



**Shri Yogeshwari Education Society's**  
**Swami Ramanand Teerth Mahavidyalaya, Ambajogai**

NAAC Re-accredited 'B+' with CGPA 2.68  
(Affiliated to Dr. Babasaheb Ambedkar Marathwada University, Aurangabad)



**INTERNAL QUALITY ASSURANCE CELL**  
**Academic Year 2020-21**

**1.2.1 - Number of Programmes in which Choice Based Credit System (CBCS)/ elective course system has been implemented**

<b>Year</b>	2020-21
<b>Number</b>	136

Sr. No.	Programme name
1	Financial Accounting
2	Business Mathematics & Statistics
3	Business and Industrial Economics
4	Computer Application in Business
5	Entrepreneurship Development
6	Financial Accounting
7	Business Mathematics & Statistics
8	Business Organization and Management
9	Business Communication and IT Application
10	Entrepreneurship Development
11	Corporate Account-I
12	Cost Account-I
13	IT Application in Business-I
14	GST Account-I
15	Banking
16	Corporate Account-II
17	Cost Account-II
18	IT Application in Business-II
19	GST Account-II
20	Insurance
21	Advanced Financial Accounting-I
22	Management Accounting-I
23	Auditing
24	Business Regulatory Framework-I
25	Computerized Accounting-I
26	Advanced Financial Accounting-II
27	Management Accounting-II
28	Direct Taxes
29	Business Regulatory Framework-II
30	Computerized Accounting-II
31	Capital Market
	<b>M. Com</b>
32	Management Process and and Organizational Behaviour
33	Managerial Economics
34	Corporate Financial Accounting
35	Business Environment (Elective)

36	Statistical Analysis (Elective)
37	Constitution of India
38	Advanced Cost Accounting
39	Organizational Behaviour and Work Culture
40	Tax Planning, GST and Management
41	Marketing Management (Elective)
42	D-Commerce (Elective)
43	Mini Project
44	Research Methodology
45	Human Resource Planning and Development
46	Business Legislation
47	International Marketing (Elective)
48	Accounting for Managerial Decision (Elective)
49	Quantitative Techniques
50	Securities Analysis
51	Research Project
52	Advertisement (Elective)
53	International Business (Elective)
	<b>Political Science</b>
54	Western Political Theory
55	Theories of International Relations
56	Comparative Politics Theoretical Perspective
57	State Politics in India : A Theoretical Perspective
58	Modern Political Ideologies
59	World Politics Issues and Debates
60	Western Political Thoughts
61	Public Administration
62	Research Methodology in Social Sciences
63	Indian Political Thought
64	India's Foreign Policy
65	Modern Trends in Political Theory
66	Constitutional Process in India
67	Political Analysis
68	South Asia and the World
69	Dr. Babasaheb Ambedkar on Caste: A Study of his text, Annihilation of Caste
	<b>Sociology</b>
70	Theoretical Perspective in Sociology
71	Methodology of Sociological Research
72	Rural Society In India
73	Contemporary Social problems in India
74	Theoretical Perspective In Sociology
75	Methods Social Research and Statistics
76	Rural Society In India
77	Contemporary Social problems in India
78	Classical Sociological Tradition
79	Sociology of Development
80	Urban Society In India
81	Tribal Sociology
82	NGOs Development
83	Classical Sociological Tradition
84	Development an Indian Experience
85	Urban Society In India
86	Tribal Sociology

	<b>Economics</b>
87	Micro Economics-I.
88	Macro Economics-I.
89	International Economics.
90	Demography.
91	Micro Economics-II.
92	Macro Economics-II.
93	Insurance Economics.
94	History of Economic Thought.
95	Indian Economic Policy-I
96	Public Economics-I
97	Banking-I
98	Growth Economics.
99	Introduction to Broadly Applicable Mathematical and Statistical Method
100	Indian Economic Policy-II
101	Indian Public Finance-II
102	Financial Markets.
103	Development Economics
	<b>History</b>
104	History of India Up to 300B.C.
105	Twentieth century World (Up to the end of World War 2)
106	History of the Marathas 1600-1707
107	Nineteenth century Maharashtra
108	State, Society and Culture of India-300B.C.--500 A.D.
109	Polity in Medieval India
110	History of the Marathas 1707-1818
111	Hyderabad Freedom Struggle (Marathwada Region)
112	Indian Society and Economy Under Colonialism
113	Historiography: Methods and Practice
114	Women in Indian History
115	Maharashtra From 1901 to 1960
116	Pre Ambedkar Dalit Movement 1818-1920
117	Society and Culture In Medieval India
118	India From 1901-1947
119	Women in Modern Indian History
120	India After Independence 1947-1964
	<b>Hindi</b>
121	Aadi Tatha Madhyakalin Hindi Sahitya ka Itihas
122	Bharatiy Kavyashastra
123	Bhaktikalin Kavya
124	Upanyas Sahitya
125	Adhunik Sahitya ka Itihas
126	Paschatya Kavyashastra
127	Reetikalanin Sahitya
128	Kahani Sahitya
129	Bharatiy Shaitya: Dakshin Warga
130	Bhasha Vidnyan
131	Swatantratapurwa Hindi Sahitya
132	Parayojanmulak Hindi
133	Bharatiy Sahitya: Uttar Warga
134	Hindi bhasha ka Itihas
135	Swatatoryottar Hindi Kavita
136	Madhyam Lekhan

Circular file

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**DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY****CIRCULAR NO.SU/Commerce & Management/B.Com./06/2020**

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management, the Hon'ble Vice-Chancellor in his emergency powers under section-12(7) of the Maharashtra Public Universities Act, 2016 has accepted the revised syllabi following subjects of B.Com. Degree. under Choice Based Credit and Grading System on behalf of the Academic Council to be applied from the Academic Year 2020-2021 and onwards.

1	I Sem.	Entrepreneurship Development (Elective Paper)
2	II Sem.	Entrepreneurship Development -II
3	III Sem.	Goods and Services tax Account (GST)-I
4	V Sem.	Business Regulatory Framework-I
5	V Sem.	Advance Financial Accounting-I

The said syllabi are also available on University website [www.bamu.ac.in](http://www.bamu.ac.in).

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,  
Aurangabad-431 004.

REF.NO. SU/COMMERCE/2020-21/

Date:- 18-09-2020.

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*[Signature]*  
Deputy Registrar,  
Academic Section.  
Syllabus unit.

**Copy forwarded with compliments to :-**

- 1] **The Principals, affiliated concerned Colleges, Dr. Babasaheb Ambedkar Marathwada University.**
- 2] **The Director, University Network & Information Centre, UNIC, with a request to upload this Circular along with the said syllabi on University Website.**

**Copy to :-**

- 1] The Director, Board of Examination & Evaluation,
- 2] **The Section Officer, [ B.Com. Unit ] Examination Branch,**
- 3] **The Programmer [Computer Unit-1] Examinations,**
- 4] **The Programmer [Computer Unit-2] Examinations,**
- 5] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambedkar Marathwada University.
- 6] The Public Relation Officer,
- 7] The Record Keeper.

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**D.R. BABASAHEB AMBEDKAR  
MARATHWADA UNIVERSITY,  
AURANGABAD.**



Curriculum of B.COM.IST YEAR

under Choice Based Credit & Grading System

SEMESTER FIRST

*[ Effective from the Academic Year 2018-19 & onwards ]*

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY,

AURANGABAD

FACULTY OF COMMERCE

Syllabus - Bachelor of Commerce

Choice Based Credit System (CBCS) - 2018-2019

Semester & Credits	Core Course [04]	Ability Enhancement Compulsory Courses [AECC] [02]	Discipline Specific Elective [DSE] [01]
I Credit 28	1. Financial Accounting – I 2. Business Mathematics & Statistics 3. Business & Industrial Economics 4. Computer Application in Business - I	1. English 2. Second Language	Elective Paper [Any One] 1. Entrepreneurship Development-I 2. Office Management
Total Credits =28	No. of Credits : 16	No. of Credits : 08	No. of Credits : 04

**FIRST SEMSTER**

Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	Financial Accounting – I	Core Course	4	-	4	-	20	80	100	3 Hrs
II	Business Mathematics & Statistics	Core Course	4	-	4	-	20	80	100	3 Hrs
III	Business & Industrial Economics	Core Course	4	-	4	-	20	80	100	3 Hrs
IV	Computer Application in Business – I	Core Course	2	2	2	2	50	50	100	3 Hrs
V	English	Ability Enhancement	4	-	4	-	20	80	100	3 Hrs
VI	Second Language	Compulsory Courses	4	-	4	-	20	80	100	3 Hrs
VII	1. Entrepreneurship Development –I 2. Office Management	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
	<b>Total</b>		<b>26</b>	<b>2</b>	<b>26 + 2 = 28</b>		<b>170</b>	<b>530</b>	<b>700</b>	<b>--</b>

**CBCS Pattern Syllabus w.e.f. June 2018 Onwards**  
**Faculty of Commerce**  
**B.Com. First Year (First Semester)**  
**Financial Accounting-I**

**Theory-80**  
**Practical/Sessional -20**

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**Objectives:** The course aims at acquainting the students with the emerging issues in business, Trade and commerce regarding recording, maintaining and presenting the accounting and financial facts.

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<b>Unit I:</b>	<b>Book-Keeping and Accountancy: -</b> Meaning, Definitions, Concepts, Objectives, Need, Scope, Classification, and Rules of Accounts, Accounting Cycle, Journal, Ledger, Balancing of Account.	<b>(Theory)</b>
<b>Unit II:</b>	<b>Depreciation: -</b> Annuity and Sinking fund Method	<b>(Numerical)</b>
<b>Unit III:</b>	<b>Final Account of Sole Trader: -</b> Meaning and Importance, Preparation of Manufacturing Account, Trading Account, Profit and Loss Account and balance sheet, Adjustment.	<b>(Numerical)</b>
<b>Unit IV:</b>	<b>Hire purchase System &amp; Installment Method:-</b> <b>(Theory on Hire Purchase &amp; Numerical on Installment Method)</b> Meaning, Calculations of Interest, Accounting for hire purchase transactions by Asset purchase method based on full cash price, Journal Entries, Ledger Accounts and Discloser in Balance sheet for hire and vendor.	
<b>Unit V:</b>	<b>Royalty Accounts: -</b> Royalty, Minimum Rent, Short Workings, Recoupment of Short Working, Lapse of Short Working. Journal Entries and Ledger Accounts in the Books of Landlord and Lessee.	<b>(Numerical)</b>

**Suggested Readings:**

1. Advanced Accounting- M.C.Shukla. & S.P. Grewal (S. Chand & Co. Ltd.New Delhi.)
2. Advanced Accounting- S.M.Shukla. ( Sahityabhavan, Agra.)
3. Accountancy- Mahurkar & Deshpande.
4. New Approach to Accountancy-H.R. Kotalwar.
5. Financial Accounting –S.N. Maheshwari & S. K. Maheshwari (Vikas Publication House Pvt.Ltd.)

**Journals:**

- 1- The Chartered Accountant- Journals of the Institute of Chartered Accountant of India.
- 2-The Accounting World- ICAI Hyderabad.



**CBCS Pattern Syllabus w.e.f. June 2018 Onwards**  
**Faculty of Commerce**  
**B.Com. F.Y. (First Semester)**  
**Business Mathematics and Statistics-I**

Theory-80

Practical/ Sessional -20

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**Objectives:** The Objective of this paper is to impart knowledge to students in order to improve their ~~Logical Reasoning, Ability and Interpretation, Application of various statistical and~~ Mathematical Tools and Techniques in making logical and scientific decisions in Business Operations.

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**Unit I: Introduction to Statistics: - (Theory)**  
 Meaning, Definition, Importance and Limitations of Statistics, Primary and Secondary Data, Methods of collecting primary data, sources of secondary data. Difference between Primary and Secondary data. Ways of collection of data:  
 a) Complete enumeration b) Sample Method, seriation and Tabulation of statistical data.

**Unit II: Measures of Central Tendency: - (Numerical)**  
 Introduction, definition, types of averages Mean, Median, and Mode: Computation of above Measures in Discrete series, continuous series, and cumulative Frequency. Distribution. (Less than and More than). Merits and Demerits of Mean, Median and Mode.

**Unit III: Measures of Dispersion & Skewness: - (Numerical)**  
 Introduction, Definition, Objectives of Measuring Dispersion. Mean Deviation and its coefficient: Standard deviation, its coefficient with its Co- variance.  
**Skewness** :-Introduction, Definition, Objectives of Skewness, Measures of Skewness: Karl Pearson's Co-efficient of skewness.

**Unit IV: Determinants: - (Numerical)**  
 Definition, Cramer's Rule Determinant of second order, Determinant of Third Order. Properties of Determinants. Computation of Area of Triangle with the help of determinant. SARRU'S Rule for evaluating the determinant.

**Unit V: Matrices: - (Numerical)**  
 Meaning, Definition and types of Matrices. Operations of Matrices: Addition and subtraction; properties of addition and subtractions.

**Suggested Readings:**

- 1) Statistics: S.P. Gupta (Sultan Chand & Sons New Delhi)
- 2) Fundamental of Statistics: D. N. Elhance (Kitab Mahal Allahbad)
- 3) Practical Problems in Statistics: Y.R. Mahajan
- 4) Statistics: Sancheti and Kapoor
- 5) Elementary Statistical Methods: Dr. S.P. Gupta, Sultan Chand & Sons.
- 6) Fundamentals of Statistics: D.N. Elhance, Kitab Mahal.
- 7) Statistics (Theory, Methods & Application): Dr. D.C. Sancheti, V.K. Kapoor, Sultan Chand & sons

**CBCS Pattern Syllabus w.e.f. June 2018 Onwards**  
**Faculty of Commerce**  
**B.Com. F.Y. (First Semester)**  
**Business and Industrial Economics**

**Theory-80**  
**Practical/ Sessional -20**

**Objectives:** This course is meant to acquaint the students with the principles of Business economics as are applicable in business.

- Unit I: Introduction to Business Economics:-**  
 Meaning, Definition, Nature, Characteristics, Significance and Scope of Business Economics, Objectives of Business Firm.
- Unit II: Theory of Consumer Behaviour:-**  
 The indifference curve approach, meaning, definition, assumptions and properties of indifference curve, consumers equilibrium.
- Unit III: Elasticity of Demand:-**  
 Concept, measurement and determinants of elasticity of demand, Price elasticity, income elasticity and cross elasticity, Average Revenue, marginal Revenue, importance of Elasticity of demand, Demand forecasting Methods.
- Unit IV: Market Structures:-**  
 Market Structures and Business decisions, objectives of a business firm, Perfect Competition: Meaning, concept and features, Monopoly Meaning, concept and features. Securities Exchange Board of India (SEBI), Foreign Exchange Management Act (FEMA)
- Unit V: Factor Pricing:-**  
 Marginal productivity theory and demand for factors, nature of supply of factor inputs, determination of wage rate under perfect competition and monopoly, interest concept, theories of interest.

**Suggested Readings:**

1. Ahuja H.L. Business Economics : (S.Chand and Co. New Delhi.)
2. Koustsoyianni : A Modern Micro Economics : (Macmillan New Delhi)
- 3.D.M.Mithani, G. K.Murthy : Fundamentals of Business Economics, (Himalaya Publishing House Mumbai)
4. R. Kaweri and Others: Managerial Economics. (S.chand and Co.New Delhi.)
5. G.N. Zambre : Business Economics : (Primplapure Publishers Nagpur.)
6. Nellis and Parker : The Essence of Business Economics, (Prentice Hall, New Delhi.)
7. Stigler G. The Theory of Price. (Prentice Hall New Delhi.)
8. V.G. Mankar : Business Economics,( Himalaya Publishing House, Mumbai.)

## CBCS Pattern Syllabus w.e.f. June 2018 Onwards

Faculty of Commerce

B.Com. F.Y. (First Semester)

Computer Application in Business-I

Theory - 50  
Practical/ Sessional - 50

<b>Objectives:</b>	To provide computer skills and knowledge for commerce students and to enhance the Students understand of usefulness of information technology tools for business operations.
<b>Unit I:</b>	<b>Computer Codes and Languages:</b> Source Code, Machine/Binary Code, Mnemonic Opcode, Byte/Object Code, BCD, EBCDIC, ASCII, Language Translator-Interpreter & Compiler, High Level, Low Level, Assembly language, Different Number Systems, Binary, Octal, Hexadecimal, Decimal, Conversion from one base to another base.
<b>Unit II:</b>	<b>Word Processing:-</b> Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities.
<b>Unit III:</b>	<b>Preparing Presentations:-</b> Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities.
<b>Unit IV:</b>	<b>Spreadsheet and its Business Applications:</b> Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.
<b>Unit V:</b>	<b>Creating Business Spreadsheet:</b> Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.

**Note:** The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

**Suggested Readings:**

1. Chetan Srivastav " Information Technology".
2. Fundamentals of C, Dr. Prasad Madan, Dr. Gajanan Chaudhri, Chinmay Publication, Aurangabad.
3. O' Brien J. "Management Information System", Tata McGraw Hills, New Delhi.
3. P.K.Taxali, "PC Software made simple", Tata McGraw Hills, New Delhi.
4. V.Rajaraman, "Fundamentals of Computer", Prentice Hall of India, New Delhi.
5. Sanders D.H. "Computers Today", Tata McGraw Hill.

The University links of the details of CBCS Syllabus are given below:

Sr. No	Class	Particulars
1.	B.Com FY Sem-I	<a href="http://www.bamu.ac.in/Portals/0/B_Com_Istyr_semI_2021.pdf">http://www.bamu.ac.in/Portals/0/B_Com_Istyr_semI_2021.pdf</a>
2.	B.Com FY Sem-II	<a href="http://www.bamu.ac.in/Portals/0/B_Com_Istyr_semII_2021.pdf">http://www.bamu.ac.in/Portals/0/B_Com_Istyr_semII_2021.pdf</a>
3.	B.Com SY Sem-III	<a href="http://www.bamu.ac.in/Portals/0/B_Com_IIndyr_semIII_2021.pdf">http://www.bamu.ac.in/Portals/0/B_Com_IIndyr_semIII_2021.pdf</a>
4.	B.Com SY Sem-IV	<a href="http://www.bamu.ac.in/Portals/0/B_Com_III%20%20Sem_revised1920.pdf">http://www.bamu.ac.in/Portals/0/B_Com_III%20%20Sem_revised1920.pdf</a>
5.	B.Com TY Sem-V	<a href="http://www.bamu.ac.in/Portals/0/B_Com_IIIrdyr_semV_2021_revised.pdf">http://www.bamu.ac.in/Portals/0/B_Com_IIIrdyr_semV_2021_revised.pdf</a>
6.	B.Com TY Sem-VI	<a href="http://www.bamu.ac.in/Portals/0/B_Com_IIIrd_semVI_2021.pdf">http://www.bamu.ac.in/Portals/0/B_Com_IIIrd_semVI_2021.pdf</a>
7.	M.Com FY Sem-I & II	<a href="http://www.bamu.ac.in/Portals/0/M_Com_I%26II_sem_201819.pdf">http://www.bamu.ac.in/Portals/0/M_Com_I%26II_sem_201819.pdf</a>
8.	M.Com SY Sem-III & IV	<a href="http://www.bamu.ac.in/Portals/0/M_Com_III_IV_sem_1920.pdf">http://www.bamu.ac.in/Portals/0/M_Com_III_IV_sem_1920.pdf</a>
9.	MA Hindi	<a href="http://109.73.164.202/~bamuacin/syllabus/2016_17/Choice/Arts/3.pdf">http://109.73.164.202/~bamuacin/syllabus/2016_17/Choice/Arts/3.pdf</a>
10.	MA History	<a href="http://109.73.164.202/~bamuacin/syllabus/2015_16/Choice/Social%20Science/1.pdf">http://109.73.164.202/~bamuacin/syllabus/2015_16/Choice/Social%20Science/1.pdf</a>
11.	MA Economics	<a href="http://109.73.164.202/~bamuacin/syllabus/2015_16/Choice/Social%20Science/2.pdf">http://109.73.164.202/~bamuacin/syllabus/2015_16/Choice/Social%20Science/2.pdf</a>
12.	MA Sociology	<a href="http://109.73.164.202/~bamuacin/syllabus/2015_16/Choice/Social%20Science/3.pdf">http://109.73.164.202/~bamuacin/syllabus/2015_16/Choice/Social%20Science/3.pdf</a>
13.	MA Political Science	<a href="http://109.73.164.202/~bamuacin/syllabus/2015_16/Choice/Social%20Science/4.pdf">http://109.73.164.202/~bamuacin/syllabus/2015_16/Choice/Social%20Science/4.pdf</a>

  
**Director**  
 Internal Quality Assurance Cell  
 Swami Ramanand Teerth  
 Mahavidyalaya, Ambajogai

  
**Principal**  
 Swami Ramanand Teerth  
 Mahavidyalaya, Ambajogai