

Shiv Chhatrapati Shikshan Sanstha's

# Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution



**Structure and Curriculum of Four Year  
Multidisciplinary Degree (Honors/Research)  
Programme with Multiple Entry and Exit option**

**Undergraduate Programme of Commerce &  
Management**

**B.Com. (Honors/Research) with Accounting and  
Finance**

**Board of Studies in  
Accounts and Applied Statistics  
Rajarshi Shahu Mahavidyalaya, Latur  
Empowered Autonomous Institution**

**w.e.f. June, 2026  
(In Accordance with NEP-2020)**

## Review Statement

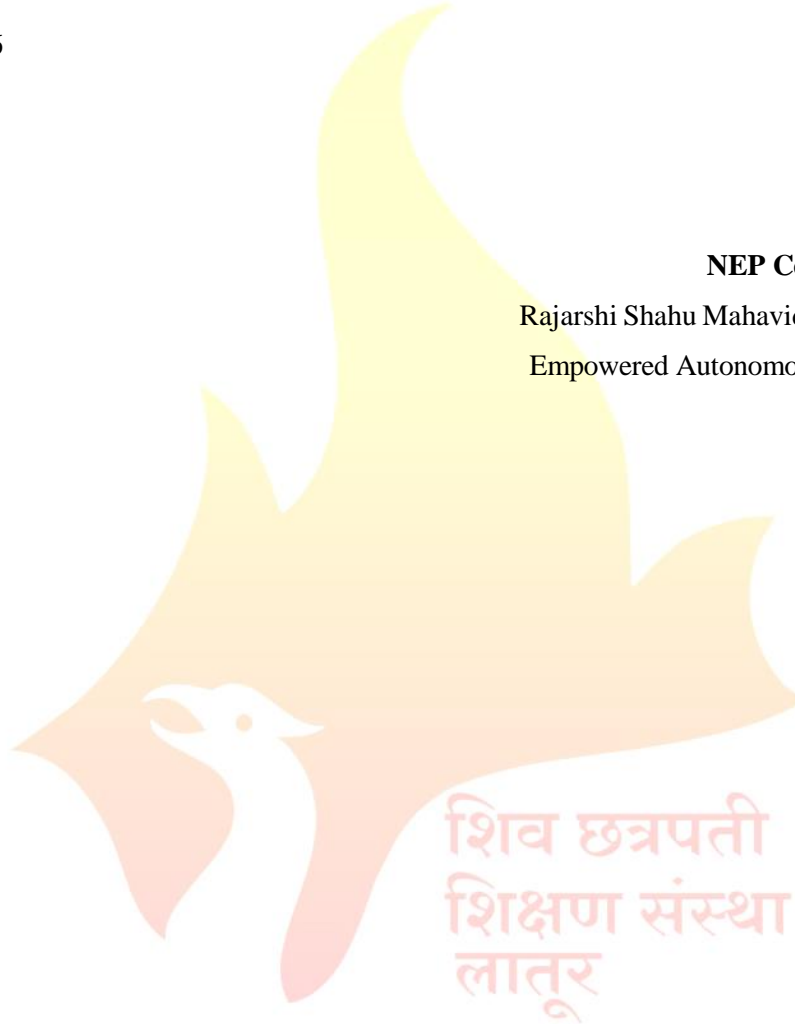
The NEP Cell reviewed the Curriculum of **B. Com. (Honors/Research) in Accounting and Finance** Program to be effective from the Academic Year 2026-27. It was found that, the structure is as per the NEP-2020 guidelines of Govt. of Maharashtra.

**Date:** 13. 4. 2026

**Place:** Latur

**NEP Cell**

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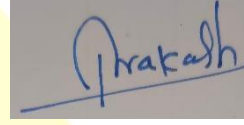
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**CERTIFICATE**

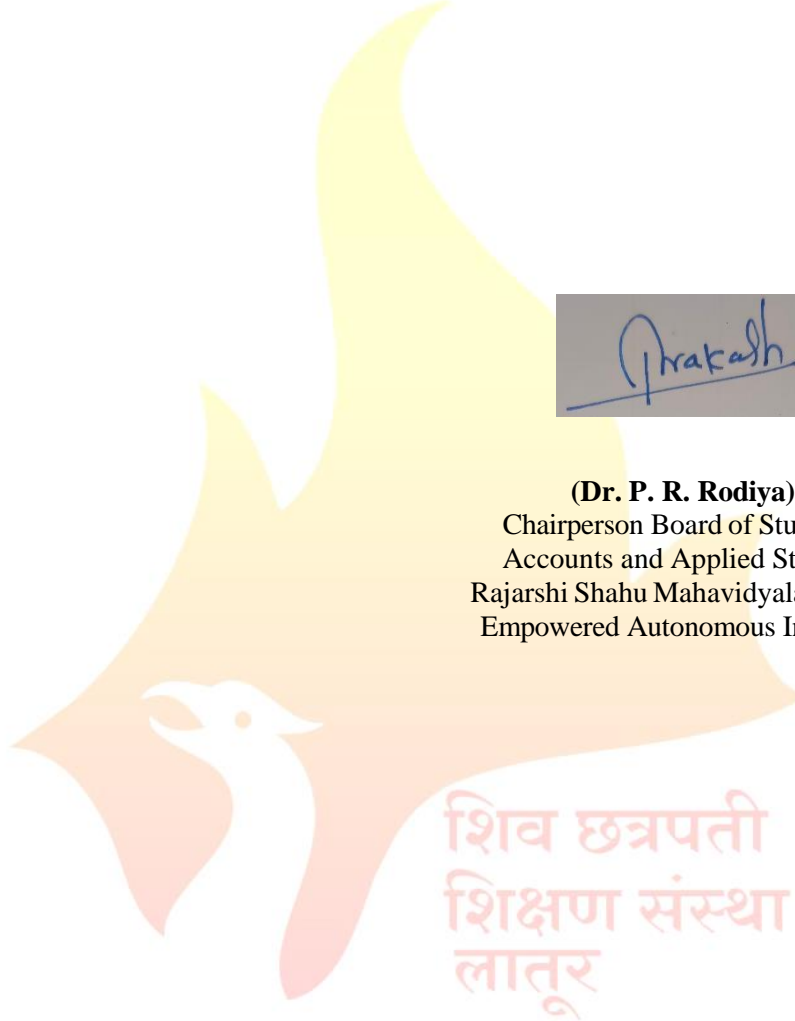
I hereby certify that the documents attached are the Bonafide copies of the Curriculum of **B.Com. (Honors/Research) in Accounting and Finance** Program to be effective from the **Academic Year 2026-27.**

Date: 13.4.2026

Place: Latur



**(Dr. P. R. Rodiya)**  
Chairperson Board of Studies in  
Accounts and Applied Statistics  
Rajarshi Shahu Mahavidyalaya, Latur  
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शिव छत्रपती  
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Rajarshi Shahu Mahavidyalaya,  
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Shiv Chhatrapati Shikshan Sanstha's

## Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution

Faculty of Commerce & Management

### Members of Board of Studies (Accounts and Applied Statistics)

Sr. No.	Name	Designation	In position
1	<b>Dr. P. R. Rodiya,</b> Associate Professor, Rajarshi Shahu Mahavidyalaya, Latur	Chairperson	HoD
2	<b>Prof. Dr. Sanajivkumar Agrawal,</b> HoD and Professor, Dept. of Commerce, Toshniwal Mahavidyalaya, Sengaon, Hingoli	Member	V.C. Nominee
3	<b>Prof. Dr. S. N. Aswale,</b> Principal, Shivaji College, Omerga, Dharashiv	Member	Academic Council Nominee
4	<b>Dr. Indrajeet Bhagat,</b> HoD and Professor, Rajmata Jijau Mahavidyalaya, Kille Dharur, Beed	Member	Academic Council Nominee
5	<b>Mr. Rahul Bulani,</b> Director, Catalist Group Latur	Member	Expert from outside for Special Course
6	<b>CA Uday Kitterkar,</b> Kitterkar and Associates, Old Ausa Road, Latur	Member	Expert from Industry
7	<b>Dr. Naresh V. Pinamkar,</b> Asso. Professor, Dept. of Commerce, Maharashtra Mahavidyalaya, Nilanga Dist. Latur.	Member	P.G. Alumni
8	<b>Dr. P. S. Trimukhe,</b> Professor, Rajarshi Shahu Mahavidyalaya, Latur	Member	Faculty Member
9	<b>Dr. V. D. Dhumal,</b> Asst. Professor, Rajarshi Shahu Mahavidyalaya, Latur	Member	Faculty Member
10	<b>Ms. Gauri Kombade,</b> Asst. Professor, Rajarshi Shahu Mahavidyalaya, Latur	Member	Faculty Member
11	<b>Ms. Akanksha Balsaraf,</b> Asst. Professor, Rajarshi Shahu Mahavidyalaya, Latur	Member	Faculty Member

## From the Desk of the Chairperson...

The Department of Commerce, established in 1971, is a premier institution dedicated to excellence in commerce education, widely recognized for its student-centric approach and innovative academic practices. With the advantage of academic autonomy, the department has designed and implemented need-based and career-oriented courses such as Financial Accounting, Business Statistics, Non-Banking Financial Corporations, Financial Literacy, Business Mathematics, and Business and Legal Framework. These programs are carefully aligned with professional certifications and competitive examinations such as CA, CS, CMA, MBA, NET, and SET, thereby ensuring strong career preparedness and professional competence among students. The adoption of the Choice Based Credit System (CBCS) further empowers learners by offering flexibility to design their academic pathways in accordance with their interests and career aspirations.

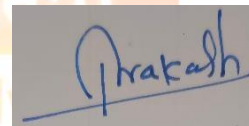
In alignment with the vision of the National Education Policy (NEP-2020), the department emphasizes holistic development by integrating human values, constitutional ethics, creativity, critical thinking, and problem-solving abilities into the curriculum. By effectively leveraging modern technology, innovation, and stakeholder engagement, the department creates a dynamic learning ecosystem where students develop as ethical, adaptable, and future-ready professionals. Continuous academic innovation, strong industry linkages, and research-oriented practices have contributed to improved placement opportunities and collaborative corporate partnerships. Students are actively engaged in experiential learning through mini-projects, case studies, fieldwork, and real-world problem-solving activities that address local and industry-based challenges, thereby enhancing teamwork, leadership, and applied knowledge.

The department is supported by a highly qualified and experienced faculty team that blends academic expertise with practical industry exposure, ensuring a seamless integration of theory and practice. It actively promotes the use of advanced digital tools, MOOCs, and e-learning platforms to enrich the teaching-learning process and provide students access to global academic resources. This progressive framework supports flexible curriculum design, innovative pedagogy, and outcome-based assessment strategies. The core mission of the department is to develop competent professionals such as accountants, financial analysts, bankers, entrepreneurs, and managers who can effectively address complex business challenges with analytical thinking, efficiency, and innovation. Through continuous emphasis on critical thinking, communication skills, ethical reasoning, and digital literacy, the department ensures that graduates are not only employable but also capable of contributing meaningfully to society and industry.

With a legacy spanning over five decades, the Department of Commerce continues to uphold its reputation for academic excellence, research contribution, and strong industry collaboration. Guided by the principles of NEP 2020 and supported by technological advancement and value-based education, the department remains committed to nurturing globally competent, socially responsible, and professionally skilled graduates. It stands as a vibrant centre where tradition meets innovation, empowering students to transform knowledge into impactful careers and meaningful societal contributions.

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(Dr. P. R. Rodiya)

Chairperson

Board of Studies in  
Accounts and Applied Statistics



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## Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution

Faculty of Commerce & Management

Structure for Four Year Multidisciplinary Undergraduate Degree Program in B. Com. With Accounting and Finance Multiple Entry and Exit (In accordance with NEP-2020)

Year & Level	Sem.	Major		Minor	GE/OE	VSC/ SEC (VSEC)	AEC/ VEC	OJT,FP,CEP, RP	Credit per Sem.	Cum./Cr. per exit
		DSC	DSE							
1	2	3		4	5	6	7	8	9	10
I 4.5	I	DSC I: 04 Cr. DSC II: 04 Cr.	NA	NA	GE-I: 04 Cr.	VSC-I: 02 Cr. SEC-I: 02 Cr.	AEC-I MIL: 02 Cr. VEC-I: 02 Cr.	CC-I: 02 Cr. (NSS, NCC, Sports, Cultural)/ CEP-I: 02 Cr. (SES-I)/ OJT: 02 Cr. / Mini Project: 02 Cr.	22	44 Cr. UG Certificate
	II	DSCIII: 04 Cr. DSC IV: 04 Cr.	NA	NA	GE-II: 04 Cr.	VSC-II: 02 Cr. SEC-II: 02 Cr.	AEC- II MIL: 02 Cr. VEC- II: 02 Cr.	CC-II: 02 Cr. (NSS, NCC, Sports, Cultural)/ CEP-II: 02 Cr. (SES-II)/ OJT: 02 Cr. / Mini Project: 02 Cr.	22	
	Cum. Cr.	16	-	-	08	04+04= 08	04+02 +02=0 8	04	44	
Exit Option: Award of UG Certificate in Major with 44 Credits and Additional 04 Credits Core NSQF Course/Internship or continue with Major and Minor										

### Abbreviations:

1. DSC : Discipline Specific Core (Major)
2. DSE : Discipline Specific Elective (Major)
3. DSM : Discipline Specific Minor
4. GE/OE : Generic/Open Elective
5. VSEC : Vocational Skill and Skill Enhancement Course
6. VSC : Vocational Skill Courses
7. SEC : Skill Enhancement Course
8. AEC : Ability Enhancement Course
9. MIL : Modern Indian Languages
10. IKS : Indian Knowledge System
11. FSRCE : Fostering Social Responsibility & Community Engagement
12. VEC : Value Education Courses
13. OJT : On Job Training
14. FP : Field Projects
15. CEP : Community Engagement and Service
16. CC : Co-Curricular Courses
17. RP : Research Project/Dissertation
18. SES : Shahu Extension Services

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## Rajarshi Shahu Mahavidyalaya, Latur

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Faculty of Commerce & Management

### B.Com. (Honors/Research) in Accounting and Finance

Year & Level	Semester	Course Code	Course Title	Credits	No. of Hrs.	
I 4.5	I	101AAF1101 (DSC-I)	Financial Accounting I	04	60	
		101AAF1102 (DSC-II)	Business Statistics	04	60	
		GE-I	From Basket	04	60	
		101AAF1501 (VSC-I)	Non-Banking Financial Corporation	02	30	
		(SEC-I)	From Basket	02	30	
		(AEC-I)	From Basket	02	30	
		(VEC-I)	Constitution of India	02	30	
		AIPC	Mini Project-I	02	60	
	<b>Total Credits</b>				<b>22</b>	
	II	101AAF2101 (DSC-III)	Financial Accounting II	04	60	
		101AAF2102 (DSC-IV)	Business Mathematics	04	60	
		GE-II	From Basket	04	60	
		101AAF2501 (VSC-II)	Business Legal Framework	02	30	
		(SEC-II)	From Basket	02	30	
		(AEC-II)	From Basket	02	30	
CC		CC-I	02	30		
Generic IKS		Introduction to Indian Knowledge system	02	30		
<b>Total Credits</b>				<b>22</b>		
<b>Total Credits (Semester I &amp; II)</b>				<b>44</b>		



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Empowered Autonomous Institution  
**Faculty of Commerce & Management**

**Accounting and Finance**

<b>Program Outcomes (POs) for B. Com. Program</b>	
<b>PO No.</b>	Upon completion of this program the students will be able to
<b>PO 1</b>	<b>Accounting Knowledge</b> Apply fundamental and advanced accounting principles for preparation and presentation of financial statements, corporate accounts, cost records, and specialized accounts such as amalgamation, absorption, liquidation, and branch accounting.
<b>PO 2</b>	<b>Financial Analysis &amp; Decision Making</b> Analyse financial statements, cost data, and fund/cash flows to support managerial decision-making using tools like ratio analysis, marginal costing, and capital budgeting techniques.
<b>PO 3</b>	<b>Cost and Management Accounting Application</b> Apply cost accounting techniques such as cost sheet preparation, material and labour cost control, overhead absorption, and reconciliation of cost and financial accounts for effective cost management.
<b>PO 4</b>	<b>Statistical and Quantitative Skills</b> Use statistical tools like measures of central tendency, dispersion, correlation, regression, and data presentation techniques for interpretation and analysis of business data.
<b>PO 5</b>	<b>Mathematical and Analytical Competence</b> Apply business mathematics concepts such as time value of money, annuities, index numbers, permutations & combinations, and linear programming for solving financial and business problems.
<b>PO 6</b>	<b>Corporate and Legal Compliance</b> Demonstrate understanding of corporate laws, Companies Act provisions, SEBI regulations, GST framework, and financial reporting standards while preparing and analysing accounts.
<b>PO 7</b>	<b>Financial Markets and Instruments Understanding</b> Understand functioning of financial markets including money market, capital market, stock exchanges, foreign exchange market, and financial instruments for informed financial decisions.
<b>PO 8</b>	<b>Research, Data Interpretation and Problem Solving</b> Develop ability to collect, classify, analyse, and interpret quantitative and qualitative data, and solve complex business problems using logical and analytical approaches.
<b>PO 9</b>	<b>Professional Ethics and Social Responsibility</b> Apply ethical principles, professional standards, and social responsibility in accounting, finance, taxation, and business practices.
<b>PO 10</b>	<b>Professional Skills and Lifelong Learning</b> Demonstrate entrepreneurial mind set, managerial skills, and strategic thinking for business planning, financial management, and innovation in a dynamic business environment.



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Faculty of Commerce & Management

### Program Specific Outcomes (PSOs) for B.Com. in Accounting and Finance (Honors/Research)

PSO No.	Upon completion of this program the students will be able to
PSO 1	<b>Accounting and Costing Competence</b> Apply fundamental and advanced principles of financial accounting, corporate accounting, and cost accounting for preparation, presentation, and analysis of financial statements, cost sheets, and specialized accounts such as amalgamation, absorption, liquidation, and branch accounting.
PSO 2	<b>Financial Analysis and Managerial Decision Making</b> Analyze financial statements, cost data, and fund/cash flows using tools like ratio analysis, marginal costing, capital budgeting, and working capital management to support effective managerial decision-making.
PSO 3	<b>Quantitative, Statistical and Mathematical Skills</b> Apply statistical tools (mean, dispersion, correlation, regression) and mathematical techniques (time value of money, index numbers, permutations, linear programming) for solving business and financial problems.
PSO 4	<b>Corporate, Legal and Financial System Understanding</b> Demonstrate knowledge of corporate laws, Companies Act, GST, SEBI regulations, and financial markets (money market, capital market, forex) for compliance, reporting, and informed financial decision-making.
PSO 5	<b>Research, Problem Solving and Analytical Ability</b> Develop the ability to collect, classify, interpret, and analyze quantitative and qualitative data, and solve complex business problems using logical reasoning and analytical techniques.
PSO 6	<b>Professional Skills, Ethics and Entrepreneurship</b> Exhibit professional ethics, social responsibility, and communication, managerial and entrepreneurial skills, along with lifelong learning attitude for effective performance in business and finance domains.



# Semester - I

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## Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution  
Faculty of Commerce & Management

B.Com. (Accounting and Finance)

UG I Sem I

Course Type: DSC-I

Course Title: Financial Accounting-I

Course Code: 101AAF1101

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

### Learning Objectives:

- LO 1. To develop conceptual understanding of accounting principles, concepts, classifications, and rules, and apply them in basic financial transactions.
- LO 2. To apply and analyse consignment accounting including inventory valuation (AS-2), commission, and accounts of consignor and consignee.
- LO 3. To record and analyse hire purchase transactions including interest calculation and preparation of books of accounts for both parties.
- LO 4. To prepare and interpret final accounts of co-operative societies as per statutory provisions.

### Course Outcomes:

- CO 1. Consider accounting principles to prepare journal, ledger, and trial balance.
- CO 2. Analyse consignment transactions and prepare accounts of consignor and consignee including inventory valuation (AS-2).
- CO 3. Record hire purchase transactions and calculate interest with analysis of financial impact.
- CO 4. Prepare final accounts of co-operative societies including Receipt & Payment, Trading & P&L, and Balance Sheet.

Unit No.	Title of Unit & Contents	Hrs.
I	<b>Introduction to Accountancy</b>	17
	<ol style="list-style-type: none"><li>1. Meaning and Objectives of Accountancy</li><li>2. Accounting Concepts and Principles of Accounting</li><li>3. Basic Accounting Terminologies</li><li>4. Classification of Accounts</li><li>5. Types and Rules of Debit and Credit</li><li>6. Role of Accounting in Business Decision Making</li><li>7. Preparation of Journal and Ledger &amp; Trial Balance</li><li>8. Numerical Problems on Journal, Ledger &amp; Trial Balance Preparation</li></ol>	
	<b>Unit Outcomes:</b> UO 1. Follow the Basic Concepts of Accounting UO 2. Apply rules of Debit and Credit for recording Financial Transactions	
II	<b>Consignment Accounting</b>	15
	<ol style="list-style-type: none"><li>1. Meaning and Features of Consignment</li><li>2. Difference between Consignment and Sale</li><li>3. Types of Commission, Normal and Abnormal Loss</li><li>4. Proforma Invoice and Account Sale</li></ol>	

	5. Recurring and Non-recurring Expenses 6. Valuation of Inventories on Consignment (AS2) 7. Journal entries in the books of Consignor and Consignee 8. Ledger preparations in the books of Consignor and Consignee 9. Numerical Problems	
	<b>Unit Outcomes:</b> UO 1. Cognize the Consignment and its Commission UO 2. Prepare Journal and Ledger for Consignor and Consignee	
<b>III</b>	<b>Hire Purchase System</b>	<b>13</b>
	1. Meaning and Need of Hire Purchase System 2. Real Life examples of Hire Purchase Transactions 3. Rights and Obligations of Hire Purchaser and Hire Vendor 4. Calculation of Interest under Hire Purchase Transactions 5. Journal entries in the books of Hire Purchaser and Hire Vendor 6. Ledger posting in the books of Hire Purchaser and Hire Vendor 7. Numerical Problems	
	<b>Unit Outcomes:</b> UO 1. Formulate Accounting for Hire Purchase System UO 2. Arrange Journal and Ledger for Hire Purchaser and Hire Vendor	
<b>IV</b>	<b>Accounts of Co-operative Societies</b>	<b>15</b>
	1. Meaning and Need of Co-operative Societies 2. Features of Co-operative Societies 3. Types of Cooperative Societies – Credit, Consumer, Housing, Marketing, etc. 4. Preparation of Final Accounts of Co-operative Societies- A. Receipt and Payment Account B. Trading and Profit and Loss Account C. Balance Sheet as per as per the provisions of the Maharashtra Co-operative Societies Act, 1960 and Rules, 1961 5. Numerical Problems	
	<b>Unit Outcomes:</b> UO 1. Comprehend the need and concept of Co-operative Societies UO 2. Draft final Accounts for Co-operative Societies	

### Learning Resources:

1. Advanced Accountancy, Jain and Narang, Himalaya Publishing House, 2018
2. A New Approach to Accountancy Vol. III, H. R. Kotalwar, Discovery Publishers, Latur, 2007
3. Fundamentals of Accounting, P. C. Tulsian, Tata McGraw Hill Publishing Company Ltd., Noida, 2015
4. Ready Reference on Accounting, CA G. Sekar, CA B. Saravana Prasath, Commercial Law Publishers (India) Pvt. Ltd., 2022
5. Investopedia, Hire Purchase, <https://www.investopedia.com/terms/h/hire-purchase.asp>
6. ICAI Knowledge Bank, Accounting Notes, <https://kb.icai.org/pdfs/PDFFile5b28bdcfe1c309.30940167.pdf>
7. Wall Street Mojo, Consignment Accounting, <https://www.wallstreetmojo.com/consignment->
8. Accounting.com, Basic Accounting Terms, <https://www.accounting.com/resources/basic-accounting-terms/>
9. CA Club India, Consignment Accounting Article,

<https://www.caclubindia.com/articles/consignment-43080.asp>

10. Tutorials Point, Financial Accounting (Co-operative Societies),

[https://www.tutorialspoint.com/financial\\_accounting/financial\\_accounting\\_cooperative\\_societie](https://www.tutorialspoint.com/financial_accounting/financial_accounting_cooperative_societie)

**Internal Examination Pattern:**

CAT – I : Written Assignment

CAT – II: Online Test/ Surprise Quiz/ Open Book Test/ Presentation/ Seminar

**Mapping of POs, PSOs and COs:**

**CO–PO Mapping Table**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	1	2	2	1	2	1
CO2	3	3	2	2	1	2	1	2	2	2
CO3	3	3	2	2	2	2	1	2	2	2
CO4	3	2	2	2	1	3	3	1	3	2

**CO–PSO Mapping Table**

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	1	2	1	2
CO2	3	3	1	2	2	2
CO3	3	3	2	2	2	2
CO4	3	2	1	3	1	3

**Scale : 3 = High, 2 = Moderate, 1 = Low, 0 = No correlation.**

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Empowered Autonomous Institution  
Faculty of Commerce & Management  
B.Com. (Accounting and Finance)  
UG I Sem I

Course Type: DSC-II

Course Title: Business Statistics

Course Code: 101AAF1102

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

### Learning Objectives:

- LO 1. To apprehend statistical concepts, methods of data collection, and techniques of classification and tabulation.
- LO 2. To construct and interpret diagrams and graphs for effective data presentation
- LO 3. To calculate and analyse measures of central tendency and dispersion for business decision-making.
- LO 4. To apply correlation and regression techniques to analyse relationships and predict outcomes.

### Course Outcomes:

- CO 1. Recognise statistical techniques to classify, tabulate, and present data using diagrams and graphs.
- CO 2. Calculate and interpret measures of central tendency (mean, median, and mode) for business decision-making.
- CO 3. Compute and analyse measures of dispersion (range, quartile deviation, standard deviation) to assess data consistency.
- CO 4. Evaluate correlation and regression techniques to predict and support business decision-making.

Unit No.	Title of Unit & Contents	Hrs.
<b>I</b>	<b>Introduction to Statistics</b>	<b>16</b>
	<ol style="list-style-type: none"><li>1. Introduction, Meaning, Importance and Limitations of Statistics.</li><li>2. Introduction to Primary and Secondary Data Collection,</li><li>3. Methods of Primary and Secondary Data collection.</li><li>4. Digital Sources of Data Collection</li><li>5. Meaning and Objectives of Classification</li><li>6. Types of Classification: Geographical, Chronological, Qualitative and Quantitative Classification.</li><li>7. Meaning and Importance of Tabulation</li><li>8. Types of table: Simple and Complex table</li><li>9. Introduction to Diagrams and Graphs</li></ol>	
	<b>Unit Outcomes:</b> UO 1. Explain statistical concepts and tabulation techniques. UO 2. Construct tables, diagrams, and graphs for effective presentation.	
<b>II</b>	<b>Measures of Central Tendencies</b>	<b>14</b>
	<ol style="list-style-type: none"><li>1. Introduction to Measures of Central Tendencies</li><li>2. Meaning of Mean, Median and Mode</li></ol>	

	<ol style="list-style-type: none"> <li>3. Merits and Limitations of Mean, Median and Mode.</li> <li>4. Calculation of Mean, Median and Mode</li> <li>5. Weighted Mean Introduction and Calculation</li> </ol>	
	<p><b>Unit Outcomes:</b></p> <p>UO 1. Explicate the concepts of mean, median, and mode.</p> <p>UO 2. Calculate weighted mean for business decision-making.</p>	
<b>III</b>	<b>Measures of Dispersion</b>	<b>17</b>
	<ol style="list-style-type: none"> <li>1. Meaning, Merits and Demerits of Measures of Dispersion.</li> <li>2. Types of Measures of Dispersion</li> <li>3. Problems on Range and its co-efficient</li> <li>4. Problems on Quartile Deviation and its co-efficient</li> <li>5. Introduction to Standard Deviation</li> <li>6. Calculation of Coefficient of Variation and Variance</li> </ol>	
	<p><b>Unit Outcomes:</b></p> <p>UO 1. Clarify the concepts of dispersion.</p> <p>UO 2. Determine measures of dispersion and coefficient of Variation.</p>	
<b>IV</b>	<b>Correlation and Regression</b>	<b>13</b>
	<ol style="list-style-type: none"> <li>1. Meaning and Definition of Correlation</li> <li>2. Significance of Correlation</li> <li>3. Types of Correlation</li> <li>4. Calculations of Karl Persons Co-efficient of Correlation</li> <li>5. Introduction to Probable Error</li> <li>6. Calculations of Probable Error</li> <li>7. Introduction to Regression</li> <li>8. Regression equation X on Y and Yon X</li> <li>9. Prediction and decision making in Business by using the Correlation and Regression techniques.</li> </ol>	
	<p><b>Unit Outcomes:</b></p> <p>UO 1. Simplify the relationship between two variables in Correlation.</p> <p>UO 1. Compute the correlation coefficients and Regression for prediction.</p>	

### Learning Resources:

1. Business Mathematics & Statistics, N. G. Khandgave, Prashant Prakashan, Udgir, 2009
2. Business Mathematics and Statistics, P. T. Bhosle, Chinmaya Prakashan, Aurangabad, 2015
3. Business Mathematics and Statistics, R. K. Ghosh, New Central Book Agency, Calcutta, 2012
4. Business Mathematics and Statistics, Sanjay N. Aswale, Chinmaya Prakashan, Aurangabad, 2009
5. Business Statistics, P. R. Winn, A Collier Macmillan Publishing, New York, 2001
6. Fundamentals of Statistics, S. C. Gupta, Himalaya Publishing House, Mumbai, 2010
7. Statistical Methods, C. B. Gupta, Vikas Publishing House, New Delhi, 2012
8. Statistical Methods, S. P. Gupta, Sultan Chand & Sons, New Delhi, 2015
9. <https://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Business-Statistics-by-Gupta.pdf>
10. <https://www.dcehvpm.org/E-Content/Stat/FUNDAMENTAL%20OF%20MATHEMATICAL%20STATISTICS-S%20C%20GUPTA%20&%20V%20K%20KAPOOR.pdf>

11. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Foundation-Paper4-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4-Revised.pdf)

**Internal Examination Pattern :**

CAT – I : Written Assignment

CAT – II: Online Test/ Surprise Quiz/ Open Book Test/ Presentation/ Seminar

**Mapping of POs, PSOs and COs:**

**CO–PO Mapping Table**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	3	1	1	1	3	2	2
CO2	1	3	1	3	2	3	1	3	1	2
CO3	1	3	2	3	2	1	1	3	1	2
CO4	2	3	1	3	2	3	2	3	3	2

**CO–PSO Mapping Table**

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	3	2	2	2
CO2	1	3	3	1	2	2
CO3	3	3	3	1	3	2
CO4	1	3	3	2	3	2

**Scale : 3 = High, 2 = Moderate, 1 = Low, 0 = No correlation.**

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Rajarshi Shahu Mahavidyalaya,  
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Shiv Chhatrapati Shikshan Sanstha's  
**Rajarshi Shahu Mahavidyalaya, Latur**

Empowered Autonomous Institution  
**Faculty of Commerce & Management**

**B.Com. with Accounting and Finance**

**UG I Sem I**

**Course Type: VSC-I**

**Course Title: Non-Banking Financial Companies**

**Course Code: 101AAF1501**

**Credits: 02**

**Max. Marks: 50**

**Lectures: 30 Hrs**

**Learning Objectives:**

- LO 1. To understand the structure of the Indian financial system and the role of NBFCs.
- LO 2. To analyse the legal framework and RBI guidelines for registration and regulation of NBFCs.
- LO 3. To evaluate the impact of technological advancements on NBFC operations through practical cases.
- LO 4. To assess the role of FDI and foreign funding in the growth and regulation of NBFCs.

**Course Outcomes:**

- CO 1. Explain the types, functions, and importance of NBFCs in the Indian financial system.
- CO 2. Apply the legal framework and RBI guidelines for incorporation and management of NBFCs.
- CO 3. Analyse the use of advanced technologies in NBFC operations through case studies.
- CO 4. Evaluate the impact of FDI and foreign loans on the NBFC sector.

Unit No.	Title of Unit & Contents	Hrs.
<b>I</b>	<b>Introduction to Non-Banking Financial Companies</b>	<b>08</b>
	<ul style="list-style-type: none"><li>1. Overview of Indian Financial System.</li><li>2. Meaning, Definition and Functions of NBFCs</li><li>3. Brief evolution of NBFCs in India.</li><li>4. Different types of NBFCs</li><li>5. Difference between Banks and NBFC</li><li>6. Role and Importance of NBFCs</li></ul> <p><b>Unit Outcomes:</b> UO 1. Cognize types of NBFCs. UO 2. Differentiate NBFCs and other banks</p>	
<b>II</b>	<b>Legal Framework of NBFCs</b>	<b>06</b>
	<ul style="list-style-type: none"><li>1. Regulations for NBFCs</li><li>2. Steps to incorporate NBFCs</li><li>3. Structure and Sources of Finance for NBFCs</li><li>4. Requirements for Registration with RBI</li><li>5. NBFCs exempted from Registration</li><li>6. Guidelines of RBI for NBFCs</li></ul>	

	<b>Unit Outcomes:</b> UO 1 Comprehend NBFC and available Financial resources for NBFC UO 2 Recognize various guidelines of RBI for NBFC.	
<b>III</b>	<b>Technology Advancement in NBFCs in India</b>	<b>09</b>
	1. Digital Transformation and Emerging Technologies in NBFCs 2. AI, Machine Learning and Big Data Analytics in NBFCs 3. Case Studies of NBFCs in India by using Advanced Technology. <ul style="list-style-type: none"> <li>• Mahindra and Mahindra Financial Services Ltd.</li> <li>• Muthoot Finance Ltd.</li> <li>• HDB Finance Services</li> <li>• Tata Capital Financial Services</li> <li>• Aditya Birla Finance Ltd.</li> <li>• Other major case Studies of NBFCs in India</li> </ul>	
	<b>Unit Outcomes:</b> UO 1. Distinguish the Financial sector reforms and growth of NBFC UO 2. Realize the various case studies of NBFC in India	
<b>IV</b>	<b>Foreign Direct Investment (FDI) in NBFCs</b>	<b>07</b>
	1. Introduction to FDI and FDI in NBFCs 2. Benefits of FDI in NBFC sector 3. Foreign loans in NBFCs 4. Modes of FDI inflow in NBFCs 5. NBFC crisis and regulatory response	
	<b>Unit Outcomes:</b> UO 1. Identify the FDI and reforms of FDI in NBFC UO 2. Cognizes the inflows in NBFCs	

### Learning Resources

1. Banks and Institutional Management, Vasant Desai, Himalaya Publishing House, 2006
2. Handbook of Non-Banking Financial Companies, Dr. Rajeev Babel, 2020
3. Indian Financial System, Niti Bhasin, New Century Publications, New Delhi, July 2014
4. Indian Financial System, Edited by A. K. Bhatia, Black Prints Edition, 2021
5. Indian Financial System, H. R. Machiraju, Vikas Publishing House Pvt. Ltd., 2010
6. <https://www.nelito.com/blog/the-top-10-nbfcs-in-india.html>
7. <https://www.rbi.org.in/commonman/english/scripts/FAQs.aspx?Id=1167>
8. [https://en.wikipedia.org/wiki/NBFC\\_and\\_MFI\\_in\\_India](https://en.wikipedia.org/wiki/NBFC_and_MFI_in_India)
9. [https://www.indiabudget.gov.in/budget\\_archive/es98-99/chap35.pdf](https://www.indiabudget.gov.in/budget_archive/es98-99/chap35.pdf)
10. <https://www.indianjournals.com/ijor.aspx?target=ijor:ijmie&volume=8&issue=10&article=00>

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**CO–PO Mapping Table**

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CO2	1	2	3	1	1	3	3	2	2	2
CO3	2	3	1	2	2	2	3	3	2	3
CO4	1	3	2	2	2	2	3	3	2	3

**CO–PSO Mapping Table**

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CO3	1	3	2	3	3	3
CO4	1	3	2	3	3	3

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Rajarshi Shahu Mahavidyalaya,  
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# Semester - II

शिव छत्रपती  
शिक्षण संस्था  
लातूर

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Rajarshi Shahu Mahavidyalaya,  
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Shiv Chhatrapati Shikshan Sanstha's  
**Rajarshi Shahu Mahavidyalaya, Latur**

Empowered Autonomous Institution  
Faculty of Commerce &  
Management  
B.Com. (Accounting and Finance)  
UG I Sem II

Course Type: DSC-III

Course Title: Financial Accounting-II

Course Code: 101AAF2101

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

**Learning Objectives:**

- LO 1. To apply accounting principles for Instalment Purchase System, including journal entries and ledger posting.
- LO 2. To prepare royalty accounts with proper journal entries and ledger accounts for tenants and landlords.
- LO 3. To study departmental accounting techniques including expense allocation and preparation of financial statements.
- LO 4. To analyse recent developments in accounting such as human resource accounting, social accounting, and forensic accounting.

**Course Outcomes:**

- CO 1. Demonstrate proficiency in accounting for Instalment Purchase System, including interest calculation and ledger maintenance.
- CO 2. Prepare and interpret royalty accounts including minimum rent, short workings, and recoupment.
- CO 3. Apply departmental accounting techniques for expense allocation and preparation of consolidated financial statements.
- CO 4. Evaluate emerging trends in accounting such as green accounting and forensic accounting for modern business applications.

Unit No.	Title of Unit & Contents	Hrs.
I	<b>Installment Purchase System</b>	16
	1. Introduction and Features of Installment Purchase Systems 2. Difference between Installment Purchase System and Hire Purchase System 3. Real Life Examples of Instalment Purchase System 4. Accounting treatment for Installment Purchasing 5. Calculation of Interest under Different Methods 6. Journal entries in the books of Purchaser and Vendor 7. Ledger posting in the books of Purchaser and Vendor 8. Numerical Problems <b>Unit Outcomes:</b> UO1. Do accounting for Installment Purchase Systems UO2. Prepare journal and ledger for Purchaser and Vendor	
II	<b>Royalty Accounts</b>	17

	<ol style="list-style-type: none"> <li>1. Meaning and Parties in Royalty</li> <li>2. Features and Forms of Royalty</li> <li>3. Basic Terms in Royalty: Minimum Rent, Short Workings and its Recoupment, Surplus, Surface Rent and Sublease</li> <li>4. Conditions for Recoupment and Short workings</li> <li>5. Journal Entries in the books of Tenants and Landlord</li> <li>6. Preparation of Ledger Accounts in the books of Tenants and Landlord</li> <li>7. Numerical Problems</li> </ol>	
	<p><b>Unit Outcomes:</b>            UO1. Comprehend the basic terminologies of Royalty            UO2. Identify the preparation of Journal and Ledger.</p>	
<b>III</b>	<b>Departmental Accounting</b>	<b>14</b>
	<ol style="list-style-type: none"> <li>1. Meaning and Objectives of Departmental Accounting</li> <li>2. Advantages of Departmental Accounting</li> <li>3. Basis of Allocation and apportionment of expenses</li> <li>4. Accounting treatment for Inter Departmental Transfers</li> <li>5. Preparation of Departmental Trading and Profit &amp; Loss Accounts</li> <li>6. Preparation of General Profit &amp; Loss Accounts</li> <li>7. Preparation of Consolidated Balance Sheet</li> <li>8. Numerical Problems</li> </ol>	
	<p><b>Unit Outcomes:</b>            UO1. Examine the meaning and objectives of Departmental Accounting.            UO2. Ensure accounting for Departments.</p>	
<b>IV</b>	<b>Recent Development in Accounting</b>	<b>13</b>
	<ol style="list-style-type: none"> <li>1. Human Resource Accounting</li> <li>2. Social Accounting</li> <li>3 Green / Environmental Accounting</li> <li>4. Brand Accounting</li> <li>5. Lean Accounting</li> <li>6. Forensic Accounting</li> <li>7. International Accounting</li> </ol>	
	<p><b>Unit Outcomes:</b>            UO1. Identify the Recent Development in Accounting.            UO2. Organize the accounting for latest trends in various leading sectors.</p>	

**Learning Resources:**

1. Advanced Accounts, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Ltd., New Delhi, 2014
2. Advanced Accounting Volume II, S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari, Vikas Publishers, 11th Edition, 2018
3. A New Approach to Accountancy Vol. III, H. R. Kotalwar, Discovery Publishers, Latur, 2016

4. Principles and Practices of Accountancy, R. L. Gupta, V. K. Gupta, Sultan Chand and Sons, New Delhi, 14th Edition, 2019
5. <https://www.mbaknol.com/business-finance/installment-purchase-system/>
6. <https://khatabook.com/blog/what-is-human-resource-accounting/>
7. <https://www.investopedia.com/terms/b/buyback.asp>
8. <https://www.wallstreetmojo.com/forensic-accounting/>
9. [https://www.tutorialspoint.com/financial\\_accounting/financial\\_royalty\\_accounts.htm](https://www.tutorialspoint.com/financial_accounting/financial_royalty_accounts.htm)

**Internal Examination Pattern :**

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**CO–PO Mapping Table**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	2	2	2	1	3	1
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CO3	3	3	3	1	2	2	3	2	1	2
CO4	2	3	1	2	2	1	1	3	2	2

**CO–PO Mapping Table**

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CO4	2	3	1	1	3	2

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## Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution  
Faculty of Commerce & Management  
B. Com with Accounting and Finance  
UG I Sem II

Course Type: DSC-IV

Course Title: Business Mathematics

Course Code: 101AAF2102

Credits: 04

Max. Marks: 100

Lectures: 60

Hrs.

### Learning Objectives:

- LO 1. To apply time value of money concepts using simple and compound interest techniques.
- LO 2. To solve business problems using permutation and combination principles.
- LO 3. To perform mathematical operations and solve assignment problems for decision-making.
- LO 4. To construct and interpret index numbers for financial and economic analysis.

### Course Outcomes:

- CO 1. Demonstrate proficiency in calculating present and future values using time value of money concepts.
- CO 2. Utilize permutation and combination techniques to solve real-world business problems.
- CO 3. Apply mathematical operations and assignment models to optimize business decisions.
- CO 4. Analyse and construct index numbers (CPI, WPI) to evaluate economic trends and inflation.

Unit No.	Title of Unit & Contents	Hrs.
<b>I</b>	<b>Time Value of Money</b>	<b>18</b>
	<ol style="list-style-type: none"><li>1. Meaning of Time value of Money.</li><li>2. Introduction to Simple Interest</li><li>3. Problems on Simple Interest</li><li>4. Introduction to Compound Interest</li><li>5. Problems on Compound Interest</li><li>6. Calculation of Interest, Principal, Rate, Period and Amount using Simple and Compound Interest formulas.</li><li>7. Calculation of Present Value and Future Value</li></ol>	
	<b>Unit Outcomes:</b> UO 1. Distinguish the Time Value of Money. UO 2. Relate Simple and Compound Interest techniques.	
<b>II</b>	<b>Permutation and Combination</b>	<b>14</b>
	<ol style="list-style-type: none"><li>1. Fundamental Principles of Counting</li><li>2. Multiplication Principle and Addition Principle</li><li>3. Factorial Notation</li><li>4. Permutation as arrangement</li><li>5. Circular Permutation</li><li>6. Combination as selection</li></ol>	

	7. Commercial application of Permutation and Combination	
	<b>Unit Outcomes:</b> UO 1. Identify the techniques of Permutation and Combination UO 2. Comprehend techniques of Permutation and Combination in daily life	
<b>III</b>	<b>Mathematical Operations and Assignment</b>	<b>13</b>
	1. Numbers and Symbols 2. Importance of BODMAS 3. Symbol Substitution. 4. Balancing of the Equation. 5. Interchange of Signs and Numbers. 6. Trick based Mathematical Operations. 7. Introduction to Assignment 8. Formulation of an Assignment Problem 9. Solving of an Assignment Problem 10. Maximization and Minimization Problems	
	<b>Unit Outcomes:</b> UO 1. Distinguish the Trick based Mathematical Operations UO 2. Relate the Mathematical technique effectively for decision making.	
<b>IV</b>	<b>Index Numbers</b>	<b>15</b>
	1. Definition and Uses of Index Number. 2. Types of Index Number. 3. Preliminaries for construction of Index Number. 4. Introduction to Laspeyres and Paasche's Price Index Number. 5. Fisher's Price Index Number. 6. Tests for consistency of Index Number. a. Time Reversal Test.                      b. Factor Reversal Test. 7. Cost of Living Index Number. a. Aggregate Expenditure Method. b. Family Budget Method. 8. Introduction and Calculation of Quantity Index 9. Use of Inflation and CPI/WPI concepts	
	<b>Unit Outcomes:</b> UO1. Escalate the use of Index number in Financial Management. UO2. Cognize the use of index number in fixation of Cost of Commodities.	

### Learning Resources:

1. A New Approach to Reasoning (Verbal, Non-verbal and Analytical), B. S. Sijwali, Indu Sijwali, Arihant Publications India Ltd., 2020
2. Business Mathematics & Statistics, N. G. Khandgave, Prashant Prakashan, Udgir, 2009
3. Business Mathematics & Statistics, P. T. Bhosle, Chinmaya Prakashan, Aurangabad, 2015
4. Business Mathematics & Statistics, R. K. Ghosh, New Central Book Agency, Calcutta, 2012
5. Business Mathematics and Statistics, Sanjay N. Aswale, Chinmaya Prakashan, Aurangabad, 2009
6. Business Statistics, P. R. Winn, A. Collier Macmillan Publishing, New York, 2001

7. Commercial Arithmetic, Iyer, Bari, A. R. Sheth & Co. Educational Publishers, Bombay, 2015
8. Fundamentals of Statistics, S. C. Gupta, Himalaya Publishing House, Mumbai, 2020
9. Fundamentals of Statistics, D. N. Elhance, Kitab Mahal, Allahabad, 2018
10. Statistical Methods I, Dr. P. G. Dixit, Nirali Prakashan, Pune, 2014
11. Statistical Methods, S. P. Gupta, Sultan Chand & Sons, New Delhi, 2017
12. Business Mathematics, V. K. Kapoor, Sultan Chand & Sons, New Delhi, 2012
13. <https://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Business-Statistics-by-Gupta.pdf>
14. <https://www.dcehvpvm.org/E-Content/Stat/FUNDAMENTAL%20OF%20MATHEMATICAL%20STATISTICS-S%20C%20GUPTA%20&%20V%20K%20KAPOOR.pdf>

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**CO–PSO Mapping Table**

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Shiv Chhatrapati Shikshan Sanstha's

## Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution  
Faculty of Commerce & Management  
B.Com. (Accounting and Finance)  
UG I Sem II

Course Type: VSC- II

Course Title: Business Legal Framework

Course Code: 101AAF2501

Credits: 02

Max. Marks: 50

Lectures: 30 Hrs

### Learning Objectives:

- LO 1. Recognise the essentials of a valid contract including offer, acceptance, and e-contracts.
- LO 2. Analyse the essential elements of a contract including consideration, capacity, free consent, and legality of object.
- LO 3. Evaluate the performance, discharge, and remedies for breach of contract.
- LO 4. Distinguish between bailment and pledge and understand their legal implications.

### Course Outcomes:

- CO 1. Demonstrate knowledge of the essentials of a valid contract including offer and acceptance.
- CO 2. Analyse the legal principles governing consideration, capacity, free consent, and void agreements.
- CO 3. Apply the principles of contract performance, discharge, and remedies for breach in practical situations.
- CO 4. Differentiate between bailment and pledge and explain their rights and duties.

Unit No.	Title of Unit & Contents	Hrs.
I	<b>The Indian Contract Act, 1872</b>	<b>09</b>
	<ol style="list-style-type: none"><li>1. Meaning, Definition and Essentials of Contract</li><li>2. Introduction to e-Contract</li><li>3. Classification of Contract<ul style="list-style-type: none"><li>• Executed and Executory Contracts</li><li>• Express and Implied Contracts</li><li>• Valid, Void, Voidable, Illegal and Unenforceable</li></ul></li><li>4. Offer:<ul style="list-style-type: none"><li>• Meaning and Essentials of valid offer</li><li>• Communication of Offer</li><li>• Revocation and Lapse of Offer</li></ul></li><li>5. Acceptance:<ul style="list-style-type: none"><li>• Definition and Essentials of Valid Acceptance</li><li>• Communication and Revocation of Acceptance</li></ul></li><li>6. Study of relevant court cases</li></ol>	
	<b>Unit Outcomes:</b> UO 1. Realize meaning and concept of contract. UO 2. Comprehend the concept of Offer and Acceptance.	
II	<b>Other Essentials of Contract</b>	<b>06</b>

	<ol style="list-style-type: none"> <li>1. Consideration: Definition and Essentials of valid consideration, Exceptions to the Rule “No Consideration, No Contract”</li> <li>2. Capacity of Parties: Minor, Person of Unsound Mind and Person Disqualified by Law</li> <li>3. Free Consent: Definition and Elements vitiating free consent</li> <li>4. Legality of Object and Consideration.</li> <li>5. Void Agreements</li> <li>6. Wagering Agreements</li> <li>7. Study of relevant court cases.</li> </ol>	
	<p><b>Unit Outcomes:</b>            UO 1. Recognize free consent and agreement vitiating free consent.            UO 2. Accept the concept of capacity of parties to the contract.</p>	
<b>III</b>	<b>Performance and Discharge of Contract</b>	<b>08</b>
	<ol style="list-style-type: none"> <li>1. Introduction to Performance of Contract</li> <li>2. Time and Place of Performance.</li> <li>3. Discharge of Contract:           <ul style="list-style-type: none"> <li>• By Performance</li> <li>• By Mutual Agreement</li> <li>• By Impossibility of Performance</li> <li>• Lapse of Time</li> <li>• By Operation of Law</li> </ul> </li> <li>4. Breach of Contract           <ul style="list-style-type: none"> <li>• Actual Breach</li> <li>• Anticipatory Breach</li> </ul> </li> <li>5. Remedies for Breach of Contract</li> <li>6. Contingent and Quasi Contracts</li> </ol>	
	<p><b>Unit Outcomes:</b>            UO 1. Appreciate the provisions related to performance of contract.            UO 2. Identify remedies for breach of contract.</p>	
<b>IV</b>	<b>Bailment and Pledge</b>	<b>07</b>
	<ol style="list-style-type: none"> <li>1. Meaning and Kinds of contract of Bailment</li> <li>2. Essential Elements of Contract of Bailment</li> <li>3. Rights and Duties of Bailer and Bailee</li> <li>4. Meaning and Essentials elements Pledge</li> <li>5. Rights and Duties of Pawnee and Pawnor</li> <li>6. Distinction between contract of Bailment &amp; Contract of Pledge</li> </ol>	
	<p><b>Unit Outcomes:</b>            UO 1. Appreciate the Provisions of Contract of Bailment &amp; Pledge.            UO 2. Realize the difference between contracts of Bailment &amp; Contract of Pledge.</p>	

### Learning Resources

1. A Manual of Business Law, Dr. S. N. Maheshwari, Himalaya Publishing House, Mumbai, 2015
2. Business Law, P. C. Tulsian, Tata McGraw Hill, New Delhi, 2020
3. Business Regulatory Framework, B. S. Raman, Y. S. Ganesh, Chetana Book House, Mysore, 2023
4. Elements of Mercantile Law, N. D. Kapoor, Sultan Chand & Sons, New Delhi, 2019
5. ICAI, CA Foundation Study Material, ICAI, 2020

6. Principles of Mercantile Law, Avtar Singh, Eastern Book Company, Lucknow, 2012
7. <http://www.simplynotes.in/e-notes/mbabba/business-law-notes-study-material/>
8. <https://www.studocu.com/in/document/assam-university/business-law/bcom-h-business-law-first-year-sem-1-lecture-notes-e-book-pdf-download/6901446>
9. <https://www.geektonight.com/business-law-notes/>
10. <https://law.asia/category/india-business-law-journal/>

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### Extra Credit Activities

Sr. No.	Course Title	Credits	Hours T/P
1	MOOCs	Min. of 02 credits	Min. of 30 Hrs.
2	Certificate Courses	Min. of 02 credits	Min. of 30 Hrs.
3	IIT Spoken English Courses	Min. of 02 credits	Min. of 30 Hrs.

#### Guidelines:

##### Extra -academic activities

1. All extra credits claimed under this heading will require sufficient academic input/ contribution from the students concerned.
2. Maximum 04 extra credits in each academic year will be allotted.
3. These extra academic activity credits will not be considered for calculation of SGPA/CGPA but will be indicated on the grade card.

##### Additional Credits for Online Courses:

1. Courses only from SWAYAM and NPTEL platform are eligible for claiming credits.
2. Students should get the consent from the concerned subject Teacher/Mentor/Vice Principal and Principal prior to starting of the course.
3. Students who complete such online courses for additional credits will be examined/verified by the concerned mentor/internal faculty member before awarding credits.
4. Credit allotted to the course by SWAYAM and NPTEL platform will be considered as it is.

##### Additional Credits for Other Academic Activities:

1. One credit for presentation and publication of paper in International/National/State level seminars/workshops.
2. One credit for measurable research work undertaken and field trips amounting to 30 hours of recorded work.
3. One credit for creating models in sponsored exhibitions/other exhibits, which are approved by the concerned department.
4. One credit for any voluntary social service/Nation building exercise which is in collaboration with the outreach center, equivalent to 30 hours
5. All these credits must be approved by the College Committee.

**Additional Credits for Certificate Courses:**

1. Students can get additional credits (number of credits will depend on the course duration) from certificate courses offered by the college.
2. The student must successfully complete the course. These credits must be approved by the Course Coordinators.
3. Students who undertake summer projects/ internships/ training in institutions of repute through a national selection process, will get 2 credits for each such activity. This must be done under the supervision of the concerned faculty/mentor.

**Note:**

1. The respective documents should be submitted within 10 days after completion of Semester End Examination.
2. No credits can be granted for organizing or for serving as office bearers/ volunteers for Inter-Class / Associations / Sports / Social Service activities.
3. The office bearers and volunteers may be given a letter of appreciation by the respective staff coordinators. Besides, no credits can be claimed for any services/ activities conducted or attended within the college.
4. All claims for the credits by the students should be made and approved by the mentor in the same academic year of completing the activity.
5. Any grievances of denial/rejection of credits should be addressed to Additional Credits Coordinator in the same academic year.
6. Students having a shortage of additional credits at the end of the third year can meet the Additional Credits Coordinator, who will provide the right advice on the activities that can help them earn credits required for graduation.

॥ आराह तमसो ज्योतिः ॥

Rajarshi Shahu Mahavidyalaya,  
Latur (Autonomous)



Shiv Chhatrapati Shikshan Sanstha's

## Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution

### Examination Framework

**Theory:**

40% Continuous Assessment Tests (CATs) and 60% Semester End Examination (SEE)

**Practical:**

50% Continuous Assessment Tests (CATs) and 50% Semester End Examination (SEE)

Course	Marks	CAT & Mid Term Theory				CAT Practical		Best Scored CAT & Mid Term	SEE	Total
		Att.	CAT I	Mid Term	CAT II	Att.	CAT			
1	2	3				4		5	6	5 + 6
DSC/DSE/GE/OE/Minor	100	10	10	20	10	-	-	40	60	100
DSC	75	05	10	15	10	-	-	30	45	75
Lab Course/AIPC/OJT/FP/SEC (Science & Technology)	50	-	-	-	-	05	20	-	25	50
VSC/SEC/AEC/VEC/CC	50	05	05	10	05	-	-	20	30	50

**Note:**

1. All Internal Exams are compulsory
2. Out of 02 CATs best score will be considered
3. Mid Term Exam will be conducted by the Exam Section
4. Mid Term Exam is of Objective nature (MCQ)
5. Semester End Exam is of descriptive in nature (Long & Short Answer)
6. CAT Practical (20 Marks): Lab Journal (Record Book) 10 Marks, Overall Performance 10 Marks