

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 and  
Management**

**B.Com. (Honors/Research) with Management and  
Entrepreneurship**

**Board of Studies in  
Business Studies**

**Rajarshi Shahu Mahavidyalaya,  
Latur (Autonomous)**

**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) with Management and Entrepreneurship** Programme 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:** 11/04/2026

**Place:** Latur

**NEP CELL**

Rajarshi Shahu Mahavidyalaya, Latur

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शिक्षण संस्था  
लातूर

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Rajarshi Shahu Mahavidyalaya,  
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## CERTIFICATE

I hereby certify that the documents attached are the Bonafide copies of the Curriculum of **B.Com. (Honors/Research) with Management and Entrepreneurship** Programme to be effective from the **Academic Year 2026-27.**

Date: 11/04/2026

Place: Latur

  
(Dr. P. S. Trimukhe)

Chairperson

Business Studies Board

Rajarshi Shahu Mahavidyalaya, Latur

(Empowered Autonomous Institution)

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

Empowered Autonomous Institution  
Faculty of Commerce and Management  
B.Com. with Management & Entrepreneurship  
UG I Semester I

Sr. No.	Name	Designation	In position
1	<b>Dr. Pushpalata Trimukhe</b> Head, Department of Commerce, Rajarshi Shahu Mahavidyalaya, Latur (Empowered Autonomous Institution)	Chairperson	HoD
2	<b>Dr. P. R. Rodiya</b> Asso. Prof, Department of Commerce, Rajarshi Shahu Mahavidyalaya, Latur	Member	Faculty Member
3	<b>Dr. V. D. Dhumal</b> Asst. Prof, Department of Commerce, Rajarshi Shahu Mahavidyalaya, Latur	Member	Faculty Member
4	<b>Dr. Samreen Bagwan</b> Asst. Prof, Department of Commerce, Rajarshi Shahu Mahavidyalaya, Latur	Member	Faculty Member
5	<b>Ms. Aarti Jagtap</b> Asst. Prof, Department of Commerce, Rajarshi Shahu Mahavidyalaya, Latur	Member	Faculty Member
6	<b>Dr. Srinivas S. Jagtap</b> Asst. Prof, Hirachand Nemchand College of Commerce, Solapur.	Member	Academic Council Nominee
7	<b>Dr. Renuka Gaikwad</b> HoD, CT Bora College, Shirur, Pune.	Member	Academic Council Nominee
8	<b>Dr. H.S. Patange</b> HoD, YeshwantMahavidyala, Nanded.	Member	V.C. Nominee
9	<b>CA Uday Kittekar</b> Kittekar & Kittekar Associates, Old Ausa Road, Latur	Member	Expert from Industry
10	<b>Dr. Pradeep Shelke</b> Asst. Prof, Department of Commerce, Shivaji Mahavidyalaya, Renapur, Dist. Latur	Member	Alumni
11	<b>Mr. Rahul Bulani</b> Founder, Catalyst Group, Latur	Member	Expert for Special Courses

## From the Desk of the Chairperson...

Department of Commerce has evolved as a axis of excellence. The Department of Commerce came into existence in 1971 to offer B.Com. program and has been touching heights since then. It has started the post-graduation program M.Com. in 2005. Department offers the best quality education and training to students for shaping their careers for a sustainable corporate world. The Department of Commerce aims to provide academically efficient and professionally relevant teaching in the areas of Management and Entrepreneurship. The department also equips potential candidates to face the challenges in life and their career by providing many skills based and value-added programs to enhance their expertise & skills in various aspects.

Today in an era of rapid transformation across business sectors. This has resulted in a change in skill sets expected from the new age Commerce graduates. An industry oriented teaching methodology is now a day's become the need of hour. Thus, the **B. Com. in Management and Entrepreneurship** introduced by the Department of Commerce under NEP 2020 is the right platform for the students having aim to become entrepreneurs. The Department of Commerce primarily aims at fostering creativity and innovation among the students and helps them build an entrepreneurial mindset under this program. For this purpose, we have target to organize guest lecturers from eminent people from the industry to get exposure for the business ideas development. Under this program the Major subjects like Business Accounting and Business Statistics will generate the business record keeping related abilities among the students. The Generic Elective offered under this program Entrepreneurship Development and New Venture creation will provide the opportunity to the all student of degree first year program to select this elective and to acquire the entrepreneurial skills.

This program contains the courses like Accounting Practices, Statistical Techniques, E-commerce, Retail Management, Business and Commercial Knowledge, E-retailing, Office Management This paper strengthens the skills and professional capabilities of students. This paper strengthens the skills and professional capabilities of students. This curriculum is designed to strike a balance between professional knowledge and personal skills. We are confident that our current curriculum will enable the overall development of excellent managers and entrepreneurs to come up with the expectations of the corporate world and fulfill the expectations of NEP 2020. It is also expected to see many industries coming back to our department in near future, which reinforces our belief in the effectiveness of our curriculum and its suitability to meet the dynamic corporate world.

After studying this curriculum, students become hardworking, practical-oriented and effective in any work environment. Department welcomes to the interested students for our **B.Com. in Management and Entrepreneurship** program and wish to them enriching entrepreneurial skills for future business development.



**Dr. P. S. Trimukhe**  
Chairperson  
**Business Studies Board**



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**UG I Semester I**

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**B.Com. with Management & Entrepreneurship**  
 UG I Semester I

**Structure for Four Year Multidisciplinary Undergraduate Degree Programme in  
 B.Com. (Honors/Research) in Management and Entrepreneurship Programme  
 Multiple Entry and Exit (In accordance with NEP-2020)**

Year & Level	Sem	Major		Minor	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	OE-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 Certificat e
	II	DSC III: 04 Cr. DSC IV: 04 Cr.	NA	NA	OE-II: 04 Cr.	VSC-II: 02 Cr. SEC-II: 02 Cr.	AEC- II MIL: 02 Cr. VEC- II: 02 Cr.	Generic IKS: 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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**UG I Semester I & II**

**B.Com.(Honors/Research) in Management and Entrepreneurship**

Year & Level	Semester	Course Code	Course Title	Credits	No. of Hrs.	
I 4.5	I	101MAE1101 (DSC-I)	Principles of Business Management	04	60	
		101MAE1102 (DSC-II)	Entrepreneurship Development	04	60	
		OE-I	From Basket	04	60	
		101MAE1501 (VSC-I)	Accounting for Everyone	02	30	
		(SEC-I)	Foundation of Finance	02	30	
		(AEC-I)	From Basket	02	30	
		(VEC-I)	Constitution of India	02	30	
		AIPC/OJT-I	Mini Project - I	02	60	
	<b>Total Credits</b>				<b>22</b>	
	II	101MAE2101 (DSC-III)	Marketing Management	04	60	
		101MAE2102 (DSC-IV)	Opportunity Identification and Business Plan	04	60	
		GE-II	From Basket	04	60	
		101MAE2501 (VSC-II)	Business Accounting	02	30	
		(SEC-II)	Digital Finance and Investment Analysis	02	30	
		(AEC-II)	From Basket	02	30	
(VEC-II)		Yoga Course	02	30		
Generic IKS		Introduction to Indian Knowledge System	02	60		
<b>Total Credits</b>				<b>22</b>		
<b>Total Credits (Semester I &amp; II)</b>				<b>44</b>		



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**UG I Semester I**

<b>Programme Outcomes (POs) for B.Com. Programme</b>	
PO No.	After completion of this programme the students will be able to
PO 1	<b>Disciplinary Knowledge and Application</b> Apply fundamental and advanced knowledge of accounting, finance, taxation, business law, economics, and management to solve real-world business problems.
PO 2	<b>Critical Thinking, Analysis, and Problem Solving</b> Analyze, evaluate, and interpret financial data and business situations to identify problems and develop effective solutions.
PO 3	<b>Practical and Professional Competence</b> Demonstrate practical skills in accounting, auditing, taxation, and financial management, applying theoretical concepts in professional contexts.
PO 4	<b>Communication and Interpersonal Skills</b> Communicate effectively through written reports, presentations, and professional interactions while working collaboratively in teams.
PO 5	<b>Digital and Technological Proficiency</b> Utilize ICT tools, accounting software (e.g., Tally), and digital platforms for data analysis and efficient business operations.
PO 6	<b>Ethics, Governance, and Social Responsibility</b> Evaluate ethical issues, practice corporate governance, and contribute to sustainable and socially responsible business practices.
PO 7	<b>Entrepreneurship, Innovation, and Leadership</b> Develop entrepreneurial mindset, identify business opportunities, design innovative models, and demonstrate leadership and team management skills.
PO 8	<b>Lifelong Learning and Adaptability</b> Engage in continuous learning, adapt to dynamic business environments, and pursue higher education and professional growth.



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Programme Specific Outcomes (PSOs) for B.Com. (Honors/Research) in Management and Entrepreneurship	
PSO No.	After completion of this programme the students will be able to :
PSO 1	<b>Advanced Managerial Knowledge and Application</b> Apply concepts of management, organizational behavior, human resource management, and strategic management to analyze and solve complex organizational issues.
PSO 2	<b>Entrepreneurial Mindset and Opportunity Identification</b> Evaluate business environments to identify entrepreneurial opportunities and develop innovative and sustainable business ideas.
PSO 3	<b>Business Planning and Venture Development</b> Design, prepare, and assess business plans, feasibility studies, and project reports for new ventures and expansion of existing enterprises.
PSO 4	<b>Financial and Resource Management Skills</b> Analyze financial statements, prepare budgets, and apply cost control and investment techniques for efficient allocation of business resources.
PSO 5	<b>Leadership, Teamwork, and Decision-Making</b> Demonstrate leadership abilities, manage teams effectively, and make informed managerial decisions in dynamic business environments.
PSO 6	<b>Legal Compliance and Ethical Practices in Business</b> Apply knowledge of business laws, regulatory frameworks, and ethical principles in managing enterprises responsibly.
PSO 7	<b>Digital, Marketing, and Innovation Skills</b> Utilize digital tools, e-commerce platforms, and modern marketing techniques to promote and manage business operations innovatively.
PSO 8	<b>Problem Solving, Research, and Continuous Learning</b> Investigate business problems using analytical and research skills and adapt to changing environments through lifelong learning and professional development.



# Semester - I

शिक्षण सस्था  
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Unit No.	Title of Unit & Contents	Hrs.
	3. Scientific Management by Frederick Winslow Taylor 4. Role of Managers in Business Organizations 5. Role of Business Ethics and Social Responsibility in Management 6. Role of Management Information System (MIS) in Management  <b>Unit Outcomes:</b> UO1 Describe the management process and its key functions. UO2 Explain the principles and their role in effective management.	
<b>III</b>	<b>Planning and Organizing</b>	<b>16</b>
	1. Meaning and Objectives of Planning Process 2. Steps in Planning Process 3. Types of Planning- Long term, Medium term, Short term, strategic, operational planning, etc 4. Meaning and Importance of Organizing 5. Steps in Process of Organizing 6. Types of Organizational Structure  <b>Unit Outcomes:</b> UO 1. Acquaintance with the planning and organizing functions UO 2. Apply Steps in Process of Organizing	
<b>IV</b>	<b>Staffing, Directing and Controlling</b>	<b>14</b>
	1. Meaning and Importance of Staffing 2. Key Terms in staffing - Recruitment, Selection and Training 3. Process of Staffing 4. Principles and Elements of Directing- Supervision, Motivation, Leadership, and Communication 5. Workplace Ethics and Discipline 6. Meaning and Objectives of Controlling 7. Techniques of Controlling - Traditional and Modern 8. Case Studies a) Tata Motors – Quality & Cost Control 9. b) Infosys – Performance Control through KPIs (Key Performance Indicators)  <b>Unit Outcomes:</b> UO 1. Analyze the management functions – Staffing, Directing and Controlling. UO 2. Know the Workplace Ethics and Discipline and various techniques of managerial control and its related case studies	

### Learning Resources:

1. Business management- Dr. C.B. Gupta, Sultan chand& sons, New Delhi,2018
2. Business management- Dinkar Pagare, Sultan chand&sons.New Delhi,2012
3. Principles of Business management- DinkarPagare, Sultan chand&sons.New Delhi,2019
4. Journal of Research in Business and Management, ISSN : 2347-3002
5. Journal of Management Studies, ISSN : 1467-6486
6. International Journal for Multidisciplinary Research, ISSN : 2582-2160
7. <https://byjus.com/commerce/henri-fayol-14-principles-of-management/>

1. <https://open.lib.umn.edu/principlesmanagement/chapter/1-5-planning-organizing-leading-and-controlling-2/#:~:text=Planning%20is%20the%20function%20of,organization%20and%20forecast%20future%20conditions.>
2. <https://www.techtarget.com/searchitoperations/definition/MIS-management-information-systems>
3. <https://study.com/learn/lesson/managerial-control-overview-types.html#:~:text=Managerial%20control%20is%20a%20continuous,adjustments%20to%20improve%20overall%20efficiency.>
4. <https://www.toppr.com/guides/business-studies/staffing/introduction-to-staffing-and-its-meaning/>

### Internal Examination Pattern

**CAT-I:** Assignment

**CAT-II:** Online Quiz/ Open Book Test/ PPT Presentation

### Mapping of POs, PSOs and COs:

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

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	2	2	3	2	3	3	2
CO2	2	1	1	1	1	3	3	1
CO3	3	3	3	1	2	1	1	2
CO4	2	1	1	1	3	3	3	1

**Scale: High=3, moderate=2 and low =2**

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**UG I Semester I**

**Course Type : DSC-II**  
**Course Title : Entrepreneurship Development**  
**Course Code : 101MAE1102**  
**Credits : 04 Max. Marks: 100 Lectures: 60 Hrs.**

**Learning Objectives:**

- LO1. To analyse entrepreneurial concepts, functions, types of entrepreneurship, and innovation theories including Schumpeter's Innovation Theory and intrapreneurship.
- LO2. To evaluate the structure, dynamics, advantages, challenges, and socio-economic relevance of family business systems in India and global contexts.
- LO3. To apply entrepreneurial theories and frameworks to identify opportunities, assess risks, and develop innovative business ideas in start-ups and corporate ventures.
- LO4. To develop analytical and problem-solving skills through case study evaluation (e.g., Nykaa, Dabur) to derive practical business insights and decision-making strategies.

**Course Outcomes:**

- CO1. Explain the fundamentals of entrepreneurship, its types, and its evolution in India by linking theoretical concepts with practical business situations.
- CO2. Assess family business models and their strategies, including challenges and socio-economic impact in Indian and global contexts.
- CO3. Apply entrepreneurial theories and innovation frameworks (such as Schumpeter's theory) to develop and manage entrepreneurial ventures.
- CO4. Critically analyse case studies to generate actionable insights for business planning, leadership, and decision-making.

Unit No.	Title of Unit & Contents	Hrs.
<b>I</b>	<b>Introduction to Entrepreneur and Entrepreneurship</b>	<b>14</b>
	<ol style="list-style-type: none"><li>1. Meaning of Entrepreneur and Entrepreneurship</li><li>2. Characteristics of good Entrepreneur</li><li>3. Functions of Entrepreneur</li><li>4. Types of Entrepreneurs</li><li>5. Growth of Entrepreneurship in India</li><li>6. Schumpeter's Innovation Theory of Entrepreneurship</li><li>7. Introduction to Intrapreneur</li><li>8. Case study: Nykaa, Falguni Nayar, 2012, Online Beauty and Wellness Platform</li></ol>	
	<b>Unit Outcome:</b> UO1: Explain entrepreneurship concepts and types. UO2: Apply entrepreneurial theories to real-life cases.	
<b>II</b>	<b>Family Business in India</b>	<b>15</b>

Unit No.	Title of Unit & Contents	Hrs.
	<ol style="list-style-type: none"> <li>1. Meaning of Family Business in India</li> <li>2. Types of Family Business in India</li> <li>3. Family Business in India: A Historical Perspective</li> <li>4. Advantages and Disadvantages of Family Business</li> <li>5. Global Perspective of family business</li> <li>6. Strategies to make family business more effective</li> <li>7. Case Study: Dabur, S.K. Burman Family, 1884, FMCG brand of India</li> </ol> <p><b>Unit Outcome:</b>            UO1: Explain types and structure of family business.            UO2: Evaluate strategies for effective family business.</p>	
<b>III</b>	<b>Micro and Small Enterprise Development (MSEs)</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Meaning of Micro and Small Enterprise</li> <li>2. Features of Micro and Small Enterprise</li> <li>3. Role of MSMEs in the Economic Development of India</li> <li>4. Problems before Micro and Small Enterprise in India</li> <li>5. Role of Micro Enterprise in Economic Development</li> <li>6. Packages for promotion of MSMEs in India</li> <li>7. Case Study Paytm, Vijay Shekhar Sharma, 2010, Digital Payments and Fintech Company</li> </ol> <p><b>Unit Outcomes:</b>            UO1: Explain role and features of MSMEs.            UO2: Apply support measures for MSME development.</p>	
<b>IV</b>	<b>Institutional Support to Enterprises in India</b>	<b>16</b>
	<ol style="list-style-type: none"> <li>1. Need of institutional support to enterprises in India</li> <li>2. National Small Industries Corporation Ltd. (NSIC)</li> <li>3. Small Industries Development Organization (SIDO)</li> <li>4. District Industries Centers (DICs)</li> <li>5. Small Industries Service institutes (SISIs)</li> <li>6. Technical Consultancy Organizations (TCOs) in India</li> <li>7. Case Study : Karsanbhai Patel, Nirma 1969, Detergent Powder and Soap business, Gujarat</li> </ol> <p><b>Unit Outcome:</b>            UO1: Explain institutional support agencies.            UO2: Apply support systems for enterprise development.</p>	

### Learning Resources:

1. Entrepreneurial Development – Dr. S. S. Khanka – Sultan Chand & Sons, New Delhi – 2014
2. Entrepreneurship Development in India – Dr. C. B. Gupta & Dr. P. N. Srinivasan – Sultan Chand & Sons, New Delhi – 2020
3. Entrepreneurship Development: Role of Commercial Banks – Anitha H. S – Mangal Deep Publications, Jaipur – 2003
4. Entrepreneurship: New Venture Creation – David H. Holt – Prentice Hall of India, New Delhi – 2003
5. The Dynamics of Entrepreneurial Development and Management – Dr. Vasant Desai – Himalaya Publishing House, Mumbai – 2020
6. Advantages and Disadvantages of Family Businesses – NIBusinessInfo – Online Resource

7. Process of Entrepreneurship Development: Specialized Agencies – Somaiya.edu – Online Resource
8. Entrepreneurship: Concept, Functions, Need, and Its Relevance in Indian Society – Taxmann Blog – Online Resource
9. Promotional Package of Micro and Small-Scale Enterprises – YourArticleLibrary – Online Resource
10. Journal for International Business and Entrepreneurship Development – ISSN (Online): 1747-6763, Print: 1549-9324
11. Journal of Small Business and Entrepreneurship Development – ISSN (Print): 2333-6374, Electronic: 2333-6382

### Internal Examination Pattern

**CAT-I:** Assignment

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### Mapping of POs, PSOs and COs:

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	2	1	2	1	1	3	2	1	1
<b>CO2</b>	2	3	2	2	1	2	3	2	1	2
<b>CO3</b>	3	3	3	3	2	2	3	3	2	2
<b>CO4</b>	2	3	3	3	2	3	3	3	1	3

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
<b>CO1</b>	1	3	2	1	1	1	2	2
<b>CO2</b>	1	3	3	1	2	2	2	2
<b>CO3</b>	2	3	3	2	3	2	3	3
<b>CO4</b>	1	3	3	2	3	2	3	3

**Scale: High=3, moderate=2 and low =2**

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UG I Semester I

Course Type : VSC-I  
Course Title : Accounting for Everyone  
Course Code : 101MAE1501  
Credits : 02                      Max. Marks: 50                      Lectures: 30 Hrs.

**Learning Objectives:**

- LO 1. To Apply basic accounting concepts and rules of debit and credit to record and classify financial transactions through journal and ledger preparation
- LO 2. To Illustrate the accounting treatment of hire purchase transactions by recording the related journal entries in both purchaser's and vendor's books.
- LO 3. To record consignment transactions in the books of consignor and consignee
- LO 4. Identify recent developments in accounting and their practical relevance in modern business practices.

**Course Outcomes:**

After completion of the course, students will be able to-

- CO1. Apply fundamental accounting principles and concepts to record, classify and summarize financial transactions using journal, ledger and trial balance
- CO2. Explain the concepts of hire purchase system to record, analyze and prepare journal entries in the books of hire purchaser and hire vendor.
- CO3. Use the principles of consignment accounting to prepare accounts in the books of consignor and consignee.
- CO4. Analysis the concepts of recent developments in accounting to understand and use modern accounting practices including computerized systems.

Unit No.	Title of Unit & Contents	Hrs.
I	<b>Introduction to Accountancy</b>	08
	<ol style="list-style-type: none"><li>1. Meaning and Objectives of Accountancy</li><li>2. Basic Accounting Terminologies and Accounting Concepts</li><li>3. Types of Accounts and Rules of Debit and Credit</li><li>4. Basics of Trail Balance, Concept and format of Journal and Ledger</li><li>5. Practical Problems on Journal and Ledger Preparation</li></ol>	
	<b>Unit Outcomes:</b> UO 1. Explain and interpret the meaning, objectives basic accounting terminologies and fundamental accounting concepts. UO 2. Apply and demonstrate rules of debit and credit to prepare journal entries and post them into ledger accounts accurately.	
II	<b>Hire Purchase System</b>	08

Unit No.	Title of Unit & Contents	Hrs.
	<ol style="list-style-type: none"> <li>1. Meaning and Need of Hire Purchase System</li> <li>2. Difference between Hire Purchase System and Instalment Purchase System</li> <li>3. Repossession Concept</li> <li>4. Accounting of Hire Purchase transactions</li> <li>5. Journal entries in the books of Hire Purchaser</li> <li>6. Journal entries in the books of Hire Vendor</li> <li>7. Numerical Problems on Hire Purchase System</li> </ol>	
	<p><b>Unit Outcomes:</b></p> <p>UO 1. Explain the meaning, need and distinction between hire purchase system and instalment purchase system, along with the concept of repossession</p> <p>UO 2. Prepare journal entries for hire purchase transactions in the books of the hire purchaser and hire vendor accurately</p>	
<b>III</b>	<b>Consignment Accounting</b>	<b>08</b>
	<ol style="list-style-type: none"> <li>1. Meaning and Features of Consignment</li> <li>2. Distinction between Consignment and Sale</li> <li>3. Types of Commission, Normal &amp; Abnormal Loss</li> <li>4. Proforma Invoice and Account Sale</li> <li>5. Recurring &amp; Non-recurring Expenses</li> <li>6. Journal entries in the books of Consignor and Consignee</li> <li>7. Ledger preparations in the books of Consignor and Consignee</li> </ol>	
	<p><b>Unit Outcomes:</b></p> <p>UO 1. Explain the concepts of consignment, its features, distinction from sale, types of commission and treatment of losses</p> <p>UO 2. Prepare journal entries and ledger accounts in the books of consignor and consignee.</p>	
<b>IV</b>	<b>Recent Development in Accounting</b>	<b>06</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. Introduction to Computerized Accounting System, Tally ERP 9</li> <li>6. Difference between Manual and Computerized Accounting</li> </ol>	
	<p><b>Unit Outcome:</b></p> <p>UO1. Explain the concepts of human resource accounting, social accounting, green accounting and brand accounting</p> <p>UO2. Differentiate between manual and computerized accounting systems and identify the features of computerized accounting using Tally ERP 9.</p>	

**Learning Resources:**

1. Ready Reference on Accounting, CA G. Sekar, CA B..SaravanaPrasath, Commercial LawPublishers (India), Pvt. Ltd., 2022
2. A new approach to Accountancy, H.R. Kotalwar, A new approach to Accountancy Vol III,Discovery Publishers, Latur. 2007

3. Fundamentals of Accounting, P.C.Tulsian, , Tata McGraw Hill Publishing Company Ltd., Noida.2015
4. Advanced Accountancy, Jain and Narang, Himalaya Publishing House. 2018
5. The International Journal of Accounting, ISSN 1094-4060
6. Journal of Accounting and Economics, Impact Factor 7.2937.  
<https://www.investopedia.com/terms/h/hire-purchase.asp>
7. <https://www.wallstreetmojo.com/consignment-accounting/#:~:text=Consignment%20accounting%20is%20a%20type,goods%20is%20called%20the%20consignor>
9. <https://www.accounting.com/resources/basic-accounting-terms/>
10. <https://www.caclubindia.com/articles/consignment-43080.asp>
11. [https://www.tutorialspoint.com/financial\\_accounting/financial\\_accounting\\_cooperative\\_societies.htm](https://www.tutorialspoint.com/financial_accounting/financial_accounting_cooperative_societies.htm)
12. <https://tallysolutions.com/?srsltid=AfmBOoprEzu8bLBSukMMDSIzAyDYdwX58aciDTMwt0xTYg4yZttemQRp>

### Internal Examination Pattern

CAT-I: Assignment

CAT-II: Online Quiz/ Open Book Test/ PPT Presentation

### Mapping of POs, PSOs and COs:

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

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	1	1	1	3	1	1	1	2
CO2	1	2	1	3	1	1	1	2
CO3	1	1	1	3	1	1	1	2
CO4	1	1	1	2	1	2	3	2

Scale: High=3, moderate=2 and low =2 (Autonomous)



# Semester - II

शिक्षण संस्था  
लातूर

॥ आरोह तमसो ज्योतिः॥

Rajarshi Shahu Mahavidyalaya,  
Latur (Autonomous)



	<b>Unit Outcome:</b> UO 1. Understand role and Skills of marketing manager UO 2. Describe the Scope of marketing management	
<b>III</b>	<b>Marketing Mix and Promotion Mix</b>	<b>16</b>
	1. Marketing Mix: Meaning & Definition 2. Importance of Marketing Mix. 3. Seven P's of Marketing Mix 4. Factors determining the Marketing Mix 5. Introduction to Promotion Mix 6. Essentials of an Effective Promotion Mix 7. Case Study: (Zomato Company) Service Mix	
	<b>Unit Outcomes:</b> UO 1. Know seven P'S of marketing mix. UO 2. Analyze Essentials of Promotion mix	
<b>IV</b>	<b>Market Segmentation and Product Positioning</b>	<b>15</b>
	1. Market segmentation: Meaning, Definition 2. Benefits of Market Segmentation 3. Base or Methods of Market Segmentation 4. Target marketing 5. Product Positioning Process 6. Case Study: (Nestle Comapny)	
	<b>Unit Outcomes:</b> UO 1. Acknowledge concept of market segmentation UO 2. Realize process of product positioning	

**Learning Resources:**

1. Marketing Management, Dr.C.B.Gupta & Dr. N. Rajan Nair, Sultan Chand & Sons Publications, New Delhi.2017
2. Marketing Management, P. Kotler, Prentice Hall Inc., Upper Saddle River, N.J.2013
3. Marketing Management And The Indian Economy, S.Neelamegham, Vikas Publishing House Pvt. Ltd, E-28, Sector-8, Noida- 201301,2011
4. Marketing Management, Dr. R.L. Varshney &Prof. (Dr.) S.L.Gupta, Sultan Chand & Sons, New Delhi.1999
5. Journal of Marketing Management Volume 39, issue 5-6, 2023.
6. Journal of Marketing by American Marketing Association.
7. [https://www.researchgate.net/publication/225084026\\_Marketing\\_Management](https://www.researchgate.net/publication/225084026_Marketing_Management)
8. <https://old.mu.ac.in/wp-content/uploads/2020/09/Marketing-Management-Paper-III-Eng.pdf>
9. <http://anucde.info/materialpdf/DBFM21%20Fundamentals%20of%20Marketing.pdf>

### Internal Examination Pattern

CAT-I: Assignment

CAT-II: Online Quiz/ Open Book Test/ PPT Presentation

### Mapping of POs, PSOs and COs:

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

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	2	1	1	1	1	1	1	1
CO2	3	2	1	1	2	1	3	1
CO3	3	3	2	1	1	1	3	2
CO4	3	3	3	1	2	1	3	2

Scale: High=3, moderate=2 and low =2

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Rajarshi Shahu Mahavidyalaya,  
Latur (Autonomous)



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

**Empowered Autonomous Institution**  
**Faculty of Commerce and Management**  
**B.Com. with Management & Entrepreneurship**  
**UG I Semester II**

**Course Type : DSC IV**  
**Course Title : Opportunity Identification and Business Plan**  
**Course Code :101MAE2102**  
**Credits : 04 Max. Marks: 100 Lectures: 60 Hrs.**

**Learning Objectives:**

- LO1. To understand startup ecosystem, government initiatives (Start-up India, Stand-up India, Skill India), and innovation landscape in India.
- LO2. To analyze startup financing options such as venture capital, crowdfunding, and export finance using real-life case studies.
- LO3. To explain franchising concepts, types, and operational structure for small business development.
- LO4. To evaluate franchising opportunities and business models in India using practical case studies.

**Course Outcomes:**

- CO1. Explain startup ecosystem, government schemes, and entrepreneurial concepts in India.
- CO2. Analyze startup financing methods and apply them to real-world business scenarios.
- CO3. Apply franchising concepts and models for small business development.
- CO4. Evaluate franchising opportunities and case studies to support entrepreneurial decision-making.

Unit No.	Title of Unit & Contents	Hrs.
I	<b>Start-up and Small Business Development</b>	<b>16</b>
	<ol style="list-style-type: none"><li>1. Start-up India Schemes and its features</li><li>2. Stand -up India and Skill India Scheme and its features</li><li>3. Startup Landscape and Innovation Hubs in India</li><li>4. Make in India and Made in India Initiatives</li><li>5. Raising Finance for Startups in India Venture Capital, Export Finance and Crowd Funding</li><li>6. <b>Case Study</b> : MakeMyTrip, Deep Kalra, 2000, online travel booking platform</li></ol>	
	<b>Unit Outcomes:</b> UO1: Explain startup concepts and government schemes. UO2: Apply entrepreneurial concepts to identify startup opportunities.	
II	<b>Franchising for Small Business Development</b>	<b>15</b>

Unit No.	Title of Unit & Contents	Hrs.
	<ol style="list-style-type: none"> <li>1. Introduction to Franchising</li> <li>2. History of Franchising in India</li> <li>3. Types of Franchise Business</li> <li>4. Advantages and Disadvantages of Franchisee business</li> <li>5. Recognizing Franchising Opportunities in India</li> <li>6. <b>Case Study:</b> Jawed Habib Hair &amp; Beauty Franchise Model, 2000, Skill-based franchising model.</li> </ol>	
	<b>Unit Outcomes:</b> UO1: Explain franchising concepts and types. UO2: Identify and evaluate franchising opportunities.	
<b>III</b>	<b>Opportunity Identification and Business Plan</b>	<b>14</b>
	<ol style="list-style-type: none"> <li>1. Introduction and Need of Opportunity Identification</li> <li>2. Business Opportunities in various sectors</li> <li>3. Selection of form of ownership</li> <li>4. Meaning and Contents of Business plan</li> <li>5. Common errors in formulation of business plan</li> <li>6. Steps in Setting up of a Small Business</li> <li>7. <b>Case Study:</b> Meesho, Vidit Aatrey, 2015, Selling through social media.</li> </ol>	
	<b>Unit Outcomes:</b> UO1: Explain the concept and need of opportunity identification. UO2: Apply steps to set up a small business and prepare a business plan.	
<b>IV</b>	<b>Ghost Kitchen</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Meaning and concept of Ghost Kitchen</li> <li>2. Types of Ghost Kitchen</li> <li>3. Difference between Traditional Restaurant Model and of Ghost Kitchen.</li> <li>4. Menu Engineering of Ghost Kitchen               <ul style="list-style-type: none"> <li>• Stars (high profit, high popularity)</li> <li>• Plow-horses (low profit, high popularity)</li> <li>• Puzzles (high profit, low popularity)</li> <li>• Dogs (low profit, low popularity)</li> </ul> </li> <li>5. Menu Economics &amp; Costing of Ghost Kitchen</li> <li>6. <b>Case Study:</b> Rebel Foods, Faasos to Unicorn, 2015, Jaydeep Barman and Kallol Banerjee, Online Restaurant Unicorn</li> </ol>	
	<b>Unit Outcomes:</b> UO1: Explain the concept and types of ghost kitchen. UO2: Apply ghost kitchen concepts for startup planning and decision-making.	

**Learning Resources:**

1. Dynamics of Entrepreneurial Development & Management – Vasant Desai – Himalaya Publishing House, Mumbai – 2011

2. Entrepreneurship: New Venture Creation – David H. Holt – Prentice Hall of India Pvt. Ltd., New Delhi – 2003
3. Entrepreneurship Development in India – Dr. C. B. Gupta & Dr. P. N. Srinivasan – Sultan Chand & Sons, New Delhi – 2020
4. Entrepreneurship Development: Role of Commercial Banks – Anitha H. S. – Mangal Deep Publications, Jaipur – 2003
5. Entrepreneurship: Starting, Developing and Managing a New Enterprise – Robert D. Hisrich – Richard D. Irwin Inc., Homewood, Illinois – 2002
6. Entrepreneurship: Concept, Functions, Need and Its Relevance in Indian Society – Taxmann – <https://www.taxmann.com/post/blog/entrepreneurship-concept-functions-need-and-its-relevance-in-Indian-society>
7. Advantages and Disadvantages of Family Businesses – NI Business Info – <https://www.nibusinessinfo.co.uk/content/advantages-and-disadvantages-family-businesses>
8. Promotional Package of Micro and Small-Scale Enterprises – YourArticleLibrary – <https://www.yourarticlelibrary.com/enterprises/10-promotional-package-of-micro-and-small-scale-enterprises/40713>
9. Process of Entrepreneurship Development: Specialised Agencies – Somaiya.edu – <https://sites.google.com/somaiya.edu/entrepreneurshipdevelopment/process-of-entrepreneurship-development/specialised-entrepreneurship-development-agencies>
10. Journal for International Business and Entrepreneurship Development – ISSN Online: 1747-6763, ISSN Print: 1549-9324

### Internal Examination Pattern

**CAT-I:** Assignment

**CAT-II:** Online Quiz/ Open Book Test/ PPT Presentation

### Mapping of POs, PSOs and COs:

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

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	1	3	2	1	1	1	1	1
CO2	1	3	3	2	2	1	2	2
CO3	2	3	3	1	2	1	2	2
CO4	2	3	3	2	3	2	2	3

**Scale: High=3, moderate=2 and low =2**



Unit No.	Title of Unit & Contents	Hrs.
	<ol style="list-style-type: none"> <li>1. Meaning and Features of Non-Trading Concerns</li> <li>2. Important Terminologies in Non-Trading Concerns</li> <li>3. Distinction between Trading Concerns and Non-Trading Concerns</li> <li>4. Accounting treatment of specific donations, legacies and special funds</li> <li>5. Preparation of Final Accounts for Non-Trading Concerns</li> </ol>	
	<p><b>Unit Outcomes:</b>            UO1. Differentiate trading and non-trading concerns and explain terminologies.            UO2. Prepare final accounts including donations, legacies, and special funds.</p>	
<b>III</b>	<b>Capital and Revenue Expenditure</b>	<b>06</b>
	<ol style="list-style-type: none"> <li>1. Introduction, Meaning of Capital, Deferred and Revenue Expenditures</li> <li>2. Characteristics of Capital and Revenue Expenditures</li> <li>3. Deferred revenue expenditure and practical classification cases (repairs vs improvements, advertisement, etc.)</li> <li>4. Difference between Capital Expenditures and Revenue Expenditures</li> <li>5. Identification of Capital Expenditures and Revenue Expenditures through Examples</li> </ol>	
	<p><b>Unit Outcomes:</b>            UO1 Explain the concepts, characteristics and nature of capital, revenue, and deferred revenue expenditures.            UO2 Classify business transactions into capital, revenue and deferred revenue categories using practical illustrations</p>	
<b>IV</b>	<b>Capital Receipts and Revenue Receipts</b>	<b>06</b>
	<ol style="list-style-type: none"> <li>1. Meaning of Capital Profit and Revenue Profit</li> <li>2. Concept of Capital Receipts and Revenue Receipts</li> <li>3. Classification and Accounting Treatment of Specific Receipts such as Government Grants and Loan Receipts</li> <li>4. Difference between Capital Receipts and Revenue Receipts</li> <li>5. Receipts Identification of Capital Receipts and Revenue Receipts through Examples</li> </ol>	
	<p><b>Unit Outcomes:</b>            UO1 Explain the meaning of capital profit, revenue profit, capital receipts and revenue receipts.            UO2 Classify receipts such as loans, government grants and other inflows into capital and revenue categories</p>	

### Learning Resources:

1. Ready Reference on Accounting, CA G. Sekar, CA B. SaravanaPrasath, Commercial Law Publishers (India), Pvt. Ltd., 2022.
2. Principles and Practices of Accountancy, R.L. Gupta, V.K. Gupta, Sultan Chand and Sons, New Delhi, 2019
3. Advanced Accounting, Volume II, S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Mahehwari, Vikas Publishers, 2018
4. Fundamentals of Accounting, P.C. Tulsian, Tata McGraw Hill Publishing Company Ltd., Noida. 2018
5. A new approach to Accountancy Vol III, H.R. Kotalwar, Discovery Publishers, Latur. 2013
6. [https://www.investopedia.com/terms/i/insurance\\_claim.asp](https://www.investopedia.com/terms/i/insurance_claim.asp)
7. <https://www.freshbooks.com/en-za/hub/accounting/departmental-accounting>
8. <http://iteftncircle.com/exam/NON%20TRADING%20CONCERN.pdf>
9. <https://www.financestrategists.com/accounting/non-trading-concerns/special-items-of-non-trading-concerns/>
10. <https://unacademy.com/content/ca-foundation/study-material/accountancy/capital-and-revenue-expenditure/>
11. International Journal of Accounting and Financial Reporting, ISSN 2162-3082
12. International Journal of Accounting Research (IJAR), ISSN – 2617-9954
13. <https://cleartax.in/s/as-12-accounting-for-government-grants>

### Internal Examination Pattern

CAT-I: Assignment

CAT-II: Online Quiz/ Open Book Test/ PPT Presentation

### Mapping of POs, PSOs and COs:

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

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	2	1	1	3	2	1	1	2
CO2	2	1	1	3	2	2	1	2
CO3	1	1	1	3	1	2	1	2
CO4	1	1	1	3	1	2	1	2

Scale: High=3, moderate=2 and low =2



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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.

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**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
		3				4				
1	2	Att.	CAT I	Mid Term	CAT II	Att.	CAT	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	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.



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