

Shiv Chhatrapati Shikshan Sanstha's
Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)



**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. II (Honors/Research) with Management and
Entrepreneurship**

Board of Studies
in
Business Studies

Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

[UG II Year]

w.e.f. June, 2024

(In Accordance with NEP-2020)

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 2024-25**.

Date: 09/03/2024

Place: Latur



(Dr. P. S. Trimukhe)

Chairperson

Business Studies Board

Rajarshi Shahu Mahavidyalaya, Latur

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Rajarshi Shahu Mahavidyalaya,
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From the Desk of the Chairperson...

Faculty of Commerce has evolved as a axis of excellence. The Faculty 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. Faculty offers the best quality education and training to students for shaping their careers for a sustainable corporate world. The Faculty of Commerce aims to provide academically efficient and professionally relevant teaching in the areas of Management and Entrepreneurship. The Faculty 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 Faculty of Commerce under NEP 2020 is the right platform for the students having aim to become entrepreneurs. The Faculty 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 Faculty 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. Faculty 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.

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Dr. P. S. Trimukhe
Chairperson
Business Studies Board



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Faculty of Commerce and Management
B.Com. with Management & Entrepreneurship
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6	CA Uday Kittekar Kittekar and Associates, Old Ausa Road, Latur	Member	Expert from Industry
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9	Dr. V. D. Dhumal	Member	Faculty Member
10	Ms. A. S. Jagtap	Member	Faculty Member
11	Ms. S. R. Joshi	Member	Faculty Member
12	Mr. Vinod Late	Member	Faculty Member

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Faculty of Commerce

B.Com. with Management & Entrepreneurship

B. Com. II Sem. III and IV

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	GE/OE	VSC/ SEC (VSEC)	AEC/ VEC	OJT,FP,CEP, RP	Credit per Sem.	Cum./C r. per exit
		DSC	DSE							
1	2	3		4	5	6	7	8	9	10
II 5.0	III	DSC V : 04 Cr. DSC VI: 04 Cr.	NA	Minor I: 04 Cr.	GE III: 02 Cr.	SEC-III : 02 Cr.	AEC- III Eng : 02 Cr.	CC-I: 02 Cr. (SSC) Field Project: 02 Cr.	22	88 Cr. UG Diploma
	IV	DSC VII: 04 Cr. DSC VIII: 04 Cr.	NA	Minor II: 04 Cr.	GE- IV: 02 Cr.	SEC-IV : 02 Cr.	AEC- IV Eng : 02 Cr.	CC-II: 02 Cr. (SSC) Field Project: 02 Cr.	22	
	Cum. Cr.	16	-	08	04	04	04	04	08	
Exit Option: Award of UG Diploma in Major with 88 Credits and Additional 04 Credits Core NSQF Course/Internship or continue with Major and Minor										

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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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Faculty of Commerce

B.Com. with Management & Entrepreneurship

B. Com. II Semester III & IV

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

Year & Level	Semester	Course Code	Course Title	Credits	No. of Hrs.	
II	III	(DSC-V)	Fundamentals of Costing	04	60	
		(DSC-VI)	Retail Accounting	04	60	
		MINOR	Business Economics-I	04	60	
		GE-III	From Basket (Digital Marketing)	04	60	
		(SEC-III)	From Basket (Business Law)	02	30	
		(AEC-II)	From Basket	02	30	
		AIPC/OJT-I	Field Project	02	60	
	Total Credits				22	
	IV	(DSC-VII)	Costing Techniques	04	60	
		(DSC-VIII)	Advanced Financial Accounting	04	60	
		MINOR	Business Economics-II	04	60	
		GE-IV	From Basket (Disaster Management)	04	60	
		(SEC-IV)	From Basket(Business Law)	02	30	
		(AEC-II)	From Basket	02	30	
AIPC/OJT-I		Field Project	02	60		
Total Credits				22		
Total Credits (Semester III & IV)				44		

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Programme Outcomes (POs) for B.Com. Programme	
PO 1	Disciplinary Knowledge: Basic and fundamental knowledge and skills for doing business and commercial activities of their choice.
PO 2	Self-directed Life-long learning: Ability to appear for various competitive exams or choose a profession of their choice such as CA, CS, ICWA, MBA, M.Com etc.
PO 3	Professional Competence: Knowledge in accounting, managerial skills and principles, retail trading, banking and insurance transactions, business economics and financial management.
PO 4	Interpersonal Skill and Ethics: Effective communication skills and decision making skills to solve day-to-day business affairs, banking and economic affairs.
PO 5	Entrepreneurial Skills: Ability to do a job or enter in a profession or to start a business of their choice or become employee in economic firm, business and organization.
PO 6	Problem Solving Skills: Problem solving and Analytical skill required in the field of management accounting, corporate accounting, statistical and mathematical techniques and corporate law and business laws.

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Faculty of Commerce and Management
B.Com. with Management & Entrepreneurship

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 :
PSO1	Develop competent management professionals with strong ethical values, capable of assuming a pivotal role in various sectors of the Indian Economy and Society, aligned with the national entrepreneurship development.
PSO2	Develop the ability to comprehend and imbibe core and functional concepts in management practices to strengthen the student to select the career paths like managers and entrepreneurs and contribute in national economy.
PSO3	Enable the students to apply the knowledge of management principles and practices, Entrepreneurial skills in their practical life.
PSO4	Equip the students with requisite knowledge, skills and right attitude necessary to provide effective skills for office management and business accounting.
PSO5	Understand skills for analyzing of the business data, application of relevant analysis, and problem solving in other functional areas such as, finance, business strategy and human resources etc.
PSO6	Develop the skills to be familiar with the Indian Knowledge System like Indian Management Thinkers and their philosophies.
PSO7	Create the awareness of importance of entrepreneurial skills and its utilization in day to day life and provide ideal entrepreneurs to country.
PSO8	Accumulate the concepts and procedure of management and entrepreneurial functioning in modern era.
PSO9	Analyzing the management skills and its application in business world for in decision making and acquaint the students with the modern market to face the challenges of corporate sector.
PSO10	Create awareness and interest for research in academics and applied research for industry.

Semester - III

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B.Com. with Management & Entrepreneurship
B. Com. II Semester III

Course Type : DSC-V

Course Title : Fundamentals of Costing

Course Code : 201MAE3101

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO1 To enable students to understand the concept of cost and Methods of Costing
LO2 To acquaint students with Elements of Total Cost and Preparation of Cost sheet
LO3 To familiarize students with Material costing and Different Stock levels
LO4 To make students aware about Business Storekeeping and Bill of Materials

Course Outcomes:

- CO1 Acknowledges the concept of cost accounting and the classification of cost
CO2 Evaluates the Elements of business Cost and Prepares the Cost sheet
CO3 Apply the knowledge of Material costing and Calculates the various Stock levels
CO4 Uses the Bin Card and Store Ledger for proper Store Keeping

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Cost Accounting	14
	<ol style="list-style-type: none">1. Meaning and Concept of Cost Accounting2. Objectives of Cost Accounting3. Advantages of Cost Accounting.4. Financial Accounting V/s Cost Accounting5. Methods of Costing6. Techniques of Costing	
	Unit Outcomes: UO1 Understand the Concept of Cost Accounting UO2 Knows the Advantages of Cost Accounting	
II	Elements of Total Cost	15
	<ol style="list-style-type: none">1. Introduction to elements of Total Cost2. Classification of Cost: Direct and Indirect cost3. Elements of Total Cost: Material, Labor, Expenses and Overheads4. Preparation of Cost sheet5. Treatment of Stock in Cost Sheet6. Computation of Tender Sheet	
	Unit Outcomes: UO1 Understand the elements of Total Cost UO2 Classify the Material, Labor, Expenses and Overheads cost	
III	Material Cost	16
	<ol style="list-style-type: none">1. Meaning of Material Cost2. Significance of Material Cost3. Classification of Material cost4. Objectives of Material cost	

Unit No.	Title of Unit & Contents	Hrs.
	5. Various Stock levels: Maximum, Minimum, Re-order, Danger, Average stock Level 6. Purchase of Material and Calculation of Purchase Price	
	Unit Outcomes: UO1 Acknowledges the students with the Material Costing UO2 Acknowledges Stock Levels in Store Management	
IV	Business Storekeeping	15
	1. Meaning of Business Storekeeping 2. Objectives of good Storekeeping 3. Difference between Bin card and Store ledger 4. Methods of Inventory Valuation-LIFO, FIFO, Simple Average Method and Weighted Average Method 5. Practical Problems on Inventory Valuation 6. Store Records and Bill of Materials 7. Preparation of Bin Card and Store Ledger	
	Unit Outcomes: UO1 Recognize the need of Business Storekeeping UO2 Knows difference between Bin card and Store ledger	

Learning Resources:

1. Cost Accounting, S.P. Iyengar Sultan Chand & Sons, New Delhi, 2023.
2. Cost Accounting Theory and Problems, M.N. Arora, Sultan Chand & Sons, New Delhi, 2007.
3. Essentials of Cost Accounting, M.N. Arora, Sultan Chand & Sons, New Delhi, 2009.
4. Introduction to Cost Accounting, Nishi Malhotra, Bluerose Publishers Pvt. LTd., New Delhi, 2022
5. The Journal of Cost Accounting Research, ISSN: 1349-6530
6. International Journal of Accounting Research, ISSN: 2472-114X
7. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
8. https://www.academia.edu/38287938/Cost_Accounting_Notes
9. <https://www.icsi.edu/media/website/CostAndManagementAccounting.pdf>
10. <https://www.scribd.com/document/517806944/UNit-Costing-Study-material>
11. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAX1018.pdf
12. <https://www.yourarticlelibrary.com/cost-accounting/material-control/techniques-of-material-cost-control-11-techniques/55434>

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B.Com. with Management & Entrepreneurship
B. Com. II Semester III

Course Type : DSC VI

Course Title : Retail Accounting

Course Code : 201MAE3102

Credits: 04

Max. Marks: 100

Lectures: 60

Learning Objectives:

- LO1 To understand the benefits and accounting of joint venture.
- LO2 To Understand the basic terms of royalty.
- LO3 To Prepare journal and ledger in the books of Purchaser and Vendor.
- LO4 To Know the importance of Inventory Valuation.

Course Outcomes:

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

- CO1 Understand the benefits of Joint Venture.
- CO2 Understand Features and Forms of Royalty.
- CO3 Understand Accounting treatment for Installment Purchasing.
- CO4 Understand the methods of Inventory Valuation.

Unit No.	Title of Unit & Contents	Hrs.
I	Joint Venture Accounts	16
	<ul style="list-style-type: none">1. Meaning and Definitions of Joint Venture2. Benefits of Joint Venture3. Difference between Joint Venture and Partnership4. Accounting Methods of Recording Joint Venture Transactions<ul style="list-style-type: none">A. Separate Set of BooksB. No Separate Set of Books5. Practical Problems on Joint Venture	
	Unit Outcomes: UO1 Understand the meaning and benefits of Joint Venture Accounts. UO2 Prepare the records for Joint Venture Accounts.	
II	Royalty Accounts	16
	<ul style="list-style-type: none">1. Meaning and Parties in Royalty2. Features and Forms of Royalty3. Basic Terms in Royalty: Minimum Rent, Short Workings and its Recoupment, Surplus, Surface Rent and Sub-lease4. Journal Entries in the books of Tenant and Landlord5. Preparation of Ledger Accounts in the books of Tenant and Landlord	
	Unit Outcome: UO1 Understand the basic terminologies of royalty UO2 Identify the preparation of journal and ledger in the books of Tenants and Landlord	

Unit No.	Title of Unit & Contents	Hrs.
III	Installment Purchase Accounts	14
	1. Introduction to Installment Purchase Systems 2. Difference between Installment Purchase System and Hire Purchase System 3. Accounting treatment for Installment Purchasing 4. Seizing of Goods by Seller for Non-payment of Installment 5. Journal entries in the books of Purchaser and Vendor 6. Ledger posting in the books of Purchaser and Vendor	
	Unit Outcomes: UO1 Do accounting for Installment Purchase Systems UO2 Prepare journal and ledger for Purchaser and Vendor	
IV	Inventory Valuation	14
	1. Meaning, definition of Inventory Valuation 2. Objectives of Inventory Valuation 3. Importance of Inventory Valuation 4. Practical problems on Inventory Valuation	
	Unit Outcome: UO1 Understand the objectives of Inventory Accounts UO2 Draft Statement showing valuation of inventory account.	

Learning Resources:

1. Ready Reference on Accounting, CA G. Sekar, CA B. Saravana Prasath, Commercial Law Publishers (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. https://oms.bdu.ac.in/ec/admin/contents/160_16CCCCM3_2020052703220622.pdf
7. <https://www.toppr.com/guides/principles-and-practice-of-accounting/royalty-accounts/#:~:text=In%20terms%20of%20accounting%2C%20royalty,accounting%20treatments%20in%20royalty%20accounts.>
8. <https://jsscgpnet.org/wp-content/uploads/2020/06/INSTALLMENT-PURCHASE-SYSTEM-Mahadevapasrad-C.pdf>
9. <https://www.freshbooks.com/hub/accounting/instalment-sales-accounting-problems-and-solutions/#:~:text=%7C%20Accounting%20Definitions%20and%20Examples,-Hub&text=The%20installment%20method%20is%20an,when%20an%20installment%20is%20received.>
10. <https://www.zoho.com/inventory/guides/inventory-valuation-methods-fifo-lifo-wac.html>
11. <https://www.lawbase.com.au/joint-venture-or-partnership-understanding-the-difference/#:~:text=A%20joint%20venture%20involves%20two,view%20of%20making%20a%20profit.>
12. <https://www.nibusinessinfo.co.uk/content/joint-venture-advantages-and-disadvantages>

13. <https://indiankanoon.org/doc/1574709/>
14. https://www.tutorialspoint.com/financial_accounting/financial_royalty_accounts.htm
15. <https://www.indeed.com/career-advice/career-development/inventory-valuation-methods>



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Faculty of Commerce and Management
B.Com. with Management & Entrepreneurship
B. Com. II (Semester III)

Course Type : DSM I

Course Title : Business Economics-I

Course Code : 201MAE3301

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO1 To understand the basic concepts of economics
- LO2 To know the Law of Demand and Variations of Demand
- LO3 To understand the Law of Supply and its elasticity
- LO4 To know the basic concepts of cost and its various types

Course Outcomes:

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

- CO1 Understands basic concepts of economics
- CO2 Acknowledge Theory of Demand and its application in the business
- CO3 Acquire Theory of supply and its application in the business
- CO4 Applies the cost function into business

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Business Economics	14
	<ol style="list-style-type: none">1. Meaning and Definition of Economics and Business Economics2. Scope and Objectives of Business Economics3. Types of Economics- Micro and Macro Economics4. Methods of Economic Analysis5. Basic Problems of Indian Economy	
	Unit Outcomes: UO1 Understands concept of Economics UO2 Differentiates between Micro and Macro Economics	
II	Law of Demand	16
	<ol style="list-style-type: none">1. Meaning and Characteristics of Demand,2. Types of Demand3. Law of Demand4. Elasticity of Demand5. Variations in Demand	
	Unit Outcomes: UO1 Acquire the knowledge of Law of Demand UO2 Understands the variations in Demand	

Unit No.	Title of Unit & Contents	Hrs.
III	Law of Supply	14
	1. Meaning and Definition of Supply 2. Determinants of Supply 3. Law of Supply 4. Elasticity of Supply 5. Shifts in Supply Curve Unit Outcomes: UO1 Understand the Law of Supply UO2 Acquire the knowledge of Elasticity of Supply	
IV	Cost Analysis	16
	1. Meaning and concept of Cost 2. Types of Costs 3. Cost Function 4. Short Run Total Costs 5. Long Run Average Cost Curve Unit Outcomes: UO1 Understand the concept of Cost and its analysis UO2 Applies the knowledge how cost changes in the short and long run in the business	

Learning Resources:

1. H.L. Ahuja, Business Economics, S. Chand and Co., New Delhi, 2019
2. D.M. Mithani and G.K. Murthy, Fundamentals of Business Economics, Himalaya Publishing House, New Delhi, 2015
3. V.G. Mankar, Business Economics, Himalaya Publishing House, New Delhi, 2015
4. General Economics Book of the Institute of Chartered Accountants of India, 2013
5. R. Cauvery and Others, Managerial Economics, S. Chand and Co., New Delhi, 2010
6. G.N. Zambre, Business Economics, Pimplapure and Co. Publishers, Nagpur, 2002
7. <https://www.vedantu.com/commerce/scope-of-business-economics>
8. <https://www.investopedia.com/terms/l/lawofdemand.asp>
9. <https://www.investopedia.com/terms/l/lawofsupply.asp>
10. <https://www.toppr.com/guides/business-economics/theory-of-cost/cost-concepts/>

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Semester - IV

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Faculty of Commerce and Management
B.Com. with Management & Entrepreneurship
B. Com. II Semester IV

Course Type : DSC VII

Course Title : Costing Techniques

Course Code : 201MAE4101

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

LO1 To enable students to understand the concept Labor Costing

LO2 To acquaint students with Overhead Cost and Controlling Overhead Cost

LO3 To familiarize students with Service Costing and Daily log sheet

LO4 To make students aware about the procedure of ascertaining contract cost.

Course Outcomes:

CO1 Acknowledges the concept of Labor Costing and Calculates the Labor Remunerations

CO2 Evaluates the bases of absorption to control Overhead Cost

CO3 Apply the knowledge of Transport Costing to render Transport services

CO4 Prepares the Contract Costing for Construction Industry

Unit No.	Title of Unit & Contents	Hrs.
I	Labor Cost	15
	1. Introduction to Labor Cost 2. Methods of Time Keeping 3. Introduction to Payroll Sheet and Overtime 4. Calculations of Labor Remunerations 5. Introduction to Labor Turnover	
	Unit Outcomes: UO1 Understands the Labor cost UO2 Recognizes the Labor Remuneration System	
II	Overhead Cost	14
	1. Meaning and Definition of Overhead Cost 2. Objectives of Controlling Overhead Cost 3. Classification of Overhead Cost 4. Absorption of overheads and its different base of Absorption 5. Calculation of Machine Hour Rate (MHR)	
	Unit Outcomes: UO1 Recognize need of controlling overhead cost UO2 Applies the different bases of Absorption of Overhead	
III	Service Costing	16
	1. Meaning of Service Costing 2. Characteristics of Service Costing 3. Daily Log Sheet 4. Transport Costing 5. Preparation of Transport Cost Sheet	
	UO1 Recognize the Service Costing technique	

Unit No.	Title of Unit & Contents	Hrs.
	UO2 Knows the Preparation of Transport Cost Sheet	
IV	Contract Costing	15
	1. Meaning and features of Contract Costing 2. Procedure of ascertaining Contract Cost 3. Profit on Completed Contract: Computing & Accounting 4. Profit on In-Completed Contract: Computing & Accounting 5. Concept of Cost Plus Contract	
	Unit Outcomes: UO1 Recognize the procedure of ascertaining contract cost UO2 Knows the Preparation Contract Cost Sheet	

Learning Resources:

1. Cost Accounting, S.P. Iyengar Sultan Chand & Sons, New Delhi, 2023.
2. Cost Accounting Theory and Problems, M.N. Arora, Sultan Chand & Sons, New Delhi, 2007.
3. Essentials of Cost Accounting, M.N. Arora, Sultan Chand & Sons, New Delhi, 2009.
4. Introduction to Cost Accounting, Nishi Malhotra, Bluerose Publishers Pvt. Ltd., New Delhi, 2022
5. The Journal of Cost Accounting Research, ISSN: 1349-6530
6. International Journal of Accounting Research, ISSN: 2472-114X
7. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
8. https://www.academia.edu/38287938/Cost_Accounting_Notes
9. <https://www.icsi.edu/media/website/CostAndManagementAccounting.pdf>
10. <https://www.scribd.com/document/517806944/UNit-Costing-Study-material>
11. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAX1018.pdf
12. <https://www.yourarticlelibrary.com/cost-accounting/material-control/techniques-of-material-cost-control-11-techniques/55434>



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Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur
(Autonomous)
Faculty of Commerce and Management
B.Com. with Management & Entrepreneurship
B. Com. II Semester IV

Course Type : DSC VIII

Course Title : Advanced Financial Accounting

Course Code: 201MAE4102

Credits: 04

Max. Marks: 100

Lectures: 60

Learning Objectives:

- LO1 To Prepare the statement showing pre and post Incorporation profit.
LO2 To understand the Difference between internal and external reconstruction.
LO3 To understand the concept of Holding and Subsidiary company.
LO4 To Prepare the balance sheet and statement of profit and loss as per Companies Act, 2013.

Course Outcomes:

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

- CO1 Prepare the accounts for profit or loss prior or post to incorporation.
CO2 Generate the statement showing changes in equity share capital.
CO3 Analysis the accounts for holding company and to finalize the consolidated balance sheet.
CO4 Do the balance sheet and profit and loss statement for companies

Unit No.	Title of Unit & Contents	Hrs.
I	Profit or loss prior to incorporation	15
	<ol style="list-style-type: none">Profit or loss prior to incorporationProfit or loss post to incorporationAllocation of expensesPreparation of statement showing pre and post Incorporation profitPractical Problems	
	Unit Outcomes: UO1 Understand the concept of profit or loss prior and post to incorporation. UO2 Proficiency in preparing accounts showing pre and post Incorporation profit.	
II	Reconstruction of Companies	15
	<ol style="list-style-type: none">Reconstruction of companies- meaning and needDifference between internal and external reconstructionReorganization through Surrender of SharesScheme for Capital ReductionPractical Problems	
	Unit Outcomes: UO1 Understand the meaning and need of reconstruction of companies. UO2 Understand the Difference between internal and external reconstruction.	
III	Consolidated Balance Sheet of Holding Companies	15

Unit No.	Title of Unit & Contents	Hrs.
	1. Holding company- meaning and formation as per companies Act 2013 2. Subsidiary company- meaning and formation as per companies Act 2013 3. Advantages and Disadvantages of Holding company 4. Wholly owned and partly owned Subsidiary company 5. Consolidated Balance sheet as per sec 21 of companies Act 2013 6. Practical Problems Unit Outcomes: UO1 Understand the concept of holding company UO2 Proficiency in preparing accounts for holding company and subsidiary company..	
IV	Final Accounts of Companies	15
	1. Final accounts of companies as per Companies Act, 2013 2. General Instruction for preparation of balance sheet and statement of profit and loss of a company as per Companies Act, 2013 3. Format of balance sheet as per Companies Act, 2013 4. Format of profit and loss as per Companies Act, 2013 5. Preparation of balance sheet and statement of profit and loss as per Companies Act, 2013 6. Practical Problems Unit Outcomes: UO1 Understand the format of balance sheet and profit and loss as per Companies Act, 2013 . UO2 Proficiency in. Preparation of balance sheet and statement of profit and loss as per Companies Act, 2013 .	

Learning Resources:

- R.L.Gupta and M. Radhaswamy, Corporate Accounting, Sultan Chand & Sons, Educational Publisher, New Delhi.
- S.N. Maheshwari & S.K. Maheshwari, Corporate Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.
- V.K. Saxena, Sultan Chand & Sons, Advanced Accounting, Educational Publishers, New Delhi.
- R.L. Gupta Sultan Chand & Sons, Problems & Solutions In Advanced Accounting, Educational Publishers, New Delhi.
- https://www.tutorialspoint.com/financial_accounting/financial_accounting_cooperative_socie_ties.html
- <https://www.investopedia.com/terms/c/corporatefinance.asp>
- <https://corporatefinanceinstitute.com/resources/fpa/corporate-finance-industry/>
- https://books.google.co.in/books/about/Corporate_Financial_Accounting_by_Dr_S_K.html?id=ayo1EAAAQBAJ&redir_esc=y
- <https://imarticus.org/blog/what-is-corporate-financial-accounting/>
- [https://www.shethpublishers.com/corporate-financial-accounting-\(mcom-sem-iv\)/ebook-details?siteName=sheth&bookId=55240&preview=true](https://www.shethpublishers.com/corporate-financial-accounting-(mcom-sem-iv)/ebook-details?siteName=sheth&bookId=55240&preview=true)
- <https://sahityabhawanpublications.com/product/corporate-financial-accounting/>



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B.Com. with Management & Entrepreneurship
B. Com. II Semester IV

Course Type : DSM-II

Course Title : Business Economics-II

Course Code: 201MAE4301

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

LO1 To enable students to understand the concept of utility.

LO2 To acquaint students with theories of production.

LO3 To familiarize students with market & market structure.

LO4 To make students aware about theories of distribution.

Course Outcomes:

CO1 Acknowledges the concept of utility and classification of utility.

CO2 Evaluates producer's equilibrium by understanding production function.

CO3 Apply the knowledge of price determination in various market structure.

CO4 Uses different theories of factors of production for decision making.

Unit No.	Title of Unit & Contents	Hrs.
I	Utility Analysis	14
	1. Meaning & Definition of Utility. 2. Different Types of Utility. 3. Comparison between Marginal Utility, Total Utility and Average Utility. 4. Cardinal Utility Analysis- Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility and its Importance. 5. Ordinal Utility Analysis- Indifference Curve, Meaning, Properties, Map and Consumer Equilibrium.	
	Unit Outcomes: UO1 Understand the concept of utility. UO2 Classify the utility.	
II	Theories of Production	15
	1. Concept of Production Function. 2. Law of Variable Proportion. 3. Law of Return to Scale. 4. ISO Quants & its Properties. 5. Equilibrium of Producer.	
	Unit Outcomes: UO1 Acknowledge production function. UO2 Recognize producer's equilibrium.	
II	Market Structure	16
	1. Introduction and Classification of Market	

Unit No.	Title of Unit & Contents	Hrs.
	2. Concept of Market Structure, Perfect Competition- Meaning, Characteristics, and Price Determination. 3. Monopoly- Meaning, Characteristics, Price Determination and Price Discrimination. 4. Monopolistic Competition- Meaning, Characteristics, Price Determination and Product Determination. 5. Oligopoly -Meaning, Characteristics and Types of Oligopoly.	
	Unit Outcomes: UO1 Differentiate market structure. UO2 Understand price determination in various market structure.	
IV	Theories of Distribution	15
	1. Factors of Production- Land, Labour, Capital & Entrepreneur 2. Concept of Rent, Ricardian & Modern Theory of Rent. 3. Concept of Wages, Modern Theory of Wages. 4. Concept of Interest, Loanable Fund & Liquidity, Preference Theory of Interest. 5. Concept of Profit, Uncertainty Bearing & Innovation Theory of Profit.	
	Unit Outcomes: UO1 Recognize the factors of production. UO2 Know various theories related to factors of production.	

Learning Resources:

1. Business Economics, KPM Sundharam, EN Sundharam, Sultan Chand & Sons, New Delhi, 2022.
2. Business Economics, HL Ahuja, S. Chand & Company Ltd, New Delhi, 2019.
3. Business Economics, Dr. Deepshree, Scholar Tech Press, New Delhi, 2024.
4. Principles of Micro Economics, HL Ahuja, S. Chand & Company Ltd, New Delhi, 2019.
5. The Journal of Business Economics, ISSN: 0007-666X
6. Journal of Business Economics, ISSN: 00442372
7. <https://www.icai.org/post/sm-foundation-p4-partI-may2021onwards>
8. <https://drnishikantjha.com/papersCollection/Business%20Economics.pdf>
9. <https://unacademy.com/content/ca-foundation/study-material/business-economics/introduction-to-business-economics/>
10. <https://www.icsi.edu/media/webmodules/publications/New%20Full%20Final%20BE%2011.07.2014.pdf>

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B. Com. II Semester III/IV

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

- All extra credits claimed under this heading will require sufficient academic input/contribution from the students concerned.
- Maximum 04 extra credits in each academic year will be allotted.
- 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 Faculty.
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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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	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