

Estd. 1962
"A++" Accredited by
NAAC (2021)
With CGPA 3.52

SHIVAJI UNIVERSITY, KOLHAPUR - 416004, MAHARASHTRA

PHONE: EPABX-2609000, www.unishivaji.ac.in, bos@unishivaji.ac.in

शिवाजी विद्यापीठ, कोल्हापूर -४१६००४,महाराष्ट्र

दुरध्वनी-ईपीएबीएक्स -२६०९०००, अभ्यासमंडळे विभाग दुरध्वनी ०२३१—२६०९०९४



Date: 03/05/2025



Ref./SU/BOS/Com & Mgt./259 To,

The Principal

All Affiliated (Commerce & Management) Colleges/ Institutions, Shivaji University, Kolhapur

Subject :Regarding syllabi of B.Com. (Business Administration) Part-II (Sem. III & IV) degree programme under the Faculty of Commerce & Management as per National Education Policy, 2020 (NEP 2.0)

Reference : शिवाजी वि.जा.क. संलग्नता / टी-2 / 1567 दिनांक 31 मे, 2024

Sir/Madam,

With reference to the subject mentioned above, I am directed to inform you that the University authorities have accepted and granted approval to the syllabi of **B.Com.** (Business Administration) Part-II (Sem. III & IV) under the Faculty of Commerce & Management as per National Education Policy, 2020 (NEP 2.0)

This syllabi shall be implemented from the academic year 2025-2026 onwards subject to the approval from the government. A soft copy containing the syllabus is attached herewith and it is also available on university website www.unishivaji.ac.in (Online Syllabus).

The question paper on the pre-revised syllabi of above mentioned course will be set for the examinations to be held in October/November 2025 & March/ April, 2026. These chances are available for repeater students, if any.

You are therefore, requested to bring this to the notice of all Students and Teachers concerned.

Thanking you,

Yours faithfully,

Dr. S. M. Kuba Dy. Registrar

Encl: As above

for Information and necessary action

Copy to:

Cup	y to.		
1	Dean, Faculty of Commerce & Management	6	Appointment Section A & B
2	Director, Board of Examinations and Evaluation	7	I.T.Cell /Computer Centre
3	Chairman, Respective Board of Studies	8	Eligibility Section
4	B. Com. Section	9	Affiliation Section (T.1) (T.2)
5	Internal Quality Assurance Cell (IQAC Cell)	10	P.G. Seminar Section

SHIVAJI UNIVERSITY, KOLHAPUR.



NAAC "A++" Grade

Faculty of Commerce and Management

Syllabus For

B. Com. Part II

(Business Administration) (Sem III& IV)

Syllabus as per National Education Policy (NEP) 2020

(To be implemented from June 2025 Onwards)

SHIVAJI UNIVERSRITY,KOLHAPUR

NEP-2020(2.0): Credit Framework for UG(B.Com. Business Administration) Programme under faculty of Commerce and Management

As per NEP to be implementation from Academic Year 2024-25

	Exit Option: Award of UG Certificate in Major with 40-44 credits and an additional 4 credits core NSQF course/Internship or continue with major and minor								
5.0	Ш	Major-III(4) Entrepreneurs hip Development Major-IV (4)	Minor-I (4) Management Accounting	OE-III (2) Macro Economics- I/Business Statistics- I/Fundament als of Computer-I	SEC-III (2) Marketing Skills-II	AEC- III (2) English for Business Communication-III			
		Insurance Management			VSC-I(2) Entrepreneurial Skills	IKS-II (2) Indian Knowledge System(Specific)		22	UG Diploma (80-88)
	Total-Sem- III	8	4	2	4	4		22	
	IV	Major-V (4) Human Resource Management	Minor-II (4) Corporate Accounting	OE-IV (2) Macro Economics- II/Business Statistics- II//Fundamen tals of Computer-II	SEC-IV(2) Accounting Skills	AEC-III (2) English for Business Communication-IV			
		Major-VI (4) IT for			VEC-II(2) Managerial Skills	VEC-II (2)Environment Studies		22	

	Management						
Total-Sem- IV	8	4	2	4	4		22
Cum.Credit Sem-III & IV	16	8	4	8	8		44
Cumm.Credit(I,II,II I,IV)	32	16	8	12	16	4	88

Exit Option: Award of UG Diploma in Major with 80-88 credits and an additional 4 credits core NSQF course/Internship or continue with major and minor

B.Com. Business Administration

Part II (Semester III and IV)

Major Structure as per NEP 2020

Course Category	Course Code	Semester III	Credit	Course Code	Semester IV	Credit
Major Mandatory		Entrepreneurship	4		Human Resource	4
	Major-	Development		Major-V	Management	
	III					
Major Mandatory		Insurance	4		IT for Business	4
	Major-	Management		Major-VI	Management	
	IV					
Minor		Management	4		Corporate	4
	Minor-I	Accounting		Minor-II	Accounting	
Open Elective		Macro Economics-	2		Macro Economics-	2
	OE-III	I/Business		OE-IV	II/Business	
		Statistics-			Statistics-II	
		II/Fundamentals of			/Fundamentals of	
		Computer-I			Computer-II	
Skill Enhancement	SEC-III	Marketing Skills-II	2	SEC-IV	Accounting Skills-II	2
Course						
Ability		English for	2		English for Business	2
Enhancement	AEC-III	Business		AEC-IV	Communication-IV	
Course		Communication-III				
Indian	IKS-II	Indian Knowledge	2	-	-	-
Knowledge System		System (Specific)				
Vocational	VSC-I	Entrepreneurial	2	VSC-II	Managerial Skills	2
Skill Course		Skills				
Value		-		VEC-II	Environmental	2

Education					Studies		
Course							
Exit Option: Award of UG Diploma in Major with 80-88 credits and an additional 4 credits core NSQF							
course/Internship (OR Continue	with Major and Minor					

Faculty of Commerce and Management As per National Education Policy(NEP) 2020 B.Com. Business Administration SEMESTER – III

MAJOR III ENTREPRENEURSHIP DEVELOPMENT

Credits: 4

Marks: Semester End: 80 Internal Assessment: 20 Total Marks: 100 Introduced from June 2025

COURSE OUTCOMES: After completion of this course student should be able to

- 1. Understand the types of entrepreneurs and rural entrepreneurship with the importance of women entrepreneurs.
- 2. Identify Entrepreneurship Development Process
- 3. Analyze Recent Trends in Entrepreneurship

Unit No.	Contents	No. of Hours
1	Introduction to Entrepreneurship: Evolution, Concept and definition of an entrepreneur, Characteristics, functions and types of entrepreneurs, Qualities of an Entrepreneur, Growth of Entrepreneurship in India, Role of Entrepreneurship in Economic Development	15
2	Rural Entrepreneurship: Concept - Problems of rural entrepreneurship in agricultural sector and village industry - strategies for rural entrepreneurship development - Industrial Estate and Special Economic zones (SEZ) - Concepts, importance, present position	15
3	Entrepreneurship development: Concept - Objectives - process- problems and measures of EDP in India - Institutional support for Entrepreneurship development - EDI, NIESBUD, NISIET,SIDO, SIDBI, TCO (Technical consultancy organisation) DIC Entrepreneurship development process, Women Entrepreneurship in India, problems faced by women Entrepreneurs	15
4	Recent Trends in Entrepreneurship: Startup, Stand up ,skill India, Make in India, Incubation Centre, concept, features and Importance of Sociopreneur, Edupreneur Ecopreneur, Netpreneur.	15
	References Books: 1.Entrepreneurship Development (1st Edition 2021) – Abha Mathur - Taxmanns 2.Entrepreneurial Development – Dr C.B. Gupta & Dr. N. P. Srinivasan (Jan 2020) – Sultanch and and sons 3.Dr. Dilip Sarwate, Entrepreneurship Development and Project Management, Everest Publishing house 4.Vasant Desai, Dynamics of Entrepreneurship development and Management, Himalaya Publishing House 5.David H Holt, Entrepreneurship and New Venture Creation, Prentice Hall 6.Paul Ajit Kumar, Paul, Entrepreneurship Development, Himalaya Publishing House Mumbai	

7.Raj Shankar – Entrepreneurship: Theory and Practical – Vijay Nicole Imprints Pvt. Ltd.

8.S.S. Khanka – Entrepreneurial Development – S. Chand and Company

LTD, New Delhi

9. Enterprise Resource Planning by Singla Edition-02 Cengage Publication

Websites:

www.startupindia.gov.in

www.india.gov.in

http://www.makeinindia.com/home

https://sites.fugua.duke.edu/dukeven/selected-topics/the

entrepreneurialprocess/

https://digitalskills.unlv.edu/digital.marketing/

Nature of question paper for four credit University End Semester Examination Total Marks: 80 Standard of Passing: 32 Marks (40%) Duration: 3Hrs

Instructions:

- 1) Que.1 and Que. 8 are compulsory and
- 2) Attempt any three Questions from Q.No.2 to Q.No. 7.
- 3) Figures to the right indicate marks.
- Q.1) Multiple Choice Questions (12 questions for 1 mark each) 12
- Q.2) Broad answer question 16 marks
- Q.3) Broad answer question 16 marks
- Q.4) Broad answer question 16 marks
- Q.5) Broad answer question 16 marks
- Q.6) Broad answer question 16 marks
- Q.7) Broad answer question 16 marks
- Q.8) Write notes on (Any Four out of Six) 20

Internal Marks Distribution:

- 1 Ten Marks for Mid Tests.
- 2 Five Marks for presentation or activity based learning or Group exercise (Number of students in Group are not more than six).
- 3 Five Marks for Assignments.

(The record of internal submission by the students should be maintain by higher educational institute for the examination of university authority if required)

Faculty of Commerce and Management As per National Education Policy(NEP) 2020 B.Com. Business Administration SEMESTER – III

MAJOR IV INSURANCE MANAGEMENT

Credits:4

Marks: Semester End:80 Internal Assessment:20 Total Marks: 100 Introduced from June 2025

- 1. Understand the fundamentals of life insurance
- 2. Analyze the regulatory and legal framework of life insurance
- **3.** Evaluate various types of life insurance policies
- **4.** Gain knowledge of other insurance types
- 5. Integrate insurance with personal financial planning

Unit No.	Contents	No. of Hours
1	Life Insurance - Meaning - The Evolution and Growth of Life	15
	Insurance – Basic Principles of Insurance – Life Insurance	
	Organizations in India-Competition and Regulation of Life	
	Insurance.Legal dimensions of Insurance – LIC Act 1956 – IRDA	
	1999 – General Insurance Act 1972.	
2	Life insurance – meaning – feature – principles and functions – merits	15
	and demerits – Types of life insurance – Claims (Death and Maturity)	
	Surrender Value. Fire insurance – Health Insurance.	
3	Marine Insurance – meaning – kinds – principles – types of marine	15
	policy – procedure for effective marine insurance – settlement of	10
	claims in marine insurance – Motor insurance – Rural insurance –	
	Crop insurance – Natural calamities - Theft insurance.	
4	Savings – Insurance vis-à-vis- Investment in Life Insurance in	15
	Individual Financial Planning – Implications in IT treatment.	
	References Books:	
	1. Elements of Insurance – Dr. A Murthy. Margham publications,	
	Chennai. Dr. P. K. Gupta-Insurance and Risk Management-Hims	
	Publishing House, Mumbai.	
	2. M.N.Mishra-Insurance Principles and Practices-S. Chand& Sons	
	New Delhi.	
	3. IRDA 1999.	
	4. Periasamy P, Fundamentals of Insurance; Vijay Nicole Imprints	
	Ltd	
	5. Insurance Regulatory Development Act 1999	
	6. Fundamentals of life insurance, theories and applications, phi: do	

- 7 Kutty, s.k., managing life insurance, prentice hall of india: new d
- 8 K.C Mishra and C.S Kumar, life insurance: principles and pracengage learning, delhi. H. Sadhak, life insurance in india, resbooks, new delhi

Nature of question paper for four credit University End Semester Examination Total Marks: 80 Standard of Passing: 32 Marks (40%) Duration: 3Hrs

Instructions:

- 1) Que.1 and Que. 8 are compulsory and
- 2) Attempt any three Questions from Q.No.2 to Q.No. 7.
- 3) Figures to the right indicate marks.
- Q.1) Multiple Choice Questions (12 questions for 1 mark each) 12
- Q.2) Broad answer question 16 marks
- Q.3) Broad answer question 16 marks
- Q.4) Broad answer question 16 marks
- Q.5) Broad answer question 16 marks
- Q.6) Broad answer question 16 marks
- Q.7) Broad answer question 16 marks
- Q.8) Write notes on (Any Four out of Six) 20

Internal Marks Distribution:

- 1 Ten Marks for Mid Tests.
- 2 Five Marks for presentation or activity based learning or Group exercise (Number of students in Group are not more than six).
- 3 Five Marks for Assignments.

(The record of internal submission by the students should be maintain by higher educational institute for the examination of university authority if required)

Faculty of Commerce and Management As per National Education Policy(NEP) 2020 B.Com. Business Administration SEMESTER – III

MINORI -MANAGEMENT ACCOUNTING

Credits:4

Marks: Semester End:80 Internal Assessment:20 Total Marks: 100 Introduced from June 2025

- 1. Understand the Basics of Management Accounting
- 2. Analyze Financial Statements
- 3. Understand and Prepare Funds Flow Statement

Unit No.	Contents	No. of Hours
1	Introduction to Management Accounting Management Accounting:	15
	Meaning ,Definition, Functions of Management Accounting ,Difference	
	between Financial Accounting and Management Accounting, Tools and	
	Techniques of Management Accounting, Advantages and Disadvantages	
	of Management Accounting Reporting to Management: Meaning of	
	Reporting ,Objects, Types of Report, Requirements of Good Report,	
	Principles of Good Report	
2	Budget and Budgetary Control Concept of Budget and Budgetary	15
	Control, Objectives and Advantages of Budget, Steps in Budget	
	Preparation, Techniques of Budgetary Control, Types of Budget, Cash	
	Budget, Flexible Budget, Capital Budget(Practical Problems)	
3	Financial Statement Analysis Meaning and Types of Financial	15
	Statement, Analysis and Interpretation of Financial Statement,	
	Techniques- Comparative Statement Analysis ,Common Size Statement	
	Analysis ,Trend Analysis, Ratio Analysis(Practical Problems)	
4	Funds Flow Statement	15
	a) Meaning of Fund and Funds Flow Statement, Uses of Funds Flow	
	Statement, Preparation of Funds Flow Statement	
	References Books:	
	1. Management Accounting: I.M.Pandey ,Vani Publications, Delhi	
	2. Management Accounting: M.Y.Khan and P.K. Jain ,Tata McGraw Hill Publication, New Delhi	
	3. A Text Book of Accounting for Management: S.N. Maheshwari and S.K.Maheshwari, Vikas	
	Publishing House Pvt. Ltd., Noida	
	4. Cost and Management Accounting: S.N.Maheshwari, S. Chand Publication, New Delhi	
	5. Management Accounting- Principles and Practice: R.K.Sharma, Neeti	

Gupta, Shashi K.Gupta,

Kalyani Publisher, Ludhiana

6. Management Accounting-Principles and Practice: M.A.Sahaf, Vikas Publishing House Pvt. Ltd.,

Noida(UP)

7. Principles of Management Accounting: NK Aagarwal, Asian Books Pvt. Ltd., New Delhi

8. Accounting for Managers: A.K.Sharma, Anmol Publication Pvt. Ltd., New Delhi

Suggested Journals:

- The Management Accountant
- Accounting Research Journal
- The Accounting Review
- Chartered Accountant
- Indian Journal of Accounting

Nature of question paper for four credit University End Semester Examination Total Marks: 80 Standard of Passing: 32 Marks (40%) Duration: 3Hrs

Instructions:

- 1) Que.1 and Que. 8 are compulsory and
 - 2) Attempt any three Questions from Q.No.2 to Q.No. 7.
 - 3) Figures to the right indicate marks.
- Q.1) Multiple Choice Questions (12 questions for 1 mark each) 12
- Q.2) Broad answer question 16 marks
- Q.3) Broad answer question 16 marks
- Q.4) Broad answer question 16 marks
- Q.5) Broad answer question 16 marks
- Q.6) Broad answer question 16 marks
- Q.7) Broad answer question 16 marks
- Q.8) Write notes on (Any Four out of Six) 20

Internal Marks Distribution:

- 1 Ten Marks for Mid Tests.
- 2 Five Marks for presentation Case Studies, field Work, Presentations or activity based learning or Group exercise (Number of students in Group are not more than six).
- 3 Five Marks for Assignments.

(The record of internal submission by the students should be maintain by higher educational institute for the examination of university authority if required)

Faculty of Commerce and Management As per National Education Policy(NEP) 2020 B.Com. Business Administration

SEMESTER – III

OE-III MACRO ECONOMICS-I Credits: 2

Marks: Semester End:40 Internal Assessment:10 Total Marks: 50

Introduced from June 2025

- 1. Understand the Basics of Macro Economics
- **2.** Analyze National Income Concepts and Methods
- 3. Identify changes in the Demand and Supply of Money

Unit No.	Contents	No. of Hours
1	Introduction to Macro Economics Meaning and Scope of Macro Economics, Circular Flow of National Income - Five Sector Model of National Income, Concepts of National Income- GDP, GNP, NNP, PCI, PI & DI, National Income Accounting - Income, Expenditure and Production Method	15
2	Demand and Supply of Money Meaning, Evolution and Functions of Money, Supply of Money- Constituents of Money Supply, Money Multiplier and High Power Money, Demand for Money- Liquidity Preference Theory References Books:	15
	 Modern Economic Theory, Dewtt K.K.,, S. Chand and Company. Macro Economics: Theory and Applications, Gupta G.S., Tata McGraw Hill Education Monetary Economics, Gupta S.B.,S. Chand and Company. An Outline of Monetary Theory, Hanson J.L. McDonalds and Evans Ltd. London Theory of International Trade, Haberler Gottfried William Hodge and Company Monetary Theory and Policy, Hanson Alvin H., McGraw Hill Publication Monetary Theory and Practice, Hanson J.L., McDonalds and Evans Ltd. London Public Finance, Hicks U.K., James Nisbet and Comp., London 	

Nature of question paper for two credit University End Semester Examination Total Marks: 40 Standard of Passing: 16 Marks (40%) Duration: 2Hrs

Instructions

1. All questions are compulsory.

2. Figures to right indicate full marks

Question No: 1	10 marks
A) Multiple Choice Question	4 Marks
B) True or False	3 Marks
C) Fill in the Blanks	3 Marks
Question No: 2 Short Notes Questions (any Two out of Four)	10 marks
Answer limit 150-200 words	
Question No: 3 Short Answer Questions (any Two out of Four)	10 marks
Answer limit 150-200 words	
Question No: 4 Long Answer Questions (any one out of two)	10 marks
Answer limit 300-400 words	

Internal Marks Distribution:

Total Marks: 10 Standard of Passing: 4 Marks (40%)

Particulars	Marks
Attendance and ClassParticipation	02
1. Assignments	04
1 Seminar	
2 Poster Presentation	
3.Role Play	
4.Group Discussion	04 marks for any one of the
5.Unit Tests	given list (As per concern of subject
6.Visits	teacher)
7.Group project	

Faculty of Commerce and Management As per National Education Policy(NEP) 2020 B.Com. Business Administration SEMESTER – III

OE-III BUSINESS STATISTICS-I Credits:2

Marks: Semester End:40 Internal Assessment:10 Total Marks: 50 Introduced from June 2025

COURSE OUTCOMES: After studying this course, students will be able to

- 1. Understand Quantitative techniques and their Managerial applications
- 2.. Understand the basic concepts and scope of Sequencing Problem and Game Theory

Unit No.	Contents	No. of Hours
1	Sequencing Problem Introduction. Statement of problem. Procedure of processing n jobs on two machines. Procedure of processing n jobs on three machines and m machines. Computations of elapsed time and idle times. Examples and problems	15
2	Theory of Game Introduction, Two Person Zero-Sum Games, Minimax and Maximin Principles Minimax saddle point Theorems. Mixed strategies: Games without saddle points Solution Methods of Games without saddle point: Algebraic method and Matrix Method	15
	 References Books: 1. Sharma S. D.: Operations Research, Eighth edition, Kedarnath Ramnath & Co. 2. Sharma J. K.: Mathematical Models in Operations Research, Tata McGraw Hill Publishing Companies 3. Taha H. A.: Operation research – An Introduction, Eighth edition, Prentice Hall of India, New Delhi 4. Vora N. D.: Quantitative Techniques in Management, Third edition, McGraw Hill Publishing Companies 	

Nature of question paper for two credit University End Semester Examination Total Marks: 40 Standard of Passing: 16 Marks (40%) Duration: 2Hrs

Instructions

- 1. All questions are compulsory.
- 2. Figures to right indicate full marks

Question No: 1	10 marks
A) Multiple Choice Question	4 Marks
B) True or False	3 Marks
C) Fill in the Blanks	3 Marks
Question No: 2 Short Notes Questions (any Two out of Four)	10 marks

Answer limit 150-200 words

Question No: 3 Short Answer Questions (any Two out of Four)

10 marks

Answer limit 150-200 words

Question No: 4 Long Answer Questions (any one out of two)

10 marks

Answer limit 300-400 words

Internal Marks Distribution:

Total Marks: 10 Standard of Passing: 4 Marks (40%)

Particulars	Marks
Attendance and ClassParticipation	02
1. Assignments	04
1.Seminar	
2.Poster Presentation	
3.Role Play	
4.Group Discussion	04 marks for any one of the
5.Unit Tests	given list (As per concern of subject
6.Visits	teacher)
7.Group project	

Faculty of Commerce and Management As per National Education Policy(NEP) 2020 B.Com. Business Administration SEMESTER – III

OE-III FUNDAMENTALS OF COMPUTER-I Credits:2

Marks: Semester End:40 Internal Assessment:10 Total Marks: 50 Introduced from June 2025

COURSE OUTCOMES: After studying this course, students will be able to

- 1. Understand the basic structure and components of a computer system
- 2. Identify number systems and their application in computers

3. Evaluate computer peripherals and their usage

Unit No.	Contents	No. of
1 T		
		Hours
	ntroduction to Computers	15
	Computer system, characteristics and capabilities.	
	Computer Hardware and Software: Block Diagram of a Computer,	
	Different Data Processing: Data, Data Processing System, Storing Data,	
P	Processing Data.	
Т	Types of Computers: Analogue, Digital, Hybrid, General and Special	
P	Purpose Computers.	
G	Generation of Computers, Computer Systems: Micros, Minis & Main-	
fr	rames. Limitations of Micro Computer.	
N	Number systems: Decimal Number system, Binary number system,	
	Octal & Hexadecimal number system,1's &2's complement Codes:	
A	ASCII, EBCDI Codes, Gray code & BCD.	
L	ogic Gates: AND, OR, NOT GATES and their Truth tables, NOR,	
N	NAND & XOR gates	
2 0	Computer Peripherals, Introduction to Input Devices: Categorizing	15
Ir	nput Hardware, Keyboard, Direct Entry — Card Readers, Scanning	
D	Devices — O.M.R., Character Readers, Thumb Scanner, MICR,	
S	Smart Cards, Voice Input Devices, Pointing Devices — Mouse, Light	
P	Pen, Touch Screen. Computer Output: Output Fundamentals,	
H	Hardcopy Output Devices, Impact Printers, Non-Impact Printers,	
	Plotters, Computer output Microfilm/Microfiche (COM) systems,	
	Softcopy Output Devices, Cathode Ray Tube, Flat Screen	
	Sechnologies, Projectors, Speakers	
	References Books:	
	1. Sinha, P. K. (2007). Computer fundamentals. BPB Publications.	
	2. Rajaraman, V. (2009). <i>Introduction to computers</i> (5th ed.).	
	Prentice-Hall of India.	
	3. Forouzan, B. A. (2013). <i>Computer science: A structured approach using C.</i> Cengage Learning.	

- 4. Mano, M. M. (2001). *Digital logic and computer design* (3rd ed.). Prentice-Hall.
- 5. Rajaraman, V. (2013). *Fundamentals of computers* (5th ed.). Prentice-Hall of India.
- 6. Patterson, D. A., & Hennessy, J. L. (2016). *Computer organization and design: The hardware/software interface* (5th ed.). Morgan Kaufmann Publishers.
- 7. Sipser, M. (2012). *Introduction to the theory of computation* (3rd ed.). Cengage Learning.
- 8. Bhurchandi, K. M., & Desai, S. R. (2010). *Computer hardware: The complete reference*. Tata McGraw-Hill Education.
- 9. Morley, D. (2011). *Understanding computers: Today and tomorrow* (14th ed.). Course Technology.

Websites:

https://www.comptia.org/training/resources/it-fundamentals

https://www.w3schools.com/whatis/

https://www.allaboutcircuits.com/textbook/digital/chpt-3/logic-gates

https://www.skills.network

Nature of question paper for two credit University End Semester Examination Total Marks: 40 Standard of Passing: 16 Marks (40%) Duration: 2Hrs

Instructions

1. All questions are compulsory.

2. Figures to right indicate full marks

Question No: 1	10 marks
A Multiple Choice Question	4 Marks
B True or False	3 Marks
C Fill in the Blanks	3 Marks
Question No: 2 Short Notes Questions (any Two out of Four)	10 marks
Answer limit 150-200 words	
Question No: 3 Short Answer Questions (any Two out of Four)	10 marks
Answer limit 150-200 words	
Question No: 4 Long Answer Questions (any one out of two)	10 marks
Answer limit 300-400 words	

Internal Marks Distribution:

Total Marks: 10 Standard of Passing: 4 Marks (40%)

Particulars	Marks
Attendance and ClassParticipation	02
1. Assignments	04
1.Seminar	
2.Poster Presentation	
3.Role Play	
4.Group Discussion	04 marks for any one of the
5.Unit Tests	given list (As per concern of subject
6. Visits	teacher)
7.Group project	

Faculty of Commerce and Management As per National Education Policy(NEP) 2020 B.Com. Business Administration SEMESTER – III

SEC-III MARKETING SKILLS PAPER-II

Credits:2

Marks: Semester End:40 Internal Assessment:10 Total Marks: 50

Introduced from June 2025

- 1.Identify and assess the impact of digital technology in transforming the business environment and also the customer journey
- 2.Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms
- 3.Illustrate the measurement of effectiveness of a digital marketing campaign
- 4.Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation

Unit No.	Contents	No. of Hours
1	Introduction to Digital Marketing	15
	(a) Digital Marketing: Concept, scope, and importance of digital	
	marketing. Traditional marketing versus digital marketing.	
	(b) Digital Marketing Management: Digital-marketing mix.	
	Segmentation, Targeting, Differentiation, and Positioning: Concept,	
	levels, and strategies in a digital environment; Digital technology and	
	customer-relationship management. Digital consumers and their	
	buying decision process.	

- (a) Digital Marketing Presence: Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M framework (Paid-Owned-Earned Media Framework). Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope growth. **Email** marketing, and Facebook marketing, YouTube and Video marketing, **Twitter** Marketing, Instagram Marketing: types and strategies.
- **(b) Interactive marketing**: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobilemarketing tools. PPC (pay-per-click) marketing. Payment options.

References Books:

- 1. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.
- 2. Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge.
- 3. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
- 4. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
- 5. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
- 6. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page.
- 7. Blanchard, O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation.

Indianapolis: Que Publishing.

- 8. Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
- 9. Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer-led Approach. Oxford: Oxford University Press.
- 10. Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first. London: Pearson.

Note: Learners are advised to use latest edition of text books.

and 80% for practical exercises and experiential learning)Practical Exercises:

The learners are required to:

- 1. Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools.
- 2. Create a hypothetical advertising tools using Google Ads. Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc.

Faculty of Commerce and Management As per National Education Policy (NEP) 2020 B.Com. Business Administration SEMESTER – III VSC-I ENTREPRENEURIAL SKILLS

Credits:2

Marks: Semester End:40 Internal Assessment:10 Total Marks: 50 Introduced from June 2025

COURSE OUTCOMES:

- **1.** Analyze the role of entrepreneurship in economic and social development and understand how entrepreneurs contribute to the growth of an economy.
- **2.** Understand and demonstrate various entrepreneurial skills, including business management, leadership, communication, customer service, and financial management.
- **3.** Apply different types of entrepreneurial skills, such as analytical thinking, strategic planning, problem-solving, and technical skills, to real-world business scenarios.

Unit No.	Contents	No. of Hours
1	Introduction to Entrepreneurship Introduction, Concept of Entrepreneur, Entrepreneurship and Enterprise, Definition of Entrepreneurship, Objectives of Entrepreneurship Development, Phases of Entrepreneurship Development, Role of Entrepreneurship, The Entrepreneurial Mindset, Characteristics of Entrepreneurship, Traits of Entrepreneurship, Introduction to Entrepreneurship Skills	15
2	Meaning of Entrepreneurship skill, Types of Entrepreneurship Skills: Business management skills, Teamwork and leadership skills, Communication and listening, Customer service skills, Financial skills, Analytical and problem-solving skills, Critical thinking skills, Strategic thinking and planning skills, Technical skills, Time management and	15

organizational skills, Branding, marketing and networking skills, How to improve entrepreneurial skills, Entrepreneurial skills in the workplace, Entrepreneurial Imagination And Creativity

References Books:

- 1. Kuratko, D. F. (2016). Entrepreneurship: Theory, process, practice (10th ed.). Cengage Learning.
- 2. Schenkel, M. C., & Smith, R. J. (2014). Entrepreneurship: A small business approach. Pearson.
- 3. Ries, E. (2011). The lean startup: How today's entrepreneurs use continuous innovation to create radically successful businesses. Crown Business.
- 4. McGrath, R. G., & MacMillan, I. C. (2000). The entrepreneurial mindset: Strategies for continuously creating opportunity in an age of uncertainty. Harvard Business Press.
- 5. Mariotti, S., & Glackin, C. (2013). Entrepreneurship: Starting and operating a small business (5th ed.). Pearson.
- 6. O'Connell, P. L. (2010). Developing the entrepreneurial mindset. Pearson Prentice Hall.
- 7. Godin, S. (2010). The art of entrepreneurship: The path to business success. Penguin.
- 8. Yudelson, J. (2004). The entrepreneur's guide to building a successful business. Pearson.
- 9. Osterwalder, A., & Pigneur, Y. (2010). Business model generation: A handbook for visionaries, game changers, and challengers. Wiley.
- 10. Kaufman, J. (2010). The personal MBA: Master the art of business. Portfolio.
- 11. Christensen, C. M. (1997). The innovator's dilemma: When new technologies cause great firms to fail. Harvard Business Review Press.

Faculty of Commerce and Management As per National Education Policy(NEP) 2020 B.Com. Business Administration SEMESTER – III

ABILITY ENHANCEMENT COURSE (AEC)

English for Business Communication- III Credits :2

Marks: 50 (Semester end exam - 40, Internal exam - 10)
Introduced from June 2025

COURSE OUTCOMES: After studying this course, students will be able to

- 1. Students become familiar with the concepts related to business correspondence
- 2. Students are able to write their own C.V.
- 3. Students become well acquainted with writing application letters
- 4. Students know how to face the interview

Unit No.	Contents	No. of Hours
1	Business Correspondence: Inquiry and Reply:	15
	1. Putting an Order & its reply	
	2. Making an inquiry & its reply	
	3. Customer Complaint & its reply	
2	Writing Application Letter, C.V. and Interview Techniques	15
	1. Characteristics of Application Letter	
	2. Do's & Don'ts of Interview	
	References Books:	
	1. Seely, John. Oxford guide to effective writing and speaking, Oxford University Press, 2013	
	2. Rai, Urmila and S.M. Effective Communication, Himalaya Publication	
	3. Rayudu, C.S. Communication, Himalaya Publication, 2012	
	4. Hammond, Lisa. Dream Big, Jalco Publishing House, Mumbai 2005	

Nature of question paper for two credit University End Semester Examination Total Marks: 40 Standard of Passing: 16 Marks (40%) Duration: 2Hrs

Instructions

- 1. All questions are compulsory.
- 2. Figures to right indicate full marks
- Q.1-A: Multiple Choice Questions (based on Module I and II-4 questions)

4 marks

B: Answer in one word/phrase /sentence ((based on Module I and II-4 questions)

4 marks

Q2.A. Question to be set on Business Correspondence: Inquiry and Reply – 8 Marks

- B. Question to be set on Business Correspondence: Inquiry and Reply
 - 8 Marks
- Q3.A. Question to be set on Writing Application Letter, C.V. and Interview Techniques $8\ Marks$
 - B. Question to be set on Writing Application Letter, C.V. and Interview Techniques $8\ Marks$

Internal Marks Distribution:

Total Marks: 10 Standard of Passing: 4 Marks (40%)

Particulars	Marks
Attendance and ClassParticipation	02
1. Assignments	04
2. Seminar	
3. Poster Presentation	
4. Role Play	
5. Group Discussion	04 marks for any one of the
6. Unit Tests	given list (As per concern of subject
7. Visits	teacher)
8. Group project	

Faculty of Commerce and Management As per National Education Policy(NEP) 2020 B.Com. Business Administration SEMESTER – III

IKS- SPECIFIC: IKS AND MANAGEMENT Credits :2 Marks: 50 (Semester end exam - 40, Internal exam - 10) Introduced from June 2025

- 1. Understand key management principles from IKS
- 2. Applications of Indian approaches to addressing issues of stress
- 3. Demonstrate various case studies on successful implementation of IKS in Management.

Unit No.	Contents	No. of Hours
1	IKS and Management: Indian approaches to Management: A historical perspective, Management Concepts in Ancient Indian Texts, Key Management Principles from IKS, Key Principles of Karma Yoga for Work Performance, Workplace Spirituality: Insights from Indian traditions, Management concepts in the Puranas, Management concepts and applications in the Upanishads, Managing oneself: Concepts and relevance to Management, Mind management: Perspectives from the Indian psychological tradition, Indian approaches to addressing issues of stress.	15
2	Case studies on successful implementation of IKS in Management: •Infosys and the Influence of the Bhagavad Gita •BHEL's (Bharat Heavy Electricals Limited) Integration of Indian Knowledge System, •Indian Railways, successfully integrated principles of the Indian Knowledge System •Ayurveda in Dabur India's Management Practices •Wipro's Emphasis on Indian Ethics and Spirituality •ICICI Bank: Leveraging Chanakya's Arthashastra	15
	 References Books: Namit Arora, Indians: A Brief History of a Civilization R.S. Sharma, India's Ancient Past Ashutosh Biswal, Sujata Srivastava, et al Curriculum, Pedagogy & Sustainable Development: The Role of Indian Knowledge System 1 January 2024 B. Mahadevan, Nagendra Pavana, et al Introduction To Indian Knowledge System: Concepts And Applications 30 June 2022 Dr. Nilesh Shridhar Chavan, Sagar Shivaji Kumbhar, et al. Indian Knowledge System 13 September 2024 Dr. Rohidas Nitonde, Introduction to Indian Knowledge System: A Textbook for UG Students as per NEP 2020 22 August 2024 	

Nirali Prakashan, P	ne November.	2024
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- 8. Jeff Kavanaugh and Rafee Tarafdar, Infosys @The Live Enterprise
- 9. V. Krishnamurthy, BHARAT Heavy Electricals Limited (BHEL): A Case Study
- 10. Bibek Debroy, Sanjay Chadha, Vidya Krishnamurthi Indian Railways: The Weaving of a National Tapestry
- 11. Dabur India Ltd ebook
- 12. Wipro, Code of Business Conduct and ethics

Rajesh Nair Transformation Through Reinventing: Success for Life and Work: Learnings from ICICI Bank and Tata Group's Journey to the Pinnacle Kindle Edition

Nature of question paper for two credit University End Semester Examination **Total Marks: 40** Standard of Passing: 16 Marks (40%) **Duration: 2Hrs**

Instructions

- 1. All questions are compulsory.
- 2. Figures to right indicate full marks

Question No.1 a) Multiple Choice Questions (3 Questions - 4 alternatives each)	6 Marks
b) Match the following (Two Columns-Four pairs)C) Two statements (Answering true or false)	02 Marks 02 Marks
Question No.2 Write Short Notes (Any four out of six) Question No.3 Answer the following (Any one out two)	20 Marks 10 Marks

Faculty of Commerce and Management As per National Education Policy(NEP) 2020(2.0): B.Com. Business Administration SEMESTER – IV

Major V- HUMAN RESOURCE MANAGEMENT (HRM) Credits :4

Marks: Semester End:80 Internal Assessment:20 Total Marks: 100 Introduced from June 2025

- 1. To impart knowledge about the Human Resource Management
- 2. To acquaintance with the human resource management
- 3. To Students understand the employees training
- 4. To apply the knowledge about the performance appraisal and merit rating

1 Human Resource Management (HRM): Introduction- Concept and nature, Objectives, Significance, Functions of Human Resource Management-Evolution HRM concepts and its Scope. 2 Human Resource Planning (HRP): Meaning and need of Human Resource Planning, Factors affecting HRP, Job Analysis, Job Description, Job Specification. Recruitment and Selection: Meaning and Sources of recruitment, Process of scientific selection procedure. 3 Employee Training: Meaning and importance of training, Steps in training program, Methods of training, Impediments of effective training. 4 Performance Appraisal and Merit Rating: Concept and purpose of performance appraisal, Methods (Traditional & Modern) of performance appraisal. Ethics in performance appraisal. Merit Rating: Meaning, Benefits of Merit Rating. Difference between performance appraisal and merit rating. References Books: 1. Aswathappa, K. (2013). Human resource management: Text and cases (7th ed.). Tata McGraw-Hill Education. 2. Bohlander, G., Snell, S., & Sherman, A. (2013). Managing human resources (16th ed.). Cengage Learning. 3. Chhabra, T. N. (2013). Human resource management (2nd ed.). Dhanpat Rai & Co. 4. Dessler, G. (2019). Human resource management (15th ed.). Pearson. 5. Mathis, R. L., & Jackson, J. H. (2017). Human resource	Unit No.	Contents	No. of Hours
Management-Evolution HRM concepts and its Scope. Human Resource Planning (HRP): Meaning and need of Human Resource Planning, Factors affecting HRP, Job Analysis, Job Description, Job Specification. Recruitment and Selection: Meaning and Sources of recruitment, Process of scientific selection procedure. Employee Training: Meaning and importance of training, Steps in training program, Methods of training, Impediments of effective training. Performance Appraisal and Merit Rating: Concept and purpose of performance appraisal, Methods (Traditional & Modern) of performance appraisal. Ethics in performance appraisal. Merit Rating: Meaning, Benefits of Merit Rating. Difference between performance appraisal and merit rating. References Books: 1.Aswathappa, K. (2013). Human resource management: Text and cases (7th ed.). Tata McGraw-Hill Education. 2.Bohlander, G., Snell, S., & Sherman, A. (2013). Managing human resources (16th ed.). Cengage Learning. 3.Chhabra, T. N. (2013). Human resource management (2nd ed.). Dhanpat Rai & Co. 4.Dessler, G. (2019). Human resource management (15th ed.). Pearson.	1	Human Resource Management (HRM): Introduction- Concept and	15
Human Resource Planning (HRP): Meaning and need of Human Resource Planning, Factors affecting HRP, Job Analysis, Job Description, Job Specification. Recruitment and Selection: Meaning and Sources of recruitment, Process of scientific selection procedure. Bemployee Training: Meaning and importance of training, Steps in training program, Methods of training, Impediments of effective training. Performance Appraisal and Merit Rating: Concept and purpose of performance appraisal, Methods (Traditional & Modern) of performance appraisal. Ethics in performance appraisal. Merit Rating: Meaning, Benefits of Merit Rating. Difference between performance appraisal and merit rating. References Books: 1.Aswathappa, K. (2013). Human resource management: Text and cases (7th ed.). Tata McGraw-Hill Education. 2.Bohlander, G., Snell, S., & Sherman, A. (2013). Managing human resources (16th ed.). Cengage Learning. 3.Chhabra, T. N. (2013). Human resource management (2nd ed.). Dhanpat Rai & Co. 4.Dessler, G. (2019). Human resource management (15th ed.). Pearson.		nature, Objectives, Significance, Functions of Human Resource	
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and Sources of recruitment, Process of scientific selection procedure. Employee Training: Meaning and importance of training, Steps in training program, Methods of training, Impediments of effective training. Performance Appraisal and Merit Rating: Concept and purpose of performance appraisal, Methods (Traditional & Modern) of performance appraisal. Ethics in performance appraisal. Merit Rating: Meaning, Benefits of Merit Rating. Difference between performance appraisal and merit rating. References Books: 1. Aswathappa, K. (2013). Human resource management: Text and cases (7th ed.). Tata McGraw-Hill Education. 2. Bohlander, G., Snell, S., & Sherman, A. (2013). Managing human resources (16th ed.). Cengage Learning. 3. Chhabra, T. N. (2013). Human resource management (2nd ed.). Dhanpat Rai & Co. 4. Dessler, G. (2019). Human resource management (15th ed.). Pearson.		Resource Planning, Factors affecting HRP, Job Analysis, Job	
 Employee Training: Meaning and importance of training, Steps in training program, Methods of training, Impediments of effective training. Performance Appraisal and Merit Rating: Concept and purpose of performance appraisal, Methods (Traditional & Modern) of performance appraisal. Ethics in performance appraisal. Merit Rating: Meaning, Benefits of Merit Rating. Difference between performance appraisal and merit rating. References Books: 1.Aswathappa, K. (2013). Human resource management: Text and cases (7th ed.). Tata McGraw-Hill Education. 2.Bohlander, G., Snell, S., & Sherman, A. (2013). Managing human resources (16th ed.). Cengage Learning. 3.Chhabra, T. N. (2013). Human resource management (2nd ed.). Dhanpat Rai & Co. 4.Dessler, G. (2019). Human resource management (15th ed.). Pearson. 		Description, Job Specification. Recruitment and Selection: Meaning	
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Dhanpat Rai & Co. 4.Dessler, G. (2019). Human resource management (15th ed.). Pearson.			
Pearson.			
5.Mathis, R. L., & Jackson, J. H. (2017). Human resource			
management (15th ad.) Canagaga Lagraina			
management (15th ed.). Cengage Learning. 6.Sharma, R. (2014). Human resource management (2nd ed.). Vikas			

Publishing House.

 Sarma, A. (2013). Human resource management: A strategic approach (1st ed.). Tata McGraw-Hill Educatio

Nature of question paper for four credit University End Semester Examination Total Marks: 80 Standard of Passing: 32 Marks (40%) Duration: 3Hrs

Instructions:

- 1) Que.1 and Que. 8 are compulsory and
- 2) Attempt any three Questions from Q.No.2 to Q.No. 7.
- 3) Figures to the right indicate marks.
- Q.1) Multiple Choice Questions (12 questions for 1 mark each) 12
- Q.2) Broad answer question 16 marks
- Q.3) Broad answer question 16 marks
- Q.4) Broad answer question 16 marks
- Q.5) Broad answer question 16 marks
- Q.6) Broad answer question 16 marks
- Q.7) Broad answer question 16 marks
- Q.8) Write notes on (Any Four out of Six) 20

Internal Marks Distribution:

- 1 Ten Marks for Mid Tests.
- 2 Five Marks for presentation or activity based learning or Group exercise (Number of students in Group are not more than six).
- 3 Five Marks for Assignments.

(The record of internal submission by the students should be maintain by higher educational institute for the examination of university authority if required

Faculty of Commerce and Management As per National Education Policy(NEP) 2020(2.0): B.Com. Business Administration SEMESTER – IV

Major VI- IT for MANAGEMENT Credits :4

Marks: Semester End:80 Internal Assessment:20 Total Marks: 100 Introduced from June 2025

- 1. Understand the Historical Development of IT and its Impact on Business
- 2. Identify and Differentiate Between Types of Information Systems
- 3. Analyze Business Processes and the Role of Systems Integration

Unit No.	Contents	No. of Hours
1	Introduction to Information Technology (IT): Historical perspective of information technology and business, Functioning of computer hardware and software components, characteristic from user and buyers perspectives. Impact of IT on Management	15
2	Information Systems in Management-Types of Information Systems: TPS,MIS,DSS,EIS,ES	15
3	Business Processes and Systems Integration: Overview of concept such as ERP,SCM, RM, database management, DBMS, Data warehousing Ethical and Legal Aspects of IT.	15
4	Role and emerging trends of information technology: Business intelligent, knowledge Management, E- Commerce, E Business, M- Commerce, Digital Business, E-governance	15
	 References Books: Stair, R., & Reynolds, G. (2017). Principles of information systems (13th ed.). Cengage Learning. O'Brien, J. A., & Marakas, G. M. (2011). Management information systems (10th ed.). McGraw-Hill Education. Kenneth, C. L. (2015). Essentials of management information systems (9th ed.). Pearson. Schwalbe, K. (2015). Information technology project management (8th ed.). Cengage Learning. Knox, L., & Schwalbe, K. (2015). Introduction to information systems: Supporting and transforming business (6th ed.). Wiley. Heathfield, S. M. (2019). Human resource management information systems: A guide for practitioners (1st ed.). CRC Press. Rainer, J. L., & Cegielski, C. G. (2017). Introduction to information systems (7th ed.). Wiley. 	

Nature of question paper for four credit University End Semester Examination Total Marks: 80 Standard of Passing: 32 Marks (40%) Duration: 3Hrs

Instructions:

- 1) Que.1 and Que. 8 are compulsory and
- 2) Attempt any three Questions from Q.No.2 to Q.No. 7.
- 3) Figures to the right indicate marks.
- Q.1) Multiple Choice Questions (12 questions for 1 mark each) 12
- Q.2) Broad answer question 16 marks
- Q.3) Broad answer question 16 marks
- Q.4) Broad answer question 16 marks
- Q.5) Broad answer question 16 marks
- Q.6) Broad answer question 16 marks
- Q.7) Broad answer question 16 marks
- Q.8) Write notes on (Any Four out of Six) 20

Internal Marks Distribution:

- 1 Ten Marks for Mid Tests.
- 2 Five Marks for presentation or activity based learning or Group exercise (Number of students in Group are not more than six).
- 3 Five Marks for Assignments.

(The record of internal submission by the students should be maintain by higher educational institute for the examination of university authority if required)

Faculty of Commerce and Management As per National Education Policy(NEP) 2020(2.0):

B.Com. Business Administration SEMESTER – IV

Minor II- CORPORATE ACCOUNTING

Credits:4

Marks: Semester End:80 Internal Assessment:20 Total Marks: 100 Introduced from June 2025

COURSE OUTCOMES: After studying this course, students will be able to

- 1. Understand the process of issuing, forfeiting, and re-issuing shares.
- 2. Gain knowledge of share valuation methods
- 3. Understand the accounting treatment for company amalgamations and absorptions.

Unit No.	Contents	No. of Hours
1	Issue and forfeiture of shares, Re-issue of forfeited shares. Issue and	15
	Redemption of Debentures (Sinking Fund Method only)	
2	Valuation of shares: Intrinsic value method, Market value Method	15
	(Capitalization of profit and dividend basis) Fair value	
3	Profit /Loss Prior to Incorporation, Preparation of Final Accounts of	15
	Companies in Vertical form only	
4	Accounting for Amalgamation and Absorption of Companies.	15
	Calculation of purchase consideration as per AS – 14. (Purchase	
	Method only)	
	References Books:	
	1. Gupta R. L. Radhaswamy M Company Account. Sultan Chand and Sons; New Delhi.	
	2. Maheshwari S. N Corporate Accounting. Vikas Publication House, New Delhi.	
	3. Shukla M. C.; Grewal T.S. and Gupta S.C Advanced Accounts; S.Chand and Co. New Delhi.	
	4. Jain and Narang- Advanced Accountancy	
	5. S.P. Iyangar - Advanced Accountancy	
	6. H. Chakraborty- Advanced Accountancy	
	7. Chougule Rajan - Computerized Accounting.	

Nature of question paper for four credit University End Semester Examination Total Marks: 80 Standard of Passing: 32 Marks (40%) Duration: 3Hrs *Instructions:*

- 1) Que.1 and Que. 8 are compulsory and
- 2) Attempt any three Questions from Q.No.2 to Q.No. 7.
- 3) Figures to the right indicate marks.
- Q.1) Multiple Choice Questions (12 questions for 1 mark each) 12
- Q.2) Broad answer question 16 marks

- Q.3) Broad answer question 16 marks
- Q.4) Broad answer question 16 marks
- Q.5) Broad answer question 16 marks
- Q.6) Broad answer question 16 marks
- Q.7) Broad answer question 16 marks
- Q.8) Write notes on (Any Four out of Six) 20

Internal Marks Distribution:

- 1 Ten Marks for Mid Tests.
- 2 Five Marks for presentation or activity based learning or Group exercise (Number of students in Group are not more than six).
- 3 Five Marks for Assignments.

(The record of internal submission by the students should be maintain by higher educational institute for the examination of university authority if required)

Faculty of Commerce and Management As per National Education Policy(NEP) 2020(2.0): B.Com. Business Administration SEMESTER – IV

OE-IV MACRO ECONOMICS-II Credits:2

Marks: Semester End:40 Internal Assessment:10 Total Marks: 50 Introduced from June 2025

- 1. Understand and Analyze Business Cycles
 - 2. Analyze Public Budget and Fiscal Management

Unit No.	Contents	No. of
		Hours
1	Inflation and Business Cycles Meaning and types and impact of	15
	Inflations, Causes and remedies for controlling inflations, Meaning,	
	types and Phases of business cycles, Theories of business cycle-	
	Hawtrey and Schumpeter's theory	
2	Public Finance Meaning and Scope of Public Finance, Public Budget -	15
	Meaning, Types and Components, Public Revenue-Tax and Non-tax	
	Revenue- Public Expenditure & Public debt-Sources and causes of its	
	increasing trends	
	References Books:	
	1.Macro Economics Theory and Policy, Ahuja H.L., S. Chand and	
	Company.	
	2.Macro Economics Theory and Policy, Branson William H., Harper	
	Collins India Pvt.Ltd.	
	3. An Outline of Money, Crowther Geoffrey, Thomas Nelson and	
	sons Ltd. London	

4. Business Cycles and national Income, Duesenberry James, S.	
,Georg Allen and Union, London	
5.Macro Economics, Derburg and McDougal, McGraw Hill	
Education, New York	
6. Macro Economics ,Lindauer John Univers Inc. Bloomington USA	
7.Macro Economic Theory, Jinghan M.L Vinda Publication Pvt.Ltd.	
New Delhi	

Nature of question paper for two credit University End Semester Examination Total Marks: 40 Standard of Passing: 16 Marks (40%) Duration: 2Hrs

Instructions

1. All questions are compulsory.

2. Figures to right indicate full marks

Question No: 1	10 marks
A.Multiple Choice Question	4 Marks
B.True or False	3 Marks
C.Fill in the Blanks	3 Marks
Question No: 2 Short Notes Questions (any Two out of Four)	10 marks
Answer limit 150-200 words	
Question No: 3 Short Answer Questions (any Two out of Four)	10 marks
Answer limit 150-200 words	
Question No: 4 Long Answer Questions (any one out of two)	10 marks
Answer limit 300-400 words	

Internal Marks Distribution:

Total Marks: 10 Standard of Passing: 4 Marks (40%)

Particulars	Marks
Attendance and ClassParticipation	02
1. Assignments	04

2. Seminar	
3. Poster Presentation	
4. Role Play	
5. Group Discussion	04 marks for any one of the
6. Unit Tests	given list (As per concern of subject
7. Visits	teacher)
8. Group project	

Faculty of Commerce and Management As per National Education Policy(NEP) 2020(2.0): B.Com. Business Administration SEMESTER – IV

OE-IV BUSINESS STATISTICS-II Credits:2

Marks: Semester End:40 Internal Assessment:10 Total Marks: 50

Introduced from June 2025

- 1. Understand the Fundamentals of Project Management Techniques:
- **2.** Master Critical Path Method (CPM):
- 3. Understand and Apply Project Evaluation & Review Technique (PERT)
- 4. Solve Real-World Problems Using Project Management and SQC Tools

Unit No.	Contents	No. of			
		Hours			
1	Critical Path Method (CPM) and Project Evaluation & Review	15			
	Technique (PERT) Definitions: (i) event, (ii) node, (iii) activity, (iv)				
	critical activity, (v) project duration. Critical Path Method (CPM):				
	Construction of a network, definitions of (i) earliest event time, (ii) latest				
	event time, (iii) Critical path. Determination of critical path.				
	Project Evaluation & Review Technique (PERT): Construction of				
	network, pessimistic time, optimistic time, most likely time.				
	Determination of critical path, determination of mean, variance and				
	standard deviation of project duration, computations of probability of				
	completing the project in a specified duration. Examples and problems.				
2	Concept and Advantages of S.Q.C., Causes of Variation. Types of	15			
	Control.Process Control and Product Control, Construction of				
	Control Chart. Control Charts for Variables. Control Charts for				
	Mean,(X) and Range (R). Control Charts for Attributes: Control				
	Chart for Number of Defective (np) Chart, Control Chart for Number				
	of Defects (C) Chart, Numerical Examples.				

References Books:

- **1.** Sharma S. D.: Operations Research, Eighth edition, Kedarnath Ramnath & Co.
- **2.** Sharma J. K.: Mathematical Models in Operations Research, Tata McGraw Hill Publishing Companies
- **3.** Taha H. A.: Operation research An Introduction, Eighth edition, Prentice Hall of India, New Delhi
- **4.** Vora N. D.: Quantitative Techniques in Management, Third edition, McGraw Hill Publishing Companies

Nature of question paper for two credit University End Semester Examination Total Marks: 40 Standard of Passing: 16 Marks (40%) Duration: 2Hrs

Instructions

- 1. All questions are compulsory.
- 2. Figures to right indicate full marks

Question No: 1	10 marks
A Multiple Choice Question	4 Marks
B True or False	3 Marks
C Fill in the Blanks	3 Marks
Question No: 2 Short Notes Questions (any Two out of Four)	10 marks
Answer limit 150-200 words	
Question No: 3 Short Answer Questions (any Two out of Four)	10 marks
Answer limit 150-200 words	
Question No: 4 Long Answer Questions (any one out of two)	10 marks
Answer limit 300-400 words	

Internal Marks Distribution:

Total Marks: 10 Standard of Passing: 4 Marks (40%)

Particulars	Marks
Attendance and ClassParticipation	02
1. Assignments	04
2. Seminar	
3. Poster Presentation	
4. Role Play	
5. Group Discussion	04 marks for any one of the
6. Unit Tests	given list (As per concern of subject
7. Visits	teacher)
8. Group project	

Faculty of Commerce and Management As per National Education Policy(NEP) 2020(2.0): B.Com. Business Administration

SEMESTER – IV

OE-IV FUNDAMENTALS OF COMPUTER-II Credits :2

Marks: Semester End:40 Internal Assessment:10 Total Marks: 50 Introduced from June 2025

- 4. Understand the basic structure and components of a computer system
- 5. Identify number systems and their application in computers
- 6. Evaluate computer peripherals and their usage

Unit No.	Contents	No. of Hours		
1	Basic Components & Storage:Central Processing Unit: The	15		
	Microprocessor, control unit, A.L.U., Registers, Buses, Main			
	Memory, Main Memory (RAM) for microcomputers, Read			
	OnlyMemory(ROM).			
	Storage Devices: Storage Fundamentals, Primary and Secondary			
	Storage, Data Storage and Retrieval Methods— Sequential, Direct &			
	Indexed Sequential, Tape. Storage and Retrieval Methods Tape			
	storage Devices, characteristics and limitations, Direct access Storage			
	and Microcomputers - Hard Disks, Disk Cartridges, Direct Access			
	Storage Devices for large Computer systems, Mass storage systems			

	and Optical Disks, CD,ROM.	
2	Computer Software & Languages: System Software: System software	15
	Vs. Application Software, Types of System Software, Introduction and	
	Types of Operating Systems. Boot Loader, Diagnostic Programs, BIOS,	
	Utility Programs. Application Software: Microcomputer Software,	
	Interacting with the System, Trends in PC software, Types of	
	Application Software, Difference between Program and Packages.	
	Computer Languages: Definition, Generations of computer languages,	
	Types of Languages, Language Processors: Assembler, Interpreter,	
	Compiler, Linker and Loader. Programming constructs, Algorithm &	
	flowchart.	
	References Books:	
	Websites:	
	https://www.comptia.org/training/resources/it-fundamentals	
	https://www.w3schools.com/whatis/	
	https://www.allaboutcircuits.com/textbook/digital/chpt-3/logic-gates	
	https://www.skills.network	

Nature of question paper for two credit University End Semester Examination Total Marks: 40 Standard of Passing: 16 Marks (40%) Duration: 2Hrs

Instructions

1. All questions are compulsory.

2. Figures to right indicate full marks

Question No: 1	10 marks
A Multiple Choice Question	4 Marks
B True or False	3 Marks
C Fill in the Blanks	3 Marks
Question No: 2 Short Notes Questions (any Two out of Four)	10 marks
Answer limit 150-200 words	
Question No: 3 Short Answer Questions (any Two out of Four)	10 marks
Answer limit 150-200 words	
Question No: 4 Long Answer Questions (any one out of two)	10 marks
Answer limit 300-400 words	

Internal Marks Distribution:

Total Marks: 10 Standard of Passing: 4 Marks (40%)

Particulars	Marks
Attendance and ClassParticipation	02
1. Assignments	04

2. Seminar	
3. Poster Presentation	
4. Role Play	
5. Group Discussion	04 marks for any one of the
6. Unit Tests	given list (As per concern of subject
7. Visits	teacher)
8. Group project	

Faculty of Commerce and Management As per National Education Policy(NEP) 2020 B.Com. Business Administration SEMESTER – IV SEC-IV ACCOUNTING SKILLS PAPER-II

(Preparation of Vouchers) Credits :2 Marks: Semester End:40 Internal Assessment:10 Total Marks: 50 Introduced from June 2025

COURSE OUTCOMES:

- 1. Understand meaning and nature of vouchers
- 2. Prepare vouchers

Unit No.	Contents	No. of Hours
1	Introduction to Vouchers and Preparation of vouchers	15
	Meaning of voucher, general contents of vouchers, precautions to be	
	taken while preparing vouchers	
	Preparation of vouchers regarding -	
	a) Cash Receipts - Bills, Counterfoils, Receipts, Cash Memo etc.	
	b) Cash Payments - Bills, Receipts	
	Purchases - Material Requisition Notes, Tender / Quotation, Order,	
	Goods Received Note, Credit Note etc.	
2	Preparation of vouchers	15
	Preparation of vouchers regarding -	
	a) Sales - Invoice, Account Sales, Goods Dispatched Note, Debit	
	Note etc.	
	b) Inter-department Transfers – Transfer Note	
	c) Job Order	
	Banking – Deposit slips, Withdrawal slips, Cheques, Demand Draft	
	Challan, RTGS / NEFT Challan etc.	
	References Books:	
	1. Kamal Gupta – Contemporary Auditing – Tata McGraw-	

- Hill Publishing Company Ltd., New Delhi.
- S. V. Ghatalia (Indian Edition) Spicer & Pegler's Practical Auditing by Walter W. Bigg – Allied Publishers Private Ltd., New Delhi.
- 3. B. N. Tandon A Handbook of Practical Auditing S. Chand & Co., New Delhi.
- 4. B. N. Tandon, S. Sudharsanam, S. Sundharabahu A Handbook of Practical Auditing –S. Chand & Co. Ltd., New Delhi.
- 5. Jagdish Prakash Auditing Principles, Practices and Problems Kalyani Publishers, New Delhi.
- 6. V. H. Kishnadwala, N. H. Kisnadwalla, M. V. Shetti Auditing Principles and Practice Sultan Chand & Sons, New Delhi.
- 7. Dr. P. M. Herekar Auditing Ajab Publications, Kolhapur.
- 8. Ravinder Kumar, Virender Sharma Auditing Principles and Practice PHI Learning Private Limited, Delhi.

Important Note – The medium of instruction and language of answer may be English or Marathi or mixed form of both the languages. (As it is SEC, the time of this course can be utilized as 20% for theoretical knowledge and 80% for practical exercises and experiential learning)

Nature of question paper for two credit University End Semester Examination

Total Marks: 40 Standard of Passing: 16 Marks (40%) Duration: 2Hrs

Instructions

- 1. Question No. 1 is compulsory
- 2. Attempt any Four questions from Question No. 2 to Question No.6

QuestionNo.1	a)Choose the appropriate alternative	05Marks
	b) State True or False	03Marks
QuestionNo.2	Preparation of Vouchers – Practical	08Marks
QuestionNo.3	Preparation of Vouchers – Practical	08Marks
QuestionNo.4	Preparation of Vouchers – Practical	08Marks
QuestionNo.5	Preparation of Vouchers – Practical	08Marks
QuestionNo.6	Preparation of Vouchers – Practical	08Marks

Note - Printed and / or typed vouchers of different types will be provided to the students and they will be asked to prepare these vouchers.

Faculty of Commerce and Management As per National Education Policy (NEP) 2020 B.Com. Business Administration SEMESTER – IV

VEC-II MANAGERIAL SKILLS Credits: 2

Marks: Semester End:40 Internal Assessment:10 Total Marks: 50 Introduced from June 2025

COURSE OUTCOMES:

- 1. Understand various Management skills
- 2. Explain in detail examples of different management skills
- 3. Apply managerial skills in the organization
- 4. Demonstrate how to develop management skills

Unit No.	Contents	No. of Hours
1	Introduction: Concept of Management Skills, Importance of	15
	Management Skills in organization, Managerial Skills by Robert L.	
	Katz	
	Technical skills: Concept, Importance and Examples	
	Conceptual skills: Concept, Need and Examples, How to improve	
	conceptual skills in management.	
	Human Skills: Concept, Importance and Examples	
2	Other Types of Management Skills Negotiation Skills: Prepare a List	15
	of Negotiating Exercises and Activities, Develop the Negotiation	
	Styles, Make a list of Tips for Negotiation	
	Interpersonal skills: Conduct Question and Answer session,	
	Conversation around the circle, Abilities of interpersonal skills, Do's	
	and Don'ts for interpersonal Skills	
	Decision making skill: Prepare a list of Situational Examples, Case	
	Studies of Six Thinking Hats, Emotional expressiveness	
	Analytical skills: Core ingredients of Analytical Skills, How to	
	develop	
	Analytical Skills, Prepare documents of your current skills	
	References Books:	
	1.S. Hariharan, N. Sundararajan and S.P. Shanmugapriya, Soft	
	Skills, MJP Publishers, Chennai	
	2.Alex (2009) Soft Skills Know yourself and Know the world S.	
	Chand & Co. Publishing House, New Delhi	
	3.Beverley Amar (2009) Soft Skills at Work for Career Success	
	Cengage Learning, USA	
	4.Jagadeesan G. and Santhanakrishnan R. (2007) Soft	
	Skills development ICFAI University Press New Delhi	
	5.SarveshGolati (2006) Corporate Soft Skills Rupa Publishers, New Delhi	

(As it is SEC, the time of this course can be utilized as 20% for theoretical knowledge and 80%

for practical exercises and experiential learning)

Nature of question paper for two credit University End Semester Examination Total Marks: 40 Standard of Passing: 16 Marks (40%) Duration: 2Hrs

Instructions

- 1. Question No. 1 and 2 are compulsory
- 2. Attempt any three questions from Question No. 3 to Question No.6

Question No. 1 Multiple Choice Questions (8 questions) 8 Marks

Question No. 2 Write Short notes (Any two out of three) 8 Marks

Question No. 3 Practical question/ Case study (Skill oriented) 8 Marks

Question No. 4 Practical question/ Case study (Skill oriented) 8 Marks

Question No. 5 Practical question/ Case study (Skill oriented) 8 Marks

Question No. 6 Practical question/ Case study (Skill oriented) 8 Marks

(Questions should test skill enhancement)

Faculty of Commerce and Management as per National Education Policy(NEP) 2020(2.0): B.Com. Business Administration SEMESTER – IV

ABILITY ENHANCEMENT COURSE (AEC)

English for Business Communication- IV Credits: 2

Marks: 50 (Semester end exam - 40, Internal exam - 10)

Introduced from June 2025

- 1.Students know the marketing skills
- 2.Students get acquainted with advertising and promotion of products
- 3. Students learn human values

Unit No.	Contents	No. of
		Hours
1	English for Marketing	15
	1. Writing Advertisements	
	2. Promotion of a Product	
2	Dream Big- Lisa Hammond	15
	If you are Wrong Admit It- Dale Carnegie	
	References Books:	
	1. Seely, John. Oxford guide to effective writing and	
	speaking, Oxford University Press, 2013	
	2. Rai, Urmila and S.M. Effective Communication, Himalaya	
	Publication	
	3. Rayudu, C.S. Communication, Himalaya Publication, 2012	
	4. Hammond, Lisa. Dream Big, Jalco Publishing House, Mumbai	

2005	

Nature of question paper for two credit University End Semester Examination Total Marks: 40 Standard of Passing: 16 Marks (40%) Duration: 2Hrs

Instructions

- 1. All questions are compulsory.
- 2. Figures to right indicate full marks
 - Q.1-A: Multiple Choice Questions (based on Module I and II-4 questions) 4 marks
 - B: Answer in one word/phrase /sentence ((based on Module I and II-4 questions) 4 marks
- Q2. A. Question to be set on English for Marketing– 8 marks
- B. Question to be set on English for Marketing– 8 Marks
- Q 3 A. Answer the following question briefly (any 2 out of 3)– 8 Marks
- B. Write short notes on (any 2 out of 3)–8 Marks

Faculty of Commerce and Management As per National Education Policy (NEP) 2020 B.Com. Business Administration SEMESTER – IV

VEC-II ENVIRONMENT STUDIES Credits :2

Marks: Semester End:40 Internal Assessment:10 Total Marks: 50 Introduced from June 2025

COURSE OUTCOMES:

After studying this course, students will be...

- 1. Understand different types of natural resources and their conservation.
- 2. Aware the importance of Environmental Audit with its procedure.

Unit No.	Contents	No. of Hours
I	Introduction to Natural Resources and Conservation Definition and concept of resources, types of resources, uses and values of a resource, Abiotic resources- minerals, fossil fuels, water, soil, Biotic resources - Wild animals, fisheries, domesticated animals, plants, Concept of resource conservation and its importance, Green techniques for nature conservation: Rain water harvesting, zero waste management, Concept of concept of Green roofs, Concept of Green chemistry, Phytoremediation, Construction of soak pits for domestic wastewater, Ground water recharge techniques.	15
П	Environmental Audit Definition of Environment Audit and its importance for industries. Types of audits, General audit methodology and basic structure of audit, Elements of an audit process and its importance, Types of Audits: Definitions of Signatory, a. Consumption Audit, b. Pollution audit, c. Hazardous audit, d. Solid waste audit, e. Disposal audit, f. Cost audit, g. Investment audit, h. Voluntary social audit and socioeconomic surveys, Social Impact Assessment (SIA).	15
	References: 1. Environmental Conservation: R. F. Dasman (1968) John Wiley and Sons, New York. 2. Environmental Science, Miller T. G. Jr., Wadsworth Publishing Company. 3. Environmental Biology and Toxicology, P.D. Sharma, Rastogi Publications, Meerut 1985 4. A Handbook of EIA, V.S. Kulkarni, S.N. Kaul and R. K. Trivedi, Scientific Publication (India).	