

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

Board of Studies

in

Business Studies

Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

[UG III Year]

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

w.e.f. June, 2025

(In Accordance with NEP-2020)

Review Statement

The NEP Cell reviewed the Curriculum of **B.Com. (Honors/Research) with Management and Entrepreneurship** to be effective from the **Academic Year 2025-26**. It was found that, the structure is as per the NEP-2020 guidelines of Govt. of Maharashtra.

Date: 11/04/2025

Place: Latur

NEP CELL

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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 2025-26.**

Date:

Place: Latur



(Dr. P. S. Trimukhe)

Chairperson

Business Studies Board

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Faculty of Commerce

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
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4	Dr. Renuka Gaikwad HoD, CT Bora College, Shirur, Pune.	Member	Academic Council Nominee
5	Prof. Dipak Vakrani 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	P.G. Alumni
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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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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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Chairperson
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B. Com. III Sem. IV 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	Credits per Sem.	Cum./Cr. per exit
		DSC	DSE							
1	2	3		4	5	6	7	8	9	10
III 5.5	V	DSC IX: 04 Cr. DSC X: 04 Cr.	DSE-I: 04 Cr	DSM III: 04 Cr. DSM IV: 02 Cr.	NA	VSC III : 02 Cr	VEC II: 02 Cr EVS	NA	22	132 Cr. UG Degree
	VI	DSC XI: 04 Cr. DSC XII: 04 Cr.	DSE-I: 04 Cr	DSM V: 04 Cr.	NA	VSC IV : 02 Cr	NA	Academic Project: 04 Cr.	22	
	Cum . Cr.	16	08	10	-	06		04	44	

Exit Option: Award of UG Degree in Major with 132 Credits 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 Course
7. SEC : Skill Enhancement Course
8. AEC : Ability Enhancement Course
9. MIL : Modern Indian Languages
10. IKS : Indian Knowledge System
11. VEC : Value Education Course
12. OJT : On Job Training
13. FP : Field Project
14. CEP : Fostering Social Responsibility & Community Engagement (FSRCE)
15. CC : Co-Curricular Course
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 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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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	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. III Semester V & VI

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

Year & Level	Semester	Course Code	Course Title	Credits	No. of Hrs.
III	V	(DSC-IX)	Managerial Techniques I	04	60
		(DSC-X)	Company Accounting-I	04	60
		DSE-I (a)/ DSE-I (b)	Special Fields of Entrepreneurship/ Human Resource Management	04	60
		DSM III	Basics of Auditing	04	60
		DSM IV	Financial Institutions	02	30
		VSC-II	Business Regulatory Framework	02	30
		VEC II		02	30
	Total Credits			22	
	VI	(DSC-XI)	Managerial Techniques II	04	60
		(DSC-XII)	Company Accounting-II	04	60
		DSE-I (a)/ DSE-I (b)	Entrepreneurial Motivation in India/ Leadership and Strategic Management	04	60
		DSM V	Audit Procedures and Reporting	04	60
		(VSC-IV)	Advertising and Sales Management	02	30
		AIPC/OJT-I		04	30
	Total Credits			22	
Total Credits (Semester V & VI)				44	

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Curriculum

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Major and VSC Courses

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Semester - V

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Faculty of Commerce

B.Com. with Management & Entrepreneurship

B. Com. III Semester V

Course Type: DSC-IX

Course Title: Managerial Techniques I

Course Code:

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To familiarize students with the concept of Management Accounting.
- LO 2. To equip students with the ability to analysis & interpret balance sheet.
- LO 3. To enable students to prepare statement of working capital requirement.
- LO 4. To make students aware about marginal costing.

Course Outcomes:

- CO 1. Acknowledges the concept of management accounting and reporting.
- CO 2. Understand the concept of analysis of balance sheet and prepares comparative Balance Sheet
- CO 3. Apply the knowledge of working capital for drafting statement of working capital.
- CO 4. Evaluate features of marginal costing for preparing marginal cost statement.

Unit No.	Title of Unit & Contents	Hrs.
I	Basics of Managerial Techniques	14
	<ul style="list-style-type: none">1. Concept & Definition of Management Accounting2. Functions of Management Accounting3. Management Accounting Vs Financial Accounting4. MIS & Reporting in Management Accounting5. Management Audit Unit Outcomes: UO1. Understand the Concept of management accounting UO2. Acknowledges the MIS & Reporting in management accounting .	
II	Analysis of Balance Sheet	16
	<ul style="list-style-type: none">1. Introduction to Balance Sheet2. Concept of Analysis of Financial Statement3. Tools of Analysis of Balance Sheet<ul style="list-style-type: none">i. Comparative Balance Sheetii. Common Size Balance Sheet4. Preparation of Comparative Balance Sheet5. Preparation of Comparative Balance Sheet Unit Outcomes: UO1. Knows the concept of financial statement analysis UO2. Construct Comparative Balance Sheet	
III	Working Capital Management	15
	<ul style="list-style-type: none">1. Concept of Working Capital2. Components of Working Capital3. Kinds of Working Capital4. Sources of Working Capital	

Unit No.	Title of Unit & Contents	Hrs.
	5. Problems on Working Capital Requirement	
	Unit Outcomes: UO1. Acknowledges sources of working capital UO2. Draft Statement of working capital requirement.	
IV	Marginal Costing	15
	1. Meaning & Definition of Marginal Costing 2. Features of Marginal Costing 3. Marginal Cost Statement 4. Break Even Analysis 5. Computation of Profit Volume Ratio Break Even Point (in Units), Break Even Point (in RS.), Margin of Safety, Margin of safety ratio, Maintaining Desired Level of Profit.	
	Unit Outcomes: UO1. Recognize the features of marginal costing. UO2. Prepares marginal cost statement.	

Learning Resources:

1. Management Accounting, R.S.N. Pillai & V Bhagvathi S. Chand & Company, New Delhi, 2019
2. Principals of Management Accounting, Dr. S.N. Maheshwari, Sultan Chand & Sons., New Delhi, 2021
3. Management Accounting, Dr. P. R. Rodiya and Dr. P. N. Sagar, Shraddha Publications, Solapur, 2018
4. Management Accounting, Manmohan Goyal, Sahitya Bhawan Publication, Agra, 2020
5. Management Accounting, R. K.Sharma & S.K. Gupta, Kalyan Publication, Ludhiyana, 2023
6. Management Accounting, Khan M.Y. & Jain R.K., Tata MC Graw Hill, New Delhi, 2022
7. <https://publications.aaahq.org/jmar/article-abstract/36/2/75/12269/Do-Cash-Flow-Performance-Metrics-in-CEOs?redirectedFrom=fulltext>
8. https://icmai.in/upload/Students/Syllabus2022/Inter_StdY_Mtrl/P12_new.pdf
9. https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf
10. <https://www.icai.org/post/17759>

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Faculty of Commerce

B.Com. with Management & Entrepreneurship

B. Com. III Semester V

Course Type: DSC-X

Course Title: Company Accounting-I

Course Code:

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To aware with the need of amalgamation of companies
- LO 2. To familiar the students with the accounting for absorption of companies.
- LO 3. To enable the students to prepare accounting for liquidation of company.
- LO 4. To understand the meaning of shares and methods of valuation of shares.

Course Outcomes:

- CO 1. Prepare the accounts for amalgamation of companies by calculating the purchase consideration.
- CO 2. Draft the accounts for absorption of companies.
- CO 3. Enable to calculate the liquidator's remuneration and to prepare the liquidators final statement of account.
- CO 4. Compute the value of shares as per different methods of its valuation.

Unit No.	Title of Unit & Contents	Hrs.
I	Amalgamation of Companies	15
	<ul style="list-style-type: none">1. Meaning of Amalgamation2. Methods of Purchase Consideration<ul style="list-style-type: none">A) Net Payment Method B) Net Assets Method3. Inter Company Stock, Debts & Bills4. Accounting Entries in the Books of Transferor Company and Transferee Company5. Practical Problems	
	Unit Outcomes: UO1. Do accounting for amalgamation UO2. Pass accounting entries in the books of Transferor Company and Transferee Company	
II	Absorption of Companies	16
	<ul style="list-style-type: none">1. Concepts and need of Absorption2. Methods of Purchase Consideration<ul style="list-style-type: none">A) Net Payment Method B) Net Assets Method4. Accounting Entries in the books of Absorbed Company & Absorbing Company.5. Practical Problems	
	Unit Outcomes: UO1. Understand the concept and need of absorption UO2. Draft accounting entries in the books of Absorbed Company & Absorbing Company.	

Unit No.	Title of Unit & Contents	Hrs.
III	Company Liquidation	14
	1. Meaning and Features of Liquidation 2. Legal Provisions regarding Liquidation 3. Liquidators Remuneration 4. Preferential Order of Payments 5. Liquidators Final Statement of Account 6. Practical Problems on Company Liquidation Unit Outcomes: UO1. Knows the concept and features and legal provisions of liquidation. UO2. Prepare the Liquidators Final Statement of Account.	
IV	Valuation of Shares	15
	1. Meaning and Need for Valuation 2. Factors affecting Valuation 3. Methods of Valuation <ul style="list-style-type: none"> a. Asset Backing or Intrinsic Value Method b. Yield Valuation Method 4. Practical Problems Unit Outcomes: UO1. Knows the concept of valuation of shares. UO2. Compute the value of shares as per different methods.	

Learning Resources:

1. Advanced Accounting, V.K. Saxena, Sultan Chand and Sons, Educational Publishers, New Delhi.
2. Advanced Accounting, R.L.Gupta and M. Radhaswamy, Educational Publishers, New Delhi.
3. Corporate Accounting, R.L.Gupta and M. Radhaswamy, Vol. I, Sultan Chand and Sons, Educational Publishers, New Delhi.
4. A New Approach to Accountancy, H. R. Kotalwar, Vol.III, Discovery Publishers, Latur.
5. Corporate Accounting, S.N. Maheshwari and S. K. Maheshwari, Fourth Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
6. <https://cleartax.in/s/valuation-of-shares>
7. <https://blog.shoonya.com/valuation-of-shares/>
8. <https://www.investopedia.com/terms/l/liquidation.asp>
9. ndia-briefing.com/doing-business-guide/india/company-establishment/india-company-liquidation
10. <https://www.google.com/search?q=amalgamation+and+absorption>

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Faculty of Commerce

B.Com. with Management & Entrepreneurship

B. Com. III Semester V

Course Type: DSE I (a)

Course Title: Special Fields of Entrepreneurship

Course Code:

Credits: 04

Max. Marks: 100

Lectures: 60

Learning Objectives:

- LO 1. To understand the students with Women Entrepreneurship in India.
- LO 2. To understand Rural and Agricultural entrepreneurship in India.
- LO 3. To identify the opportunities in Tourism Entrepreneurship.
- LO 4. To motivate the students to become rural entrepreneurs.

Course Outcomes:

- CO 1. Understand the problems of women, rural and agricultural entrepreneurship.
- CO 2. Know the potentials of tourism entrepreneurship in India.
- CO 3. Apply the gained knowledge to become an entrepreneur.
- CO 4. Know the requirements to become a social entrepreneur.

Unit No.	Title of Unit & Contents	Hrs.
I	Women Entrepreneurship in India	15
	<ul style="list-style-type: none">1. Concept of Women Entrepreneur2. Functions of Women Entrepreneur3. Growth of Women entrepreneurship in India4. Problems of Women Entrepreneur5. Women Entrepreneurship Development strategy in India6. Case study of Women Entrepreneur- Beauty Clinic of Shahnaz Hussain7. Case study of Kiran Mazumdar Shaw- Leading women entrepreneur	
	Unit Outcomes: UO1. Knows Functions of Women Entrepreneur UO2. Understands Problems of Women Entrepreneur	
II	Rural and Agricultural Entrepreneurship	
	<ul style="list-style-type: none">1. Meaning of Rural and Agricultural Entrepreneurship.2. Need for Rural and Agricultural Entrepreneurship.3. Problems and Challenges related to Rural and Agricultural Entrepreneurship.4. NGOs and Rural entrepreneurship in India5. Case Study of Rural Entrepreneurship-Greenway Grameen- A Mumbai based NGO6. Case Study of YCB (Yuva Chetna Bharat) : Dedicated to Rural entrepreneurship in India	
	Unit Outcomes: UO1. Evaluates Need for Rural and Agricultural Entrepreneurship UO2. Know Problems and Challenges related to Rural and Agricultural Entrepreneurship	

Unit No.	Title of Unit & Contents	Hrs.
III	Tourism Entrepreneurship in India	
	<ol style="list-style-type: none"> 1. Meaning of Tourism Entrepreneurship. 2. The Perspective of tourism entrepreneurship in India 3. Features of Tourism Entrepreneurship in India. 4. Policy measures for tourism entrepreneurship in India 5. Eco-tourism Entrepreneurship in India. 6. Case Study: MakeMyTrip : A Leading Tourism Entrepreneurship Success in India, 2000 7. Case Study: Zostel, Revolutionizing Budget Travel & Backpacker Tourism in India, 2013 	
	Unit Outcomes: UO1. Understands Tourism Entrepreneurship UO2. Knows Eco-tourism Entrepreneurship in India	
IV	Social Entrepreneurship	
	<ol style="list-style-type: none"> 1. Meaning of Social Entrepreneurship 2. The perspective of social entrepreneurship in India 3. Difference between Business and Social Entrepreneurship 4. Boundaries of Social Entrepreneurship 5. Case study of Social E 6. Entrepreneurship SEWA-Self Employed Women's Association of India. 7. Case Study of SELCO India – Empowering Rural India with Solar Energy, 1995 	
	Unit Outcomes: UO1. Understands Social Entrepreneurship UO2. Evaluates Boundaries of Social Entrepreneurship	

Learning Resources:

1. Dynamics of Entrepreneurial Development & Management, Vasant Desai- Himalaya Publishing House, Mumbai, 2018
2. Entrepreneurship Development in India, Dr. C.B. Gupta & Dr. P.N. Srinivasan- Sultan Chand & Sons, Educational Publishers, New Delhi, 2015
3. Entrepreneurship – New Venture Creation, David H. Holt - Prentice Hall of India, Pvt. Ltd, New Delhi, 2021
4. Entrepreneurship Development- Role of Commercial Banks, Anitha H.S., Mangal Deep Publications, Jaipur, 2018.
5. <https://www.niti.gov.in/sites/default/files/2023-03/Decoding-Government-Support-to-Women-Entrepreneurs-in-India.pdf>
6. <https://iaraindia.com/wp-content/uploads/2019/03/2-RURAL-ENTREPRENEURSHIP-IN-INDIA.pdf>
7. <https://www.linkedin.com/pulse/4-women-entrepreneurs-who-making-travel-tourism-worth-sreoshi-bakshi>
8. <https://egyankosh.ac.in/bitstream/123456789/87485/1/Unit-13.pdf>
9. <https://www.albany.edu/faculty/miesing/teaching/socent/1%20Introduction%20to%20Social%20Entrepreneurship.pdf?>
10. https://entreprenorskapsforum.se/wp-content/uploads/2013/03/WP_09.pdf



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Faculty of Commerce

B.Com. with Management & Entrepreneurship

B. Com. III Semester V

Course Type: DSE I (b)

Course Title: Human Resource Management

Course Code:

Credits: 04

Max. Marks: 100

Lectures: 60

Learning Objectives:

- LO 1. To acquaint students with Human Resource Management.
- LO 2. To provide information about technique of management development
- LO 3. To enable students to identify various methods of training
- LO 4. To recognize students about causes and prevention of attrition.
- LO 5. To make students to understand the process and importance of empowerment.

Course Outcomes:

- CO 1. Recognize the qualities of human resource manager.
- CO 2. Knows the types involved in training.
- CO 3. Acquaint with process of performance appraisal.
- CO 4. Acknowledge with elements of empowerment.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Human Resource Management	14
	1. Meaning and Objectives of Human Resource Management 2. Scope Human Resource Management 3. Importance and Functions of HRM 4. Problems of Human Resource Management 5. Qualities of Good Human Resource Manager Unit Outcomes: UO 1. Identify the objectives of Human Resource Management. UO 2. Recognize the qualities of Manager.	
II	Acquiring and Developing of Human Resources	15
	1. Recruitment: Meaning, Techniques and Sources of Recruitment 2. Selection: Meaning and Process 3. Training: Meaning, Types and Methods 4. Techniques of Management Development 5. Difference between Training and Development Unit Outcomes: UO 1. Knows the technique of management development UO 2. Anticipate selection process	
III	Managing Performance and Mobility of Human Resources	15
	1. Concept and Process of Performance Appraisal 2. Methods and Problems of Performance Appraisal 3. Concept and Methods of Job Evaluation 4. Employee Separation: Concept and Types	

	5. Concept and Causes of Attrition	
	Unit Outcomes: UO1. Understand the process of performance appraisal. UO2. Analyze employee separation and causes of attrition.	
IV	Employee Empowerment & Participation in Management	16
	1. Meaning and Definition of Empowerment 2. Elements of Empowerment 3. Process and Importance of Empowerment 4. Barriers of Empowerment 5. Concept & Objectives of Workers Participation in Management 6. Importance of Workers Participation in Management	
	Unit Outcomes: UO1. Recognize the concept of employee empowerment. UO2. Apply concept of Workers Participation in Management.	

Learning Resources:

1. Human Resource Management, C. B. Gupta Sultan Chand & Sons, New Delhi.2017
2. Essentials of Human Resource Management, Dr. Anjali Ghanekar, Everest Publishing House.2010
3. Human Resource Management, L. M. Prasad Sultan Chand & Sons, New Delhi.2014
4. Personnel Management and Industrial Relations, P.C. Tripathi Sultan Chand & Sons, New Delhi.2013
5. Personnel Management, C. B. Memoria and S.V. Gankar Himalaya Publishing House, New Delhi.2011
- 6.<https://blog.darwinbox.com/characteristics-of-hrm>
- 7.<https://www.vskills.in/certification/tutorial/significance-of-job-analysis/>
- 8.<https://www.jobsoid.com/recruitment-process/>
- 9.<https://www.iedunote.com/methods-of-training>
- 10.<https://www.sciencedirect.com/topics/social-sciences/need-development>
- 11.<https://www.inderscience.com/jhome.php?jcode=ijhrdm>
- 12.https://ijrar.org/?gclid=Cj0KCQjw2qKmBhCfARIsAFy8buJsVcTjuHYp5UItGo0VDAktOcRaC6tWglF8sbLCDOxq-9h8nINnGQkaAllnEALw_wcB

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Faculty of Commerce

B.Com. with Management & Entrepreneurship

B. Com. III Semester V

Course Type: Minor III

Course Title: Basics of Auditing

Course Code:

Credits: 04

Max. Marks: 100

Lectures:60

Learning Objectives:

- LO 1. To familiarize the students with basic auditing concepts.
- LO 2. To equip the students with audit planning and programming.
- LO 3. To make students aware about Risk Assessment and Internal Control Procedures.
- LO 4. To enable the students to complete the auditing in EDP Environment.

Course Outcomes:

- CO 1. Understand the concept of audit and basic governing principles of audit.
- CO 2. Prepare audit plan and evaluate the techniques and methods of obtaining audit evidence
- CO 3. Apply the knowledge of risk assessment and audit control in practical auditing.
- CO 4. Evaluate auditing procedures in EDP Environment

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Auditing	15
	<ul style="list-style-type: none">1. Origin and Meaning of Audit, Definition Of Auditing2. Essential Characteristics of Audit.3. Objectives and Advantages of Auditing4. Inherent Limitations of Auditing5. Types of audits including Forensic Audit6. Basic Governing Principles of Auditing.	
	Unit Outcomes: UO1. Understand the basic concepts Audit. UO2. Know the Basic Governing Principles of Auditing.	
II	Audit Planning, Techniques and Documentation	16
	<ul style="list-style-type: none">1. Audit Planning- Introduction2. Audit Programme : Meaning and types3. Audit Techniques: Test Checking and Routine Checking and4. Audit Sampling – Meaning and Factors Affecting Audit Sampling5. Audit Evidence: Meaning, Methods of Obtaining Audit Evidences6. Audit Working Papers and Audit Notebook: Meaning, Importance, Contents	
	Unit Outcomes: UO1. Acknowledges audit planning and its techniques. UO2. know the methods of obtaining audit evidence.	

Unit No.	Title of Unit & Contents	Hrs.
III	Risk Assessment, Internal Control and Audit Control.	15
	1. Audit Risk- Meaning and Procedure of Risk Assessment 2. Internal Control: Meaning and Objectives. 3. Review Of Internal Control. 4. Audit Control: Meaning and Significance 5. Quality Control for Audit Work Unit Outcomes: UO1. Evaluate procedure of risk assessment. UO2. Understand the significance of Audit Control	
IV	Auditing in Electronic Data Processing Environment	14
	Meaning and Features of EDP Environment. Advantages of EDP System in Auditing. Auditing Procedures in EDP/CIS Environment. Auditing Techniques in EDP Environment. Documentation Procedure in EDP Environment Unit Outcomes: UO1. Know the concept of EDP and Features of EDP Environment. UO2. Evaluate the Auditing Procedures in EDP/CIS Environment	

Learning Resources:

1. Practical Auditing- B.N. Tandon, S. Sudaharshan, S Sundharabha
2. Auditing Principles and Practice -Ravinder Kumar
3. Auditing Principles - Virender Sharma Jagdish Prasad
4. A handbook of practical Auditing - B.N. Tondon
5. Auditing Theory and practice – Arunkumar Rachna Sharma.
6. Principles and Practice of Auditing –Dinkar Pagare
7. <https://www.drnishikantjha.com/booksCollection/Audit%20Techniques%20S.%20Y.20B.%20Com.%20Sem%20IV%201644475482.pdf>
8. <http://www.jmpcollege.org/Adminpanel/AdminUpload/Studymaterial/Audit%20Technique.pdf>
9. <https://kb.icai.org/pdfs/57915iasb47192sia120.pdf>
10. <https://ofm.wa.gov/sites/default/files/legacy/policy/sc/ch20sc55.pdf>

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Faculty of Commerce

B.Com. with Management & Entrepreneurship

B. Com. III Semester V

Course Type: Minor IV

Course Title: Financial Institutions

Course Code:

Max. Marks: 100

Credits: 02

Lectures:60

Learning Objectives:

- LO 1. To familiarize the students with Financial System and its Components.
- LO 2. To make the students aware of Banking and Non- Banking Financial Institutions
- LO 3. To acquaint the students with regulatory institutions in India
- LO 4. To provide information about Development Financial Institutions in India

Course Outcomes:

- CO 1. Understand the concept of financial system and its components.
- CO 2. Acknowledge the functions of banking institutions and differentiate banks with NBFCs.
- CO 3. Evaluate the functions of regulatory institutions in India.
- CO 4. Know the financial institutions and its features.

Unit No.	Title of Unit & Contents	Hrs.
I	Financial System	15
	1. Introduction to Financial System 2. Components of Financial System 3. Financial Institutions: Meaning and Types 4. Financial Markets: Meaning and Types 5. Financial Instruments: Meaning and Types 6. Financial Services: Meaning and Types Unit Outcomes: UO1. Understand Financial system UO2. Know the components of financial system.	
II	Banking and Non- Banking Institutions	16
	1. Introduction to Banking and Non-Banking Institutions 2. Banking Institutions: Commercial Banks and Cooperative Banks 3. Commercial Banks: Meaning, Importance and Functions 4. Cooperative Banks: Meaning, Importance and Functions 5. Non-Banking Financial Institutions: Meaning and Importance 6. Banks Vs. Non-Banking Financial Companies (NBFCs) 7. Classification of NBFCs Unit Outcomes: UO1. Acknowledge the functions of Commercial and cooperative banks. UO2. Classify Banking Institutions with NBFCs	
III	Regulatory Institutions	15
	RBI: Origin and Functions of Banks Monetary Policy of RBI	

Unit No.	Title of Unit & Contents	Hrs.
	NABARD: Introduction and Functions SIDBI: Introduction and Features IRDA: Origin and Functions Unit Outcomes: UO1. Recognize regulatory institutions in India UO2. Understand the functions of regulatory institutions	
IV	Development Institutions	14
	1. Development Financial Institutions: Introduction and Role in Economic Development 2. IFCI: Origin and Functions 3. ICICI: Introduction and Features 4. IDBI: Origin and Functions 5. EXIM: Introduction and Features 6. NHB: Features Unit Outcomes: UO1. Know the development financial institutions. UO2. Evaluate the features of Development institutions.	

Learning Resources:

1. Indian Financial System, Bharat V. Pathak, Pearson Publication, New Delhi, 2024
2. Financial Markets and Institutions, Tulsi Jayakumar, Pearson Publication, New Delhi, 2024
3. Modern Banking Theory and Practice, D. Murlidharan, PHI Learning, New Delhi, 2024
4. Banking Theory and Practice, K. C. Shekhar, Vikas Publishing House, Mumbai, 2013
5. <https://www.shiksha.com/online-courses/articles/financial-institutions-types-roles-and-advantages/>
6. <https://www.rbi.org.in/upload/Publications/PDFs/58849.pdf>
7. <https://groww.in/banking>
8. <https://www.investopedia.com/ask/answers/061615/what-are-major-categories-financial-institutions-and-what-are-their-primary-roles.asp>
9. <https://www.drishtiias.com/daily-news-editorials/development-financial-institutions>
10. <https://www.slideshare.net/slideshow/regulatory-institutions-of-india-bba-sem-v-fm/pdf/260667594>
11. <https://testbook.com/banking-awareness/financial-regulatory-bodies>

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Faculty of Commerce

B.Com. with Management & Entrepreneurship

B. Com. III Semester V

Course Type: VSC III

Course Title: Business Regulatory Framework

Course Code:

Credits: 02

Max. Marks: 50

Lectures: 30

Learning Objectives:

- LO 1. To familiarize students with the concept of contract
- LO 2. To Acquaint students with essentials of contract.
- LO 3. To provide students' knowledge about performance and discharge contract.
- LO 4. To enable students to introduce about contract of bailment and pledge

Course Outcomes:

After completion of course the student will be able to-

- CO 1. Understands nature of contract and able to know offer and essentials of valid offer.
- CO 2. Acknowledges the concept of free consent and capacity of parties to contract.
- CO 3. Understand the ways of discharge of contract.
- CO 4. Understand the essentials of contract of bailment and contract of pledge.

Unit No.	Title of Unit & Contents	Hrs.
I	The Indian Contract Act, 1872	08
	1. Meaning, Definition, Essentials of Contract, Classification of Contract 2. Offer: Definition and Essentials of valid offer, 3. Acceptance: Definition and Essentials of valid acceptance 4. Revocation of offer and acceptance 5. Study of relevant court cases	
	Unit Outcomes: UO 1. Understands meaning and concept of contract. UO 2. Understand the concept of offer and acceptance.	
II	Other Essentials of Contract	08
	1. Consideration: Definition and Essentials of valid consideration 2. Capacity of Parties 3. Free Consent: Definition and Elements vitiating free consent 4. Legality of Object and Consideration. 5. Study of relevant court cases.	
	Unit Outcomes: UO 1. Recognizes free consent and agreement vitiating free consent. UO 2. Acknowledge the concept of capacity of parties to the contract.	

Unit No.	Title of Unit & Contents	Hrs.
III	Performance and Discharge of Contract	06
	1. Introduction to Performance of Contract 2. Time and Place of Performance. 3. Discharge of Contract and its methods. 4. Breach of Contract and its Remedies.	
	Unit Outcomes: UO 1. Understand the provisions related to performance of contract. UO 2. Knows remedies for breach of contract.	
IV	Bailment and Pledge	08
	1. Meaning and Kinds of contract of Bailment 2. Essential Elements of Contract of Bailment 3. Meaning and Essentials of contract of Pledge 4. Essentials of Pledge 1. Distinction between contract of Bailment & Contract of Pledge	
	Unit Outcomes: UO 1. Understand the Provisions of Contract of Bailment & Pledge. UO 2. Understand the difference between contract of Bailment & Contract of Pledge.	

Learning Resources

1. Elements of Mercantile Law, N.D. Kapoor, Sultan Chand & Sons, New Delhi, 2019
2. Principles of Mercantile Law, Avtar Singh, Eastern Book Company, Lucknow, 2012
3. A Manual of Business Law, Dr. S.N.Maheshwari, Himalaya Publishing House, Mumbai, 2015
4. Business Law, P.C.Tulsian, Tata Mc Graw Hill, New Delhi, 2020
5. Business Regulatory Framework, B.S. Raman and Y. S. Ganesh, Chethana Book House, Mysore, 2023
6. I CAI- CA Foundation Material
7. <http://www.simplynotes.in/e-notes/mbabba/business-law-notes-study-material/>
8. <https://www.studocu.com/in/document/assam-university/business-law/bcom-h-business-law-first-year-sem-1-lecture-notes-e-book-pdf-download/6901446>
9. <https://www.geektonight.com/business-law-notes/>
10. <https://law.asia/category/india-business-law-journal/>

Semester - VI

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Faculty of Commerce

B.Com. with Management & Entrepreneurship

B. Com. III Semester VI

Course Type: DSC-XI

Course Title: Managerial Techniques II

Course Code:

Max. Marks: 100

Credits: 04

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To familiarize students with the concept of Ratio Analysis for analyzing financial performance.
- LO 2. To enable students to prepare fund flow statement.
- LO 3. To acquaint students with flow of cash in business organizations.
- LO 4. To equip students with concept responsibility accounting.

Course Outcomes:

- CO 1. Acknowledges the concept of ratio analysis and calculate various ratios.
- CO 2. Draft Fund Flow Statement
- CO 3. Apply the knowledge of Cash Flow Statement in business decisions
- CO 4. Understand the concept of responsibility accounting and various types of responsibility centers.

Unit No.	Title of Unit & Contents	Hrs.
I	Ratio Analysis	16
	<ul style="list-style-type: none">1. Meaning of Ratio and Modes of Expression2. Nature of Ratio Analysis3. Importance of Ratio Analysis4. Limitations of Ratio Analysis5. Calculations of Ratios and their Interpretation: Current Ratio, Liquid Ratio, Stock Turnover Ratio, Debtor Turnover Ratio, Creditor's Turnover Ratio, Operating Ratio, Proprietary Ratio, Fixed Asset Turnover Ratio, Debt Equity Ratio, Profitability Ratio-Gross Profit and Net Profit	
	Unit Outcomes: UO1. Understand the concept of ratio analysis UO2. Calculate different type of ratios.	
II	Fund Flow Statement	15
	<ul style="list-style-type: none">1. Introduction, Meaning of Fund & Flow of Fund2. Significance of Fund Flow Statement.3. Limitations of Fund Flow Statement.4. Preparation of Statement Showing Changes in Working Capital.5. Preparation of Fund Flow Statement	
	Unit Outcomes: UO1. Understand the significance of fund flow statement UO2. Prepares Fund Flow Statement	

Unit No.	Title of Unit & Contents	Hrs.
III	Cash Flow Statement	14
	<ol style="list-style-type: none"> 1. Meaning and Definition of Cash Flow Statement. 2. Objectives of Cash Flow Statement 3. Limitations of Cash Flow Statement. 4. Classification of Cash Flow Statement 5. Preparation of Cash Flow Statement according to Accounting Standard-3 (AS-3) 	
	Unit Outcomes: UO1. Acknowledges the objectives of cash flow statement. UO2. Classify the flow of cash from various activities.	
IV	Responsibility Accounting	15
	<ol style="list-style-type: none"> 1. Meaning & Definition of Responsibility Accounting 2. Advantages of Responsibility Accounting 3. Limitations of Responsibility Accounting 4. Steps in implementing Responsibility Accounting 5. Responsibility Centers- Cost Centre, Revenue Centre, Profit Centre and Investment Centre. 	
	Unit Outcomes: UO1. Recognize the meaning of responsibility accounting. UO2. Knows the different responsibility centers.	

Learning Resources:

1. Management Accounting, R.S.N. Pillai & V Bhagvathi S. Chand & Company, New Delhi, 2019
2. Principals of Management Accounting, Dr. S.N. Maheshwari, Sultan Chand & Sons., New Delhi, 2021
3. Management Accounting, Dr. P. R. Rodiya and Dr. P. N. Sagar, Shraddha Publications, Solapur, 2018
4. Management Accounting, Manmohan Goyal, Sahitya Bhawan Publication, Agra, 2020
5. Management Accounting, R. K.Sharma & S.K. Gupta, Kalyan Publication, Ludhiyana, 2023
6. Management Accounting, Khan M.Y. & Jain R.K., Tata MC Graw Hill, New Delhi, 2022
7. <https://publications.aaahq.org/jmar/article-abstract/36/2/75/12269/Do-Cash-Flow-Performance-Metrics-in-CEOs?redirectedFrom=fulltext>
8. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P12_new.pdf
9. https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf
10. <https://www.icai.org/post/17759>

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B. Com. III Semester VI

Course Type: DSC-XII

Course Title: Company Accounting II

Course Code:

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To acquaint with the preparation of accounting for dependent branches.
- LO 2. To prepare the final accounts of Life Insurance.
- LO 3. To understand the Ancient Indian Accounting Practices.
- LO 4. To Familiarize with Indigenous Financial Accounting Systems.

Course Outcomes:

- CO 1. Maintain the accounting records for dependent branches as per debtor system.
- CO 2. Prepare the final accounts of life insurance companies.
- CO 3. Apply the core things of Ancient Indian Accounting Practices in modern accounting
- CO 4. Link the Indigenous Financial Accounting Systems for sustainable development

Unit No.	Title of Unit & Contents	Hrs.
I	Branch Accounting	15
	1. Meaning of Branch Accounting 2. Classification of Branches 3. Accounting for Dependent Branches. - Debtors System, Stock and Debtors System and Final Account System. 4. Foreign Branches 5. Practical Problems on Accounting for Dependent Branches	
	Unit Outcomes: UO1. Recognise the classification of branches. UO2. Prepare the final accounts for branches.	
II	Accounting for Life Insurance Companies	16
	1. Meaning and Need of Life Insurance. 2. Special terms in Life Insurance Business 3. Books maintained for Life Insurance Accounting. 4. Preparation of Final Accounts for Life Insurance Business.	
	Unit Outcomes: UO1. Do accounting for life insurance company UO2. Prepare the final account for life insurance company	
III	Ancient Indian Accounting Practices	15
	1. Arthashastra by Kautilya 2. Manusmriti & Dharmashastras	

Unit No.	Title of Unit & Contents	Hrs.
	3. Rna (Debt) & Dana (Donation), Panam & Kar (Taxes & Duties) 4. Lekhapaddhati (Accounting System of Medieval India) 5. Banian System of Accounting 6. Hundi System, Shreni System Unit Outcomes: UO1. Understand the Ancient Indian Accounting Practices UO2. Recognize the Concepts of Accounting from Ancient Indian Texts	
IV	Indigenous Financial Accounting Systems	14
	1. Notable Temple Accounting Systems in India a. Brihadeeswarar Temple (Tamil Nadu) b. Jagannath Temple (Odisha) c. Padmanabhaswamy Temple (Kerala) d. Kashi Vishwanath Temple (Uttar Pradesh) 2. Traditional Accounting Methods in Indian Businesses a. Bahi-Khata (Ledger System) b. Kayastha Tradition of Bookkeeping 3. Comparison between Indian Traditional Accounting and Modern Accounting Unit Outcomes: UO1. Familiarize with notable temple accounting systems in India. UO2. Knows the Traditional Accounting Methods in Indian Businesses	

Learning Resources:

1. Advanced Accounting, V.K. Saxena, Sultan Chand and Song, Educational Publishers, New Delhi.
2. Advanced Accounting, R.L. Gupta and M. Radhaswamy, Advanced Accounting, Sultan Chand and Sons, Educational Publishers, New Delhi.
3. Corporate Accounting, R.L. Gupta and M. Radhaswamy, Corporate Accounting, VOL 1, Sultan Chand and Sons, Educational Publishers, New Delhi,
4. A New Approach to Accountancy, H.R. Kotalwar, A New Approach to Accountancy, VOL,III, Discovery Publishers, Latur.
5. Corporate Accounting, S.N. Maheshwari and S.K. Maheshwarj, Corporate Accounting, Fourth Edition, Vikas Publishing House Pvt. Ltd, New Delhi.
6. <https://www.investopedia.com/terms/b/branch-accounting.asp#:~:text=Key%20Takeaways-.Branch%20accounting%20is%20a%20bookkeeping%20system%20in%20which%20separate%20accounts,for%20a%20designated%20accounting%20period.>
7. <https://thkjaincollege.ac.in/onlineStudy/commerce/3rdSem/FAII/Unit-3%20Branch%20Accounting.pdf>
8. <https://corporatefinanceinstitute.com/resources/accounting/financial-statements-for-insurance-companies/>
9. <https://irdai.gov.in/document-detail?documentId=366477>
10. <https://www.suvit.io/post/history-of-accounting-in-india>
11. <https://www.mygstrefund.com/Evolution-of-accounting-practices-in-India/>
12. <https://testbook.com/history-of/accounting>



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B. Com. III Semester VI

Course Type: DSE II (a)

Course Title: Entrepreneurial Motivation in India

Course Code:

Credits: 04

Max. Marks: 100

Lectures: 60

Learning Objectives:

- LO 1. To learn various aspects of entrepreneurial motivation.
- LO 2. To acquaint students with Intellectual Property Rights for MSMEs.
- LO 3. To understand the TQM, FSSAI and KAIZEN techniques.
- LO 4. To familiarize students with Export Documents & Procedure.

Course Outcomes:

- CO 1. Get motivated to entrepreneurship.
- CO 2. Learn about various intellectual property laws affecting business.
- CO 3. Understand various quality initiatives such as TQM, FSSAI and KAIZEN techniques.
- CO 4. Know the procedure involved in export procedure.

Unit No.	Title of Unit & Contents	Hrs.
I	Entrepreneurial Motivation	15
	<ol style="list-style-type: none">1. Meaning of Entrepreneurial Motivation.2. Entrepreneurial Motivating Factors3. Motivation cycle and process4. Maslow's Theory of Entrepreneurial Motivation.5. Governments Schemes for Entrepreneurial Motivation-Make in India, Startup India, Standup India and Skill India.6. Introduction to MUDRA Bank Loan Yojana – Fund to Unfunded.7. Case Study: Ritesh Agarwal, The Entrepreneurial Journey of OYO Rooms	
	Unit Outcomes: UO1. Understands Entrepreneurial Motivation UO2. Evaluates Governments Schemes for Entrepreneurial Motivation	
II	Intellectual Property Rights for MSMEs	14
	<ol style="list-style-type: none">1. Meaning of Intellectual Property Rights2. Meaning of Copy rights, Patents and Types of Patents3. Meaning and categories of Trade Mark4. Intellectual Property Rights (IPR) for MSMEs5. Steps to file IPR for MSMEs6. Geographical Indications, Trade Secretes and Integrated Circuits7. Case Study: Intellectual Property Rights (IPR) and the Success of Patanjali Ayurveda, 2006	

Unit No.	Title of Unit & Contents	Hrs.
	Unit Outcomes: UO1. Understands Intellectual Property Rights UO2. Knows Intellectual Property Rights (IPR) for MSMEs	
III	TQM, FSSAI and KAIZEN techniques for MSMEs	16
	1. Meaning and Definition of quality. 2. Concept and need of Total Quality Management. 3. TQM Process in small scale enterprises 4. Introduction of FSSAI and KAIZEN technique. 5. Introduction to ten steps of Kaizen technique. 6. Case Study: Nestlé India, Maggi Noodles and FSSAI Compliance 7. Case Study: McDonald's India, Kaizen for Food Safety & Efficiency Unit Outcomes: UO1. Understands Kaizen technique UO2. Knows Concept of Total Quality Management	
IV	Export Documents & Procedure for Small Scale Enterprises	15
	1. Meaning & Nature and forms of Export Business. 2. Advantage & Disadvantages of Export Business. 3. Types of documents for Export Business. 4. Processing of an Export order. 5. Payment options available in export/import. 6. Tata Tea (Tata Consumer Products) Global Leader in Tea Exports 7. Reliance Industries – Petrochemicals & Textile Exports Unit Outcomes: UO1. Knows forms of Export Business UO2. Evaluates Payment options available in export/import	

Learning Resources:

1. Dynamics of Entrepreneurial Development & Management, Vasant Desai, Himalaya Publishing House, Mumbai, 2018
2. Entrepreneurship Development in India, Dr. C.B. Gupta & Dr. P.N. Srinivasan, Sultan Chand & Sons, Educational Publishers, New Delhi, 2015
3. Entrepreneurship: Starting, Developing and Managing a New Enterprise, Richard D. Irwin, INC, Homewood, Illinois, 2011
4. Entrepreneurship, David H. Holt, New Venture Creation, Prentice Hall of India, Pvt. Ltd, New Delhi, 2011
5. Entrepreneurship Development–Role of Commercial Banks, Anitha H.S., Mangal Deep Publications, Jaipur, 2011
6. https://www.mlsu.ac.in/econtents/1198_e-book%20on%20export%20import%20procedure.pdf
7. https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/S000015FT/P000069/M002753/ET/1455618098ET27.pdf
8. <http://www.testmagazine.biz/index.php/testmagazine/article/view/1585/1435>
9. https://www.researchgate.net/publication/335980114_Total_Quality_Management_of_Micro_Small_and_Medium_Enterprises_MSMEs



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B. Com. III Semester VI

Course Type: DSE II (b)

Course Title: Leadership and Strategic Management

Course Code:

Credits: 04

Max. Marks: 100

Lectures: 60

Learning Objectives:

- LO 1. To understand leadership theories, models, and styles
- LO 2. To know the Basics concepts related to Organizational culture
- LO 3. To understand the change management and implementation strategies
- LO 4. To understand the Performance measurement

Course Outcomes:

- CO 1. Develop strategic thinking and problem-solving skill
- CO 2. Analyze organizational environments and develop strategic plans
- CO 3. Evaluate Visionary leadership
- CO 4. Develop effective communication and team leadership skills

Unit No.	Title of Unit & Contents	Hrs.
I	Leadership Fundamentals & Strategic Management	08
	1. Definitions, Theories, Styles & Models of Leadership 2. Traits & Skills of Leadership 3. Strategic planning and goal setting 4. Environmental scanning and analysis 5. Strategy formulation and implementation	
	Unit Outcomes: UO1. Understanding Leadership Skills UO2. Develop Strategic planning and goal-setting	
II	Organizational Analysis	07
	1. Organizational structure and design 2. Organizational culture and behavior 3. Organizational change 4. Organizational development	
	Unit Outcomes: UO1. Know the Organizational structure and design UO2. Understand the Organizational change and development	
III	Strategic Leadership	07
	1. Visionary leadership and strategic direction 2. Leading change and innovation 3. Building and leading high-performing teams	
	Unit Outcomes: UO1. Know the Leading Change and innovation in Strategic Leadership UO2. Understanding Visionary leadership	

Unit No.	Title of Unit & Contents	Hrs.
IV	Implementation & Control	08
	1. Strategy implementation and execution 2. Performance measurement and evaluation 3. Control mechanisms 4. Feedback mechanisms	
	Unit Outcomes: UO1. Know the Strategy implementation and execution UO2. Understand Performance measurement and evaluation	

Learning Resources:

1. Strategic Management, N. Chadrasekaran & P.S. Ananthanthanarayanan, Taxman Publication, 2018
2. Principles of Strategic Management, Dr. Ravi Kumar Sharma, Dr. Smita Verma, Sahitya Bhavan Publication, 2021
3. Effective Strategic Leadership, John Adair, Pan Macmillan, 2021
4. https://www.researchgate.net/publication/344732638_Strategic_Management_and_Strategic_Leadership
5. https://openapi.aiu.edu/submissions/manager_files/document/417417_leadership%20and%20strategic%20management_gono.pdf
6. <https://core.ac.uk/download/pdf/144791687.pdf>
7. <https://www.ijssrp.org/research-paper-0820/ijssrp-p104113.pdf>
8. https://www.cbasmohali.org/course_material/fourth_semester/strategic%20management.pdf
9. <https://www.bimkadapa.in/materials/21E00301%20-%20STRATEGIC%20MANAGEMENT.pdf>
10. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA5207.pdf

शिव छत्रपती
शिक्षण संस्था
लातूर

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Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce

B.Com. with Management & Entrepreneurship

B. Com. III Semester VI

Course Type: Minor V

Course Title: Audit Procedures and Reporting

Course Code:

Credits: 04

Max. Marks: 100

Lectures:60

Learning Objectives:

- LO 1. To make the students aware about Concept of vouching.
- LO 2. To equip the students with procedures of verification and valuation of assets and Liabilities
- LO 3. To acquaint students with provisions of Statutory auditor.
- LO 4. To enable the students to prepare audit report.

Course Outcomes:

- CO 1. Understands the concept of vouching and its procedure in different types of transactions
- CO 2. Evaluates the procedure of valuation and verification of assets and liabilities.
- CO 3. Acknowledge provisions related to appointment of auditor and its rights and duties.
- CO 4. Apply the knowledge of auditing and assurance standards in preparing audit report.

Unit No.	Title of Unit & Contents	Hrs.
I	Vouching	15
	<ul style="list-style-type: none">1. Meaning of Voucher, Meaning, Definition of Vouching2. Vouching of Cash Receipt3. Vouching of Cash Payment4. Vouching of Credit Sales5. Vouching of Credit Purchases	
	Unit Outcomes: UO1. Understand the basic concepts related to Vouching UO2. Know vouching procedure in credit transactions	
II	Verification, Valuation of Assets and Liabilities	16
	<ul style="list-style-type: none">1. Meaning of Definition of Verification And Valuation2. Nature of Assets a3. Modes of Valuation of Fixed Assets.4. Verification and Valuations of Different Kinds of Asset5. Verification of Various Liabilities6. Verification of Different Reserves	
	Unit Outcomes: UO1. Evaluates different kinds of assets and its valuation and verification procedures. UO2. Understand the Verification of Liabilities.	

Unit No.	Title of Unit & Contents	Hrs.
III	Statutory Auditor	15
	1. Appointment, Qualifications, Disqualifications, Remuneration, Retirement and 2. Removal of Statutory Auditor. 3. Audit Engagement Letter of Company Audit. 4. Rights, Duties of Statutory Auditor 5. Liabilities of Statutory Auditor Unit Outcomes: UO1. Know the provisions regarding Appointment, Qualifications, Disqualifications, and Removal of Statutory Auditor. UO2. Understand the Rights, Duties of Statutory Auditor.	
IV	Audit Reporting	14
	Audit Report: Meaning, and Basic Elements of Audit Report Significance Audit Report Requisites of a Good Audit Report. Types of Audit Report -Qualified And Non Qualified. Audit Certificate, Difference Between Audit Report and Audit Certificate Auditing and Assurance Standard Unit Outcomes: UO1. Know the Significance and Requisites of a Good Audit Report. UO2. Acknowledge the Auditing and Assurance Standard	

Learning Resources:

1. B.N. Tandon, S. Sudaharshan, S Sundharrabha, Practical Auditing.
2. Ravinder Kumar, Auditing Principles and Practice.
3. Virender Sharma Jagdish Prasad, Auditing Principles.
4. B.N. Tondon, A handbook of practical Auditing.
5. The Institute of Accountants of India, Auditing Assurance standards .
6. Dinkar Pagare , Principles and Practice of Auditing.
7. <https://egyankosh.ac.in/bitstream/123456789/13791/1/Unit-8.pdf>
8. <https://www.anujjindal.in/wp-content/uploads/2022/06/Chapter-7-Company-Audit.pdf>
9. <https://www.scc.ac.in/downloads/VERIFICATION-AND-VALUATION-OF-ASSETS-ANDLIABILITIES.pdf>
10. <https://rajdhani.ac.in/admin/ckeditor/ckfinder/userfiles/files/vouching%20and%20Overification.pdf>

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Faculty of Commerce

B.Com. with Management & Entrepreneurship

B. Com. III Semester VI

Course Type: VSC IV

Course Title: Advertising and Sales Management

Course Code:

Max. Marks: 50

Credits: 02

Lectures: 30

Learning Objectives:

- LO 1. To understand the M's of advertising
- LO 2. To know the Basics concepts related to Media Decisions
- LO 3. To understand the sales management
- LO 4. To understand the Sales force motivation

Course Outcomes:

- CO 1. Know the Types and objectives of advertising
- CO 2. Understand the Factors influencing media choice
- CO 3. Evaluate Emerging Trends in Sales Management
- CO 4. Know Importance of motivation

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Advertising	08
	<ul style="list-style-type: none">1. Meaning, nature and importance of advertising2. Types and objectives of advertising3. Social and economic aspects of advertising4. M's of advertising	
	Unit Outcomes: UO1. Understand the basics of advertising UO2. Understand the Social and economic aspects of advertising	
II	Advertising planning: Media Decisions	07
	<ul style="list-style-type: none">1. Major media types - their merits and demerits2. Factors influencing media choice3. Message Design and Development4. Evaluating communication and sales effects	
	Unit Outcomes: UO1. Know the Major media types UO2. Understand the Evaluating communication	
III	Introduction to sales management	07
	<ul style="list-style-type: none">1. Meaning, definition, basic objectives of Sales Management2. Nature, Importance, Emerging Trends in Sales Management3. Selling skills & Selling strategies4. Selling and business Styles, selling skills, situations, selling process.	
	Unit Outcomes: UO1. Know the objectives of Sales Management UO2. Understand Selling and business Styles	

Unit No.	Title of Unit & Contents	Hrs.
IV	Sales force motivation and compensation	08
	1. Nature & Importance of motivation 2. Process & factors in the motivation 3. Compensation-Meaning, Types of compensation plans 4. Sales Manager and Sales Person	
	Unit Outcomes: UO1. Know the Process & factors in the motivation UO2. Understand Sales Manager and Sales Person	

Learning Resources:

1. Advertising and Promotion, Belch and Belch, Tata McGraw Hill Co.-2013
2. Advertising: Planning and Decision Making, Sharma, Kavita, Taxmann Publication Pvt-2011
3. Advertising and Brand Management, Mahajan, J.P., and Ramki, Ane Books Pvt Ltd, New Delhi-2010
4. Advertising Management, Batra Rajeev, Myers John, Aker David, Pearson Education India-2002
5. Advertising theories and practices, Chunawala S.A. & Kumar K.J., Himalaya Publication House,2015
6. <https://mu.ac.in/wp-content/uploads/2023/03/Advertising-and-Sales-Management-English-1.pdf>
7. <https://www.scribd.com/doc/17616752/Advertising-Sales-Management>
8. <https://asm.pgu.ac.ir/?lang=en>
9. <https://www.rccmindore.com/wp-content/uploads/2024/01/Adv-and-sales-mgmt-BBA-3rd-yr.pdf>
10. <https://mu.ac.in/wp-content/uploads/2023/03/Advertising-and-Sales-Management-English-1.pdf>

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UG Third Year

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
1	2	3				4		5	6	5 + 6
		Att.	CAT I	Mid Term	CAT II	Att.	CAT			
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