

Shree Warana Vibhag Shikshan Mandal's

**WARANA UNIVERSITY,
WARANANAGAR**

(A State Public University established under Section 3 (6) of MPUA, 2016)

॥ विद्या सर्वस्य भूषणम् ॥



Established: 2025

**Syllabus For
Bachelor of Commerce -B. Com.
UNDER
Faculty of Commerce & Management
B. COM. Part - I (Semester - I and II)**

**STRUCTURE AND SYLLABUS IN ACCORDANCE WITH NATIONAL
EDUCATION POLICY - 2020**

HAVING CHOICE BASED CREDIT SYSTEM

WITH MULTIPLE ENTRY AND MULTIPLE EXIT OPTIONS

(TO BE IMPLEMENTED FROM ACADEMIC YEAR 2025-26 ONWARDS)

**(Subject to the modifications to be made from time to time)
Format for Syllabus of B. Com. Program**

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Warana University, Warananagar
Syllabus of B.Com. (Bachelor of Commerce)
(Syllabus, Structure and Rules)

In accordance with National Education Policy with effect from academic year 2025-26

1. PREAMBLE:

Commerce education in higher education institutes aims at inculcating knowledge, skills, attitudes, and values for the disciplinary as well as multidisciplinary and holistic development of students. It empowers them to navigate the business world's complexity and make appropriate decisions for organizational success.

PROGRAMME:

The B. Com. Programme will be offered in the following **Major** Subjects:

(A) Accountancy, (B) Business Studies, (C) Business Economics,

As per this pattern, students will take these subjects in the first year and they will continue one of these as major and another as minor in the second year.

2. PROGRAMME LEARNING OUTCOMES OF B. COM.:

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of a programme of study. The term 'programme' refers to the entire scheme of study followed by students leading to a qualification. Programme learning outcomes for B. Com. include various subject specific skills and generic skills like mind management, creativity, and innovation of competencies in diverse areas of Commerce and Business, the achievement of which will be demonstrated by the students of B. Com. Programme for the award of bachelor degree. The programme learning outcomes of B. Com. also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution. The various learning outcomes of the programme are mentioned below:

1) Bachelor's Degree in Commerce results in giving comprehensive knowledge of Accounting, Business and Corporate Law, Marketing, Finance, Management, Human Resource Management, Economics, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, Accounting sector, insurance, banking seeking youth fit for employment.

2) Students undergoing this programme will be equipped to the world of work, particularly, work of the future. Acquire practical skills through gathered information, assess, create and execute new ideas

to develop accounting & entrepreneurial skills.

3) Makes students industry ready through On Job Training (OJT) and develop various managerial accounting skills for better professional opportunities.

4) Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, moulding them into future visionaries, management leaders that are compassionate yet efficient.

5) The course provides an extreme and rigorous base for teaching, research, and allied business administration and create ethically conscious and socially responsible standards.

3. PROGRAM SPECIFIC OUTCOMES (PSO'S) OF B. COM.:

1. Understand application of knowledge of commerce in business, service sector, industry, marketing, finance, entrepreneurship development etc.
2. Achieve academic excellence with an ability for higher education, professional certification, and research.
3. Become aware of ethical, environmental, social and legal laws that affect on business & society.
4. Learn the fundamental ideas in accounting, business, auditing, Taxation management and research.
5. Acquire practical skills through Field Project and On Job Training (OJT), formulate and implement new concepts to enhance practical accounting skills.
6. Acquire the knowledge, competency and skills to be employable nationally and globally, or to venture into entrepreneurship.

4. DURATION OF B. COM. COURSE:

Level	Programme		From Academic Year
Level 4.5	Undergraduate Certificate (One year or two semesters)	B. Com. Part-I	2025-26
Level 5.0	Undergraduate Diploma (Two years four semesters)	B.Com. Part-II	2026-27
Level 5.5	Bachelor's Degree (Three years or six semesters)	B.Com. Part-III	2027-28
Level 6.0	Bachelor Degree with Honours (Four years or eight semesters)	B.Com. Part-IV	2028-29
Level 6.0	Bachelor Degree with Honours with Research (Four years or eight semesters)	B.Com. Part-IV	2028-29

(If the candidate wants to exit after a certain level, the Awards after completing specific level will be: Undergraduate Certificate in Commerce, Undergraduate Diploma in Commerce, B. Com. And B. Com. (Hon./Research) for Level-4.5, Level-5.0, Level-5.5 and Level- 6.0 respectively. Other provisions for multiple entry and exit as per the university's rules and regulations are applicable).

5. ELIGIBILITY:

The eligibility of students taking admission at B. Com. Part-I [Level 4.5] (initial entry) and the eligibility of students making lateral entry (Multiple entry-ME) admission at Level 5.0/ Level 5.5/ Level 6.0 are required to be scrutinized (with stipulated procedure) on the basis of following criteria:

(A) Eligibility requirements for admission to B. Com. Part-I (Level 4.5):

i) The students passing the Higher Secondary School Certificate Examination with Commerce/ Arts/ Science stream or Vocational subjects with any stream conducted by the Maharashtra State Board of Higher Secondary Education shall be allowed to enter upon the B. Com. Part-I (or Undergraduate Certificate in Commerce).

OR

ii) An Examination of any other Statutory University or an examining Body recognized as equivalent thereto.

iii) No candidate shall be allowed to appear the B. Com. Part-I (or Undergraduate Certificate in Commerce) Examination unless the candidate has satisfactorily kept two terms for the programme at a college affiliated to this University/ university department.

(B) Eligibility requirements for admission to B. Com. Part-II (Level 5.0):

i) The students passing the B. Com. Part-I (or Undergraduate Certificate in Commerce) shall be allowed to enter upon the B. Com. Part-II (or Undergraduate Diploma in Commerce).

OR

ii) An Examination of any other Statutory University or an examining Body recognized as equivalent thereto.

iii) No candidate shall be allowed to appear the B. Com. Part-II (or Undergraduate Diploma in Commerce) Examination unless the candidate has satisfactorily kept two terms for the programme at a college affiliated to/ university department of this University or any other recognized university.

(C) Eligibility requirements for admission to B. Com. Part-III (Level 5.5):

i) The students passing the B. Com. Part-II (or Undergraduate Diploma in Commerce) shall be allowed to enter upon the B. Com. Part-III (or Three-Year Undergraduate Degree in Commerce).

OR

ii) An Examination of any other Statutory University or an examining Body recognized as equivalent thereto.

iii) No candidate shall be allowed to appear the B. Com. Part-III (or Three- Year Undergraduate Degree in Commerce) Examination unless the candidate has satisfactorily kept two terms for the programme at a college affiliated to/ university department of this University or any other recognized university.

(D) Eligibility requirements for admission to B. Com. Part-IV (Level 6.0):

i) The students passing the B. Com. Part-III (or Three-Year Undergraduate Degree in Commerce) with 7.5 CGPA or 75% marks in Three-Year Undergraduate Degree in Commerce shall be allowed to enter upon the B. Com. Part-IV (or Four-Year Undergraduate Degree in Commerce with Honours/ Honours with Research).

OR

ii) An Examination of any other Statutory University or an examining Body recognized as equivalent thereto.

iii) No candidate shall be allowed to appear the B. Com. Part-IV (or Four-Year Undergraduate Degree in Commerce with Honours/ Honours with Research) Examination unless the candidate

has satisfactorily kept two terms for the programme at a college affiliated to/ university department of this University or any other recognized university.

Eligibility Application requirement:

- (a) Students who are seeking admission for Level 4.5 need to apply for eligibility.
- (b) Students who are not taking any exit from the programme at any level and students re-entering after taking exit, need not require to make application for eligibility at Level 5.0, 5.5 and 6.0.
- (c) However, students from other university who wish to seek admission for any level of undergraduate degree need to apply for eligibility.

Rules for Multiple Exit:

- a) If a student wishes to exit after completion of Level 4.5, he/she has to complete additional four credit skill course/ internship.
- b) If a student wishes to exit after completion of Level 5.0, he/she has to complete additional four credit skill course/ internship.
- c) If a student wishes to exit after completion of Level 5.5, he/she need not require to complete any additional skill course/ internship.

6. MEDIUM:

The medium of instruction for the Three Year (Six Semester) B.Com./Four Year B. Com. Degree Programme may be either Marathi or English. A candidate shall have option of answering question papers at B.Com. Examination will be either in English or in Marathi for all courses except English, Accountancy and Business Statistics.

Courses on languages (Marathi and English) will be in their specific languages as a medium of instruction and for examination.

7. EXAMINATION OF B. COM. PROGRAMME:

Combination of internal assessment and semester- end examination for B. Com. will be 30:20 pattern shall be applicable for each course of 2 credits and 60:40 pattern shall be applicable for each course of 4 credits. Here, each course in each semester wherein 60% marks shall be for University Semester- end - examination and 40% marks for internal assessment except Environmental Studies, Co-Curricular Activities (CC), Field Project (FP), On Job Training (OJT) and Research Project (RP).

8. CREDIT DISTRIBUTION CHART FOR B. COM. PROGRAMME: FOR 3 YEAR B. COM. PROGRAMME:

Course Name		Total Credits	% of total credits
Major		60	
Vocational Skill Courses (VSC)	VSC	04	
On Job Training (OJT)	OJT	04	
Field Project (FP)	FP	02	
Indian Knowledge System	IKS	02	
Community Engagement Programme	CEP	02	
Major Total Credits		74	56.06
Minor		24	18.18
Open Elective (OE)/ Generic Elective (GE)Courses		10	7.58
Ability Enhancement Courses	AEC	08	10.60
Indian Knowledge System (Generic)	IKS	02	
Value Education Courses	VEC	04	
Skill Enhancement Courses	SEC	08	7.57
Co-Curricular Courses (NSS/NCC/Sports/Cultural Activities)	CC	02	
TOTAL		132	100%

FOR 4-YEAR B.COM. PROGRAMME:

Course Name		Total Credits	% of total credits
Major		88	
Vocational Skill Courses	VSC	04	
On Job Training	OJT	04	
Field Project	FP	02	
Research Projects*	RP	12	
Indian Knowledge System	IKS	02	
Community Engagement Programme	CEP	02	
Major Total Credits		114	64.77
Minor		24	15.90
Research Methodology	RM	04	
Open Elective/ Generic ElectiveCourses	OE/GE	10	5.68
Ability Enhancement Courses	AEC	08	7.95
Indian Knowledge System (Generic)	IKS	02	
Value Education Courses	VEC	04	
Skill Enhancement Courses	SEC	08	5.68
Co-Curricular Courses (NSS/NCC/Sports/Cultural Activities)	CC	02	
TOTAL		176	100%

*For honors degree with research, research project is applicable and for honours degree, courses related to major are incorporated.

9. SCHEME OF EXAMINATION:

The Question paper in each Semester for each theory course (paper) for B.Com.(all Semesters) shall be of 60 marks for 4 credits and 30 marks for 2 credits. Total marks for each course shall be based on continuous assessments and semester- end examination. Combination* of internal assessment and semester-end examination for B. Com. will be as follows:

Particulars	4 Credit Course	2 Credit Course
1. Semester-end Examination	60	30
2. Internal Assessment	40	20
Total marks for each course	100	50

* Excluding Environment Studies (VEC), FP, RP, OJT, CEP and CC.

10. INTERNAL ASSESSMENT PROCESS SHALL BE AS FOLLOWS:

- (a) The Internal Assessment should be conducted after completing 50% of syllabus of the course/s.
- (b) In case a student has failed to attend internal assessment on scheduled date, it shall be deemed that the student has dropped the test. However, in case of student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Programme Coordinator/Principal/Head of the Department. The Programme coordinator/ Principal/Head of the Department in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester-end examination.

The outline for continuous internal assessment activities shall be as under:

Outline for continuous internal assessment activities

Level	Semester	Activities per semester	Marks
4.5	Semester-I & II	Home Assignment	10 marks
		Class Assignment (Tutorial type)	10 marks
		Quiz	10 marks
		Unit Test	10 marks
5.0	Semester-III & IV	Oral Examination	10 marks
		Group Activity	10 marks
		Seminar	10 marks
		Midterm Test	10 marks
5.5	Semester-V & VI	Case Study	10 marks
		Field Work	10 marks
		Book Review / Poster Presentation	10 marks
		Midterm Test	10 marks
6.0	Semester-VII & VIII	Seminar	10 marks
		Case Study/ Problem Solving	10 marks
		Book Review / Poster Presentation	10 marks
		Midterm Test	10 marks

Assessment

Assessment is the systematic basis for making inferences about the learning and development of students. It is the process of defining, selecting, designing, collecting, analyzing, interpreting, and using information to increase students' learning and development.

There are basically two types of assessment i.e. formative assessment and summative assessment. Formative assessment may have formal weightage in marks or it may not be in the form of marks. It

is done for proper achievement of evaluation process. Formative assessment is continuous process through the course. Summative assessment is made at the end of the course period (semester). Teachers may assess their teaching and students' learning by using the following activities suitable to their course:

Written Mode	Oral Mode
1. Examination	1. Viva/ Oral Exam
2. Class Tests	2. Group discussion/ Fishbowl technique
3. Open Book Exams/ Tests	3. Role Play
4. Open Notes Exams/ Tests/ CA	4. Authentic Problem Solving
5. Self-Test/ Online Test	5. WSQ (Watch Summarize Questions)
6. Essay/ Article Writing	6. One Question Quiz
7. Quizzes/ Objective Tests	7. End of the class quiz
8. Class Assignment	8. Think Pair-Share
9. Home Assignment	9. Socratic Seminar
10. Annotated Bibliographies	10. Rapid Fire Questions
11. Reports	11. KWL (Know- Want to Know – Learned)
12. Portfolios	
13. Dissertations	
14. Book Review	
15. Article Review	
16. Journal Writing	
17. Case Studies	
Practical Mode	Integrated Mode
1. Lab Work	1. Paper Presentation/ Seminars
2. Computer simulations	2. SWOC Analysis
3. Virtual Labs	3. Authentic Problem Solving
4. Craft work	4. Field Assignments
5. Co-Curriculars	5. Poster Presentation
6. Work Experience	

(Source: Guidelines by UGC)

11. ORDINANCES REGARDING THE EXAMINATIONS: - B.Com.2, 3 and 4 shall prevail.

12. DURATION OF SEMESTER-END EXAMINATION FOR EACH COURSE:

The duration* of Semester-end Examination for each theory course would be as follows:

Particulars	4 Credit Course	2 Credit Course
1. Marks	60	30
2. Duration	2 hours	1 hours

13. EQUIVALENCE OF PAPERS AND CHANCES FOR THE STUDENTS IN PREVIOUS-SEMESTER PATTERN:

Two additional chances shall be provided for the repeater students of old three- year B.Com. immediate after their Semester- VI or VIII. After that the students concerned shall have to appear for the Examination as per this revised pattern. Equivalence of papers shall be provided as per revised syllabus

for the pattern in accordance with NEP.

14. STANDARD OF PASSING:

The Standard of passing shall be 40% For B. Com. (all Semesters) the student shall have to score as per this standard of passing shown in the following table:

Maximum Marks	100	60	50	40	30	20
Minimum Marks required for passing	40	24	20	16	12	8

There shall be separate head of passing in Theory and Internal Examination. However, ATKT rules shall be made applicable in respect of Theory courses (University examination) only.

Gradation Chart:

Marks Obtained	Numerical Grade (Grade Point)	CGPA	Letter Grade
Absent	0(zero)	-	-
0 – 34	0 to 4	0.0 – 4.99	F(Fail)
35 – 44	5	5.00 – 5.49	C
45 – 54	6	5.50 – 6.49	B
55 – 64	7	6.50 – 7.49	B+
65 – 74	8	7.50 – 8.49	A
75 – 84	9	8.50 – 9.49	A+
85 – 100	10	9.50 – 10.0	O (Outstanding)

Note:

1. Marks obtained ≥ 0.5 shall be rounded off to next higher digit.
2. The SGPA & CGPA shall be rounded off to 2 decimal points.

Calculation of SGPA & CGPA:

1. Semester Grade Point Average (SGPA)

$SGPA = \frac{\text{Course credits} \times \text{Grade points obtained of a semester}}{\text{Course credits of respective semester}}$

2. Cumulative Grade Point Average (CGPA)

$CGPA = \frac{\text{Total credits of a semester} \times \text{SGPA of respective semester of all semesters}}{\text{Total course credit so far semesters}}$

15. RESULT - The result of each semester shall be declared as Pass or Fail with grade/grade points.

16. STRUCTURE OF PROGRAMME:

WARANA UNIVERSITY, WARANANAGAR
NEP-2020: Credit Framework for UG (B. Com.) Programmes under Faculty of Commerce and Management

SEM (Level)	COURSES			OE	VSC, SEC	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Total Credits	
	Course-1	Course-2	Course-3						
SEM I (4.5)	DSC-I (4)	DSC-I (4)	DSC-I (4)	OE-I (2)	SEC-I (2)	AEC-I (2) IKS (2) Generic	CC (2)	22	UG Certificate 44 [Exit Option: 4 credits NSQF/Skill courses/ Internship]
SEM II (4.5)	DSC-II (4)	DSC-II (4)	DSC-II (4)	OE-II (2)	SEC-II (2)	AEC-II (2) VEC-I (2) (DEIC)	CEP (2)	22	
Credits	8	8	8	4	4	8	4	44	
	4+4=8	4+4=8	4+4=8	2+2=4	2+2=4	2+2+2+2=8	2+2=4		
	Major		Minor						
	Mandatory	Electives							
SEM III (5.0)	Major-III (4) Major-IV (4)	--	Minor-I (4)	OE-III (2)	SEC-III (2) VSC-I (2)	AEC-III (2) IKS (2) Specific	--	22	UG Diploma 88 [Exit Option: 4 credits NSQF/Skill courses/ Internship]
SEM IV (5.0)	Major-V (4) Major-VI (4)	--	Minor-II (4)	OE-IV (2)	SEC-IV (2) VSC-II (2)	AEC-IV (2) VEC-II (2) (Evs.)	--	22	
Credits	16	--	8	4	8	8	--	44	
	4+4+4+4=16	--	4+4=8	2+2=4	2+2+2+2=8	2+2+2+2=8			
SEM V (5.5)	Major-VII (4) Major-VIII (4) Major-IX (2)	Major E-I (4)	Minor-III (4)	OE-V (2)	--	--	FP (2)	22	UG Degree 132
SEM VI (5.5)	Major-X (4) Major-XI (4) Major-XII (2)	Major E-II (4)	Minor-IV (4)	--	--	--	OJT (4)	22	
Credits	20	8	8	2	--	--	6	44	
	4+4+2+4+4+2=20	4+4=8	4+4=8	2	--	--	2+4=6		

Total Credits	60		24	10	12	16	10	132	
SEM VII (6.0)	Major-XIII (4) Major-XIV (4) Major-XV (4) Major-XVI (2)	Major E-III (4)	RM (4)	--	--	--	--	22	Four Year Bachelor Degree (Honours) 176
SEM VIII (6.0)	Major-XVII (4) Major-XVIII (4) Major-XIX (4) Major-XX (2)	Major E-IV (4)	--	--	--	--	OJT (4)	22	
Credits	28	8	4	--	--	--	4	44	
	4+4+4+2+4+4 +4+2= 28	4+4=8	4						
Total Credits	96		28	10	12	16	14	176	
SEM VII (6.0)	Major-XIII (4) Major-XIV (4) Major-XV (2)	Major E-III (4)	RM (4)	--	--	--	RP-I (4)	22	Four Year Bachelor Degree (Hon. With Research) 176
SEM VIII (6.0)	Major-XVI (4) Major-XVII (4) Major-XVIII (2)	Major E-IV (4)	--	--	--	--	RP-II (8)	22	
Credits	20	8	4	--	--	--	12	44	
Total Credits	88		28	10	12	16	22	176	

Note:

- University may decide to offer maximum of three subjects (Courses) in the first year. The student may select one subject out of combination of three subjects (Courses), (which a student has chosen in the first year) as a **MAJOR** subject (Course) and one subject (Course) as **MINOR** Subject in the second year. Thereby it is inferred that the remaining third subject (Course) shall stand discontinued from Second Year onwards.
- **MAJOR:** Mandatory /Elective
- **MINOR:** Course may be from different disciplines of same faculty of DSC Major
- **OE (Open Elective):** Elective courses/**Open Elective to be chosen compulsorily from faculty other than that of the Major.**
- **VSC/ SEC: Vocational Skill Courses (MAJOR related)/ Skill Enhancement Courses**
- **AEC/ VEC / IKS:** Ability Enhancement Courses (English, Modern Indian Language)/Value Education Courses/ Indian Knowledge System (Generic& Specific))
- **OJT/FP/RP/CEP/CC:** On-Job Training (Internship/Apprenticeship) / Field Project (Major related)/ Research Projects (Major related) Community Engagement (**Major related**)/ **Co-Curricular courses (CC)** such as Health & Wellness, Yoga Education, Sport, and Fitness, Cultural activities, NSS/NCC and Fine /applied/visual/performing Arts / Vivek Vahini etc.
- **VEC-I** will include (i) Democracy and Election and (ii) Indian Constitution and **VEC-II** will include Environment Science/ Studies.

List of Courses at Level 4.5

Course Code	Course Title	Description
Level 4.5 Semester-I		
DSC(A)-I	Accountancy Paper-I	Students should choose three courses from this list, subject to availability of it in respective college.
DSC(B)-I	Business Studies Paper-I	
DSC(C)-I	Business Economics Paper-I	
OE-I	One course	Select it from other faculties
SEC(A)-I	Insurance Skills-I	Students should choose one course from this list and open basket, subject to availability of it in respective college.
SEC(B)-I	Accounting Skills-I	
AEC-I	English for Business Communication-I	Compulsory
IKS (G)	IKS-Generic: Indian Business Management	Compulsory
CC	Co-curricular Course	Common to all
Level 4.5 Semester-II		
DSC(A)-II	Accountancy Paper-II	Students should choose three courses from this list, subject to availability of it in respective college. (Similar to their choice in Semester-I)
DSC(B)-II	Business Studies Paper-II	
DSC(C)-II	Business Economics Paper-II	
OE-II	One course	Select it from other faculties
SEC(A)-II	Insurance Skills-II	Students should choose one course from this list and open basket, subject to availability of it in respective college.
SEC(B)-II	Accounting Skills-II	
AEC-II	English for Business Communication-II	Compulsory
VEC-I	Democracy, Election and Indian Constitution	Common to all
CEP	Community Engagement Programme	Common to all

Syllabus of B. Com. Programme

Level 4.5 Semester- I

Course 1, 2, 3 (Three subjects from the following list are to be chosen by the student):

Sr. No.	Subjects	Courses
1	Accountancy	Accountancy Paper-I (Accounts of Partnership Firms)
2	Business Studies	Business Studies Paper-I (Fundamentals of Business)
3	Business Economics	Business Economics Paper-I

Open Electives/ Generic Electives- I:

Commerce students should choose any one of the open electives/ generic electives courses from its basket given by Faculty of Science and Technology or Faculty of Humanities or Faculty of Interdisciplinary Studies.

Skill Enhancement Courses (SEC)- I:

SEC-I Basket (one of the courses from the basket is to be selected by the student):

1. Marketing Skills (Basic of Marketing) Paper-I
2. Insurance Skills Paper-I
3. Accounting Skills (Preparation of Vouchers) Paper-I

Ability Enhancement Courses (AEC)-I:

AEC-I: English for Business Communication-I

IKS Generic

Indian Business Management

Co-curricular Activities (CC):

(The student may participate in multiple co-curricular activities. However, as a part of creditstructure, one of the following courses is to be selected by the student):

- NCC
- NSS
- Sports
- Cultural Activities
- Yoga and Fitness
- Health and Wellness
- *Vivek Vahini*

Note: For this course, follow the common syllabus and evaluation guidelines issued by the university separately.

Warana University, Warananagar

Programme: B. Com.

Level 4.5 Semester- I

Course Code: DSC (A)- I

Accountancy Paper-I

(Accounts of Partnership Firms)

(Introduced from June 2025)

Course Outcomes:

After studying this course, students will be able to

- 1) Understand various accounting concepts and branches of accounting & accounting standards.
- 2) Complete accounting procedure in the case of amalgamation of partnership firms.
- 3) Understand accounting procedure in the case of conversion of partnership firms into a company
- 4) Make accounting process for distribution of cash when a partnership firm is dissolved.

4 Credits	100 marks (Semester end examination 60 and internal evaluation 40)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Accounting	15 hours
	Meaning Nature and Advantages of Accounting – Branches of Accounting Basic Accounting Concepts and Conventions, Accounting Process Introduction to Accounting Standards in India.	
Unit-II	Amalgamation of Partnership firms	15 hours
	Meaning, Need and Objectives of Amalgamation of Partnership Firms, Process of Amalgamation, Accounting treatment - journal entries and ledger accounts in the books of old and New firms, Creation and writing off goodwill, Transfer of Assets and Liabilities, Adjustments to capital accounts, Amalgamated Balance Sheet.	
Unit-III	Conversion of Partnership into Limited Company	15 hours
	Meaning, Need and Objectives or Reason of Conversion, Purchase consideration, Methods of Purchase consideration, Accounting in the books of partnership firm only.	
Unit-IV	Piecemeal Distribution of Cash	15 hours
	Meaning, Types of Liabilities, Order of payment –Methods of distribution of cash - a) Surplus Capital Method and b) Maximum Loss Method	

Reference Books Recommended:

1. Gupta L. and Radhaswamy M, 'Financial Accounting' 2006- Sultan Chand and sons, New Delhi
2. Gupta R.L. Radhaswamy M. 'Advanced Accountancy' 2018 Sultan chand and Sons, New Delhi.

3. Shukla M.C., Grewal T. S. and Gupta S.C. ‘Advanced Accountancy, S Chand and Company, New Delhi.
4. Jain and Narang – ‘Advanced Accountancy’ Kalyani Publications New Delhi.
5. S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari – ‘Financial Accounting’ Sixth Edition 2018, Vikas Publication House Pvt. Ltd.
6. S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari – ‘Advanced Accountancy’ Volume one Eleventh Edition 2022, Vikas Publication House Pvt. Ltd.

Nature of Question Paper
Warana University, Warananagar
Programme: B. Com.
Level 4.5 Semester-I
Course Code: DSC (A) - I
Accountancy Paper-I
(Accounts of Partnership Firms)
(Introduced from June 2025)

Time:2 Hours

Total Marks 60

Instructions:

1. Question No.1 is **compulsory**
2. Attempt any **three** questions from Question No.2 to Question No.6
3. Use of calculator is allowed

Question No.1	a) Choose the correct alternative	10 Marks
	b) State True or False	05 Marks
Question No.2	Write Short Notes (Any 3 out of 5)	15 Marks
Question No.3	Practical problem	15 Marks
Question No.4	Practical problem	15 Marks
Question No.5	Practical problem	15 Marks
Question No 6	a) Short Practical problem	08 Marks
	b) Short Practical problem	07 Marks

Internal Evaluation 40 Marks

Warana University, Warananagar
Programme: B. Com.
Level 4.5 Semester-I
Course Code: DSC (B) - I
Business Studies Paper-I
(Fundamentals of Business)
(Introduced from June 2025)

Course Outcomes:

1. After studying this course, students will be able to...
2. Introduce the concept of business
3. Explain in detail various forms of business organisation
4. Understand the process of starting a new business venture
5. Identify the recent trends in business

4 Credits	100 marks (Semester end examination 60 and internal evaluation 40)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Business	15 hours
	Meaning, Definitions and characteristics of Business; Concepts of Industry, Trade, Commerce and Business; Concepts of Capital, Profit, Risk, Employment; Motives behind starting a business.	
Unit-II	Forms of Business Organisation	15 hours
	Sole Proprietorship: Meaning, Features, Advantages and limitations Partnership Firm and LLP: Definition, Characteristics, Advantages and Limitations Company: Meaning, Types of Companies, Advantages and Limitations of Company Formation, Procedure of company formation.	
Unit-III	New Business Venture	15 hours
	Researching a business idea, Making a plan, Financing a business, Selecting form of business organization, Getting necessary licenses and permits, Setting up location, Contents of Project Proposal for bank finance.	
Unit-IV	Recent Trends in Business	15 hours
	Franchising: Characteristics of franchising as a business model, Advantages and limitations Startup and Incubation: Meaning, qualities, characteristics of start ups; Features of incubation and its merits	

Reference Books Recommended:

1. Jeff Madura (2012) : Fundamental of Business (Cengage Publishers)
2. Rajesh Kumar, Anand Kumar SethiP : Doing Business in India
3. Eric Ries : The Lean Start up
4. Peter Thiel : Zero to One
5. Rose Hall, Lara Bryan (2018) : Business for Beginners (Usborn Publishing)
6. Robbins, S.P. &Decenzo, D. A. (2014). Fundamentals of Management: Essential Concepts and Applications. (Pearson Education.)

Nature of University Question
Warana University, Warananagar
Programme: B. Com.
Level 4.5 Semester-I Course
Code: DSC (B) - I
Business Studies Paper-I
(Fundamentals of Business)

Time: 2 Hours

Total Marks 60

QuestionNo.1	a) Multiple Choice Questions (5 Questions - 4 alternatives each)	10Marks
	b) True or False (5 Statements)	05 Marks
QuestionNo.2	Write Short Notes (Any 3 out of 5)	15Marks
QuestionNo.3	Answer the following (Any 3 out of 5)	15Marks
QuestionNo.4	Answer the following (Any 1 out of 2)	15Marks

Internal Assessment

40 Marks

Warana University, Warananagar
Yashwantrao Chavan Warana Mahavidyalaya, Warananagar.

Programme: B. Com.

Level 4.5 Semester-I

Course Code: DSC (C) - I

Business Economics Paper I

(Introduced from June 2025)

Course Outcomes:

After the successful completion of this course students will be able to:

1. Understand the concept, nature & importance of Business Economics
2. Able to do demand analysis
3. Decide optimum production level
4. Familiar with various types of production cost and revenue

4 Credits	100 marks (Semester end examination 60 and internal evaluation 40)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Business Economics	15 hours
	Meaning, Nature and Scope of Business Economics Features and importance of Business Economics Firm – Meaning and Nature Objectives of business firm- Prime and Sub	
Unit-II	Demand Analysis	15 hours
	Meaning and determinants of demand Law of Demand Elasticity of Demand – concept, Types and Importance Demand forecasting -Meaning, Methods and Importance	
Unit-III	Production Function	15 hours
	Meaning & features of production function Law of Variable Proportion Law of Returns to Scale Internal and External economies and diseconomies of scale	
Unit-IV	Cost and Revenue	15 hours
	Meaning & types of production cost Cost curves – Total, Average and Marginal Cost curves –in short run and long run Meaning and Types of Revenue and Revenue Curves	

Reference Books Recommended:

1. Puri V.K.,(2006)''Business Economics'' Himalaya Publishing House, New Delhi.

2. Jhingan M.L., (1986) "Micro Economic Theory" Vikas Publication, New Delhi.
3. Doshi R.R., (1999), "Modern Business Economics" Modern Publication, New Delhi
4. Business Economics- Mithani D.M
5. Jhingan M.L., (1986) "Micro Economic Theory" Vikas Publication, New Delhi.
6. Ahuja H.L. (2003) "Advanced Economic Theory" Seth Publication
7. Business Economics- Ahuja H.L.

Nature of University Question paper

Warana University, Warananagar

Yashwantrao Chavan Warana Mahavidyalaya, Warananagar.

Programme: B. Com.

Level 4.5 Semester-I

Course Code: DSC (C) - I

Business Economics Paper I

(Introduced from June 2025)

Time: 2 Hours

Total Marks 60

Question No.1	a) Multiple Choice Questions (5 Questions - 4 alternatives each)	10 Marks
	b) True or False (5 Statements)	05 Marks
Question No.2	Write Short Notes (Any 3 out of 5)	15 Marks
Question No.3	Answer the following (Any 3 out of 5)	15 Marks
Question No.4	Answer the following (Any 1 out of 2)	15 Marks

Internal Assessment

40 Marks

1. Unit Test

10 Marks

2. Home Assignment

10 Marks

3. Activity

10 Marks

4. Seminar

10 Marks

Warana University, Warananagar
Programme: B.Com.
Level 4.5 Semester- I
Course Code: SEC(A) - I
SEC-I Insurance Skills Paper-I
(Introduced from June 2025)

Course Outcomes:

After studying this course, students will be able to...

1. Understand the basic concepts of Life Insurance and Insurance contract.
2. Demonstrate documentation associated with taking life insurance policies

2	50 marks	Total 30
Credits	(Semester end examination 30 and internal evaluation 20)	hours
Unit No.	Course Content	No. of
		Hours
Unit-I	Introduction to Life Insurance	15 hours
	Meaning, Definition and Characteristics of Life Insurance, Significance of Life insurance, Procedure of taking life insurance policy and claim settlement; Collection of information about various schemes of life Insurance Schemes and compare them.	
Unit-II	Documentation of life insurance policy	15 hours
	Gather information from insurance company websites / Visit any life insurance company to collect the documents required for taking life insurance policy; Gathering the documents for claim settlement (maturity claim and death claim); Calculating the Premium on the basis of sum assured and age of the insured, Claim calculation	

(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)

Reference Books Recommended:

1. Sajid Ali, Riyaz Mohammed (2022) : Insurance in India (Regal Publications)
2. HargovindDayal (2017) : Fundamentals of Insurance (Notion Press)
3. Mishra S.N. (2016): Insurance-Principles and Practice (S.Chand and Sons)
4. IRDA (2022) : Insurance (Study Material Developed by IRDA)

Nature of Question Paper
Programme: B. Com.
Level 4.5 Semester- I
Course Code: SEC (A) - I
SEC-I Insurance Skills Paper-I
(Introduced from June 2025)

Assessment: Formative assessment should be based on experiential learning and skill-oriented activities. Internal evaluation will consist of the practical test of 20 marks. Semester-end-examination will be for 30 marks.

Instructions:

1. All Questions are compulsory.

Total Marks 30

Time 1hour

Question No. 1	a) Multiple Choice Questions	5 Marks
	b) State True or false	3Marks
Question No. 2	Write Short notes (Any two out of four)	8 Marks
Question No. 3	Practical /Case Study/ Long Answer question (Skill oriented) (Any 1 out of 2)	8 Marks
Question No. 4	Practical question/ Case study (Skill oriented) (Any 1 out of 2)	6 Marks

(Questions should test skill enhancement)

Internal Evaluation 20 Marks

Warana University, Warananagar
Programme: B. Com.
Level 4.5 Semester- I Course Code: SEC(B) - I
SEC-I Accounting Skills Paper-I
(Preparation of Vouchers)
(Introduced from June 2025)

Course Outcomes:

After studying this course, students will be able to...

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

2 Credits	50 marks (Semester end examination 30 and internal evaluation 20)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Vouchers and Preparation of vouchers	15 hours
	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 c) Purchases – Material Requisition Notes, Tender / Quotation, Order, Goods Received Note, Credit Note etc.	
Unit-II	Preparation of vouchers	15 hours
	Preparation of vouchers regarding - a) Sales – Invoice, Account Sales, Goods Dispatched Note, Debit Note etc. b) Inter-department Transfers – Transfer Note c) Job Order d) Banking – Deposit slips, Withdrawal slips, Cheques, Demand Draft Challan, RTGS / NEFT Challan etc.	

(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)

Reference Books Recommended:

1. Kamal Gupta – Contemporary Auditing – Tata McGraw-Hill Publishing Company Ltd., New Delhi.
2. S. V. Ghatalia (Indian Edition) - Spicer & Pegler's Practical Auditing by Walter W. Bigg – Allied Publishers Private Ltd., New Delhi.
3. B. N. Tandon, S. Sudharsanam, S. Sundharabahu - A Handbook of Practical Auditing –S. Chand & Co. Ltd., New Delhi.

4. Jagdish Prakash – Auditing Principles, Practices and Problems – Kalyani Publishers, New Delhi.
5. V. H. Kishnadwala, N. H. Kishnadwalla, M. V. Shetti - Auditing Principles and Practice – Sultan Chand & Sons, New Delhi.
6. Dr. P. M. Herekar – Auditing – Ajab Publications, Kolhapur.

Nature of Question Paper
Programme: B. Com.
Level 4.5 Semester- I
Course Code: SEC (B) - I
SEC-I Accounting Skills Paper-I
(Introduced from June 2025)

Assessment: Formative assessment should be based on experiential learning and skill-oriented activities. Internal evaluation will consist of the practical test of 20 marks. Semester-end-examination will be for 30 marks.

Instructions:

- 1 Question 1 compulsory.
- 2 Attempt any three questions from 3 to 5.

Total Marks 30

Time 1hour

Question No. 1	a) Select correct alternative & rewrite the sentence	4 Marks
	b) State true or false	2 marks
Question No. 2	Practical question/ Case study (Skill oriented)	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

(Questions should test skill enhancement)

Warana University, Warananagar

Programme: B. Com.

Level 4.5 Semester- I

Course Code: AEC

English

Subject: 2502UCBCAE101

Course Category: Ability Enhancement Course

Course Name: Business for Communication

Course Credits: 2

Teaching Hours Distribution: Total hours of teaching - 30

Marks: Semester End: 30

Internal Assessment: 20 Total Marks: 50

Course Outcomes:

1. To enable students to learn and enrich vocabulary in English
2. To assist students to learn and use present and past tenses
3. To help students to use future aspect
4. To introduce different types of sentence constructions in English
5. To enable students to use new vocabulary in sentences with correct tenses.

Semester I Detailed Syllabus

Module I : (Hours -15, Credit -1)

- A. Enriching Vocabulary
- B. Word Formation Process

Module:II (Hours -15, Credit -1)

- A. Use of Tense and Type of Sentences

References:

1. Wren and Martin, Revised by Dr.N.D.Prasad Rao,(2017) High School English Grammar and composition:New Delhi,S.Chand Publishing
2. Leech Grefory, Deaucher, Hoogenraad Robert, (1982) 'English Grammar Today-A New Introduction :London,Macmillan Press Ltd.
3. Raymond Murphy, (2024) Essential English Grammar :Cambridge University Press.

NATURE OF QUESTION PAPER AND SCHEME OF MARKING

B. Com. Part I, Sem. I

B.Com. I. Sem I : AEC-I

Course Category: AEC-1 (Ability Enhancement Course)

Course Code: 2502UCBCAE101

Course Name: Business Communication Skills (AEC 01)

Time 1 hour		30 Marks
Question No. 1	A) Multiple Choice Questions on all modules	5 Marks
	B) Fill in the Blanks with 4 options on all modules	5 Marks
Question No. 2	A) Based on Module 1	5 Marks
	B) Based on Module 1	5 Marks
Question No. 3	A) Based on Module 2	5 Marks
	B) Based on Module 2	5 Marks

Internal Evaluation (20 Marks)

Warana University, Warananagar
Programme: B. Com.
Level 4.5 Semester- I
Course Code: IKS (G)
IKS- Generic: Indian Business Management
(Introduced from June 2025)

Course Outcomes:

After studying this course, students will be able to...

1. Understand the key ideas of Indian management
2. Explain how to develop Indian thoughts in management
3. Application of values in Management
4. Demonstrate various examples of Indian thinkers and Indian business models before the students

2 Credits	50 marks (Semester end examination 30 and internal evaluation 20)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Indian Management	15 hours
	(a) Evolution of Indian Management, key ideas of Indian Management, Role of Values in Management, Indian Epics and Management, (b) Dimensions of Vedic Management, Bhagwad Gita, Ramayan, Buddha's Management, Kautilaya's Arthshastra	
Unit-II	Indian Business Models	15 hours
	Business Model of Tata, Business Model of Bajaj Group, Business Model of Aditya Birla Group, Business Model of Reliance Industries, Business Model of AMUL, Business Model of INFOSYS, Business Model of WIPRO	

Reference Books Recommended:

1. Sancev Rinka and Khanna, Parul: Ethics and Values in Business Management, Ane Books Pvt. Ltd,
2. Khanna. S.: Vedic Management, Taxman Publication (P) Ltd.
3. Bhagwad Gita as Viewed by Swami Vivekananda; Vedanta Press & Bookshop
4. Rajgopalachari C. Ramayan Bhartiya Vidya Bhawan
5. Dona Witten and Akong Tulku Rinpoche, Enlightened Management: Bringing Buddhist Principles to Work, Park Street Press,
6. B. R. Ambedkar, Buddha and His Dhamma, Government of Maharashtra, W & S of Dr. Babasaheb Ambedkar, Mumbai
7. Gita Piramal: Business Legends Kalai Selvan N: Tata's Business and Growth Strategy (Business Strategy Series) 1 Jan 2008

Nature of Question Paper
Warana University, Warananagar
Programme: B. Com.
Level 4.5 Semester- I
Course Code: IKS (G)
IKS- Generic: Indian Business Management
(Introduced from June 2025)

Time: 90 Minutes

Total Marks: 30 Marks

Question No. 1	a) Multiple Choice Questions	5 Marks
	b) State True or false	3 Marks
Question No. 2	Write Short Notes (Any 2 out of 4)	08 Marks
Question No. 3	Answer the following (Any 2 out 4)	08 Marks
Question No. 4	Answer the following (Any 1 out 2)	06 Marks

Internal Assessment**20 Marks**

Syllabus of B. Com. Programme
Level 4.5 Semester- II

Course 1, 2, 3

Sr. No.	Subjects	Courses
1	Accountancy	Accountancy Paper-II (Single Entry, Accounts of Professionals and Non-Profit Organizations)
2	Business Studies	Business Studies Paper-II (Introduction to Marketing)
3	Business Economics	Business Economics Paper-II

Open Electives/ Generic Electives- I:

Commerce students should choose any one of the open electives/ generic electives courses from its basket given by Faculty of Science and Technology or Faculty of Humanities or Faculty of Interdisciplinary Studies.

Skill Enhancement Courses (SEC)- I:

SEC-I Basket (one of the courses from the basket is to be selected by the student):

1. Insurance Skills Paper-I
2. Accounting Skills (Preparation of Vouchers) Paper-II

Ability Enhancement Courses (AEC)-I:

AEC-I: English for Business Communication-II

Value Education Courses (VEC):

VEC-I: Democracy, Election and Indian Constitution

Community Engagement Programme (CEP):

Under the Community Engagement Programme, the student is expected to conduct field activities for beneficiaries (community) and learn real-life experiences.

Note: For this course, follow the common syllabus and evaluation guidelines issued by the university separately.

Warana University, Warananagar
Programme: B. Com.
Level 4.5 Semester-II
 Course Code: DSC (A) - II
Accountancy Paper-II
(Single Entry, Accounts of Professionals and Non-Profit Organizations)
 (Introduced from June 2025)

Course Outcomes:

After studying this course, students will be able to

1. Understand preparation of Statement of Affairs and calculation of profit or loss from incomplete records.
2. Convert single entry into double entry system & understand the difference between them.
3. Prepare accounts of professionals
4. Maintain accounts of Accounts of Non-Profit Organizations.

4 Credits	100 marks (Semester end examination 60 and internal evaluation 40)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Single Entry System	15 hours
	Meaning, Features and Limitations of Single Entry, Difference between Single Entry System and Double Entry System, Preparation of Statement of Affairs and Ascertainment of profit under Net Worth Method.	
Unit-II	Conversion of Single Entry in to Double Entry	15 hours
	Preparation of Trading and Profit & Loss Account and Balance Sheet after preparing required accounts to get missing figures.	
Unit-III	Accounting of Professionals	15 hours
	Meaning, Accounts of Professionals, Receipt and Payment Account, Receipt and Expenditure Account and Balance Sheet, Practical Problems on Medical Practitioners, Lawyers, Professional Accountants.	
Unit-IV	Accounts of Non-Profit Organizations	15 hours
	Nature of Non-Profit Making Organizations, Peculiar Items – Subscription, Donations, Special Funds, Legacy, Entrance Fees, Life Membership Fees, Distinction between Receipts and Payments Account and Income and Expenditure Account. Distinction between Income and Expenditure Account and Profit & Loss Account. Preparation of Receipts and Payments Account and / Income and Expenditure Account and / Balance Sheet.	

Reference Books Recommended:

2. Gupta L. and Radhaswamy M, 'Financial Accounting' 2006- Sultan Chand and sons, New Delhi
3. Gupta R.L. Radhaswamy M. 'Advanced Accountancy' 2018 Sultanchand and Sons, New Delhi.
4. Shukla M.C., Grewal T. S. and Gupta S.C. ' Advanced Accountancy, S Chand and Company, New Delhi.
5. Jain and Narang – 'Advanced Accountancy' Kalyani Publications New Delhi.
6. S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari – 'Financial Accounting' Sixth Edition 2018, Vikas Publication House Pvt.Ltd..
7. S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari – 'Advanced Accountancy' Volume one Eleventh Edition 2022, Vikas Publication House Pvt. Ltd.

Nature of Question Paper
Warana University, Warananagar
Programme: B. Com.
Level 4.5 Semester-II
Course Code: DSC (A) - II
Accountancy Paper-II

(Single Entry, Accounts of Professionals and Non-Profit Organizations)

(Introduced from June 2025)

Instructions:

1. Question No.1 is **compulsory**
2. Attempt any **three** questions from Question No.2 to Question No.6
3. Use of calculator is allowed

Time: 2 Hours

Total Marks 60

Question No.1	a) Choose the correct alternative	10 Marks
	b) State True or False	05 Marks
Question No.2	Write Short Notes (Any 3 out of 5)	15 Marks
Question No.3	Practical problem	15 Marks
Question No.4	Practical problem	15 Marks
Question No 5	Practical problem	15 Marks
Question No 6	a) Short Practical problem	08 Marks
	b) Short Practical problem	07 Marks

Warana University, Warananagar
Programme: B. Com.
Level 4.5 Semester-II
Course Code: DSC (B) – II
Business Studies Paper-II
(Introduction to Marketing)
(Introduced from June 2025)

Course Outcomes:

After studying this course, students will be able to...

1. Introduce the concept of marketing
2. Explain the concept of marketing mix
3. Understand the importance of market segmentation
4. Identify the emerging trends in marketing

4 Credits	100 marks (Semester end examination 60 and internal evaluation 40)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Concept of Marketing	15 hours
	Meaning, Definitions and Concept of Marketing, Evolution of Marketing, Orientation of Marketing Concepts, Nature, Scope and Importance of Marketing, Marketing Environment.	
Unit-II	Marketing Mix	15 hours
	Product – Concept, Features of Product, Concept of Product Mix Price – Concept, Factors affecting Price of a Product Place /Distribution – Meaning and Channels Promotion - Importance and Components of Promotion Mix People, Process and Physical Evidence : Concepts	
Unit-III	Consumer Behaviour and Market Segmentation	15 hours
	Consumer Behaviour : Meaning, Definition and Importance of Consumer Behaviour, Factors influencing consumer Behaviour, Consumer Buying Process Market Segmentation : Meaning, Importance and Basis of Market Segmentation	
Unit-IV	Marketing Research and Emerging Trends in Marketing	15 hours
	Marketing Research: Meaning and Process of Marketing Research, Marketing Information System-Concept and Components Emerging Trends in Marketing: Social Marketing, Green Marketing, Digital Marketing. (Concept and Importance Only)	

Reference Books Recommended:

1. Philip Kotler (2022) : Marketing Management (Prentice Hall India – 16th Edition)
2. Mukherjee (2024) : Essentials of Modern Marketing (Vikas Publishing)
3. Marketing Management-Global Perspective, Indian Context (2009) : Ramaswamy, McMillan Publihsers
4. Nageswara Rao (2021) : Marketing Management-Indian Context (Walnut Publication)

Nature of Question Paper
Warana University, Warananagar
Programme: B. Com.
Level 4.5 Semester-II Course Code:
DSC (C) - II Business Studies Paper-II
(Introduction to Marketing)
(Introduced from June 2025)

Time: 2 Hours

Total Marks 60

QuestionNo.1	a) Multiple Choice Questions (5 Questions - 4 alternatives each)	10Marks
	b) True or False (5 statements)	05 Marks
QuestionNo.2	Write Short Notes (Any 3 out of 5)	15 Marks
QuestionNo.3	Answer the following (Any 3 out of 5)	15 Marks
QuestionNo.4	Answer the following (Any 1 out of 2)	15 Marks

Internal Assessment**40 Marks**

Warana University, Warananagar
Programme: B. Com.
Level 4.5 Semester-II
Course Code: DSC (C) - II
Business Economics Paper-II
(Introduced from June 2025)

After studying this course, students will be able to:

1. Understand different market structure.
2. Analyze price and output determination in different market.
3. Familiar with product differentiation and selling cost.
4. Able to decide prices of production factors.

4 Credits	100 marks (Semester end examination 60 and internal evaluation 40)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Perfect Competition Market	15 hours
	Meaning and characteristics Price determination under perfect competition market Equilibrium of the firm & industry in the short run Equilibrium of the firm & industry in the long run	
Unit-II	Monopoly Market	15 hours
	Meaning and characteristics of Monopoly Market Short Run and Long Run Price determination in monopoly market Price discrimination- meaning, Degree and types Monopoly power - Meaning and methods of measurement	
Unit-III	Monopolistic Competition Market and Oligopoly Market	15 hours

	Meaning and characteristics of Monopolistic Competition Market Price determination under monopolistic Competition Market Product differentiation, Selling cost – Meaning, Modes, Importance Oligopoly Market- Meaning and characteristics	
Unit-IV	Factor Pricing	15 ours
	Wages - Modern Theory of Wages Rent –Modern theory of Rent Interest- Keynesian theory of interest Profit- Innovation theory of profit	

Reference Books Recommended:

1. Puri V.K.,(2006)"Business Economics" Himalaya Publishing House, New Delhi.
2. JhinganM.L.,(1986)"MicroEconomicTheory"VikasPublication,NewDelhi.
3. Doshi R.R.,(1999),"Modern Business Economics" Modern Publication, New Delhi
4. Business Economics- Mithani D.M
5. JhinganM.L.,(1986)"Micro Economic Theory" Vikas Publication, New Delhi.
6. Ahuja H.L.(2003)"Advanced Economic Theory" Seth Publication
7. Business Economics- Aahuja H.L.

Nature of University Question**Warana University, Warananagar****Programme: B. Com.****Level 4.5 Semester-II****Course Code: DSC (C) – II****Business Economics Paper-II**

(Introduced from June 2025)

Time: 2 Hours

Total Marks 60

QuestionNo.1	a) Multiple Choice Questions (5 Questions - 4 alternatives each)	10 Marks
	b) True or False (5 Statements)	05 Marks
QuestionNo.2	Write Short Notes (Any 3 out of 5)	15 Marks
QuestionNo.3	Answer the following (Any 3 out of 5)	15 Marks
QuestionNo.4	Answer the following (Any 1 out of 2)	15 Marks

Internal Assessment**40 Marks**

Warana University, Warananagar

Programme: B. Com.

Level 4.5 Semester- II

Course Code: SEC (A)

SEC-II Insurance Skills Paper-II

(Introduced from June 2025)

Course Outcomes:

After studying this course, students will be able to...

1. Understand the basic concepts of General Insurance and Insurance contract.
2. Demonstrate documentation associated with taking non-life insurance policies

2 Credits	50 marks (Semester end examination 30 and internal evaluation 20)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to General Insurance	15 hours
	Meaning, Definition and Characteristics of General Insurance, Significance of General insurance, Types of General Insurance Collection of information about various types of general insurance	
Unit-II	Documentation process of General insurance	15 hours
	Gather information from insurance company websites /Visit any non-life insurance company and collect the documents required for taking any three of the following insurance policies : Fire Insurance, Crop Insurance Cattle Insurance Motor Vehicle Insurance Health Insurance Process for claim settlement	

(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)

Reference Books Recommended:

1. Sajid Ali, Riyaz Mohammed (2022) : Insurance in India (Regal Publications)
2. HargovindDayal (2017) : Fundamentals of Insurance (Notion Press)
3. Mishra S.N. (2016): Insurance-Principles and Practice (S.Chand and Sons)
4. IRDA (2022) : Insurance (Study Material Developed by IRDA)

Nature of Question Paper
Programme: B. Com.
Level 4.5 Semester- I
Course Code: SEC (A) - II
SEC-I Insurance Skills Paper-II
(Introduced from June 2025)

Assessment: Formative assessment should be based on experiential learning and skill-oriented activities. Internal evaluation will consist of the practical test of 20 marks. Semester-end-examination will be for 30 marks.

Instructions:

1. All Questions are compulsory.

Total Marks 30

Time 1hour

Question No. 1	c) Multiple Choice Questions	5 Marks
	d) State True or false	3Marks
Question No. 2	Write Short notes (Any two out of four)	8 Marks
Question No. 3	Practical /Case Study/ Long Answer question (Skill oriented) (Any 1 out of 2)	8 Marks
Question No. 4	Practical question/ Case study (Skill oriented) (Any 1 out of 2)	6 Marks

(Questions should test skill enhancement)

Internal Evaluation 20 Marks

Warana University, Warananagar
Programme: B. Com
Level 4.5 Semester- II
Course Code: SEC(B) - II
SEC-II Accounting Skills Paper-II
(Registers of PACs and Credit Cooperative Societies)
(Introduced from June 2025)

Course Outcomes:

After studying this course, students will be able to

1. Understand the nature of various registers prepared by Cooperative Societies
2. Prepare various registers

2 Credits	50 marks (Semester end examination 30 and internal evaluation 20)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Registers of PACs and Credit Cooperative Societies	15 hours
	Introduction of various registers maintained by Cooperative Credit Societies and Primary Agriculture Cooperative Societies - Registers like Members Register (SabhasadYadi), Depositors Register (ThevidarYadi), Cash Book (Roj Mel or Roj Kirda), Ledger (Khatawani), Interest Register, Dividend Register etc. Specimen of these registers	
Unit-II	Maintaining Various Registers	15 hours

	Preparation of various registers with notional transactions of Cooperative Credit Societies and Primary Agriculture Cooperative Societies	
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(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)

Reference Books Recommended:

1. Kishor Nawale (2024), Primary Agricultural Credit Cooperative Societies (PACS), Lambert Academic Publishing.
2. A. T. Vaze, Cooperative Banking and Credit Societies, Pragati Books Private Ltd.

Nature of Question Paper

Programme: B. Com.

Level 4.5 Semester- II

Course Code: SEC (B) II

SEC-I Accounting Skills Paper-II

(Registers of PACs and Credit Cooperative Societies)

(Introduced from June 2025)

Assessment: Formative assessment should be based on experiential learning and skill-oriented activities. Internal evaluation will consist of the practical test of 20 marks. Semester-end- examination will be for 30 marks.

Instructions:

1. Question 1 compulsory.
2. Attempt any three questions from 2 to 5.

Total Marks 30

Time 1hour

Question No. 1	c) Select correct alternative & rewrite the sentence	4 Marks
	d) State true or false	2 marks
Question No. 2	Practical question/ Case study (Skill oriented)	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

(Questions should test skill enhancement)

Warana University, Warananagar

Programme: B. Com.

Level 4.5 Semester- I

Course Code: AEC

English

Subject: 2502UCBCAE201

Course Category: Ability Enhancement Course

Course Name: Business for Communication

Course Credits: 2

Teaching Hours Distribution: Total hours of teaching - 30

Marks: 30

Internal Assessment: 20

Total Marks: 50

Course Outcomes:

1. To enable students to learn to describe person in English
2. To enhance student's descriptive skills in English
3. To help students to understand humanity and human values
4. To develop positive thinking via prose and poetry
5. To enable students to use new vocabulary in sentences with correct tenses.

Semester II

Module I

A. Description (Person and Places)

B. 1 Daffodils William words worth

Module II

A. Where the fear is without fear: Rabindranath Tagore

B. The Nightingale and the Rose -Oscar Wilde

References:

1. Swan, Michael (2007). Practical English Usage. New Delhi: Oxford University Press.
2. Rao, Prasad (2019). High School English Grammar and Composition. New Delhi: Blackie
ELT Books
4. "The Happy Prince and other Tales"-(1888)"The Nightingale and The Rose" Oscar Wilde
5. Rabindranath Tagore "Geetanjali" (1912) Published by Society of London

Nature of Question Paper and Scheme of Marking
B. Com. Part I, Sem. II

B.Com. I. Sem I: AEC-II

Course Category: AEC-2 (Ability Enhancement Course)

Course Code: 2502UCBCAE201

Course Name: Business Communication Skills (AEC 02)

Written Examination: 30 Marks

Internal Evaluation: 20 Marks

Q1. A) Multiple Choice Questions on all modules	5 Marks
B) Fill in the Blanks with 4 options on all modules	5 Marks
Q2. A) Based on Module 1	5 Marks
B) Based on Module 1	5 Marks
Q3. A) Based on Module 2	5 Marks
B) Based on Module 2	5 Marks

Internal Evaluation (20 Marks)

Shivaji University, Warananagar

Programme: B. Com.

Level 4.5 Semester-II Course

Code: VEC - I

VEC-I: Democracy, Election and Indian Constitution

Note: This course will be common to all students of all faculties and details of course notified separately.

Warana University, Warananagar

Programme: B. Com.

Level 4.5 Semester-II Course

Code: CEP

Community Engagement Programme (CEP)

Under the Community Engagement Programme, the student is expected to conduct field activities for beneficiaries (community) and learn real-life experiences. New generation of students are increasingly unaware of local rural and peri-urban realities surrounding their HEIs, as rapid urbanization has been occurring in India. A large percentage of Indian population continues to live and work in rural and peri-urban areas of the country. While various schemes and programs of community service have been undertaken by HEIs, there is no singular provision of a well-designed community engagement course that provides opportunities for immersion in rural realities. Such a course will enable students to learn about challenges faced by vulnerable households and develop an

understanding of local wisdom and lifestyle in a respectful manner

OBJECTIVES:

To promote a respect for rural culture, lifestyle, and wisdom among students.

To learn about the present status of agricultural and development initiatives.

Identify and address the root causes of distress and poverty among vulnerable households.

Improve learning outcomes by applying classroom knowledge to real-world situations.

Recommended field-based activities (Tentative):

- Participate in Gram Sabha meetings, and study community participation;
- Visit to Swachh Bharat Mission project sites, conduct analysis and initiate problem solving measures; Interaction with Self Help Groups (SHGs) women members, and study their functions and challenges; planning for their skill-building and livelihood activities;
- Visit Mahatma Gandhi National. Rural Employment Guarantee Act 2005 (MGNREGS) project sites, interact with beneficiaries and interview functionaries at the work site: surveys on Mission Antyodaya to support under Gram Panchayat Development Plan
- Visit Rural Schools/mid-day meal centres, study academic and infrastructural resources, digital divide and gaps; Associate with Social audit exercises at the Gram Panchayat level, and interact with programme beneficiaries;
- Visit to local Nagarpalika office and review schemes for urban informal workers and migrants;
- Attend Parent Teacher Association meetings, and interview school drop outs;
- Visit local Anganwadi and observe the services being provided;
- Visit local NGOs, civil society organisations and interact with their staff and beneficiaries;
- Organize awareness programmes, health camps, Disability camps and cleanliness camps;
- Conduct soil health test, drinking water analysis, energy use and fuel efficiency surveys and building solar powered village;
- Understanding of people's impacts of climate change, building up community's disaster preparedness;
 - Organise orientation programmes for farmers regarding organic cultivation, rational use of irrigation and fertilizers, promotion of traditional species of crops and plants and awareness against stubble burning;
 - Formation of committees for common property resource management, village pond products, etc.) for rural areas to make the people self-reliant.
 - Interactive with local leaders, panchayat functionaries, grass-root officials and local institutions regarding village development plan preparation and resource mobilization;
 - Financial Literacy Awareness Programme
 - Digital Literacy Awareness Programme
 - Education Loan Awareness Programme
 - Entrepreneurship Awareness Programme
 - Awareness Programmes on Government Schemes
 - Products Market Awareness Services Market Awareness Consumer Awareness Programme
 - Accounting Awareness Programme for Farmers
 - Accounting Awareness Programme for Street Vendors etc.

IMPORTANT RULES AND REGULATIONS FOR CEP:

Concurrent Fieldwork:

Students must conduct comprehensive studies on various challenges that they face in their chosen field. Every work relevant to the subject matter should be compiled and documented. to Students should keep separate fieldwork diary or maintain journal in order to record their fieldwork experiences

i.e. reading, e- contents, tasks, planning and work hours have be recorded in the diary. Detailed work records report on students' fieldwork experiences and activities to be submitted and should be presented. The fieldwork conference part of the timetable and is mandatory. Faculty should hold a fieldwork conference FORTNIGHTLY for all students.

In addition to the principal curriculum, the students engage in a variety of community development-related activities. They are encouraged to plan and carry out programs, processions, and events for social causes. These activities seek to enhance students' personal and professional skills as well as foster self- development. "Rural Camp" should be embedded in the curriculum for first-year students to be held in the backward and neglected areas of District's Concurrent Fieldwork is the core curriculum activity in the CEP course. Hence, 100% attendance of the students is mandatory in case of absence on any student, supplementary fieldwork must be arranged and accomplished with the approval of the faculty supervisor.

EVALUATION/ASSESSMENT SCHEME:

Students should keep a Field Diary / journal to record, content, readings and field visit planning. The assessment pattern is internal and external i.e30+20.

Internal continuous Assessment: Participation in concurrent field visits ,individual/group field project conference, report/journal submission

External Assessment: Presentation of field project findings (VIVA) should be assigned