



Rayat Shikshan Sanstha's
Sadguru Gadage Maharaj College, Karad
(An Autonomous College)
Affiliated to Shivaji University, Kolhapur

Name of the Programme : B.Com II Business Administration - (VSC) III	Semester – III
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Name of the Course (Subject): Human Resource Management Paper – I (VSC) Code:-N-VSC-302
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Semester End Exam (SEE) 50 Marks	Continuous Internal Assessment (CIA)	Total Marks 50	Credit Assigned –02 Workload – 2 Hrs. Per Week
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Introduced from June 2024

- Course Objectives:**
- 1) To make students familiar with the subject human resource management.
 - 2) To expose the students the importance of Job analysis and applicability of Recruitment and selection.
- Course Outcomes :**
- 1)To Understand Concept of Human Resource Management and Human Resource Planning.
 - 2) Acquaintance with the Job Analysis, Recruitment and selection.

Unit No	Name & Contents of Units	No.of Lectures	Teaching Method
1	Unit I - Introduction to Human Resource Management and Human Resource Planning 1.1 Introduction to Human Resource Management- 1.1.1 Concept, Scope & Objectives 1.1.2 Significance 1.1.3 Functions of HRM 1.1.4 Human Resource Environment. 1.1.5 Challenges of Human Resource Management in changing business scenario. 1.2 Human Resource Planning (HRP) 1.2.1 Concept 1.2.2 Need for Human resource Planning, Process of HRP 1.2.3 Factors affecting HRP	15	<i>Lecture Interactive ICT Based Seminar</i>
2	Unit II – Job Analysis, Recruitment and selection, 2.1 Job Analysis 2.1.1 Concept, Objectives 2.1.2 Importance 2.2 Recruitment and selection- 2.2.1 Concept, 2.2.2 Sources of recruitment 2.2.3 Steps in the scientific selection & Recruitment process	15	<i>Lecture Interactive ICT Based Project</i>

	2.2.4 Procedure of e-recruitment.		
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References Books :-

1. C. B. Mamoria Gankar : Dynamics of Industrial Relations
2. O. P. Khanna : Industrial Engineering and Management
3. K Ashwathappa : Human Resource Management, Tata McGraw Hill, New Delhi
4. Human Resource Management – Text and cases – VSP Rao
5. Human Resource Management-Snell ,Bohlander
6. Personal Management and Human Resources- Venkata Ratnam srinivas



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Name of the Programme : B.Com II Business Administration - (SEC)III	Semester – IV
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Name of the Course (Subject): Human Resource Management Paper – II (SEC)N-VSC-402
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Semester End Exam (SEE) 50 Marks	Continuous Internal Assessment (CIA)	Total Marks 50	Credit Assigned - 02 Workload – 2 Hrs. Per Week
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Introduced from June 2024

Course Objectives: <ol style="list-style-type: none">1) To make students familiar with the subject human resource management.2) To know the concept of process of training, Development , Performance Appraisal and Merit Rating3) To know the concept of process of Recent Trends in HRM Course Outcomes : <ol style="list-style-type: none">1. Acquaintance with the Employee Training, Performance Appraisal and Merit Rating.2. Acquaintance with the Recent Trends in HRM

Unit No	Name & Contents of Units	No .of Lectures	Teaching Method
1	Unit I - Employee Training and Development And Performance Appraisal and Merit Rating 1.1 Employee Training- 1.1.1 Concept 1.1.2 Need for training 1.1.3 Steps in training 1.1.4 Methods of Training 1.1.5 Impediments of effective training 1.2 Performance Appraisal 1.2.1 Concept 1.2.2 Purpose of Performance appraisal 1.2.3 Methods of performance appraisal 1.2.4 Ethics in performance appraisal 1.3 Merit Rating- 1.3.1 Concept 1.3.2 Benefits of Merit Rating,	15	<i>Lecture Interact ive ICT Based Project</i>
2	Unit II :- Recent Trends in HRM 2.1 Recent Trends in E-HR 2.1.1 E- HR- concept, 2.1.2 Organization of E-HR 2.1.3 Benefits and cost of E-HR 2.1.4 Features of E- HR, Digitized rewards and recognition, 2.1.5 Online skill assessments,	15	<i>Lecture Interacti ve ICT Based Project</i>

	<p>2.1.6 Biometric time tracking and security</p> <p>2.2 Recent Trends in HRM</p> <p>2.2.1 Recent Trends in HRM after covid 19: Workplace Diversity, Flexi time, work from Home, Virtual Work, Artificial Intelligence, Productivity of HR process.</p>		
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References Books :-

1. C. B. Mamoria Gankar : Dynamics of Industrial Relations
2. O. P. Khanna : Industrial Engineering and Management
3. K Ashwathappa : Human Resource Management, Tata McGraw Hill, New Delhi
4. Human Resource Management – Text and cases – VSP Rao
5. Human Resource Management-Snell ,Bohlander
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Name of the Programme: B.Com. Part II (Regular)
Business Administration

Semester – III

Name of the Course (Subject): Entrepreneurship Development (Major)
Paper VI, Paper Code –N-MJ-BA-302

Semester End Exam
(SEE) 80 Marks

Continuous Internal
Assessment (CCE) -
20

Total Marks
100

Credit Assigned - 04
Workload – 4 Hrs Per Week

Introduced from June 2024

Course Outcomes:

- 1) Students will acquaint with the knowledge of Entrepreneurship.
- 2) Students will able to develop their Entrepreneurship qualities and skills.
- 3) Students will acquaint with necessary skills of managing entrepreneurial activities.
- 4) To impart theoretical knowledge of Entrepreneur and Entrepreneurship.

Sr. No.	Content	Teaching Methods	Teaching Hours
Unit I	<u>Entrepreneur and Entrepreneurship</u> 1. Entrepreneur: 1.1 Concept 1.2 Qualities of Entrepreneur 1.3 Types of Entrepreneurs 1.4 Functions of Entrepreneur 1.5 Entrepreneurship 1.2.1 Meaning and Definition 1.2.2 Importance 1.2.3 Obstacles before entrepreneurship in modern era. 1.2.4 Remedies for Obstacles before entrepreneurship	Lecture, Interactive ICT Based	15 Periods
Unit II	<u>2) Entrepreneurship Development :</u> 2.1 Concepts and Objectives 1.2 Factors contributing to growth of Entrepreneurship 1.3 Process of EDP 1.4 Problems and measures of EDP in India 1.5 Institutional support for Entrepreneurship development- EDI, NIESBUD, MCED, DIC	Lecture Interactive ICT Based Discussion Method <i>Visit</i>	15 Periods

Unit III	<p><u>3) Micro, Small and Medium Enterprises (MSME):</u> 3.1 Definition and importance of MSME 1.6 Government Policy and Support 1.7 MSME Act 2006. 1.8 Problems & remedies of MSME. 1.9 Steps for formation of MSME (Opportunities, Selection of Location, Licensing and Registration, Infrastructure, Capital formation, HR, Production and Marketing etc.,)</p>	<p><i>Lecture Interactive ICT Based Group Discussion</i></p>	15 Periods
Unit IV	<p><u>5) Recent Trends in Entrepreneurship</u> 4.1 Franchising- concept, Characteristics & importance. 4.2 Special Economic Zones (SEZ) - (Concepts, importance, present position.) 4.3 Entrepreneurship in Service Sector 4.4 Government Initiatives- Start-up India, Stand up India. – Skills India and Make in India. 4.5 Entrepreneurship and Skill Hub - Innovation, Invention and Incubation</p>	<p><i>Lecture Interactive ICT Based Project Industrial Visit</i></p>	15 Periods

References books:

1. Dynamics of Entrepreneurial Development & Management By Vasant Desai.
2. Udyojakata by Prabhakat Deshmukh
3. Entrepreneurship Development in India by C.B. Gupta & N.P. Shrinivasan
4. Project preparation Appraisal, implementation By Prasanna Chandra
5. Entrepreneurship and small Business management By Shukla M. B.
6. Entrepreneurial Development by Khanak S. S.
7. Entrepreneurial Development by Godron E. &Natarajan K.
8. Entrepreneurial Development by Tanejasatish & Gupta S. L.
9. Current Trends in Entrepreneurship by Mohan S. Elangovan R.
10. Entrepreneurship Robert D. Hisrich Michael, P. Peter
11. Dr. Parag Ajagaonkar, Dr. Anjali Patkar, Introduction to Business – Sheth Publication – 5th edition June 2016
12. Vasant Desai, Entrepreneurship Management – Himalaya Publishing House – 1st edition 2011



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Name of the Programme: B.Com. Part II (Regular) Business Administration –(Major)		Semester –IV	
Name of the Course (Subject): Fundamentals of Entrepreneurship-Paper-VIII Paper Code- N-MJ-BA-402			
Semester End Exam (SEE) 80 Marks	Continuous Internal Assessment (CIA) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week

Introduced from June 2024

Course Outcomes:

- 1) Students will acquaint with the concept of rural and women entrepreneurship.
- 2) Students will have conceptual knowledge of project management.
- 3) Students will encourage through successful stories of Entrepreneurs
- 4). To impart theoretical knowledge of Entrepreneur and Entrepreneurship.

Sr. No.	Content	Teaching Methods	Teaching Hours
Unit I	<u>Women Entrepreneurship:</u> 1.1 Concept And Characteristics. 1.2 Role And Development. 1.3 Problems of women entrepreneurs 1.4 Remedies for women Entrepreneurship development in India. 1.5 Role of Self Help Groups (SHGs) in Women Entrepreneurship Development. 1.6 Success stories of women entrepreneurs – Veena Patil, Chetana Sinha.	<i>Lecture, Interactive ICT Based Videos on SHG, s and Lijjatpapad.</i>	15 Periods
Unit II	1) <u>Rural and Agro Entrepreneurship</u> 2.1 Rural Entrepreneurship : 2.1 .1 Concept And Importance 2.1.2 Problems of Rural Entrepreneurship 2.1.3 Strategies for Rural Entrepreneurship Development 2.2 Agro Entrepreneurship 2.2.1, Concept and Importance 2.2.2 Scope in Agricultural Sector 2.2.3 Problems and Measures in Agro Entrepreneurship	<i>Lecture Interactive ICT Based Discussion Method Industrial visit</i>	15 Periods

Unit III	3) Service Entrepreneurship And Family Business 3.1 Service Entrepreneurship 3.1.1 Concept 3.1.2 Opportunities in services Sector 3.1.3 Role of services Sector in National Economy <u>3.2 Family Business</u> 3.2.1 Concept 3.2.2 Advantages and Disadvantages of family business 3.2.3 Challenges before family business in India 3.2.4 Remedies for making family business more effective	<i>Lecture Doing through learning ICT Based Module presentation</i>	15 Periods
Unit IV	4) Project Management: 4.1 Concept of project 4.2 Classification of project 4.3 Stages of Project Management 4.4 Reasons for failure of project 4.5 Proforma of Project report , Project Report on - Retail stores, Hotel, Agro- processing Unit and Beauty Parlor.	<i>Lecture Interactive ICT Based Video on successful Entrepreneu rs.</i>	15 Periods

References books: Paper I & II

1. Dynamics of Entrepreneurial Development & Management by Vasant Desai.
2. Udyojakata by Prabhakat Deshmukh
3. Entrepreneurship Development in India by C.B. Gupta & N.P. Shrinivasan
4. Project preparation Appraisal, implementation By Prasanna Chandr
- 5 Entrepreneurship and small Business management By Shukla M. B.
- 6 Entrepreneurial Development by Khanak S. S.
- 7 Entrepreneurial Development by Godron E. &Natarajan K.
- 8 Entrepreneurial Development by Tanejasatish & Gupta S. L.
- 9 Current Trends in Entrepreneurship by Mohan S. Elangovan R.
- 10 Entrepreneurship Robert D. Hisrich Michael, P. Peter.

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B.Com –II Semester –III and IV
Evaluation Pattern form June 2024

- Semester End Examination (SEE) - 80
 - Continuous Internal Assessment (CEE) -20
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Examination Pattern-Semester End Examination
Nature of Question Paper
(All theory Papers)

Total Mark – 80 Duration – 2 Hours

Instructions:

- 1) All question carry equal marks.
- 2) Attempt any Five question out of seven

80 Marks

Q. 1.	Write short Answer (Attempt two out of three)	16 marks
Q. 2.	Long Answer	16 marks
Q. 3.	Long Answer	16 marks
Q. 4.	Long Answer	16 marks
Q. 5.	Long Answer	16 marks
Q. 6.	Long Answer	16 marks
Q. 7.	Write short Answer (Attempt two out of three)	16 marks

Sem I -	Home Assignment 10 marks Oral 10marks	20 Marks
Sem II -	Home Assignment 10 marks Oral 10 marks	20 Marks



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B.Com –II Semester –III and IV
Evaluation Pattern form June 2024

- Semester End Examination (SEE) - 40
- Continuous Internal Assessment (CEE) - 10

Examination Pattern-Semester End Examination
Nature of Question Paper
(All theory Papers)
Total Mark – 50 Duration – 2 Hours

Instructions:

Attempt any five question out of Seven questions

Q 1 Short Answer Question (Any Two Out of three)	8 Marks
Q 2 Long Answer Question	8 Marks
Q 3 Long Answer Question	8 Marks
Q 4 Long Answer Questions	8 Marks
Q 5 Long Answer Questions	8 Marks
Q 6 Long Answer Questions	8 Marks
Q 7 Short Answer Question (Any Two Out of three)	8 Marks



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Name of the Programme: B.Com. Part II (Regular)		Semester – III	
Business Administration - (VSC)			
Name of the Course (Subject): Fundamentals of Entrepreneurship - (VSC)			
Paper -III		Paper Code –N-VSC-301	
Semester End Exam (SEE) 50 Marks	Continuous Internal Assessment (CCE) -	Total Marks 50	Credit Assigned -0 2 Workload – 2 Hrs Per Week
Introduced from June 2024			
Course Outcomes:			
1) Students will acquaint with the knowledge of Entrepreneurship.			
2) Students will able to develop their Entrepreneurship qualities and skills.			
3) Students will acquaint with necessary skills of managing entrepreneurial activities			
4) To impart theoretical knowledge of Entrepreneur and Entrepreneurship.			
Sr. No.	Content	Teaching Methods	Teaching Hours
Unit I	<u>Entrepreneur and Entrepreneurship</u>	<i>Lecture, Interactive ICT Based</i>	16 Periods
	1. Entrepreneur: 1.1 Concept and importance 1.2 Qualities of Entrprenur 1.3 Types of Entrepreneur 1.4 Functions of Entrepreneur 2) Entrepreneurship 2.1 Concept and importance 2.2 Obstacles before entrepreneurship in modern era. 2.3 Remedies for Obstacles before entrepreneurship		
Unit II	2 <u>Entrepreneurship Development :</u> 2.1 Concepts and Objectives 2.2 Factors contributing to growth of Entrepreneurship 2.3 Process of EDP 2.4 Problems and measures of EDP in India 2.5 Institutional support for Entrepreneurship development- EDI, NIESBUD, MCED, DIC	<i>Lecture Interactive ICT Based Discussion Method Visit</i>	15 Periods

References books:

- 1 Dynamics of Entrepreneurial Development & Management By Vasant Desai.
- 2 Udyojakata by Prabhakat Deshmukh
- 3 Entrepreneurship Development in India by C.B. Gupta & N.P. Shrinivasan
- 4 Project preparation Appraisal, implementation By Prasanna Chandra
- 5 Entrepreneurship and small Business management By Shukla M. B.
- 6 Entrepreneurial Development by Khanak S. S.
- 7 Entrepreneurial Development by Godron E. &Natarajan
- 8 Entrepreneurial Development by Tanejasatish & Gupta S. L.
- 9 Current Trends in Entrepreneurship by Mohan S. Elangovan R.
- 10 Entrepreneurship Robert D. Hisrich Michael, P. Peter

11 Dr. Parag Ajagaonkar, Dr. Anjali Patkar, Introduction to Business – Sheth Publication – 5th edition June 2016

12 Vasant Desai, Entrepreneurship Management – Himalaya Publishing House – 1st edition 2011

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Name of the Programme: B.Com. Part II (Regular) Business Administration - (SEC -III)		Semester – IV	
Name of the Course (Subject): Entrepreneurship Skill - (SEC) Paper -III Paper Code –N-VSC-302			
Semester End Exam (SEE) 50 Marks	Continuous Internal Assessment (CCE) -	Total Marks 50	Credit Assigned -0 2 Workload – 2 Hrs Per Week
Introduced from June 2024			
Course Outcomes:			
1) Students will acquaint with the knowledge of Entrepreneurship. 2) Students will able to develop their Entrepreneurship qualities and skills. 3) Students will acquaint with necessary skills of managing entrepreneurial activities. 4) To impart theoretical knowledge of Entrepreneur and Entrepreneurship			
Sr. No.	Content	Teaching Methods	Teaching Hours
Unit I	1) <u>Micro, Small and Medium Enterprises (MSME) And Rural, Agro Entrepreneurship</u> <u>1 Micro, Small and Medium Enterprises (MSME)</u> 1.1 Concept and importance of MSME 1.2 Problems & remedies of MSME. 1.3 Steps for formation of MSME 1.2 <u>Rural and Agro Entrepreneurship</u> 1.2.1 Rural Entrepreneurship : 1.2.2 Concept And Importance 1.2.3 Problems of Rural Entrepreneurship 1.2.4 Strategies for Rural Entrepreneurship Development 1.3 Agro Entrepreneurship 1.3.1 Concept and Importance 1.3.2 Scope in Agricultural Sector 1.3.3 Problems and Measures in Agro Entrepreneurship	<i>Lecture, Interactive ICT Based</i>	5) Periods

Unit II	<p>2) Recent Trends in Entrepreneurship and project report writing</p> <p>2.1 Recent Trends in Entrepreneurship</p> <p>2.1.1 Franchising- concept, Characteristics & importance.</p> <p>2.1.2 Special Economic Zones (SEZ) - (Concepts, importance, present position.)</p> <p>2.1.3 Entrepreneurship in Service Sector</p> <p>2.1.4 Government Initiatives- Start-up India, Stand up India. – Skills India and Make in India.</p> <p>2.1.5 Entrepreneurship and Skill Hub - Innovation, Invention and Incubation</p> <p>2.2 Project Management:</p> <p>2.2.1 Concept of project</p> <p>2.2.2 Classification of project</p> <p>2.2.3 Stages of Project Management</p> <p>2.2.4 Reasons for failure of project</p> <p>2.2.5 Proforma of Project report ,</p> <p>Project Report on - Retail stores, Hotel, <i>Agro- processing Unit</i> and Beauty Parlor.</p>	<p><i>Lecture</i> <i>Interactive</i> <i>ICT Based</i> Discussion Method <i>Visit</i></p>	15 Periods
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References books:

- 1 Dynamics of Entrepreneurial Development & Management By Vasant Desai.
- 2 Udyojakata by Prabhakat Deshmukh
- 3 Entrepreneurship Development in India by C.B. Gupta & N.P. Shrinivasan
- 4 Project preparation Appraisal, implementation By Prasanna Chandra
- 5 Entrepreneurship and small Business management By Shukla M. B.
- 6 Entrepreneurial Development by Khanak S. S.
- 7 Entrepreneurial Development by Godron E. &Natarajan K.
- 8 Entrepreneurial Development by Tanejasatish & Gupta S. L.
- 9 Current Trends in Entrepreneurship by Mohan S. Elangovan R.
- 10 Entrepreneurship Robert D. Hisrich Michael, P. Peter
- 11 Dr. Parag Ajagaonkar, Dr. Anjali Patkar, Introduction to Business – Sheth Publication – 5th edition June 2016
- 12 Vasant Desai, Entrepreneurship Management – Himalaya Publishing House – 1st edition 2011



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Name of the Programme: B. Com. Part II (Regular)	Semester – III
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Name of the Course (Subject): Corporate Accounting Paper –I (N-MJ-A/C-301)

Semester End Exam (SEE) 80 Marks	Continuous Internal Assessment (CIA) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week
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Introduced from June 2024

Course Objectives:

- 1) To develop awareness among the students with the provisions of Indian Companies Act, 2013 and Accounting of corporate sector.
- 2) To understand the accounting of redemption of debentures and preference shares.

Course Outcomes:

1. Explain the accounting entries of issue and forfeiture of shares and re-issue of forfeited shares, discuss accounting treatment for redemption of preference shares and buyback of shares.
2. Demonstrate accounting for issue of debentures and redemption of debentures.
3. Simulate practice of preparing financial statements as per the provisions of Indian Companies Act 2013.
4. Explain the accounting entries of profit/loss prior to incorporation.

Unit No	Name & Contents of Units	No .of Lectures	Teaching Method
1	Issue of Shares 1.1 Meaning of Company 1.2 Types of Company, Shares, Share Capital 1.3 Methods of Share issue – Installments, Bid, Underwriting and private placements 1.4 Forfeiture of Shares and reissue of shares	15	1. Lecture 2. PPT 3. Videos 4. Practical Work
2	Redemption of Debentures and Preference Shares 3.1 Redemption of Debentures (Problems on Sinking Fund Method Only) Redemption of Preference Shares	15	1. Lecture 2. PPT 3. Videos 4. Practical Work
3	Profit /Loss Prior to Incorporation	15	1. Lecture 2. PPT 3. Practical Work
4	Final Accounts of Companies 4.1 Preparation of final accounts of Companies along with schedules in vertical format only as per Companies Act, 2013 (As per revised Schedule No. VI)	15	1. Lecture 2. PPT 3. Videos 4. Practical Work

Reference Books:-

- 1) Company Account-Gupta R. L. Radhaswamy M.
- 2) Corporate Accounting- Maheshwari S. N.
- 3) Advanced Accounts - Shukla M. C.; Grewal T.S. and Gupta S.C.
- 4) Advanced Accountancy- Jain and Narang
- 5) Advanced Accountancy - S.P. Iyengar
- 6) Advanced Accountancy - H. Chakraborty

Websites:

1. www.icaai.org.
2. www.icsi.org.
3. www.accountingcapital.com



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Name of the Programme: B. Com. Part II (Regular)		Semester – IV	
Name of the Course (Subject): Corporate Accounting Paper – II (N-MJ-A/C-401)			
Semester End Exam (SEE) 80 Marks	Continuous Internal Assessment (CIA) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week

Introduced from June 2024

Course Objectives:

- 1) To prepare accounting for liquidation of Company.
- 2) To understand procedure of accounting for amalgamation and absorption.
- 3) To prepare accounting for alteration of share Capital and Internal Reconstruction.

Course Outcomes: After completing the course student will able to -

1. Compute the value of shares as per distinct methods and differentiate between them.
2. Recording transactions regarding amalgamation, absorption.
3. Prepare balance Sheet of Company after internal reconstruction.
4. Simulate practice of accounting for liquidation of companies.

Unit No	Name & Contents of Units	No .of Lectures	Teaching Method
1	Valuation of Shares Intrinsic Value Return on Capital employed Introduction to other methods (Intrinsic Value, Yield Value, Fair Value,)	15	Lecture PPT Practical Work
2	Accounting for Amalgamation and Absorption of companies as per AS- 14 (Purchase Method only)	15	Lecture PPT Practical Work
3	Internal Reconstruction of a Company	15	Lecture PPT Practical Work
4	Accounting for Liquidation of Companies – Preparation of Liquidators Final Statement of Account	15	Lecture PPT Practical Work

Note:

- 1) College should make a provision of necessary computers to train the students in Computer Accounting as prescribed in the syllabus.
- 2) A study tour may be arranged for increasing awareness of students regarding Corporate Accounting.

Reference Books:

- 1) Company Account - Gupta R. L. Radhaswamy M.
- 2) Corporate Accounting - Maheshwari S. N.

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| 3) Advanced Accounts - Shukla M. C.; Grewal T.S. and Gupta S.C. |
| 4) Advanced Accountancy - Jain and Narang |
| 5) Advanced Accountancy - S.P. Iyengar |
| 6) Advanced Accountancy - H. Chakraborty |

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B. Com –II Semester –I and II Evaluation Pattern form June 2024

- Semester End Examination (SEE) - 80
- Continuous Internal Assessment (CIE) - 20

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Examination Pattern-Semester End Examination Nature of Question Paper

Total Mark – 80 Duration – 3 Hours

Instructions:-1) Que. No. 1 and 2 are Compulsory.

2) Solve any 2 from Que. No. 3 to 5.

Que. 1	Write Short Notes (Any 4 out of 6)	20 Marks
Que. 2	Practical Problem (Common Data Problem)	20 Marks
Que. 3	A) Practical Problem B) Practical Problem	20 Marks
Que. 4	A) Practical Problem B) Practical Problem	20 Marks
Que. 5	A) Practical Problem B) Practical Problem	20 Marks

Continuous Internal Assessment - Total 10 Marks.

Active Participation in Classroom and Academic Events 10 Marks

Assignment /Interview/ Group discussion/ Study Tour Field visit etc. 10 Marks

Criteria of Passing-(separate heads of passing)

08 Marks out of 20 Marks for Internal Evaluation.

32 Marks out of 80 Marks for Theory Examination.

Overall Minimum 40 Marks out of 100 Marks



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Name of the Programme: B. Com. Part II (Regular)		Semester – III	
Name of the Course (Subject): Entrepreneur Finance Paper –I (N-MJ-A/C-302)			
Semester End Exam (SEE) 80 Marks	Continuous Internal Assessment (CIA) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2024			
Course Objectives: 1) To develop awareness among the students about Entrepreneur Finance. 2) To understand the accounting of Lease, Royalty and Venture Capital.			
Unit No	Name & Contents of Units	No .of Lectures	Teaching Method
1	Introduction to Entrepreneur Finance Entrepreneurship and the Entrepreneur, The Finance Paradigm The Rocket Analogy, The Stages of New Venture Development , Measuring Progress with Milestones, Financial Performance and Stages of New Venture Development, The Sequence of New Venture Financing, The New Venture Business Plan	15	1. Lecture 2. PPT 3. Videos 4. Practical Work
2	Lease Accounting Meaning, Types, Operating Lease vs Financing Lease, Advantages and Disadvantages of Lease, Practical examples on Operating lease and Financing Lease	15	1. Lecture 2. PPT 3. Videos 4. Practical Work
3	Royalty Accounting Meaning, Parties in Royalty Accounting, Accounting treatment in the books of lessee. II. Accounting treatment in the books of lessor.	15	1. Lecture 2. PPT 3. Practical Work
4	Hire Purchase System Meaning Features, Accounting in the Books of Hire Purchaser, Accounting in the Books of Hire vendor. Full Reposition and Part Reposition.	15	1. Lecture 2. PPT 3. Videos 4. Practical Work

Reference Books:-

- 1) Company Account-Gupta R. L. Radhaswamy M.
- 2) Corporate Accounting- Maheshwari S. N.
- 3) Advanced Accounts - Shukla M. C.; Grewal T.S. and Gupta S.C.
- 4) Advanced Accountancy- Jain and Narang
- 5) Advanced Accountancy - S.P. Iyengar
- 6) Advanced Accountancy - H. Chakraborty

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Name of the Programme: B. Com. Part II (Regular)		Semester – IV	
Name of the Course (Subject): Corporate Accounting Paper – II (N-MJ-A/C-401)			
Semester End Exam (SEE) 80 Marks	Continuous Internal Assessment (CIA) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2024			
Course Objectives:			
1) To acquire knowledge of financial Management. 2) To gain knowledge of capital structure of a company. 3) To understand different cost assigned to capital.			
Unit No	Name & Contents of Units	No .of Lectures	Teaching Method
1	Unit - I: Introduction to Financial Management- Introduction - Meaning and Scope- Finance Functions, Financial Global, Perfect Maximization. V/S Wealth Maximization. Role of Finance manager.	15	1. Lecture 2. PPT 3. Videos 4. Practical Work
2	Unit II: Capital Budgeting – Meaning, Techniques of Capital budgeting, payback period, Accounting Rate of Return, Net Present Value.	15	1. Lecture 2. PPT 3. Videos 4. Practical Work
3	Unit -III: Capital Structure Decisions - Net Income Approach, Net Operating Income Approach, Traditional Approach and Modigliani - Miller Approach. Leverages - Financial, Operating and Combined. EBIT-EPS Analysis.	15	1. Lecture 2. PPT 3. Videos 4. Practical Work
4	Unit -IV: Cost of Capital - Cost of Debt, cost of Preference, Cost of Equity, Cost of Retained Earnings. Weighted Average Cost.	15	1. Lecture 2. PPT 3. Videos 4. Practical Work

References

- 1) Introduction to financial Management - I M Pandey
- 2) Financial Management - Prasanna Chandra
- 3) Financial Management - Khan and Jain
- 4) Financial management - Ravi M Kirhare
- 5) Cost Accounting and Financial management - Tulsian
- 6) Financial Management - P V Kulkarni
- 7) Financial Management - S C Sweena
- 8) Financial Management - Hogland.

Rayat Shikshan Sanstha's
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B. Com –II Semester –I and II Evaluation Pattern form June 2024

- Semester End Examination (SEE) - 80
- Continuous Internal Assessment (CIE) - 20

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Examination Pattern-Semester End Examination Nature of Question Paper

Total Mark – 80 Duration – 3 Hours

Instructions:- 1) Que. No. 1 and 2 are Compulsory.

2) Solve any 2 from Que. No. 3 to 5.

Que. 1	Write Short Notes (Any 4 out of 6)	20 Marks
Que. 2	Practical Problem (Common Data Problem)	20 Marks
Que. 3	A) Practical Problem	
	B) Practical Problem	20 Marks
Que. 4	A) Practical Problem	
	B) Practical Problem	20 Marks
Que. 5	A) Practical Problem	
	B) Practical Problem	20 Marks

Continuous Internal Assessment - Total 20 Marks.

Active Participation in Classroom and Academic Events **10 Marks**

Assignment /Interview/ Group discussion/ Study Tour Field visit etc. **10 Marks**

Criteria of Passing-(separate heads of passing)

08 Marks out of 20 Marks for Internal Evaluation.

32 Marks out of 80 Marks for Theory Examination.

Overall Minimum 40 Marks out of 100 Marks