Scheme of Examination for Four Year Bachelor of Commerce (B.Com.) Program from Academic Session 2024-25

As approved by all the Boards of Studies in the Faculty of Commerce and Management in the meetings held on 19<sup>th</sup> May 2023 and approved by the Faculty of Commerce and Management vide Item No. 2 in its meeting held on 22<sup>nd</sup> May 2023 and Approved by the Academic Council vide Item No. 3 in its meeting held on 5<sup>th</sup> June 2023

#### Preamble:

The Academic Council of Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur has adopted the Government Resolution No. NEP-2020/प्र.क.09/विशी-3/शिकाना dated 20<sup>th</sup> April 2023 issued by the Government of Maharashtra in its meeting held on 21<sup>st</sup> April 2023 in view of implementation of National Education Policy, 2020. The Faculty of Commerce and Management, R T M Nagpur University has approved the following 'Teaching and Examination Scheme' for 'Four Year – Bachelor of Commerce (B.Com.) Honours/Research Degree with Major and Minor' in its meeting held on 22<sup>nd</sup> May 2023. The scheme is also approved by the Academic Council of the University in its meeting held on 5<sup>th</sup> June 2023. This notification is issued to facilitate the HEIs (Affiliated Colleges) and students for smooth conduct of admission process for the year 2024-25. Basic details required at the time of admission are provided in this notification and a detailed Direction/Regulation containing comprehensive provisions related to all aspects shall soon be issued by the University. Further, a list of 'Skill Enhancement Courses (Annexure – VI)' and a list of 'Co-Curricular Courses (Annexure – VI) shall also be soon issued by the University.

## 1. Details of eligibility for B.Com. semester 1 examination

A) For the **B.Com. 1<sup>st</sup> Semester,** Examinee shall have Passed the 12<sup>th</sup> Standard Examination of the Maharashtra State Board of Secondary and Higher Secondary Education/CBSE/ICSE, with English at Higher or Lower level and any Modern Indian Language at higher or lower level with any combination of optional subjects;

#### OR

B) XII Standard Examination of Maharashtra State Board of Secondary and Higher Secondary Education in Vocational Stream with one language only; OR any other examination recognized as equivalent thereto; in such subjects and with such standards of attainments as may be prescribed Minimum Competition vocation course (MCVC).

### OR

C) Any other Equivalent Examination of any State in (10+2) pattern with any combination of subjects.

# 2. Duration of the Program, student progression path and provisions for Multiple Entry and Exit

- a. Duration of the B. Com. Program shall be FOUR years with the provision for multiple exits as mentioned here:
  - a. A student can exit the program after successful completion of 1<sup>st</sup> and 2<sup>nd</sup> semesters having earned requisite number of credits as mentioned in the scheme of examination and additional 'Skill Enhancement Course' with 4 credits. Such a student shall be eligible for the award of 'UG Certificate in Commerce' by the University.
    - **OR** a student can continue the program in 2<sup>nd</sup> year.
  - b. A student can exit the program after successful completion of 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> semesters having earned requisite number of credits as mentioned in the scheme of examination and additional 'Skill Enhancement Course' with 4 credits. Such a

student shall be eligible for the award of 'UG Diploma in Commerce' by the University.

- **OR** a student can continue the program in 3<sup>rd</sup> year.
- c. A student can exit the program after successful completion of 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup>, 5<sup>th</sup> and 6<sup>th</sup> semesters having earned requisite number of credits as mentioned in the scheme of examination. Such a student shall be eligible for the award of 'Bachelor of Commerce' degree by the University.
  - $\overline{\text{OR}}$  a student can continue the program in 4<sup>th</sup> year for either HONOURS or RESEARCH degree.
- d. A student, on successful completion of all the 8 semesters and having earned requisite number of credits as mentioned in the scheme of examination shall be eligible for the award of either 'Bachelor of Commerce (Honours) Degree with Major and Minor' OR 'Bachelor of Commerce (Research) Degree with Major and Minor'

## b. Re-entry or Lateral Entry

- a. Students, opting for exits at any level, will have the option to re-enter the programme from where they have left off, in the same or in a different higher education institution within three years of exit and complete the degree programme within the stipulated maximum period of SEVEN years from the date of admission to first year.
- b. Re-entry at various levels for lateral entrants in academic programmes shall be based on the earned and valid credits as deposited and accumulated in the Academic Bank of Credits (ABC) through Registered Higher Education Institutions and proficiency test records.
- c. Lateral entry into the programme of study leading to the UG Diploma / Three Year UG Degree / Four Year Bachelor's Degree with Honours/Research will be based on the validation of prior learning outcomes achieved and subject to availability seats based on intake capacity.

## Eligibility for Award of Certificate/Diploma/Degree/Honours or Research Degree

Semester	No. of Minimum	Additional Credit	Eligible For
Completion	Credits Required	Requirement	
I and II	40	4 credits for NSQF	UG Certificate in Commerce
		Course/ Course	OR
		approved by Centre	Continue with Major
		of Life-Long	
		Learning,	
		RTMNU/Internship	
III and IV	84	4 credits for NSQF	UG Diploma in Commerce with
		Course/ Course	Minor
		approved by Centre	OR
		of Life-Long	Continue with Major and Minor
		Learning,	
		RTMNU/Internship	
V and VI	124	Not Required	Bachelor of Commerce Degree
			with Major and Minor
			OR
			Continue with Major and Minor
VII and VIII	164	Not Required	Bachelor of Commerce Degree
			(Honours/Research)
			With Major and Minor

# 3. Types of Courses

A student admitted to this program is required to undergo and successfully complete the following types of courses as mentioned in the scheme of examination:

IOIIOW	ing types of courses	as mentioned in the scheme of examination:
Sr. No.	Course Type	Choice for Selection
1.	Major Subject	A student is required to select a 'MAJOR' subject from amongst the choices provided in this scheme of examination in the 1 <sup>st</sup> semester. The last date for selection of 'Major' subject may be decided by the college but it shall not be later than 15 days after commencement of classes for 1 <sup>st</sup> Semester. Change of major subject shall not be permitted after the examination form is submitted. A student should continue the same 'MAJOR' in all semesters.
2.	Minor Subject	A student is required to select a 'MINOR' subject available in respective semester from amongst the choices in this scheme of examination or any other degree program offered by the university in any other faculty at the time of admission to 3 <sup>rd</sup> Semester. Change of 'Minor' subject shall not be permitted after the examination form is submitted. A student should continue the same 'MINOR' in all semesters.
3.	Open Elective Course (OE)	A student is required to select an 'OPEN ELECTIVE' from the 'Open Elective Basket' of any program offered by the university in any faculty before filling the examination form for the semester concerned. Such an 'OPEN ELECTIVE' cannot be selected from the subjects chosen by a student as 'Major' or 'Minor' subjects.  OR  A student is allowed to earn credits for 'OPEN ELECTIVE' by successfully completing online courses of equivalent credits from SWAYAM/NPTEL learning platforms or from other Higher Education Institutions affiliated to RTM Nagpur University or institute of national repute like IITs, IIMs, IISCs, IIITs, NITs. However, this needs to be informed by a student to the university through college before commencement of the semester and an application for transfer of credits is required to be made by student.  If a student completes an 'OPEN ELECTIVE' from other faculty or online learning platform having more than 2 credits, it will be considered equivalent to 2 credits in this program.
4.	Vocational Skill Course (VSC)	A student is required to successfully complete the 'VOCATIONAL SKILL COURSE' as mentioned in this scheme of examination. This course must be a course corresponding to the 'MAJOR' selected by a student.  OR  A student is allowed to earn credits for 'VOCATIONAL SKILL COURSE' by successfully completing online courses of equivalent credits from SWAYAM/NPTEL learning platforms or from other Higher Education Institutions affiliated to RTM Nagpur University provided they are approved by the competent authority of RTM Nagpur University. However, this needs to be informed by student to the university through college before commencement of the semester and an application for transfer of credits is required to be made by student.
5.	Skill Enhancement Course (SEC)	A student is required to select a 'SKILL ENHANCEMENT COURSE' from the basket provided by the university for this purpose. A

		separate notification and guidelines in this regard shall be
		displayed by the university on its website.
		OR
		A student is allowed to earn credits for 'SKILL ENHANCEMENT
		COURSE' by successfully completing online courses of equivalent
		credits from SWAYAM/NPTEL learning platforms or from other
		Higher Education Institutions affiliated to RTM Nagpur University
		provided they are approved by the competent authority of RTM
		Nagpur University or the courses from 'Sector Skill Council.'
		However, this needs to be informed by student to the university
		through college before commencement of the semester and an
		application for transfer of credits is required to be made by
		student.
6.	Ability	A student is required to undergo and successfully complete the
	Enhancement	'ABILITY ENHANCEMENT COURSE' as mentioned in this scheme of
	Course (AEC)	examination.
7.	Indian	A student is required to undergo and successfully complete the
	Knowledge	'INDIAN KNOWLEDGE SYSTEM COURSE' as mentioned in this
	System Course	scheme of examination.
	(IKS)	
8.	Value Education	A student is required to undergo and successfully complete the
	Course (VEC)	'VALUE EDUCATION COURSE' as mentioned in this scheme of
		examination.
9.	Co-Curricular	A student is required to select a 'Co-Curricular Course' from
	Course (CC)	amongst the basket provided under the direction/regulation
		governing B. Com. Program.
		This course must be completed at the college where the student
		has taken admission and transfer of credit is not permissible for
		this type of course.
10.	Field Project	A student is required to undergo and successfully complete this
	(FP)/On Job	course as mentioned in the scheme of examination under the
	Training	guidance of supervisor/mentor assigned by the college. This
	(OJT)/Community	course must be corresponding to the 'MAJOR.'
	Engagement	This course must be completed at the college where the student
	Project	has taken admission and transfer of credit is not permissible for
	(CEP)/Research	this type of course.
	Project (RP)	

# 4. Availability of 'Major' and 'Intake Capacity'

All colleges affiliated to the University for offering **B. Com.** and **B. Com. with Computer Applications** Program/s in the Faculty of Commerce and Management shall adhere to the following:

Affiliated Program	Sanctioned Intake	'Major' to be offered
B. Com.	As approved by the University	<ul> <li>Accounting and Taxation</li> <li>Business Studies</li> <li>Finance and Banking</li> <li>Computer Applications</li> </ul>

# NOTES:

• Total intake capacity for the program as approved by the university shall remain the same and be divided amongst the 'Major' subjects allowed for B. Com. program.

- Colleges having affiliation for B. Com. and earlier BCCA program will be allowed to take admissions according to intake of 2 sections. However, as decided by the Academic Council, both the sections will be considered for B. Com. program only.
- 'Computer Applications' is one of the 'MAJOR' subjects offered for B. Comprogram.
- The COLLEGE may offer a particular 'Major' or 'Minor' subject depending on the availability of students and teachers.
- The COLLEGE is not expected to force any student to opt for a particular subject where a choice is provided in the scheme of examination.

## 5. Minor Subjects:

All colleges affiliated to the University for offering B. Com. Program may offer all/any of the following as 'MINOR' subject/s as mentioned in this scheme of examination:

- I. Business Economics
- II. Business Legislations
- III. Entrepreneurship Development
- IV. Computer Applications
- V. Marketing Management
- VI. Financial Management
- VII. Human Resource Management
- VIII. Business Analytics

In addition, a student may opt any 'Major' subject available at college as a 'Minor' subject provided to the conditions of Annexure – III.

- **6.** All colleges affiliated to the University offering B. Com. Program are required to put up a list of 'Major' and 'Minor' subjects it is offering on the Notice Board as well as on the website of the college to make students aware about the availability of subjects. Moreover, colleges are expected to define and display the 'Standard Operating Procedures' for the college staff members and students to facilitate the process of selecting 'Major' and 'Minor' subjects.
- 7. In pursuance with the National Education Policy 2020 and a Government Resolution No. NEP-2020/प्र.क्र.09/विशी-3/शिकाना dated 20<sup>th</sup> April 2023 issued by the Government of Maharashtra, the credit framework for B. Com. Program shall be as mentioned in **Annexure I.**

## 8. Teaching and Examination Scheme

A teaching and examination scheme for students admitted to the B. Com. Program shall be as follows: **Bachelor of Commerce (B.Com.)** 

#### B.Com. - Semester I

						•••••						
Sr.	Course	Subjects	Course	Teaching Scheme				Exan	nination S	cheme		Credits
No.	Туре		Code		Total Hours Per Week		Max. Marks SEE	Max Marks SEE	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total	(TH) *	(PR)				
1.	Major	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4

2.	OE	To be selected from common basket (Annexure – III)		2	-	2	80	-	20	100	40	2
3.	OE	To be selected from common basket (Annexure – III)		2	-	2	80	-	20	100	40	2
4.	VSC	Computer Application in Business / Content Writing		1	2	3	-	50	50	100	50	2
5.	SEC	To be selected from common basket (Annexure – V)		1	2	3	-	50	50	100	50	2
6.	AEC	English		1	2	3	50	-	50	100	40	2
7.	VEC	Environmental Studies		2	-	2	80	-	20	100	40	2
8.	IKS	Indian Economics and Business Model		2	-	2	80	-	20	100	40	2
9.	СС	To be selected from common basket (Annexure – VI)		-	4	4	-	-	100	100	50	2
		TOTAL	-	15	10	25	450	100	350	900	390	20

<sup>\*</sup> Semester End Examination which is mandatorily required to be appeared by every student

## Note:

- 1. TH = Theory, CIE= Continuous Internal Evaluation
- SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
- 3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.

## B.Com. - Semester - II

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme				Exan	nination S	cheme		Credits
NO.	Туре		Code	Total Hours Per Week			Max. Marks SEE	Max Marks SEE	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total	(TH) *	(PR)				
1.	Major	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
2.	Minor	Introduction to Commerce		2	-	2	80	-	20	100	40	2

3.	OE	To be selected from common basket (Annexure – IV)	2	-	2	80	-	20	100	40	2
4.	OE	To be selected from common basket (Annexure – IV)	2	-	2	80	-	20	100	40	2
5.	VSC	Office Management	1	2	3	-	50	50	100	50	2
6.	SEC	To be selected from common basket (Annexure – V)	1	2	3	-	50	50	100	50	2
7.	AEC	Hindi/ Marathi/ Modern Indian Language	1	2	3	50	-	50	100	40	2
8.	VEC	Constitution of India	2	-	2	80	-	20	100	40	2
9.	СС	To be selected from common basket (Annexure – VI)	-	4	4	-	-	100	100	50	2
		TOTAL	15	10	25	500	-	400	900	360	20

## \* Semester end examination

#### Note:

- 1. TH = Theory, CIE= Continuous Internal Evaluation
- 2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
- 3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.
- 4. The syllabus and question paper pattern of Second Language subject of B. Com. Semester; I, II, III & IV i.e. a) Supplementary English b) Marathi c) Hindi will be as per the Commerce Language Board.
- 5. # The syllabus and question paper pattern of other second languages like Sanskrit, Urdu, Guajrati, Telegu, Bengali, Persian, Arabic, Pali & Prakrit and Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively
- 6. The Session End Examination of 'Constitution of India' will be conducted by the college on behalf of university as per the Time Table and Question Paper provided by the university.

#### B.Com. - Semester - III

Sr.	Course	Subjects	Course	Teach	Teaching Scheme				Credits			
No.	Туре		Code	Total Hours Per Week		Max. Marks	Max Marks SEE	Max. Marks (CIE)	Total Marks	Min. Passing Marks		
				Theory	Practical	Total	(TH) *	(PR)				

1.	Major	As per basket (Annexure – II)	4	-	4	80	-	20	100	40	4
2.	Major	As per basket (Annexure – II)	4	-	4	80	-	20	100	40	4
3.	Minor	As per basket (Annexure – III)	4	-	4	80	-	20	100	40	4
4.	OE	To be selected from common basket (Annexure IV)	2	-	2	80	-	20	100	40	2
5.	VSC	Understanding Business Documentation	1	2	3	-	50	50	100	50	2
6.	AEC	Hindi/ Marathi/ Modern Indian Language	1	2	3	50	-	50	100	40	2
7.	FP	Field Project (Annexure – VI)	-	4	4	-	50	50	100	50	2
8.	СС	To be selected from common basket (Annexure – VI)	-	4	4	-	-	100	100	50	2
		TOTAL	16	12	28	370	100	330	800	350	22

<sup>\*</sup> Semester end examination

#### Note:

- 1. TH = Theory, CIE= Continuous Internal Evaluation
- 2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters
- 3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.
- 4. The syllabus and question paper pattern of Second Language subject of B. Com. Semester; I, II, III & IV i.e. a) Supplementary English b) Marathi c) Hindi will be as per the Commerce Language Board.
- 5. # The syllabus and question paper pattern of other second languages like Sanskrit, Urdu, Guajrati, Telegu, Bengali, Persian, Arabic, Pali & Prakrit and Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively

# B.Com. - Semester - IV

Sr.	Course	Subjects	Course	Teaching Scheme				Examina	ition Sche	me		Credits
No.	Туре		Code	Total Hours Per Week			Max. Marks SEE (TH) *	Max Marks SEE (PR)	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total						

1.	Major	As per basket (Annexure – II)	4	-	4	80	-	20	100	40	4
2.	Major	As per basket (Annexure – II)	4	-	4	80	-	20	100	40	4
3.	Minor	As per basket (Annexure – III)	4	-	4	80	-	20	100	40	4
4.	OE	To be selected from common basket (Annexure – IV)	2	-	2	80	-	20	100	40	2
5.	SEC	To be selected from common basket (Annexure – V)	1	2	3	-	-	100	100	50	2
6.	AEC	English	1	2	3	50	-	50	100	40	2
7.	CEP	Community Engagement Project (Annexure – VI)	-	4	4	-	50	50	100	50	2
8.	СС	To be selected from common basket (Annexure – VI)	-	4	4	-	-	100	100	50	2
		TOTAL	16	12	28	370	100	330	800	350	22

<sup>\*</sup> Semester end examination

#### Note:

- 1. TH = Theory, CIE= Continuous Internal Evaluation
- SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
- 3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.

## B.Com. - Semester - V

Sr. No.	Course Type	Subjects	Course Code	Teach	ing Sche	eme			Credits			
NO.	Туре		Code		Total Hours Per Week		Max. Marks	Max Marks SEE	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
							(TH) *	(PR)				
				Theory	Practical	Total						
1.	Major	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
2.	Major	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
3.	Major Elective	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
4.	Minor	As per basket (Annexure – III)		4	-	4	80	-	20	100	40	4

5.	VSC	Event	1	2	3	-	50	50	100	50	2
		Management Skills									
6.	FP	Field Project/	-	4	4	-	50	50	100	50	2
		Community									
		Engagement									
		Programme									
		(Annexure – VI)									
		TOTAL	17	6	23	320	100	180	600	260	20

<sup>\*</sup> Semester end examination

## Note:

- 1. TH = Theory, CIE= Continuous Internal Evaluation
- SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
- 3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.

#### B.Com. - Semester - VI

Sr.	Course	Subjects	Course	Teach	ing Sche	eme		Exan	nination S	cheme		Credits
No.	Туре		Code		Total Hours Per Week		Max. Marks SEE	Max Marks SEE	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
							(TH) *	(PR)				
				Theory	Practical	Total						
1.	Major	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
2.	Major	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
3.	Major Elective	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
4.	Minor	As per basket (Annexure – III)		4	-	4	80	-	20	100	40	4
5.	OJT	On Job Training (Annexure – VI)		-	8	8	-	50	50	100	50	4
		TOTAL		16	8	24	320	50	130	500	210	20

#### Note:

- 1. TH = Theory, CIE= Continuous Internal Evaluation
- SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
- 3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.

## B. Com. Semester – VII (Honours Degree)

Sr. No.	Course	Subjects	Course Code	Teaching Scheme			Exan	nination S	cheme		Credits	
NO.	Туре		Code	Total I Week	Hours Po	er	Max. Marks SEE	Max Marks SEE	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total	(TH) *	(PR)				
1.	Major	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
2.	Major	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
3.	Major	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
4.	Major Elective	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
5.	Minor	Research Methodology (Annexure – III)		4	-	4	80	-	20	100	40	4
		TOTAL		20	-	20	400	-	100	500	200	20

#### Note:

- 1. TH = Theory, CIE= Continuous Internal Evaluation
- 2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
- 3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.

# B. Com. Semester - VIII (Honours Degree)

Sr.	Course	Subjects	Course	Teach	ing Sche	eme		Exar	nination S	cheme		Credits
No.	Туре		Code	Total I Week	Hours P	er	Max. Marks SEE	Max Marks SEE	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total	(TH) *	(PR)				
1.	Major	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
2.	Major	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
3.	Major	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
4.	Major Elective	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
5.	OJT	On Job Training (Annexure – VI)		-	8	8	-	50	50	100	50	4
		TOTAL		16	8	24	320	50	130	500	210	20

#### Note:

- 1. TH = Theory, CIE= Continuous Internal Evaluation
- SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
- 3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.

# B. Com. Semester - VII (Research Degree)

Sr.	Course	Subjects	Course	Teaching Scheme			Exar	nination S	cheme		Credits	
No.	Туре		Code		Total Hours Per Week		Max. Marks SEE (TH) *	Max Marks SEE	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total	(10)	(PR)				
1.	Major	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
2.	Major	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
3.	Major Elective	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
4.	Minor	Research Methodology (Annexure – II)		4	-	4	80	-	20	100	40	4
5.	RP	Research Project (Annexure – VI)		1	6	8	-	50	50	100	50	4
		TOTAL		17	6	23	320	50	130	500	210	20

#### Note:

- 1. TH = Theory, CIE= Continuous Internal Evaluation
- SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
- 3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.

# B. Com. Semester – VIII (Research Degree)

Sr. No.	Course Type	Subjects	Course Code	Teach	Teaching Scheme		Examination Scheme					Credits
110.	,,,,,		couc	Total I Week	Hours P	er	Max. Marks	Max Marks	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total	SEE (TH) *	SEE (PR)	(CIL)		Warks	

1.	Major	As per basket	4	-	4	80	-	20	100	40	4
		(Annexure – II)									
2.	Major	As per basket	4	-	4	80	-	20	100	40	4
		(Annexure – II)									
3.	Major	As per basket	4	-	4	80	-	20	100	40	4
	Elective	(Annexure – II)									
4.	RP	Research Project	2	12	14	-	50	50	100	50	8
		(Annexure – VI)									
		TOTAL	14	12	26	240	50	110	400	170	20

#### Note:

- 1. TH = Theory, CIE= Continuous Internal Evaluation
- SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
- 3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.

## 9. Grade Conversion Table and Computation of SGPA and CGPA

## **Grade Conversion Table (Theory)**

SN	Letter Grade	Grade Point	Mark Range	Performance
1	0	9.00 - 10.00	90 – 100	Outstanding
2	A+	8.00 - < 9.00	80 - < 90	Excellent
3	Α	7.00 - < 8.00	70 - < 80	Very Good
4	B+	6.00 - < 7.00	60 - < 70	Good
5	В	5.50 - < 6.00	55 - < 60	Above Average
6	С	5.00 - < 5.50	50 - < 55	Average
7	Р	4.00 - < 5.00	40 - < 50	Pass
8	F	Below 4	Below 40	Fail
9	AB	0	-	Absent

### **Grade Conversion Table (Practical)**

SN	Letter Grade	<b>Grade Point</b>	Mark Range	Performance
1	0	9.00 - 10.00	90 – 100	Outstanding
2	A+	8.00 - < 9.00	80 - < 90	Excellent
3	Α	7.00 - < 8.00	70 - < 80	Very Good
4	B+	6.00 - < 7.00	60 - < 70	Good
5	В	5.50 - < 6.00	55 - < 60	Above Average
6	Р	5.00 - < 5.50	50 - < 55	Pass
7	F	Below 5	Below 50	Fail
8	AB	0	-	Absent

### **Computation of SGPA & CGPA:**

The UGC recommends the following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

i. The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e

SGPA (Si) = 
$$\Sigma$$
(Ci x Gi) /  $\Sigma$ Ci

where Ci is the number of credits of the ith course and Gi is the grade point scored by the student in the ith course.

**ii.** The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

$$CGPA = \Sigma(Ci \times Si) / \Sigma Ci$$

where Si is the SGPA of the ith semester and Ci is the total number of credits in that semester.

**iii.** The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

iv. CGPA to Percentage (%) conversion formula:

#### 10. General Guidelines:

- a. A student will not be allowed to opt for a 'Minor' subject which forms a part of her/his 'Major' subject. For example, a student opting 'Finance and Banking' as a 'Major' subject will not be allowed to opt for 'Finance' or 'Financial Management' as a 'Minor.'
- b. A student will be eligible to the fourth year of four year with Research Degree only when she/he scores minimum 7.5 CGPA or 75% in three-year degree.
- c. For non-credit courses 'Satisfactory' or 'Unsatisfactory' shall be indicated instead of the letter grade and this will not be counted for the computation of SGPA/CGPA.
- d. The baskets of Elective & Vocational Skill Courses are related to the Major, are given at the end of scheme.
- e. The baskets of Open Elective Courses, Skill Enhancement Courses and Minor Courses being common will be available at the end (after the scheme of all Major subjects) in the form of Annexures.

# 11. Credit Specifications:

- a. Theory/Tutorial Courses: One hour/credit/week (a minimum of 15 hours of teaching per credit is required in a semester.
- b. Laboratory/Performance Based Courses: A minimum of 30 hours in laboratory or Performance Based activities is required in a semester. Performance based activities include Studio activities, Workshop based activities, internship, Apprenticeship, Field based learning, community engagement learning, etc.
- c. Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.

### 12. Assessment

• The final total assessment of examinees is made in terms of Continuous Internal Assessment (CIE) and Session End Examination (SEE) for each course/subject taken together.

- For each course mentioned in Annexures II, III, IV and V, the examination shall be conducted at college level (Odd semesters examinations) and RTM Nagpur University level (Even semester examinations)
- For each course mentioned in annexure VI, the examination shall be conducted at the college level according to the evaluation system prescribed in annexure VI.
- Expected classroom activities shall consist of the following: (a) Group Discussion (b)
  Seminars (c) Power Point Presentations (d) Elocution (e) Debate (f) Role Play (g) Case Studies
  (h) Educational Games. The teacher is expected to undertake a minimum of four of the
  aforesaid activity.

#### **Continuous Internal Assessment**

1a	Attendance of the student during a particular semester	05 Marks
1b	An assignment based on curriculum to be assessed by the teacher	05 Marks
	concerned	
1c	Subject wise class test or activities conducted by the teacher concerned	10 Marks
1	Continuous Internal Evaluation Total marks	20

- In case of Courses having more than 20 marks for CIE, a scheme of evaluation is appended with the detailed syllabus of the course.
- The CIE marks will be communicated to the University at the end of each semester, but before the semester end examinations / as instructed by the university. These marks will be considered for the declaration of the results.
- The record of CIE marks, evaluation & results should be maintained for a period of one year by the respective institute/college for verification by the competent authority.

## 13. Standard of Passing

The scope of the subject, percentage of passing in Theory and Project and Internal Assessment will be governed as per following rules:

- (i) In order to pass the Bachelor of Commerce (B.Com.) 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup>, 5<sup>th</sup>, 6<sup>th</sup>, 7<sup>th</sup> and 8<sup>th</sup> Semester Examinations, an examinee shall obtain not less than 40 % (Grade 4) marks in each theory course/paper, taking CIE & SEE together. Whereas, for practical/performance-based examination an examinee shall obtain not less than 50 % (Grade 5) marks in each practical, taking CIE & SEE together.
- (ii) An examinee who is unsuccessful at the examination shall be eligible for admission to the subsequent examinations on payment of a fresh fee prescribed for the examination together with the conditions of the ordinance in force from time to time.

## 14. Abbreviations Used:

CIE: Continuous Internal Evaluation SEE: Semester End Examination

OE: Generic/Open Electives, VSEC: Vocational Skills & Skill Enhancement Courses, VSC: Vocational Skill Courses, SEC: Skill Enhancement Courses, AEC: Ability Enhancement Courses, IKS: Indian Knowledge Systems, VEC: Value Education Courses, OJT: On Job Training (Internship/Apprenticeship), FP: Field Project, CEP: Community Engagement & Service, CC: Cocurricular Courses, RM: Research Methodology, RP: Research Project

## 15. Provision for Transfer of Credits

The B.Com. program offered under this direction provides enhanced academic flexibility to students in terms of selecting the courses they want to learn. A student can opt for any course from any statutory/recognized University or a MOOC from SWAYAM/NPTEL in lieu of a course

mentioned in this scheme of examination as 'Open Elective', 'Vocational Skill Course' and 'Skill Enhancement Course'. The mechanism for transfer of credits earned through these courses to be adhered is mentioned here:

- 1. Every student is mandatorily required to create an ID on Academic Bank of Credits (ABC) and shall submit her/his ID to the college.
- 2. Any Course mentioned in this scheme of examination under 'Open Elective', 'Vocational Skill Course', and 'Skill Enhancement Course' can be opted out by a student for taking a MOOC from SWAYAM/NPTEL learning platform.
- 3. A student cannot opt out any course other than the courses mentioned as above.
- 4. If a student is willing to opt out any such course, he/she will have to mention this while submitting the examination form to the University for respective semester.
- 5. A certificate of completion of such an ODL/Online course shall be submitted by the student to the University through college before end term evaluation.
- 6. Such a certificate shall mandatorily have the number of credits, duration of the course and grades/marks obtained by the student and shall preferably have a QR code for verification.
- 7. The college shall submit the grades and marks obtained by the student to the University along with Internal Assessment marks for the concerned examination.
- 8. If a student has opted for an ODL/Online course in a particular semester and failed to submit the certificate within prescribed time, the student will be marked for 'Absent' for a particular course in that examination. Such a student will be required to fill in the examination form in the consecutive attempt and submit the passing certificate in order to get his/her corrected result.
- 9. A separate guideline 'Transfer of Credits' issued by the University will be applicable to the students of B. Com. Program from the date of its issuance.

NOTE: This scheme of teaching and examination for Four Year Bachelor of Commerce (Honours/Research) program shall be effective from the academic session 2024-25 and a comprehensive direction for other regulations in this connection shall be soon issued by the University.

# Annexure - II

# List of Major subjects offered under Bachelor of Commerce (Honours/Research) Degree Examination

(Any one to be opted by the student in the first semester itself).

**Major Subject: Accounting and Taxation** 

# **Programme Specific Outcomes**

PSO 1	Develop necessary professional knowledge and skills in accountancy and taxation
PSO 2	Demonstrate the ability to interpret and analyze financial statements
PSO 3	Demonstrate effective oral and written business communication
PSO 4	Implement traditional and modern strategies and practices of costing, management, auditing and
	taxation
PSO 5	Develop competency in students to make them employable in the accounting and taxation industry

Sem	Course Name	Course Code	Teachin (Total H		me		Exam	nination So	cheme		Credits
			Theory	Practical	Total	Max. Marks (TH)	Max. Marks (PR	Max. Marks (CIE)	Max. Marks (Total)	Min. Passin g Marks	
ı	Principles of Business Management		60	-	60	80	-	20	100	40	4
П	Commercial Laws		60	-	60	80	-	20	100	40	4
Ш	Introduction to Accounting Process		60	-	60	80	-	20	100	40	4
	Accounting for Special Transactions		60	-	60	80	-	20	100	40	4
IV	Financial Accounting – I		60	-	60	80	-	20	100	40	4
	Elements of Cost		60	-	60	80	-	ļ			
V	Financial Accounting – II		60	-	60	80	-	20	100	40	4
	Computerized Accounting		15	90	120	-	100	-	100	50	4
	Costing Techniques OR Management Accounting		60	-	60	80	-	20	100	40	4
VI	Direct Taxes		60	_	60	80	_	20	100	40	4
VI	Company Accounts		60	_	60	80	-	20	100	40	4
	Indirect Taxes  OR  Auditing: Principles and Practices		60	-	60	80	-	20	100	40	4
VII	Cost Control and Analysis		60	-	60	80	-	20	100	40	4
(H)	Advanced Financial Accounting		60	-	60	80	-	20	100	40	4
	Income Tax: Law and Practices		60	-	60	80	-	20	100	40	4
	Special Purpose Audits OR Internal Audit										
VIII (H)	Accounting for Investments and Financial Instruments		60	-	60	80	-	20	100	40	4
	Accounting for Managerial Decisions		60	-	60	80	-	20	100	40	4
	Human Resource Accounting		60	-	60	80	-	20	100	40	4
	Procedural Aspects of GST Law		60	-	60	80	-	20	100	40	4

	,									
	OR Accounting of International Business									
VII (R)	Accounting for Managerial Decisions	60	-	60	80	-	20	100	40	4
	Income Tax: Law and Practices	60	-	60	80	-	20	100	40	4
	Special Purpose Audits OR Internal Audit	60	-	60	80	-	20	100	40	4
VIII (R)	Accounting for Investments and Financial Instruments	60	-	60	80	-	20	100	40	4
	Accounting for Managerial Decisions	60	-	60	80	-	20	100	40	4
	Procedural Aspects of GST Law OR Inflation Accounting	60	-	60	80	-	20	100	40	4

# **Major Subject: Business Studies**

# **Programme Specific Outcomes**

PSO 1	Implement traditional and modern strategies and practices of business management and
	administration
PSO 2	Demonstrate effective oral and written business communication
PSO 3	Develop competency in students to make them employable in the corporate world
PSO 4	Develop ethical practices and imbibe values for better corporate governance.
PSO 5	Demonstrate the ability to analyze in detail the companies act 2013 and other business
	regulations

Sem	Course Name	Course Code		ching S al Hou	Scheme urs)		Examina	ation Sche	me		Credits
			Theory	Practical	Total	Max. Marks (TH)	Max. Marks (PR)	Max. Marks (CIE)	Max. Marks (Total)	Min. Passin g Marks	
I	Principles of Business Management		60	-	60	80	-	20	100	40	4
П	Commercial Laws		60	-	60	80	-	20	100	40	4
III	Evolution of Business and Commercial Geography		60	-	60	80	-	20	100	40	4
	Economics – I		60	-	60	80	-	20	100	40	4
IV	Business Procedures and Practices		60	-	60	80	-	20	100	40	4
	Economics – II		60	-	60	80	-	20	100	40	4
V	Marketing Management - I		60	-	60	80	-	20	100	40	4
	Human Resource Management – I		60	-	60	80	-	20	100	40	4
	Entrepreneurship Development OR Cooperation and Rural Development		60	-	60	80	-	20	100	40	4
VI	Direct Taxes		60	-	60	80	-	20	100	40	4
	Business Statistics		60	-	60	80	-	20	100	40	4
	Marketing Management – II OR Human Resource Management – II		60	-	60	80	-	20	100	40	4
VII	Organizational Behaviour		60	-	60	80	-	20	100	40	4
(H)	Operations Research		60	-	60	80	-	20	100	40	4
	Service Sector Management Business Finance – I OR International Business - I		60	-	60	80	-	20	100	40	4
VIII	Strategic Management		60	-	60	80	-	20	100	40	4
(H)	Corporate Social Responsibility		60	-	60	80	-	20	100	40	4
	Project Management Business Finance – II		60 60	-	60 60	80 80	-	20	100 100	40 40	4
	OR International Trade - II										
VII	Organizational Behaviour		60	-	60	80	-	20	100	40	4
(R)	Operations Research		60	-	60	80	-	20	100	40	4
	Business Finance – I  OR  International Trade - I		60	-	60	80	-	20	100	40	4
VIII (R)	Strategic Management		60	-	60	80	-	20	100	40	4
	Project Management		60		60	80	-	20	100	40	4
	Business Finance – I		60	-	60	80	-	20	100	40	4

OR					
International Business - I					

# **Major Subject: Finance and Banking**

# **Programme Specific Outcomes**

PSO 1	Develop necessary professional knowledge and skills in banking and finance
PSO 2	Demonstrate the ability to analyze the financial markets
PSO 3	Understanding the rules and regulations laid down by market regulators like RBI, SEBI, IRDA, etc.
PSO 4	Implement traditional and modern strategies and practices of banking, finance, and insurance
PSO 5	Develop competency in students to make them employable in the banking, finance and
	insurance industry

Sem	Course Name	Course Code		hing S	Scheme urs)		Exam	ination Sc	heme		Credits
			Theory	Practical	Total	Max. Marks (TH)	Max. Marks (PR)	Max. Marks (CIE)	Max. Marks (Total)	Min. Passin g Marks	
I	Principles of Business Management		60	-	60	80	-	20	100	40	4
Ш	Commercial Laws		60	-	60	80	-	20	100	40	4
Ш	Fundamentals of Banking		60	-	60	80	-	20	100	40	4
	Elementary Corporate Finance		60	1	60	80	-	20	100	40	4
IV	Fundamentals of Insurance		60	1	60	80	-	20	100	40	4
	Indian Financial System		60	ı	60	80	-	20	100	40	4
V	Stock Market Operations		60	-	60	80	-	20	100	40	4
	Financial Management		60	-	60	80	-	20	100	40	4
	Insurance Procedures and Practices  OR  Banking Regulations		60	-	60	80	-	20	100	40	4
VI	Mutual Fund Foundations		60	•	60	80	-	20	100	40	4
	Working Capital Management		60	1	60	80	-	20	100	40	4
	Security Analysis and Portfolio Management OR Commodity Markets		60	-	60	80	-	20	100	40	4
VII (H)	Investment and Merchant Banking		60	-	60	80	-	20	100	40	4
` '	Financial Derivatives		60	-	60	80	-	20	100	40	4
	Risk Management		60	-	60	80	-	20	100	40	4
	Mergers and Acquisitions OR Fixed Income Securities		60	-	60	80	-	20	100	40	4
VIII	Behavioural Finance		60	-	60	80	-	20	100	40	4
(H)	Marketing of Financial Services		60	-	60	80	-	20	100	40	4
	NBFC and Micro Finance		60	-	60	80	-	20	100	40	4
	Depository Operations OR Securities Operation and Risk Management		60	ı	60	80	-	20	100	40	4
VII (R)	Investment and Merchant Banking		60	1	60	80	-	20	100	40	4
	Risk Management		60	-	60	80	-	20	100	40	4
	Mergers and Acquisitions OR Fixed Income Securities		60	-	60	80	-	20	100	40	4
VIII (R)	Behavioural Finance		60	-	60	80	-	20	100	40	4

Marketing of Financial Services	60	-	60	80	-	20	100	40	4
Depository Operations OR	60	-	60	80	-	20	100	40	4
Securities Operation and									
Risk Management									

# **Major Subject: Computer Applications**

'Computer Applications' as a major subject can only be offered by the affiliated colleges having valid affiliation to run B. Com (Computer Application)' i.e. 'BCCA' program with a separate intake capacity.

# **Programme Specific Outcomes**

PSO 1	Problem analysis: Identify, formulate, review, research, and analyse complex
	organisational problems reaching substantiated conclusions using principles of
	information technology and ethics of management.
PSO 2	Design/development of sustainable solutions: Design solutions for problems that meet the
	specified needs with appropriate consideration for the public health and safety, and the
	cultural, societal, legal, ethical and environmental considerations using different computer
	application tools.
PSO 3	Skills in Programming: Possess practical and theoretical knowledge of programming skills,
	database and web development tools sufficient to earn a living and contribute to the
	economic development of the region, state and nation.
PSO 4	Communication: Communicate effectively on complex technical activities with the
	community and society at large, such as, being able to comprehend and write effective
	reports and design documentation, make effective presentations, and give and receive
	clear instructions.
PSO 5	Life-long learning: Recognize the need and ability to engage in independent and lifelong
	learning in the broadest context of emerging markets and technological change.

Sem	Course Name	Course Code		hing Sch			Examina	tion Scher	ne	Credits
			T h e o r y	Practical	T o t a I	Max Mar ks (TH)	Max. Marks (CIE)	Max. Marks (Total)	Min. Passing Marks	
I	Principles of Business Management		60	-	60	80	20	100	40	4
II	Commercial Laws		60	-	60	80	20	100	40	4
III	Fundamentals of Information Technology		60		60	80	20	100	40	4
	Practical MS-Office Practical			120	120	1	.00	100	50	4
IV	HTML & Java Script		60		60	80	20	100	40	4
	Practical HTML & Java Script			120	120	1	00	100	50	4
V	DBMS		60		60	80	20	100	40	4
	Practical Tally			120	120	100		100	50	4
	Software Testing									
	OR Advance Technologies		60		60	80	20		40	4
VI	PHP & MY SQL		60		60	80	20	100	40	4

	Four fear Bachelor of Co	 ,		, = 08.			. p		
	Practical PHP MY SQL		120	120	100	0	100	50	4
	Practical Core Java								
	OR		120	120	100	0	100	50	4
	Practical C#.Net								
VII (H)	Python Programming	60		60	80	20	100	40	4
	Practical Python Programing		120	120	100	0	100	50	4
	Cloud Computing	60		60	80	20	100	40	4
	Practical Advance Java								
	OR		120	120	100	0	100	50	4
	Practical React JS								
VIII (H)	ASP.Net	60		60	80	20	100	40	4
(''')	Practical ASP.Net		120	120	100	0	100	50	4
	Information Security and Cyber Law	60		60	80	20	100	40	4
	Practical Android								
	Programming OR		120	120	100	0	100	50	4
	Practical Angular JS								
VII (R)	Python Programming	60		60	80	20	100	40	4
	Practical Python Programming		120	120	100	0	100	50	4
	Practical Advance Java								
	OR		120	120	100	0	100	50	4
	Practical React JS								
VIII (R)	ASP.Net	60		60	80	20	100	40	4
	Practical ASP.Net		120	120	100	0	100	50	4
	Practical Android Programming								
	OR		120	120	100	0	100	50	4
	Practical Angular JS								
	·				•			•	

# B. Com (Four Year - UG) - Semester - I

#### **Principles of Business Management**

#### **Course Outcome**

CO1	The student will be able to <b>identify</b> different functions of management and management thoughts.
CO2	The student will be able to <b>differentiate</b> between Management and Administration as well as <b>identify</b> the skills required for a manager.
CO3	The student will be able to <b>Outline and illustrate</b> plans for various activities.
CO4	The Student will be able to <b>develop</b> competency of decision making while working in a group.
CO5	The student will be able to <b>apply</b> various management principles in his/ her day-to-day life

**Unit I:** Introduction -Nature, function, definition and importance of management, Definition, nature, purpose and scope of management, Functions of a manager, is management a science or art? Development of Management Thought -Scientific management; Contribution of Taylor, Fayol, Mary Follet, Elton Mayo; Hawthorne experiments, Contingency approach.

**Unit II:** Management and Administration-Management and administration, Management as a profession, Professionalism of management in India, Management ethics and management culture, Skills required of manager, Classification of skills, Methods of skills development.

**Unit III:** Management Planning-Concept of planning, objectives, Nature, Types of plan, Stages involved in planning, Characteristics of a good plan, Importance, Limitations of planning, Making planning effective, Strategic planning in Indian Industry.

**Unit VI:** Decision Making-Concept, characteristics of decisions, Types of decisions, Steps Involved in decision making, Importance of decision making, Methods of decision making, Committee Decision Making. Organisation -Concepts, Principle of organization, Importance, Features of good organization structure, Types of Organisation structure.

#### **Reference Books:**

- 1. Essential of Business Administration K.Aswathapa Himalaya Publishing House
- 2. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
- 3. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
- 4. Principles of Management By Ramasamy T, Himalaya Publishing House
- 5. Principles of Management, Dr.Neeru Vashisht & Dr.Namita Rajput, Taxmann

# Questi

Four Year Bachelor of Commerce (Honours) Research) Degree Examination as per NEP 2020
ion paper pattern
Q.1 Very short answer type questions. 8 questions (2 questions from each unit) of 2 marks
each = 8 x 2 = 16
A. (Unit I)
B. (Unit I)
C. (Unit II)
D. (Unit II)
E. (Unit III)
F. (Unit III)
G. (Unit IV)
H. (Unit IV)
Q2. Short answer type questions. 8 questions (2 questions from each unit) of 3 marks each
8 x 3 = 24
A. (Unit I)
B. (Unit I)
C. (Unit II)
D. (Unit II)
E. (Unit III)
F. (Unit III)
G. (Unit IV)
H. (Unit IV)
Q3. Long answer type questions (with internal choice) (Unit I)
A. 5 marks
B. 5 marks
Or
C. 10 marks
Q4. Long answer type questions (with internal choice) (Unit II)
A. 5 marks
B. 5 marks
Or
C. 10 marks
Q5. Long answer type questions (with internal choice) (Unit III)
A. 5 marks
B. 5 marks
Or
C 10 marks

Q6. Long answer type questions (with internal choice) (Unit IV)

- A. 5 marks
- B. 5 marks

Or

C. 10 marks

## B. Com (Four Year – UG) – Semester – II

#### **Commercial Laws**

#### **Course Outcome**

CO1	The student will be able to <b>understand</b> Various legal provisions related to Contract Act
CO2	The students will be able to <b>understand</b> the provision for special contracts.
CO3	The students will be able to <b>identify</b> the legal provision of formations and management of the company
CO4	The students will be able <b>to understand and identify</b> the rights of consumers and the redressal mechanism
CO5	The students will be able <b>to outline</b> the scope of IT Act in business

**Unit 1: Contract Law** – Meaning – Law of Contract – Definition – Classification of Contracts – Essential Elements of Valid Contract – Discharge of Contract – Remedies of Breach of Contract – Offer – and Acceptance – Legal Rules relating to Offer and Acceptance – Revocation of Offer and Acceptance.

**Unit 2: Contract of Agency** - Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee-Pledge-Essentials-Rights and Duties of Pawnee. Contract of Sale of Goods Act 1930 – Rules regarding Delivery of Goods – Rights and Duties of a Buyer and Seller.

Unit 3: Company – Definition-Characteristics – Kinds – Privileges of Private Company – Formation of a Company – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Meaning Forms – Contents – Alteration of Articles – Doctrine of Indoor management. Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus - Shares and Debentures – Meaning – Types – Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities. Meeting – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning – Modes of Winding Up.

**Unit 4: Consumer Protection Act, 2019:** Definitions, Consumer Protection in India; Rights of Consumers; Consumer Dispute Redressal Forums; Nature and Scope of Remedies. Information Technology Act 2000 – Scope and Objectives, E-Governance, Authorities, Offences and Penalties.

## **Books for Reference**

- 1. N.D.Kapoor, "Business Law", Sultan Chand & Sons, New Delhi 2005.
- 2. R.S.N.Pillai & Bagavath, "Business Law" S.Chand, New Delhi 2005
- 3. Bagrial A.K, "Company Law", Vikas Publishing House, New Delhi
- 4. Rajiv Kapoor N. D. Kapoor, Rajni Abbi, Bharat Bhushan N.D. Kapoor, Elements of Mercantile Law

Question paper pattern
Q.1 Very short answer type questions. 8 questions (2 questions from each unit) of 2 marks each = 8 x 2 = 16  A. (Unit I)  B. (Unit I)  C. (Unit II)  D. (Unit II)  E. (Unit III)  F. (Unit III)  G. (Unit IV)  H. (Unit IV)
Q2. Short answer type questions. 8 questions (2 questions from each unit) of 3 marks each = 8 x 3 = 24  A. (Unit I)  B. (Unit II)  C. (Unit II)  D. (Unit II)  E. (Unit III)  F. (Unit III)  G. (Unit IV)  H. (Unit IV)
Q3. Long answer type questions (with internal choice) (Unit I)  A. 5 marks  B. 5 marks  Or  C. 10 marks
Q4. Long answer type questions (with internal choice) (Unit II)  D. 5 marks  A. 5 marks  Or  B. 10 marks
Q5. Long answer type questions (with internal choice) (Unit III)  A. 5 marks B. 5 marks Or C. 10 marks  Q6. Long answer type questions (with internal choice) (Unit IV)

- A. 5 marks
- B. 5 marks

Or

C. 10 marks

## Annexure - III

# **List of Minor Courses**

# **Minor Subject: Business Economics**

# (Can not be opted by a student having 'Economics' as a major subject)

Sem	Course Type	Subjects	Course Code	Teach	ing Sche	eme	Examina	ation Sche	me		Credits
	Турс		code	Total	Total Hours			Max. Marks (IM)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total					
II		Introduction to Commerce		30	-	30	80	20	100	40	2
III		Micro Economics		60	-	60	80	20	100	40	4
IV		Macro Economics		60	-	60	80	20	100	40	4
V		Indian Economy		60	-	60	80	20	100	40	4
VI		Public Finance		60	-	60	80	20	100	40	4
VII		Research Methodology		60	-	60	80	20	100	40	4

# **Minor Subject: Computer Applications**

# (Can not be opted by a student having 'Computer Application' as a major subject)

Sem	Course Type	Subjects	Course Code	Teach	ing Sche	eme	Examina	ition Sche	me		Credits
	Турс		Couc	Total Hours			Max. Marks (TH) *	Max. Marks (IM)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total					
II		Introduction to Commerce		30	-	30	80	20	100	40	2
III		Fundamentals of Information Technology		60	-	60	80	20	100	40	4
IV		MS-Office		-	120	120	0	100	100	40	4
V		HTML and JAVA Script		60	-	60	80	20	100	40	4

VI	Database	60	-	60	80	20	100	40	4
	Management								
	Systems								
VII	Research	60	-	60	80	20	100	40	4
	Methodology								

# **Minor Subject: Business Legislations**

# (Can not be opted by a student having 'Law' as a major subject)

Sem	Course Type	Subjects	Course Code	Teach	ing Sche	eme	Examina	ation Sche	me		Credits
	Турс		Couc	Total	Total Hours			Max. Marks (IM)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total					
II		Introduction to Commerce		30	-	30	80	20	100	40	2
III		Mercantile Laws		60	-	60	80	20	100	40	4
IV		Corporate Laws		60	-	60	80	20	100	40	4
V		Labour Laws		60	-	60	80	20	100	40	4
VI		Consumer and Cyber Laws		60	-	60	80	20	100	40	4
VII		Research Methodology		60	-	60	80	20	100	40	4

# **Subject: Entrepreneurship Development**

# (Can be opted by any student having any major subject)

Sem	Course Type	Subjects	Course Code	Teach	Teaching Scheme			Examination Scheme				
	Туре		Code	Total Hours			Max. Marks (TH) *	Max. Marks (IM)	Total Marks	Min. Passing Marks		
				Theory	Practical	Total						
II		Introduction to Commerce		30	-	30	80	20	100	40	2	
III		Entrepreneurial Theories and Practices		60	-	60	80	20	100	40	4	

IV	Business Plan Formulation	60	-	60	80	20	100	40	4
V	Social Entrepreneurship	60	-	60	80	20	100	40	4
VI	Entrepreneurial Marketing	60	-	60	80	20	100	40	4
VII	Research Methodology	60	-	60	80	20	100	40	4

# **Subject: Marketing Management**

# (Can not be opted by a student having 'Business Studies' or 'Marketing Management' as a major subject)

Sem	Course Type	Subjects	Course Code	Teach	ing Sche	eme	Examina	ition Sche	me		Credits
	Турс		Code	Total	Total Hours			Max. Marks (IM)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total					
II		Introduction to Commerce		30	-	30	80	20	100	40	2
III		Fundamental of Marketing Management		60	-	60	80	20	100	40	4
IV		Digital Marketing		60	-	60	80	20	100	40	4
V		Sales and Distribution Management		60	-	60	80	20	100	40	4
VI		Service Marketing		60	-	60	80	20	100	40	4
VII		Research Methodology		60	-	60	80	20	100	40	4

# **Subject: Financial Management**

# (Can not be opted by a student having 'Finance and Banking' or 'Financial Management' or 'Finance' as a major subject)

Sem	Course Type	Subjects	Course Code	Teaching Scheme	Examina	Examination Scheme			
	,,,,,			Total Hours	Max. Marks (TH) *	Max. Marks (IM)	Total Marks	Min. Passing Marks	

		Theory	Practical	Total					
II	Introduction to Commerce	30	-	30	80	20	100	40	2
III	Business Finance Functions	60	-	60	80	20	100	40	4
IV	Financial Services and Market	60	-	60	80	20	100	40	4
V	Working Capital Management	60	-	60	80	20	100	40	4
VI	Corporate Finance	60	-	60	80	20	100	40	4
VII	Research Methodology	60	-	60	80	20	100	40	4

# **Subject: Human Resource Management**

# (Can not be opted by a student having 'Business Studies' or 'Human Resource Management' as a major subject)

Sem	Course	Subjects	Course Code	Teach	ing Sche	eme	Examina	Credits			
	Туре		Code	Total	Hours		Max. Marks (TH) *	Max. Marks (IM)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total					
II		Introduction to Commerce		30	-	30	80	20	100	40	2
III		Fundamentals of Human Resource Management		60	-	60	80	20	100	40	4
IV		Legal Aspects in HR		60	-	60	80	20	100	40	4
V		Recruitment and Selection		60	-	60	80	20	100	40	4
VI		Organisational Development		60	-	60	80	20	100	40	4
VII		Research Methodology		60	-	60	80	20	100	40	4

# **Subject: Business Analytics**

# (Can not be opted by a student having 'Business Analytics' as a major subject)

Sem	Course Type	Subjects	Course Code	Teaching Scheme	Examination Scheme				Credits	
	1,450		Couc	Total Hours	Max. Marks (TH) *	Max Marks (PR)	Max. Marks (IM)	Total Marks	Min. Passing Marks	

		Theory	Practical	Total						
II	Introduction to Commerce	30	-	30	80		20	100	40	2
III	Introduction to Business Analytics	60	-	60	80		20	100	40	4
IV	Advanced Statistical Techniques	60	-	60	80		20	100	40	4
V	Data Analytics Environment	60	-	60	80		20	100	40	4
VI	Python Programming	-	120	120	1	00	20	100	40	4
VII	Research Methodology	60	-	60	80		20	100	40	4

#### **Faculty of Commerce and Management**

#### Minor Course – Sem II – 2 Credits

#### (Common for All Programs in Commerce and Management)

## **Introduction to Commerce**

#### **Course Outcomes**

CO1	The students will be able to understand various verticals in commerce education.
CO2	The students will be able to compare various career opportunities in Commerce.
CO3	The students will be able to map various profiles to his/her individual interests
CO4	The students will be able to choose suitable major, minor and other courses of study.

#### Unit - I:

Verticals in commerce education (Nature, scope and basic contents) – Financial and Management Accounting, Taxation, Cost Accounting, business studies, Financial Management, Marketing Management, Operations Management, HR Management, commercial Laws, International Trade, E Commerce, Capital Markets, Business Analytics etc

#### Unit - II:

Career Options in Commerce (Role and Profile) involving Maths skills like Chartered Accountant (CA), Investment Banker, Chartered Financial Analyst (CFA), Actuary, Cost Accountant, Company Secretary (CS), Personal Financial Advisor, Research Analyst, and Business Analyst

## Unit - III:

Career Options in Commerce (Role and Profile) requiring lesser Maths skills like Marketing, Entrepreneurship, Human Resource Management, Retail Management, Cost Management Accountant (CMA), Product Management, Relationship Manager

### Unit - IV:

Skills, competencies and examinations/ certifications for getting into various career options, SBI/ NISM Certifications overview

## **Reference Books:**

- 1. Engineering Management (English, Paperback, Gupta A. K.) S Chand
- Engineering Management (English, Undefined, Chauhan A S) Jain Brothers https://certifications.nism.ac.in

Question paper pattern
Q.1 Very short answer type questions: 8 questions (2 questions from each unit) of 2 marks each = 8 x 2 = 16  A. (Unit I)  B. (Unit I)  C. (Unit II)  D. (Unit II)  E. (Unit III)  F. (Unit III)  G. (Unit IV)  H. (Unit IV)
Q2. Short answer type questions: 8 questions (2 questions from each unit) of 3 marks each = 8 x 3 = 24  A. (Unit I)  B. (Unit II)  C. (Unit III)  D. (Unit III)  E. (Unit IIII)  F. (Unit IIII)  G. (Unit IV)  H. (Unit IV)
Q3. Long answer type questions (with internal choice) (Unit I)  A. 5 marks B. 5 marks Or C. 10 marks
<ul> <li>Q4. Long answer type questions (with internal choice) (Unit II)</li> <li>A. 5 marks</li> <li>B. 5 marks</li> <li>Or</li> <li>C. 10 marks</li> </ul>
Q5. Long answer type questions (with internal choice) (Unit III)  A. 5 marks B. 5 marks Or C. 10 marks
Q6. Long answer type questions (with internal choice) (Unit IV)

- A. 5 marks
- B. 5 marks

Or

C. 10 marks

#### Annexure - IV

# **List of Open Elective Courses**

This is a comprehensive list of 'Open Elective' courses offered by the Faculty of Commerce and Management of R T M Nagpur University. These courses can be offered by a student of any program under any faculty provided the student does not have a corresponding subject as her/his 'Major' or 'Minor' subject. Moreover, the students have an option to opt out these courses and earn these credits from SWAMAYM/NPTEL learning platforms subject to the credit transfer provisions of this direction or a similar guideline issued by the university from time to time.

## List of Open Electives in Odd Semesters (Common for All Major Subjects)

Sr. No.	Course Type	Subjects	Course Code	Teach	ing Sche	eme		Examination Scheme				
NO.	туре			Total	Hours		Max. Marks (TH) *	rks Marks	-	Total Marks	Min. Passing Marks	-
				Theory	Practical	Total						
1.	Open Elective	Foundations of Financial Accounting	Х	30	-	30	80	-	20	100	40	2
2.	Open Elective	Economic Systems	X	30	-	30	80	-	20	100	40	2
3.	Open Elective	Schools of Management Thoughts	х	30	-	30	80	-	20	100	40	2
4.	Open Elective	Elements of Business Environment	х	30	-	30	80	-	20	100	40	2
5.	Open Elective	Professional Ethics	Х	30	-	30	80	-	20	100	40	2

## List of Open Electives in Even Semesters (Common for All Major Subjects)

Sr.	Course	Subjects	Course	Teaching Scheme  Total Hours			Examination Scheme					Credits
No.	Туре		Code				Max. Marks (TH) *	Max Marks (PR)	Max. Marks (IM)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total						
1.	Open Elective	Elements of Statistics	Х	30	-	30	80	-	20	100	40	2
2.	Open Elective	Introduction to International Trade	Х	30	-	30	80	-	20	100	40	2
3.	Open Elective	Introduction to Company Law	Х	30	-	30	80	-	20	100	40	2

# Four Year Bachelor of Commerce (Honours/Research) Degree Examination as per NEP 2020

4.	Open Elective	Business Cycle Theory	Х	30	-	30	80	-	20	100	40	2
5.	Open Elective	E Commerce and M Commerce	Х	30	-	30	80	-	20	100	40	2

#### Odd Semester Open Elective - 2 Credits

# **Foundations of Financial Accounting**

#### **Course Outcomes**

CO1	The students will be able to understand the concept of accounting and its importance in
	business.
CO2	The students will be able to record and summarise financial transaction of a business.
CO3	The students will be able to prepare final accounts for a proprietorship business.
CO4	The students will be able to understand norms and standards of accounting practices.

#### Unit I

Book-Keeping and Accounting, Meaning, Definition & Scope of Accounting, Branches of Accounting; Objectives of Accounting, Accounting Principles: Introductions to Concepts and Conventions; Interaction of accounting with different business verticals

#### Unit II

Accounting Transactions: Accounting Cycle, Rules, Journal Entries, Ledger Posting. Subsidiary Books (Purchase, Purchase Returns, Sales, Sales Returns & Cash Book – Single & Double Column), Journal Proper, Rectification of Errors

#### **Unit III**

Introduction and Preparation of Trial Balance; Introduction to Final Accounts of a Sole Proprietor (Simple Adjustments): Preparation of Trading Account, Profit and Loss Account and Balance Sheet

#### **Unit IV**

Introduction to Accounting Standards: (Meaning and Scope), AS 1: Disclosure to Accounting Policies, AS 9: Revenue Recognition., AS 10: Accounting for Fixed Assets, Introduction to IFRS, IAS-1: Presentation of Financial Statements (Introductory Knowledge), IAS-2: Inventories (Introductory Knowledge).

# **Reference Books:**

- 1. Financial Accounting (Principles and Practices), Jawahar Lal & Seema Srivastava, S Chand Publication
- 2. Financial Accounting, B. Charumati & N.Vinayakam, S. Chand Publication
- 3. Financial Accounting, Dr. Kaustubh Sontakke, Himalaya Publication
- 4. An Introduction to Accountancy-12e, S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari; Vikas Publishing House

# Odd Semester Open Elective - 2 Credits

# **Economic Systems**

#### **Course Outcomes**

CO 1	The students will be able to understand various types of economic systems.
CO 2	The students will be able to understand socialist economic system.
CO 3	The students will be able to understand the working mechanism of Capitalist Economy.
CO 4	The students will be able to understand the structure of a mixed economy.

**Unit 1: Economic System**: Meaning, Definition, Characteristics, Functions, Elements, Types of Economic System, **Traditional Economy**: Meaning, Definition, and History of Traditional Economy, How Traditional Economy Work, Characteristics, Elements, Goal of Traditional Economy, advantages and Disadvantages of Traditional Economy, Few Examples of Traditional Economy.

**Unit 2: Socialist Economy (Planned Economy):** Meaning, Definition, and History of Socialist Economy, How Socialist Economy Work, Characteristics, Elements, Goal of Socialist Economy, advantages and Disadvantages of Socialist Economy, Few Examples of Socialist Economy.

**Unit 3: Capitalist Economy (Free Market Economy)**: Meaning, Definition, and History of Capitalist Economy, How Capitalist Economy Work, Characteristics, Elements, Goal of Capitalist Economy, advantages and Disadvantages of Capitalist Economy, Few Examples of Capitalist Economy.

**Unit 4: Mixed Economy:** Meaning, Definition, and History of Mixed Economy, How Mixed Economy Work, Characteristics, Elements, Goal of Mixed Economy, advantages and Disadvantages of Mixed Economy, Few Examples of Mixed Economy.

# **Reference Books:**

- 1. Modern Economic Theory, K K Dewett, M H Navalur, S Chand Publication, 2006 Edition
- 2. <a href="https://mises.org/library/theory-socialism-and-capitalism-0">https://mises.org/library/theory-socialism-and-capitalism-0</a>
- 3. <a href="https://ctheory.sitehost.iu.edu/resources/fall2020/Friedman Capitalism and Freedom.pdf">https://ctheory.sitehost.iu.edu/resources/fall2020/Friedman Capitalism and Freedom.pdf</a>

# Odd Semester Open Elective - 2 Credits

# **Schools of Management Thoughts**

#### **Course Outcomes**

CO1	The students will be able to differentiate various schools of management thoughts during
	classical period.
CO2	The students will be able to differentiate various schools of management thoughts during
	neo classical period.
CO3	The students will be able to differentiate various schools of management thoughts during
	modern period.
CO4	The students will be able to understand and differentiate various theories of motivation

#### Unit I

Development of Management Thoughts: - The classical Period (1900-1930) Bureaucratic Model of Max Webber, Scientific Management Concept F.W, Taylor, Functional or Administrative Management Theory by Henry Fayol.

#### **Unit II**

The Neo-Classical Period (1930-1950), Human Relations Movement by Elton Mayo, Behavioural Sciences Movement A. Maslow, McGregor

#### **Unit III**

The Modern Period (1950 Onwards) Quantitative Approach or Operations Research Analysis by Taylor, Systems Approach by Boulding & Johnson, Contingency Approach was by Lorsch & Lawrence

#### **Unit IV**

Motivation Thoughts & Theories: Maslow Need Hierarchy Theory, Douglas Mc Gregor Theory 'X' and 'Y', William Ouchi Theory 'Z', Herzberg's Two Factor Theory

# **Reference Books**

- 1. Organisational Behaviour -L.M.Prasad, Sultan Chand & Sons.
- 2. Organisational Behaviour- John W. Newstrom & Keith Davis, McGraw Hill Education; 12<sup>th</sup> edition.
- Organisation Behaviour Ashwathappa, Himalaya Publication House Mumbai.
   Essentials of Organisational Development Dr. Anjali Ghanekar Everest Publication House,
   Pune.
- 4. Organisational Behaviour Dr. S S Khanka, S. Chand Publishers
- 5. Management and Behavioural Processes K Shridhar Bhatt, Himalaya Publication House Mumbai.

# Odd Semester Open Elective - 2 Credits

#### **Elements of Business Environment**

#### **Course Outcomes**

CO 1	The Students will be able to compare and contrast internal and external environment of
	business.
CO 2	The students will be able to understand economic environment of business
CO 3	The students will be able to understand the socio-cultural environment of business and
	social responsibilities of business.
CO 4	The students will be able to understand technological business environment and its
	impact.

**Unit 1:** Meaning of business, scope and objectives of business, meaning of business, scope and objectives of business, Meaning of Business Environment, Factors affecting environment to the business, Internal and external environment, micro environment, macro environment. Elements of business environment

**Unit 2:** Economic Environment: Nature of economy, structure of the economy, economic policies, economic conditions. Political Environment - Economic roles of the government, government and legal environment

**Unit 3:** Socio-cultural Environment: Business and society, business and culture, language, culture and organizational behaviour, other social/cultural factors, social responsibility of business.

**Unit 4:** Technological Environment: Features of Technology, Impact of Technology, Management of Technology, Status of Technology in India, Technology and Business Environment- Impact of Technology on Business, Factors affecting technological environment, Types of Technology (Labour based, Capital based), Technology transfer,

#### **Reference Books:**

- 1. Rangarajan, C.A.; Perspective in Economics, S. Chand & Sons, New Delhi
- 2. Cherunilam, Francis; Business Environment Text and Cases, Himalaya Publishing House.
- 3. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi.
- 4. Mishra & Puri, Indian Economy, Himalaya Publishing House, New Delhi
- 5. Business and society Lokanathan and Lakshmi Rajan, Emerald Publishers
- 6. <a href="https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp">https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp</a> content/S000023MA/P001406/M0223 43/ET/1504612643M-6-Q-I.pdf

# Odd Semester Open Elective - 2 Credits

#### **Professional Ethics**

#### **Course outcomes**

CO1	The student will be able to understand various human values needed in social and
	professional world and should be able to implement those.
CO2	The students will be able to comprehend human values imbibed in ancient Indian
	education system.
CO3	The students will be able to examine principles of ethics and their practice in a rational
	organization.
CO4	The students will be able to examine and analyse ethical dilemma and ways to resolve the
	ethical issues in an effective way.

#### Unit 1

**Human Values** - Morals, Values and Ethics. Classification of values, Characteristics of values, Value systems, Values such as Integrity, respect for others, Work ethics, Caring and sharing, Value time, Honesty, courage, commitment, empathy, spirituality and character

#### Unit 2

**Human Values for Indian Managers,** Lessons from Ancient Indian Education system, The law of Karma, Quality of Working life, Ethics of Swami Vivekanand, Mahatma Gandhi, Maharshi Aurobindo and Ravindranath Tagore.

#### Unit 3

**Ethics and an organization** – Principles of personal Ethics, Principles of Professional Ethics, The rational organization, employee obligations to the firm, Firm's duties to the employee

#### Unit 4

**Ethical Dilemmas**- Sources and Their resolutions: What is an Ethical Dilemma, Sources of Ethical Behaviour, preparatory ethics and common-sense ethics, How to Resolve an Ethical Problem, How to Resolve Ethical Dilemmas.

#### **Reference Books:**

- 1. Professional Ethics and Human Values, M. Govindrajan, S. Natarajan, V.S> Senthilkumar, PHI Learning New Delhi 2013 (ISBN: 978-81-203-4816-5)
- 2. Business ethics, Text and cases, CSV Murthy, Himalaya Publishing house, New Mumbai 2011 (ISBN: 978-93-5024-419-7)
- 3. ETHICS IN MANAGEMENT AND INDIAN ETHOS, Biswanath Ghosh, S Chand Publications, 2006, ISBN: 978-8125920595

# Even Semesters Open Elective - 2 Credits

#### **Elements of Statistics**

#### **Course Outcomes**

CO1	The students will be able to create different types of tables for data presentation and will
	also be identify different types of data series.
CO2	The students will be able to compute measure of central tendency.
CO3	The students will be able to compute various measures of dispersion using quartiles,
	standard deviation, coefficient of variation etc
CO4	The students will be able to determine the skewness and tailedness of a data series.

#### Unit – I: Introduction to Statistics:

Meaning, Scope, Importance, Objects, Functions and Limitations of Statistics. Collection of data, Primary and Secondary data, Sampling methods of Statistics, Tabulation and Classification, Frequency distribution: Elements of Series, Types of Series: Simple or Individual, Discrete Series, Continuous Series: Exclusive, Inclusive, Cumulative, Less than, More than, Irregular continuous series, Continuous series:, Class Interval, Class Frequency, Mid-values or Central value, Conversion of Inclusive series into Exclusive series (Theory & Problems)

#### **Unit – II: Measures of Central Tendency:**

Meaning, Type of average, Advantage and Disadvantage of Mean, median, mode, Calculation Arithmetic Mean, Median, Mode, (Problems)

# Unit - III: Dispersion

Meaning, significance and Necessity of measures of dispersion, Methods of measuring dispersion, Standard Deviation, Lower Quartile, Upper Quartile, Quartile Deviation, Co-efficient of Quartile Deviation (Problems)

# Unit – IV: Skewness and Kurtosis

Skewness: Meaning and concept of skewness, types of skewness, Karl Pearson and Bowley's Coefficient of skewness, Kurtosis: Concept of Kurtosis, Types of Kurtoses, Computation of Kurtosis

# **Reference Books:**

- 01. Fundamentals of statistics: D. V. Elhance&VeenaElhance.
- 02. Business Statistics A Self Study Text Book, Dr. P. C. Tulsian & Bharat Jhunjhunwala, S. Chand Publishing.
- 03. Fundamental of Statistics: S. C. Gupta Himalaya Publishing House.
- 04. Business Mathematics & Statistics: NEWK Nag & S.C. Chanda Kalyani Publishers
- 05. Statistics and Business Mathematics: Dr. Pramod Fating, Dr. Vijay Bagde, Milind Gulhane Sir Sahitya Kendra, Nagpur
- 06. Problem in Statistics: Y. R. Mahajan Pimplapure Publisher Nagpur
- 07. Statistics and Business Mathematics, Dr. Gulhane, Dr. Chopde

# Faculty of Commerce and Management Even Semester Open Elective – 2 Credits Introduction to International Trade Course Outcomes

CO1	The students will be able to <b>differentiate</b> domestic and international trade and define MNC
CO2	The students will be able to <b>identify</b> and explain the role of WTO in international trade.
CO3	The students will be able to <b>understand</b> the concept of regional trade agreements.
CO4	The students will be able to <b>understand</b> role of international financial institution in international trade. The student will also be able to <b>identify</b> the concept of FDI and financial support for establishing EPZ and SEZ

# Unit I

Introduction and concepts of the international trade, Domestic and international business comparison, advantages and disadvantages of domestic trade and international trade respectively, Reasons for entering into international trade, modes of entry, Concept of MNC, TNC.

#### Unit II

WTO - structure, functions and roles in the current international business scenario, an overview of WTO agreements, concept of Trade Creation, trade Diversion, Concept and Various levels of International Economic Integration, PTA, FTA, Custom Union, Common Market, Economic Union, Political Union

#### **Unit III**

Major Regional Trade Agreements, features of European Union, SAARC, NAFTA, ASEAN, SAFTA, Limitations of Regional Economic Integration, BRICS

#### **Unit IV**

International financial institutions – structure, roles, functions of World Bank/ IMF, ADB. Financial support available in India –EPZs, SEZs, Future trends in international business, concepts of FDI and Portfolio investments

#### **Reference Books**

- 1. Justin Paul, International Business, Prentice Hall of India
- 2. Alan M. Rugman and Richard M.Hodgetts, International Business by Pearson Education.
- 3. Joshi, R.M, International Business, Oxford Publishing
- 4. International Business, K. Ashwathappa
- 5. International Business, F. Cherunilam, Prentice Hall of India-fifth edition
- 6. International Business, P. Subbarao

# Faculty of Commerce and Management Even Semester Open Elective – 2 Credits Introduction to Company Law Course Outcome

CO1	The students will be able to get familiarise with the concept of company and will be able to
101	, , ,
	differentiate between company and partnership
CO2	The students will be aware of rights and duties of promoters. They will also be able to
	demonstrate the remedies available to the company against the promoter
CO3	The student will be able to demonstrate the procedure of formation of company and will be
	able to able to state the contents of Articles of Association and Memorandum of Association
CO4	The students will be able to recognise different method of becoming member of company
CO5	The students will be able to gain knowledge about share capital and will be able to
	demonstrate the procedure of alteration and reduction of capital

#### Unit I

**Company:** Definition of company, characteristics of company, lifting the corporate veil, company distinguished from partnership, kinds of companies, incorporation of company, promoter and their legal position.

# Unit II

**Promoters:** Definition of the word 'promoter, Promoters' contract and the ratification thereof, Promoter's legal position, Duties of a promoter, Promoter's duties, Remedies available to the company against the promoter, Liabilities of promoters. Rights of promoters, Remuneration of promoters.

#### **Unit III**

**Procedural Aspects in the formation of companies:** Certificate of incorporation as conclusive evidence. Memorandum of Association (MOA), Articles of Association (AOA), Purpose and Contents of MOA and AOA, Doctrine of ultra-vires, Alteration of MOA and AOA, Distinction between MOA and AO, Legal effect and interpretation of Memorandum and Articles of Association, Doctrine of indoor management and exceptions to it

# **Unit IV**

**Membership and Share Capital:** Membership in a company: Members and shareholders, modes of becoming member, cessation of membership, rights and liabilities of members. Shares and share capital: kinds of share capital, alteration and reduction of capital, reorganization of capital, voting rights.

#### **Reference Books:**

- 1. 1. A.K. Mujumdar, Dr. G.K. Kapoor, Company Law and Practice; Taxmann, 59/32, New Rohtak Road, New Delhi-110 005.
- 2. M.C. Kuchhal: Modern Indian Company Law; Shri Mahavir Book Depot, 2603, NaiSarak, Delhi-110 006.
- 3. A. Ramaiya: Guide to the Companies Act; Lexis Nexis, Butterworths Wadhwa, Nagpur
- 4. N.D.Kapoor on Company Law, Charles Wild and Stuart Weinstein Smith and Keenan, Company Law, Pearson Longman, 2009

# Even Semester Open Elective - 2 Credits

# **Business Cycle Theory**

#### **Course Outcome**

CO 1	The students will be able to differentiate between various phases of business cycle		
CO 2	The students will be able to summarise the causes and impact of Inflation and Deflation		
CO 3	CO 3 The students will be able to relate government policies with business cycle		
CO 4	The students will be able to compare various business cycle theories.		

**Unit 1: Business Cycle:** Meaning and Concept of the business cycle, Features of Business Cycles, Causes of Business Cycle. Significance of Business Cycle, Kinds of Business Cycles. Phases of Business Cycles: Expansion, Contraction. Business Cycle Indicators: Leading Indicators, Lagging Indicators, Coincident Indicators.

**Unit 2: The New Economic Paradigm:** Inflation: Meaning and Concept, Types of Inflation, Causes of Inflation, Impact of Inflation, remedies (Measures) to Control Inflation. Deflation: Meaning and concept, Causes of Deflation, Impact of Deflation, remedies (Measures) to Control Deflation.

# Unit 3: Policies Used by the Government to Smooth out Business Cycles:

Fiscal policy: Meaning and Concept of Fiscal policy, objectives of fiscal policy, Fiscal policy Instruments: (Budget, Taxation, Public Expenditure, public revenue, Public Debt, and Fiscal Deficit in the Economy, etc.) Monetary policy: Meaning and Concept of Monetary policy, Objectives of Monetary policy, Monetary policy instruments: (Interest Rates, Cash reserve requirements, Open market transactions, Moral Persuasion, Exchange rates, etc.)

**Unit 4: Theories of Business Cycles:** Keynesian Theory of Business Cycle, Schumpeter's Innovation Theory of Business Cycle, Samuelson's Model of Business Cycle: Interaction between Multiplier and Accelerator, Real Business Cycle Theory.

# Reference Books:

- 1. Modern Economic Theory, K K Dewett, M H Navalur, S Chand Publication, 2006 Edition
- 2. Macro Economics, 20<sup>th</sup> edition, Ahuja H L, S Chand Publication
- 3. https://egyankosh.ac.in/bitstream/123456789/76555/1/Unit-4.pdf

# Faculty of Commerce and Management Even Semesters Open Elective – 2 Credits E Commerce & M Commerce Course Outcomes

CO1	The students will be able to <b>explain</b> various business models of E-Commerce
CO2	The students will be able to <b>describe</b> E-Commerce Sales Product Life Cycle (ESLC) Model
CO3	The students will be able to <b>understand</b> various facets of Consumer Oriented E Commerce
CO4	The students will be able to <b>grasp</b> the knowledge about electronic payment models.

#### Unit - I:

Overview of developments in Information Technology and Defining E-Commerce: The scope of E commerce, Electronic Market, Electronic Data Interchange, Internet Commerce.

#### Unit - II:

Introduction to e-commerce and m-commerce, E Commerce architecture and its types; E Commerce Business Models; M- Commerce Services, Benefits and limitations of E-Commerce

#### Unit - III:

Consumer Oriented E Commerce: E-Retailing: Traditional retailing and e retailing, Benefits of e retailing, Key success factors, Models of e retailing, and Features of e retailing. E services: Categories of e-services, Web-enabled services, and matchmaking services, Information-selling on the web, e entertainment, Auctions and other specialized services. Business to Business Electronic Commerce

#### Unit - IV:

Electronic Payment Models – Credit card, Debit Card, Smart Card, Internet Banking, Immediate Payment Services (IMPS), Mobile Wallet, Aadhar Enabled Payment Services, Mobile Banking, Cryptocurrency, e-RUPI Etc.

#### **Reference Books:**

- 1. Elias. M. Awad, "Electronic Commerce", Prentice-Hall of India Pvt Ltd.
- 2. Ravi Kalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley.

#### Question paper pattern

# (For All Open Elective Courses)

- Q.1 Very short answer type questions. 8 questions (2 questions from each unit) of 2 marks each =  $8 \times 2 = 16$ 
  - I. (Unit I)
  - J. (Unit I)
  - K. (Unit II)
  - L. (Unit II)
  - M. (Unit III)
  - N. (Unit III)
  - O. (Unit IV)
  - P. (Unit IV)
- Q2. Short answer type questions. 8 questions (2 questions from each unit) of 3 marks each
- $= 8 \times 3 = 24$ 
  - I. (Unit I)
  - J. (Unit I)
  - K. (Unit II)
  - L. (Unit II)
  - M. (Unit III)
  - N. (Unit III)
  - O. (Unit IV)
  - P. (Unit IV)
- Q3. Long answer type questions (with internal choice) (Unit I)
  - D. 5 marks
  - E. 5 marks

Or

- F. 10 marks
- Q4. Long answer type questions (with internal choice) (Unit II)
  - D. 5 marks
  - E. 5 marks

Or

- F. 10 marks
- Q5. Long answer type questions (with internal choice) (Unit III)
  - D. 5 marks
  - E. 5 marks

Or

- F. 10 marks
- Q6. Long answer type questions (with internal choice) (Unit IV)
  - D. 5 marks
  - E. 5 marks

Or

F. 10 marks

#### Vocational Skill Course - Sem I - 2 Credits

#### **Computer Application for Business**

#### **Course Outcomes**

CO 1	The students will be able to compare various types of operating systems.	
CO 2	The students will be able to perform basic tasks using word processing tools	
CO 3	The students will be able to perform basic mathematic operations and data presentation	
	using Charts in MS-Excel.	
CO 4	The students will be able to create simple PowerPoint presentations.	

#### Unit I

**Introduction to Computers:** Generation of Computers, Block Diagram, Working of Computer, Hardware and Software, Programming and Flow Charts concepts, Operating systems (MSDOS, Windows, UNIX, Linux), Networking concepts.

#### Unit II

**Word Processing:** Introduction, starting word, creating document, Structure of Ms-word window and its application, Mouse & keyboard operations, designing a document; formatting - selection, cut, copy, paste, Toolbars, operating on text; Printing, Saving, Opening, closing of document; creating a template; Tables, borders, textbox operations; Spelling and Grammar check.

#### **Unit III**

**Spreadsheet Package:** Introduction to Ms-Excel, Navigating, Excel Toolbars and Operations, Formatting Features- Copying Data Between Worksheets; Entering and Editing Cell Entries, Creation of Charts, Editing and Formatting Charts, Mathematical, Statistical and Financial Functions in Ms-Excel.

# **Unit IV**

**PowerPoint Presentation:** Working with PowerPoint Window, Standard Toolbar, Formatting Toolbar, Drawing Toolbar, Moving the Frame, Inserting Clip Art, Picture, Slide; Text Styling, Send to Back, Entering Data to Graph, Organization Chart, Table, Design Template, Master Slide.

#### **Reference books:**

- 1. Microsoft Office -2000 Gini Courter, Annelte Marguis BPB
- 2. First Text Book On Information Technology Srikant Patnaik
- An Introduction to Operating Systems: Concepts and Practice (GNU/Linux and Windows)
   Prentice Hall India Pvt., Limited, 2019
- 4. Mastering MS Office, Bittu Kumar, V&S Publishers; Latest Revised Edition (9 January 2017)
- 5. MS-Office, Dr. S.S. Srivastava, Firewall Media, 2008

#### Practical Marks - 50

#### **List of Practical**

#### MS-WORD

1. Use a professional letter template of MS-WORD and write an application to the principal for

two days leave. Also write down the steps to perform above in MS-WORD.

- 2. Using Mail Merge of MS-WORD, write a letter to the students of MCM-I to submit their Original Documents (Mark Sheet, Migration Certificate, TC etc) along with their balance fees up to 10<sup>th</sup> March 2008 in the office of the college during office timings morning 8:00 AM to 5:00 PM. Also write down the steps to perform above in MS-WORD.
- 3. Using Mail Merge of MS-WORD, write a letter to all the selected candidate for their final interview on 10<sup>th</sup> March 2008 at the Centre Point College, 7 Nawab Layout, Tilaknagar, Nagpur-10 at 11:00 AM along with all original documents and 2 passport size photographs. Also write down the steps to perform above in MS-WORD.

#### MS-EXCEL

1. Create a Mark-Sheet of MCM-Part I using MS-Excel. Mark-Sheet format should be as per below. Fill the information about 10students.

Roll No.	Name of Student	IT (100)	ICP (100)	IOS (100)	C++ (100)	MIS & SA (100)	Practical -I (100)	Practical-II (100)	Total Marks (Out of 700)	%
1										

- a) Draw a pie chart for above Mark-sheet
- b) Also write down the steps to perform above operation in MS-EXCEL.
- 2. Create an Employee Payment Sheet using MS-Excel. Employee Payment Slip format should be as per below. Fill the information about 10 employees format should be as per below. Fill the information about 10employees.

Sr. No.	Name of	Basic Salary	HRA 5%	TA 7%	DA 9%	Gross Salary
	Employee					
1						
<u>Total salary</u>						

- a) Draw a bar chart for above Employee Payment Sheet
- b) Also write down the steps to perform above operation in MS-EXCEL.

3. Create the following Product sheet in MS-EXCEL and perform the operation given below:

Sr. No.	Product Name	Company Name	Country	Quantity	Rate
1	Butter	Amul India ltd	India	20	Rs.19.00
2	Milkmaid	Amul India ltd	India	10	Rs.35.00
3	Tea	Hindustan Lever ltd	Malaysia	15	Rs.40.00
4	Biscuits	Parle ltd	India	32	Rs.12.00
5	Papad	Haldiram ltd	India	12	Rs.10.00
6	Chocolate	Cadbury Itd	Australia	150	Rs.15.00
7	Paneer	Amul India ltd	India	23	Rs.25.00
8	Bournvita	Cadbury Itd	Australia	20	Rs.45.00
9	Poppins	Parle ltd	India	27	Rs.6.00
10	Sauce	Amul India ltd	India	16	Rs.21.00

- a) List only those records whose country=||India||.
- b) List only those records whose company name=||Amul|.
- c) Also write down the steps to perform above operation in MS-EXCEL.

4. Create the following Product sheet in MS-EXCEL and perform the operation given

#### below:

Sr. No.	Product Name	Company Name	Country	Quantity	Rate
1	Butter	Amul India Itd	India	20	Rs.19.00
2	Milkmaid	Amul India ltd	India	10	Rs.35.00
3	Tea	Hindustan Lever ltd	Malaysia	15	Rs.40.00
4	Biscuits	Parle Itd	India	32	Rs.12.00
5	Papad	Haldiram ltd	India	12	Rs.10.00
6	Chocolate	Cadbury ltd	Australia	150	Rs.15.00
7	Paneer	Amul India ltd	India	23	Rs.25.00
8	Bournvita	Cadbury ltd	Australia	20	Rs.45.00
9	Poppins	Parle Itd	India	27	Rs.6.00
10	Sauce	Amul India ltd	India	16	Rs.21.00

- a) Sort by Product Name, by company name, by country in ascending order.
- b) Sort by Country in descending order.
- c) Also write down the steps to perform above operation in MS-EXCEL.
- 5. Create the following Product sheet in MS-EXCEL and perform the operation given below:

Sr. No.	Product Name	Company Name	Country	Quantity	Rate
1	Butter	Amul India Itd	India	20	Rs.19.00
2	Milkmaid	Amul India ltd	India	10	Rs.35.00
3	Tea	Hindustan Lever ltd	Malaysia	15	Rs.40.00
4	Biscuits	Parle ltd	India	32	Rs.12.00
5	Papad	Haldiram Itd	India	12	Rs.10.00
6	Chocolate	Cadbury Itd	Australia	150	Rs.15.00
7	Paneer	Amul India ltd	India	23	Rs.25.00
8	Bournvita	Cadbury Itd	Australia	20	Rs.45.00
9	Poppins	Parle ltd	India	27	Rs.6.00
10	Sauce	Amul India Itd	India	16	Rs.21.00

- a) List the records whose quantity is >= 10 and <=100.
- b) List the records whose rate is >= Rs.35.00.

Also write down the steps to perform above operation in MS-EXCEL.

### **MS-PowerPoint**

- 1. Draw and Analyze the DFD of Book Issuing System of College Library in MS- PowerPoint. Also write down the steps to perform above in MS-POWERPOINT.
- 2. Draw and Analyze the DFD of Examination Management System in MS- PowerPoint. Also write down the steps to perform above in MS-POWERPOINT.

#### Vocational Skill Course - Sem I - 2 Credits

#### **Content Writing**

#### **Course Outcomes**

CO1	The student will be able to <b>understand</b> basic concepts of content writing.
CO2	The student will be able to gain knowledge regarding types of content writing and editing.
CO3	The student will be able to acquire knowledge on various writing styles.
CO4	The student will be able to <b>create</b> plagiarism-free content.
CO5	The student will be able to <b>understand</b> and <b>write</b> effective content without plagiarism.

#### Unit I

**Basics of Content Writing:** Concept of Content Writing and its relevance, Role and functions of Content Writers, Print and Web Content Writing, Scope and Types of Content Writing, Principles and processes of Content Writing.

#### Unit II

**Types of Content Writing:** Process of Content Writing: getting the brief, ideating, researching, structuring, formatting; editing and Proof-Reading: following company style sheet, grammar, copy flow, restructuring, market research,

# **Unit III**

**Writing Styles:** Writing Styles: Non-fiction (Essays, Reports), Advertising, Newspapers, writing blogs, Case Studies, White Papers; Corporate Communications: writing for business to business (B2B), business to consumer (B2C), press releases; Newsletters: focus on language, jargon, writing style, and target audience, formal and informal language.

#### **Unit IV**

**Plagiarism and Content Writing:** Introduction to plagiarism, rules of plagiarism, techniques of writing plagiarism-free content.

#### **Reference Books:**

- 1.Turk, Christopher and John Kirkman. Effective Writing. London and New York: Chapman & Hall. Indian Reprint 2003
- 2.Pinker, Steven. The Sense of Style: The Thinking Person's Guide to Writing in the 21st Century . Penguin Books, Reprint edition ,2015
- 3. Seely, John. Oxford Guide to Effective Writing and Speaking. OUP 2nd edition, 2005
- 4. Goins, Jeff. You Are a Writer (So Start Acting Like One). Tribe Press
- 5. Brohaugh, William. Write Tight: Say Exactly What You Mean with Precision and Power.
- 6.Janzer. Anne. The Writer's Process: Getting Your Brain in Gear. Cuesta Park Consulting, 2016
- 7. King, Stephen. On Writing: A Memoir of the Craft. Scribner, 2010

# Practical Marks - 50

#### **List of Practical**

- 1. Create an advertisement content for a business school that offers executive MBA programme
- 2. Write a movie review of recently released movie
- 3. Write a complaint mail to a supplier for delay in receipt of consignment.
- 4. Write a press release on the scheduled induction programme for first year students
- 5. Develop a promotion message using emails for customers to attract them to enrol for a new online course
- 6. Write a travel blog for travelling information of Jim Corbet Park
- 7. Write a short essay on role of students in democracy (between 1000-1200 words) and check its plagiarism online and attach with the report along with the essay.
- 8. Write a sports editorial commencement of Indian Premier League
- 9. Create a content for online promotion of healthy food for healthy lifestyle
- 10. Write a newspaper article on excessive obsession towards social media among youth

#### Vocational Skill Course - Sem II - 2 Credits

#### **Office Management**

# **Course Objectives**

CO1	The student will understand the concept and importance of office management.
CO2	The student will be able Create mails and letter for internal and external communication.
CO3	The student will be able to Prepare a policy and manuals for office.
CO4	The student will be able to prepare document for office meetings.

#### Unit I

# **Office Management**

Office Management: Concept and Definition, Nature and Scope. Elements and Functions, Office Manager: Functions, Duties and Responsibilities, Challenges before Modern Office Manager, Effective Management Techniques.

#### Unit II

#### Office Communication

Meaning, Types: Internal and External communications, Features of good communication. Process of Communications. Basic Principles of communications. Barriers to communications. Measures to overcome barriers.

#### **Unit III**

#### **Office Manuals & Reports**

Office Manuals & Reports Introduction, need, sources, types, advantages of manuals. Introduction, functions, classification of reports, basic Principles of writing reports, specimen of report.

# **Unit IV**

#### Office Meeting

Office Meeting: Meaning, Definition, Importance, Purposes and Types of Meetings. Meeting: Essentials of Valid meeting & drafting notices, Agenda & Minutes, Factors of Successful meeting.

# Reference Books

- 1. Office Organization and Management- Dr. C B Gupta, Sultan Chand & Sons.
- 2. Office Organization and Management- N.Kumar & R.Mittal, Anmol Publication Pvt.Ltd.
- 3. Fundamental of Office Management- J.P.Mahajan, Pitamber Publishing Co.
- 4. Office Management-Dr. A H Lokhandwala & V.K.Behere, Nirali Prakashan,

# Practical Marks - 50

#### **Practical Works for Course**

- 1. Prepare a letter for inviting quotation of stationary supplies to Office.
- 2. Prepare a Joining letter for a new employee in the office.
- 3. Write an email to customer to apologize for delay in fulfilling orders.
- 4. Prepare an appreciation letter praising employee in office.
- 5. Prepare a leave policy for the office employee.
- 6. Prepare a manual to claim reimbursement of office tours.
- 7. Prepare a notice and agenda of an employee meeting to brief them on new project.
- 8. Prepare the minutes of the of an employee meeting to brief them on new project.
- 9. Prepare a report on annual employee performance.
- 10. Write a report on action taken of customer complaint against office staff.

### B.Com./BBA/B.Sc.(Finance) SEMESTER - I

#### **Value Education Course**

#### **ENVIRONMENTAL STUDIES**

#### **COURSE OUTCOMES:**

At the end of the course, students shall be able to:

- Explain the basics of Environmental Science and Atmospheric Science along-with the components of Environment
- Explicate the importance of Environmental Education.
- Elucidate the fundamentals of atmospheric science including formation, depletion and effects of ozone layer and acid rain on environment.
- Describe the various physical and chemical characteristics and properties of Water and Soil
- Understand the Ecology and its allied branches
- Comprehend about Population and Community Ecology
- Study the changes in Population by understanding the concept of Population ecology

# Unit-I: Basics of Environmental Science (7.5 Hrs)

- A. Introduction of Environmental Science: Definition, Types, Classification, Characteristics, Components and principles of environment. Scope and need for environmental science, Multidisciplinary nature of environmental science, Environmental ethics.
- B. Environmental Education: Goals, Objectives and principles of environmental education, formal and non-formal environmental education, environmental programme, importance of environmental education, environmental awareness.
- C. Components of Environment: Atmosphere (Structure and composition), hydrosphere distribution of water, hydrological cycle, global water balance, lithosphere Internal structure of Earth, types of rocks, Biosphere-Boundaries of biosphere.

#### Unit-II: Basics of Atmospheric Science (7.5 Hrs)

- A. Atmospheric Chemistry: Structure of atmosphere based on temperature, photochemical reaction in the atmosphere, temperature inversion and lapse rate, smog formation, types of smog (sulphur and photochemical smog), adverse effect of smog on human being, aerosol.
- B. Green House Effect: Greenhouse gases, relative contribution and effects of greenhouse effect, control of greenhouse gases. Ozone depletion: chemistry of ozone depletion, Dobson Unit, ozone depleting substances (ODS), ozone hole, consequences of ozonedepletion, mitigation measures and international protocols.
- C. Acid Rain: Chemistry of Acid Rain, effect of acid rain on ecosystem, control measures. Precipitation Forms of precipitation (rain, drizzle, snow, sleet, and hail), types of precipitation (conventional, orographic, and cyclonic).

# Unit-III: Basics of Ecology (7.5 Hrs)

- A. Ecology: Definition, subdivision and modern branches of ecology, ecology spectrum, scope of ecology. Application and significance of ecology to human beings.
- B. Abiotic Factors: Temperature: effect of temperature on plants and animals, Adaptation to meet extreme temperature. Light: Zonation in marine habitat, effects of light on plants and animals, Microclimate and fire, Shelford law of tolerance, Leibigs law of minimum.

C. Biotic Factor: Inter specific relationship Positive: Mutualism (symbiosis), commensalism, proto- cooperation Negative: Parasitism, predation, competition, Antibiosis, Neutralism.

# Unit-IV: Ecosystems and food chain (7.5 Hrs)

- A. Ecosystem: Definition, structure and function of ecosystem, types of ecosystem:Terrestrial (forest, grassland, desert, cropland), Aquatic (Marine and freshwater)
- B. Food chain: Definition & types: Grazing food chain, detritus food chain, and parasitic food chain, food web in forest and grassland ecosystem. Ecological pyramids (number biomass and energy), energy flow in ecosystem (Y- shaped). Energy flow and the law of thermodynamics.
- C. Biogeochemical Cycles: Definition, classification, gaseous cycle (oxygen, carbon and nitrogen) Sedimentary cycle (phosphorus and sulphur).

#### **Reference Books:**

- Text Book of Environment: K M Agrawal, P.K. Sikdar, and S.C. Deb, Mc'MillanPublication, Mumbai.
- 2. Man and Environment: M.C. Dash and P.C. Mishra, Mc'Millan Publication, Mumbai.
- 3. Environmental Science: S.C. Santra, New Central Book Pvt.Ltd, Kolkatta.
- 4. Environmental Problems and Solution: D.K. Asthana, S.Chand Publication, New Delhi.
- 5. Environmental Chemistry: S.S. Dara, S.Chand Publication, New Delhi.
- 6. Environmental Chemistry: A.K. Dey, New Age International Publishers, 2001.
- 7. A Textbook of Environmental Studies: Dr S.Satyanarayan, Dr S.Zade, Dr S Sitre and Dr P.U. Meshram, Allied Publishers, New Delhi.
- 8. Environmental Biology: Biswarup Mukherjee, Tata McGraw-Hill Publishing CompanyLtd, New Delhi,1996.
- 9. Animal Ecology and Distribution of Animals: Veer Bala Rastogi, Rastogi Publication, Meerut (U.P).
- 10. Ecology and Environment: P.D.Sharma, Rastogi Publication, Meerut (U.P).
- 11. Fundamentals of Environmental Biology: S. Arora, Kalyani Publishers.
- 12. Environmental Biology: P.K.G. Nair, Himalaya Publication.
- 13. Environmental Biology: K.C. Agrawal, Agro Botanical Publisher ,Bikaner,1994

# B. Com./BBA/B.Sc. (Finance) Semester – II

#### **Value Education Course**

# Name of the Course: Constitution of India

# UNIT - I:

• Historical Background to the Framing of the Indian Constitution: General Idea about the Constituent Assembly of India.

#### UNIT - II

- Preamble Nature and key concepts/Constitutional values, Socialism, Secularism, Democracy,
   Justice, Liberty, Equality and Fraternity
- Salient Features of the Constitution of India

#### UNIT - III

• General study about the kinds, nature and importance of; Fundamental Rights, Directive Principles of State Policy and Fundamental Duties.

# **UNIT-IV**

Introduction of the Constitutional Institutions and Authorities;

- Central Legislature and Executive (Parliament of India, President of India and Council of Ministers)
- State Legislature and Executive (State legislative Assemblies, Governors and Council of Ministers)
- Higher Judiciary (Supreme Court of India and High Courts)

# IKS (Indian Knowledge System) Course - 2 Credits

#### **Indian Economics and Business Model**

#### **Course Outcomes**

CO 1	The students will be able to compare past and present Indian thoughts.
CO 2	The students will be able to understand Kautilya's Economic thoughts.
CO 3	The students will be able to understand agriculture and manufacturing framework in ancient India.
CO 4	The students will be able to compare various Indian Business Models.

#### Unit 1:

History of Indian Economy Thoughts, New Indian Economic Model & Sectorial Contribution Past vs Present History of Indian Economy Thoughts: Context from Dharmashastras, Shukraniti, Mahabharata, and Arthashastra

#### Unit 2:

Kautilya's Economic thoughts in specific. India and Global GDP: Ancient India; Beyond Capitalism and Communalism, Dharmic, Caste as Social Capital, Black Money, and Tax Heaven.

# Unit 3:

Agriculture: Ancient India, Manufacturing: Ancient India, Education in India, Wealth in India, Governance, and Business in India, Where India Stands Globally.

#### Unit 4:

Indian Business Model: Based on 10-point formula: Family Base, High Level of Savings, Self-Employment, Highly Entrepreneurial Nature, Non-corporate Sector as the Core of the Economy, Community Orientation and Higher Social Capital, Faith and Relationship in Economic Affairs, A Society-driven Economy, Driven by Norms and Values.

#### **Reference Books:**

- 1. Kanagasabapathi; "Indian Models of Economy, Business and Management", Third Edition, Prentice Hall India Ltd., Delhi.
- 2. Lotus and Stones; Garuda Prakashan (31 October 2020); Garuda Prakashan Pvt. Ltd.
- 3. Dwivedi D.N., Essentials of Business Economics, Vikas Publications, Latest Edition.
- 4. Inida Uninc by Prof. R Vaidyanathan, Westland ltd.Publication
- 5. Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books series
- 6. Black Money Tax Heaven by R Vaidyanathan, Westland ltd. Publication.

#### Web resources:

- Goswami Anandajit, Economic Modeling, Analysis, and Policy for Sustainability, IGI Global, Latest Edition.
- Ganguly Anirban, Redefining Governance, published by Prabhat Prakashan, Latest Edition.
- VaidyanathanR., India Unincorporated, ICFAI Books, Latest Edition.

# Question paper pattern

Q.1 Very short answer type question	is: 8 questions (2 questions	s from each unit) c	of 2 marks each
$= 8 \times 2 = 16$			

- A. (Unit I)
- B. (Unit I)
- C. (Unit II)
- D. (Unit II)
- E. (Unit III)
- F. (Unit III)
- G. (Unit IV)
- H. (Unit IV)
- Q2. Short answer type questions: 8 questions (2 questions from each unit) of 3 marks each

$$= 8 \times 3 = 24$$

- A. (Unit I)
- B. (Unit I)
- C. (Unit II)
- D. (Unit II)
- E. (Unit III)
- F. (Unit III)
- G. (Unit IV)
- H. (Unit IV)
- Q3. Long answer type questions (with internal choice) (Unit I)
  - A. 5 marks
  - B. 5 marks

Or

- C. 10 marks
- Q4. Long answer type questions (with internal choice) (Unit II)
  - A. 5 marks
  - B. 5 marks

Or

- C. 10 marks
- Q5. Long answer type questions (with internal choice) (Unit III)
  - A. 5 marks
  - B. 5 marks

Or

C. 10 marks

- Q6. Long answer type questions (with internal choice) (Unit IV)
  - A. 5 marks
  - B. 5 marks

Or

D. 10 marks

# Faculty of Commerce and Management Ability Enhancement Course for B.Com Semester 1 Language: English

# Semester 1 (2 Credits) (50 Marks)

# Unit:1

- 1. Reading Skills (Skimming, Scanning, Understanding graphs, charts, deciphering information)
- 2. Customer-relation skills (Persuasion, justification, convincing, man-management)
- 3. Leadership Skills (positivity, confidence building, taking initiative & Nonverbal Communication Skills gesture, tone, language etc)

# Unit:2

# **Writing Skill**

- a) Vocabulary Building
- b) Sentence Structure
- c) Correction of Errors

#### Unit 3

# Practical (30 Marks)

- 1. Interview skills- Preparing Interview Questions, Conducting an Interview
- 2. Content Writing for advertisement
- 3. Taglines of a product

# Internal Assessment(20 Marks)

- Assignment (10 marks)
- Viva- Voce(5 Marks)
- Attendance( 5 Marks)