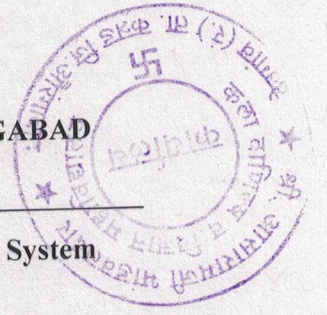

Principal
Shri. Asaramji Bhandwadar Arts,
Comm. & Science College
Dargaon (R), Ta. Karmad,
Dist. Solapur-431115

DR BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY AURANGABAD

ACADEMIC COUNCIL

Minutes of Meeting on Implementation of Choice Based Credit and Grading System
held on 30 May 201

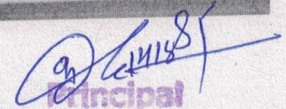


Minutes 30 May 2015 A.C. Item No. 1 to 411 Purawani 412 1 to 439 28
23

839-26 डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ व उप-परिसर येथे सुरु असलेले अभ्यासक्रमास विविध अभ्यासमंडळ व विद्याशाखेने विद्यापीठ विभागामध्ये जून २०११ पासून लागू केलेले Choice Based Credit & Grading System चे पदव्युत्तर अभ्यासक्रम महाविद्यालयीन पदव्युत्तर स्तरावर शैक्षणिक वर्ष २०१५-१६ पासून लागू करणेबाबत केलेली शिफारस विद्यापरिषदेच्या विचारार्थ सादर.

ठराव

प्रस्तु प्रकरणी सविस्तर चर्चा होवून चर्चे अंती असे ठरले की, विद्यापीठ अनुदान आयोग व महाराष्ट्र शासनाने वेळोवेळी निर्देशित केल्यानुसार विद्यापीठ परिसर व उपपरिसरामध्ये शैक्षणिक वर्ष २०११-१२ पासून सुरु असलेले Choice Based Credit & Grading System बाबतचे नियामके महाविद्यालयीन स्तरावरील सर्व विद्याशाखेच्या पदव्युत्तर अभ्यासक्रमास शैक्षणिक वर्ष २०१५-१६ पासून लागू करण्यात यावेत, असा ठराव पारित करण्यात आला.


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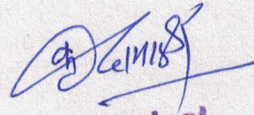


Translation of the Minutes on Implementation of Choice Based Credit & Grading
System held on 30th May 2015

DR BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD
ACEDMIC COUNCIL

Final minutes 30th May 2015 A.C. Item No. 1 to 411 & Purawani 412 (1) to 440(29) Doc 115

439-28 Resolution	It was proposed that the Choice Based Credit & Grading System implementation by different Boards of Studies and Academic Council at Dr Babasaheb Ambedkar Marathwada University, Sub-Centre from June 2011 to be implemented in the post graduate program at college levels from 2015-2016
Minutes	As per the directives of UGC & the Government of Maharashtra, it was decided after discussion that the Choice Based Credit & Grading System implemented at Dr Babasaheb Ambedkar Marathwada University and its Sub Campus will also be implemented at all faculties's PG Program from the academic year 2015-2016



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DR BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY AURANGABAD

ACADEMIC COUNCIL

Minutes of Meeting on Implementation of Choice Based Credit and Grading System held on 30 June 2018 and 02 July 2018

C. 30 June & 02 July, 2018	24.	दिनांक २०-०६-२०१८ रोजी झालेल्या बैठकीत वाणिज्य विद्याशाखेचे अधिष्ठाता यांच्या बैठकीतील शिफारशीनुसार M.Phil (Commerce) and M.Phil. (Management Science) M.Com., M.B.A. ह्या सुधारीत अभ्यासक्रमांना आणि B.Com I & II Sem. , B.B.A., B.C.A. (Management Science) Diploma in Hospital Administration & Management, P.G. Diploma in Health Care Service Management , M.C.A. in Mangement Science अभ्यासक्रमाला Choice Based Credit & Grading System प्रणालीनुसार शैक्षणिक वर्ष २०१८-२०१९ पासून लागू करण्यासाठीचा प्रस्ताव विद्यापरिषदेच्या विचारार्थ तथा मान्यतेस्तव सादर.	५
		ठराव M.Phil (Commerce) and M.Phil. (Management Science) M.Com., M.B.A. ह्या सुधारीत अभ्यासक्रमांना आणि B.Com I & II Sem. , B.B.A., B.C.A. (Management Science) Diploma in Hospital Administration & Management, P.G. Diploma in Health Care Service Management , M.C.A. in Mangement Science अभ्यासक्रमाला Choice Based Credit & Grading System शैक्षणिक वर्ष २०१८-२०१९ पासून संलग्नीत महाविद्यालये आणि शैक्षणिक संस्थांना लागू करण्यात यावा, असा ठराव पारीत करण्यात आला.	५


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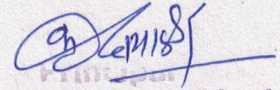
Translation of the Minutes on Implementation of Choice Based Credit & Grading
System held on 30th June & 2nd July 2018

DR BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD

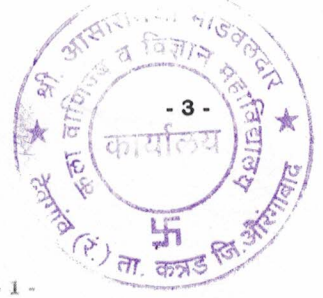
ACEDMIC COUNCIL

Minutes 30th June & 2nd July 2018

25 Resolution	As per the recommendation of the Dean of Commerce in the meeting held on 20-06-2018, the proposal for implementation of Choice Based Credit and Grading System for the revised program M. Phil (Commerce) and M. Phil (Management Science), M.Com, MBA and B.Com I and II Sem, BBA, BCA (Management Science) Diploma in Hospital Administration & Management, P.G. Diploma in Health Care Service Management , MCA in Management is presented for approval to Academic Council to be implemented from the academic year 2018-19.
Minutes	The decision is to implement Choice Based Credit & Grading System for academic year 2018-19 in affiliated colleges and education institution for the revised curriculum of programs M. Phil (Commerce) and M. Phil (Management Science), M.Com, MBA and B.Com I and II Sem, BBA, BCA (Management Science) Diploma in Hospital Administration & Management Science from the academic year 2018-19 is approved.



**Shri Asaramji Bhandwadar Arts,
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S-[F] NPW-02 C.B.C.G.S. to the College Level

- 1 -


APPENDIX-'A'

**DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY,
AURANGABAD.**



Choice Based Credit Grading System
for Affiliated Colleges at
Post Graduate level
from the

ACADEMIC YEAR, 2015-2016


**Shri Asaram Chaudhwal Arts,
Comm. & Science College
Deogaon (R), Tq. Kannad,
Dist. A'bad-431115**



S-[F] NPW-02 C.B.C.G.S. to the College Level

- 2 -


**The detailed Scheme for Choice Based Credit System (CBCS) and
Awarding Grades to the Post Graduate students.**

The CBCS System

The affiliated colleges are going to adopt a credit-based system from the academic year 2015-16. This provides more responsive to the changing needs of our students, the professionals and society. It gives greater freedom to students to determine their own pace of study. The credit-based system also facilitates the transfer of credits.

O.885 : Admission / Promotion

Admission to the course in the concern college will be done on the performance of CET score and / or on their performance in the qualifying graduate level examination. The student will apply on the application form of the college provided with the prospectus. *Once the student is admitted to the concern college / course, he/she will be promoted to next semester with full carryon; subject to the registration of student in every consecutive semester.* Dropout student will be allowed to register for respective semester as and when the concerned courses are offered by the college, subject to the condition that his/her tenure should not exceed more than twice the duration of course from the date of first registration at parent college. The admission of concern student will be automatically get cancelled if he/she fails to complete the course in maximum period (Four years/Eight semesters).


Shri Asaramji Bhandwadar Arts,
Comm. & Science College
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S-[F] NPW-02 C.B.C.G.S. to the College Level

- 4 -

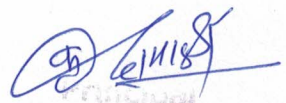
(iii) Service course (SC) : The service courses will be offered in third and fourth semesters in different departments of the colleges or respective University Departments. Student should complete at least one service course in any semester.

(iv) Each Course shall include lectures / tutorials / laboratory or field work / Seminar / Practical training / Assignments / midterm and term end examinations/ paper / Report writing or review of literature and any other innovative practice etc., to meet effective teaching and learning needs.

(v) Attendance :- Students must have 75% of attendance in each Core and Elective course for appearing the examination. However student having 65% attendance with medical certificate may apply to the Principal for condonation of attendance.

R.1928 Registration for Service Course :-

- i) The student will register the service course of his interest after the start of semester in the college department on official registration form. The teacher in-charge of the respective course will keep the record of the students registered. Maximum fifteen days period will be given from the date of admission for completion of registration procedure. The admission committee of the college shall follow a selection procedure after counseling to the students etc. to avoid overcrowding to particular course(s) at the expense of some other courses.
- ii) No student shall be permitted to register for more than one service course in a semester.
- iii) The University shall decide the maximum number of students in each service course taking into account the teachers and Physical facilities available in the college.
- iv) The college may make available to all students a listing of all the courses offered in every semester specifying the credits, the prerequisites, a brief description or list of topics the course intends to cover, the instructor who is giving the courses, the time and place of the classes for the course. This information shall be made available on the college website.
- v) Normally no service course shall be offered unless a minimum of 10 students are registered.
- vi) The student shall have to pay the prescribed fee of **Rs.100/- only** per course per semester/year for the registration as decided by the University.


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S-[F] NPW-02 C.B.C.G.S. to the College Level


- 3 -

O.886 : Credits and Degrees

- i) A candidate who has successfully completed all the core courses , Elective/ Specialized courses and, seminars and project prescribed and or optional service courses approved by the College for the programme with prescribed CGPA shall be eligible to receive the degree.
- ii) One Credit shall mean one teaching period of one hour per week for one semester (of 15 weeks) for theory courses and two practical/laboratory/field/ demonstration hours / week for one semester.
- iii) Every student will have to complete at least 100 credits to obtain the masters degree (Post graduate degree) in the subjects having practicals/laboratory/field /demonstration work out of which 96 credits should be from their respective subject and four credits from service courses, however the affiliated college of Committee appointment by the University can design the curriculum of more credits and it will be compulsory for the students from the respective college or University Department to complete the credits accordingly.
- iv. Every student will have to complete at least 68 credits to obtain the masters degree (Post graduate degree) in the subjects without practicals/laboratory/field /demonstration work out of which 64 credits should be from their respective subject and four credits from service courses, however the affiliated college or committee appointed by the University can design the curriculum of more credits and it will be compulsory for the students from respective college or University Department to complete the credits accordingly.

R.1927 : Courses

- (i) Core Course :- A core course is a course that a student admitted to a particular P.G.programme must successfully complete to receive the degree. Normally no theory course shall have more than 4 credits.
- (ii) Elective Course : Means an optional course from the basic subject or specialization.


Principal
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Deogaon (R), Tq. Kannad,
Dist. A'bad-431115



Entrepreneurship Development

Service course: Entrepreneurship development

Service Course: Com-Sc-600

Credit: 4

COURSE OBJECTIVES: The major objectives are:

1. To make the students aware about Entrepreneurship development process.
2. To expose the students with case studies of successful Entrepreneurs,
3. To expose the students for preparing project reports.

Unit	Contents	Lectures
Unit -I	Concept of Entrepreneurship- Meaning, Nature & Importance, Role of Entrepreneurship in Economic Development, Theories & Models of Entrepreneurship Development, Origin & development of Entrepreneurship in India.	12
Unit-II	Entrepreneur - Definition, Characteristics, Qualities, Types of Entrepreneur, factors promoting entrepreneur, Socio-economic environment, Functions of Entrepreneur.	12
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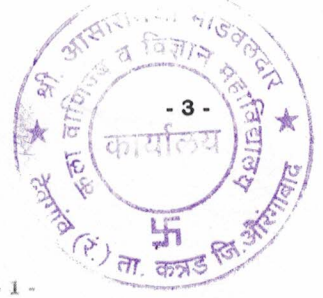
- Every weekend there will be compulsory class test / Seminar / Presentation / Discussions.

Learning outcomes:

1. The students will understand the importance of Entrepreneurship as a career.
2. The students will be exposed to Entrepreneurship Development Program and various Entrepreneurship promotional agencies.
3. The students will be encouraged and inspired to start their own business.

*** Note :- The above service course syllabus for M.com IVth sem will be applicable year 2019-20 only.

Shri. Asaramji Bhadwaj Arts,
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S-[F] NPW-02 C.B.C.G.S. to the College Level

- 1 -


APPENDIX-'A'

**DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY,
AURANGABAD.**



Choice Based Credit Grading System
for Affiliated Colleges at
Post Graduate level
from the

ACADEMIC YEAR, 2015-2016


Shri Asaram Chaudhwal Arts,
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Deogaon (R), Tq. Kannad,
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S-[F] NPW-02 C.B.C.G.S. to the College Level

- 2 -


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S-[F] NPW-02 C.B.C.G.S. to the College Level

- 4 -

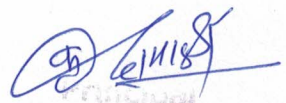
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Entrepreneurship Development

Service course: Entrepreneurship development

Service Course: Com-Sc-600

Credit: 4

COURSE OBJECTIVES: The major objectives are:

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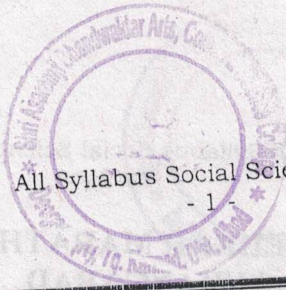
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Learning outcomes:

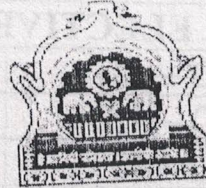
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2. The students will be exposed to Entrepreneurship Development Program and various Entrepreneurship promotional agencies.
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*** Note :- The above service course Syllabus for M.com IVth Sem will be applicable year 2019-20 only.

Shri. Asaramji Bhadwaj Arts,
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Dist. A'bad-431115



DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.



Curriculum under Choice Based Credit &

Grading System

M.A. I & II Year

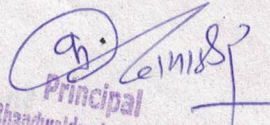
Economics

Semester-I to IV

run at college level from the

Academic Year 2015-16 & onwards

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Aurangabad.


Principal
Shri Asaramji Bhandwadar Arts, Commerce & Science
College Deogaon R. Tq. Kannad Dist. Aurangabad-431105

**Dr. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY,
AURANGABAD**

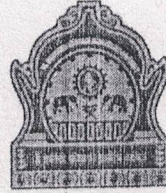
DEPARTMENT OF ECONOMICS

M.A. (Economics) SYLLABUS

Course Code No.: ECO- 401	No. of Credits: 04	Semester: I
Course Title:	Micro Economics - I	
Course Objectives: <ol style="list-style-type: none"> 1) The student should be able to understand and analyse the theory of consumer behaviour, the determinants of consumer choices those involving risks, the theory of production and the theory of costs. 2) The students should be prepared for further Courses / Units in Economics which require knowledge of Micro Economics. 		
Unit	Course Content	Periods
I	The Theory of Consumer Behaviour: Rationality – Utility – Indifference curves – Income and substitution effects – Slutsky Theorem – Compensated Demand Curves – Cardinal Approach Vs Ordinal Approach – Derivation of the demand curve through indifference curve approach – Revealed Preference Hypothesis.	15
II	Economics of Uncertainty: Individual behaviour towards risk, expected utility and uncertainty – equivalence approaches – Neumann – Morgenstern Method of Measuring utility under Risky situations – The Friedman – Savage Hypothesis.	05
III	The Theory of Production I : Production Function – The Law of Returns to scale The Law of Variable Proportions – Isoquants and their Properties – Technical Progress and The Production Function – Equilibrium of the firm – Choice of Optimal Combinations of the factors of Production.	20
IV	The Theory of Production II : Derivation of Cost Functions from Production Functions – The Production Possibility Curve of the firm –The Cobb- Douglas Production Function and the CES Production Function and their Properties.	10
V	The Theory of Costs: The traditional theory of cost – The distinction between the short run and the long run costs – The Envelope curve –The modern theory of cost – The 'L' shaped curve – The Relation between AC and MC curves – Derivation of Long run and Average cost curves and Marginal cost curves.	10

(Signature)
Principal

**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**

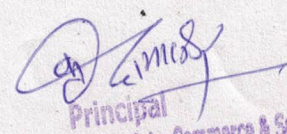


Curriculum of B.COM.IST YEAR

under Choice Based Credit & Grading System

SEMESTER FIRST

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


Principal

Shri Asaramji Bhandwalder Arts, Commerce & Science
College Deegaon R. Tq. Kannad Dist. Aurangabad-431115



**DR. BABASAHEB AMBEDKAR MARATHIWADA 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

[Signature]

[Signature]
Principal

Shri Asaramji Bhandwadar Arts, Commerce & Science
College Deogaon B. Tq. Kannad Dist. Aurangabad-431115



**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Curriculum of B.COM.1ST YEAR

SECOND SEMESTER

under Choice Based Credit & Grading System

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


Principal

Shri Asaramji Bhandwadar Arts, Commerce & Science
College Deogon R. Tq. Kannad Dist. Aurangabad-431125

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD

B.COM SECOND SEMESTER STRUCTURE. (2018-19)

Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	English	Compulsory Language	4	-	4	-	20	80	100	3 Hrs
II	Second Language	Second Language	4	-	4	-	20	80	100	3 Hrs
III	Financial Accounting II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Business Mathematics & Statistics II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	Business Organization and Management	Core Discipline	4	-	4	-	20	80	100	3 Hrs
VI	Business communication & IT Application	Ability Enhancement Compulsory	2	2	2	2	50	50	100	2 Hrs
VII	1. Entrepreneurship Development – II or 2. Office Management – II	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
Total			26	02	26	02	170	530	700	--

(Signature)
Principal

Shri Asaramji Bhangwaidar Arts, Commerce & Science
College Deogaon R. Tq. Kannad Dist. Aurangabad-431115



**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Curriculum of

Bachelor of Commerce

B.COM.IIIND YEAR

THIRD SEMESTER

under Choice Based Credit & Grading System

[Effective from the Academic Year 2019-20 & onwards]

[Handwritten signatures and dates]
Principal 17/6/19



DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD

Faculty of Commerce & Management

B.Com. Third Semester Structure (2019 – 20)

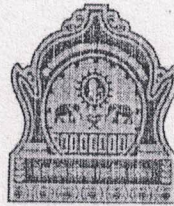
Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	English	Compulsory Language	4	-	4	-	20	80	100	3 Hrs
II	Second Language	Second Language	4	-	4	-	20	80	100	3 Hrs
II	Corporate Account – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Cost Account – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	I.T. Application in Business – I	Core Discipline	2	2	2	2	50	50	100	2 Hrs
VI	GST Account – I	Ability Enhancement Compulsory	4	-	4	-	20	80	100	3 Hrs
VII	1. Banking or 2. Marketing Management or 3. Financial Management or 4. Indian Economy	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
	Total		26	-	26	-	140	560	700	-


Principal

Shri Asaramji Bhandwale Arts, Commerce & Science
College Deogaon R. Tq. Kannad Dist. Aurangabad-431115



**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Curriculum of

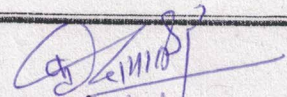
Bachelor of Commerce

B.COM.IIIND YEAR

FOURTH SEMESTER

under Choice Based Credit & Grading System

[Effective from the Academic Year 2019-20 & onwards]


Principal

Shri Aseramji Bhandwadar Arts, Commerce & Science
College, Aurangabad-431116



Total Marks 100
Theory 80
Sessional 20

		No. of Lectures
Unit-I :	Amalgamation of Joint Stock Company Purchase consideration, closing entries in the books of dissolving company, Acquisition entries and Opening Balance Sheet of New Company after Amalgamation	12
Unit-II :	Absorption of Joint Stock Company Purchase consideration, Ledger accounts in the books of Absorbed (Dissolved) company, Acquisition entries in the books of Absorbing Company, Balance Sheet after Absorption	11
Unit-III:	Reconstruction of Joint Stock Company Internal Reconstruction only	10
Unit-IV:	Accounts of Holding Company (with one subsidiary) Pre - Post Acquisition Profit, Reserve, Pre-Post Acquisition Loss, Inter-Company Debentures and Debts, Unrealized Profit, Consolidated Balance Sheet	15
Unit-V:	Liquidation of Joint Stock Company Solvent and Insolvent Company, Remuneration of Liquidator- Fixed, on Asset Realized, Preferential Creditors, Unsecured Creditors etc	12

Reference Books

1. Maheshwari S.N. : Corporate Accounting
2. Shukla M.C. & Grewal T.S. : Advanced Accounts
3. Mahurkar & Deshpande : Accountancy - I
4. Kolalwar H.R. : New Approach to Accountancy
5. Jain & Narang : Advanced Accountancy

----- XXX -----


Principal
Shri Asaramji Bhandvaldar Arts, Commerce & Science
College, Gangaon R. To, Kannad Dist, Aurangabad-431115



**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



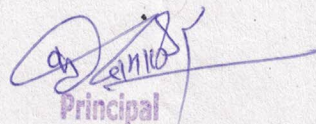
**Curriculum of
Bachelor of Commerce**

B.COM.IIIIRD YEAR

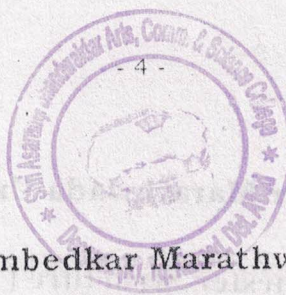
FIFTH SEMESTER

under Choice Based Credit & Grading System

[Effective from the Academic Year 2020-21 & onwards]


Principal

Shri Asaramji Bhandwale Arts, Commerce & Science
College Deogaon R. Tq. Kannad Dist. Aurangabad-431115



Dr. Babasaheb Ambedkar Marathwada University, Aurangabad

B.com Fifth Semester Structure (2020 – 2021)

Faculty of Commerce & Management

Paper Number	Subject / Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	Advanced Financial Accounting – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
II	Management Accounting – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
III	Auditing	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Business Regulatory Framework	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	Computerized Accounting	Ability Enhancement	2	2	2	2	50	50	100	2 Hrs
VI	1. Supply Chain Management & Logistics or 2. Rural Development & Agricultural Business or 3. Travel & Tourism or 4. MSME Management	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
	Total			-		-				--

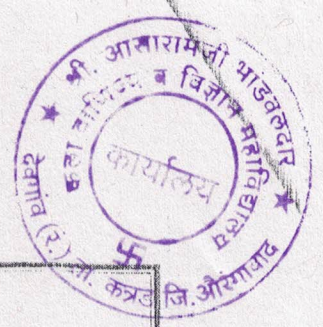
Prof. W. K. Sarwade
(Dean + chairman)

Prof. Syed Agharuddin
(chairman BOS)

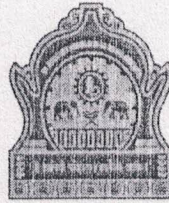
Prof. Satyaprem Ghumre
(chairman BOS)

Dr. Kishor Salve
(chairman BOS)

Principal



**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Curriculum of

Bachelor of Commerce

B.COM.IIIIRD YEAR

SIX SEMESTER

under Choice Based Credit & Grading System

[Effective from the Academic Year 2020-21 & onwards]

[Handwritten signatures]

[Handwritten signature]
Principal

Shri Asaramji Bhandwadar Arts, Commerce & Science
College Deegaon R. Tq. Kannad Dist. Aurangabad-431111

Dr. Babasaheb Ambedkar Marathwada University, Aurangabad

B.com. Sixth Semester Structure (2020 – 2021)

Faculty of Commerce & Management

Paper Number	Subject / Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	Advanced Financial Accounting – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
II	Management Accounting – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
III	Direct Tax	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Business Regulatory Framework – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	Computerized Accounting – II	Ability Enhancement	2	-	2	-	--	50	50	2 Hrs
VI	1. Capital Market 2. Project Management Finance 3. Advertising Salesmanship	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
Total			22	02	22	02	100	500	600	--

B.Com VIth Semester Syllabus (CBCS)

[Signature]
Principal



- 28 -

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



Curriculum of M.COM.IST YEAR

under Choice Based Credit & Grading System

SEMESTER FIRST & SECOND

RUN AT COLLEGE LEVEL

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


Principal



M.COM. FIRST SEMESTER

SUBJECT: MODERN MANAGEMENT PRACTICES

Semester: I

COURSE CODE: COM-

No. of Credits: 1

Marks 80+20=100

Subject Title: Modern Management Practices.

Course Objectives: To learn managerial qualities and practices. To enhance the decision-making abilities of students.

Unit	Course Content	Periods
1.	Management Concepts, Evolution of Management, Prominent Approaches to schools of management thoughts, Role of management in globalized world, Current trends of management and its growing significance.	
2.	Functions of management: Planning, Organizing, Controlling, Co-ordination, Directing, Staffing, Centralization and Decentralization of authority, Decision making.	
3.	Motivation: Definition, Nature, Importance, Types, management approaches to motivation, Theories of motivation: Maslow's need hierarchy, Herzberg's motivation Hygiene theory, Equity theory, McClelland's needs theory, Requirements of a sound motivational system, motivational pattern in Indian organizations.	
4.	Leadership: Organizational conflict: Leadership definition, Importance, approaches or theories of leadership, Trait theory, Charismatic leadership theory, Leadership styles in Indian organizations, Organizational conflicts: Functional and dysfunctional aspects of conflicts, Sources, Interpersonal conflict, Intergroup conflict, Conflict management.	

Suggested Readings:

1. Sherlekar "Management Value Oriented Holistic Approach" Himalaya Publishing 2007
2. T. Ramasamy "Principles of Management" Himalaya Publishing House 2009
3. G.S Sudha "Management Concepts and Organizational Behavior" RBSA Publishers 2008
4. Stephen Robbins "Organizational Behavior" Prentice hall of India 2006

Additional Readings:

1. Terry George "Principles of management"


Principal



**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**




Curriculum of M.COM.IIIND YEAR

under Choice Based Credit & Grading System

SEMESTER THIRD & FOURTH

RUN AT COLLEGE LEVEL

[Effective from the Academic Year 2019-20 & onwards]


Principal



- 4 -




Dr. Babasaheb Ambedkar Marathwada University
University Campus, Aurangabad-431004, Maharashtra(India).
Recognized by UGC U/s 2(f) and 12(B), NAAC Reaccredited with "A" Grade

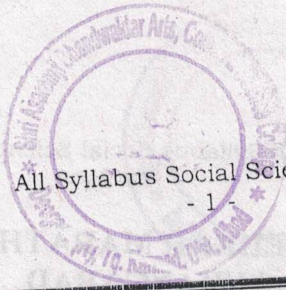
Paper Assessment Scheme
For
Post Graduate Course,
For 2 Year(s) Master Degree Program in

Faculty of Commerce
Master of Commerce(Master of Commerce)
(Credits System)

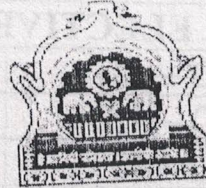
(P-2016-Regular)
Course Code: -


Principal

Shri Asaramji Bhandwale Arts, Commerce & Science
College Deegon R. Tq. Kannad Dist. Aurangabad-431115



DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.



Curriculum under Choice Based Credit &

Grading System

M.A. I & II Year

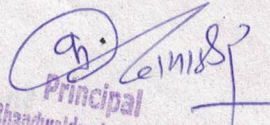
Economics

Semester-I to IV

run at college level from the

Academic Year 2015-16 & onwards

Principal
Shri Asaramji Bhandwadar Arts
Comm & Science College
Deogaon (R), Tq. Kannad, Dist.
Aurangabad.


Principal
Shri Asaramji Bhandwadar Arts, Commerce & Science
College Deogaon R. Tq. Kannad Dist. Aurangabad-431105

**Dr. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY,
AURANGABAD**

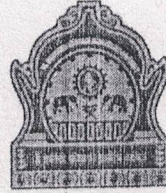
DEPARTMENT OF ECONOMICS

M.A. (Economics) SYLLABUS

Course Code No.: ECO- 401	No. of Credits: 04	Semester: I
Course Title:	Micro Economics - I	
Course Objectives: <ol style="list-style-type: none"> 1) The student should be able to understand and analyse the theory of consumer behaviour, the determinants of consumer choices those involving risks, the theory of production and the theory of costs. 2) The students should be prepared for further Courses / Units in Economics which require knowledge of Micro Economics. 		
Unit	Course Content	Periods
I	The Theory of Consumer Behaviour: Rationality – Utility – Indifference curves – Income and substitution effects – Slutsky Theorem – Compensated Demand Curves – Cardinal Approach Vs Ordinal Approach – Derivation of the demand curve through indifference curve approach – Revealed Preference Hypothesis.	15
II	Economics of Uncertainty: Individual behaviour towards risk, expected utility and uncertainty – equivalence approaches – Neumann – Morgenstern Method of Measuring utility under Risky situations – The Friedman – Savage Hypothesis.	05
III	The Theory of Production I : Production Function – The Law of Returns to scale The Law of Variable Proportions – Isoquants and their Properties – Technical Progress and The Production Function – Equilibrium of the firm – Choice of Optimal Combinations of the factors of Production.	20
IV	The Theory of Production II : Derivation of Cost Functions from Production Functions – The Production Possibility Curve of the firm –The Cobb- Douglas Production Function and the CES Production Function and their Properties.	10
V	The Theory of Costs: The traditional theory of cost – The distinction between the short run and the long run costs – The Envelope curve –The modern theory of cost – The 'L' shaped curve – The Relation between AC and MC curves – Derivation of Long run and Average cost curves and Marginal cost curves.	10

[Signature]
Principal

**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**

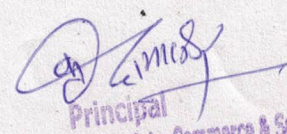


Curriculum of B.COM.IST YEAR

under Choice Based Credit & Grading System

SEMESTER FIRST

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


Principal

Shri Asaramji Bhandwalder Arts, Commerce & Science
College Deegaon R. Tq. Kannad Dist. Aurangabad-431115



**DR. BABASAHEB AMBEDKAR MARATHIWADA 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

[Signature]

[Signature]
Principal

Shri Asaramji Bhandwadar Arts, Commerce & Science
College Deogaon B. Tq. Kannad Dist. Aurangabad-431115



**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Curriculum of B.COM.1ST YEAR

SECOND SEMESTER

under Choice Based Credit & Grading System

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


Principal

Shri Asaramji Bhandwale Arts, Commerce & Science
College Deogon R. Tq. Kannad Dist. Aurangabad-431125

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD

B.COM SECOND SEMESTER STRUCTURE. (2018-19)

Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	English	Compulsory Language	4	-	4	-	20	80	100	3 Hrs
II	Second Language	Second Language	4	-	4	-	20	80	100	3 Hrs
III	Financial Accounting II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Business Mathematics & Statistics II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	Business Organization and Management	Core Discipline	4	-	4	-	20	80	100	3 Hrs
VI	Business communication & IT Application	Ability Enhancement Compulsory	2	2	2	2	50	50	100	2 Hrs
VII	1. Entrepreneurship Development – II or 2. Office Management – II	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
Total			26	02	26	02	170	530	700	--

(Signature)
Principal

Shri Asaramji Bhangwaidar Arts, Commerce & Science
College Deogaon R. Tq. Kannad Dist. Aurangabad-431115



**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Curriculum of

Bachelor of Commerce

B.COM.IIIND YEAR

THIRD SEMESTER

under Choice Based Credit & Grading System

[Effective from the Academic Year 2019-20 & onwards]

[Handwritten signatures and dates]
Principal 17/6/19



DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD

Faculty of Commerce & Management

B.Com. Third Semester Structure (2019 – 20)

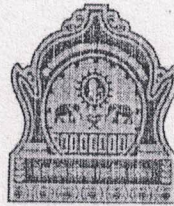
Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	English	Compulsory Language	4	-	4	-	20	80	100	3 Hrs
II	Second Language	Second Language	4	-	4	-	20	80	100	3 Hrs
II	Corporate Account – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Cost Account – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	I.T. Application in Business – I	Core Discipline	2	2	2	2	50	50	100	2 Hrs
VI	GST Account – I	Ability Enhancement Compulsory	4	-	4	-	20	80	100	3 Hrs
VII	1. Banking or 2. Marketing Management or 3. Financial Management or 4. Indian Economy	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
	Total		26	-	26	-	140	560	700	-


Principal

Shri Asaramji Bhandwale Arts, Commerce & Science
College Deogaon R. Tq. Kannad Dist. Aurangabad-431115



**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Curriculum of

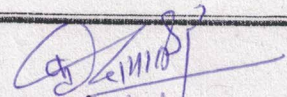
Bachelor of Commerce

B.COM.IIIND YEAR

FOURTH SEMESTER

under Choice Based Credit & Grading System

[Effective from the Academic Year 2019-20 & onwards]


Principal

Shri Aseramji Bhandwadar Arts, Commerce & Science
College, Aurangabad-431116



Total Marks 100
Theory 80
Sessional 20

		No. of Lectures
Unit-I :	Amalgamation of Joint Stock Company Purchase consideration, closing entries in the books of dissolving company, Acquisition entries and Opening Balance Sheet of New Company after Amalgamation	12
Unit-II :	Absorption of Joint Stock Company Purchase consideration, Ledger accounts in the books of Absorbed (Dissolved) company, Acquisition entries in the books of Absorbing Company, Balance Sheet after Absorption	11
Unit-III:	Reconstruction of Joint Stock Company Internal Reconstruction only	10
Unit-IV:	Accounts of Holding Company (with one subsidiary) Pre - Post Acquisition Profit, Reserve, Pre-Post Acquisition Loss, Inter-Company Debentures and Debts, Unrealized Profit, Consolidated Balance Sheet	15
Unit-V:	Liquidation of Joint Stock Company Solvent and Insolvent Company, Remuneration of Liquidator- Fixed, on Asset Realized, Preferential Creditors, Unsecured Creditors etc	12

Reference Books

1. Maheshwari S.N. : Corporate Accounting
2. Shukla M.C. & Grewal T.S. : Advanced Accounts
3. Mahurkar & Deshpande : Accountancy - I
4. Kolalwar H.R. : New Approach to Accountancy
5. Jain & Narang : Advanced Accountancy

----- XXX -----


Principal
Shri Asaramji Bhandvaldar Arts, Commerce & Science
College Beegaon R. To. Kannaad Dist. Aurangabad-431115



**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



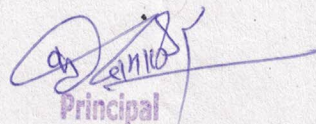
**Curriculum of
Bachelor of Commerce**

B.COM.IIIIRD YEAR

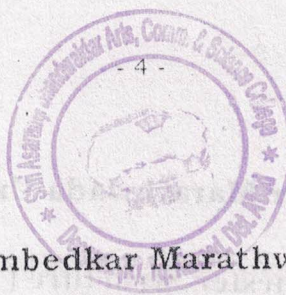
FIFTH SEMESTER

under Choice Based Credit & Grading System

[Effective from the Academic Year 2020-21 & onwards]


Principal

Shri Asaramji Bhandwale Arts, Commerce & Science
College Deogaon R. Tq. Kannad Dist. Aurangabad-431115



Dr. Babasaheb Ambedkar Marathwada University, Aurangabad

B.com Fifth Semester Structure (2020 – 2021)

Faculty of Commerce & Management

Paper Number	Subject / Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	Advanced Financial Accounting – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
II	Management Accounting – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
III	Auditing	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Business Regulatory Framework	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	Computerized Accounting	Ability Enhancement	2	2	2	2	50	50	100	2 Hrs
VI	1. Supply Chain Management & Logistics or 2. Rural Development & Agricultural Business or 3. Travel & Tourism or 4. MSME Management	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
	Total			-		-				--

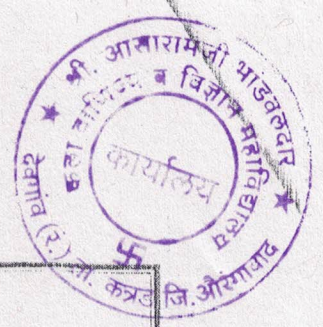
Prof. W. K. Sarwade
(Dean + chairman)

Prof. Syed Agharuddin
(chairman BOS)

Prof. Satyaprem Ghumre
(chairman BOS)

Dr. Kishor Salve
(chairman BOS)

Principal



**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Curriculum of

Bachelor of Commerce

B.COM.IIIIRD YEAR

SIX SEMESTER

under Choice Based Credit & Grading System

[Effective from the Academic Year 2020-21 & onwards]

[Handwritten signatures]

[Handwritten signature]
Principal

Shri Asaramji Bhandwadar Arts, Commerce & Science
College Deegaon R. Tq. Kannad Dist. Aurangabad-431111

Dr. Babasaheb Ambedkar Marathwada University, Aurangabad

B.com. Sixth Semester Structure (2020 – 2021)

Faculty of Commerce & Management

Paper Number	Subject / Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	Advanced Financial Accounting – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
II	Management Accounting – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
III	Direct Tax	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Business Regulatory Framework – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	Computerized Accounting – II	Ability Enhancement	2	-	2	-	--	50	50	2 Hrs
VI	1. Capital Market 2. Project Management Finance 3. Advertising Salesmanship	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
Total			22	02	22	02	100	500	600	--

B.Com VIth Semester Syllabus (CBCS)

[Signature]
Principal



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



Curriculum of M.COM.IST YEAR

under Choice Based Credit & Grading System

SEMESTER FIRST & SECOND

RUN AT COLLEGE LEVEL

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


Principal



M.COM. FIRST SEMESTER

SUBJECT: MODERN MANAGEMENT PRACTICES

Semester: I

COURSE CODE: COM-

No. of Credits: 1

Marks 80+20=100

Subject Title: Modern Management Practices.

Course Objectives: To learn managerial qualities and practices. To enhance the decision-making abilities of students.

Unit	Course Content	Periods
1.	Management Concepts, Evolution of Management, Prominent Approaches to schools of management thoughts, Role of management in globalized world, Current trends of management and its growing significance.	
2.	Functions of management: Planning, Organizing, Controlling, Co-ordination, Directing, Staffing, Centralization and Decentralization of authority, Decision making.	
3.	Motivation: Definition, Nature, Importance, Types, management approaches to motivation, Theories of motivation: Maslow's need hierarchy, Herzberg's motivation Hygiene theory, Equity theory, McClelland's needs theory, Requirements of a sound motivational system, motivational pattern in Indian organizations.	
4.	Leadership: Organizational conflict: Leadership definition, Importance, approaches or theories of leadership, Trait theory, Charismatic leadership theory, Leadership styles in Indian organizations, Organizational conflicts: Functional and dysfunctional aspects of conflicts, Sources, Interpersonal conflict, Intergroup conflict, Conflict management.	

Suggested Readings:

1. Sherlekar "Management Value Oriented Holistic Approach" Himalaya Publishing 2007
2. T. Ramasamy "Principles of Management" Himalaya Publishing House 2009
3. G.S Sudha "Management Concepts and Organizational Behavior" RBSA Publishers 2008
4. Stephen Robbins "Organizational Behavior" Prentice hall of India 2006

Additional Readings:

1. Terry George "Principles of management"


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**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**




Curriculum of M.COM.IIIND YEAR

under Choice Based Credit & Grading System

SEMESTER THIRD & FOURTH

RUN AT COLLEGE LEVEL

[Effective from the Academic Year 2019-20 & onwards]


Principal



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Dr. Babasaheb Ambedkar Marathwada University
University Campus, Aurangabad-431004, Maharashtra(India).
Recognized by UGC U/s 2(f) and 12(B), NAAC Reaccredited with "A" Grade

Paper Assessment Scheme
For
Post Graduate Course,
For 2 Year(s) Master Degree Program in

Faculty of Commerce
Master of Commerce(Master of Commerce)
(Credits System)

(P-2016-Regular)
Course Code: -


Principal

Shri Asaramji Bhandwale Arts, Commerce & Science
College Deegon R. Tq. Kannad Dist. Aurangabad-431115