

**HIRACHAND NEMCHAND COLLEGE OF COMMERCE, SOLAPUR
(AUTONOMOUS)**

(Three-Year UG Programme and Credit Framework as per NEP, w.e.f. June 2023)

B. COM. – ACCOUNTING					
B. COM. PART - I, SEMESER – I					
Level	Course Category	Course Code	Course Name	Credit	Marks (ESE+ISE)
4.5	Major-Mandatory -1	23BCOMA111	Accounting Mandatory Paper-1, Introduction to Accounting	2	50=(30+20)
	Major-Mandatory -2	23BCOMA112	Accounting Mandatory Paper-2, Financial Accounting- I	4	100=(60+40)
	GE/OE-1	23BCOOE 111	Principles of Marketing -I	4	100=(60+40)
		23BCOOE112	Banking and Insurance -I		
		23BCOOE113	Business Mathematics -I		
		23BCOOE114	Prakrut –I		
		23BCOOE115	Foundation of Scientific Methods		
	VSC-1	23BCOVS111	Introduction to Tally ERP	2	50=(30+20)
	SEC-1	23BCOSE111	Practical Accounting Procedures and Documentation – I	2	50=(30+20)
	AEC-1	23BCOAE111	Business Communication	2	50=(30+20)
	VEC-1	23BCOVE111	Indian Democracy and Good Governance	2	50=(30+20)
	IKS – 1	23BCOIK111	Ancient Indian Taxation System	2	50=(30+20)
CC-1	23BCOCC111	Health and Wellness Practices	2	50=(30+20)	
	23BCOCC112	National Cadet Corps (NCC)			
Total Credits				22	Total = 550
<p>GE- Generic Elective, OE- Open Electives, VSC-Vocational Skill Courses, SEC- Skill Enhancement Courses, AEC-Ability Enhancement Courses, VEC- Value Education Courses, IKS- Indian Knowledge System, OJT- On Job Training, FP- Field Projects, CEP- Community Engagement Projects, CC- Co curricular Courses, RM- Research Methodology, RP-Research Project</p>					

S. A. P. D. J. Pathshala's

**Hirachand Nemchand College of Commerce, Solapur
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NEP Curriculum, w. e. f. July 2023

PROGRAMME: B. COM. - I, Level - 4.5; U G Certificate Level

Semester:	I	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	Accounting Mandatory Paper-1	ESE*	ISE*	Total		
Course Name:	Introduction to Accounting	30	20	50	2	2
Course Code:	23BCOMA111					

📌 Course Objectives:

The course aims to

- help learners to acquire conceptual knowledge on financial accounting,
- to impart skills for recording various kinds of business transactions.

📌 Course Outcomes:

On completion of this course, the student should be able to

- Understand various accounting terminologies, types of accounts and rules
- apply the generally accepted accounting principles while recording transactions and preparing financial statements;
- demonstrate accounting process.

Unit- 1 : Meaning objectives and nature of Accounting

10 Hours

Meaning and definition, Objectives, Importance and Utility, Limitations of accounting, Basic Accounting Terminologies, Classification of Accounts and golden rules of debit and credit.

Unit- 2 : Journal, Ledger and Trial Balance

20 Hours

- ❖ **Journal-** Meaning, Importance and utility of Journal, Specimen of Journal, Writing of Journal entries
- ❖ **Ledger -** Meaning, need and contents of ledger be explained, Specimen of ledger, Posting of journal entries to ledger, Balancing of ledger accounts.
- ❖ **Trial balance -** Meaning and Purpose, Specimen of Trial Balance, Preparation of Trial Balance from given balances of accounts. -Theory and Practical Problem.

Reference Books:-

- Advanced Accountancy:- Chakravarty
- Steps in Advanced Accountancy:- Shukla, Grewal and Gupta
- Advanced Accountancy Volume I :- S. N Maheshwari and Others
- Book Keeping & Accountancy:- M. G. Patkar

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NEP Curriculum, w. e. f. July 2023

PROGRAMME: B. COM. - I, Level - 4.5, U G Certificate Level

Semester:	I	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	Accounting Mandatory Paper-2					
Course Name:	Financial Accounting I	ESE*	ISE*	Total	4	4
Course Code:	23BCOMA112	60	40	100		

📌 Course Objectives:

The course aims to

- help learners to acquire fundamental conceptual knowledge of financial accounting,
- to impart skills for preparation of financial statements of various forms of businesses.

📌 Course Outcomes:

On completion of this course, the student should be able to

- to understand the commonly used financial statements, their components and how information from business transactions flows into these statements
- to prepare financial statements of various entities
- Students will be able to demonstrate knowledge of preparation of Financial Statements and or financial schedules in accordance with Generally Accepted Accounting Principles and International Financial Reporting Standards- IFRS

Unit – 1 : Introduction to Accounting

15 Hours

Meaning & Scope Of Financial Accounting
Introduction To Computer Software Based AccountingC.

Accounting Concepts And Conventions

Accounting Concepts

1. Separate Business Entity Concept
2. Money Measurement Concept
3. Dual Aspect Concept
4. Going Concern Concept
5. Accounting Period Concept
6. Cost Concept
7. The Matching Concept
8. Accrual Concept
9. Realization Concept
10. Rupee Value Concept.

Accounting Conventions

1. Convention of Materiality
2. Convention of Conservatism

3. Convention of Consistency
4. Convention of Disclosure

International Financial Reporting Standards (IFRS):- Meaning of IFRS – relevance of IFRS in India, merits and limitations of IFRS, List of IFRS issued by IASB; Meaning of Generally Accepted Accounting Principles (GAAP)

Unit – 2 : Advanced Issues in Partnership Accounts

15 Hours

Conversion of a Partnership Firm into a Limited Company-Theory and Accounting Problems

Unit – 3 : Joint Venture Accounting

15 Hours

Introduction, Concept, Nature, Features and Purpose of a Joint Venture, Difference between Joint Venture and Partnership, Methods of Accounting-Theory and Accounting Problems.

Unit – 4 : Final Accounts of Co-Operative Societies

15 Hours

Final Accounts of Co-operative Societies
[Credit Co-op Societies and Consumers Co-operatives Societies only], Allocation of profit as per Maharashtra Co-operatives Societies' Act, Final accounts of Credit Co-operatives Society and Consumers Co-operatives Society- Theory and Accounting Problems.

Reference Books:-

- Advanced Accountancy:- R.L. Gupta
- Advanced Accountancy:- Chakravarty
- Steps in Advanced Accountancy:-Maheshwary
- Advanced Problems & Solution in Accountancy:- Shukla & Grewal
- Advanced Accountancy:- Shukla & Grewal
- Advanced Accountancy:- M. G. Patkar
- Advanced Accounts :- Jain & Narang
- Advanced Accountancy:- S. P. Iyengar
- Advanced Accounting :- Beans F. A.

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PROGRAMME: B.COM. - I, Level - 4.5						
Semester:	I	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	GE/OE – 1					
Course Name:	Principles of Marketing - I	ESE*	ISE*	Total	4	4
Course Code:	23BCOOOE111	60	40	100		

Course Objectives:

1. To understand the different marketing concepts in global scenario.
2. To apply the concept of marketing mix in practice
3. To analyze the process of marketing decisions involving market and market Segmentation
4. To develop an analytical ability to plan for various marketing strategies

Course Outcomes: On completion of this course, the student should be able to

1. Develop understanding of basic concepts of marketing in global scenario
2. Apply the concept of marketing mix in practice.
3. Analyze the process of marketing decisions involving market and markets segmentation
4. Develop an analytical ability to plan for various marketing strategies.

Unit: 1: Introduction- Marketing

15 Hours

- 1) Meaning, Definitions
- 2) Evolution of Marketing
- 3) Nature and scope of marketing, Importance of Marketing
- 4) Selling v/s Marketing
- 5) Marketing Strategies

Unit: 2: Market and Market Segmentation

15 Hours

- 1) Meaning of Markets
- 2) Types of Markets
- 3) Market Segmentation – Meaning, Bases for Market Segmentation
- 4) Targeting and Positioning- Introduction
- 5) Global Marketing

Unit: 3: Marketing Mix- Product

15 Hours

- 1) Concept of Product
- 2) Consumer & Industrial goods
- 3) Packaging- Functions of Packaging
- 4) Branding and Trademarks, Concept of Product Life Cycle.
- 5) Product Failure & How to Avoid Product Failure

Unit: 4: Marketing Mix- Price

15 Hours

- 1) Price importance of Price

- 2) Factors affecting price of product and Service
- 3) Recent Trends in Marketing
- 4) Green Marketing- Introduction, International Marketing – Introduction

Recommended Books

- Marketing Management, Philip Kotler, N. J. NewDelhi.
- Marketing, William M. Pride & O.C. Ferrel Houghton Mifflin Boston.
- An Introduction to Marketing, Markchand & B.Vardharajan Vikas Publishing House, S. Ansari Road, New Delhi.
- Principles of Modern Marketing, Mohammad Amanatnallh, Kalyani, Publications - New Delhi.
- Marketing Management, Dr. C. N. Sontakki Kalyani Publications New Delhi.
- Modern Marketing Management, Rustom S. Davan
- Marketing Management S. A. Sherlekar, Himalayan Publishing House.
- Marketing Management, R.S.N. Pillani, Bhavathi, S. Kala, S. Chand & Company, Ltd, New Delhi.
- Basics of Marketing Management, Dr.R. B. Rudani, S. Chand & Company Ltd. New Delhi
- Modern Marketing Principles and Practices, R.S.N. Pillani, Bagvathi, S. Chand & Company Ltd. New Delhi

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PROGRAMME: B.COM. - I, Level - 4.5

Semester:	I	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	GE/OE – 1					
Course Name:	Banking and Insurance- I	ESE*	ISE*	Total	4	4
Course Code:	23BCOOOE112	60	40	100		

Course Objective: The course aims to impart knowledge about the basic principles of the banking and insurance.

Course Learning Outcomes: After the completion of this course, the student should be able to:

- Explain the meaning, scope and functions of Banking
- Explain the banking legal framework and instruments
- Evaluate the RBI function and credit policy
- Assess the new trends in banking

Unit 1: Overview of Banking Industry

15 Hours

- 1.1 Definition of Banks and Evolution of Commercial Banking in India
- 1.2 Principles of Banking
- 1.3 Commercial Banks- Objectives and Functions
- 1.4 Cooperative Bank – Structure, Objectives and Functions

Unit 2: Banking Products and Services

15 Hours

- 2.1 Types of Accounts, Deposits and Loans
- 2.2 Retail Banking - Meaning, Features, Significance and Overview of its products
- 2.3 Corporate Banking -Meaning, Features, Significance and Overview of its products
- 2.4 Rural Banking - Meaning, Features, Significance and Overview of its products

Unit 3: RBI and Credit Control Policy

15 Hours

- 3.1 RBI - Definition and Structure
- 3.2 RBI - Objectives and Functions
- 3.3 Monetary and Credit Policy of India
- 3.4 RBI Guidelines for Micro Credit

Unit 4: Modern Trends in Banking

15 Hours

- 4.1 India's approach to Banking Sector Reforms -1991
- 4.2 Asset Classification and Capital Adequacy Norms
- 4.3 Basel Accord: Merits and Weaknesses
- 4.4 Era of Internet Banking and its Benefits- Mobile Banking, Internet Banking, Electronic Clearing System (ECS), E-payments, EFT, RTGS, NEFT, IMPS, UPI.

Recommended Books:

- Agarwal, O. P. (2011). *Banking and Insurance*. New Delhi: Himalaya Publishing.
- Black, K. J., & Skipper, H. J. (2000). *Life and Health Insurance*. London: Pearson Education.
- Gupta, P. K. (2011). *Insurance and Risk Management*. New Delhi: Himalaya Publishing.
- Mishra, M. N., & Mishra, S. B. (2007). *Insurance Principles and Practice*. New Delhi: S. Chand Publishing.
- Suneja, H.R. *Practical and Law of Banking*. Himalaya Publishing House
- Prof. Clifford Gomez : *Banking and Finance - Theory, Law and Practice*, PHI Learning Private Limited

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NEP Curriculum, w.e.f. July 2023						
PROGRAMME: B.COM. - I, Level - 4.5						
Semester:	I	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	GE/OE – 1					
Course Name:	Business Mathematics -I	ESE*	ISE*	Total	4	4
Course Code:	23BCOOOE113	60	40	100		

Course Objective:

- Familiarize with the basic concepts of Business Mathematics and hands on practice of the various mathematical tools and techniques
- Acquainting students with the emerging issues in business, trade and commerce regarding analyzing business facts

Course Learning Outcomes: After the completion of this course, the student should be able to:

- Understand nature and scope of business Mathematics with its importance in solving business problems.
- Enable them to improve their logical reasoning ability and interpretation of various business results.
- Understand Linear Programming Program and use them to take effective decisions.
- Boost quantitative thinking and develop numerical abilities.
- Get the knowledge of determinants as well as matrices and study their applications in real Life.

Unit 1: Mathematics of Finance

15 Hours

- 1.1 Interest concept and Principal, rate of interest–nominal, effective and continuous
– their interrelationship
- 1.2 Period, Maturity value, Simple Interest, Compound interest, Present value, simple examples
- 1.3 Time value of money, Compounding and discounting of a sum using different types of Rates.
- 1.4 Annuity, Types of annuities- Immediate annuity, annuity due, perpetuity. Present value
Of annuity
- 1.5 Equated Monthly Installments (EMI) using reducing and flat interest system. Simple problems
on immediate Annuity and annuity due with $n \leq 4$.

Unit 2: Determinant and Matrices 15 Hours

- 2.1 Definition of second & Third order Determinant, calculation of values of determinants up
To third order
- 2.2 order, Solution of system of linear equations by Cramer's rule, Properties of determinants
(Without proof). Simple examples.
- 2.3 Definition of a Matrix, , Algebra of matrices, Equality of Matrices, Transpose of matrix,
Adjoint of matrix
- 2.4 Inverse of matrix (by Adjoint method), Solution of a system of linear equations having
unique solution and involving not more than three variables (by Adjoint method)
- 2.5 Special types of matrices, Applications of matrices to business and economic problems

Unit 3: Linear Programming Problem(L.P.P.)**15 Hours**

- 3.1 Mathematical formulation of L.P.P. upto 2 variables
- 3.2 Graphical method of solution of L.P.P
- 3.3 Commercial examples.
- 3.4 Cases having no solution, Multiple solution
- 3.5 cases having Unbounded solution

Unit 4: Ratio, Proportion, Logarithms, Progression**15 Hours**

- 4.1 Ratio, Proportion,
- 4.2 Rule of three, Rule of five.
- 4.3 Definition of A.P. & G.P
- 4.4 To find T_n & S_n , Simple practical commercial problems.

Note

1. Use of soundless calculators are allowed.
2. Graph papers are allowed to use.
3. More stress should be given on commercial applications

Recommended Books:

- Mathematics for Business Studies - J.K. Thukral, Mayur Publications Economics: Principles and.
- Business Mathematics, J. K. Singh Himalaya Publishing House
- Business Mathematics- Kapoor V.K., Sancheti D.C.
- Business Mathematics - V. K. Kapoor (Sultan chand & sons, Delhi.)
- Commercial Arithmetic - P. S. Chiplunkar and C. G. Kulkarni (Narendra Prakashan.)
- Business Mathematics and Statistics, N. D. Vohra, McGraw Hill Education (India) Pvt Ltd
- Business Mathematics – G.V. Kumbhojkar
- Essence of Business Mathematics – R.K. Rajput, Discovery Publication House, New Delhi
- Mathematics in Commerce and Economics - Qazi Zameeruddin and V. K. Khanna,
- Elements of Calculus - Bhagvat and Pawate
- Business Mathematics - Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
- Mathematics for Business and Social Sciences. Mizrahi and John Sullivan. Wiley and Sons.
- Applied Mathematics. Budnick, P. McGraw Hill Publishing Co.

***Glossary:**

- **ESE:** End Semester Examination/ Evaluation (Final Paper)
- **ISE:** In Semester Examination/ Evaluation (Internal Assessment)
- **L/W :** Lectures per Week

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PROGRAMME: B.COM. - I, Level - 4.5 U G Certificate Level

Semester:	I	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	Vocational Skill Courses (VSC)-1					
Course Name:	Introduction to Tally ERP	ESE*	ISE*	Total	2	2
Course Code:	23BCOVS111	30	20	50		

📌 Course Objectives:

- This subject is useful for Commerce students to get placements in different offices as well as companies in Accounts departments.
- This course is designed to impart knowledge regarding concepts of Financial Accounting.
- Tally is a software package which is used to maintain accounts. The students should have basic knowledge about how to do accounting with the help of Tally ERP-9.

📌 Course Outcomes:

- On completion of this course, the student should be able to
- Use Tally ERP-9 for accounting purpose.
 - Knowledge of practical accounting

Unit- 1 : Company Info Menu

15 Hours

- Create company
- Alter company
- Security control
- Split company data
- Backup
- Restore
- Shut company

Unit- 2 : Accounting Information

15 Hours

- Accounting Configuration & Features
- Group Creation
- Multiple Group Creation
- Ledger Creation
- New Voucher Creation
- Advance Ledger Creation

***Glossary:**

1. **ESE:** End Semester Examination/ Evaluation (Final Paper)
2. **ISE:** In Semester Examination/ Evaluation (Internal Assessment)
3. **L/W :** Lectures per Week

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PROGRAMME: B.COM. - I, Level - 4.5 U G Certificate Level

Semester:	I	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	Skill Enhancement Courses (SEC)-1	ESE*	ISE*	Total		
Course Name:	Practical Accounting Procedures and Documentation - I				2	2
Course Code:	23BCOSE111	30	20	50		

🚧 Course Objectives:

The main objective of the course are

- Students will have an idea as to practical working in accounting department;
- Students will be in a position to understand the theory in better manner after getting acquainted with the practical working;
- Students will try to apply the theoretical knowledge to practical situation

🚧 Course Outcomes: On completion of this course, the student should be able to

- have knowledge about the actual procedures in account department and other related organisations;
- have knowledge about the documentation in the account department and other related organisations;
- understand theory in better manner;

Unit- 1 Organisation chart of Accounts Department, types of vouchers 12 Hours

- Organisation chart of Accounts & Finance Department, functions of Account Department
- Documents used in Accounts Department including vouchers like Receipts, Tax Invoice, Cash Voucher, Bank Voucher, Journal Voucher, Debit Note / Credit Notes, Payment Advice etc with their significance.

Unit- 2 Procedures and documentation in other related organisations 18 Hours

- Various documents related with banks like pay-in-slip, withdrawal slip, cheque, NEFT / RTGS Slip, KYC Documents, account opening form, debit card credit card request form, cheque book requisition slip, account opening and D-mat opening forms with a share broker / depository, pass-book format, loan application forms etc.
- Procedures for saving and current account opening, d-mat account opening, pass-port application etc.

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PROGRAMME: B.COM. - I, Level - 4.5

Semester:	I	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	AEC-1					
Course Name:	Business Communication	ESE*	ISE*	Total	2	2
Course Code:	23BCOAE111	30	20	50		

Course Objective:

- To provide an overview of Prerequisites to Business Communication.
- To acquaint learners with the meaning and Basic Principles of Business Correspondence.
- To introduce learners to ICT used for Business Communication
- To develop the employability skills of students.

Course Learning Outcomes: At the end of the course students will be able to -

- Learn various skills required for Business Communication
- Develop overall personality and enhance employability skill.
- Think critically, increase creativity and communicate efficiently etc.
- The students will be able to understand new technologies used in communication.

Unit 1: Introduction to Communication**15 Lectures**

- 1.1 Communication: Definition, Significance and Process,
 1.2 Principles of Effective Communication (7 C's)
 1.3 Verbal and Non Verbal Communication: Meaning, Merits, Demerits of each, Body Language
 1.4 Business Communication: Nature and Scope; Channels and Types (Formal and Informal)

Unit 2: Technology based Business Communication**15 Lectures**

- 2.1 Role and Significance of ICT in Business
 2.2 Use of Google Drive, E Commerce, Video Conferencing, Social Media & Blogs in Business Communication
 2.3 Presentation Skills: Making Presentations for Effective Business Communication
 2.4 Business Letters: Structure (Conventional formats and Emails) Enquiry, Quotation, Order, Application (Job and Leave)

Recommended Books:

- Essentials of Business Communication- (Rajendra Pal ,J.S.Korlahalli), (Sultan Chand and Sons) (ISBN :658.401)
- Business Communication Urmila Rai and S.M. Rai Himalaya Publishing House (ISBN : 978-93-5097-141-3)
- Improve Your Presentation Skills, Ishita Bhowan, V&S Publishers, (SBN: 9789381384107)
- Literary Voyage- A Compulsory English Textbook for BA/BCom/BSc. Students I year Mac Millan Publishers India, Pvt Ltd. (ISBN: 978-93-90069-67-5)
- Golden Petals, A Compulsory English Textbook for BA/BCom/BSc. Students I year Mac Millan Publishers India, Pvt Ltd. (ISBN: 978-93-86811-02-8)
- Effective Technical Communication – M Ashraf Rizvi- Tata McGraw Hill Publication (ISBN: 978-0-07-059952-9, 0-07-059952-1)

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NEP Curriculum, w.e.f. July 2023						
PROGRAMME: B.COM. - I, Level - 4.5						
Semester:	I	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	VEC - 1					
Course Name:	Indian Democracy & Good Governance	ESE*	ISE*	Total	2	2
Course Code:	23BCOVE111	30	20	50		

Course Objective: The course aims to acquaint the learners with fundamental concepts of democracy and theories with its application in decision making.

Course Learning Outcomes: After the completion of this course, the student should be able to:

- Understand nature and scope of democracy with its importance in solving problems.
- Examine how different democratic systems function.
- Study the fundamental rights, fundamental duties and election procedure.

Unit 1: Introduction to Democracy

15 Hours

- 1.1 Meaning, Nature and Scope of Democracy
- 1.2 Dimensions of Democracy: Social, Economic, Political
- 1.3 Grassroots of Democracy
- 1.4 Challenges before Democracy: Women and marginalized sections of society

Unit 2: Elections

15 Hours

- 2.1 73rd and 74th Constitutional Amendment Acts: Institutions at local level
- 2.2 Role and structure of State Election Commission
- 2.3 Local Body Elections: Urban and Rural
- 2.4 Duties of an Individual towards election process

Recommended Books:

- Godbole Madhav, 2014, Good Governance: Never on India's Radar, New Delhi, Rupa and Co.
- Guha Ramchandra, 2017, India After Gandhi: The History of the World's Largest Democracy, New Delhi, Pan Macmillan India
- Palshikar Suhas, 2017, Indian Democracy, Oxford India Short Introductions, New Delhi, Oxford University Press
- Sawant P. B., 2013, A Grammar of Democracy, Mumbai, Bhashya Prakashan
- Vora Rajendra and Suhas Palshikar, 2012, Indian Democracy, New Delhi, Sage Publications
- Patil B.B., Democracy, Elections and Good Governance, 2015, Phadke Publication

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PROGRAMME: B.COM. - I, Level - 4.5						
Semester:	I	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	IKS – 1					
Course Name:	Ancient Indian Taxation System	ESE*	ISE*	Total	2	2
Course Code:	23BCOIK111	30	20	50		

Course Objective: The course aims to aims to impart knowledge about ancient Indian taxation system.

Course Learning Outcomes: After the completion of this course, the student should be able to:

- Understand and examine historical perspective of taxation in India.
- Analyze the general principles and types of Hindu taxation in India.

Unit 1: Taxation in India: Genesis and Evolution

15 Hours

- 1.1 Taxation in Mauryan - Kautilya's *Arthashastra* on Taxation
- 1.2 Taxation during Gupta Era
- 1.3 Taxation in Medieval India- Delhi Sultanate and Mughal Era
- 1.4 Taxation system under Marathas and British Rule

Unit 2: Principles and Types of Taxation in Ancient India

15 Hours

- 2.1 Historical Perspective of Taxation in India
- 2.2 The General Principles of Ancient Indian Taxation
- 2.3 Types of Taxes in Ancient India - Tax Exemption and Additional Taxation
- 2.4 Methods of Tax Collection

Recommended Books:

- Dhimahi- Journal of Chinmaya International Foundation Shodh Sansthan.
- M.M. Sury; History of Taxation in India: Ancient India to Modern Times
- M.M. Sury;Tax System in India: Evolution and Present Structure

*Glossary:

1. ESE: End Semester Examination/ Evaluation (Final Paper)
2. ISE: In Semester Examination/ Evaluation (Internal Assessment)
3. L/W : Lectures per Week

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PROGRAMME: B.Com-I, Level - 4.5

Semester:	I	Assessment and Evaluation Pattern			L/P/W*	Credits
Course Category:	CC-1	Activity Based Practical				
Course Name:	Health and Wellness Practices	C-1	C-2	Total	1-0-2	2
Course Code:	23BCOCC111	30	20	50		

Course Objectives:

- To introduce the learners to the concept of health and wellness and its relevance in daily life.
- To introduce the learners to the relation between mind-body and its relevance.
- To introduce learners to health behavior and promotion of human strengths for well-being.

Course Outcomes: On completion of this course, the student should be able to.

- Explain the concept and nature of health, wellness and its various implications.
- Demonstrate adequate knowledge on well-being and promotion of healthy behavior.
- Assess the health and wellness in Scientific way.

Activity Based Theory cum Practical Course Content	Hours
Unit 1: A) Introduction to Health & Wellness ➤ Meaning, Definition and Importance of Health & Wellness ➤ Aspects Of Health & Wellness ➤ Factors influencing Health and Wellness B) Biomarkers ➤ Introduction ➤ Roll and Importance of Biomarkers ➤ Key Biomarkers to indicate Healthy body C) Mental, Emotional and Spiritual Health ➤ Introduction ➤ Ways to Improve Mental, Emotional and Spiritual Health D) Physical Health ➤ Introduction ➤ Basic Training Means and Methods ➤ Nutrition & Diet ➤ Sleep Cycles ➤ Ways to Improve Your Sleep	15 Hours

Unit 2:- Practical- Exercises for Health and Wellness ➤ Warm-Up and Cool Down - General & Specific Exercises ➤ General Fitness Activities ➤ Flexibility and Agility Exercises ➤ Strengthening Exercises (Basic to Intermediate) ➤ HIIT Training ➤ Assessment of Physical Fitness ➤ Relaxation techniques	30 Hours
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Note: The practical classes shall be adapted to the physically challenged students as per requirement.

Formative Assessment IA-Internal Assessment- 50 Marks			
Assessment type	Weightage in Marks		Total
Activity Based Practical	Classroom Activity (Punctuality, Discipline, Mass Participation Activity)	C 1	10
	Practice Exercise	C 1	10
	Project/ Record /Assignments	C 2	20
	Skills/Physical Fitness Test / Performance	C 2	10
Total Marks			50

Note: 1. *Due Weightage in the Internal Assessment shall be given to the Achievement of Sportsmen of the institution

Pedagogy: The course shall be taught through Lecture, Practical, Interactive Sessions, Materials, Assignments, Seminars, Intramurals and Extramurals.

Recommended Books:

- Russell, R.P. (1994). Health and Fitness Through Physical Education. USA: Human Kinetics.
- Puri .k. Chandra S.S (2005) “Health and Physical Education” New Delhi : Surjeet Publication
- Thomas D Fahey and others. Fit and well: 6th Edition New York: McGraw Hill Publishers, 2005
- Carr, A. (2004). Positive Psychology: The science of happiness and human strength. UK: Routledge.
- Forshaw, M. (2003). Advanced psychology: Health psychology. London: Hodder and Stoughton.
- Hick, J.W. (2005).Fifty signs of Mental Health. A Guide to understanding mental health. Yale University Press.
- Snyder, C.R., &Lopez, S.J.(2007). Positive psychology: The scientific and practical explorations of human strengths. Thousand Oaks, CA: Sage.

S.A.P.D.J Pathshala's Hirachand Nemchand College of Commerce, Solapur (Autonomous)						
NEP Curriculum, w.e.f. July 2023						
PROGRAMME: B.COM. - I, Level - 4.5						
Semester:	I	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	CC-1					
Course Name:	National Cadet Corps (NCC)	ESE*	ISE*	Total	2	2
Course Code:	23BCOCC112	30	20	50		

Course Objectives:

1. Develop character, camaraderie, discipline, secular outlook, the spirit of adventure, sportsman spirit and ideals of selfless service amongst cadets by working in teams, honing qualities such as self-discipline, self-confidence, self-reliance and dignity of labour in the cadets.
2. To create interest in cadets by including and laying emphasis on those aspects of Institutional Training which attract young cadets in to the NCC and provides them an element of thrill and excitement.
3. To inculcate defense Services work ethos that is characterized by hard work, sincerity of purpose, honesty, ideal of selfless service, dignity of labour, secular outlook, comradeship, spirit of adventure and sportsmanship.
4. To create a pool of organized, trained and motivated youth with leadership qualities in all walks of life, who will serve the Nation regardless of which career they choose.
5. To provide conducive environment to motivate young Indians to choose the Armed Forces as a career.

Course Outcomes: On completion of this course, the student should be able to.

1. After acquiring the basic awareness through theoretical training at their respective academic institutions, cadets are exposed to the much-awaited excitement of camp life, where they can apply their knowledge
2. Training schedule planned for the cadets ensure maximum benefits of regimented way of life of the Armed Forces, reaches maximum number of cadets.
3. Main emphasis is on practical aspects of training like cleaning and maintaining their line area, organizing security in and around the camp, making part of the purchase committee, planning for messing, distribution of food, etc.

Unit 1: NCC General and National Integration and Awareness**15 Hours**

- Aims, Objectives and Organization of NCC
- Incentives, Duties of NCC Cadets
- NCC Camps: Types and Conduct
- National Integration: Importance and Necessity
- Factors affecting National Integration
- Unity in Diversity, Threats to National Security
- Factors, Self-Awareness, Empathy
- Creative and Critical Thinking Decision Making and Problem Solving .
- Social Service Capsule Basics of Social Service
- Rural Development Programmes, NGO's
- Contribution of Youth

Unit 2: Leadership and Personality Development**15 Hours**

- Group Discussions
- Coping with Stress and Emotions
- Change your Mindset
- Time Management
- Social Skills
- Team Work, Swachh Bharat Abhiyan

***Glossary:**

- **ESE:** End Semester Examination/ Evaluation (Final Paper)
- **ISE:** In Semester Examination/ Evaluation (Internal Assessment)
- **L/W :** Lectures per Week

B. COM. – ACCOUNTING
B. COM. PART - I, SEMESER – II

Level	Course Category	Course Code	Course Name	Credit	Marks (ESE+ISE)
4.5	Major-Mandatory -3	23BCOMA121	Accounting Mandatory Paper-3, Basics of Accounting	2	50=(30+20)
	Major-Mandatory -4	23BCOMA122	Accounting Mandatory Paper-4, Financial Accounting- II	4	100=(60+40)
	Minor – 1	23BCOMN121	Introduction to Business Economics	2	50=(30+20)
		23BCOMN122	Introduction to Management		
	GE/OE-2	23BCOOE 121	Principles of Marketing-II	4	100=(60+40)
		23BCOOE122	Banking and Insurance -II		
		23BCOOE123	Business Mathematics -II		
		23BCOOE 124	Prakrut –II		
		23BCOOE 125	Application of Scientific Method		
	VSC-2	23BCOVS121	Tally ERP Advanced	2	50=(30+20)
	SEC-2	23BCOSE121	Practical Accounting Procedures and Documentation -2	2	50=(30+20)
	AEC-2	23BCOAE121	Functional English	2	50=(30+20)
	VEC-2	23BCOVE121	Life Skills and Professional Ethics	2	50=(30+20)
CC-2	23BCOCC 121	Physical Education and Sports	2	50=(30+20)	
	23BCOCC122	National Service Scheme (NSS)			
Total Credits				22	Total = 550

GE- Generic Elective, OE- Open Electives, VSC-Vocational Skill Courses, SEC- Skill Enhancement Courses, AEC-Ability Enhancement Courses, VEC- Value Education Courses, IKS- Indian Knowledge System, OJT- On Job Training, FP- Field Projects, CEP- Community Engagement Projects, CC- Co curricular Courses, RM- Research Methodology, RP-Research Project

Hirachand Nemchand College of Commerce, Solapur
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NEP Curriculum, w. e. f. July 2023

PROGRAMME: B.COM. - I, Level - 4.5 U G Certificate Level

Semester:	II	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	Accounting Mandatory Paper-3	ESE*	ISE*	Total		
Course Name:	Basics of Accounting	30	20	50	2	2
Course Code:	23BCOMA121					

📌 Course Objectives:

The course aims to

- help learners to acquire working knowledge on financial accounting,
- to impart skills for recording various kinds of business transactions and
- to impart skills to prepare financial statements.

📌 Course Outcomes:

On completion of this course, the student should be able to

- apply the generally accepted accounting principles while recording transactions and preparing financial statements;
- measure business income;
- Evaluate the importance of bank reconciliation statements;
- Prepare cash book and other accounts necessary while running a business;
- Prepare financial statements of sole proprietors.

Unit- 1 : Subsidiary Books and Bank Reconciliation Statement

15 Hours

❖ **Subsidiary Books-**

Meaning, need and specimen of different Subsidiary Books, Simple Cash Book with cash column only, Purchase Book, Sales Book, Purchase Return Book, Sales Return Book and Journal Proper- Theory and Practical Problem.

❖ **Bank Reconciliation Statement –**

Meaning, need and importance, Reasons for difference in bank balance as per cash book and balance as per bank pass book, Specimen of Bank Reconciliation Statement, Preparation of Bank Reconciliation Statement- Theory and Practical Problem.

Unit- 2 : Financial statements of Proprietary concern (Final Accounts)

15 Hours

Financial Statements- Meaning, objective and Importance, Preparation of Trading Account, Profit and Loss Account, Balance Sheet, Effects of Various adjustments.

Reference Books:-

- 1) Advanced Accountancy:- Chakravarty
- 2) Steps in Advanced Accountancy:- Shukla, Grewal and Gupta
- 3) Advanced Accountancy Volume I :- S. N Maheshwari and Others
- 4) Book Keeping & Accountancy:- M. G. Patkar

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NEP Curriculum, w.e.f. July 2023

PROGRAMME: B.COM. - I, Level - 4.5 U G Certificate Level

Semester:	II	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	Accounting Mandatory Paper-4					
Course Name:	Financial Accounting II	ESE*	ISE*	Total	4	4
Course Code:	23BCOMA122	60	40	100		

🔧 Course Objectives:

The course aims to help learners

- to acquire knowledge of various special types of transactions
- to impart skills for recording various business transactions and to prepare financial statements for the special types of transactions.

🔧 Course Outcomes:

On completion of this course, the student should be able to

- demonstrate knowledge of recording of special types of transactions and preparation of Financial Statements for those special transactions
- understand and use the concepts of normal and abnormal losses, apportionment of common expenses
- record special transactions like GST, TDS etc.

Unit- 1 : Single entry System and Accounting for Taxation

15 Hours

Preparation of accounts from incomplete records.

Conversion Method ONLY - Theory and Accounting Problems

Accounting for Taxation: Accounting for GST, TDS and Income Tax.

Unit- 2 : Accounting for special sales transaction

15 Hours

Consignment: Basic features; difference with sales. Recording in the books of

Consignor –at cost & at invoiceprice, Valuation of unsold stock; Ordinary commission.

Special commission; Del-credere commission (with and without bad debt) - Treatment and

valuation of abnormal & normal loss. - Recording in the books of Consignee - Theory and

Accounting Problems

Unit- 3 : Branch Accounting

15 Hours

Concept of Branch; different types of Branches, Theory and practical problems.

Stock and debtors method only – (at cost & at IP) – normal & abnormal losses-

Theory and Accounting Problems

Unit- 4 : Departmental Accounts

15 Hours

Concept, objective of preparation of departmental accounts, apportionment of common

cost; Preparation of Departmental Trading and P/L account, Consolidated

Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at

selling price and elimination of unrealized profit- Theory and Accounting Problems.

Reference Books:-

- 1) Advanced Accountancy:- R.L. Gupta
- 2) Advanced Accountancy:- Chakravarty
- 3) Steps in Advanced Accountancy:-Maheshwary
- 4) Advanced Problems & Solution in Accountancy:- Shukla & Grewal
- 5) Advanced Accountancy:- Shukla & Grewal
- 6) Advanced Accountancy:- M. G. Patkar
- 7) Advanced Accounts :- Jain & Narang
- 8) Advanced Accountancy:- S. P. Iyengar
- 9) Advanced Accounting: - Beans F. A.

***Glossary:**

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2. **ISE:** In Semester Examination/ Evaluation (Internal Assessment)
3. **L/W :** Lectures per Week

Hirachand Nemchand College of Commerce, Solapur
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NEP Curriculum, w.e.f. July 2023

PROGRAMME: B.COM. - I, Level - 4.5

Semester:	II	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	Minor - 1					
Course Name:	Introduction to Business Economics	ESE*	ISE*	Total	2	2
Course Code:	23BCOMN121	30	20	50		

Course Objective: The course aims to acquaint the learners with fundamental economic concepts and theories with its application in decision making.

Course Learning Outcomes: After the completion of this course, the student should be able to:

- Understand nature and scope of business economics with its importance in solving business problems.
- Examine how different economic systems function and evaluate implications of various economic decisions.
- Analyse the relationship between various concepts of business economics.

Unit 1: Introduction to Business Economics

15 Hours

- 1.1 Meaning, Nature and Scope of Business Economics.
- 1.2 Distinctions between Economics and Business Economics.
- 1.3 Objectives and Principles of Business Economics
- 1.4 Importance of Business Economics.

Unit 2: Basic Concepts of Business Economics

15 Hours

- 2.1 Types of Economic System: Features, Merits and Demerits
- 2.2 Basic Problems of an Economy and Decision Making
- 2.3 Production Possibility Curve
- 2.4 Basic Concepts: Wants, Scarcity, Scale of Preference, Choice, Opportunity Cost, Externality, Tradeoff and Optimization.

Recommended Books:

- Economics - Lipsey, R.G. and A.K. Chrystal, Oxford Univ. Press
- Economics: Principles and Applications -Mankiw, N.G., Cengage Learning.
- Business Economics - H.L. Ahuja, S. Chand Publication
- Managerial Economics - Suma Damodaran, Oxford University Press
- Managerial Economics - Geetika, Ghosh & Choudhury, Cengage Learning, New Delhi
- Managerial Economics - Moyer & Harris, Tata Mcgraw-Hill, New Delhi.
- Managerial Economics - D N Dwivedi, Vikas Publishing House.

*Glossary:

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NEP Curriculum, w.e.f. July 2023

PROGRAMME: B.COM. - I, Level - 4.5

Semester:	II	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	Minor - 1	ESE*	ISE*	Total		
Course Name:	Introduction to Management	30	20	50	2	2
Course Code:	23BCOMN122					

Course Objectives:

- To understand the concept, features and significance of management
- To discuss the functional areas of management
- To inform principles of management.
- To analyze management related issues of businesses.

Course Outcomes: On completion of this course, the student should be able to.

- Acquire the basic knowledge of Management
- Interpret significance of management.
- Examine the management practices.
- Analyze and Resolve the management related issues of the business.

Unit 1: Introduction to Management**15 Hours**

- 1.1 Meaning, Definition, Features of Management
- 1.2 Significance of Management
- 1.3 Management is Arts, Science
- 1.4 Functional Area of Management

Unit 2: Economic Growth and Development**15 Hours**

- 2.1 Scientific Management – F. W. Taylor
- 2.2 Concept of Differential Piece Rate
- 2.3 Elements or Techniques of Scientific Management
- 2.4 Henry Fayal's 14 Principles of Management and Level of Management.

Recommended Books:

- Principles & Practice of Management by L.M. Prasad
- Practice of Management by Peter Drucker
- Business Organizational Management by Singh and Chhabra
- Business Organization and Management by M. C. Shukla
- Organization and Management by Dr. C. B. Gupta
- Modern business and Organization by Sherlekar and Sherlekar
- Principles of Management by P C Tripathi and P N Reddy.
- Management Concept and organizational Behaviour- Ved Prakash

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PROGRAMME: B.COM. - I, Level - 4.5						
Semester:	II	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	GE/OE – 2					
Course Name:	Principles of Marketing - II	ESE*	ISE*	Total	4	4
Course Code:	23BCOOE121	60	40	100		

Course Objectives:

1. To understand the different marketing Mix concepts in global scenario.
2. To apply the recent trends in Marketing.
3. To analyze trends in E-Business and Digital Marketing
4. To develop an analytical ability to handle Marketing Information System effectively.

Course Outcomes:

On completion of this course, the student should be able to

1. Understand the different marketing Mix concepts in global scenario.
2. Apply the recent trends in Marketing.
3. Analyze trends in E-Business and Digital Marketing
4. Develop an analytical ability to handle Marketing Information System effectively.

Unit – 1 : Marketing Mix- Distribution and Promotion

15 Hours

- 1) Distribution Meaning
- 2) Types of Distribution Channels
- 3) Factors affecting distribution Channels
- 4) Promotion- Methods of Promotion
- 5) Just in Time Technique and Benefits

Unit – 2 : Consumer Behavior

15 Hours

- 1) Meaning, Definition -
- 2) Importance & Factors affecting Consumer Behavior
- 3) Consumer Protection Act 1986 (Amended Act 2019)– its Features,
- 4) Definition of Consumer,
- 5) Consumer Redressal Agencies

Unit – 3: Recent Trends in Marketing

15 Hours

- 1) E- Business.
 - Meaning of E- business, Scope, Types of E- Business.
 - Advantages of E- Business.
 - Limitations of E- Business.

- 2) Campaign Management through Facebook, Twitter, Blogs.
- 3) Digital Mobile Marketing
 - Meaning, Mobile Apps used for Digital Marketing
- 4) Virtual Marketing.
 - Meaning of Virtual Marketing.
 - Characteristics of Virtual Marketing.
 - Importance of Virtual Marketing
- 5) Lessons from success story of Amazon

Unit – 4 : Marketing Information System

15 Hours

- 1) Marketing Information System :
 - Definition, purpose, scope
 - Components of Marketing Information System
- 2) Marketing Research –
 - meaning Importance and application of marketing research.
 - Steps involved in Marketing Research

Recommended Books -

- Marketing Management, Philip Kotler, N. J. NewDelhi.
- Marketing, William M. Pride & O.C. Ferrel Houghton Mifflin Boston.
- An Introduction to Marketing, Markchannd & B.Vardharajan Vikas Publishing House, S. Ansari Road, New Delhi.
- Principles of Modern Marketing, Mohammad Amanatnallh, Kalyani, Publications - New Delhi.
- Marketing Management, Dr. C. N. Sontakki Kalyani Publications New Delhi.
- Modern Marketing Management, Rustom S. Davan
- Marketing Management S. A. Sherlekar, Himalayan Publishing House.
- Marketing Management, R.S.N. Pillani, Bhavathi, S. Kala, S. Chand & Company, Ltd, New Delhi.
- Basics of Marketing Management, Dr.R. B. Rudani, S. Chand & Company Ltd. New Delhi
- Modern Marketing Principles and Practices, R.S.N. Pillani, Bagvathi, S. Chand & Company Ltd. New Delhi

**Glossary:*

1. **ESE : End Semester Examination (Final Paper)**
2. **ISE : In semester examination (Internal Assessment)**
3. **L/W : Lectures per Week**

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NEP Curriculum, w.e.f. July 2023

PROGRAMME: B.COM. - I, Level - 4.5

Semester:	II	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	GE/OE – 2	ESE*	ISE*	Total		
Course Name:	Banking and Insurance-II	60	40	100	4	4
Course Code:	23BCOOE122					

Course Objective:

The course aims to facilitate the students to acquire knowledge of fundamentals of Insurance.

Course Learning Outcomes: After the completion of this course, the student should be able to:

- Explain the concept of insurance and its principles.
- To create awareness regarding handling of different types of risk.
- Explain types of insurance and regulatory framework of insurance.
- Become capable of handling various types of insurance proposals.
- To create self-employment.

Unit 1: Introduction to Insurance**15 Hours**

- 1.1 Meaning, Definition and Concept of Insurance
- 1.2 Need and Importance of Insurance
- 1.3 Principles of Insurance
- 1.4 Primary and Secondary Types of Insurance

Unit 2: Life Insurance**15 Hours**

- 2.1 Meaning, Definition, Need and Importance of Life Insurance
- 2.2 Types of Life Insurance Policies
- 2.3 Factors Determining Insurance Premium
- 2.4 Procedure and Conditions of Life Insurance Policy

Unit 3: General Insurance**15 Hours**

- 3.1 Meaning, Definition of General Insurance
- 3.2 Need of General Insurance
- 3.3 Features and Importance of General Insurance
- 3.4 Types of General Insurance: Fire, Marine and Miscellaneous Insurance

Unit 4: Insurance Regulatory and Development Authority (IRDA)**15 Hours**

- 4.1 Introduction and Objectives of IRDA
- 4.2 Structure of IRDA
- 4.3 Functions of IRDA
- 4.4 Role and Significance of IRDA

Recommended Books:

- Agarwal, O. P. (2011). *Banking and Insurance*. New Delhi: Himalaya Publishing.
- Black, K. J., & Skipper, H. J. (2000). *Life and Health Insurance*. London: Pearson Education.
- Gupta, P. K. (2011). *Insurance and Risk Management*. New Delhi: Himalaya Publishing.
- Mishra, M. N., & Mishra, S. B. (2007). *Insurance Principles and Practice*. New Delhi: S. Chand Publishing.
- M N Mishra- Insurance Principles and Practice, S Chand and Co, New Delhi

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PROGRAMME: B.COM. - I, Level - 4.5

Semester:	II	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	GE/OE – 2					
Course Name:	Business Mathematics -II	ESE*	ISE*	Total	4	4
Course Code:	23BCOOE123	60	40	100		

Course Objective:

- Familiarize with the basic concepts of Business Mathematics and a hands on practice of the various mathematical tools and techniques
- Acquainting students with the emerging issues in business, trade and commerce regarding analyzing business facts

Course Learning Outcomes: After the completion of this course, the student should be able to:

- Understand nature and scope of business Mathematics with its importance in solving business problems.
- Critically study existence of mathematical relation between two variables regarding to Problems of business using Newton's formula.
- Understand the terms like constant, variable, interval, function
- Understand the mathematical tools in Decision making at Strategic & Tactical Level.
- Enlighten abilities to apply the mathematical concepts to real life problems in Commerce, Economics, Management and Social sciences

Unit 1: Function of Real Variable**15 Hours**

- 1.1 Constant, Variable, Interval, Function
- 1.2 Illustrative examples on value of a function. Functions related to business & economics
- 1.3 Cost Function, Demand Function, Revenue function, Profit function, Break even point.
- 1.4 Determination of form of a function using Newton's Interpolation formula for unequal Interval.
- 1.5 Standard functions, Definitions of Even, Odd, Linear, Quadratic, Exponential
- 1.6 Logarithmic, Inverse, Explicit, Implicit, Parametric, Composite, Increasing & Decreasing Functions.
- 1.7 Graph of a function

Unit 2: Limit of a function**15 Hours**

- 2.1 Concept of limit, Theorems on limits (without proof),
- 2.2 Simple examples on evaluation of limits
- 2.3 Direct type, Factorization,
- 2.4 Simplification, Rationalization
- 2.5 Infinity type, a^x type.

Unit 3: Differentiation**15 Hours**

- 3.1 Definition, derivative using first Principle.
- 3.2 Rules of Differentiation,
- 3.3 Derivatives of simple algebraic functions.
- 3.4 Derivative of composite, parametric functions
- 3.5 Inverse, Exponential, Logarithmic, Implicit functions, Simple Examples.
- 3.6 Second Order Derivative (involving one variable) Maxima & Minima. Commercial Applications of Derivative –
- 3.7 Marginal Cost function, Average Cost function. Marginal Average Cost function. Minimum Average cost.
- 3.8 Marginal Revenue function, Maximum Revenue, Maximum Profit, Price Elasticity of Demand. Numerical examples.

Unit 4: Integration**15 Hours**

- 4.1, Definitions, Standard forms
- 4.2 Integration by substitution, by parts, by use partial fractions
- 4.3 Numerical examples
- 4.4 Definite integrals – Properties (without proof),
- 4.5. Simple examples. Applications of integration to business – Determination of Cost, Revenue, Profit
- 4.6 Demand function, Consumer Surplus, Producer Surplus, Rate of sales. Numerical examples.

Note

- Use of soundless calculators are allowed.
- Graph papers are allowed to use.
- More stress should be given on commercial applications

Recommended Books:

- Mathematics for Business Studies - J.K. Thukral, Mayur Publications
- Economics: Principles and Business Mathematics, J. K. Singh Himalaya Publishing House
- Business Mathematics- Kapoor V.K., Sancheti D.C.
- Business Mathematics - V. K. Kapoor (Sultan chand & sons, Delhi.)
- Commercial Arithmetic - P. S. Chiplunkar and C. G. Kulkarni (Narendra Prakashan.)
- Business Mathematics and Statistics, N. D. Vohra, McGraw Hill Education (India) Pvt Ltd
- Business Mathematics – G.V. Kumbhojkar
- Essence of Business Mathematics – R.K. Rajput, Discovery Publication House, New Delhi
- Mathematics in Commerce and Economics - Qazi Zameeruddin and V. K. Khanna,
- Elements of Calculus - Bhagvat and Pawate
- Business Mathematics - Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
- Mathematics for Business and Social Sciences. Mizrahi and John Sullivan. Wiley and Sons.
- Applied Mathematics. Budnick, P. McGraw Hill Publishing Co.

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NEP Curriculum, w.e.f. July 2023

PROGRAMME: B.COM. - I, Level - 4.5 U G Certificate Level

Semester:	II	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	Vocational Skill Courses (VSC)- 2					
Course Name:	Tally ERP Advanced	ESE*	ISE*	Total	2	2
Course Code:	23BCOVS121	30	20	50		

📌 Course Objectives:

- This subject is useful for Commerce students to get placements in different offices as well as companies in Accounts departments.
- This course is designed to impart knowledge regarding concepts of Financial Accounting.
- Tally is a software package which is used to maintain accounts. The students should have basic knowledge about how to do accounting with the help of Tally ERP-9.

📌 Course Outcomes:

On completion of this course, the student should be able to

- Use Tally ERP-9 for accounting purpose.
- Knowledge of practical accounting

Unit- 1 : Voucher Entry of All Types

15 Hours

- Accounting voucher
- Inventory voucher

Unit- 2 : Tally Financial Statement

15 Hours

- Extraction of Trial Balance,
- Balance Sheet & Profit and Loss Account.

*Glossary:

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- **L/W :** Lectures per Week

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Hirachand Nemchand College of Commerce, Solapur
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NEP Curriculum, w. e. f. July 2023

PROGRAMME: B.COM. - I, Level - 4.5 U G Certificate Level

Semester:	II	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	Skill Enhancement Courses (SEC)-2	ESE*	ISE*	Total	2	2
Course Name:	Practical Accounting Procedures and Documentation - II					
Course Code:	23BCOSE121	30	20	50		

Course Objective: The course objectives are

- To create awareness among student about the various investment avenues

Course Learning Outcomes: After the completion of this course, the student should be able to:

- understand the importance of investment;
- do comparative analysis of various avenues

Unit 1: Modern Investment Options

15 Hours

- Saving schemes of banks and post offices
- Equity Market, Bond Market
- Mutual Fund, Debt Market, Gold.
- NPS, Insurance, PPF, Real estate

Unit 2: Analysis of Investment Options

15 Hours

- Analysis of Various Bank Schemes, Post Office Schemes, Gold Schemes.
- Analysis of Modern Investment options: Equity, Mutual Fund, Insurance Market.

Recommended Books:

- Fundamentals of Investment Management – V. K. Bhalla, S.Chand Publication.
- Financial Education and Investment Awareness – Dr. K. Ramachandra, Dr. S. Alla Bakash, Dr. S. Nagabhushana, Dr. A. S. Geetha Bai, Himalaya Publishing House
- Investment Analysis and Portfolio Management – M. Ranganatham, R. Madhumathi, Pearson Education.
- Financial Education Booklet - SEBI

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S.A.P.D.J Pathshala's						
Hirachand Nemchand College of Commerce, Solapur						
(Autonomous)						
NEP Curriculum, w.e.f. July 2023						
PROGRAMME: B.COM. - I, Level - 4.5						
Semester:	II	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	AEC-2					
Course Name:	Functional English	ESE*	ISE*	Total	2	2
Course Code:	23BCOAE121	30	20	50		

Course Objective:

- To introduce students to language as a tool of communication
- To apprise students about new career options
- To train students to face the challenges of job market.
- To motivate students to use words in different context

Course Learning Outcomes: At the end of the course students will be able to -

- Identify and Use words in different contexts.
- Comprehend and communicate precisely and correctly
- Apply for various career options and face the challenges of the job market.
- Develop an understanding of language required for media.

Unit 1: Language and Literary Skills

15 Hours

- Language as a medium of Communication-Origin of Language as a tool of Communication, English as a Second/ Foreign Language in India
- Parts of Speech (Identify and use them correctly)
- Use of Idioms and Phrases
- Vocabulary Development- Prefixes and Suffixes; Synonyms and Antonyms; Homographs and Homophones

Unit 2: Developing Four Communication Skills

15 Hours

- Conversational Ability- Greetings and Introduction, Interview Skills
- Reading Comprehension: Meaning, Importance and Effective Reading Techniques, Reading a Passage and Making Notes, Précis Writing.
- Writing Skills: Review Writing (Book and Film), CV and Resume Writing,
- Listening skills: Passive and Active listening.

Recommended Books:

- An Outline History Of The English Language, Frederick T. Wood, ISBN-13:978-9351380931
- Effective Listening Skills, Richard King, How to Read a Book, Mortimer J. Adler, Charles Van Doren, Touchstone, ISBN- 9781476790152, 1476790159
- Literary Insights- Orient Black Swan Private Limited.(ISBN: 978-93-90122776)

- English Grammar Master Your Skills, Anita Jalota, ISBN-9781637453650.
- Literary Voyage- A Compulsory English Textbook for BA/BCom/BSc. Students I year Mac Millan Publishers India, Pvt Ltd.(ISBN: 978-93-90069-67-5)
- Golden Petals,A Compulsory English Textbook for BA/BCom/BSc. Students I year Mac Millan Publishers India, Pvt Ltd. (ISBN: 978-93-86811-02-8)

Hirachand Nemchand College of Commerce, Solapur
(Autonomous)

NEP Curriculum, w.e.f. July 2023

PROGRAMME: B.COM. - I, Level - 4.5

Semester:	II	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	VEC-2					
Course Name:	Life Skills and Professional Ethics	ESE*	ISE*	Total	2	2
Course Code:	23BCOVE121	30	20	50		

Course Objective:

- To develop a sense of comprehensibility by exposure through Life Skills.
- To improve linguistic and other competence of students
- To understand the moral values that ought to guide the Commerce profession

Course Learning Outcomes: At the end of the course students will be able to -

- Improve Linguistics and other important competence.
- Develop overall personality and enhance employability skill.
- To justify the moral judgment concerning the profession.

Unit 1: Life Skills**15 Hours**

- Life Skills: Meaning and Importance
- The Top 10 Life Skills recommended by World Health Organization (WHO)
 - *Problem Solving, Creative Thinking, Decision Making, Self-Awareness, Critical Thinking, Interpersonal Relationship, Empathy, Management of Stress, Good Communication and Management of Emotion*
- Employability Skills
 - *Communication Skills, Organization and Planning, Team Work, Problem Solving*

Unit 2: Professional Ethics**15 Hours**

- Introduction to Professional Ethics: Basic concept
- Personal and Professional Ethics
- Business Ethics/ Ethics in Marketing and Manufacturing
- Media Ethics
- Consumer Rights and Responsibilities
- Intellectual Property Right (IPR)

Recommended Books:

- Skills Development and Employment, Y.K. Sharma, CORNER STONE PRESS (ISBN:978-93-87752-37-5)
- Soft Skills For students, Professor M.S.Rao, Aadi Publication
- A Textbook on Professional Ethics and Human Values, R.S. Naagarazan, New Age International Pvt Ltd, (ISBN-9788122439724)
- Professional Communication Skills: Er. A K Jain, DrPravin Bhatia, Dr M A Sheikh , ISBN

Hirachand Nemchand College of Commerce, Solapur
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NEP Curriculum, w.e.f. July 2023

PROGRAMME: (B.Com-I, Level - 4.5 UG Course)

Semester:	II	Assessment and Evaluation Pattern			L/P/W*	Credits
Course Category:	C- 2					
Course Name:	Physical Education & Sports	Activity Based Practical			1-0-2	2
Course Code:	23BCOCC121	C-1	C-2	Total		
		30	20	50		

Course Objectives:

- To introduce the learners to the concept of Physical Education and Sports its relevance in daily life.
- To familiarize the learners with health -related Exercises and Sports for Overall growth & development
- To create a foundation for the professionals in Physical Education and Sports.

Course Outcomes: On completion of this course, the student should be able to.

- Understand the basic principles and practices of Physical Education & Sports
- Explain the concept and nature of Physical Education, Sports and its various implications.
- Demonstrate adequate knowledge of physical education and sports to promotion of healthy behavior..
- Develop professionalism among students to conduct, organize & officiate, Physical Education and Sports events at schools, colleges and community.

Activity Based Theory cum Practical Course Content	Hours
Unit 1: A) Introduction to Physical Education and Sports. ➤ Meaning, Definition and Importance of Physical Education & Sports ➤ Aims and Objective of Physical Education & Sports B) Modern trends of Physical Education and Sports C) Career Opportunities in Physical Education and Sports D) Brief Introduction of One Major Game and One Indigenous Game (Among the list of IOA, AIU,SGFI) E) Introduction to Officiating of Sports and Games F) Intramural and Extramural Competitions	15 Hours
Unit 2:- Practical- Physical Education and Sports. ➤ Specific Warm-Up and Cool Down ➤ Fundamental Techniques, Skills, Drills, Tactics, of the specific Game ➤ Specific Fitness for specific Sport/Game ➤ Officiating of the Specific Game ➤ Intramural and Extramural Competitions ➤ Project/Record	30 Hours

Note: Games may be selected based on student strength and the facilities available in the college. The practical classes shall be adapted to the physically challenged students as per requirement.

Formative Assessment			
IA-Internal Assessment- 50 Marks			
Assessment type	Weightage in Marks		Total
Activity Based Practical	Classroom Activity (Punctuality, Discipline, Mass Participation Activity)	C 1	15
	Practice Exercise	C 1	10
	Project/ Record /Assignments	C 2	15
	Specific Skill & Fitness oriented Tests / Performance	C 2	10
Total Marks			50

Note: I. *Due Weightage in the Internal Assessment shall be given to the Achievement of Sportsmen of the institution

Pedagogy: The course shall be taught through Lecture, Practical, Interactive Sessions, Materials, Assignments, Seminars, Intramurals and Extramurals.

Recommended Books:

- Bucher, C. A. (n.d.) Foundation of physical education. St. Louis:
- C.V. Mosby Co. Deshpande, S. H. (2014). Physical Education in Ancient India. Amravati: Degree college of Physical education.
- Russell, R.P. (1994). Health and Fitness Through Physical Education. USA: Human Kinetics.
- Puri .k. Chandra S.S (2005) “Health and Physical Education” New Delhi : Surjeet Publication
- William, J. F.(1964)The principles of physical education Philadelphia:W.B. Saunders Co.
- Coalter, F. (2013) Sport for Development: What game are we playing?.Routledge
- Singh Hardayal (1991), Science of Sports Training, DVS Publication, New Delhi
- Amit Arjun Budhe, (2015) Career aspects and Management in Physical Education, Sports Publication, New Delhi
- Principles of Coaching and Officiating, 2012, Piyush Jain & Dr.C.S.Tomar, Khel Sahitya Kendra, Darya Ganj, New Delhi
- Principles of Officiating, 2012, Prof.Dabir.R.Qureshi, Sports Publications, Ansari Road, New Delhi
- Vanaik.A (2005) Play Field Manual, Friends Publication New Delhi

Note: *Skills of Sports and Games (Game Specific books) may be referred*

S.A.P.D.J Pathshala's							
Hirachand Nemchand College of Commerce, Solapur (Autonomous)							
NEP Curriculum, w.e.f. July 2023							
PROGRAMME: B.COM. - I, Level - 4.5							
Semester:	II		Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	CC-2(2)						
Course Name:	National Service Scheme		ESE*	ISE*	Total	2	2
Course Code:	23BCOCC122		30	20	50		

Course Objectives:

- To understand social work
- To discuss the history of Indian Social Service
- To inform the history of Indian Social Service before independence
- To analyze the history of Indian Social Service after independence

Course Outcomes: On completion of this course, the student should be able to.

- Acquire the basic knowledge of social work
- Interpret the history of Indian Social Service
- Examine the Indian social problems
- Resolve Indian social problems in the society.

Unit 1: History of Social work in India

15 Hours

- History, Aims and Objectives Organizational Structure of N.S.S. at National, State, University and College Level
- Advisory Committees and their Functions with Special Reference to College Principal, Programme Officer,
- N.S.S. Group Leader and N.S.S.
- Volunteers in the implementation of N.S.S.

Unit 2: Contributions of Social Reformers

15 Hours

- Nature and Scope
- College Campus Activities
- N.S.S. Activities in Urban and Rural Areas – Special Reference to slum Adoption and Slum Improvement Programmers
- Placement of N.S.S. Volunteers in Hospitals, Remand Home, Jail Institutions for Physically and Mentally Handicapped
- Children, Orphanages, Project for Senior Citizens

List of Reference Books:

- Salunkhe P.B. Ed, ChhtrapatiShahu the Pillar of Social Democracy
- National Service Scheme Manual, Govt. ofIndia
- Training Programme on National Programme SchemeTISS
- Orientation Courses for N.S.S. Programme Officers, TISS
- Hans Gurmeet, Case Material as a Training Aid for FieldWorkers
- Tarachand, History of the Freedom Movement in India Vol.II
- Kapil K. Krishan, Social Service Opportunities in Hospitals(TISS)
- Ahuja Ram, Social Problems inIndia

Marathi References Books:

- Fadake G. D., (Sampadak) – Mahatma FuleSamagraWangmaya.
- Salunkhe P.B., (Sampadak) – Mahatma FuleGouravGranth.
- NarkeHari,(Sampadak) -Mahatma Fule :ShodhachyaNavyaWata.
- Bhosale S. S., (Sampadak) - KrantiSukte: RajarshiChhatrapatiShahu
- PawarJaysingrao, (Sampadak) –RajarshiShahuSmarakGranth
- Dr. BabasahebAmbedkarlekhaaniBhashanekhand 18, Bhag –1,2,3.
- ToksalePrajecta -VyavysaikSamajkarya
- Dr. V.C. Dande : National Service Scheme Review
- PotdarVasant -Gadgebaba.
- Joshi V.N.-BhartiyTatvdnyanachabruhadItihas, Khand10
- YadiIndumati -Bharatratna
- Bapat B.G.- BabaAmte
- ShendgeDipak (Anuwad) -MadarTeressa.
- Marathi Vishwakosh, Khanda12.
- Bhagat R.T. - Swami VivekanandTeAcharyaVinoba.
- ShethPurushottam, KhambeteJayashri, Mane ShailajaRashtriyaSevaYojna
- MishrAnupam - AajBhikharehaiTalab(Hindi)
- ThotePurushottam -SamajkaryachiMultatve
- Bhide G.L.,MaharashtratilSamajSudharanechaItihaas

*Glossary:

1. **ESE:** End Semester Examination/ Evaluation (Final Paper)
2. **ISE:** In Semester Examination/ Evaluation (Internal Assessment)
3. **L/W :** Lectures per Week