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. (Honors/Research) with Management and Entrepreneurship

> Board of Studies in Business Studies Rajarshi Shahu Mahavidyalaya, Latur (Autonomous)

Rajarshi Shahu Mahavidyalaya,

w.e.f. June, 2023 (In Accordance with NEP-2020)

Review Statement

The NEP Cell reviewed the Curriculum of **B.Com. (Honors/Research) with Management** and Entrepreneurship Programme to be effective from the Academic Year 2023-24. It was found that, the structure is as per the NEP-2020 guidelines of Govt. of Maharashtra.

Date: 09/08/2023 Place: Latur

NEP CELL

Rajarshi Shahu Mahavidyalaya,

शव छत्रपती

ण संस्था

Latur (Autonomous)

।। आरोह तमसो ज्योतिः।।

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 2023-24.

Date: 07/07/2023 Place: Latur

Fule

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



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce and Management

B.Com. with Management & Entrepreneurship

B. Com. I Semester I

Members of Board of Studies in the Business Studies Under the Faculty of Commerce

Sr.	Name	Designation	In position
No.	Ivanie	Designation	in position
1	Dr. Pushpalata Trimukhe	Chairperson	HoD
	Head, Department of Commerce,		
	Rajarshi Shahu Mahavidyalaya (Autonom <mark>ous), Latur</mark>		
2	Dr. H.S. Patange	Member	V.C. Nominee
	HoD, YeshwantMahavidyala, Nanded.		
3	Dr. Srinivas S. Jagtap	Member	Academic Council
	Asst. Prof, HirachandNemchand College of Commerce,		Nominee
	Solapur.		
4	Dr. Renuka Gaikwad	Member	Academic Council
	HoD, CT Bora Colleg <mark>e, Shirur, Pune.</mark>		Nominee
5	Prof. Dipak Vakrani	Member	Expert from outside
	MIT College of Management,	0	for Special Course
	MITADTU Arts, Design & Technology,	छत्रपता	
	Savitribai Pune University, Pune.	ता संस्था	
6	CA Uday Kittekar	Member	Expert from
	Patil & Patil Associates,	×	Industry
	Old Ausa Road, Latur		
7	Ms. Sonali Bh <mark>ujbal</mark>	Member	P.G. Alumni
	Asst. Prof., SRTM University, Sub Centre,		
	AusaRoad,Latur a anshi Shahu Mahaw	idyalaya,	
8	Dr. P. R. Rodiya	Member	Faculty Member
9	Dr. V. D. Dhumal	Member	Faculty Member
10	Dr. S.N. Bagwan	Member	Faculty Member
11	Ms. S. R. Joshi	Member	Faculty Member

From the Desk of the Chairperson...

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

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

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

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



Dr. P. S. Trimukhe Chairperson Business Studies Board



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce and Management

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

Index

Sr. No.	Content	Page No.
1	Structure for Four Year Multidisciplinary UG Programme	1
2	Abbreviations	2
3	UG Programme Outcomes (Humanities and Social Sciences)	3
4	Programme Specific Outcomes	4
5	Courses and Credits	5
6	Curriculum:	6
	Major and VSC Cours <mark>es</mark>	7
6.1	Semester-I	8
	DSC I: Principles of Business Management	9
	DSC II: Entrepreneurship Development	12
	VSC-I: Accounting for Everyone	14
6.2	Semester-II	17
	DSC-III: Marketing Management	18
	DSC-IV: Project Formulation and Appraisal	20
	VSC-II: Business Accounting	22
6.3	Open Elective Courses offered by the Department (Basket I) Semester II	24
	OE: Fundamentals of Statistics	25
6.4	Skill Enhancement Courses offered by the Department (Basket II) Semester I&II	28
	SEC: Office Management	29
7	Common basket	
	Basket I: Open Elective (OE)	31
	Basket II: Skill Enhancement Courses (SEC)	33
	Basket III: Ability Enhancement Courses (AEC)	34
8	Extra Credit Activities	35
9	Examination Framework	37



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce and Management

B.Com. with Management & Entrepreneurship

B. Com. I Semester I

Structure for Four Year Multidisciplinary Undergraduate Degree Programme in

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

Multiple Entry and Exit (In accordance with NEP-2020)

Year		Maj	or			VSC/	AEC/	OJT,FP,CEP,	Credit	Cum./Cr.
&	Sem	DSC	DSE	Minor	OE	SEC	VEC	RP	per	per exit
Level		DSC	DSE			(VSEC)	VEC	Kľ	Sem.	per exit
1	2	3		4	5	6	7	8	9	10
	Ι	DSC I:	NA	NA	OE- <mark>I</mark> :	VSC-I:	AEC-I	CC-I: 02 Cr.	22	
		04 Cr.			04 <mark>Cr.</mark>	02 Cr.	MIL:	(NSS, NCC,		
		DSC II:				SEC-I:	02 Cr.	Sports,		
		04 Cr.			× .	02 Cr.	VEC-I:	Cultural)/		
							02 Cr.	CEP-I: 02		
			- V					Cr.		
								(SES-I)/		
					-			OJT: 02 Cr. /		44 Cr.
								Mini Project:		UG
Ι						19	व ह	02 Cr.		Certificat
4.5	II	DSC	NA	NA	OE-II:	VSC-II:	AEC-	Generic IKS:	22	e
ч.5		III: 04			04 Cr.	02 Cr.	CII	02 Cr.		
		Cr.				SEC-II:	MIL:			
		DSC				02 Cr.	02 Cr.			
		IV: <mark>04</mark>	11 =		-		VEC-	a .11		
		Cr.	111		0	1.01	II: 02	a•11		
		Ra	iare	his	hahi	Mah	Cr.	valava		
		110	Juio	in o	7.4.0	man	avia	yalaya,		
	Cum.	16	- 4	.a.u	08	04+04=	04+02	04	44	
	Cr.					08	+02=0			
							8			
Exit	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-Cur<mark>ricula</mark>r Courses
- 16. RP : Research Project/Dissertation
- 17. SES : Shahu Extension Services



।) आरोह तमसो ज्योतिः।)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous) Faculty of Commerce and Management

B.Com. with Management & Entrepreneurship

B. Com. I Semester I

	Programme Outcomes (POs) for B.Com. Programme
PO No.	After completion of this programme the students will be able to
PO 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.
PO 2	Develop the ability to comprehend and imbibe core and functional concepts in
	management practices to stre <mark>ngthen the student to</mark> select career paths like managers
	and entrepreneurs and contribute in national economy.
PO 3	Enable the students to apply the knowledge of management principles and practices,
	Entrepreneurial skills in their practical life.
PO 4	Equip the students with requisite knowledge, skills and right attitude necessary to
	provide effective skills for office management and business accounting.
PO 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.
PO 6	Develop the skills to be familiar with the Indian Knowledge System like Indian
	Management Thinkers and their philosophies.
PO 7	Create the awareness of importance of entrepreneurial skills and its utilization in
	day to day life and provide ideal entrepreneurs to country.
PO 8	Accumulate the concepts and procedure of management and entrepreneurial
	functioning in modern era.
PO 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.
PO 10	Create awareness and interest for research in academics and applied research for
	industry.



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous) 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.



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous) Faculty of Commerce and Management

B.Com. with Management & Entrepreneurship B. Com. I Semester I & II0

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

Year & Level	Semester	Course Code	Course Title	Credits	No. of Hrs.
		101MAE1101 (DSC-I)	Principles of Business Management	04	60
		101MAE1102 (DSC-II)	Entrepreneurship Development	04	60
		OE-I	From Basket	04	60
	Ι	101MAE1501 (VSC-I)	Accounting for Everyone	02	30
		(VSC-I) (SEC-I)	From Basket	02	30
		(AEC-I)	From Basket	02	30
		(VEC-I)	Constitution of India	02	30
		AIPC/OJT-I	Mini Project - I	02	60
Ι		Total Cre	dits	22	
4.5		101MAE2101	Marketing Management	04	60
1.5		(DSC-III)		0	
		101MAE2102	Project Formulation and	- 04	60
		(DSC-IV)	Appraisal	र्रुथा	
		GE-II	From Basket	04	60
	II	101MAE2501	Business Accounting	02	30
	n	(VSC-II)	2.30		
		(SEC-II)	From Basket	02	30
	Delan a	(AEC-II)	From Basket	02	30
	Rajar	(VEC-II)	FSRCE (CBPR)	02	30
		Generic IKS	Introduction to Indian Knowledge System	02	60
		Total Cre	atemplede	22	
	Total C		44		

5

Curriculum



।। आरोह तमसो ज्योतिः।।

Major and VSC Courses

शिव छत्रपती शिक्षण संस्था लातूर

।। आरोह तमसो ज्योतिः।।

Semester - I

शिव छत्रपती शिक्षण संस्था लातूर

।। आरोह तमसो ज्योतिः।।



Rajarshi Shahu Mahavidyalaya, Latur

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

Course Type: DSC-I

Course Title: Principles of Business Management

Course Code: 101MAE1101

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To understand the meaning, nature and importance of Management.
- LO 2. To enrich knowledge of Management among students
- LO 3. To demonstrate foundational knowledge of organization and planning.
- LO 4. To develop problem solving skills among students.

Course Outcomes:

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

- CO 1. Understands basic concepts of Business management
- CO 2. Utilizes process of management
- CO 3. Plans and organizes for Business
- CO 4. Does Recruitment

Unit No.	Title of Unit & Contents	Hrs.
Ι	Introduction to Business Management	15
	1. Meaning, concept & definitions of Management	
	2. Nature and Importance of Management	
	3. Levels of Management	
	4. Manager- Role and skills of Manager	
	5. Difference between Management and Administration	
	Unit Outcomes:	
	UO 1. Understands concept of Business Management	
	UO 2. Familiar with role and skills of manager.	
Π	Management Process- Functions and Principles	15
	1. Meaning and Nature of the process of management	

Unit No.	Title of Unit & Contents	Hrs.
	2. Steps in Management Process- Planning, Organizing, Staffing,	
	Directing, Controlling	
	3. Principles of Management- Nature and Need	
	4. Management Principles	
	5. Functions of Management Process	
	Unit Outcomes: UO1 Describe the management process and its key functions.	*
III	UO2 Explain the principles and their role in effective management. Planning and Organizing	16
111		10
	1. Planning- meaning, definition and nature	
	2. Objectives and importance of Planning	
	3. Types of Planning- long term, medium term, short term,	
	strategic, operational planning	
	4. Organizing- Meaning and Purpose of Organizing	
	5. Steps in process of organizing	
	6. Role of Management Information System (MIS) in planning	
	Unit Outcomes:	
	UO 1. Acquaintance with the planning and organizing functions	
	UO 2. Apply MI <mark>S in planning</mark>	
IV	Staffing, Directing and Controlling	14
	1. Staffing- meaning and importance	
	2. Recruitment, Selection and Training	
	3. Directing- Meaning and Importance	
	4. Controlling– Meaning and Objectives	
	5. Techniques of Managerial Control- Traditional and Modern	
	Unit Outcomes:	
	UO 1. Analyze various managerial functions.	
	UO 2. Knows various techniques of managerial control	

Learning Resources: arshi Shahu Mahavidyalaya.

- 1. Business management- Dr. C.B. Gupta, Sultan chand& sons, New Delhi,2018
- 2. Business management- DinkarPagare, Sultan chand&sons.New Delhi,2012
- 3. Principles of Business management- DinkarPagare, Sultan chand&sons.New Delhi,2019
- 4. Journal of Research in Business and Management, ISSN : 2347-3002
- 5. Journal of Management Studies, ISSN : 1467-6486

- 6. International Journal for Multidisciplinary Research, ISSN: 2582-2160
- 7. https://byjus.com/commerce/henri-fayol-14-principles-of-management/
- 1. <u>https://open.lib.umn.edu/principlesmanagement/chapter/1-5-planning-organizing-leading-and-controlling-</u>

2/#:~:text=Planning%20is%20the%20function%20of,organization%20and%20forecast% 20future%20conditions.

- 2. <u>https://www.techtarget.com/searchitoperations/definition/MIS-management-information-</u> systems
- <u>https://study.com/learn/lesson/managerial-control-overview-</u> types.html#:~:text=Managerial%20control%20is%20a%20continuous,adjustments%20to %20improve%20overall%20efficiency.
- 4. https://www.toppr.com/guides/business-studies/staffing/introduction-to-staffing-and-itsmeaning/





Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

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

Course Type: DSC-II Course Title: Entrepreneurship Development Course Code: 101MAE1102 Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To acquaint students with fundamentals of Entrepreneur and Entrepreneurship.
- LO 2. To provide information about the family business operations in India.
- LO 3. To enable students to identify the role of MSEs in economic development.
- LO 4. To provide information about institutional support to the enterprises in India.

Course Outcomes:

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

- CO 1. Acknowledge the concepts of Entrepreneur and Entrepreneurship.
- CO 2. Understand the role of family business and strategies to make it more effective.
- CO 3. Knows the Micro and Small enterprise as a key of Economic growth.
- CO 4. Understand the institutional support for business development in the Country.

Unit No.	Title of Unit & Contents	Hrs.		
Ι	Introduction to Entrepreneur and Entrepreneurship	14		
	1. Meaning of Entrepreneur and Entrepreneurship			
	2. Characteristics of good Entrepreneur			
	3. Functions of Entrepreneur			
	4. Types of Entrepreneurs			
	5. Growth of Entrepreneurship in India			
	6. Schumpeter's Innovation Theory of Entrepreneurship			
	7. Introduction to Intrapreneur			
	8. Case study: Flipkart, Sachin Bansal and Binny Bansal, 2007			
	Unit Outcome:			
	UO1. Analyze the functions of Entrepreneur			
	UO2 Acknowledge types of Entrepreneurs			
Π	Family Business in India	15		
	1. Meaning of Family Business in India			
	2. Types of Family Business in India			
	3. Family Business in India: A Historical Perspective			
	4. Advantages and Disadvantages of Family Business			
	5. Global Perspective of family business			
	6. Strategies to make family business more effective			
	7. Case Study: The Rise of Reliance Industries, Dhirubhai Ambani,			
	1966			
	Unit Outcome:			
	UO1. Understand types of family business			
	UO2. Knows how to make family business more effective			

III	Micro and Small Enterprise Development (MSEs)	15
	1. Meaning of Micro and Small Enterprise	
	2. Features of Micro and Small Enterprise	
	3. Role of MSMEs in the Economic Development of India	
	4. Problems before Micro and Small Enterprise in India	
	5. Role of Micro Enterprise in Economic Development	
	6. Packages for promotion of MSMEs in India	
	7. Case Study: Lijjat Papad – A Women-Led Micro Enterprise	
	Revolution, Shri Mahila Griha Udyog, 1959, Mumbai,	
	Maharashtra	
	Unit Outcomes:	
	UO1. Acknowledges the Micro and Small Enterprises and their role in	
	the development of country	
	UO2. Knows the packages for promotion of MSMEs in India	
IV	Institutional Support to Enterprises in India	16
	1. Need of institutional support to enterprises in India	
	2. National Small Industries Corporation Ltd. (NSIC)	
	3. Small Industries Development Organization (SIDO)	
	4. District Industries Centers (DICs)	
	5. Small Industries Service institutes (SISIs)	
	6. Technical Consultancy Organizations (TCOs) in India	
	 Case Study : Case Study: Bhakarwadi to Bharat – The Rise of 	
	Chitale Band <mark>hu M</mark> ithaiwale, Mr. Bhaskar Chitale, 1950	
	Unit Outcome:	
	UO1. Recognize the institutional support to enterprises in India	
	UO2. Generate Innovative ideas for Small business development	

Learning Resources:

- 1. The Dynamics of Entrepreneurial Development and Management, Dr. Vasant Desai, Himalaya Publishing House, Mumbai. 2020
- 2. Entrepreneurship Development in India, Dr. C. B. Gupta and Dr. P. N. Srinivasan, Sultan Chand and Sons, Educational Publisher, New Delhi. 2020
- 3. Entrepreneurial Development Dr. S. S. Khanka Sultan Chand and Sons Publishing New Delhi2014
- 4. Entrepreneurship New Venture Creation David H. Holt, Prentice Hall of India, Pvt. Ltd, New Delhi. 2003
- 5. Entrepreneurship Development: Role of Commercial Banks, Anitha H.S, Mangal Deep Publications, Jaipur. 2003
- 6. https://www.taxmann.com/post/blog/entrepreneurship-concept-functions-need-and-its- relevancein-indian-society#:~:text=effectiveness%20at%20work.-Resistance%20to%20Change%20and%20Research.
- 7. https://www.nibusinessinfo.co.uk/content/advantages-and-disadvantages-family-
- 8. businesses
- 9. https://www.yourarticlelibrary.com/enterprises/10-promotional-package-of-micro-and-small- scaleenterprises/40713
- 10. https://sites.google.com/somaiya.edu/entrepreneurshipdevelopment/process-of-
- 11. entrepreneurship-development/specialised-entrepreneurship-development-agencies
- 12. Journal for International Business and Entrepreneurship Development ISSN online 1747-6763 ISSN print1549-9324
- 13. Journal of Small Business and Entrepreneurship Development ISSN: 2333-6374 (Print Version) ISSN: 2333-6382 (Electronic Version)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce & Management B.Com. with Management & Entrepreneurship B. Com. I Semester I

Course Type: VSC-I		
Course Title: Accounting for Everyone	Course	
Code: 101MAE1501		
Credits: 02 M	Iax. <mark>Mark</mark> s: 50	Lectures: 30 Hrs.

Learning Objectives:

- LO 1. To familiarize the students with basic terms in accountancy and journal and ledger preparation.
- LO 2. To enable the students for maintaining the records as per hire purchase system.
- LO 3. To acquaint the students with the accounting for consignment.
- LO 4. To understand recent developments in Accounting

Course Outcomes:

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

- CO 1. Understand the basic accounting concepts and maintaining account records
- CO 2. Prepare Accounts for Hire Purchase System.
- CO 3. Prepare the accounting for consignment in the books of consignor and consignee.
- CO 4. Understand the recent development in Accounting

Unit No.	Title of Unit & Contents	Hrs.
Ι	Introduction to Accountancy	08
	1. Meaning and Objectives of Accountancy	
	2. Basic Accounting Terminologies	
	3. Types of Accounts and Rules of Debit and Credit	
	4. Concept and format of Journal and Ledger	
	5. Practical Problems on Journal and Ledger Preparation	
	Unit Outcomes:	
	UO 1. Understand the basic concepts of accounting	
	UO 2. Apply rules of debit and credit	
Π	Hire Purchase System	08
	1. Meaning and Need of Hire Purchase System	
	2. Difference between Hire Purchase System and Instalment	
	Purchase System	

	3. Accounting of Hire Purchase transactions	
	4. Journal entries in the books of Hire Purchaser and Hire Vendor	
	5. Ledger posting in the books of Hire Purchaser and Hire Vendor	
	Unit Outcomes:	-
	UO 1. Prepares accounting for Hire Purchase System	
	UO 2. Knows journal and ledger for Hire Purchaser and Hire Vendor	
Ш	Consignment Accounting	08
	1. Meaning and Features of Consignment	
	2. Distinction between Consignment and Sale	
	3. Types of Commission, Normal & Abnormal Loss	
	4. Proforma Invoice and Account Sale	
	5. Recurring & Non-recurring Expenses	
	6. Journal entries in the books of Consignor and Consignee	
	7. Ledger preparations in the books of Consignor and Consignee	
	Unit Outcomes:	
	UO 1. Understand the consignment and its commission	
	UO 2. Prepare journal and ledger for consignor and consignee	
IV	Recent Development in Accounting	06
	1. Human Resource Accounting	
	2. Social Accounting	
	3. Green / Environmental Accounting	
	4. Brand Accounting	
	Unit Outcome:	1
	UO1. Knows the Recent Development in Accounting.	
	UO2. Do the accounting for latest trends in accounting sector.	

Learning Resources:

- Ready Reference on Accounting, CA G. Sekar, CA B..SaravanaPrasath, Commercial LawPublishers (India), Pvt. Ltd., 2022
- A new approach to Accountancy, H.R. Kotalwar, A new approach to Accountancy Vol III,Discovery Publishers, Latur. 2007
- Fundamentals of Accounting, P.C.Tulsian, , Tata McGraw Hill Publishing Company Ltd., Noida.2015
- 4. Advanced Accountancy, Jain and Narang, Himalaya Publishing House. 2018
- 5. The International Journal of Accounting, ISSN 1094-4060
- 6. Journal of Accounting and Economics, Impact Factor 7.293

- 7. https://www.investopedia.com/terms/h/hire-purchase.asp
- 9. <u>https://www.wallstreetmojo.com/consignment-</u> accounting/#:~:text=Consignment%20accounting%20is%20a%20type,goods%20is%20called % 2 0the%20consignor
- 10. https://www.accounting.com/resources/basic-accounting-terms/
- 11. https://www.caclubindia.com/articles/consignment-43080.asp
- 12. https://www.tutorialspoint.com/financial_accounting/financial_accounting_cooperative _scieties.htm



Semester - II

शिव छत्रपती शिक्षण संस्था लातूर

)) आरोह तमसो ज्योतिः))



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

(Autonomous)

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

Course Type: DSC-III Course Title: Marketing Management Course Code: 101MAE2101 Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To understand concepts of marketing and marketing management.
- LO 2. To acquaint the students with functions of marketing management & role of marketing manager.
- LO 3. To familiarize with the concept of marketing mix.
- LO 4. To enable the students with market segmentation.

Course Outcomes:

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

- CO 1. Acquire knowledge of marketing management.
- CO 2. Recognizes seven elements of marketing mix.
- CO 3. Knows market segmentation.
- CO 4. Acknowledge the market segmentation concept of and product positioning.

Unit No.	Title of Unit & Contents	Hrs.
Ι	Introduction to Marketing	14
	1. Marketing: Meaning and Definition	
	2. Basic characteristics of Marketing	
	3. Functions of Marketing	
	4. Evolution of Marketing concept	
	5. Modern Marketing Concept	
	Unit Outcomes:	
	UO 1. Knows concept of marketing and its functions UO 2. Recognizes modern marketing concepts	
II	Marketing Management	15
Unit No.	Title of Unit & Contents	Hrs.
	1. Marketing Management: Meaning, Definition & its Nature.	
	2. Functions of Marketing Management	
	3. Significance of Marketing Management.	
	4. Marketing Management task	
	5. Role of Marketing Manager	

	Unit Outcome:	
	UO 1. Understand role of marketing manager	
	UO 2. Describe the functions of marketing management	
III	Marketing Mix	16
	1. Marketing Mix: Meaning & Definition	
	2. Importance of Marketing Mix.	
	3. Seven P's of Marketing Mix	
	4. Factors determining the Marketing Mix	
	5. Essentials of an effective marketing mix	
	Unit Outcomes:	
	UO 1. Knows seven P'S of marketing mix.	
	UO 2. Analyzes factors determining the marketing mix	
IV	Market Segmentation and Product Positioning	15
	1. Market segmentation: Meaning, Definition	
	2. Benefits of Market Segmentation	
	3. Base or Methods of Market Segmentation	
	4. Target marketing	
	5. Product Positioning Process	
	Unit Outcomes:	
	UO 1. Acknowledge concept of market segmentation	
	UO 2. Realizes process of product positioning	

Learning Resources:

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

19



DCC IV

Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

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

Course Type: DSC IV	
Course Title: Project Formulation	on and Appraisal
Course Code:101MAE2102	
Credits: 04	Max. <mark>Mar</mark> ks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To identify the need of Start-up India Schemes and its features
- LO 2. To acquaint students with the steps to take franchises in India
- LO 3. To familiarize students with the opportunity identification for small business
- LO 4. To understand the Project Appraisal techniques for small business development.

Course Outcomes:

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

- CO 1. Identifies the need of Start-up India Scheme
- CO 2. Recognizes the Franchising Opportunities to start small business.
- CO 3. Understand the various opportunities in the leading sectors of India
- CO 4. Understands various methods of Project Appraisal

Unit No.	Title of Unit & Contents	Hrs.
I	Start-up and Small Business Development	16
	 Start-up India Schemes and its features Stand -up India and Skill India Scheme and its features Startup Landscape and Innovation Hubs in India Make in India and Made in India Initiatives Raising Finance for Startups in India Venture Capital, Export Finance and Crowd Funding Case Study : Tesla (Founded: 2003, USA) Electric Vehicles & Renewable Energy oriented Start-up Unit Outcomes: UO1. Know the Essentials of 21st Century entrepreneurship UO2. Makes the Distinction between the Entrepreneur and Entrepreneurship 	
II	Franchising for Small Business Development	15
	 Introduction to Franchising History of Franchising in India Types of Franchise Business Advantages and Disadvantages of Franchisee business Recognizing Franchising Opportunities in India Case Study : Amul Parlour, Santosh Patil, Solapur, Maharashtra, 2019 Unit Outcomes: UO1. Know the Essentials of Franchising for Small Business Development UO2. Recognizes the Franchising Opportunities in India 	

Ш	Opportunity Identification and Business Plan	14
	1. Introduction and Need of Opportunity Identification	
	2. Business Opportunities in various sectors	
	3. Selection of form of ownership	
	4. Meaning and Contents of Business plan	
	5. Common errors in formulation of business plan	
	6. Steps in Setting up of a Small Business	
	7. Case Study: Zomato, A Successful Food Tec Business Model in	
	India, Deepinder Goyal & Pankaj Chaddah, 2008	
	Unit Outcomes:	
	UO1. Know the Need of Opportunity Identification	
	UO2. Understand the Steps in Setting up of a Small Business	
IV	Project Appraisal	15
	1. Concept of Project Appraisal	
	2. Methods of Project appraisal	
	Economic analysis, Financial Analysis, Market Analysis,	
	Technical analysis, Social Analysis	
	Concept of Environmental Clearance for small business	
	4. Process of environmental clearance for small business	
	5. Project Feasibility Analysis and Feasibility report preparation.	
	6. Project Apprais <mark>al C</mark> ase Stu <mark>dy, Solar Power Plant, T</mark> ata Power,	
	Karnataka, 2021	
	Unit Outcomes:	
	UO 1. Applies various methods of project appraisal	
	UO 2. Uses process of environmental clearance for small business	

Learning Resources:

- 1. Vasant Desai, Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Mumbai.
- 2. Dr. C.B. Gupta & Dr. P.N. Srinivasan, Entrepreneurship Development in India, Sultan Chand & Sons, Educational Publishers, New Delhi.
- 3. Robert D. Hisrich, Entrepreneurship: Starting, Developing and Managing a New Enterprise, Richard D. Irwin, INC, Homewood, Illinois.
- 4. David H. Holt, Entrepreneurship, New Venture Creation, Prentice Hall of India, Pvt. Ltd, New Delhi.
- 5. Anitha H.S., Entrepreneurship Development, Role of Commercial Banks, Mangal Deep Publications, Jaipur.
- 6. https://www.taxmann.com/post/blog/entrepreneurship-concept-functions-need-and-its-relevance-in-Indian-society#:~:text=effectiveness%20at%20work.-Resistance%20to%20Change%20and%20Research.
- 7. https://www.nibusinessinfo.co.uk/content/advantages-and-disadvantages-family-
- 8. businesses
- 9. https://www.yourarticlelibrary.com/enterprises/10-promotional-package-of-micro-and-small- scale-enterprises/40713
- 10. https://sites.google.com/somaiya.edu/entrepreneurshipdevelopment/process-of-
- 11. entrepreneurship-development/specialised-entrepreneurship-development-agencies
- 12. Journal for International Business and Entrepreneurship Development ISSN online 1747-6763 ISSN print1549-9324



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

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

Course Type: VSC II

Course Title: Business Accounting

Course Code: 101MAE2501

Credits: 02

Max. Marks: 50

Lectures:30 Hrs.

Learning Objectives:

- LO 1. To acquaint the students with the accounting for department.
- LO 2. To aware and enable the students with the need of accounting for non-trading concerns.
- LO 3. To familiar students with capital receipts and expenditures and its accounting effects.
- LO 4. To familiar students with revenue income and expenditure and its accounting effects.

Course Outcomes:

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

- CO 1. Allocate the incomes and expenses at suitable heads in Departmental accounting.
- CO 2. Understand the features and important terms in Non-Trading Concerns.
- CO 3. Differentiate the capital expenditure and revenue expenditure
- CO 4. Differentiate the Capital receipts and Revenue Receipts

Unit No.	Title of Unit & Contents	Hrs.
I	Departmental Accounting	10
	1. Meaning of Departmental Accounting	
	1. Advantages of Departmental Accounting.	
	2. Departmental Final Accounts.	
	3. Allocation of Indirect Expenses	
	4. Inter-Departmental Transfers.	
	5. Practical Problems on Departmental Accounting	
	Unit Outcomes:	
	UO1. Understand the meaning and advantages of Departmental	
	Accounting.	
	UO2 Prepare final accounts for Departmental	
	Accounting.	
П	Accounts of Non-Trading Concerns	08
	1. Meaning and Features of Non-Trading Concerns	
	2. Important Terminologies in Non-Trading Concerns	
	3. Distinction between Trading Concerns and Non-Trading	
	Concerns	
	4. Preparation of Final Accounts for Non-Trading Concerns	
	Unit Outcomes:	

	UO1. Differentiate between Trading Concerns and Non-Trading	
	Concerns. UO2. Prepare the Final Accounts for Non-Trading Concerns	
III	Capital and Revenue Expenditure	06
	1. Introduction, Meaning of Capital, Deferred and Revenue	
	Expenditures	
	2. Characteristics of Capital and Revenue Expenditures	
	3. Difference between Capital Expenditures and Revenue	
	Expenditures	
	4. Identification of Capital Expenditures and Revenue Expenditures	
through Examples		
	Unit Outcomes:	
	UO1 Understand the concept of Capital and Revenue Expenditures	
	UO2 Recognizes the Capital and Revenue Expenditures	
IV		06
IV	UO2 Recognizes the Capital and Revenue Expenditures	06
IV	UO2 Recognizes the Capital and Revenue Expenditures Capital Receipts and Revenue Receipts	06
IV	UO2 Recognizes the Capital and Revenue Expenditures Capital Receipts and Revenue Receipts 1. Meaning of Capital Profit and Revenue Profit	06
IV	UO2 Recognizes the Capital and Revenue Expenditures Capital Receipts and Revenue Receipts 1. Meaning of Capital Profit and Revenue Profit 2. Concept of Capital Receipts and Revenue Receipts	06
IV	UO2 Recognizes the Capital and Revenue Expenditures Capital Receipts and Revenue Receipts 1. Meaning of Capital Profit and Revenue Profit 2. Concept of Capital Receipts and Revenue Receipts 3. Difference between Capital Receipts and Revenue Receipts 4. Identification of Capital Receipts and Revenue Receipts through Examples Unit Outcomes:	06
IV	UO2 Recognizes the Capital and Revenue Expenditures Capital Receipts and Revenue Receipts 1. Meaning of Capital Profit and Revenue Profit 2. Concept of Capital Receipts and Revenue Receipts 3. Difference between Capital Receipts and Revenue Receipts 4. Identification of Capital Receipts and Revenue Receipts through Examples	06

Learning Resources:

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

Open Elective Courses Offered by the Department

शिव छत्रपती

शिक्षण संस्था

।। आरोह तमसो ज्योतिः।।

मित करणे मितन संस्थ संस्थ मितन संस्थ संस्थापना - १९७० Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

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

	Fundamentals of Statistics 101MAE2401		
Learning Obj	ectives:		
LO 1.	To understand the basic concepts and principles of statistics.		
LO 2.	To learn different measures of central tendency (mean, median, mode) to		
	describe and analyze data.		
LO 3.	To understand the Techniques of Measures of Dispersion i.e. Range,		
	Standard Deviation and Quartile Deviation		
LO 4.	To learn how to calculate and interpret Karl Pearson's coefficient of correlation.		
Course Outco	mes:		
CO 1.	Identify different types of data and variables and apply appropriate		
	statistical techniques.		
CO 2.	Analyses statistical data using measures of central tendency		
CO 3.	Uses Techniques of dispersion for decision making		
CO 4.	Identify and analyze relationships between variables using correlation and regression		
	analysis.		
CO 5.	Apply statistical techniques to real-world problems and make informed		

decisions based on data analysis.

Unit No.	Title of Unit &Contents	Hrs.
Ι	Introduction to Statistics and Presentation of data	15
	1. Introduction, Meaning, Importance and Limitations of Statistics.	
	 Introduction of Sources of Primary and secondary Data Collection Mathematical Sources of Primary and secondary Data 	
	3. Methods of Primary and Secondary Data collection.	
	4. Meaning and Objectives of Classification	
	5. Types of Classification: Geographical, Chronological, Qualitative and Quantitative Classification.	
	6. Meaning and Importance of tabulation	
	7. Types of table: Simple and Complex table	

	Unit Outcomes:	
	UO1. Identify different types of data and variables and apply appropriate	
	statistical techniques.	
	UO2. Analyzes Statistical data using tabulation and classification	
	Techniques	
Π	Measures of Central Tendencies	16
	1. Meaning of Mean, Median and Mode	
	2. Merits and demerits of Mean, Median and Mode.	
	3. Calculation of Mean, Median and Mode for Ungrouped and	
	Grouped Frequency Distribution.	
	Unit Outcomes:	
	UO1. Analyze data using descriptive statistics, such as measures of	
	central tendency UO2. Identify and calculate the mean, median, and mode for a given	
	dataset.	
III	Measures of Dispersion	15
	1. Meaning, Merits and Demerits of Measures of Dispersion.	
	2. Types of measures of Dispersion	
	3. Problems on Range and Quartile Deviation	
	4. Standard Deviation and its Co-efficient, Co-efficient of variation	
	and Variance.	
	Unit Outcomes:	
	UO1. Understand the use of Measures of dispersion	
	UO2. Uses Techniques of dispersion for decision making	
IV	Correlation Analysis	14
IV		14
IV	Correlation Analysis	14
IV	Correlation Analysis 1. Correlation Analysis: Meaning and Definition of Correlation.	14
IV	Correlation Analysis 1. Correlation Analysis: Meaning and Definition of Correlation. 2. Types of correlation-Positive, Correlation, Negative Correlation,	14
IV	Correlation Analysis 1. Correlation Analysis: Meaning and Definition of Correlation. 2. Types of correlation-Positive, Correlation, Negative Correlation, Zero Correlation.	14
IV	Correlation Analysis 1. Correlation Analysis: Meaning and Definition of Correlation. 2. Types of correlation-Positive, Correlation, Negative Correlation, Zero Correlation. 3. Pearson's coefficient of correlation (computation and properties);	14
IV	Correlation Analysis 1. Correlation Analysis: Meaning and Definition of Correlation. 2. Types of correlation-Positive, Correlation, Negative Correlation, Zero Correlation. 3. Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation.	14

Unit Outcomes:

UO1. Identify and differentiate between positive correlation, negative correlation, and zero correlation.

UO2. Find out the relationship between Correlation and Regression coefficients

Learning Resources:

- 1. Statistical Methods, S.P. Gupta, Sultan Chand & Sons, New Delhi, 2015.
- 2. Statistical Methods, C.B. Gupta Vikas Publication House, New Delhi, 2012.
- 3. Fundamentals of Statistics, S.C. Gupta Himalaya Publishing House, Mumbai, 2010.
- 4. <u>Business Mathematics and Statistics</u>, <u>Sanjay N Aswale</u>, ChinmayaPrakashan Aurangabad, 2009.
- 5. <u>Business Statistics</u>, <u>P R Winn</u>, Newyork A Collier Macmillan Publishing, 2001.
- 6. <u>Business Mathematics & Statistics</u>, <u>NG Khandgave</u>, Prashant Prakashan, Udgir, 2009.
- 7. <u>Business Mathematics and Statistics</u>, <u>PT Bhosle</u>, ChinmayaPrakashan, Aurangabad, 2015.
- 8. <u>Business Mathematics and Statistics</u>, <u>R.K. Ghosh</u>, New Central Book Agency, Culcutta 2012.
- 9. <u>https://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Business-Statistics- by-Gupta.pdf</u>
- 10. https://www.dcpehvpm.org/E-Content/Stat/FUNDAMENTAL%20OF%20
- 11. <u>MATHEMATICAL %20 STATISTICS-</u> <u>S%20C%20GUPTA%20&%20V%20K%20KAPOOR.pdf</u>
- 12. <u>https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4-Revised.pdf</u>

।। आरोह तमसो ज्योतिः।।

Skill Enhancement Courses Offered by the Department



6	Shiv Chhatrapati Shikshan Sanstha	's
Ber area	Rajarshi Shahu Mahavidyalay	ya, Latur
() (समेद करने जीति।) स्थापना - १९७०	(Autonomous)	
	Department of Commerce	
Course Type : SE	C	
Course Title: Offi	ice Management	
Course Code: 101	MAE1601	
Max. Marks: 50	Credits: 02	Lectures: 30 Hrs.

Learning Objectives:

- LO 1. To familiarize students with the concept and application of Modern Office.
- LO 2. To make students acquainted with the concept of Paperless Office.
- LO 3. To familiarize students with the concept of Automated and Virtual Office.
- LO 4. To motivate the students to apply Modern Office Management Techniques.

Course Outcomes:

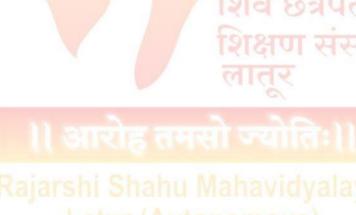
- CO 1. Understand the concept of Modern Office Management.
- CO 2. Understand and apply the Automated office and Paperless office concept.
- CO 3. Apply the gained knowledge to design Virtual Office and e-office management.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Modern Office Management	06
	1. Introduction to Modern Office	
	2. Meaning of Modern Office	
	3. Modern Office Work	
	4. Factors contributing to the growth of office work	
	Unit Outcomes:	
	UO 1. Identify components of office management.	
	UO 2. Describe different forms of organizations.	
II	Functions of Modern Office	07
	1. Activities of Modern Office	
	2. Purpose of Modern Office	
	3. Modern Office Functions	
	4. Office System and Routine	
	Unit Outcomes:	
	UO 1. Apply good techniques and activities of Modern Office.	
	UO 2. Discuss the role of Modern Office.	
III	Paperless Modern Office	10
	 Paperless Office Problems of Paperless Office Tips for Paperless Office Working towards Paperless Office Automated and Virtual Office 	
	Unit Outcomes: UO 1. Identify the importance of Paperless Office. UO 2. Apply Automated and Virtual Office.	

Unit No.	Title of Unit & Contents	Hrs.
IV	Modern Office Services	07
	 Introduction Centralisation & Decentralization of Office Services Departments of Modern Office 	
	Unit Outcomes: UO 1. Identify Modern Office Services. UO 2. Apply Centralization & Decentralization of Office Services	

Learning Resources:

- 1. "Office Management: Principles and Practice" by Jyoti Bakshi, published by Himalaya Publishing House in 2006.
- 2. "Modern Office Management and Commercial Correspondence" by Alok Kumar Rai, published by Laxmi Publications in 2017.
- 3. "Modern Office Management" by M. N. Arora, published by S. Chand Publishing in 2012.
- 4. Office Management, R. K. Chopra and Priyanka Gauri, Himalaya Publishing House, Mumbai.
- 5. Office Management: Principles and Practice" by S. N. Maheshwari, published by Vikas Publishing House in 2019.
- 6. <u>https://www.ijrdo.org/</u>
- 7. <u>https://onlinelibrary.wiley.com/journal/14682370</u>.
- 8. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1407.pdf



Latur (Autonomous)

िक करने किन करने केल्प्र करने 18 सारे करने 19 सारे 19 स Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce and Management

B.Com. with Management & Entrepreneurship

B. Com. I Semester II Basket I: Open Elective (OE) (OEs offered to the Commerce and Management students in Sem.-I/II)

Sr. No.	BoS Proposing OE	Course Title	Credits	Hrs.
1	glish	Business Communication & Grammar	04	60
2	mputer Science	Fundamentals of Computers	04	60
3	ormation Technology	We <mark>b Designing</mark>	04	60
4	ırathi	स्पर्धा <mark>परीक्षा आणि मराठी भाषा</mark>	04	60
5	thematics	Fundamentals of Mathematics	04	60
6	litical Science	Human Rights	04	60
7	otechnology	Nutrition, Health and Hygiene	04	60
8	ormation Technology	MS-Office	04	60
9	ısic	Indian Vocal Classical & Light Music	04	60
10	orts	Counseling and Psychotherapy	04	60
11	emistry	Medicine for Daily Life	04	60
12	ography	General Geography	04	60

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



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

UG First Year UG First Year (Semester I / II)

Basket I: Open Elective (OE)

(GEs offered to the Humanities and Social Sciences students in Sem.-I& II)

Sr. No.	BoS Proposing OE	Course Title	Credits	Hrs.
1	Biotechnology	Nutrition, Health and Hygiene	04	60
2	Chemistry	Medicines for Daily Life	04	60
3	Commerce	Fundamentals of Statistics	04	60
4	Commerce	Pe <mark>rsonal F</mark> inancial Management	04	60
5	Information	M <mark>S-Office</mark>	04	60
	Technology			
6	Microbiology	Mi <mark>crobiology in</mark> Everyday life	04	60
7	Music	Ind <mark>ian Vocal Clas</mark> sical & Light	04	60
		Mu <mark>sic</mark>		
8	Physics	Energy Sources	04	60
9	Sports	Counselling and Psychotherapy	04	60
10	Computer Science	Fundamentals of Computers	04	60
11	Information Technology	Web Designing	04	60

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





Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

UG First Year

Basket II: Skill Enhancement Courses (SEC)

Sr. No.	BoS Proposing SEC	Course Title	Credits	Hrs.
1	Commerce	Office Management	02	30
2	Computer Science	Data Analysis and Computer Application	02	30-45
3	English	Proof Reading and Editing	02	30
4	English	Com <mark>munication</mark> Skills	02	30
5	Geography	Tour <mark>ism & Travel</mark> Management	02	30-45
6	Information Technology	PC Assemble and Installation	02	30-45
7	Marathi	कथा/पट <mark>कथालेखन</mark>	02	30
8	English	Leadership and Personality Development	02	30
9	Zoology	Bee Keeping	02	30-45
10	Biotechnology	Food Processing Technology	02	30-45
11	Commerce	Financial Literacy	02	30
12	Botany	Mushroom Cultivation Technology	02	30
13	Chemistry	Pesticides and Green Chemistry	02	30
14.	Commerce	Investment Management	02	30
15.	Computer Science	Cyber Security	02	30
16.	Information Technology	Python Technology	02	30
17.	Physics	Physics Workshop Skills	02	30

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

ी। आरोह तमसो ज्योतिः [] Rajarshi Shahu Mahavidyalaya, Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

UG First Year

Basket III: Ability Enhancement Courses (AEC)

	BoS Proposing AEC	Course Title	Credits	Hrs.
No.				
1	ırathi	भाषिक कौशल्य	02	30
2	ndi	हिंदी भाषा शिक्षण	02	30
3	nskrit	ाहारी <mark>क व्याकरण व</mark> नितिसुभाषिते	02	30
4	i	ोजित व्याकरण	02	30
5.	glish	English for Professionals	02	30

Note: Student can choose any on<mark>e AEC from the basket.</mark>





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 Cours <mark>es</mark>	Min. of 02 credits	Min. of 30 Hrs.	

Guidelines:

Extra -academic activities

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

Additional Credits for Online Courses:

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

Additional Credits for Other Academic Activities:

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

Additional Credits for Certificate Courses:

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

Note:

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

।। आरोह तमसो ज्योतिः।। Rajarshi Shahu Mahavidyalaya, Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

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			Mid Tern 1eory	1		AT ctical	Best Scored CAT & Mid Term	SEE	То
			~	3	C 1 T		4	_		
1	2	Att.	CAT	Mid	CAT	Att.	CAT	5	6	5 +
			Ι	Term	II					
DSC/DSE/	100	10	10	20	10	-	-	40	60	10
GE/OE/Minor						1				
DSC	75	05	10	15	10	-	-	30	45	7.
Lab	50	-	-	-	-	05	20	-	25	5
Course/AIPC/	0							k.:		
OJT/FP							~			
VSC/SEC/	50	05	05	10	05	JUIC	तो	20	30	5
AEC/VEC/CC		15		6						

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)
- CAT Practical (20 Marks): Lab Journal (Record Book) 10 Marks, Overall Performance 10 Marks