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	22	UG Certificate 44	
	II	DSC3: 4 Cr DSC4: 2 Cr	DSM1: 2Cr	OE3: 2Cr OE4: 2Cr	VSC2: 2 Cr SEC2: 2 Cr	AEC ENG : 2 Cr VEC151: 2Cr (Env. Studies)	CC2: 2Cr (NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	22		
	Cum. Cr.	12	2	8	4+4	4+4+2	4	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	DSC5: 4 Cr DSC6: 4 Cr	-	OE5: 2Cr	VSC3: 2 Cr	AEC L1: 2Cr: (XX=MR/HN/PL/SK/K N/Urdu)	FP1: 2Cr CC3: 2Cr (NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	22	UG Diploma 88	
	IV	DSC7: 4Cr DSC8: 4Cr	DSM3: 4Cr	OE6: 2Cr	SEC3: 2Cr	AEC L1: 2Cr: (XX=MR/HN/PL/SK/K N/Urdu)	CEP1 : 2 Cr CC4: 2 Cr (NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	22		
	Cum. Cr.	28	10	12	6+6	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	DSC9: 4Cr DSC10: 4Cr	DSE1: 4 Cr	DSM4: 4 Cr	VSC4: 4Cr	FP2/CEP2: 2Cr	22	22	UG Degree	

	DES 11-2CR									132
VI	DSC11: 4Cr DSC12: 4Cr DSC13: 2Cr	DSE2: 4 Cr	DSM5:4 Cr						OJT1: 4Cr	22
Cum. Cr.	46	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	DSC14: 4Cr DSC15: 4Cr DSC16: 4Cr DSC17: 2Cr	DSE3:4 Cr	RM401: 4 Cr							22
	DSC18: 4Cr DSC19: 4Cr DSC20: 4Cr DSC21: 2Cr	DSE4:4 Cr							OJT2: 4Cr	22
	Cum. Cr.	74	16	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	DSC14: 4Cr DSC15:4Cr DSC16: 2Cr	DSE5: 4Cr	RM401: 4 Cr						RPI: 4Cr	22
	DSC17: 4Cr DSC18: 4Cr DSC19: 2Cr	DSE6: 4Cr							RP2: 8Cr	22
	Cum. Cr.	64	16	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									

The framework of the choice-based credit system:

- **Major Subject:** A single subject course of study pursued by a student as a mandatory requirement of the programme of study.
- **Elective Course:** An elective course could be a project designed to acquire skills to supplement the major study.
- **Minor Subject:** A second subject of study pursued by a student as an additional requirement of the programme of study.
- **OE: Open Elective** - An elective course chosen generally from an unrelated discipline/subject, to seek multidisciplinary exposure.
- **AEC: Ability Enhancement Course** - Mandatory Courses on content related to Language, and Literature (i) Compulsory – English communication (ii) Elective – any Indian language other than English.
- **VSC: Vocational Skill Course** – Courses aimed at imparting practical skills, hands-on training, and soft skills to increase the employability of students. Specific or supporting the major subject is to be chosen from a basket/pool offered by the college.
- **SEC: Skill Enhancement Course** – Courses aimed at imparting practical skills, hands-on training, and soft skills to increase students' employability. It could be chosen from a basket/pool offered by the college or a MOOC on Swayam or NPTEL platforms.
- **IKS-Indian Knowledge system-** To preserve and protect the rich cultural, philosophical, scientific, and artistic heritage of India, which spans thousands of years to gain a deep understanding of the traditional knowledge, practices, and system
- **On-Job Training (OJT)/Internship/Field Project (FP)/ Research Project (RP):** Application of knowledge/concepts in solving or analysing a real-life problem. All these are related to the major subject.
- **CC: Co-curricular Course** – For the holistic development of students through Cultural activities such as performing art, visual art, NCC, NSS, Yoga, etc.
- **VEC: Value Education Course** – Compulsory courses on (i) The Constitution of India and (ii) Environmental Education.

**CURRICULUM FRAMEWORK AND CREDIT STRUCTURE FOR FIRST YEAR UNDERGRADUATE
PROGRAMS – B. COM -PART-I-SEMESTER -I -WITH MAJOR ADVANCED ACCOUNTANCY
TEACHING STRUCTURE**

	COURSE VERTICAL	COURSE TITLE	COURSE CREDIT	EXAM MARKS		
				CCA	UA	TOTAL
LEVEL4.5 SEMESTER I	MAJOR MANDATORY-P-I	FINANCIAL ACCOUNTING	4	40	60	100
	MAJOR MANDATORY-P-II	INTRODUCTION TO ACCOUNTANCY	2	20	30	50
	GENERIC ELECTIVE -I	BASICS OF COMMERCE PAPER -I	2	20	30	50
	OPEN ELECTIVE-I	INTRODUCTION TO BUDGET	2	20	30	50
	VOCATIONAL SKILL COURSE- P-I	PAPER-I- BASICS OF TALLY	2	20	30	50
	SKILL ENHANCEMENT COURSE- -P-I ANY ONE	1.FUNDAMENTALS OF LIFE INSURANCE 2.DIGITAL MARKETING 3.INTRODUCTION TO SHARE MARKET	2	20	30	50
	ABILITY ENHANCEMENT COURSE-P-I-	ENGLISH COMMUNICATION	2	20	30	50
	VALUE EDUCATION COURSE-	INDIAN CONSTITUTION.	2	20	30	50
	INDIAN KNOWLEDGE SYSTEM-	ANCIENT INDIAN TAXATION SYSTEM OR ANCIENT INDIAN ECONOMIC SYSTEM	2	20	30	50
	CO-CURRICULAR COURSE-P-I-	CHOOSE ANY ONE FROM (NSS/NCC/SPORTS/CULTURE /HEALTH WELLNESS/ FITNESS/ YOGA EDU))	2	20	30	50
	TOTAL NUMBER OF CREDITS		22	220	330	550

CURRICULUM FRAMEWORK AND CREDIT STRUCTURE FOR FIRST YEAR UNDERGRADUATE PROGRAMS –
B. COM -PART-I-SEMESTER -II -WITH MAJOR ADVANCED ACCOUNTANCY
TEACHING STRUCTURE

	COURSE VERTICAL		COURSE CREDIT	EXAM MARKS		
				CCA	UA	TOTAL
LEVE4.5 SEMESTER II	MAJOR MANDATORY-P-III	ADVANCED FINANCIAL ACCOUNTING	4	40	60	100
	MAJOR MANDATORY-P-IV	ACCOUNTING FOR EVERYONE	2	20	30	50
	MINOR (ANY ONE)	PRINCIPLES OF MANAGEMENT PRINCIPLES OF MARKETING BUSINESS MICRO ECONOMICS - DEMAND AND COST ANALYSIS	2	20	30	50
	GENERIC ELECTIVE -II	BASICS OF COMMERCE PAPER -II	2	20	30	50
	OPEN ELECTIVE-II	BUDGET PREPARATION AND APPROVAL	2	20	30	50
	VOCATIONAL SKILL COURSE-P-II	ADVANCED OPERATIONS IN TALLY	2	20	30	50
	SKILL ENHANCEMENT COURSE -P-II --ANY ONE	FUNDAMENTALS OF GENERAL INSURANCE OFFICE MANAGEMENT SHARE MARKET TRADING	2	20	30	50
	ABILITY ENHANCEMENT COURSE-P-II-	ENGLISH	2	20	30	50
	VALUE EDUCATION COURSE-	ENV. STUDIES	2	20	30	50
	CO-CURRICULAR COURSE-P-II-	CHOOSE ANY ONE FROM (NSS/NCC/SPORTS/CULTURE /HEALTH WELLNESS/ FITNESS/ YOGA EDU))	2	20	30	50
TOTAL NUMBER OF CREDITS			22	220	330	550

**PUNYASHLOK AHILYADEVJI HOKKARSOLAPUR
UNIVERSITY, SOLAPUR**

**BACHELOR OF COMMERCE
(B.COM)**

STRUCTURE, RULES, AND SYLLABUS IN ACCORDANCE WITH

NATIONAL EDUCATION POLICY

to be implemented from JUNE 2024

SEMESTER I SYLLABUS

**PROGRAMME NAME B.COM PART -I SEMESTER -I
MAJOR (DSC) MANDATORY- ADVANCEDACCOUNTANCY COURSE
NAME – FINANCIAL ACCOUNTING - PAPER NO. I**

COURSE CREDIT	NO. OF HOURS PER WEEK	TOTAL LECTURES	TOTAL MARKS
04	04	60	100

Objectives -

1. The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions. After completing this course, you will have a solid understanding of accounting in today's world.
2. To gain comprehensive understanding of all aspects relating to financial statements, principles, procedures of accounting and their application to different practical situations.
3. To give an insight in to the basics of Accounting of Single-Entry System, Consignment Accounting Branch Accounting and Departmental Accounting.

Course Outcome - On completion of the course:

PO-1-After completing three years for Bachelors in Commerce (B. Com) program, students would gain a thorough grounding in the fundamentals of Accountancy.

PO-2 - The commerce and Accountancy focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PO-3-The all-inclusive outlook of the course offer a number of values based and job-oriented courses ensures that students are trained in to up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

PO-4-The primary goal of accounting education is to produce competent and ethical professional accountants capable of making a positive contribution over their lifetimes to the profession and society in which they work.

Topic No.	DETAILS	No. of Lectures
UNIT -I	Advanced Issues in Partnership Accounts - Meaning and Need of Conversion- Calculation of Purchase Consideration Theory and Accounting Problems in the Books of Partnership Firm.	15
UNIT -II	Preparation of Financial Statements of a Not-for- Profit Organization (non-trading concern). Preparation of Receipts and Payments Account from Income and Expenditure Account. Preparation of Income and Expenditure Account and Preparation of Balance Sheet	15
UNIT -III	ACCOUNTS OF PROFESSIONALS Professional persons like doctors, solicitors, chartered accountants etc. prepare Receipts and Expenditure Account and Balance Sheet. Receipts and Expenditure Account is prepared to find out profit or loss from professional activities and a Balance Sheet is prepared to know the financial position of the professional firm.	15
UNIT -IV	Final Accounts of Co-operative Societies [Credit Co-Op Societies and Consumers Co-Op Societies only], Allocation of profit as per Maharashtra Co-Op Societies' Act, Final accounts of Credit Co-Op. Society and Consumers Co-Op. Society. - Theory and Accounting Problems	
	TOTAL LECTURES	60

Suggested Readings:

1. C.A. Foundation and Intermediate Study Material, ICAI, New Delhi.
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13 Ed. 2013.
3. Charles T. Horngren and Donna Phil brick, Introduction to Financial Accounting, Pearson Education.
4. J. R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Books, New Delhi.
5. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
6. S. N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehgal. Financial Accounting. Vikas Publishing House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning. P. C. Tulsian, Financial Accounting, Pearson Education.
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
11. T. S. Reddy & A. Murthy, "Financial Accounting", Margham Publications, Sixth Revision Edition, 2011.
 12. P. C. Tulsian, "Financial Accounting", Tata McGraw Hill Ltd.

**PROGRAMME NAME B. COM PART-I SEMESTER-I MAJOR
(DSC)0MANDATORY- ADVANCED ACCOUNTANCY
COURSE NAME-INTRODUCTION TO ACCOUNTANCY – PAPER NO. II**

COURSE CREDIT	NO. OF HOURS PER WEEK	TOTAL LECTURES	TOTAL MARKS
02	02	30	50

Objectives-

An "Introduction to Accounting" course typically provides students with basic knowledge and skills related to accounting principles and practices to help students -

1. To understand the meaning and definition of accounting.
2. To study the basic accounting principles and its bases.
3. To understand and practice accounting process.
4. To apply the knowledge acquired in preparation of trial balance.

Course Outcome-On completion of the course, the student should:

1. Students can gain an understanding of the fundamental principles of accounting, including the accrual basis of accounting, the accounting equation, and the concept of double-entry accounting.
2. Students can able to record various business transactions accurately, including journal entries, posting to ledgers, and preparing trial balances.
 3. Be able to recognize revenue and match expenses to generate accurate income statements.
 4. Be able to take basic steps in financial literacy and education. It will empower students to manage their personal finances effectively and make informed financial decisions in their daily lives.

UNIT -1	<ol style="list-style-type: none"> 1. Introduction to Accounting 2. Branches of Accounting 3. Introduction to Accounting Principles, Concepts and Conventions 4. Capital and Revenue Transactions - Capital and Revenue Expenditures, Capital and Revenue Receipts 5. Accounting Cycle – Charts of Accounts and 6. Codification Structure, Analysis of Transaction 7. Accounting Equation, Double Entry System, Books of Original Entry, Subsidiary Books and Finalizations of Accounts 8. Bases of Accounting <ol style="list-style-type: none"> 1 Accounting on Cash basis 2 Accrual Basis of Accounting or Mercantile System 3 Mixed or Hybrid Basis of Accounting 	15
UNIT-2	<ol style="list-style-type: none"> 1. Classification of Accounts and golden rules of accounting 2. Recording a transaction in Journal:- Meaning, Importance and utility of Journal, Specimen of Journal, writing of journal entries 3. Ledger Posting:- Meaning, need and contents of ledger, Specimen of ledger, Posting of journal entries to ledger, Balancing of ledger accounts 4. Accounting equation - 5. Trial Balance:- Meaning and Purpose, Specimen of Trial Balance, Preparation of Trial Balance from given balances of accounts. -Theory and Practical Problems 	15

References

1. Grewal, T.B. Double Entry Book Keeping.
2. Jain & Narang – Advanced Accountancy C.A. Foundation and Intermediate Study Material, ICAI, New Delhi.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13 Ed. 2013.
4. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
5. J. R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Books, New Delhi.
6. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
7. S. N. Maheshwari, and S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
8. Deepak Sehgal. Financial Accounting. Vikas Publishing House, New Delhi.
9. Bhushan Kumar Goyal and H N Tiwari, Financial Accounting, International Book House
10. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning. P. C. Tulsian, Financial Accounting, Pearson Education.
11. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
12. T. S. Reddy & A. Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011.
13. P. C. Tulsian, “Financial Accounting”, Tata McGraw Hill Ltd.

PROGRAMME NAME: B. COM. (BUSINES STUDIES) B.COM. - I**SEMESTER - I****GENERAL ELECTIVE 1 - BASICS OF COMMERCE – I**

Course Credit	No of Hrs. Per Week	Total No of Teaching Hours	Total Marks
2 Credits	2 Hours	30 Hours	50

Learning Objectives:

1. To learn fundamental concepts in Commerce
2. To learn about terms used in trade and business in day-to-day life.
3. To learn different types of businesses
4. To introduce students' modern businesses

Course Outcomes (Cos)

1. To enable students to understand the concept of commerce, business and industry.
2. To enhance the ability of students to capture the concept of trade and SSI
3. To gain the knowledge about types of Business Organization
4. To impart the current and modern knowledge of Business

Detailed Syllabus:

Unit	Contents	Lectures
Unit I Introduction to Commerce and Business	<ul style="list-style-type: none">• Commerce and Business: Introduction and Concept• Economic and Non-Economic Activities of Business• Business Objectives• Role of profit in Business• Classification of Business Activities-Industry and Commerce• Difference between Business, Industry and Commerce	15
Unit II Trade and Small- Scale Industry	<ul style="list-style-type: none">• Trade: Introduction and meaning• Types of Trade- Domestic-Wholesale Trade, Retail Trade and its types• Small-scale Industry: Meaning and Definition and Importance• Advantages and challenges of small-scale Industry• International-Export, Import and Entrepot and its procedure	15

Suggested Readings/Material:

1. "Business Organization and Management" by M.C. Shukla, T.S. Grewal, and S.C.Gupta - Published by S. Chand & Company Ltd.
2. "Introduction to Business" by N.M. Agrawal - Published by Central Law Agency.
3. "Business Basics: A Guide to Starting and Growing a Small Business" by Subhash Chandra Das - Published by PHI Learning Private Limited.
4. "Business Organizations: A Transactional Approach" by R. N. Srivastava - Published by Bharat Law House.
5. "International Trade: Theory and Practice" by Surajit Sinha - Published by ExcelBooks.
6. "Company Law" by Avtar Singh - Published by Eastern Book Company.
7. "Partnership Firm" by S.R. Singla - Published by Sultan Chand & Sons.
8. "E-Business and E-Commerce Management: Strategy, Implementation, and Practice" by Dave Chaffey and Tanya Hemphill - Published by Pearson Education Limited.

**PROGRAMME NAME B.COM PART -I SEMESTER -I
MAJOR (DSC) MANDATORY- ADVANCED ACCOUNTANCY VOCATIONAL SKILL
COURSE-PAPER-I- BASICS OF TALLY**

COURSE CREDIT	NO. OF HOURS PER WEEK	TOTAL LECTURES	TOTAL MARKS
02	02	30	50

Objectives:

1. To become proficient in accounting principles, practices, and procedures using Tally as a tool for recording financial transactions accurately.
2. To acquire the skills needed to efficiently manage and organize financial data, including income, expenses, assets, and liabilities.
3. To support business operations by using Tally to handle functions like invoicing, inventory management, payroll processing, and taxation.
4. To enhance career prospects in accounting, finance, or related fields by gaining expertise in Tally, which is often a preferred skill for employers.
5. To equip oneself with the knowledge and skills to manage the financial aspects of one's own business effectively

Course Outcomes-On completion of the course:

1. Having Tally skills can make students more attractive to potential employers. Many job postings in accounting and finance fields specify Tally proficiency as a requirement or preference.
2. Students who are proficient in Tally may have an advantage when applying for internships in accounting firms, finance departments, or businesses that use Tally for their financial operations.
3. Learning Tally provides students with a versatile skillset. They can work in various industries and sectors, including retail, manufacturing, service, and more.
4. Students interested in starting their own businesses can use Tally to manage their finances effectively, track income and expenses, and ensure compliance with tax regulations.
5. Tally's features can help students understand fundamental financial concepts, such as double- entry bookkeeping, financial statements, and taxation.
6. Tally offers a practical and hands-on learning experience. Students can apply what they learn in class to real-world scenarios, reinforcing their understanding of accounting principles.
7. Students will be acquired the practical knowledge of Tally and Tally ERP.

UNIT – I	<p>Introduction: Basic Concepts: 1. Basic Accounting 2. Business Accounting 3. Payroll Accounting 4. Computerized Accounting 5. Spreadsheet Software 6. Bookkeeping Accounting</p>	15
UNIT – II	<p>Key Features of an Accounting Software: 1. Billing and Invoicing 2. Quotation and Estimation 3. Production Management 4. Taxation Handling 5. Inventory Management 6. HR and Payroll 7. Multiple Currency 8. Outstanding Handling 9. Payment and Expenses Handling.</p>	15

REFERENCES-

1. "Tally.ERP 9 in Simple Steps" by Kogent Learning Solutions Inc.
2. This book provides a step-by-step approach to learning Tally. It covers the basics of accounting and how to use Tally for various accounting and financial tasks.
3. "Tally.ERP 9 Power of Simplicity" by Dr. P.C. Sharma and CA. Sanjay Saxena
4. This book explains the fundamental concepts of Tally.ERP 9 and guides users through its features, making it easy to understand and use for accounting purposes.
5. "Learn Tally.ERP 9 in 2 Weeks" by Amar Jeet Singh
6. As the title suggests, this book aims to help you learn the basics of Tally in a short period of time. It covers essential features and functions in a concise manner.
7. "Tally.ERP 9 Self Learning Guide" by CA. Kamal Garg
8. This self-learning guide is designed to help users grasp the basics of Tally. It includes practical examples and exercises to reinforce your understanding.
9. "Tally.ERP 9: Beginners' Guide" by P. Muthukumar
10. This book is suitable for beginners and provides a comprehensive introduction to Tally. It covers topics like creating and maintaining accounts, inventory management, and generating reports.
11. "Tally.ERP 9 - A Comprehensive Guide" by Atul Kumar
12. This comprehensive guide covers both the basics and advanced features of Tally. It is suitable for users looking to explore Tally's capabilities in depth.
13. "Tally.ERP 9 in Simple Steps (Hindi Edition)" by Kogent Learning Solutions Inc.
14. If you prefer learning in Hindi, this book provides a step-by-step guide to Tally in the Hindi language.
15. "Mastering Tally.ERP 9" by Mohammed Javed
16. For users who want to go beyond the basics and master Tally, this book offers insights into advanced features and customization options.

PROGRAMME NAME: B. COM. (BUSINES STUDIES) B.COM. - I SEMESTER - I SKILL ENHANCEMENT COURSE I – FUNDAMENTALS OF LIFE INSURANCE			
Course Credit	No of Hrs. Per Week	Total No of Teaching Hours	Total Marks
2 Credits	2 Hours	30 Hours	50
Pedagogy: Classrooms lecture, Home Assignments, Tutorials, Group Discussion, Seminar & Field work etc.			
Course Objectives- <ol style="list-style-type: none"> To understand the fundamental principles of Insurance To understanding the basic concept of life insurance. To learn about the various types of life insurance policies available, such as term life, whole life, universal life, and variable life insurance, and understand their features and differences. To acquire the skills of life insurance agent. Course Outcome: On successful completion of the course, the students will be able to. <ol style="list-style-type: none"> Able to gain knowledge of Life Insurance Concepts Become knowledgeable about the various life insurance products, including term life, whole life, universal life, and variable life insurance, and will understand their features and suitability for different situations. Able to make informed decisions when selecting a life insurance policy, tailoring it to their specific needs and objectives. Able to attend the examinations related to Life Insurance Agent 			
Unit	Contents		Lectures
Unit I Introduction to Insurance	<ul style="list-style-type: none"> • Concept-Meaning, Definitions and History of Insurance • Features and Need of Insurance • Primary and Secondary Principles of Insurance- • Types of Insurance-Life Insurance, Fire Insurance, Marin Insurance, Miscellaneous Insurance 		15
Unit II Life Insurance	<ul style="list-style-type: none"> • Concept and Significance of Life Insurance- • Types of Life Insurance Policies-Whole Life Policy, Endowment Life Policy • Procedure of Taking Life Insurance Policy • Settlement of Life Insurance Claims • Life Insurance Agent: Concept and Functions, Procedure of Appointment of Life Insurance Agent 		15
Skill Development Activities: <ol style="list-style-type: none"> Visit Life Insurance Office and collect information about life insurance policies. Visit Life Insurance Office and study the various life insurance policies. Field Work and Survey about awareness of life insurance in society. Any other activities which are relevant to the course. 			

Suggesting Readings :

1. " जीवन आणि पैसा " by सनजय दाहातण्ढेकर (Sanjay Dahatondekar): This book covers the fundamentals of life insurance and financial planning in the Marathi language.
2. " जीवन " by मुकुण्ढ पाटील (Mukund Patil): This book offers insights into various types of insurance, including life insurance, and explains the selection process.
3. " पैसा " by नरेंद्र जाधव (Narendra Jadhav): While this book primarily focuses on savings and financial planning, it may contain information on insurance as a part of financial planning.
4. " जीवन ? " by उज्वल चण्ढारणी (Ujwal Chandarani): This book discusses the importance of insurance and provides tips on how to choose the right insurance policies.
5. " जीवन आणि व्यवसाय " by दत्ता कोतकरे (Datta Kotkare): While it focuses on financial planning and business insurance, it may touch upon aspects of life insurance planning.
6. B.S. Bodla, M.C. Garg & K.P. Singh,(2004), Insurance: Fundamentals, Environment and Procedures
7. Black, Kenneth Jr. & Harold Skipper Jr. (2000): Life and Health Insurance, 13th edition, Prentice Hall (Module – 2)
8. Crews, Tena B (2009): Fundamentals of Insurance, South-Western Educational Publications (All Modules)
9. Hart, D. G., Buchan, R.A. and Howe, B.A. (1996): The Actuarial practice of General Insurance Institute, Institute of Actuaries of Australia. (Modules - 3 & 4)
10. Kutty, Shashidharan (2009): Managing Life Insurance, Prentice Hall. (Module - 1)
11. Mehr, Robert Irwin (1986): Fundamentals of Insurance, Irwin Professional Publishing (All Modules) Rejda, George E (2011): Principles of Risk management and Insurance, Pearson Education. (All Modules)

PROGRAMME NAME: B. COM. (BUSINES STUDIES) B.COM. - I SEMESTER**- I****SKILL ENHANCEMENT COURSE 1 - DIGITAL MARKETNG**

Course Credit	No of Hrs. Per Week	Total No of Teaching Hours	Total Marks
2 Credits	2 Hours	30 Hours	50

Pedagogy: Classrooms lecture, Home Assignments, Tutorials, Group Discussion, Seminar & Field work etc.

UNIT-I	<ul style="list-style-type: none">• Digital Marketing – Meaning & Definition, Significance & Types.• Traditional Marketing v/s Digital Marketing.• Social Media Marketing – Concept, Tools of Social Media Marketing.• Content Marketing – Concept and Process.• Email Marketing - Concept, types of emails in email marketing.	15
UNIT-II	<ul style="list-style-type: none">• Management of Digital Marketing.• Digital Advertising – Concept, Significance and Process.• Advertising through Digital Display using vehicles.• Youtube Advertising, Facebook Advertising, Instagram Advertising – Meaning and Importance.• Artificial Intelligence in Digital Marketing – Concept and Significance• Ethics in Digital Marketing	15

Suggested Readings/Material:

- Ahuja V (2015). Digital Marketing. Oxford University Press.
- Blanchard, O. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. United Kingdom: Pearson Education.
- Charlesworth, A. (2014). An Introduction to Social Media Marketing. United Kingdom: Taylor & Francis.
- Gupta, S. (2020). Digital Marketing. India: McGraw Hill Education (India) Private Limited.
- Johnson, S. (2020). Social Media Marketing: Secret Strategies for Advertising Your Business and Personal Brand on Instagram, YouTube, Twitter, And Facebook. A Guide to Being an Influencer of Millions. Italy: Andrea Astemio.
- Keller, K. L., Kotler, P. (2016). Marketing Management. India: Pearson Education.
- Maity M(2022). Digital Marketing. Oxford University Press.
- Mamoria C.B, Bhatacharya A, Marketing Management. Kitab Mahal, Delhi
- Mathur, V. & Arora, S. Digital Marketing PHI Learning
- McDonald, J. (2016). Social Media Marketing Workbook: How to Use Social Media for Business. United States: CreateSpace Independent Publishing Platform.
- Parker, J., Roberts, M. L., Zahay, D., Barker, D. I., Barker, M. (2022). Social Media Marketing: A Strategic Approach. United States: Cengage Learning.

**INDIAN KNOWLEDGE SYSTEM VERTICAL
STUDENTS CAN SELECT ONE COURSE**

ANCIENT INDIAN TAXATION SYSTEM

OR

ANCIENT INDIAN ECONOMIC SYSTEM

INDIAN KNOWLEDGE SYSTEM VERTICAL
PROGRAMME NAME B.COM PART -I SEMESTER -I
GENERAL IKS
ANCIENT INDIAN TAXATION SYSTEM

COURSE CREDIT	NO. OF HOURS PER WEEK	TOTAL LECTURES	TOTAL MARKS
02	02	30	50

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		
UNIT – I	Taxation In India -Gensis and Evolution Taxation In Mauryan -Kautilyas Arthshtrashtra on Taxation Taxation In Gupta Era Taxation In Medieval India -Delhi sultanate and Mughal Era. Taxation System Under Maraths and British Rule	15
UNIT – II	Principles and types of taxation in Ancient India 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	15

References –

1. The Cambridge Economic History of India" edited by Dharma Kumar and Meghnad Desai
2. "Indian Economy, 1858-1914" by R.C. Dutt
3. "The State and Taxation in India: A Comparative Study" by Ursula Hicks
4. "Indian Society and the Making of the British Empire" by C.A. Bayly
5. "The Agrarian System of Mughal India" by Irfan Habib
6. "Taxation in India: A Historical Survey" by B.R. Tomlinson
7. "Economic History of India" by R.C. Dutt
8. "Fiscal Policies and the World Economy: An Indian Perspective" by Amaresh Bagchi

INDIAN KNOWLEDGE SYSTEM VERTICAL
PROGRAMME NAME B.COM PART -I SEMESTER -I
GENERAL IKS
ANCIENT INDIAN ECONOMIC SYSTEM

COURSE CREDIT	NO. OF HOURS PER WEEK	TOTAL LECTURES	TOTAL MARKS
02	02	30	50

Objectives: Objectives –

Studying the periods in Ancient Indian Economy, as outlined above, provides a comprehensive understanding of the economic evolution of ancient India. Here are some objectives and potential outcomes of studying these periods:

1. **Understanding Economic Development:** By studying each period, one can grasp the economic advancements and changes that occurred over time. This includes shifts in agricultural practices, technological innovations, trade patterns, and socio-political structures.
2. **Analysis of Agricultural Practices:** Investigating the transition from the Civil Experiment period to the Use of Plow for Agriculture period allows for an examination of how agricultural techniques evolved and their impact on productivity, land use, and social organization.
3. **Exploring Technological Advancements:** The Use of Iron and Growth of Cities period sheds light on the role of technological innovations, such as iron tools, in agricultural productivity, urbanization, and craftsmanship.
4. **Trade and Commerce:** Understanding the periods of Stabilization and Expansion, Regime Control, and the Use of Coin and Roman Trade helps in analyzing the growth of trade networks, the emergence of markets, and the influence of external factors on the economy, such as the interactions with other civilizations like Rome.
5. **Political Economy:** Investigating the periods of Regime Control and Beginning of Feudalism provides insights into the relationship between political power structures and economic systems, including the role of rulers in economic management, taxation, and land tenure.
6. **Monetary Systems:** Studying Coinage systems in Ancient India and the use of coins in economic transactions offers insights into the development of monetary systems, the role of currency in facilitating trade and commerce, and the evolution of financial instruments.
7. **Land Tenure and Governance:** Exploring Land Grants and Ancient Indian Economic System provides an understanding of land ownership, distribution, and management systems, as well as the socio-economic implications of land grants by rulers and institutions.
8. **Historical Context:** By contextualizing economic developments within broader historical narratives, such as socio-cultural changes, religious influences, and environmental factors, one can gain a deeper understanding of the complexities of ancient Indian society and its economic dynamics.

Outcome-wise, studying these periods contributes to a more nuanced understanding of ancient Indian economy, its resilience, adaptation to change, and the interconnectedness of various socio-economic factors. It also provides valuable insights for comparative analyses with other ancient economies and informs contemporary debates on economic development, governance, and sustainability.

Course Outcomes-On completion of the course:

1. **Insights into Economic Resilience:** By examining how ancient Indian economy adapted to various challenges and transitions over time, such as changes in agricultural practices, technological advancements, and external influences, we gain insights into the resilience of economic systems and their ability to evolve in response to changing circumstances.
2. **Understanding of Socio-Political Dynamics:** Studying the interplay between economic developments and political structures, including the role of rulers, governance systems, and the emergence of feudalism, provides a deeper understanding of the socio-political dynamics that shaped ancient Indian society.
3. **Appreciation of Trade Networks and Cultural Exchanges:** Analysis of trade patterns, the use of coinage, and interactions with other civilizations, such as Rome, offers valuable insights into the extent and nature of ancient Indian trade networks, as well as the cultural exchanges and influences that occurred through commercial connections.

<p>4. Recognition of Technological Innovation: By exploring the adoption of new technologies, such as iron tools, and their impact on agricultural productivity, urbanization, and craftsmanship, we gain an appreciation for the role of technological innovation in driving economic growth and societal development in ancient India.</p> <p>5. Implications for Contemporary Economic Debates: The study of ancient Indian economy provides a historical perspective that can inform contemporary debates on economic development, governance, and sustainability. By understanding the challenges and strategies of ancient economies, we can draw lessons for addressing similar issues in the present day, as well as appreciate the diverse approaches to economic organization and management across different historical contexts.</p>		
UNIT – I	<p>Introduction to Ancient Indian Economy:</p> <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) 	15
UNIT – II	<ul style="list-style-type: none"> • Coins and Problems in Ancient Indian Economic History <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 <ul style="list-style-type: none"> I. Introduction to Land Grants II. Types of Land Grants in Ancient Indian Economic System 	15

References –

1. Ram Sharan Sharma, 1978, Light on Early Indian Society and Economy, Indian Council of Historic Research, New Delhi.
2. Andyopadhyaya, 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 AHILYADEVJI HOLKAR
SOLAPUR UNIVERSITY, SOLAPUR**

BACHELOR OF COMMERCE(B.COM)

**STRUCTURE, RULES, AND SYLLABUS IN
ACCORDANCE WITH**

NATIONAL EDUCATION POLICY

to be implemented from JUNE 2024

MAJOR ADVANCED ACCOUNTANCY

SEMESTER II SYLLABUS

**PROGRAMME NAME B. COM PART-I SEMESTER-II MAJOR
MANDATORY ACCOUNTANCY**

COURSE NAME–ADVANCED FINANCIAL ACCOUNTING – PAPER NO. III

Course Credit	No. of. Hours per Week	Total Lectures	Total Marks
04	04	60	100

OBJECTIVES:

1. To study the single-entry system to simplify accounting processes, especially for small Business.
2. To Understand how to account for consignment transactions to ensure transparency in financial reporting, especially when dealing with goods sent on consignment to agents or consignees and proper valuation of unsold consigned goods and minimizing losses.
3. To Maintain financial control and accountability over branch operations by tracking income, expenses, and assets for each branch separately and evaluate the performance of each branch individually to identify areas for improvement and cost optimization.
4. To study how to Allocate costs accurately among various departments within an organization to determine the true profitability of each department and efficiently allocate resources, both financial and non-financial, based on the performance and needs of the department.

Course outcomes-

After studying Single entry System unit student would be able to –

- 1 student can able to Prepare Trading and Profit and Loss Account and Balance Sheet** from incomplete records. Help you **manage the financial aspect** of a small business or personal finances more effectively, enabling you to make informed decisions.
- 2. Understand the special features of consignment business.** Analyse the difference between sale and consignment and understand that why consignment is termed as **special transaction**.
- 3Able to use the technique of computing value of consignment stock, cost of abnormal loss and treatment of insurance claim** in relation to it. Understand the different types of commissions in consignment transactions.
4. student would be able to Understand the **concept of branches** and their classification from accounting point of view. understanding of the principles and concepts involved in branch accounting, which is essential for **managing multiple business locations or branches**.
5. student would be able to **Allocate Common expenditures** of the organization among various departments on appropriate basis. Deal with the inter-departmental transfers and their accounting treatment and Calculate the amount of unrealized profit on unsold **inter-departmental** stock-in- hand at the end of the accounting year.
6. After studying Departmental Accounts unit With departmental accounting, you can **allocate resources** (such as budget, staff, and assets) more effectively based on the specific needs and performance of each department.

UNIT NO.	PARTICULARS	LECTURES
Unit-I - Single entry System	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	15
Unit-II - Accounting for special	Consignment: Meaning - Basic features - Difference Between Consignment and Sale - Goods sent at cost & at invoice price	15

sales transaction – Consignment Accounting	<ul style="list-style-type: none"> - Valuation of unsold stock. - Types of Commission - Ordinary, Special and Del Credere - Treatment and valuation of normal and abnormal loss. - Accounting treatment in the books of Consignor and Consignee - Theory and Accounting Problems 	
Unit –III - Branch Accounting	<ul style="list-style-type: none"> Concept of Branch - Different types of Branches – Objectives of Branch Accounting - Goods sent at cost or at Invoice Price. - Methods of maintaining accounts of Dependent Branches - Methods of Accounting – Theory and Accounting Problems (<u>on Stock and Debtors Method Only</u>) 	15
Unit-IV – Departmental Accounts	<ul style="list-style-type: none"> Concept – Objective 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 departmental transfer of goods at cost & cost plus - Elimination of unrealized profit. - Theory and Accounting Problems 	15
	Total Lectures	60

Suggested Readings:

- 1) C.A. Foundation and Intermediate Study Material, ICAI, New Delhi.
- 2) Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13 Ed. 2013.
- 3) Charles T. Horngren and Donna Phil brick, Introduction to Financial Accounting, Pearson Education.
- 4) J. R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Books, New Delhi.
- 5) M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts.Vol.-I. S. Chand & Co.,New Delhi.
- 6) S. N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
- 7) Deepak Sehgal. Financial Accounting. Vikas Publishing House, New Delhi.
- 8) Bhushan Kumar Goyal and H N Tiwari, Financial Accounting, International Book House
- 9) Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
- 10) P. C. Tulsian, Financial Accounting, Pearson Education.
- 11) Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
- 12) T. S. Reddy & A. Murthy, “Financial Accounting”, Margham

**PROGRAMME NAME B. COM PART-I SEMESTER-II MAJOR
MANDATORY ACCOUNTANCY
COURSE NAME–ACCOUNTING FOR EVERY ONE – PAPER NO. IV**

COURSE CREDIT	NO. OF HOURS PER WEEK	TOTAL LECTURES	TOTAL MARKS
02	02	30	50
<p>Objectives- An "Introduction to Accounting" course typically provides students with basic knowledge and skills related to preparation of simple balance sheets.</p> <p>To help students</p> <ol style="list-style-type: none"> To understand the meaning of various accounting concepts and their treatment, To understand the concept of subsidiary books their formats and uses To understand the concept and utility of final accounts. To understand and practice the process of preparation of final accounts. To apply the knowledge acquired for preparation of trial balance. <p>Course Outcome-On completion of the course, the student should:</p> <ol style="list-style-type: none"> be able to understand various accounting terminologies those allow individuals to communicate clearly and effectively with colleagues, clients, and other stakeholders in the business world. It ensures that everyone is on the same page when discussing financial matters. be able to analyse various ledger balances and prepare final accounts be able to give proper treatment to various adjustment 			
UNIT -1	<ul style="list-style-type: none"> • Accounting Terminologies 1 Transaction, 2 Debtor, 3 Creditor, 4 Capital, 5 Liability, 6 Asset 7 Goods, 8 Revenue, 9 Expense, 10 Expenditure, 11 Purchases, 12 Sales, 13. Stock, 14 Drawings, 15 Losses, 16 Account, 17 Invoice, 18 Receipt 19 Voucher, 20 Proprietor, 21 Discount, 22 Depreciation 23 Bad Debts, 24 Solvent, 25 Insolvent, 26 Bank reconciliation statement • Subsidiary books <ol style="list-style-type: none"> Meaning, need and specimen of different Subsidiary Books Formats of Columnar Cash Book, Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Journal proper 		15
UNIT-2	<p>Financial Statements (Final Accounts) of Proprietary Concern</p> <ol 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) 		15

References: 1. Greval, T. B. Double Entry Book Keeping.

2. Jain & Narang – Advanced Accountancy

3. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.

4. S, N, Maheshwari and S. K. Maheshwari- Financial Accounting, Vikas Publishing House, New Delhi

5. P. C. Tulsian, “Financial Accounting”, Tata McGraw Hill Ltd.

6. Book Keeping & Accountancy:- M. G. Patkar, Phadake Prakashan, Kolhapur

MINOR VERTICAL B.COM PART-I SEM-II

(Choose Minor (DSM) any one from pool of courses from same discipline)

MINOR VERTICAL PROGRAMME NAME B.COM PART -I - SEMESTER -II MINOR COURSE NAME - PRINCIPLES OF MANAGEMENT			
Course Credits	No. of Hours per Week	Total No. of Teaching Hours	Total marks
2 Credits	2 Hours	30 Hours	50

Learning Objectives:

1. To understand various management principles.
2. To develop managerial thinking and cultivate business acumen.
3. To understand philosophy of management thinking.
4. To identify new systems and trends in modern management.

Course Outcomes (Cos)

After Completion of course, students will able to...

1. Take part in professional meetings and decision making.
2. Apprise the pros and cons of major managerial functions.
3. Create and deliver effectiveness of quality management.

Detailed Syllabus:

Unit	Contents	Lectures
Unit No. I Introduction to Management	<ul style="list-style-type: none">• Meaning, Concept Importance, Functions• Management as an Art, Science, Profession• Levels of management• Contribution of Frederick Taylor, Henry Fayol and C. K. Prahalad	15
Unit No. II: Major Managerial Functions	<ul style="list-style-type: none">• Planning: Meaning, Need Types, methods, Advantages, Disadvantages• Decision Making: Types, Process, and Techniques.• Organizing: Meaning, Concept, Delegation of Authority: Meaning, Importance, Decentralization: Concepts, Meaning, Importance• Controlling: Meaning, Needs, Process, Techniques	15

Suggested Readings:

1. Management Concepts and Strategies J.S. Chandan Vikas Publishing House Pvt.Ltd New Delhi
2. Principles of Management H. Koontz , H. Wehrich , A. Ramachandra Arysri McGraw hill Companies New Delhi
3. Management – 2008 Edition Robert Kreitner , Mamata Mohapatra Biztantra – Management For Flat World New Delhi
4. Introduction to Management John R. Schermerhorn Wiley India Pvt. Ltd. New Delhi
5. Principles of Management P.C. Tripathi , P.N. reddy McGraw hill companies New Delhi
6. Management Text and Cases R. SatyaRaju, A. Parthasarthy PHI learning Pvt. Ltd New Delhi
7. Management (Multi- Dimensional Approach) H. R. Appannaiah , G. Dinakar, H.A. Bhaskara Himalaya Publishing House Mumbai
8. Principles of Management Dr. Mangesh P. Waghmare Nirhali Prakashan Pune

E- Resource

<https://ndl.iitkgp.ac.in> <https://2012books.lardbucket.org/pdfs/management-principles-v1.0.pdf>
https://drive.google.com/drive/folders/1tb_wXGeLNpNnvBhxTyrvPdAPGrX46Un

MINOR VERTICAL**PROGRAMME NAME B.COM PART -I - SEMESTER -II MINOR COURSE NAME -
PRINCIPLES OF MARKETING**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours	Total marks
2 Credits	2 Hours	30 Hours	50

Course Objectives:

1. To and terminology of marketing, such as the marketing mix (the 4Ps: Product, Price, Place, Promotion), segmentation, targeting, and positioning.
2. To inculcate the effective marketing skills

Course Outcome

On successful completion of the course, the students will be able to...

1. Understand the marketing principles to make informed decisions related to product development, pricing, distribution, and promotion.
2. Improve communication skills in various areas, such as advertising, branding, and customer engagement.
3. Gain a deeper understanding of market dynamics, including consumer behavior, competition, and market trends.

Unit	Contents	Lectures
Unit I Introduction To Marketing	<ul style="list-style-type: none"> • Meaning-Definitions: Nature and scope of marketing • Importance of Marketing, Selling v/s Marketing • Market -Meaning and Types of Markets • Market Segmentation, Targeting and Positioning (STP): • Market Segmentation: Meaning and Bases for Market Segmentation • Market Targeting: Concept and selecting target market segment. • Market Positioning: Concept and Strategies 	15
Unit II Marketing Mix	<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 	15

Suggested Readings:

1. Kotler, P. & Keller, K. L. (2012). Marketing Management (14th ed.). Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E. (2010). Principles of Marketing - A South Asian Perspective. (13th ed.). Pearson.
3. Ramaswamy, V.S., Namakumari, S. (2009). Marketing Management: Global Perspective-Indian Context. (4th ed.). Macmillan Publishers India Limited.
4. Etzel, Michael J, Walker, Bruce J, Stanton William J and Pandit, Ajay (2009). Marketing (14th ed.). Tata McGraw Hill.
5. S. A. Sherlekar (2015) Marketing Management, Himalaya Publishing House, New Delhi.

Open Elective (There are two baskets of GE) Select one course from each basket of other disciplines or faculty) vertical

PROGRAMME NAME B.COM PART -I SEMESTER -II BASICS OF COMMERCE PAPER -II

(GENERIC ELECTIVE FOR COMMERCE AND MANAGEMENT FACULTY AND OPEN ELECTIVE FOR OTHER THAN COMMERCE FACULTY)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours	Total marks
2 Credits	2 Hours	30 Hours	50

Learning Objectives:

1. To learn fundamental concepts in Commerce
2. To learn about terms used in trade and business in day-to-day life.
3. To learn different types of businesses
4. To introduce students' modern businesses

Course Outcomes (Cos)

1. To enable students to understand the concept of commerce, business and industry.
2. To enhance the ability of students to capture the concept of trade and SSI
3. To gain the knowledge about types of Business Organization
4. To impart the current and modern knowledge of Business

Detailed Syllabus:

Unit	Contents	Period
Unit I Forms of Business Organization	<ul style="list-style-type: none"> ● Sole Trading Concern- Meaning, Definition, Features, Advantages and Limitations ● Partnership Firm -Meaning, Definition, Features, Advantages and Limitations ● Joint Hindu Family Business- Meaning Definition, Features, Advantages and Limitations ● Co-operative Society-Meaning, Definition, Features, Advantages and Limitations ● Joint Stock Company-Meaning, Definition, Features, Advantages and Limitations 	15
Unit II Emerging Modes of Business	<ul style="list-style-type: none"> ● E- Business- Meaning, Scope, Advantages and Limitations ● Online Transaction-Meaning and Procedure ● Outsourcing-Concept, Need, Advantages and Disadvantages ● Types of Outsourcing <ol style="list-style-type: none"> a) Business Process Outsourcing b) Knowledge Process Outsourcing c) Legal process outsourcing 	15

Suggested Readings/Material:

1. "Business Organisation and Management" by M.C. Shukla, T.S. Grewal, and S.C.Gupta - Published by S. Chand & Company Ltd.
2. "Introduction to Business" by N.M. Agrawal - Published by Central Law Agency.
3. "Business Basics: A Guide to Starting and Growing a Small Business" by SubhashChandra Das - Published by PHI Learning Private Limited.
4. "Business Organizations: A Transactional Approach" by R. N. Srivastava - Published by Bharat Law House.
5. "International Trade: Theory and Practice" by Surajit Sinha - Published by ExcelBooks.
6. "Company Law" by Avtar Singh - Published by Eastern Book Company.
7. "Partnership Firm" by S.R. Singla - Published by Sultan Chand & Sons.
8. "E-Business and E-Commerce Management: Strategy, Implementation, and Practice" by Dave Chaffey and Tanya Hemphill - Published by Pearson Education Limited.
9. "The Sharing Economy: The End of Employment and the Rise of Crowd-Based Capitalism" by Arun Sundararajan - Published by The MIT Press.

PROGRAMME NAME B. COM PART-I SEMESTER-II MAJOR

MANDATORY ADVANCED ACCOUNTANCY

VOCATIONAL SKILL COURSE P-II– ADVANCED OPERATIONS IN TALLY

Course Credit	No. of. Hours per Week	Total Lectures	Total Marks
02	02	30	50

OBJECTIVES:

Studying Tally.ERP 9, which is an accounting and Enterprise Resource Planning (ERP) software, can serve several important objectives, depending on your role and context. Here are some common objectives of studying Tally.ERP 9:

1. To become proficient in using Tally.ERP 9 for accounting and financial management tasks, such as recording transactions, managing accounts, and generating financial reports.
2. To optimize business operations by using Tally.ERP 9 to streamline processes like invoicing, inventory management, payroll processing, and taxation.
3. To ensure compliance with tax regulations and financial reporting standards by using Tally.ERP 9 for accurate tax calculations, GST (Goods and Services Tax) compliance, and maintaining audit trails.
4. To harness the reporting and analysis capabilities of Tally.ERP 9 to generate financial reports, analyze business performance, and make data-driven decisions.
5. To enhance career prospects, especially in roles related to accounting, finance, and ERP system management, as Tally.ERP 9 skills are highly valued by employers.
6. To equip oneself with the skills to effectively manage the financial aspects of one's own business, ensuring sound financial management and compliance.

COURSE OUTCOMES (CO) – on completion of the course

1. studying Tally.ERP 9 offers numerous benefits, including improved financial management, streamlined operations, career advancement, compliance, and data-driven decision-making. These outcomes are valuable for both individuals and businesses, making Tally.ERP 9 a versatile and essential tool for accounting and financial management.

1. Studying Tally ERP 9 can lead to various positive outcomes, depending on your goals and the context in which you use the software. Here are some common outcomes and benefits that individuals and businesses can expect after studying and implementing Tally.ERP 9:

2. Tally.ERP 9 enables students to efficiently manage their financial transactions, accounts, and records. This leads to improved financial control and accuracy.

3. The software helps businesses streamline their day-to-day operations, including invoicing, inventory management, payroll processing, and taxation, resulting in increased operational efficiency.

4. Tally.ERP 9 supports compliance with tax regulations and standards, making it easier to calculate and report taxes accurately. This is especially important in regions with Goods and Services Tax (GST) or other similar systems.

5. Students can generate various financial reports and analyze data using Tally.ERP 9's reporting and analysis tools. This supports data-driven decision-making for business growth and cost optimization.

6. Students who study Tally.ERP 9 often find improved job prospects in fields such as accounting, finance, and ERP system management. Many employers seek candidates with Tally skills.

7. Earning Tally certifications can validate students' expertise and boost your credentials, making you more competitive in the job market or as a freelancer.

8. Students develop problem-solving skills as they troubleshoot and resolve issues related to Tally.ERP 9 and accounting processes.

UNIT NO.	PARTICULARS	LECTURES
Unit-I -	Electronic Accounting	15

	Purchase and Sales Entries in Tally ERP.9 Receipt and Payment Entries in Tally ERP.9 Contra Entries in Tally ERP.9 Journal Entries in Tally ERP.9	
Unit-II -	Cheque Printing in Tally ERP.9 Generating Basic Reports in Tally ERP9 and Exporting of Different Reports Advanced Accounting Features in Tally ERP 9 -Maintaining Bill – wise details - Cost Centres and Cost Categories - Multiple Currencies. - Budgets and Controls – Banking - Scenario Management - Security Controls - Backup and Restore Advanced Inventory Features in Tally ERP 9 - Purchase orders and Sales Orders - Reorder levels - GRN and Delivery Notes - Bill of materials - Price levels and Price lists - Stock Ageing Analysis / Batch Numbers. Analysis of Financial Statements and Decision Making Printing and Emailing of Reports	15
	- Total Lectures	30

Suggested Readings:

1. Tally Essential Level 1 (Version: 2.0), by Tally Solutions Pvt. Ltd., Sahaj Enterprises, 2022
- 2) Tally Essential Level 2, by Tally Solutions Pvt. Ltd., Sahaj Enterprises, 2022
- 3) Tally Essential Level 3, by Tally Solutions Pvt. Ltd., Sahaj Enterprises, 2022
- 4) Learn Tally Prime with GST Book, by Gaurav Agrawal, Digital Muneem Ji publishing, 2021
- 5) Financial Accounting with Tally.ERP 9 (In Hindi) by Abhishek Shriwastava
- 6) Tally.ERP 9 with GST in Simple Steps by Dreamlech Press
- 7) Tally.ERP 9 Theory & Practical by Asian Computech Book
- 8) RAKESH SANGWAN, LEARN TALLY PRIME IN ENGLISH A Real Practical Accounting, ASCENT PRIME PUBLICATION, 2022

Note: any other authors and publications, latest and revised reference books related to the syllabus.

**SKILL ENHANCEMENT COURSE VERTICAL PROGRAMME NAME
B.COM. PART -I SEMESTER -II**

SKILL ENHANCEMENT COURSE NAME – FUNDAMENTALS OF GENERAL INSURANCE

Course Credit	No of Hrs. Per Week	Total No of Teaching Hours	Total Marks
2 Credits	2 Hours	30 Hours	50

Pedagogy: lectures, Home Assignments, Tutorials, Group Discussion, Seminar & Field work etc.

Course Objectives-

1. To Gain an in-depth understanding of the risks associated with fire and marine.
2. To Understand the extent of coverage provided by fire and marine insurance,
3. To understand the coverage under Motor Insurance, health, cattle and agricultural insurance.

Course Outcome:

Course Outcome: On successful completion of the course, the students will be able to

1. Understand Fire and marine Risk Management,
2. Gain knowledge about different types of fire and marine insurance policies.
3. Acquire skills in handling fire and marine insurance claims.
4. Acquire knowledge about motor, health, cattle and agricultural insurance.

Unit	Contents	Lectures
Unit I Fire and Marine Insurance	<ul style="list-style-type: none"> • Fire Insurance: Concept, Feature and Types • Fire Insurance Policies Conditions • Procedure of Taking Fire Insurance • Marine Insurance: Concept, Feature and Types • Marinee Losses • Procedure of Taking Marine Insurance 	15
Unit II Miscellaneous Insurance	<ul style="list-style-type: none"> • Motor Insurance-Concepts, Nature and Cover • Agricultural Insurance-Concepts, Features, Pradhan Mantri Fasal Bima Yojana-Objective, Nature and Cover • Cattle Insurance-Concept, Nature and Cover • Health Insurance-Concept, Nature and Cover 	15

Suggesting Readings:

1. "Fire Insurance: Principles & Practice" by V. R. R. Naidu and K. S. S. Seshadri.
2. "Fire Insurance Claims" by R. S. Shukla
3. "Principles and Practice of General Insurance" by M. N. Mishra.
4. "Motor Insurance" by G. Srinivasan.
5. Insurance Regulatory and Development Authority of India (IRDAI) Publications.
6. "विमाची तरे वी" by आ. वा. राणेगु
7. "सामा य विमा" by अिक्नाश पाटिल
8. "गाडी या अपघाताचा दुर्घात वास - विमा व मॉटर विमा" by डॉ. विजय ककर .
9. "मोटर विमा" by आशा भिंगाडिचे

SKILL ENHANCEMENT COURSE VERTICAL PROGRAMME NAME B.COM. PART -I SEMESTER -II SKILL ENHANCEMENT COURSE NAME – OFFICE MANAGEMENT			
Course Credit	No of Hrs. Per Week	Total No of Teaching Hours	Total Marks
2 Credits	2 Hours	30 Hours	50
Pedagogy: Classrooms lecture, Home Assignments, Tutorials, Group Discussion, Seminar & Field work			
Course Objective: <ol style="list-style-type: none"> 1. To grasp the fundamental principles of office management and its role in organizational efficiency. 2. To learn about the importance of effective office administration in achieving business goals. 3. To gain familiarity with office mail and mailing procedures 4. To familiarize students with various office procedures and workflows. 5. To familiarize the students with the activities in a modern office. 			
Course Outcome – On successful completion of the course, the students will be able to- <ol style="list-style-type: none"> 1. Gain a solid understanding of the fundamental principles of office management. 2. Learn techniques for time management, prioritization, and organization. 3. Acquire skills in proper record-keeping and documentation. 4. Enhance organizational skills, and problem-solving capabilities. 5. Provide foundation in pursuing advanced degrees or certifications in business administration 			
Unit	Contents		Lectures
Unit-I Office Management and Filing	A) Office Management: Meaning of office, Functions of office – primary and administrative management functions, Duties and Qualities of the office manager, B) Filing and Indexing: 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		15
UNIT-II Mail and Mailing Procedures	A) Mail: 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, B) Mailing Procedure: 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.		15

SUGGESTED READING:

1. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi..
2. Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill.
3. Terry, George R: Office Management and Control.
4. Ghosh, Evam Aggarwal: Karyalaya Prabandh, Sultan Chand & Sons.
5. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal.

Vertical under NEP: Co-curricular Courses (CC) (8 credits)

- **To be offered in I and/or II year**
- **STUDENTS SHALL SELECT ONE COURSE FROM THE FOLLOWING**

1.NSS

2.NCC

3.Health and Wellness,

4.Yoga education

5.sports, and fitness,

6.Cultural Activities,

7.Fine/ Applied/Visual/ Performing Arts



**PUNYASHLOK AHILYADEVVI HOLKAR SOLAPUR
UNIVERSITY, SOLAPUR**

Syllabus as per NEP-2020

Name of the Faculty : All Faculties

Name of the Course : UG Part I : National Cadet Corps (N.C.C.)

Subject : Co-Curricular Course (CC)

Name of the Paper : National Cadet Corps (N.C.C.)

Course Codes:

Sem I - Paper I: NCC/OE/

Sem II- Paper II: NCC/OE/

With effect from June- 2024

Title of the Paper:

National Cadet Corps (NCC) (Semester I & II)

PREAMBLE:

NCC is a discipline that instills among the youth the qualities of unity, discipline, social service, leadership, personality development and patriotism. Presently, the youth in India need to be motivated and inspired to join armed forces and to provide selfless service to the country. NCC has proved to be an effective means of developing character of the students and making them the citizens worthy of the nation. Therefore, it was felt necessary that the discipline should be made a part of the curriculum. As a result, the subject NCC Studies has been introduced as an elective course.

OBJECTIVES:

1. Develop character, camaraderie, discipline, secular outlook, the spirit of adventure, sportsman spirit and ideals of selfless service amongst cadets by working in teams.
2. To create interest in cadets by including and laying emphasis on those aspects of institutional Training which attract young cadets into the NCC.
3. To inculcate defence Services work ethos that is characterized by hard work, sincerity of purpose, honesty, ideal of selfless service, dignity of labour, secular outlook, comradeship, spirit of adventure and sportsmanship.
4. To create a pool of organized, trained and motivated youth with leadership qualities in all walks of life, who will serve the Nation regardless of which career they choose.
5. To provide conducive environment to motivate young Indians to choose the Armed Forces as a career.
6. To teach and develop the qualities such as self-discipline, self-confidence, self-reliance and dignity of labour in the cadets.

Structure of the Course:

Semester	Course Code	Course Title	No of Credits	No of Lectures	Practical Hrs
I	NCC/CC/101	National Cadet Corps Paper I	02	15 L	30 P
II	NCC/CC/202	National Cadet Corps Paper II	02	15 L	30 P

SEMESTER - I

Paper I: National Cadet Corps

Course code: NCC/CC/

Course Objectives:

1. To make the cadets aware of the origin and development of NCC
2. To inculcate a sense of fellow feeling and comradeship among the cadets
3. To make the cadets aware of their duties towards the society and country
4. To develop the cadets as responsible citizens of India
5. To instill sense of selfless service among the cadets
6. To inculcate unity and discipline among the cadets

Course Out comes: On successful completion of this course, students will be able to

CO 1– develop a sense of comradeship

CO 2–realize his/her duties towards the society and nation

CO 3– contribute in the development and safety and security of the country

CO 4– behave as a responsible person

CO 5 – assist the society without any expectations

CO 6 –make oneself a disciplined human being

Course Content

UNIT	Description	L / P	Credits	CO
I	Personality Development	15 L	1	CO 1 CO 2 CO 3
	1. Factors 2. Self-Awareness 3. Empathy 4. Creative and Critical Thinking Decision Making and Problem Solving			
III	Practical	30 P	1	CO 4 CO 5 CO 6
	1.Social Service and Community Development 2. Swachh Bharat Abhiyan 3. Celebration of Independence Day 4.Social Awareness Rally			

Semester II
Paper II: National Cadets Corps
Course code: NCC/CC/

Course Objectives:

1. To make the cadets aware of natural and manmade disasters
2. To orient the cadets about the assistance during disasters
3. To explain the organization and mechanism of disaster management
4. To illustrate the road safety and rail safety measures
5. To classify the dos and don'ts of road and rail safety
6. To motivate them regarding conservation and environmental consciousness

Course Outcomes: On successful completion of this course students, will be able to

- CO 1– define the various types of disasters
 CO 2–assist the affected people during the disasters
 CO 3– understand and explain the mechanism of disaster management
 CO 4– to realize and follow the rules for rail and road safety
 CO 5 – choose between the pros and cons of safety
 CO 6 –contribute in the sustainable development of the environment

Course Content

UNIT	Description	L / P	Credits	CO
I	Leadership	15	1	
	1. Qualities of a Leader 2. Traits 3. Indicators 4. Motivation 5. Moral Values 6. Honour Code			CO 1 CO 2 CO 3
II	Practical	30 P	1	
	1. Social Service and Community Development Activities 2. Swachh Bharat Abhiyan 3. Celebration of Republic Day 4. Exposure Visits to Places of National Importance			CO 4 CO 5 CO 6

Co-Curricular Activity:

- Exposure visit to a place of national importance
 Field Visit to a place such as army camp, NDA etc

References:

DGNCC Mobile App by HQ, Directorate General NCC, New Delhi

Cadets Handbook: Common Subjects. DGNCC

Cadets Handbook: Specialized Subject-Army. DGNCC

EXAMINATION PATTERN

Continuous Internal Assessment (10Marks)

Unit Test / Oral exam will be conducted for each semester

Practical Examination: (20 Marks)

Practical examination will be conducted for each semester by the external ANO / PI Staff

Drill, DST, FB7BC, Map Reading, SSCD

Semester End Examination (20 Marks)

Four questions to be set on theory and practical topics

Paper Pattern for Semester End Examination (20 Marks)

Question Paper Pattern

Name of the Course: Minor

Name of the Paper: NCC Studies

Paper I & II SEM- I & II

Course Code: NCC/CC/ &

Q. 1 Rewrite the following sentences by choosing the correct alternative.

04 Marks (All Units)

Q. 2 Write answers in short (any TWO out of four)

06 Marks (Theory Units)

Q. 3 Broad Question (any one)

05 Marks (Theory Units)

Q. 4 Broad Question

05 Marks (Theory Units)

PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR
FACULTY: COMMERCE AND MANAGEMENT
CLASS: B. COM-I (SEM.-I)

COURSE NAME: PAPER -I- Introduction to National Service Scheme

COURSE CREDIT	NO.OF HOURS PER WEEK	TOTAL LECTURES	TOTAL MARKS
02	02	30	50

1.1 Preamble:

The NSS students of B. A. Part-I can better understand all latest concepts of National Service Scheme Introduction to National Service Scheme is part of these courses deals with the study of concept Social services are a range of public services intended to provide support and assistance towards particular groups, which commonly include the disadvantaged. They may be provided by individuals, private and independent organizations, or administered by a government agency.

1.2 Objectives of the Course:

1. Make students familiar with concept of National Service Scheme and its use in present Social studies.
2. To sensitize the students about background knowledge of NSS, Social Science.
3. To Familiarize the students with social concepts in Society and Social problem.

1.3 Learning Outcomes of the Course: The students will be able to

1. The course will provide an understanding the fundamentals of National Service Scheme.
2. To understand special camping programme.
3. Students understood the NSS regular Activities

1.4. Programme Specific Outcomes:

1. Students understood History, basics concept of NSS specially related to social work.
2. Students identified NSS, regular activities

1.5 Programme Outcomes:

1. Students understood basic concepts, information related to National Service Scheme.
2. Students acquired basic knowledge, processes related with NSS.
3. Students acquired skills in Social Work (Rally, Voter Awareness, Campus cleaning, tree plantation).

1.6 Eligibility for admission: Students who have passed 12th (S.Y.J.C.) Arts, Science, and Commerce

or similar exams will be admitted to this class.

1.7 Programme Duration: The structure of B.A. in NSS has five semesters in total covering a period of three years.

1.8 Duration of the Course: B. A. First Year comprises two semesters. Each semester will have two theory papers two papers of 20 marks for End Semester Examination and two papers 05 marks

for Internal Evaluation for each paper.

1.9 Modes of Internal Evaluation: Assignment, Tutorial, Presentation, MCQs via Google, Field Visits, any other suitable mode along with marks for Attendance of the students.

1.10 Medium of Instruction: Marathi

UNIT-I	Introduction to National Services Scheme 1.1 History, Nature & Development of NSS 1.2 Aims, Objectives, Moto and Emblem of NSS 1.3 Organizational Structure of NSS 1.4 NSS Activities	15
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	1.5 Budget of NSS 1.6 Importance of NSS	
UNIT-II	Structure of NSS Unit 2.1 Structure of NSS Unit 2.2 Yearly Action Plan of NSS Unit 2.3 Advisory committees & their functions 2.4 Opportunities for Volunteers 2.5 Roles and Responsibilities of Program Officer 2.6 Role of Principal 2.7 How write reports of NSS Activities	15
<p>Reference</p> <ol style="list-style-type: none"> 1) Salunkhe P.B.Ed, Chhtrapati Shahu the Pillar of Social Democracy 2) National Service Scheme Manual, Govt. of India 3) Training Programme on National Programme Scheme TISS 4) Orientation Courses for N.S.S. Programme Officers, TISS 5) Hans Gurmeet, Case Material as a Training Aid for Field Workers 6) Tarachand, History of the Freedom Movement in India Vol. II 7) Kapil K. Krishan, Social Service Opportunities in Hospitals (TISS) 8) Ahuja Ram, Social Problems in India. 		

PUNYASHLOK AHILYADEVJI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR			
FACULTY: COMMERCE AND MANAGEMENT			
CLASS: B. COM-I (SEM.-II)			
COURSE NAME: PAPER -II - Study of Indian Social Reformers			
COURSE CREDIT	NO.OF HOURS PER WEEK	TOTAL LECTURES	TOTAL MARKS
02	02	30	50
<p>1.1 Preamble: The NSS students of B.COM . Part-I can better understand all latest concepts of Study of Indian Social Reformers Introduction to Study of Indian Social Reformers is part of these courses deals with the study of concept Social services are a range of public services intended to provide support and assistance towards particular groups, which commonly include the disadvantaged. They may be provided by individuals, private and independent organizations, or administered by government agency.</p> <p>1.2 Objectives of the Course: 1.Make students familiar with concept of Indian Social Service and its use in present Social studies. 2. To sensitize the students about background knowledge of NSS, Social Science. 3. To Familiarize the students with social concepts in Society and Social problem.</p> <p>1.3 Learning Outcomes of the Course: The students will be able to 1. The course will provide an understanding the fundamentals of Indian Social Service 2. Students sensitized about history of social work in India. 3. Students familiarized with contribution of Social reformers. 4. Students understood the National Service Scheme.</p> <p>1.4. Programme Specific Outcomes: 1. Students understood History, basics concept of NSS specially related to social work. 2. Students understood contribution of social reformers</p> <p>1.5 Programme Outcomes: 1. Students understood basic concepts, information related to National Service Scheme. 2. Students acquired basic knowledge, processes related with NSS. 3. Students acquired skills in Social Work.</p> <p>1.6 Eligibility for admission: Students who have passed 12th (S.Y.J.C.) Arts, Science, and Comm Erce or similar exams will be admitted to this course</p> <p>1.7 Programme Duration: The structure of B.A. NSS has six semesters in total covering A period of three years.</p> <p>1.8 Duration of the Course: B. A. First Year comprises two semesters. Each semester will have the theory paper 30 marks for End Semester Examination and 20 marks for Internal Evaluation for each paper.</p> <p>1.9 Modes of Internal Evaluation: Assignment, Tutorial, Presentation, MCQs via Google, Field Visits, any other suitable mode along with marks for Attendance of the students.</p> <p>1.10 Medium of Instruction: Marathi</p>			

UNIT -I	History of Social work in India 1.1 Social Service: Definition, concept and Nature 1.2 History of Indian Social Service 1.3 Characteristics Indian Social Service- Before Independence & After Independence	15
UNIT- II	Contributions of Social Reformers 2.1 Swami Vivekanand 2.2 Mahatma Gandhi 2.3 Mahatma Jotiba Phule 2.4 Rajshri Shahu Maharaj 2.5 Sant Gadage Baba 2.6 Baba Amte	15

References–

- 1) Fadake G.D., (Sampadak)–Mahatma Fule Samagra Wangmaya.
- 2) Salunkhe P.B., (Sampadak)–Mahatma Fule Gourav Granth.
- 3) Narke Hari., (Sampadak)-Mahatma Fule: Shodhachya Navya Wata.
- 4) Bhosale S.S., (Sampadak)–Krantisukte: Rajarshi Chhatrapati Shahu
- 5) Pawar Jaysingrao, (Sampadak)–Rajarshi Shahu Smarak Granth
- 6) Dr. Babasaheb Ambedkar lekhanani Bhashane khand 18, Bhag–1,2,3.
- 7) Toksale Prajacta- Vyavsaik Samajkarya
- 8) Dr. V.C. Dande: National Service Scheme Review
- 9) Joshi V.N.-Bhartiy Tatvdnyanachabruhad Itihas, Khand 10
- 10) Yadi Indumati- Bharatratna Shendge Dipak (Anuwad)- Madar Teresa.
- 11) Marathi Vishwakosh, Khanda 12.
- 12) Bhagat R.T.-Swami Vivekanand Te Acharya Vinoba.
- 13) Sheth Purushottam, Khambete Jayashri, Mane Shailaja Rashtriya Seva Yojna
- 14) Mishr Anupam- Aaj Bhikharehai Talab (Hindi)
- 15) Thote Purushottam–Samaj karyachi Multatve
- 16) Bhide G.L., Maharashtraatil Samaj Sudharanecha Itihaas

**PUNYASHOLK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY,
SOLAPUR**



NAME OF FACULTY: INTER DISCIPLINARY STUDIES

UNDER- PHYSICAL EDUCATION

C0-CURRICULAR COURSE (CC) AS PER NEP 2020

SYLLABUS FOR

HEALTH AND WELLNESS, YOGA EDUCATION, SPORTS & FITNESS

(B.A, B.Com, B.Sc, B.B.A, B.C.A, and all Non AICTE offered UG Programs)

(w.e.f. June-2024)

CO-CURRICULAR COURSE (CC)

HEALTH AND WELLNESS, YOGA EDUCATION, SPORTS & FITNESS

SEMESTER – I & II

LEVEL- 4.5 UNDER GRADUATE CERTIFICATE

4 CREDITS

The National Education Policy (NEP) 2020 recognizes sports as a critical component of experiential learning, aimed at cultivating skills such as collaboration, self-initiation, self-direction, self-discipline, teamwork, responsibility and citizenship. Following these Principles the syllabus is framed accordingly

COURSE DESCRIPTION

This course focuses on the exploration of health and wellness practices for managing stress and promoting positive lifestyle. These strategies will help for crisis-based care and personality development of the students. Yoga and its use for preventive measure for health and diseases. Need of physical education and sports for students with special needs for health and wellness. This course will impart knowledge of rules and regulations of games/sport, role of nutrition for good health and use of test and measurement for fitness and sports skills.

OBJECTIVES OF THE COURSE

1. To develop awareness about health and wellness.
2. To develop awareness about yoga education.
3. To develop awareness about sports and fitness.
4. To encourage students to adopt healthy lifestyle.
5. To improve social and mental health of students.
6. To improve awareness about physical fitness.

COURSE OUTCOMES

Students will be able to get aware about health, wellness, yoga and fitness its various implication in daily life. The knowledge gained by this course will help on wellbeing and promotion of health behavior. Fundamental skills of the games, important tournaments and venues, Sports personalities and sports awards.

Outline of syllabus
Semester – 1 (Credit-2)
CC- 101 : Health, Wellness and Fitness. (Theory Course: UA)

Unit I: Introduction, Definition, Components Of Health.

- 1.1: Definition, meaning of Health.
- 1.2: Components of Health: Physical, Emotional, Social & Intellectual.
- 1.3: Personal Hygiene.
- 1.4: Function of Organization: WHO, Redcross, NIH.

Unit II: Introduction Of Fitness and Wellness.

- 2.1: Definition, Meaning of Wellness.
- 2.2: Dimensions of Wellness.
- 2.3: Balance Diet and its Components (Macro and Micro).
- 2.4: Meaning and components of Fitness.

College Assessment:

Practical- Project: Ball Games (Any one game)

Football/ Handball/ Volleyball/ Basketball/Baseball/Softball.

Fitness Test: AAHPER Youth Fitness Test.

- 1. Pull ups (for boys), Flexed Arm Hang (for girls).
- 2. Bent knee Sit-ups (1min.)
- 3. 4x10 mtr. Shuttle Run.
- 4. Standing Broad Jump.
- 5. 50 yard Dash.
- 6. 12 min. Run/Walk Test.

Outline of syllabus
Semester – 2 (Credit-2)
CC- 102: Yoga Education and Sports. (Theory Course: UA)

Unit I: Yoga Education.

- 1.1: Definition, meaning of Yoga.
- 1.2: Aims and objectives of Yoga.
- 1.3: Need and Importance of Yoga.
- 1.4: Asanas and Pranayama: Effect on various systems in human body.

Unit II: Sports And Yoga.

- 2.1: Role of Yoga in sports
- 2.2: Need and Importance of Yoga in Sports.
- 2.3: Benefits of yoga in sports.
- 2.4: Career opportunities in Yoga and Sports.

College Assessment:

Practical I- Project: Racket Sports (Any one Sport)

Badminton/Table Tennis/ Tennis/Squash

Practical II – Demonstration of Asanas and Pranayama.

Any two of the said positions i.e. Sitting, Standing, Supine and Prone position.

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Faculty of Interdisciplinary Studies.
Evaluation Pattern (2 Credit Paper).

Nature Of Assessment	Total Marks	Passing Marks
CA (College Assessment)	20	08
UA (University Assessment)	30	12

Internal Work: Home Assignments/Unit Test/Seminar/Field Work/ Study Tour Report/
Case Study/ Skill Test, Choice of Subject Teacher.

Nature of Question Paper: 2 Credit Paper.

Time: 1:30 hours.

Marks: 30

Instruction: 1)

2)

Question 1. Choose the correct alternative.

06

1)

a) b) c) d)

2)

a) b) c) d)

3)

a) b) c) d)

4)

a) b) c) d)

5)

a) b) c) d)

6)

a) b) c) d)

Question 2. Write short answers. (Any two)

06

1)

2)

3)

4)

Question 3. Write short answer/short note.

06

1)

Question 4. Write the detail answer (Broad answer type question) (Any One). 12

1)

2)

Reference Books:

1. भारत वैद्यकशास्त्र (१९९२) डॉ. श्याम अष्टेकर , भारत वैद्यक संस्था .
2. Test Measurement and Evaluation in Sports and Physical Education, Dr. Devinder K. Kansal, Friends Publications (India).
3. Gharote, M.L. & Ganguly, H. (1988). Teaching Methods for Yogic Practices. Lonavala Kaivalyadham.
4. Health and Wellness- Advika Singh 2021
5. Health and Wellness- Gordon Edlin, Eric Golanty 2009
6. Positive Psychology Snyder C.K. & Lopez S.J 2007
7. Mental health workbook by Emily Attached & Marzia Fernadoz 2021
8. Mental Health workbook for women: Exercise to transform Negative thoughts and Improvewellbeing by Nash Lorick 2022
9. Lifestyle Diseases: Lifestyle Disease management by C. Nyambichu & Jeff Lumiri 2018
10. Yoga for healthy life- Acharya Pratishta 2016
11. Shatkriya Impact on health- Siddappa Naragati 2020
12. Effective Yoga for health and happiness- B.K Trehan 2009
10. Yoga for Health & Personality- Dr. G Francis Xavies
11. Yogic therapy – Swami Sivananda Saraswati of Umchal Ashram
- 12.2. Yogic Therapy- Swami Kuvalayananda and Dr. S.L.Vinekar
13. Your diet in health and disease – Harry Benjamin
14. Protective Diet in heath and disease – K.L.Mjkhopadhyay
15. Nutrition & Wellness for life- Dorothy F West 2011
16. Fundamentals of Foods, Nutrition and Diet Therapy- Sumati R. Mudambi · 2007
17. The Impact of Nutrition and Diet on Oral Health- F.V. Zohoori, R.M. Duckworth · 2019
18. Nutritive Value of India Foods- C. Gopalan, B.V. Rama Sastri & S.C. Balasubramaniam
19. The Big Book of Health and Fitness: Philip Maffetone · 2012
20. Concepts in Fitness Programming- Robert G. McMurray · 2019

Revision of Syllabi:

1. Syllabi of course should be revised if necessary
2. Revised Syllabi of each semester should be implemented in a sequential way
3. In course where units/ topics related to University/UGC provisions regulations or laws, which change to accommodate the latest developments changes or corrections are to be made consequently as recommended by the Academic Council.
4. All formalities for the revisions in the syllabi should be completed before the end of the semester for implementation of the revised syllabi in the next academic year.
5. During every revision up to twenty percent (20%) of the syllabi of the course should be changed so as to ensure the appearance of the students who have studied the old (unrevised) syllabi without any difficulties in the examinations of revised syllabi. In case the syllabus of the course is carried forward without any revision, it shall also be counted as revised in the revised syllabi.

Note: - Government of Maharashtra's guidelines should be followed for the student's enrollment (number) to the course.



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



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)	



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



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		