

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. (Honors/Research) with Accounting and Finance**

Board of Studies
in शिव छत्रपती
Accounts and Applied Statistics
शिक्षण संस्था
Rajarshi Shahu Mahavidyalaya, Latur
(Autonomous)

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w.e.f. June, 2023

(In Accordance with NEP-2020)

Review Statement

The NEP Cell reviewed the Curriculum of **B.Com. (Honors/Research) in Accounting and Finance** 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.

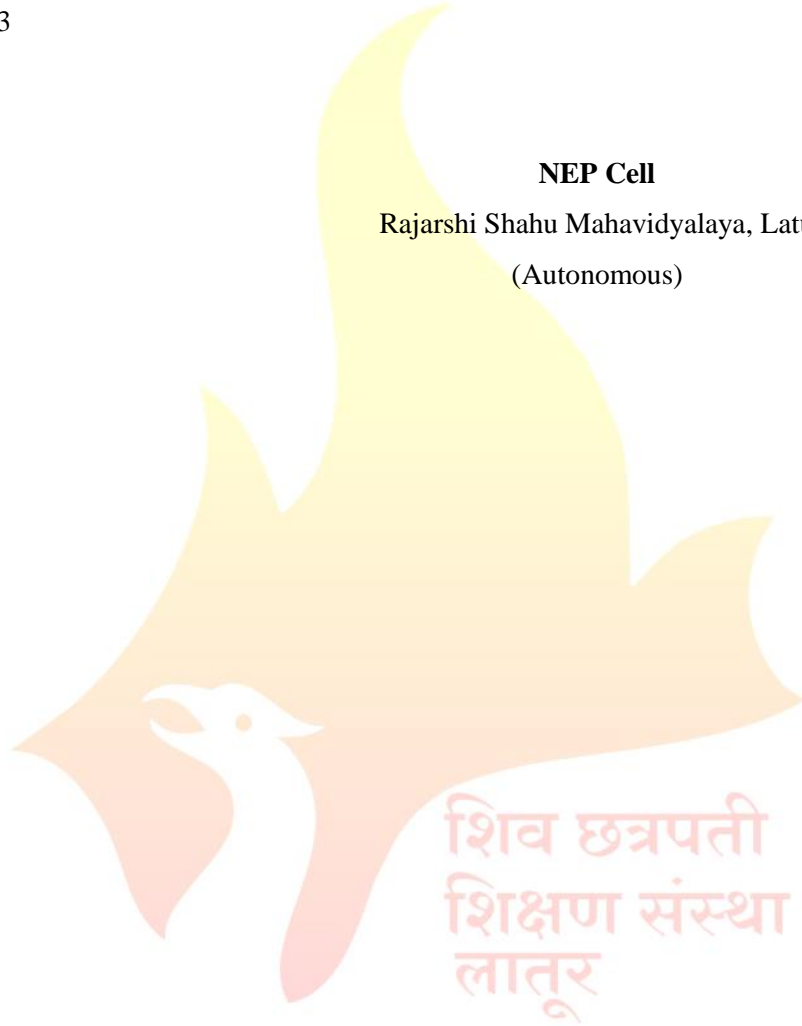
Date: 09/08/2023

Place: Latur

NEP Cell

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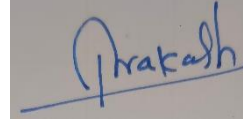
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CERTIFICATE

I hereby certify that the documents attached are the Bonafide copies of the Curriculum of **B.Com. (Honors/Research) in Accounting and Finance** Programme to be effective from the **Academic Year 2023-24.**

Date: 08/08/2023

Place: Latur



(Dr. P. R. Rodiya)

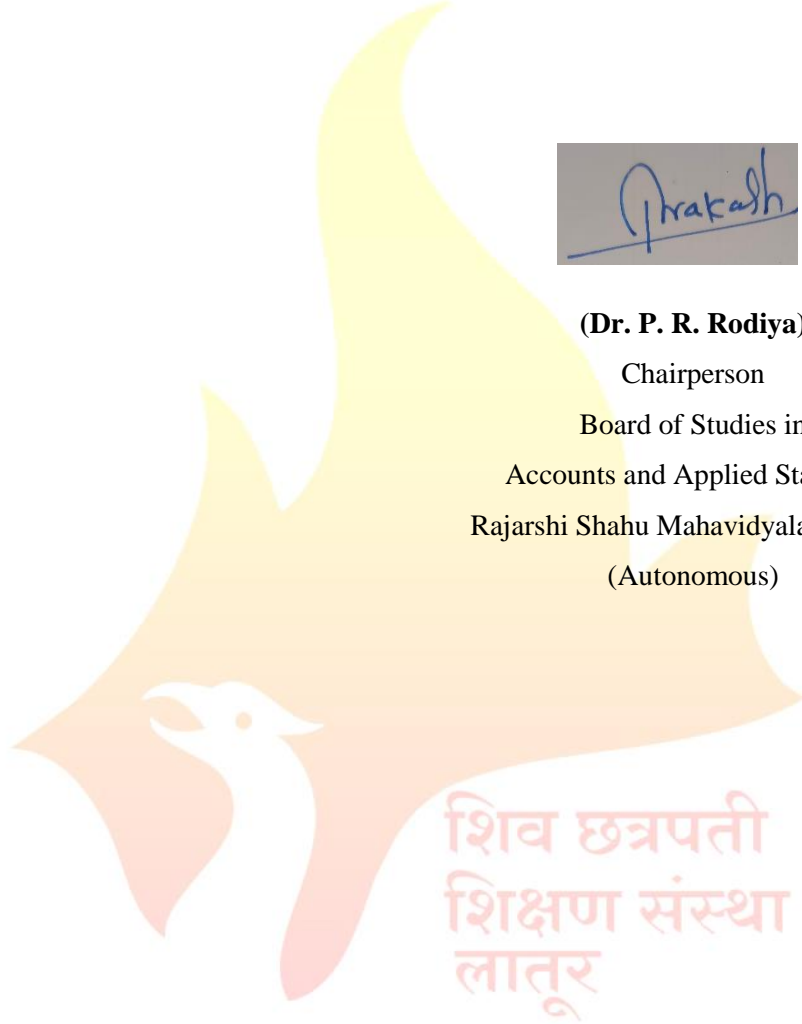
Chairperson

Board of Studies in

Accounts and Applied Statistics

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Members of Board of Studies in the Subject Accounts and Applied Statistics

Under the Faculty of Commerce

Sr. No.	Name	Designation	In position
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2	Prof. Dr. Sanjiv Agrawal Professor, Toshniwal Mahavidyalaya, Sengaon, Hingoli	Member	V.C. Nominee
3	Dr. Indrajeet Bhagat Asso. Prof., Yashwantrao Chavan Mahavidyalaya, Ambejogai	Member	Academic Council Nominee
4	Dr. Sanjay Aswale Professor, Shivaji college, Omerga	Member	Expert from outside for Special Course
5	Mr. Rahul Bulani Director, Catalist Group, Latur	Member	Expert from outside for Special Course
6	Shri Tukaram Patil, Manager, Dwarkadas Shamkumar Group	Member	Expert from Industry
7	Dr. Naresh Pinamkar Asst. Prof. Dept. of Commerce, Maharashtra Mahavidyalaya, Nilanga, Latur	Member	P.G. Alumni
8	Dr. P. S. Trimukhe Asso. Prof., Department of Commerce, Rajarshi Shahu Mahavidyalaya, Latur	Member	Member from same Faculty
9	Dr. V. D. Dhumal Asst. Prof, Department of Commerce, Rajarshi Shahu Mahavidyalaya, Latur	Member	Member from same Faculty
10	Ms. S. N. Bagwan Asst. Prof, Department of Commerce, Rajarshi Shahu Mahavidyalaya, Latur	Member	Member from same Faculty
11	Ms. A. D. Sawalsure Asst. Prof, Department of Commerce, Rajarshi Shahu Mahavidyalaya, Latur	Member	Member from same Faculty

From the Desk of the Chairperson...

The Department of Commerce is established in 1971. It is one of the leading departments in the field of teaching and student centric activities. After Autonomy, in keeping pace with the advances in various aspects of Accounting and Finance the department has introduced the courses like Financial Accounting, Business Statistics, Non-Banking Financial Corporation, Financial Literacy, Ancient Mathematics, Business and Legal Framework, etc. The Department has academic autonomy and has been revising its curriculum regularly. The department has successfully implemented the Choice Based Credit System (CBCS) for grading the students. The Curriculum of the B. com. and M. Com. has been designed by taking into account CA, CS, CMA, MBA, NET, SET, and other competitive and Professional examinations.

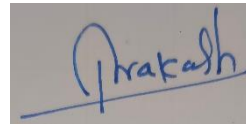
The Higher Education System in India and all over the world has undergone paradigm shift in both qualitative and quantitative aspects. Its best example is National Education Policy (NEP-2020). The National Education Policy 2020 emphasizes on developing overall personality of students by incorporating Humanitarian and Constitutional values, creativity and critical thinking, harnessing innovation, use of modern technology and interaction with various stakeholders.

The Department of Commerce has recorded consistent improvement in its academic, research and placement performance. It offers a range of innovatively designed programs whose curricula are constantly updated to meet the changing requirement of the industry and to meet the needs of major stakeholders. We believe that our students have been well accepted in their job profiles and have consistently exceeded expectations of the corporate world. During study at the department, the students are encouraged to practical training in the corporate world through mini projects and case studies. They also undertake projects benefiting local industries or dealing with local problems. These projects enable them to understand the relevance of working in a group and also help them to realize the finer aspects and importance of teamwork.

We are confident that our current curriculum has enabled the overall development of budding Accountants, Financial Advisors, Bankers, Managers to come up with the expectations of the corporate world. The curriculum is taught by a distinguished faculty combining academic excellence and real-world experience with dedication and commitment. The efforts have been made to integrate use of recent technology and use of MOOCs to assist teaching-learning process. This framework offers flexibility and innovation in syllabi designing and in methods adopted for teaching-learning process and learning assessment. This new syllabus has been prepared keeping in view the unique requirement of B. Com. (Honors) for Commerce students. The contents of the syllabi have been drawn to accommodate the widening horizons of the Commerce and Management discipline and reflect the changing needs of the students. The semester wise course distribution and detailed syllabus for each course is appended

with a list of suggested references. These courses offer skills to pursue research and teaching in the field of Commerce and Management and thus would produce best minds to meet the demands of society.

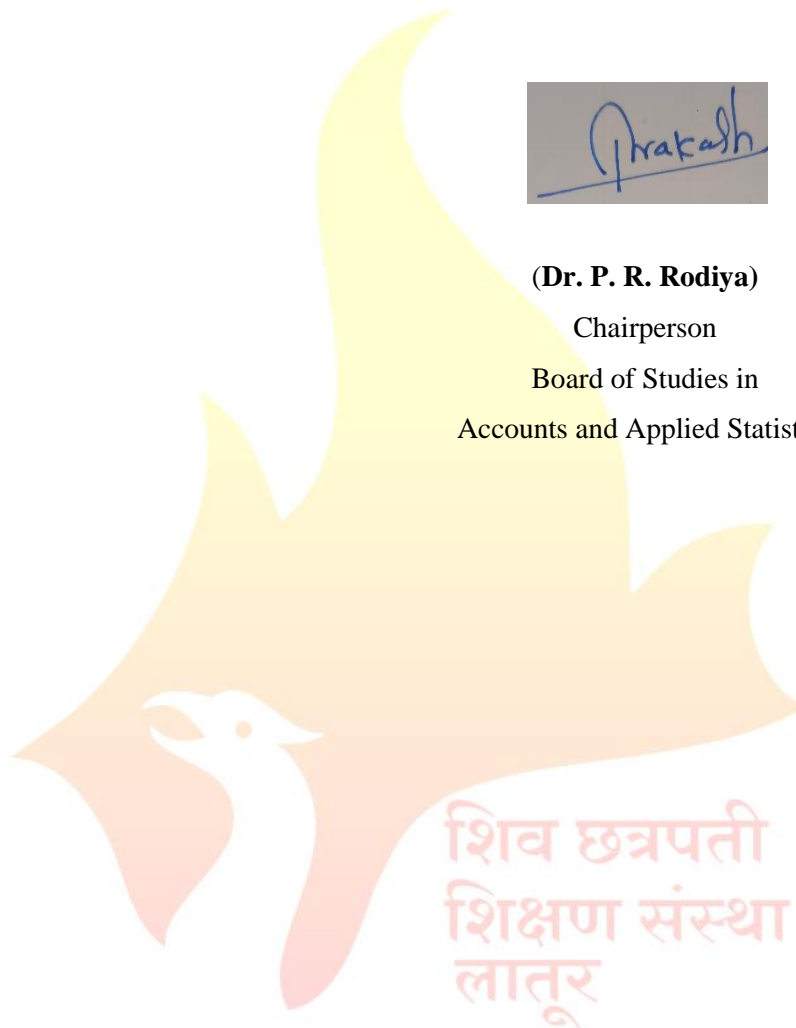
The major objective of this curriculum is to elevate the subject knowledge of the students, making them critical thinkers and able to solve problems and issues related to Commerce and Management rationally and efficiently.



(Dr. P. R. Rodiya)

Chairperson

Board of Studies in
Accounts and Applied Statistics



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Faculty of Commerce

Structure for Four Year Multidisciplinary Undergraduate Degree Programme in B.Com. in

Accounting and Finance Multiple Entry and Exit

(In accordance with NEP-2020)

Year & Level	Sem.	Major		Minor	GE/OE	VSC/ SEC (VSEC)	AEC/ VEC	OJT,FP,CEP, RP	Credit per Sem.	Cum./Cr. per exit
		DSC	DSE							
1	2	3		4	5	6	7	8	9	10
I 4.5	I	DSC I: 04 Cr. DSC II: 04 Cr.	NA	NA	GE-I: 04 Cr.	VSC-I: 02 Cr. SEC-I: 02 Cr.	AEC-I MIL: 02 Cr. VEC-I: 02 Cr.	CC-I: 02 Cr. (NSS, NCC, Sports, Cultural)/ CEP-I: 02 Cr. (SES-I)/ OJT: 02 Cr. / Mini Project: 02 Cr.	22	44 Cr. UG Certificate
	II	DSCIII: 04 Cr. DSC IV: 04 Cr.	NA	NA	GE-II: 04 Cr.	VSC-II: 02 Cr. SEC-II: 02 Cr.	AEC- II MIL: 02 Cr. VEC- II: 02 Cr.	CC-II: 02 Cr. (NSS, NCC, Sports, Cultural)/ CEP-II: 02 Cr. (SES-II)/ OJT: 02 Cr. / Mini Project: 02 Cr.	22	
	Cum. Cr.	16	-	-	08	04+04= 08	04+02 +02=0 8	04	44	

Exit Option: Award of UG Certificate in Major with 44 Credits and Additional 04 Credits Core NSQF

Course/Internship or continue with Major and Minor

Abbreviations:

1. **DSC** : Discipline Specific Core (Major)
2. **DSE** : Discipline Specific Elective (Major)
3. **DSM** : Discipline Specific Minor
4. **GE/OE** : Generic/Open Elective
5. **VSEC** : Vocational Skill and Skill Enhancement Course
6. **VSC** : Vocational Skill Courses
7. **SEC** : Skill Enhancement Course
8. **AEC** : Ability Enhancement Course
9. **MIL** : Modern Indian Languages
10. **IKS** : Indian Knowledge System
11. **FSRCE** : Fostering Social Responsibility & Community Engagement
12. **VEC** : Value Education Courses
13. **OJT** : On Job Training
14. **FP** : Field Projects
15. **CEP** : Community Engagement and Service
16. **CC** : Co-Curricular Courses
17. **RP** : Research Project/Dissertation
18. **SES** : Shahu Extension Services

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Department of Commerce

B.Com. (Honors/Research) in Accounting and Finance

Year & Level	Semester	Course Code	Course Title	Credits	No. of Hrs.	
I 4.5	I	101AAF1101 (DSC-I)	Financial Accounting I	04	60	
		101AAF1102 (DSC-II)	Business Statistics	04	60	
		GE-I	From Basket	04	60	
		101AAF1501 (VSC-I)	Non-Banking Financial Corporation	02	30	
		(SEC-I)	From Basket	02	30	
		(AEC-I)	From Basket	02	30	
		(VEC-I)	Constitution of India	02	30	
		AIPC	Field Work -I	02	60	
	Total Credits				22	
	II	101AAF2101 (DSC-III)	Financial Accounting II	04	60	
		101AAF2102 (DSC-IV)	Ancient Mathematics	04	60	
		GE-II	From Basket	04	60	
		101AAF2501 (VSC-II)	Business Legal Framework	02	30	
		(SEC-II)	From Basket	02	30	
		(AEC-II)	From Basket	02	30	
		(VEC-II)	FSRCE (CBPR)	02	30	
		Generic IKS	Introduction to Indian Knowledge system	02	60	
Total Credits				22		
Total Credits (Semester I & II)				44		



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Programme Outcomes (POs) for B. Com. Programme	
PO No.	Upon completion of this programme the students will be able to
PO 1	Instruct to acquaint Business development proficiency among the students so that they should be able to start their own business.
PO 2	Help to understand the business world and its elements associated to it.
PO 3	Educate students about how to plan, organize, leadership, motivation and decision making in the business operation.
PO 4	Develop students to learn, the reasons associated with product, Price, Place & Promotion and why there is a need to persuade to reach to customer.
PO 5	Initiate to understand the need and importance of accounting in business and it communicates business condition of a firm.
PO 6	Help to track revenue & expenditure, ensure statutory compliance and provides management, investor, stake holders & government with Quantitative and Qualitative information for various business decision making.
PO 7	Help to know the overall functioning of insurance sector and regulation by IRDA.
PO 8	Demonstrate leadership qualities required to lead the diverse teams & small groups to achieve the common goals of the organization.

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Semester - I

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Department of Commerce
B.Com. with Accounting and Finance
B. Com. I Semester I

Course Type: DSC-I

Course Title: Financial Accounting-I

Course Code: 101AAF1101

Max. Marks: 100

Credits: 04

Lectures: 60 Hrs.

Learning Objectives:

- LO1. To familiarize the students with basic terms in accountancy and journal and ledger preparation.
- LO2. To acquaint the students with the accounting for consignment.
- LO3. To aware and enable the students with the hire purchase system.
- LO4. To familiar students with final accounts of cooperative societies.

Course Outcomes:

- CO1. Understand the basic accounting concepts and maintaining account records.
- CO2. Prepare the accounting for consignment in the books of consignor and consignee.
- CO3. Recognize the importance of hire purchase system.
- CO4. Draft final accounts for Co-operative Societies.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction of Accountancy	15
	<ol style="list-style-type: none">1. Meaning, Objectives of Accountancy2. Basic Accounting Terminologies3. Types and Rules of Debit and Credit4. Concepts of Journal and Ledger5. Numerical Problems on Journal and Ledger Preparation	
	Unit Outcomes: UO1. Understand the basic concepts of accounting UO2. Apply rules of debit and credit for recording financial transactions	
II	Consignment Accounting	16

Unit No.	Title of Unit & Contents	Hrs.
	<ol style="list-style-type: none"> 1. Meaning and Features of Consignment 2. Distinctions between Consignment and Sale 3. Types of Commission, Normal & Abnormal Loss 4. Performa 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 <p>Unit Outcome: UO1. Understand the consignment and its commission UO2. Prepare journal and ledger for consignor and consignee</p>	
III	Hire Purchase System	14
	<ol style="list-style-type: none"> 1. . Meaning and Need of Hire Purchase System 2. Accounting of Hire Purchase transactions 3. Journal entries in the books of Hire Purchaser and Hire Vendor 4. Ledger posting in the books of Hire Purchaser and Hire Vendor <p>Unit Outcomes: UO1. Do accounting for Hire Purchase System UO2. Prepare journal and ledger for Hire Purchaser and Hire Vendor</p>	
IV	Accounts of Co-operative Societies	15
	<ol style="list-style-type: none"> 1. Meaning and Need of Co-operative Societies 2. Distinction between Consumers' Societies and Credit Societies 3. Preparation of Final Accounts of Co-operative Societies 4. Practical Problems <p>Unit Outcomes: UO1. Understand the need and concept of Co-operative Societies UO2. Draft final accounts for Co-operative Societies</p>	

Learning Resources:

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

3. Fundamentals of Accounting, P.C.Tulsian, , Tata McGraw Hill Publishing Company Ltd., Noida. 2015
4. Advanced Accountancy, Jain and Narang, Himalaya Publishing House. 2018
5. The International Journal of Accounting, ISSN 1094-4060
6. Journal of Accounting and Economics, Impact Factor 7.293
7. <https://www.investopedia.com/terms/h/hire-purchase.asp>
8. <https://kb.icai.org/pdfs/PDFFile5b28bdce1c309.30940167.pdf>
9. <https://www.wallstreetmojo.com/consignment-accounting/#:~:text=Consignment%20accounting%20is%20a%20type,goods%20is%20called%20the%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_societies.htm



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Department of Commerce
B.Com. with Accounting and Finance
B. Com. I Semester I

Course Type: DSC-II

Course Title: Business Statistics

Course Code: 101AAF1102

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To familiarize students with the concept of Statistics, Sources of data, and Classification of data.
- LO2. To enrich students for presentation of statistical data with diagrams and Graphs.
- LO3. To understand the Techniques of Measures of Central Tendencies i.e. Mean, Median and Mode.
- LO4. To understand the Techniques of Measures of Dispersion i.e. Range, Standard Deviation and Quartile Deviation

Course Outcomes:

- CO1. Analyzes statistical data by the use of tabulation and classification techniques
- CO2. Presents statistical data using diagrams and graphs
- CO3. Analyses statistical data using measures of central tendency
- CO4. Uses Techniques of dispersion for decision making
- CO5. Identify the characteristics of studied statistical tools and techniques

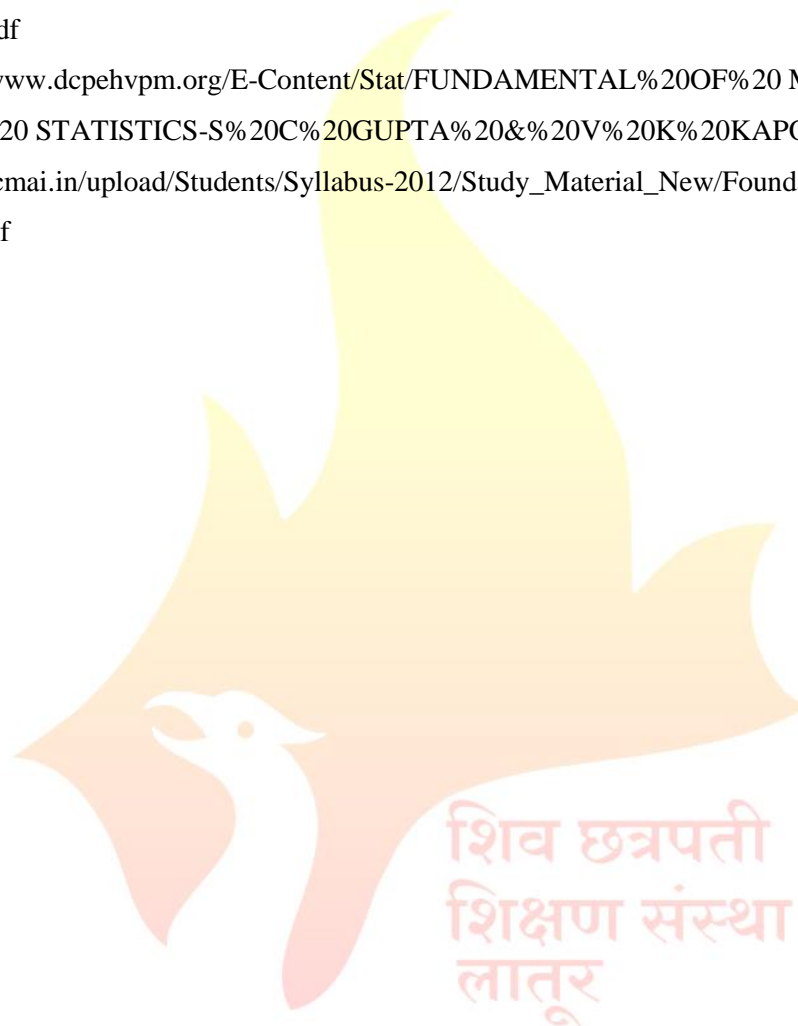
Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Statistics and Presentation of data	15
	<ol style="list-style-type: none">1. Introduction, Meaning, Importance and Limitations of Statistics.2. Introduction of Sources of Primary and Secondary Data Collection,3. Methods of Primary and Secondary Data collection.4. Meaning and Objectives of Classification5. Types of Classification: Geographical, Chronological, Qualitative and Quantitative Classification.6. Meaning and Importance of tabulation7. Types of table: Simple and Complex table	
	Unit Outcomes:	

Unit No.	Title of Unit & Contents	Hrs.
	UO1. Understand the use of statistics in different fields UO2. Analyzes Statistical data by the use of tabulation and classification Techniques	
II	Diagrams & Graphs	14
	1. Introduction to diagrams 2. Types of Diagram - One Dimensional, Two Dimensional, Simple Bar and Multiple bar a. diagram. 3. Introduction and Importance of Graphical Presentation 4. Types of Graphs–Frequency Curve, Frequency Polygon, Histogram and Ogive Curve.	
	Unit Outcomes: UO1. Understand the use of Diagrams & Graphs UO2. Presents statistical data using diagrams and graphs	
III	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	
	Unit Outcomes: UO1. Understand the use of Measures of Central Tendencies for different purpose UO2. Analyses statistical data using measures of central tendency	
IV	Measures of Dispersion	15
	1. Meaning, Merits and Demerits of Measures of Dispersion. 2. Types of Measures of Dispersion 3. Problems on Range and its co-efficient 4. Problems on Quartile Deviation and its co-efficient	
	Unit Outcomes: UO1. Understand the use of Measures of dispersion UO2. Uses Techniques of dispersion for decision making	

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. Business Mathematics and Statistics, Sanjay N Aswale, Chinmaya Prakashan Aurangabad, 2009.
5. Business Statistics, P R Winn, New York A Collier Macmillan Publishing, 2001.
6. Business Mathematics & Statistics, N G Khandgave, Prashant Prakashan, Udgir, 2009.
7. Business Mathematics and Statistics, P T Bhosle, Chinmaya Prakashan, Aurangabad, 2015.
8. Business Mathematics and Statistics, R.K. Ghosh, New Central Book Agency, Culcutta 2012.
9. <https://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Business-Statistics-by-Gupta.pdf>
10. <https://www.dcehvpvm.org/E-Content/Stat/FUNDAMENTAL%20OF%20MATHEMATICAL%20STATISTICS-S%20C%20GUPTA%20&%20V%20K%20KAPOOR.pdf>
11. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4-Revised.pdf



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Department of Commerce
B.Com. with Accounting and Finance

B. Com. I Semester I

Course Type: VSC-I

Course Title: Non-Banking Financial Companies

Course Code: 101AAF1501

Max. Marks: 50

Credits: 02

Lectures:30Hrs

Learning Objectives:

- LO 1. To familiarize the students with the concept of NBFC.
- LO 2. To learn the difference between NBFC and other banks.
- LO 3. To understand the legal framework provided by RBI for NBFC.
- LO 4. To equip students about the reforms of NBFC and recent trends in it.

Course Outcomes:

After completion of course the student will be able to-

- CO 1. Know about NBFC and understand the role of NBFC in India.
- CO 2. Analyze the legal framework for NBFC and guidelines given by RBI.
- CO 3. Understands the growth of NBFC and study of recent NBFCs in India.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Non-Banking Financial Companies	12
	1. Introduction, Overview of Indian Financial System. 2. Meaning and Definition of NBFC, Early history of NBFC. 3. Different types of NBFCs 4. Difference between banks and NBFC 5. Role and Importance of NBFC	
	Unit Outcomes: UO 1. Understands types of NBFCs. UO 2. Differentiate NBFCs with other banks	
II	Legal Framework of NBFCs	10

	<ol style="list-style-type: none"> 1. Steps to incorporate NBFCs, Structure and Sources of Finance for NBFC 2. Regulations for NBFC 3. Requirements for Registration with RBI 4. NBFCs exempted from Registration 5. Guidelines of RBI to be followed by NBFC 	
	<p>Unit Outcomes:</p> <p>UO1 Understand NBFC incorporation and available Financial resources for NBFC</p> <p>UO2 Recognizes various guidelines given by RBI for NBFC.</p>	
III	Recent Trends in NBFCs	08
	<ol style="list-style-type: none"> 1. Financial sector reforms 2. Liberalization measures for NBFC 3. Growth of NBFCs in India 4. Recent Trends in NBFCs 5. Remarkable NBFCs in India <ul style="list-style-type: none"> • Mahindra and Mahindra Financial Services Limited • Muthoot Finance Ltd. • HDB Finance Services • Tata Capital Financial Services Ltd • Aditya Birla Finance Ltd 	
	<p>Unit Outcome:</p> <p>UO 1. Knows the Financial sector reforms and growth of NBFC</p> <p>UO 2. Understands the progress of NBFC in India with examples</p>	

Learning Resources

1. Indian Financial System, Niti Bhasin, New Century Publications, New Delhi, India July 2014
2. Indian Financial System edited by A K Bhatia, Black Prints Edition, 2021
3. Indian Financial System by H R Machiraju, Vikas Publishing House Private Ltd, 2010
4. Banks and Institutional Management by Vasant Desai Himalaya Publishing House, 2006
5. Handbook of Non-Banking Financial Companies by Dr. Rajeev Babel, 2020
6. <https://www.nelito.com/blog/the-top-10-nbfc-in-india.html>
7. [https://www.rbi.org.in/commonman/english/scripts/FAQs.aspx?Id=1167#:~:text=A%20Non%20Banking%20Financial%20Company%20\(NBFC\)%20is%20a%20company,leasing%2C%20hire%2Dpurchase%2C%20insurance](https://www.rbi.org.in/commonman/english/scripts/FAQs.aspx?Id=1167#:~:text=A%20Non%20Banking%20Financial%20Company%20(NBFC)%20is%20a%20company,leasing%2C%20hire%2Dpurchase%2C%20insurance)
8. https://en.wikipedia.org/wiki/NBFC_and_MFI_in_India
9. https://www.indiabudget.gov.in/budget_archive/es98-99/chap35.pdf
10. <https://www.indianjournals.com/ijor.aspx?target=ijor:ijmie&volume=8&issue=10&article=00>

Semester - II

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Department of Commerce
B.Com. with Accounting and Finance

B. Com. I Semester II

Course Type: DSC-III

Course Title: Financial Accounting-II

Course Code: 101AAF2101

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO1. To enable the students for preparing the records for installment purchase system.
- LO2. To recognize the accounting for buy back of shares.
- LO3. To enable the students with journal and ledger of royalty accounts
- LO4. To familiarize the students with the recent developments in accounting.

Course Outcomes:

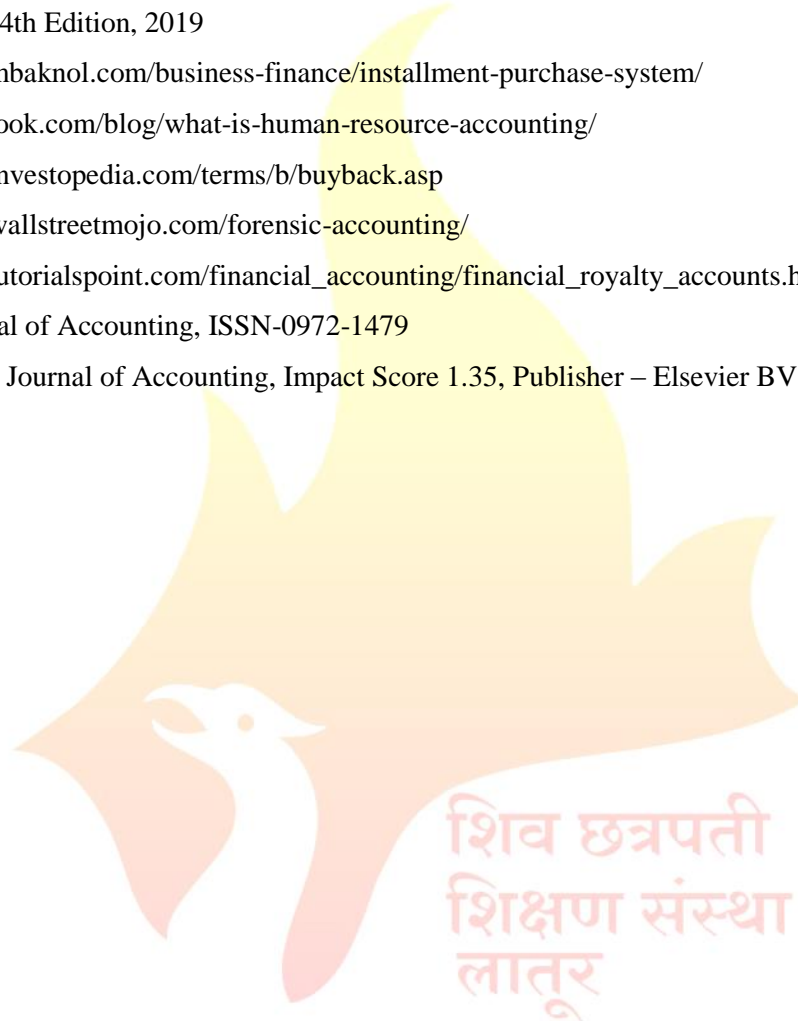
- CO1. Understand the concept of Installment Purchase System and its accounting.
- CO2. Prepare final accounts for Royalty.
- CO3. Do the accounting for buy back of shares.
- CO4. Know the recent developments in accounting such as Human Resource Accounting, Social Accounting, Brand, Lean, Forensic, International Accounting.

Unit No.	Title of Unit & Contents	Hrs.
I	Installment Purchase System	15
	<ul style="list-style-type: none">1. Introduction to Installment Purchase Systems2. Difference between Installment Purchase System and Hire Purchase System3. Accounting treatment for Installment Purchasing4. Seizing of Goods by Seller for Non-payment of Installment5. Journal entries in the books of Purchaser and Vendor6. Ledger posting in the books of Purchaser and Vendor	
	Unit Outcomes: <ul style="list-style-type: none">CO1. Do accounting for Installment Purchase SystemsCO2. Prepare journal and ledger for Purchaser and Vendor	
II	Royalty Accounts	16

Unit No.	Title of Unit & Contents	Hrs.
	1. Meaning and Parties in Royalty 2. Features and Forms of Royalty 3. Basic Terms in Royalty: Minimum Rent, Short Workings and its Recoupment, Surplus, Surface Rent and Sublease 4. Journal Entries in the books of Tenants and Landlord 5. Preparation of Ledger Accounts in the books of Tenants and Landlord Unit Outcome: CO1. Understand the basic terminologies of royalty CO2. Identify the preparation of journal and ledger in the books of Tenants and Landlord	
III	Buyback of Shares	15
	1. Meaning, Objectives and Benefits of Buy Back 2. Buy Back of Securities under Companies Act, 2013 3. Sources of Buy Back 4. Prohibition of Buy Back in Certain Circumstances 5. Accounting for Buy Back of Securities Unit Outcomes: CO1. Analyze the Objectives, Benefits and Prohibition of Buy Back of Shares. CO2. Do accounting for Buy Back of Shares.	
IV	Recent Development in Accounting	14
	1. Human Resource Accounting - Meaning, Significance & HR Accounting in India 2. Social Accounting – Meaning, Objectives 3 Green / Environmental Accounting – Meaning & Importance 4. Brand Accounting – Meaning 5. Lean Accounting – Introduction, Objectives & Steps Involved 6. Forensic Accounting – Meaning & Role 7. International Accounting - Meaning Unit Outcomes: CO1. Knows the Recent Development in Accounting. CO2. Do the accounting for latest trends in accounting sector.	

Learning Resources:

1. S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Mahehwari, Advanced Accounting, Volume II, 11th Edition, Vikas Publishers, 2018
2. M.C.Shukla, T.S.Grewal and S.C.Gupta, Advanced Accounts, S.Chand and Company Ltd., New Delhi.
3. H.R. Kotalwar, A new approach to Accountancy Vol III, Discovery Publishers, Latur.
4. R.L. Gupta, V.K. Gupta, Principles and Practices of Accountancy, Sultan Chand and Sons, New Delhi, 14th Edition, 2019
5. <https://www.mbaknol.com/business-finance/installment-purchase-system/>
6. <https://khatabook.com/blog/what-is-human-resource-accounting/>
7. <https://www.investopedia.com/terms/b/buyback.asp>
8. <https://www.wallstreetmojo.com/forensic-accounting/>
9. https://www.tutorialspoint.com/financial_accounting/financial_royalty_accounts.htm
10. Indian Journal of Accounting, ISSN-0972-1479
11. International Journal of Accounting, Impact Score 1.35, Publisher – Elsevier BV



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Rajarshi Shahu Mahavidyalaya,
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(Autonomous)

Department of Commerce
B.Com. with Accounting and Finance

B. Com. I Semester II

Course Type: DSC-IV

Course Title: Business Mathematics

Course Code: 101AAF2102

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO1. To familiarize students with concept of Permutation, Combinations, Index Number, Time value of Money and Mathematical Operations.
- LO2. To equip the students with the use of Index number in Banks and Financial institutions
- LO3. To familiarize students with the application of Time value of Money in banking industry.
- LO4. To motivate the students to apply Mathematical Techniques for Critical Decision Making in business.

Course Outcomes:

- CO1. Understand the use of Permutation, Combinations.
- CO2. Uses index number to solve business problems
- CO3. Make use of Time value of Money Technique for Financial Management
- CO4. Uses Mathematical Techniques for Critical Decision Making in business.

Unit No.	Title of Unit & Contents	Hrs.
I	Index Numbers	15
	<ol style="list-style-type: none">1. Definition and Uses of Index Number.2. Preliminaries for construction of Index Number.3. Introduction to Laspeyre's and Paasche's Index Number.4. Fisher's Price Index Number.5. Tests for consistency of Index Number.<ol style="list-style-type: none">a. Time Reversal Test.b. Factor Reversal Test.6. Cost of Living Index Number.<ol style="list-style-type: none">a. Aggregate Expenditure Method.b. Family Budget Method.	
	Unit Outcomes:	

Unit No.	Title of Unit & Contents	Hrs.
	UO1. Understand the use of Index number in Banks and Financial institutions UO2. Understand the use of index number in family budget	
II	Time Value of Money	16
	1. Meaning of Time value of Money. 2. Problems on Simple and Compound Interest 3. Calculation of Interest, Principal, Rate, Period and Amount using Simple and Compound Interest.	
	Unit Outcomes: UO1. Knows the Time Value of Money UO2. Uses techniques of Simple and Compound Interest for financial Management	
III	Permutation and Combination	14
	1. Introduction of Permutation and Combination 2. Problems on Permutation 3. Problems on Combination.	
	Unit Outcomes: UO1. Knows the Permutation and Combination UO2. Uses techniques of Permutation and Combination in daily life	
IV	Introduction to Mathematical Operations	15
	1. Symbol Substitution. 2. Balancing of the Equation. 3. Interchange of Signs and Numbers. 4. Trick based Mathematical Operations.	
	Unit Outcomes: UO1. Knows the Trick based Mathematical Operations UO2. Uses the Mathematical Operations techniques in daily life	

Learning Resources:

1. Business Mathematics and Statistics, Sanjay N Aswale, Chinmaya Prakashan Aurangabad, 2009.
2. Business Statistics, P R Winn, New York A Collier Macmillan Publishing, 2001.
3. Business Mathematics & Statistics, N G Khandgave, Prashant Prakashan, Udgir, 2009.
4. Business Mathematics and Statistics, P T Bhosle, Chinmaya Prakashan, Aurangabad, 2015.
5. Business Mathematics and Statistics, R.K. Ghosh, New Central Book Agency, Calcutta 2012.

6. Statistical Methods, S.P. Gupta, Sultan Chand & Sons, New Delhi
7. Fundamentals of Statistics, S.C. Gupta, Himalaya Publishing House, Mumbai
8. V.K. Kapoor, Business Mathematics, Sultan Chand & Sons, New Delhi
9. Fundamentals of Statistics, D.N. Elhance, KitabMahal, Allahabad.
10. Commercial Arithmetic, Iyer, Bari, A.R. Sheth & Co. Educational Publishers 133, Princess Street, Bombay
11. Statistical Method I, Dr.P.G. Dixit, Nirali Prakashan, Pune.
12. A New approach to reasoning verbal, Non-verbal and analytical, B. S. Sijwali, Indu Sijwali, Arihant Publications India Ltd.
13. <https://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Business-Statistics-by-Gupta.pdf>
14. <https://www.dcpvhpm.org/E-Content/Stat/FUNDAMENTAL%20OF%20MATHEMATICAL%20STATISTICS-%20C%20GUPTA%20&%20V%20K%20KAPOOR.pdf>



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B. Com. I Semester II

Course Type: VSC- II

Course Title: Business Legal Framework

Course Code: 101AAF2501

Credits: 02

Max. Marks: 50

Lectures: 30 Hrs

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 legal requirements of an Agreement enforceable through court of law
- LO 4. To enable students to apply the knowledge of business laws in their practical dealings

Course Outcomes:

After completion of course the student will be able to-

- CO 1. Understands nature of contract and able to differentiate offer with invitation to offer
- CO 2. Acknowledges the concept free consent and understands different types of agreements
- CO 3. Understand the provisions related to performance of contract, breach of contract and provisions related to breach of contract

Unit No.	Title of Unit & Contents	Hrs.
I	The Indian Contract Act, 1872	12
	1. Nature of Contract: Meaning, Definition, Essentials of Contract, Classification of Contract	
	2. Offer and Acceptance: Offer: Definition, Essentials of valid offer, Acceptance: Definition, Essentials of valid acceptance	
	3. Consideration: Definition, Essentials of valid consideration	
	4. Capacity of Parties	
	5. Note: Relevant court cases be discussed and studied wherever possible	
	Unit Outcomes:	
	UO 3. Understands nature of contract	

	UO 4. Differentiate offer with invitation to offer	
II	Other Essentials of Contract	08
	<ol style="list-style-type: none"> Free Consent: Definition, Elements vitiating free consent: Coercion, Undue, Influence, Fraud, Misrepresentation and Mistake. Legality of Object and Consideration. Void Agreements, Wagering Agreements. Contingent Contracts and Quasi contracts. Note : Relevant court cases be discussed and studied wherever possible. 	
	<p>Unit Outcomes:</p> <p>UO1 Recognizes free consent and agreement vitiating free consent</p> <p>UO2 Acknowledges the concept of void agreements and wagering agreements</p>	
III	Performance and Discharge of Contract	10
	<ol style="list-style-type: none"> Performance of Contract: Time and Place of Performance Discharge of Contract: Concept: Methods of Discharge of Contract. Breach of Contract: Remedies for Breach of Contract. 	
	<p>Unit Outcome:</p> <p>UO 3. Understand the provisions related to performance of contract</p> <p>UO 4. Knows remedies for breach of contract</p>	

Learning Resources

- Elements of Mercantile Law, N.D. Kapoor, Sultan Chand & Sons, New Delhi, 2019
- Principles of Mercantile Law, Avtar Singh, Eastern Book Company, Lucknow, 2012
- A Manual of Business Law, Dr. S.N.Maheshwari, Himalaya Publishing House, Mumbai, 2015
- Business Law, P.C.Tulsian, Tata Mc Graw Hill, New Delhi, 2020
- Business Regulatory Framework, B.S. Raman and Y. S. Ganesh, Chethana Book House, Mysore, 2023
- ICAI- CA Foundation Material
- <http://www.simplynotes.in/e-notes/mbabba/business-law-notes-study-material/>
- <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>
- <https://www.geektonight.com/business-law-notes/>
- <https://law.asia/category/india-business-law-journal/>



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Department of Commerce

B.Com. with Accounting and Finance

B. Com. I Semester I

Basket I: Generic/Open Elective (GE/OE)

(GEs offered to the Commerce students in Sem.-I / Sem.-II)

Sr. No.	BoS Proposing GE/OE	Code	Course Title	Credits	Hrs.
1	English	101ENG1401	Business Communication & Grammar	04	60
2	Computer Science	101COS1401	Fundamentals of Computers	04	60
3	Information Technology	101COA1401	Web Designing	04	60
4	Marathi	101MAR1401	स्पर्धा परीक्षा आणि मराठी भाषा (Spardha Parishaani Marathi Bhasha)	04	60
5	Mathematics	101MAT1401	Fundamentals of Mathematics	04	60
6	Political Science	101POL1401	Human Rights	04	60
7	Biotechnology	101BIO1401	Nutrition, Health and Hygiene	04	60
8	Information Technology	101COM1401	MS-Office	04	60
9	Music	101MUS1401	Indian Vocal Classical & Light Music	04	60
10	NCC Studies	101NCC1401	Introduction to NCC	04	60
11	Sports	101SPO1401	Counseling and Psychotherapy	04	60

Note: Student can choose any one GE from the basket



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Basket II: Skill Enhancement Courses (SEC)

(SEC offered to the Commerce and Management students in Sem.-I/II)

Sr. No.	BoS Proposing SEC	Code	Course Title	Credits	Hrs.
1	Commerce	101MAE1601	Financial Literacy	02	30
2	Computer Science	101COS1601	Data Analysis and Computer Application	02	30-45
3	English	101ENG1601	Proof Reading and Editing	02	30
4	English	101ENG1602	Communication Skills	02	30
5	Geography	101GEO1601	Tourism & Travel Management	02	30-45
6	Information Technology	101COA1601	PC Assemble and Installation	02	30-45
7	Marathi	101MAR1601	कथा/पटकथालेखन	02	30
8	NCC	101ENG1603	Leadership and Personality Development	02	30
9	Zoology	101ZOO1601	Bee Keeping	02	30-45

Note: Student can choose any one SEC from the basket

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B. Com. I Semester I

Basket III: Ability Enhancement Courses (AEC)

(AEC offered to the Commerce students in Sem.-I)

Sr. No.	BoS Proposing AEC	Code	Course Title	Credits	Hrs.
1	Marathi	101MAR7101	भाषिक कौशल्य भाग – १	02	30
2	Hindi	101HIN7101	हिंदी भाषा शिक्षण भाग – १	02	30
3	Sanskrit	101SAN7101	व्यावहारीक व्याकरण व नितिसुभाषिते	02	30
4	Pali	101PAL7101	उपयोजित व्याकरण	02	30
5	English			02	30

(AEC offered to the Science & Technology students in Sem.-II)

Sr. No.	BoS Proposing AEC	Code	Course Title	Credits	Hrs.
1	Marathi	101MAR7101	भाषिक कौशल्य भाग – १	02	30
2	Hindi	101HIN7101	हिंदी भाषा शिक्षण भाग – १	02	30
3	Sanskrit	101SAN7101	व्यावहारीक व्याकरण व नितिसुभाषिते	02	30
4	Pali	101PAL7101	उपयोजित व्याकरण	02	30
5	English			02	30

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

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B.Com. with Accounting and Finance

B. Com. I Semester I

Extra Credit Activities

Sr. No.	Course Title	Credits	Hours T/P
1	MOOCs	Min. of 02 credits	Min. of 30 Hrs.
2	Certificate Courses	Min. of 02 credits	Min. of 30 Hrs.
3	IIT Spoken English Courses	Min. of 02 credits	Min. of 30 Hrs.

Guidelines:

Extra -academic activities

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

Additional Credits for Online Courses:

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

Additional Credits for Other Academic Activities:

1. One credit for presentation and publication of paper in International/National/State level seminars/workshops.
2. One credit for measurable research work undertaken and field trips amounting to 30 hours of recorded work.
3. One credit for creating models in sponsored exhibitions/other exhibits, which are approved by the concerned department.

4. One credit for any voluntary social service/Nation building exercise which is in collaboration with the outreach center, equivalent to 30 hours
5. All these credits must be approved by the College Committee.

Additional Credits for Certificate Courses:

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

Note:

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

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Examination Framework

Theory:

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

Practical:

50% Continuous Assessment Tests (CATs) and 50% Semester End Examination (SEE)

Course	Marks	CAT & Mid Term Theory				CAT Practical		Best Scored CAT & Mid Term	SEE	Total
		Att.	CAT I	Mid Term	CAT II	Att.	CAT			
1	2	3				4		5	6	5 + 6
DSC/DSE/ GE/OE/Minor	100	10	10	20	10	-	-	40	60	100
DSC	75	05	10	15	10	-	-	30	45	75
Lab Course/AIPC/ OJT/FP	50	-	-	-	-	05	20	-	25	50
VSC/SEC/ AEC/VEC/CC	50	05	05	10	05	-	-	20	30	50

Note:

1. All Internal Exams are compulsory
2. Out of 02 CATs best score will be considered
3. Mid Term Exam will be conducted by the Exam Section
4. Mid Term Exam is of Objective nature (MCQ)
5. Semester End Exam is of descriptive in nature (Long & Short Answer)
6. CAT Practical (20 Marks): Lab Journal (Record Book) 10 Marks, Overall Performance 10 Marks