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 शिक्षण संस्था

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

Rule

(**Dr. P. S. Trimukhe**) Chairperson Business Studies Board Rajarshi Shahu Mahavidyalaya, Latur (Autonomous)

छत्रपती

ग संस्था

।। आरोह तमसो ज्योतिः।।

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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Faculty of Commerce and Management B.Com. with Management & Entrepreneurship Members of Board of Studies in the Business Studies Under the Faculty of Commerce

Sr. No.	Name	Designation	In position
1	Dr. Pushpalata Trimukhe Head, Faculty of Commerce, Rajarshi Shahu Mahavidyalaya (Autonomous), Latur	Chairperson	Chairperson
2	Dr. H.S. Patange HoD, YeshwantMahavidyala, Nanded.	Member	V.C. Nominee
3	Dr. Srinivas S. Jagtap Asst. Prof, Hirachand Nemchand College of Commerce, Solapur.	Member	Academic Council Nominee
4	Dr. Renuka Gaikwad HoD, CT Bora College, Shirur, Pune.	Member	Academic Council Nominee
5	Prof. DipakVakrani MIT College of Management, MITADTU Arts, Design & Technology, Savitribai Pune University, Pune.	Member	Expert from outside for Special Course
6	CA Uday Kittekar Kittekar and Associates, Old Ausa Road, Latur	Member	Expert from Industry
7	Ms. Sonali Bhujbal Asst. Prof., SRTM University, Sub Centre, Ausa Road,Latur	Member 1 899471	P.G. Alumni
8	Dr. P. R. Rodiya	Member	Faculty Member
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		Majo	or			VSC/			Cred	
& Lev el	Sem	DSC	DS E	Min or	GE/O E	SEC (VSE	AEC/ VEC	OJT,FP,CEP, RP	Cred it per Sem.	Cum./Cr . per exit
•						C)				
1	2	3		4	5	6	7	8	9	10
	III	DSC	NA	DS	GE-	SEC-	AEC-I	CC-II: 02 Cr.	22	
		V: 04		ΜI	III:	III:	ENG: 02	(NSS, NCC,		
		Cr.		04	02 Cr.	02 Cr.	Cr.	Sports,		
		DSC		Cr.				Cultural)/		
		VI: 04						(SES-I)/		44 Cr.
		Cr.			-			FP: 02 Cr.		44 CI.
								11.02 CI.		UG
Π	IV	DSC	NA	DS	GE-	SEC-	AEC-II	CC-III: 02 Cr.	22	Certifica
- 0		VII:		МΠ	IV:	IV:	ENG: 02	(NSS, NCC,		te
5.0		04 Cr.		04	02 Cr.	02 Cr.	Cr.	Sports,		
		DSC		Cr.		3	VEC-II: 02	Cultural)/		
		VIII:					Cr.	CEP-I: 02 Cr.		
		04 Cr.	3		र तब	सो	ज्योतिः	n		
	Cu	16	a dh	1.01	08	04+04	04+02+02=	04	44	
	m.	Raja	ISI		ianu	= 08	08 y 0	iaya,		
	Cr.		La		(Au	ono	mous)			
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. OE : 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. VEC : Value Education Courses
- 12. OJT : On Job Training
- **13. FP** : Field Projects
- 14. CEP : Fostering Social Responsibility & Community Engagement (FSRCE)
- 15. CC : Co-Curricular Courses
- 16. RP : Research Project/Dissertation
- 17. SES : Shahu Extension Services

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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 Ethic <mark>s:</mark>				
	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 S	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	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.
PSO 2	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.
PSO 3	Enable the students to apply the knowledge of management principles and practices, Entrepreneurial skills in their practical life.
PSO 4	Equip the students with requisite knowledge, skills and right attitude necessary to provide effective skills for office management and business accounting.
PSO 5	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.
PSO 6	Develop the skills to be familiar with the Indian Knowledge System like Indian Management Thinkers and their philosophies.
PSO 7	Create the awareness of importance of entrepreneurial skills and its utilization in day to day life and provide ideal entrepreneurs to country.
PSO 8	Accumulate the concepts and procedure of management and entrepreneurial functioning in modern era.
PSO 9	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.
PSO 10	Create awareness and interest for research in academics and applied research for industry.



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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.	
		201MAE3101 (DSC-V)	Fundamentals of Costing	04	60	
		201MAE3102 (DSC-VI)	Retail Accounting	04	60	
		OE-III	From Basket	02	30	
	III	201MAE3301 (DSM-I)	Introduction to Income Tax	04	60	
		(SEC-III)	From Basket	02	30	
		(AE <mark>C-I)</mark>	From Basket	02	30	
		CC	CC - II	02	30	
		AIP <mark>C/OJT-I</mark>	Field Project	02	60	
II		Total Cree	22			
		201MAE4101 (DSC-VII)	Costing Techniques	04	60	
		201MAE4102 (DSC-VIII)	Advanced Financial Accounting	04	60	
		OE-IV	From Basket	02	30	
	IV	201MAE4301 (DSM-II)	Computation of Total Income	04	60	
		(SEC-IV)	From Basket	02	30	
		(AEC-II)	From Basket	02	30	
		CC	CC - III	02	30	
		AIPC/OJT-I	CEP-I	02	30	
		22				
		44				
Latur (Autonomous)						



Major Courses

लातूर ।। आरोह तमसो ज्योतिः।।

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शिक्षण संस्था

Semester - III

।। आरोह तमसो ज्योतिः।।

शिव छत्रपती

शिक्षण संस्था



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Faculty of Commerce and Management 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:

- LO 1. To enable students to understand the concept of cost and Methods of Costing
- LO 2. To acquaint students with the Material Cost
- LO 3. To familiarize students with Business Storekeeping
- LO 4. To make students aware about Cost Reconciliation statement

Course Outcomes:

- CO 1. Prepares the Cost Sheet for Small Business and determines the Product cost
- CO 2. Evaluates the Elements of Material Cost
- CO 3. Apply the knowledge of various methods of stock keeping.
- CO 4. Prepares the Cost Account and Financial Account Reconciliation Statement

Unit No.	Title of Unit & Contents	Hrs.
Ι	Introduction to Cost Accounting	14
	1. Meaning and Concept of Cost Accounting	
	2. Objectives of Cost Accounting	
	3. Advantages of Cost Accounting.	
	4. Financial Accounting V/s Cost Accounting	
	5. Methods of Costing	
	6. Classification of Cost: Direct and Indirect cost	
	7. Preparation of Cost sheet	
	Unit Outcomes:	
	UO1. Understand the Concept of Cost Accounting	
	UO2. Knows the Advantages of Cost Accounting	
II	Material Cost	16
	1. Meaning of Material Cost	
	2. Significance of Material Cost	
	3. Classification of Material cost	
	4. Objectives of Material cost	
	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	

Unit No.	Title of Unit & Contents	Hrs.				
III	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					
IV	Cost Account Reconciliation Statement	15				
	1. Meaning and Need of Reconciliation Statement					
	2. Ascertainment of Profit as per Costing Record					
	3. Ascertainment of Profit as per Financial Accounting Record					
	4. Preparation of Reconciliation Statement					
	5. Preparation of Memorandum Reconciliation Account					
	Unit Outcomes:					
	UO1. Recognize need of reconciliation of cost and financial accounts					
	UO2. Construct Reconc <mark>iliation Statement</mark>					

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- 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
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Faculty of Commerce and Management 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:

- LO 1. To understand the benefits and accounting of joint venture.
- LO 2. To Understand the basic terms of royalty.
- LO 3. To Prepare journal and ledger in the books of Purchaser and Vendor.
- LO 4. To Know the importance of Inventory Valuation.

Course Outcomes:

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

- CO 1. Understand the benefits of Joint Venture.
- CO 2. Understand Features and Forms of Royalty.
- CO 3. Understand Accounting treatment for Installment Purchasing.
- CO 4. Understand the methods of Inventory Valuation.

Unit No.	Title of Unit & Contents	Hrs.
I	Joint Venture Accounts	16
	1. Meaning and Definitions of Joint Venture	
	2. Benefits of Joint Venture	
	3. Difference between Joint Venture and Partnership	
	4. Accounting Methods of Recording Joint Venture Transactions	
	A. Separate Set of Books	
	B. No Separate Set of Books	
	5. 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
	1. Meaning and Parties in Royalty	
	2. Features and Forms of Royalty	
	3. Basic Terms in Royalty: Minimum Rent, Short Workings and its	
	Recoupment, Surplus, Surface Rent and Sub-lease	
	4. Journal Entries in the books of Tenant and Landlord	
	5. 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	Insurance Claim	14
	1. Introduction to insurance claim	
	2. Types of Insurance claim	
	3. Insurance claim under loss of stock	
	4. Accounting Entries	
	5. Practical problems	
	Unit Outcome:	
	UO1. Understand the various types of Insurance claim	
	UO2. Calculate the insurance claim under loss of stock.	

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- 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. <u>https://www.toppr.com/guides/principles-and-practice-of-accounting/royalty-accounts/#:~:text=In%20terms%20of%20accounting%2C%20royalty,accounting%20treatments%20in%20royalty%20accounts.</u>
- 8. <u>https://jsscgpet.org/wp-content/uploads/2020/06/INSTALLMENT-PURCHASE-SYSTEM-</u> <u>Mahadevaprasad-C.pdf</u>
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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: Introduction to Income Tax Course Code: 201MAE3301 Credits: 04

Max. Marks:100 Lectures:60

Learning Objectives:

- LO 1. To Understand the Structure of Direct Tax in India.
- LO 2. To Know the Taxable and Tax Free Allowances Under Salary Head.
- LO 3. To Understand the Computation of Salary of Individual.
- LO 4. To Understand the computation of Income from House Property.

Course Outcomes:

- CO 1. Know the Basic concepts of Income Tax in India
- CO 2. Understand the Taxable allowances related to salary head
- CO 3. Compute income under the head salary.
- CO 4. Compute income under the head house property.

Unit No.	Title of Unit & Contents	Hrs.					
Ι	Introduction to Income Tax	18					
	1. Tax, Types of Taxes, Difference between Direct and Indirect Tax.						
	2. Important Definitions of Income Tax – Income, Assessment Year, Previous						
	Year, Financial Year, Person, Assessee, Deemed Assessee, Gross Total						
	Income, Total Income (Taxable Income), Round off, Features of Income,						
	Casual Income.						
	3. Basis of charge, Procedure for computing the Total Income.						
	4. Residential Status: Types, Rules, Resident and Tax Liability.						
	5. Slab Rates for the relevant Assessment Year.						
	Unit Outcomes:						
	UO1. Understand the difference between Direct and Indirect Tax.						
	UO2. Know the Procedure for computing the Total Income.						
II	Income from Salary and its Computation (Part-I)	15					
	1. Meaning, Allowances and Perquisites under the head Salary.						
	2. Taxable Allowances.						
	3. Allowances exempt up to specified limit.						
	4. Fully exempted allowances.						
	Unit Outcome:						
	UO1. Know the taxable Allowances and Allowances exempt up to specified						
	limit.						
	UO2. Understand the Tax Free Allowances.						
III	Income from Salary and its Computation (Part-II)	14					
	1. Perquisites – Perquisites taxable in all cases.						

Unit No.	Title of Unit & Contents	Hrs.			
	2. Perquisites taxable in the case of specified employee only				
	3. Tax-free perquisites under the head Salary.				
	4. Computation of income from salary.				
	Unit Outcomes:				
	UO1. Know the taxable and Tax Free Allowances				
	UO2. Understand the Procedure of Computation of Net Taxable Salary				
IV	Income from House Property				
	1 Basis of Charge				
	2. Computation of annual value - Self occupied and let out house property,				
	deemed to be let out and deductions				
	3 Computation of Pre-construction period Interest.				
	4. Building self-occupied for residential purpose.				
	5 Computation of income from House Property				
	Unit Outcomes:				
	UO1. Know the calculation of Pre-Construction Period Interest.				
	UO2. Understand the Procedure of Computation of Taxable Income from				
	H.P.				

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- 5. Problems and Solutions in Income Tax Dr. H.C. Mehrotra & Dr. S.P. Goyal, Income Tax, Sahitya bhawan Publications, 2023.
- 6. <u>https://cleartax.in/s/income-tax</u>.
- 7. <u>https://www.incometax.gov.in/iec/foportal/help/individual/return-applicable-1</u>.
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property/#:~:text=Income%20from%20house%20property%20is,of%20Income%20Tax%20Act%2 C%201961.

- 9. <u>https://tax2win.in/guide/standard-deduction-salary</u>.
- 10. https://www.hostbooks.com/in/hb/income-from-house-property/.

Semester - IV

शिव छत्रपती शिक्षण संस्था लातूर

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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:

- LO 1. To enable students to understand the concept Labor Costing
- LO 2. To acquaint students with Overhead Cost and Controlling Overhead Cost
- LO 3. To familiarize students with Service Costing and Daily log sheet
- LO 4. To make students aware about the procedure of ascertaining Contract cost.

Course Outcomes:

- CO 1. Acknowledges the concept of Labor Costing and Calculates the Labor Remunerations
- CO 2. Evaluates the bases of absorption to control Overhead Cost
- CO 3. Apply the knowledge of Transport Costing to render Transport services
- CO 4. Prepares the Contract Costing for Construction Industry

Unit No.	Title of Unit & Contents	Hrs.		
Ι	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. Labor Remuneration System:			
	Time Rate System and Piece Rate System,			
	Halsey Plan and Rowan Plan,			
	Taylor's Differential Piece Rate System and			
	Merrick Differential Piece Rate System			
	6. 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			

Unit No.	Title of Unit & Contents	Hrs.		
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			
	Unit Outcomes:			
	UO1. Recognize the Service Costing technique			
	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			
	Profit on Completed Contract: Computing & Accounting			
	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			

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- 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
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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:

- LO 1. To Prepare the statement showing pre and post Incorporation profit.
- LO 2. To understand the Difference between internal and external reconstruction.
- LO 3. To understand the concept of Holding and Subsidiary company.
- LO 4. 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-

- CO 1. Prepare the accounts for profit or loss prior or post to incorporation.
- CO 2. Generate the statement showing changes in equity share capital.
- CO 3. Analysis the accounts for holding company and to finalize the consolidated balance sheet.
- CO 4. Do the balance sheet and profit and loss statement for companies

Unit No.	Title of Unit & Contents	Hrs.		
Ι	I Profit or loss prior to incorporation			
	1. Profit or loss prior to incorporation			
	2. Profit or loss post to incorporation			
	3. Allocation of expenses			
	4. Preparation of statement showing pre and post Incorporation			
	profit / Real and a read and a re			
	5. Practical 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.			
TT	Deconstruction of Commonics	15		
II	Reconstruction of Companies	15		
	1. Reconstruction of companies- meaning and need			
	2. Difference between internal and external reconstruction a Va			
	3. Reorganization through Surrender of Shares			
	4. Scheme for Capital Reduction			
	5. Practical Problems			
	Unit Outcomes:			
	UO1. Understand the meaning and need of reconstruction of companies.			
	UO2. Understand the Difference between internal and external			
	reconstruction.			

Unit No.	Title of Unit & Contents	Hrs.		
III	Consolidated Balance Sheet of Holding Companies	15		
	1. Holding company- meaning and formation as per companies Act			
	2013			
	 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 pe <mark>r Companies Act</mark> , 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.			

- 1. Corporate Accounting, R.L.Gupta and M. Radhaswamy, Sultan Chand & Sons, Educational Publisher, New Delhi.
- 2. Corporate Accounting, S.N. Maheshwari & S.K. Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
- 3. Advanced Accounting, V.K. Saxena, Sultan Chand & Sons, Educational Publishers, New Delhi.
- 4. Problems & Solutions In Advanced Accounting, R.L. Gupta Sultan Chand & Sons, Educational Publishers, New Delhi.
- 5. <u>https://www.tutorialspoint.com/financial_accounting/financial_accounting_cooperative_societies.htm</u> <u>l</u>
- 6. <u>https://www.investopedia.com/terms/c/corporatefinance.asp</u>
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- 8. <u>https://books.google.co.in/books/about/Corporate Financial Accounting by Dr S K.html?id=ayo1</u> <u>EAAAQBAJ&redir_esc=y</u>
- 9. https://imarticus.org/blog/what-is-corporate-financial-accounting/
- 10. <u>https://www.shethpublishers.com/corporate-financial-accounting-(mcom-sem-iv)/ebook-details?siteName=sheth&bookId=55240&preview=true</u>
- 11. https://sahityabhawanpublications.com/product/corporate-financial-accounting/



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

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

Course Type: DSM II Course Title: Computation of Total Income Course Code: 201MAE4301 Credits: 04

Max. Marks: 100 Lectures:60

Learning Objectives:

- LO 1. To Understand the Allowed and Disallowed expenses under PGBP.
- LO 2. To Know the Procedure of Computation Income from Capital Gain.
- LO 3. To Understand the Computation of Other Sources Income of Individual.
- LO 4. To Understand the Procedure of Computation Total Income & Tax Liability.

Course Outcomes:

- CO 1. Understand the Procedure of Computation of Income from Profits and Gains of Business or Profession
- CO 2. Know the Procedure for computing the Income from Capital Gain.
- CO 3. Know the Procedure for computing the Income from Other Sources.
- CO 4. Understand the Procedure of Computation Total Income & Tax Liability.

Unit No.	Title of Unit & Contents	Hrs.		
Ι	Income from Profits and Gains of Business or Profession			
	1. Basis of Charge			
	2. Important rules regarding assessment of PGBP			
	3. Computation of Profits of Business or Profession.			
	4. Deductions expressly allowed			
	5. Expenses expressly disallowed			
	Unit Outcomes:			
	UO1. Understand the basic concepts related to PGBP.			
	UO2. Know the Procedure for computing the Income from PGBP.			
II	Income from Capital Gains			
	1. Basis of Charge related to Capital Gain.			
	2. Conditions related to Capital Asset and transfer of Capital Assets.			
	3. Cost of Improvement, Short Term and Long-term Capital Gains,			
	Exemptions.			
	4. Transfer of Capital Asset			
	5. Computation of Capital gains.			
	Unit Outcomes: Latur (Autonomous)			
	UO1. Know the various conditions related to Capital Asset.			
	UO2. Understand the Procedure of Computation of Capital Gain.			
III	Income from Other Sources			
	1. Incomes chargeable under this head of income from Other Sources.			
	2. Important points relating to income from other sources.			

Unit No.	Title of Unit & Contents	Hrs.	
	3. Deductions allowable under the head of income from other sources		
	4. Amounts not deductible under other sources.		
	5. Computation of income under the head of other sources		
	Unit Outcomes:		
	UO1. Know the taxable Income under the Head Other Sources.		
	UO2. Understand the Procedure of Computation of Income from Other		
	Sources.		
IV	Computation of Total Income and Tax Liability of Individuals		
	1. Computation of Various heads of Income		
	2. Deductions U/s 80-C, 80-D and 80-U		
	3. Computation of Gross Total Income.		
	4. Computation of Total Income		
	5. Compute Tax Liability.		
	Unit Outcomes:		
	UO1. Know the deductions allowed under 80C to 80U.		
	UO2. Understand the Procedure of Computation Total Income		

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- 2. Income Tax Law By Chaturvedi & Pithisaria, Lexis Nexis publisher, 08th Edition 2023.
- 3. Indian Income Tax Act H.C. Malhotra, incime Tax & Accounts, Sahity Bhawan Publications, 64th Edition 2023.
- 4. Student guide to Income Tax Dr. Vinod Singhania, Direct Tax Law And Practice, Taxmans Publications, 2023-24 Edition.
- 5. Problems and Solutions in Income Tax Dr. H.C. Mehrotra & Dr. S.P. Goyal , Income Tax, Sahitya bhawan Publications,2023.
- 6. <u>https://taxguru.in/income-tax/profits-gains-business-profession.html</u>.
- 7. <u>https://www.investopedia.com/terms/c/capitalgain.asp</u>.
- 8. https://www.canarahsbclife.com/faqs/tax-saving/tax-liability-what-is-tax-liability.
- 9. <u>https://cleartax.in/s/other-income-sources</u>.
- 10. <u>https://www.incometax.gov.in/iec/foportal/help/individual/return-applicable-1</u>.

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Open Elective Courses Offered by the Department

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शिव छत्रपती

शिक्षण संस्था



Shiv Chhatrapati Shikshan Sanstha's Rajarshi Shahu Mahavidyalaya, Latur

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

Course Type: OE- III Course Title: Digital Marketing Course Code: 201MAE3401 Max. Marks: 50

Credits: 02

Lectures: 30 Hrs.

Learning Objectives:

- LO 1. To understand the basic concepts of digital marketing
- LO 2. To know the importance of social media platforms in digital Marketing.
- LO 3. To understand advertising tools
- LO 4. To understand the technological importance of search engine optimization.

Course Outcomes:

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

- CO 1. Understands basic concepts of Digital Marketing
- CO 2. Acknowledge concept of social Media Marketing
- CO 3. Acquire knowledge of advertising tools and its optimization
- CO 4. Know search engine optimization.

Unit No.	Title of Unit & Contents	Hrs.			
Ι	Introduction to Digital Marketing	09			
	1. Meaning, concept of Digital Marketing				
	2. Evolution of Digital Marketing				
	3. Concept of traditional and digital marketing				
	4. Difference between traditional and digital marketing				
	5. Importance and scope of digital marketing				
	6. Advantages and disadvantages of digital marketing				
	Unit Outcomes:				
	UO 1. Understands concept of digital marketing.				
	UO 2. Know the evolution of digital marketing in India.				
II	Social Media Marketing	08			
	1. Meaning of social media marketing				
	2. Advantages and disadvantages of social media marketing				
	3. Facebook marketing				
	4. X marketing (Twitter)				
	5. Instagram Marketing				
	6. LinkedIn marketing				
Unit No.	Title of Unit & Contents	Hrs.			

	Unit Outcomes: UO 1. Acquire the knowledge of social media marketing UO 2. Acquainting with the Instagram marketing			
III	Advertising tools and its optimization	06		
	1. Meaning of advertising and its importance			
	2. Performance of digital advertising			
	3. Concept of display advertising			
	4. Concept of YouTube advertising			
	5. Advertising tools in digital marketing			
	Unit Outcomes:			
	UO 1. Understand the concept of advertising UO 2.			
	Know the various tools of advertising			
IV	Search Engine Optimization	07		
	1. Introduction to Search Engine Optimization			
	2. Types of search-engine optimization			
	3. On page optimization			
	4. Off page optimization			
	5. Case study on Amazon and Flipkart			
	Unit Outcomes:	1		
	UO 1. Understand the concept of search engine optimization			
	UO 2. Know the types of search engine optimization			

- 1. Digital Marketing Essentials, Jamie Turner, Vibrant Publishers August 2020
- 2. Digital Marketing, Satinder Kumar and Supreet Kaur, Taxmann Publication Private Limited 2023, New Delhi
- 3. Marketing management : Philip Kotler Kevin Lanekeller Pearson India Education services Pvt. Ltd. Chennai, 2017.
- 4. MARKETING MANAGEMENT TEXT AND CASES ,K.S. Chandrasekar, *Tata McGraw-HillPublication, New Delhi.2010*
- 5. Research Paper on digital marketing by Manasmita Panda and Aishwarya Mishra, Odisha, India, 2021
- 6. Research Paper on digital marketing by Dr.G.Kanagavalli, Alagappa University, Karaikudi, June 2017
- 7. <u>https://www.outbrain.com/help/advertisers/seo/#:~:text=SEO%20is%20an%20import</u> ant%20part,that%20is%20creative%20and%20original.
- 8. <u>https://www.semrush.com/blog/types-of-seo/</u>
- 9. <u>https://digitalmarketinginstitute.com/blog/digital-marketing-tools</u>
- 10. https://www.simplilearn.com/history-and-evolution-of-digital-marketing-article
- 11. https://www.hubspot.com/facebook-marketing

Skill Enhancement Courses Offered by the Department

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शिव छत्रपती

शिक्षण संस्था



Shiv Chhatrapati Shikshan Sanstha's Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous) Faculty of Commerce and Management

B.Com. with Management & Entrepreneurship

B. Com. II Semester IV

Course Type: SEC III Course Title: Business Law Course Code: 201MAE3601 Max. Marks: 50

Credits: 02

Lectures: 30 Hrs

Learning Objectives:

- LO 1. To enrich knowledge about Essentials of contract of Sale.
- LO 2. To Understand Legal aspects of partnership.
- LO 3. To know the formation of LLP.
- LO 4. To recognize types of cheques & crossing.

Course Outcomes:

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

- CO 1. Understands basic concepts of contract of sale.
- CO 2. Recognize rights and duties of partners.
- CO 3. Know the concept of designated partners and relationship.
- CO 4. Understand obligations related to negotiable instruments.
- CO 5.

0			
Unit No.	Title of Unit & Contents	Hrs.	
Ι	The Sale of Goods Act, 1930	10	
	1. Contact of Sale: Concept and Definition		
	2. Essentials of Contract of Sale		
	3. Distinction between Sale and Agreement to Sale		
	4. Goods and their Classification		
	5. Doctrine of Caveat Emptor		
	Unit Outcomes:		
	UO1.Understands basic concepts of Contract of Sale.		
	UO2. Knows the classification of goods.		
II	Indian Partnership Act, 1932	08	
	1. Definition of Nature of Partnership and Partnership Deed		
	2. Essentials of Partnership and Registration of Partnership		
	3. Types of Partners and Partnership		
	4. Distinction between Partnership and Co-ownership		
	5. Rights and Duties of Partners		
	Unit Outcomes:		
	UO1. Understand the nature of Partnership.		
	UO2. Differentiate between Partnership and co-ownership.		

Unit No.	Title of Unit & Contents	Hrs.	
III	Limited Liability Partnership Act, 2008	06	
	 Meaning and Nature of LLP Formation of LLP Designated Partners, Partners and Their Relations Distinction between LLP and Partnership, LLP and LLC Extent and Limitation of LLP and Partners Unit Outcomes: UO1. Understands the meaning of LLP. UO2. Recognize the process of Formation of LLP.		
IV	Negotiable Instrument Act, 1881		
	1. Definition & Characteristics of Negotiable Instrument		
	2. Promissory Notes and its Essentials		
	3. Bills of Exchange and its Ess <mark>entials</mark>		
	4. Crossing of Cheque and Type <mark>s of Crossing of Che</mark> que		
	5. Parties to Negotiable Instrument		
	Unit Outcomes:		
	UO1. Understand Promissory Note and its Essentials.		
	UO2. Know the Crossing of Cheque and its types.		

- 1. Business Law- Dr. C.B. Gupta, Sultan chand & sons, New Delhi, 2018.
- 2. Business Law- Dinkar Pagare, Sultan chand & sons.New Delhi,2012.
- 3. A Manual of Business Laws- Dr. S.N. Maheshwari, Dr.S.K. Maheshwari, Himalaya Publishing House, New Delhi, 2010.
- 4. Laws for Business- M.M. Sulpey, Asoke K, Ghose, PHI Learing Private Limited, New Delhi, 2011.
- 5. A Textbook On Business Laws, Dr. Ankita Soni, Regal Publications, New Delhi, 2011.
- 6. https://mbahub.in/business-law/meaning-of-business/
- 7. https://www.wowessays.com/free-samples/business-law-research-paper/
- 8. https://www.researchgate.net/topic/Business-Law/publications/2
- 9. https://cleartax.in/glossary/negotiable-instrument-act/
- 10. <u>https://www.indiacode.nic.in/bitstream/123456789/15327/1/negotiable_instruments_act%2C_1881.pdf</u>

Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

UG Second Year (Semester III / IV)

Basket I: Open Elective (OE)

(GEs offered to the Commerce and Management students in Sem.-III/IV)

Sr. No.	BoS Proposing OE	Course Title	Credits	Hrs.
1	Biotechnology	Food and Nutrition	2	30
2	Botany	Plant Diversity and Human Welfare	2	30
3	Information Technology	Multimedia and Foundation of Animation	2	30
4	Computer Science	Introduction to Computer Programming	2	30
5	English	English Proficiency Course	2	30
6	Geography	Fundamentals of GIS & RS	2	30
7	Chemistry	Chemistry for Society	2	30
8	Physics	Physics of Daily Life	2	30
9	Information Technology	Introduction to Computer Network	2	30
10	Electronics	Electronic Components	2	30

Note: Student can choose any one OE from the basket.



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

UG Second Year (Semester III / IV)

Basket I: Open Elective (OE)

(GEs offered to the Humanities and Social Sciences students in Sem.-III/IV)

Sr.	BoS Proposing OE	Course Title	Credits	Hrs.
No.				
1	Biotechnology	Food and Nutrition	2	30
2	Botany	Plant Diversity and Human Welfare	2	30
3	Information Technology	Multimedia and Foundation of Animation	2	30
4	Computer Science	Introduction to Computer Programming	2	30
5	Chemistry	Chemistry for Society	2	30
6	Physics	Physics of Daily Life	2	30
7	Information Technology	Introduction to Computer Network	2	30
8	Electronics	Electronic Components	2	30
9	Commerce	Digital Marketing	2	30
10.	Commerce	Introduction to Personal Taxation	2	30
11.	Commerce	Fundamentals of Accounting	2	30

Note: Student can choose any one OE from the basket.



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

UG Second Year (Semester III / IV)

Basket I: Open Elective (OE)

(GEs offered to the Science and Technology students in Sem.-III/IV)

Sr. No.	BoS Proposing OE	Course Title	Credits	Hrs.
1.	Commerce	Digital Marketing	2	30
2	Commerce	Introduction to Personal Taxation	2	30
3	Commerce	Fundamentals of Accounting	2	30
4	Hindi	Rojgar Abhimulak Hindi	2	30
5	English	English Proficiency Course	2	30
6	Geography	Fundamentals of GIS & RS	2	30

Note: Student can choose any one OE from the basket.





Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

UG Second Year (Semester III / IV)

Basket II: Skill Enhancement Courses (SEC)

(SEC offered to the Commerce and Management students in Sem.-III/IV)

Sr. No.	BoS Proposing SEC	Course Title	Credits	Hrs.
1	Commerce	Financial Management	2	30
2	Analytical Chemistry	Skill <mark>s In Che</mark> mistry	2	30
3	Commerce	Wealth Management	2	30
4	Biotechnology	Good Laboratory Practices	2	30
5	Biotechnology	Dairy Technology	2	30
6	Botany	Herbal Technology	2	30
7	Information technology	Software Development Techniques	2	30
8	Information technology	Information Security	2	30
9	Computer Science	Web Development using WordPress	2	30
10	Electronics	Internet of Things	2	30
11	English	English for Careers	2	30
12	Geography	Disaster Management	2	30
13	Commerce	Business Law	2	30
14	Microbiology	Production of Bio fertilizers	2	30
15	Physics	Applied Optics	2	30
16	Political Science	Political Journalism	2	30
17	Chemistry	Chemistry of Biomolecules	2	30
18	Mathematics	Essential Statistics for Data Science	2	30
19	Information Technology	Android Aap Development	2	30
20	Englis <mark>h</mark>	English for Competitive Examinations	2	30

Note: Student can choose any one SEC from the basket.

Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

UG Second Year

Basket III: Ability Enhancement Courses (AEC)

(AEC offered to the Science & Technology students in Sem.-III/IV)

Sr. No.	BoS Proposing AEC	Course Title	Credits	Hrs.
1.	English	English Communication	2	30
2.	English	English for Professionals	2	30

Note: Student can choose any one AEC from the basket.





Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Extra Credit Activities

Sr.	Course Title	Credits	Hours	
No.			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 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.



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Examination Framework

Theory:

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

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/	100	10	10	20	10	-	-	40	60	100
GE/OE/Minor								1		
DSC	75	05	10	15	10	-	-	30	45	75
Lab	50	-	-	-	-	05	20	-	25	50
Course/AIPC/		0						-		
OJT/FP/SEC										
(Science &					fir	ज हर		नी		
Technology)					6					
VSC/SEC/	50	05	05	10	05	<u>श्रण</u>	सर	20	30	50
AEC/VEC/CC					ला	तर				

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