

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 Management and
Entrepreneurship**

Board of Studies

in

Business Studies

Rajarshi Shahu Mahavidyalaya, Latur

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Latur (Autonomous)

w.e.f. June, 2023

(In Accordance with NEP-2020)

Review Statement

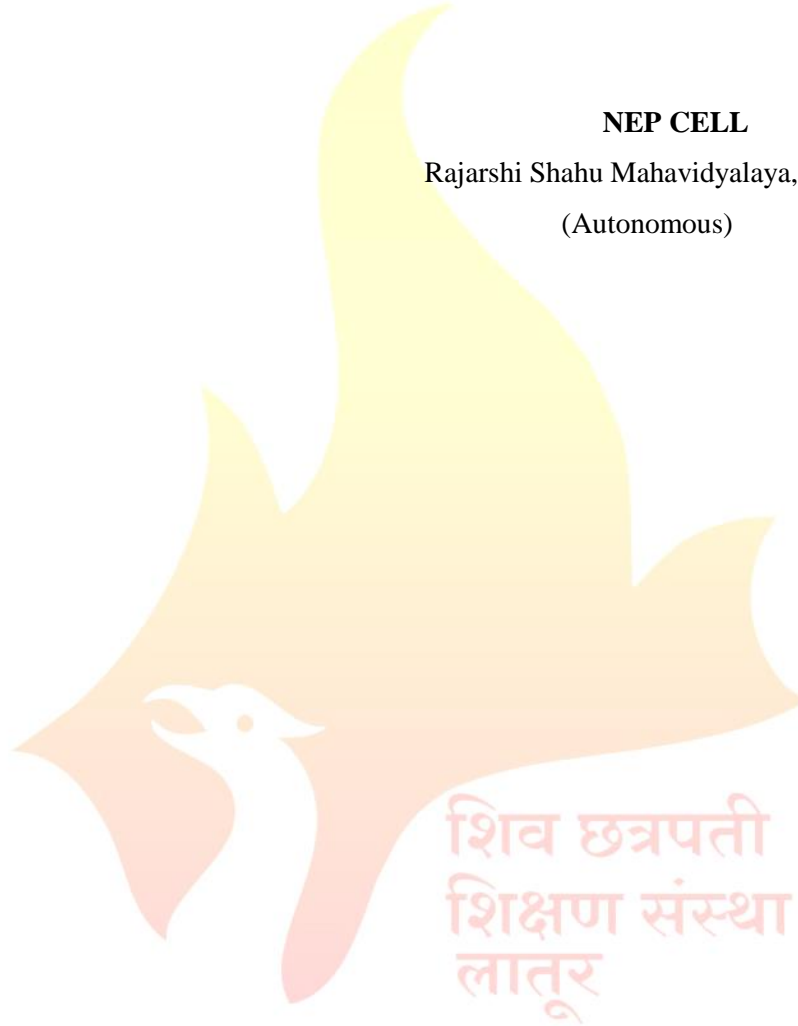
The NEP Cell reviewed the Curriculum of **B.Com. (Honors/Research) with Management and Entrepreneurship** Programme to be effective from the **Academic Year 2023-24**. It was found that, the structure is as per the NEP-2020 guidelines of Govt. of Maharashtra.

Date: 09/08/2023

Place: Latur

NEP CELL

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CERTIFICATE

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

Date: 07/07/2023

Place: Latur



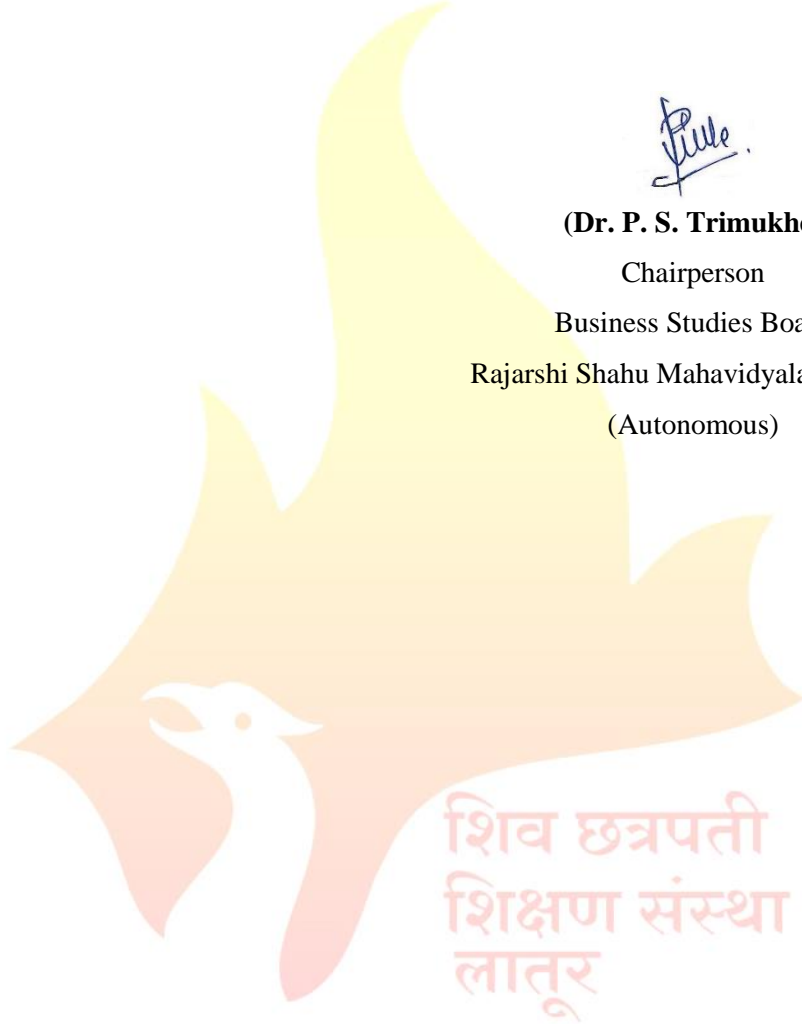
(Dr. P. S. Trimukhe)

Chairperson

Business Studies Board

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Department of Commerce

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. No.	Name	Designation	In position
1	Dr. Pushpalata Trimukhe Head, Department of Commerce, Rajarshi Shahu Mahavidyalaya (Autonomous), Latur	Chairperson	HoD
2	Dr. H.S. Patange HoD, YeshwantMahavidyala, Nanded.	Member	V.C. Nominee
3	Dr. Srinivas S. Jagtap Asst. Prof, HirachandNemchand College of Commerce, Solapur.	Member	Academic Council Nominee
4	Dr. Renuka Gaikwad HoD, CT Bora College, Shirur, Pune.	Member	Academic Council Nominee
5	Prof. DipakVakrani MIT College of Management, MITADTU Arts, Design & Technology, Savitribai Pune University, Pune.	Member	Expert from outside for Special Course
6	CA UdayKittekar Patil & Patil Associates, Old Ausa Road, Latur	Member	Expert from Industry
7	Ms. SonaliBhujbal Asst. Prof., SRTM University, Sub Centre, AusaRoad,Latur	Member	P.G. Alumni
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.

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Department of Commerce

B.Com. with Management & Entrepreneurship

B. Com. I Semester I

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Department of Commerce

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 & Level	Sem	Major		Minor	GE/OE	VSC/ SEC (VSEC)	AEC/ VEC	OJT,FP,CEP, RP	Credit per Sem.	Cum./C r. per exit
		DSC	DSE							
1	2	3		4	5	6	7	8	9	10
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 Certific ate
	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.	Generic IKS: 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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B.Com. with Management & Entrepreneurship

B. Com. I Semester I

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

Year & Level	Semester	Course Code	Course Title	Credits	No. of Hrs.	
I 4.5	I	101MAE1101 (DSC-I)	Principles of Business Management	04	60	
		101MAE1102 (DSC-II)	Entrepreneurship Development	04	60	
		GE-I	From Basket	04	60	
		101MAE1501 (VSC-I)	Accounting for Everyone	02	30	
		(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	
	Total Credits				22	
	II	101MAE2101 (DSC-III)	Marketing Management	04	60	
		101MAE2102 (DSC-IV)	Project Formulation and Appraisal	04	60	
		GE-II	From Basket	04	60	
		101MAE2501 (VSC-II)	Business Accounting	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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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 strengthen the student to select the 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.

Semester - I

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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 know the Origin, evolution, and genetic diversity of microbial life. To
- LO 2. To enrich knowledge of management among students
- LO 3. To demonstrate foundational knowledge of organization and planning.
- LO 4. To identify skills in management i.e. leadership and controlling among students
- LO 5. 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 1. Uses process of management
- CO 2. Plans and organizes for Business
- CO 3. Does Recruitment

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Business Management	15
	<ul style="list-style-type: none">1. Meaning, concept & definitions of management2. Nature and Importance of management3. Levels of management4. Manager- Role and skills of Manager5. Difference between Management and Administration	
	Unit Outcomes: UO 1. Understands concept of business management UO 2. Familiar with role and skills of manager.	
II	Management Process- Functions and Principles	15
	<ul style="list-style-type: none">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	
III	Planning and Organizing	16
	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, purpose of organization 5. Steps in process of organizing 6. Role of Management Information System (MIS) in planning Unit Outcomes: UO 1. Acquaint with the planning and organizing functions UO 2. Apply MIS in planning	
IV	Staffing, Directing and Controlling	14
	1. Staffing- meaning and importance 2. Recruitment, selection and training- concept, meaning 3. Directing- meaning of supervision 4. Controlling– meaning and definition 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:

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/>

8. <https://open.lib.umn.edu/principlesmanagement/chapter/1-5-planning-organizing-leading-and-controlling-2/#:~:text=Planning%20is%20the%20function%20of,organization%20and%20forecast%20future%20conditions.>
9. <https://www.techtarget.com/searchitoperations/definition/MIS-management-information-systems>
10. <https://study.com/learn/lesson/managerial-control-overview-types.html#:~:text=Managerial%20control%20is%20a%20continuous,adjustments%20to%20improve%20overall%20efficiency.>
11. <https://www.toppr.com/guides/business-studies/staffing/introduction-to-staffing-and-its-meaning/>



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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 how family business operate in India.
- LO 3. To enable students to identify role of MSMEs.
- LO 4. To give information about micro and small enterprise.
- LO 5. To provide information about institutional support to enterprises in India.

Course Outcomes :

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

- CO 1. Acknowledge Entrepreneur and its types.
- CO 2. Understand family business and make it effective.
- CO 3. Understand micro and small enterprise and ways to promote MSMEs.
- CO 4. Award about institutional support for business development

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Entrepreneur and Entrepreneurship	14
	<ol style="list-style-type: none">1. Meaning of Entrepreneur and Entrepreneurship2. Characteristics of good Entrepreneur3. Entrepreneurial Functions4. Types of Entrepreneur5. Schumpeter's Innovation Theory of Entrepreneurship	
	Unit Outcome: UO1. Analyze entrepreneurial function UO2. Acknowledge types of Entrepreneur	
II	Family Business in India	15
	<ol style="list-style-type: none">1. Meaning of Family Business	

Unit No.	Title of Unit & Contents	Hrs.
	2. Types of Family Businesses 3. Family Business in India: A Historical Perspective 4. Advantages and Disadvantages of Family Business 5. Making family business more effective Unit Outcome: UO1. Understand types of family business UO2. Knows how to make family business more effective	
III	Micro and Small Enterprise Development	15
	1. Meaning of Micro and Small Enterprise 2. Features of Micro and Small Enterprise 3. Role of MSMSEs in the Economic Development 4. Package for promotion of MSMEs 5. Problems of Micro and Small Enterprise Unit Outcomes: UO1. Acknowledge Micro and Small Enterprise UO2. Knows package for promotion of MSMEs	
IV	Institutional Support to Enterprises in India	16
	1. Need for 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. Technical Consultancy Organizations (TCOs) in India Unit Outcome: UO1. Recognize institutional support UO2. Generate Innovative ideas for 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 Delhi 2014
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 DeepPublications, Jaipur. 2003
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-businesses>
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-entrepreneurship-development/specialised-entrepreneurship-development-agencies>
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)



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Department of Commerce

B.Com. with Management & Entrepreneurship

B. Com. I Semester I

Course Type: VSC-I

Course Title: Accounting for Everyone

Course Code: 101MAE1501

Credits: 02

Max. Marks: 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.

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.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction of Accountancy	10
	<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: UO 1. Understand the basic concepts of accounting UO 2. Apply rules of debit and credit	
II	Hire Purchase System	10
	<ol style="list-style-type: none">1. Meaning and Need of Hire Purchase System2. Difference between Hire Purchase Transactions 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	
III	Consignment Accounting	10
	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 Unit Outcome: UO 1. Understand the consignment and its commission UO 2. Prepare journal and ledger for consignor and consignee	

Learning Resources:

1. Ready Reference on Accounting, CA G. Sekar, CA B..SaravanaPrasath, Commercial LawPublishers (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>
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

Semester - II

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Department of Commerce

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.
- CO2. Recognizes seven elements of marketing mix.
- CO 3. Knows market segmentation.
- CO 4. Acknowledge concept of and product positioning

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Marketing	14
	<ol style="list-style-type: none">1. Marketing : Meaning and Definition2. Basic characteristics of marketing3. Functions of Marketing4. Evolution of Marketing concept5. 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.
	<ol style="list-style-type: none"> 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 	
	<p>Unit Outcome:</p> <p>UO 1. Understand role of marketing manager</p> <p>UO 2. Describe the functions of marketing management</p>	
III	Marketing Mix	16
	<ol style="list-style-type: none"> 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 	
	<p>Unit Outcomes:</p> <p>UO 1. Knows seven P'S of marketing mix.</p> <p>UO 2. Analyzes factors determining the marketing mix</p>	
IV	Market Segmentation and Product Positioning	15
	<ol style="list-style-type: none"> 1. Market segmentation : Meaning, Definition & Concept 2. Benefits of Market Segmentation 3. Base or methods of market segmentation 4. Target marketing 5. Product Positioning Process 	
	<p>Unit Outcomes:</p> <p>UO 1. Acknowledge concept of market segmentation</p> <p>UO 2. Realizes process of product positioning</p>	

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. https://www.researchgate.net/publication/225084026_Marketing_Management
8. <https://old.mu.ac.in/wp-content/uploads/2020/09/Marketing-Management-Paper-III-Eng.pdf>
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Rajarshi Shahu Mahavidyalaya,
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Shiv Chhatrapati Shikshan Sanstha's
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Department of Commerce

B.Com. with Management & Entrepreneurship

B. Com. I Semester II

Course Type:DSC-IV

Course Title: Project Formulation and Appraisal

Course Code:101MAE2102

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To identify and select the local business opportunities.
- LO 2. To acquaint students with the steps in project formulation & appraisal.
- LO 3. To familiarize students with the sources of financing to business.
- LO 4. To understand the importance of financial planning for business development.

Course Outcomes:

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

- CO 1. Identifies business opportunities for setting up of new business.
- CO2. Formulates business plans and prepares project report.
- CO 3. Builds career in small business development.
- CO 4. Understands various forms and sources of business finance

Unit No.	Title of Unit & Contents	Hrs.
I	Business Opportunities Identification and Selection	14
	1. Meaning of Business Opportunities Identification and Selection 2. Steps for identification of business opportunities. 3. Business opportunities in various leading sectors. 4. Steps in setting up of new business	
	Unit Outcomes: UO 1. Uses concepts of opportunities Identification and Selection UO 2. Outlines Business opportunities in various leading sectors.	
II	Formulation of Business Plan	15
	1. Meaning and contents of business plan	

Unit No.	Title of Unit & Contents	Hrs.
	2. Formulation of business plan 3. Project Report guidelines under various government schemes. 4. Common errors in formulation of business plan Unit Outcome: UO 1. Formulates business plan UO 2. Knows common errors in formulation of business plan	
III	Small Business Financing	16
	1. Meaning of financial planning 2. Various sources of business finance 3. Capital structure and factors affecting on capital structure 4. Introduction of Lease Financing and Hire Purchasing 5. Factoring for small business firms Unit Outcomes: UO 1. Knows Various sources of business finance UO 2. Adopts Lease Financing and Hire Purchasing for business	
IV	Project Appraisal	15
	1. Concept of Project Appraisal 2. Methods of Project appraisal- Economic analysis, Financial Analysis, Market Analysis. 3. Concept of Environmental Clearance for small business 4. Process of environmental clearance for small business 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-businesses>
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-entrepreneurship-development/specialised-entrepreneurship-development-agencies>
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ISSN print1549-9324



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Department of Commerce

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:30Hrs.

Learning Objectives:

- LO1. To acquaint the students with the accounting for department.
- LO2. To aware and enable the students with the need of accounting for non-trading concerns.
- LO3. To familiar students with capital and revenue incomes and expenditures and its accounting effects.

Course Outcomes:

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

- CO1. Allocate the incomes and expenses at suitable heads in Departmental accounting.
- CO2. Understand the features and important terms in Non-Trading Concerns.
- CO3. Differentiate between Trading Concerns and Non-Trading Concerns.
- CO4. Differentiate the capital and revenue incomes and expenditures.

Unit No.	Title of Unit & Contents	Hrs.
I	Departmental Accounting	10
	<ol style="list-style-type: none">1. Meaning of Departmental Accounting.2. Advantages of Departmental Accounting.3. Departmental Final Accounts.4. Allocation of Indirect Expenses.5. Inter-Departmental Transfers.6. Practical Problems.	
	Unit Outcomes: UO1. Understand the meaning and advantages of Departmental Accounting.	

Unit No.	Title of Unit & Contents	Hrs.
	UO2. Prepare final accounts for Departmental Accounting.	
II	Accounts of Non-Trading Concerns	11
	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 Outcome: UO1. Differentiate between Trading Concerns and Non-Trading Concerns. UO2. Prepare the Final Accounts for Non-Trading Concerns	
III	Capital and Revenue Income and Expenditures	09
	1. Classification of income; Classification of expenditure 2. Accounting concepts of income and its measurement 3. Accounting concepts of expenditure and its measurement 4. Practical Problems Unit Outcomes: UO1. Differentiate between Capital and Revenue Expenditure. UO2. Apply the accounting treatments for capital and revenue expenses.	

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. https://www.investopedia.com/terms/i/insurance_claim.asp
7. <https://www.freshbooks.com/en-za/hub/accounting/departmental-accounting>
8. <http://iteftncircle.com/exam/NON%20TRADING%20CONCERN.pdf>
9. <https://www.financestrategists.com/accounting/non-trading-concerns/special-items-of-non-trading-concerns/>
10. <https://unacademy.com/content/ca-foundation/study-material/accountancy/capital-and-revenue-expenditure/>
11. International Journal of Accounting and Financial Reporting, ISSN 2162-3082
12. International Journal of Accounting Research (IJAR), ISSN – 2617-9954



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Department of Commerce

B.Com. with Management & Entrepreneurship

B. Com. I Semester II

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

(GEs offered to the Commerce and Management students in Sem.-I/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	स्पर्धापरीक्षाआणिमराठीभाषा	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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B. Com. I Semester II

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	Office Management	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	English	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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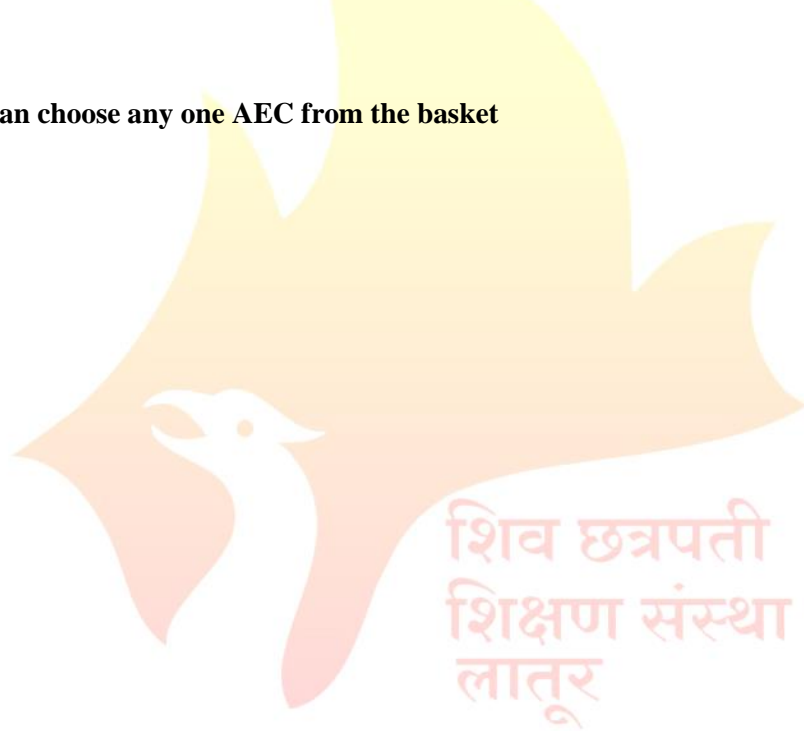
UG First Year

Basket III: Ability Enhancement Courses (AEC)

(AEC offered to the Science & Technology students in Sem.-I/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	व्यावहारिक व्याकरण व नितिसुभाषिते	02	30
4	Pali	101PAL7101	उपयोजित व्याकरण	02	30

Note: Student can choose any one AEC from the basket



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UG First Year

Extra Credit Activities

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

Guidelines:

Extra -academic activities

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.

शिव छत्रपती
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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