

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

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

B. COM. – COSTING						
B. COM. PART - I, SEMESER – I						
Level	Course Category	Course Code	Course Name	Credit	Marks (ESE+ISE)	
4.5	Major-Mandatory -1	23BCOMC111	Costing Mandatory Paper -1 Introduction to Accounting	2	50=(30+20)	
	Major-Mandatory -2	23BCOMC112	Costing Mandatory Paper-2, Cost Accounting	4	100=(60+40)	
	GE/OE-1		23BCOOE111	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		23BCOSE112	Practical Costing 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 style="text-align: center;">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
(Autonomous)

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:	Costing Mandatory Paper-1					
Course Name:	Introduction to Accounting	ESE*	ISE*	Total		
Course Code:	23BCOMC111	30	20	50	2	2

✚ **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:-

- 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

Hirachand Nemchand College of Commerce, Solapur
(Autonomous)

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:	Costing Mandatory Paper- 2	ESE*	ISE*	Total		
Course Name:	Cost Accounting	60	40	100	4	4
Course Code:	23BCOMC112					

Course Objectives: The course aims to

- develop understanding among learners about meaning of cost accounting and contemporary cost concepts
- develop rational approach towards cost systems and cost ascertainment.
- make learner understand the purchase procedures

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

- have knowledge about various terminologies in costing
- have knowledge about elements of cost and cost classification
- apply the knowledge of cost etc. and prepare the cost sheet
- knowledge of materials purchase procedure

Unit- 1 : Nature and Scope of Cost Accounting 15 Hours

Meaning, Scope, Objectives, Advantages, Limitations, Difference Between Cost and Financial Accounting, Methods of Costing, Cost Units and Cost Centers.

Unit- 2 : Installation of Costing System 15 Hours

Concept, Objectives, Requisites and Steps of Installation of Costing System

Unit- 3 : Cost Analysis, Classification 15 Hours

Concepts and Elements of cost, Cost Classification, Cost Sheet - Practical Problems

Unit- 4 : Purchase Procedure of Materials 15 Hours

Purchase Procedure -

Purchase Department, Centralised Purchasing, Qualifications of Purchase officer, Functions of Purchase Department, Purchase requisition, Purchase order, receiving and inspecting materials

Reference Books:-

- 1) Cost Accounting- Principles and Practice : S.P.Jain, K. L. Narang, Simmi Agrawal
- 2) Cost Accounting : M. N. Arora
- 3) Cost Accounting: Jawahar Lal Srivastava
- 4) Cost Accounting: R.S.N Pillai, V. Bagavathi
- 5) Cost Accounting: Dr. Sanjivkumar Agrawal, Dr. H.W. Kulkarni, Dr. Pankaj Aboti

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:	GE/OE – 1						
Course Name:	Principles of Marketing - I		ESE*	ISE*	Total	4	4
Course Code:	23BCOOE111		60	40	100		

Course Objectives:

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

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

- Develop understanding of basic concepts of marketing in global scenario
- Apply the concept of marketing mix in practice.
- Analyze the process of marketing decisions involving market and market segmentation
- 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

**Glossary :*

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

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:	GE/OE – 1	ESE*	ISE*	Total		
Course Name:	Banking and Insurance- I	60	40	100	4	4
Course Code:	23BCOOE112					

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 Cooprative 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

***Glossary :**

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

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:	GE/OE – 1	ESE*	ISE*	Total		
Course Name:	Business Mathematics -I	60	40	100	4	4
Course Code:	23BCOOE113					

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 Zameerudding 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:**

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

Hirachand Nemchand College of Commerce, Solapur
(Autonomous)

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:	Vocational Skill Courses (VSC)-1	ESE*	ISE*	Total		
Course Name:	Introduction to Tally ERP	30	20	50	2	2
Course Code:	23BCOVS111					

✚ 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

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 U G Certificate Level

Semester:	I	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	Skill Enhancement Courses (SEC)-1					
Course Name:	Practical Costing Procedures and Documentation - I	ESE*	ISE*	Total	2	2
Course Code:	23BCOSE112	30	20	50		

- ✚ **Course Objectives:** The main objective of the course are
- Students will have an idea as to practical working in costing 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 costing department and other related organisations; understand theory in better manner.

Unit- 1 Organisation chart of Costing Department, 18 Hours

- Organisation chart of Cost & Management Department, functions of Cost and Management Department
- Documents used in Cost and Management Department including formats of Material Requisition Slip, Bin Card, Stores Ledger, Purchase Order, Goods Receipt Note, Rejection Advice, Quotation, Bill of Material, Pay-roll / Wage sheet, Pay-slip, Daily / Weekly Time Sheet, Idle Time Card, Employee Placement Requisition with their significance.

Unit- 2 Documentation in various related departments 12 Hours

- 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.

Recommended Books:

- Cost Accounting – By Jain and Narang
- Cost Accounting – By M. N. Arora

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:	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 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)

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:	VEC - 1						
Course Name:	India's Democracy and 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

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:	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 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

Hirachand Nemchand College of Commerce, Solapur
(Autonomous)

NEP Curriculum, w.e.f. July 2023

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

Semester:	I	Assessment and Evaluation Pattern			L/P/W*	Credits
Course Category:	CC-1					
Course Name:	Health and Wellness Practices	Activity Based Practical			1-0-2	2
Course Code:	23BCOCC111	C-1	C-2	Total		
		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 <ul style="list-style-type: none"> ➤ 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
--	-----------------

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:

- 1) Russell, R.P. (1994). Health and Fitness Through Physical Education. USA: Human Kinetics.
- 2) Puri .k. Chandra S.S (2005) “Health and Physical Education” New Delhi : Surjeet Publication
- 3) Thomas D Fahey and others. Fit and well: 6th Edition New York: McGraw Hill Publishers, 2005
- 4) Carr, A. (2004). Positive Psychology: The science of happiness and human strength. UK: Routledge.
- 5) Forshaw, M. (2003). Advanced psychology: Health psychology. London: Hodder and Stoughton.
- 6) Hick, J.W. (2005). Fifty signs of Mental Health. A Guide to understanding mental health. Yale University Press.
- 7) 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:**

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

B. COM. – COSTING

B. COM. PART - I, SEMESER – II

Level	Course Category	Course Code	Course Name	Credit	Marks (ESE+ISE)
4.5	Major-Mandatory -3	23BCOMC121	Costing Mandatory paper -3 Basics of Accounting	2	50=(30+20)
	Major-Mandatory -4	23BCOMC122	Costing Mandatory Paper 4, Costing of Materials	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		
	GE/OE-2	23BCOOE 121 23BCOOE122 23BCOOE123 23BCOOE 124 23BCOOE 125	Any One: Principles of Marketing-II / Banking and Insurance -II / Business Mathematics -II / Prakrut -II/ Application of Scientific Method	4	100=(60+40)
	VSC-2	23BCOVS121	Tally ERP Advanced	2	50=(30+20)
	SEC-2	23BCOSE122	Practical Costing Procedures and Documentation - II	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	23BCOCC121	Physical Education Sports			
	23BCOCC122	National Service Scheme (NSS)	2	50=(30+20)	
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

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 U G Certificate Level

Semester:	II	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	Costing Mandatory Paper-3	ESE*	ISE*	Total		
Course Name:	Basics of Accounting	30	20	50	2	2
Course Code:	23BCOMC121					

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

Hirachand Nemchand College of Commerce, Solapur
(Autonomous)

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:	Costing Mandatory Paper-4					
Course Name:	Costing of Materials	ESE*	ISE*	Total	4	4
Course Code:	23BCOMC122	60	40	100		

🚩 Course Objectives:

The course aims to develop

- understanding among learners about various aspects of materials control and costing,
- understanding among learners about control of materials cost

🚩 Course Outcomes:

On completion of this course, the student will

- have detailed knowledge about costing procedures associated with accounting of materials and related documents,
- have detailed knowledge about costing techniques and procedures of materials controls
- have detailed knowledge about valuing the issues of material and use the same in maintain the stores records
- be able to use various materials control techniques and account for losses etc

Unit- 1 : Store Control

15 Hours

Classification and Codification of material, centralised and decentralisation of store, Bill Card, Store ledger, Bill of Material, Material Abstract, ABC Analysis, VED Analysis, Perpetual Inventory System, Material Turnover Ratio.

Unit- 2 : Stock Levels

15 Hours

Stock Levels- Reorder level, Maximum Level, Minimum Level. Average Level, Danger Level - Practical Problems

Unit- 3 : Economic Order Quantity (EOQ)

15 Hours

Economic Order Quantity- Meaning, Advantages, Carrying Cost, Ordering Cost, Computation of EOQ- Practical Problems

Unit- 4 : Pricing of Material Issues

15 Hours

Methods of valuing material Issues- LIFO, FIFO, Weighted Average, Simple Average, Standard Price Method, Material Losses- Wastage, Scrap , Spoilage and Defective - Practical Problems also.

Reference Books:

- 1) Cost Accounting- Principles and Practice : S.P.Jain, K. L. Narang, Simmi Agrawal
- 2) Cost Accounting : M. N. Arora
- 3) Cost Accounting: Jawahar Lal Srivastava
- 4) Cost Accounting: R.S.N Pillai, V. Bagavathi
- 5) Cost Accounting: Dr. Sanjivkumar Agrawal, . H.W. Kulkarni, Dr.Pankaj Aboti

***Glossary:**

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

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:	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:

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

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:	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:

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

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:	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 -

- 1) Marketing Management, Philip Kotler, N. J. NewDelhi.
- 2) Marketing, William M. Pride& O.C. Ferrel Houghton Mifflin Boston.
- 3) An Introduction to Marketing, Markchand& B.Vardharajan Vikas Publishing House, S. Ansari Road, New Delhi.
- 4) Principles of Modern Marketing, Mohammad Amanatnallh, Kalyani, Publications - New Delhi.
- 5) Marketing Management, Dr. C. N. Sontakki Kalyani Publications New Delhi.
- 6) Modern Marketing Management, Rustom S. Davan
- 7) Marketing Management S. A. Sherlekar, Himalayan Publishing House.
- 8) Marketing Management, R.S.N. Pillani, Bhavathi, S. Kala, S. Chand & Company, Ltd, New Delhi.
- 9) Basics of Marketing Management, Dr.R. B. Rudani, S. Chand & Company Ltd. New Delhi
- 10) 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**

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:	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.

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:	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

- 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 Zameerudding 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.

Hirachand Nemchand College of Commerce, Solapur
(Autonomous)

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:**

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

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 U G Certificate Level

Semester:	II	Assessment and Evaluation Pattern			L/W*	Credits
Course Category:	Skill Enhancement Courses (SEC)-2	ESE*	ISE*	Total		
Course Name:	Practical Costing Procedures and Documentation - II				2	2
Course Code:	23BCOSE122	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

*Glossary:

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

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**

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

Unit 2: Developing Four Communication Skills**15 Hours**

- 2.1 Conversational Ability- Greetings and Introduction, Interview Skills
- 2.2 Reading Comprehension: Meaning, Importance and Effective Reading Techniques
Reading a Passage and Making Notes, Précis Writing.
- 2.3 Writing Skills: Review Writing (Book and Film), CV and Resume Writing,
- 2.4 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 BlackSwan 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 & 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 (ISBN:978-93-80902-90-6)
- A Textbook on Professional Ethics and Human Values, R.S. Naagarazan, New Age International Pvt Ltd, (ISBN-9788122439724)

Hirachand Nemchand College of Commerce, Solapur
(Autonomous)

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:	CC- 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	30 Hours

➤ Intramural and Extramural Competitions	
➤ Project/Record	

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	C 1	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: 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:

- 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 (NSS)	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, Chhatrapati Shahu the Pillar of Social Democracy
- National Service Scheme Manual, Govt. of India
- Training Programme on National Programme Scheme TISS
- Orientation Courses for N.S.S. Programme Officers, TISS
- Hans Gurmeet, Case Material as a Training Aid for Field Workers
- Tarachand, History of the Freedom Movement in India Vol.II
- Kapil K. Krishan, Social Service Opportunities in Hospitals (TISS)
- Ahuja Ram, Social Problems in India

- **Marathi References Books:**
- Fadake G. D., (Sampadak) – Mahatma Fule Samagra Wangmaya.
- Salunkhe P.B., (Sampadak) – Mahatma Fule Gourav Granth.
- Narke Hari, (Sampadak) - Mahatma Fule : Shodhachya Navya Wata.
- Bhosale S. S., (Sampadak) - Kranti Sukt: Rajarshi Chhatrapati Shahu
- Pawar Jaysingrao, (Sampadak) – Rajarshi Shahu Smarak Granth
- Dr. Babasaheb Ambedkar Lekhanaani Bhashanekhand 18, Bhag –1,2,3.
- Toksale Prajacta - Vyavysaik Samajkarya
- Dr. V.C. Dande : National Service Scheme Review
- Potdar Vasant - Gadgebaba.
- Joshi V.N.- Bharti Tatv dnyanachabruhad Itihas, Khand 10
- Yadi Indumati - Bharatratna
- Bapat B.G.- Baba Amte
- Shendge Dipak (Anuwad) - Madar Teresa.
- Marathi Vishwakosh, Khand 12.
- Bhagat R.T. - Swami Vivekanand Te Acharya Vinoba.
- Sheth Purushottam, Khambete Jayashri, Mane Shailaja Rashtriya Seva Yojna
- Mishra Anupam - Aaj Bhikhare hai Talab (Hindi)
- Thote Purushottam - Samajkaryachi Multatve
- Bhide G.L., Maharashtra til Samaj Sudharanecha Itihaas

*Glossary:

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