



DAYANAND COLLEGE OF COMMERCE, LATUR

Inter-Disciplinary Add On Courses: Set I

Duration	30 Hours	Credits	2
Modules	4	Contents per Module	3

First Term

Course Code	Course Title	Mentor	Lecture Time
CAC-01	Fundamentals of Accountancy	Dr. Laxmikant Soni	Monday & Tuesday 3 to 4 PM
CAC-02	Fundamentals of Business Management	Dr. Premsagar Mundada	Wednesday & Thursday 3 to 4 PM
CAC-03	Basics of Business Economics	Mr. Ajay Chavan	Friday & Saturday 3 to 4 PM
CAC-04	Entrepreneurship Development	Dr. Rupa Gilda	Monday & Tuesday 3 to 4 PM
CAC-05	Basics of E-Commerce	Mr. Akshay Pawar & Ms. Maheshwari Patane	Wednesday & Thursday 3 to 4 PM

Examination Scheme

Continuous Assessment				Final Assessment	
1) Test I	2) Test II	3) Assignment	4) Total (1+2+3/2)	5) ESE	6) Total (4+5)
10	10	20	20	30	50


HoD Commerce


IQAC Coordinator
Co -Ordinator
Internal Quality Assurance Cell
Dayanand College of Commerce, Latur.


Principal
PRINCIPAL
Dayanand College of Commerce,
LATUR.

Course Title	Fundamentals of Accountancy
Course Code	CAC-01

Course Objectives:

The course aims to:

- To develop conceptual understanding of fundamentals of financial accounting system and to impart skills in accounting for various kinds of business transactions.
- To enable the students to acquire knowledge in the basic principles and practices of financial accounting.

Course Learning Outcomes (CLOs):

After completing this course, students will be able to:

- Students will be able to understand the accounting standards and process from journal to trial balance.
- Students will be able to prepare final accounts of sole trading concern.

Module 1	Introduction to Accounting
1.1	Meaning, scope, objectives, need, importance, and limitations of accounting
1.2	Basic accounting terminology, Branches of accounting
1.3	Accounting concepts & conventions
Module 2	Journal & Ledger
2.1	Meaning, Definition, Importance and Utility of Journal & Ledger
2.2	Specimen of Journal & Ledger
2.3	Recording of Journal entries & Posting to Ledger
Module 3	Subsidiary Books
3.1	Meaning and need for maintaining Subsidiary Books
3.2	Cash Book- Simple Cash Book
3.3	Purchase Book, Sales Book, Purchase Return Book, Sales Return Book
Module 4	Final Accounts
4.1	Meaning and significance of final accounts
4.2	Preparation of Trading Account
4.3	Profit & Loss Account, Balance Sheet

References

- Introduction to Accountancy: - T.S. Grewal (S.Chand & Co.)
- Double Entry Book Keeping: - J.R. Batliboi
- Double Entry Book Keeping: - M.M. Chokshi
- Advanced Accounts: - Shukla & Grewal (S.Chand & Co.)
- Advanced Accountancy: - R.L. Gupta & M. Radhaswamy

Course Title	Fundamentals of Business Management
Course Code	CAC-02

Course Objectives:

The course aims to:

- Understand basic concepts of business and management.
- Develop knowledge about how businesses operate.
- Learn essential managerial skills like leadership, communication, delegation and motivation.

Course Learning Outcomes (CLOs):

After completing this course, students will be able to:

- Prepare basic plans and organisational structures using the concepts learned.
- Identify different recruitment, selection and leadership practices used in real businesses.

Module 1	Introduction To Business Management
1.1	Meaning, Nature of Business
1.2	Functions, Concept & Levels of Management (Top, Middle, Lower)
1.3	Importance of Management in Business
Module 2	Planning
2.1	Meaning & Features of Planning
2.2	Steps in the Planning Process
2.3	Types of Plans (Objectives, Policies, Strategies)
Module 3	Organising
3.1	Meaning of Organising
3.2	Organisation Structure (Functional & Divisional)
3.3	Delegation of Authority (Authority, Responsibility, Accountability)
Module 4	Staffing
4.1	Meaning & Importance of Staffing
4.2	Recruitment (Internal & External Sources)
4.3	Selection Process, Training & Development

References

- Kapoor, Premvir, Principles of Management, Khanna Book Publishing.
- Rao, V. S. P. Management Principles and Applications. Taxmann Publications.
- Bright, D. et al. Principles of Management. OpenStax Textbooks, Houston
- Robbins, S. P. & Coulter, M. A. Management. Pearson
- Jones, G. R., and George, J. M. Essentials of contemporary management. New York, NY: McGraw-Hill Education.

Course Title	Basics of Business Economics
Course Code	CAC-03

Course Objectives:

The course aims to:

- To Understand the fundamental concepts of economics
- To study the demand and supply of market
- To understand the market structure & different factor pricing theories.

Course Learning Outcomes (CLOs):

After completing this course, students will be able to:

- Students will be able to apply various economic principles and theories as are applicable in business.
- Students will be able to apply economic reasoning to solve business problems.

Module 1	Introduction to Economics
1.1	What is Economics?
1.2	Basic Economic Concepts: Scarcity, Opportunity Cost, Needs, and Wants
1.3	Types of Economics: Microeconomics and Macroeconomics
Module 2	Demand and Supply
2.1	Law of Demand: Price and Quantity Demanded
2.2	Law of Supply: Price and Quantity Supplied
2.3	Equilibrium Price and Quantity
Module 3	Market Structures
3.1	Types of Markets: Monopoly & Oligopoly
3.2	Types of Markets: Monopolistic Competition & Perfect Competition
3.3	Characteristics of Each Market Structure
Module 4	Theories of Factor Pricing
4.1	Concept of Rent : Recardian Theory Of Rent
4.2	Concept of Wages: Marginal Productivity Theory Of Wages
4.3	Concept of Interest: Loanable Funds Theory Of Interest
4.4	Concept of Profit: Uncertainty Bearing Theory Of Profit

References

- Ahuja. H.E. Business Economics; S. Chand and Co. New Delhi.
- G. N. Zambre : Business Economics ; Pimplapure Publishers Nagpur
- Koustsoyiann; A Modern Micro Economics; Macmillan New Delhi
- H. S. Patange ; Business Economics

Course Title	Entrepreneurship Development
Course Code	CAC-04

Course Objectives:

The course aims to:

- Build entrepreneurial attitudes and competencies in students of all disciplines.
- Help students identify, evaluate, and develop innovative business ideas.

Course Learning Outcomes (CLOs):

After completing this course, students will be able to:

- Understand the concepts and types of entrepreneurships.
- Identify and analyse business opportunities in diverse sectors.

Module 1	Introduction to Entrepreneurship
1.1	Meaning and nature of entrepreneurship, Types of entrepreneurs.
1.2	Entrepreneurship vs. employment mindset
1.3	Role of entrepreneurs in innovation and job creation & Case studies of interdisciplinary innovations
Module 2	Opportunity Assessment & Business Models
2.1	Environmental scanning and trend analysis
2.2	Tools: SWOT, PESTLE, 5-Forces, Industry and market assessment
2.3	Customer profiling: segmentation, targeting, personas
Module 3	Building a New Venture – Strategies & Challenges
3.1	New venture creation process, Go-to-market strategy
3.2	Entrepreneurial leadership and team building, Risk assessment and mitigation
3.3	Scaling strategies for start-ups, Challenges faced by early-stage ventures
Module 4	Business Plan Development
4.1	Structure and components of a business plan. Marketing plan (4Ps / 7Ps)
4.2	Registration requirements for small and start-up ventures & Types of business ownership: proprietorship, partnership, LLP, company
4.3	Subsidies, tax benefits, and compliance issues

References

- Gordon, E. & Natarajan, K. Entrepreneurship Development, Himalaya Publishing House.
- Ravi, J. Entrepreneurial Development, Manglam Publications.
- Gupta, C.B. & Srinivasan, N.P. Entrepreneurial Development in India, Sultan Chand & Sons.
- Gordon, E. & Natarajan, K. Fundamentals of Entrepreneurship, Himalaya Publishing House.

Course Title	Basics E-Commerce
Course Code	CAC-05

Course Objectives:

The course aims to:

- To understand BASIC CONCEPTS OF E-Commerce
- To learn essential technologies and digital marketing practices
- To develop the ability to create and manage online businesses.

Course Learning Outcomes (CLOs):

After completing this course, students will be able to:

- Students will be able to explain e-commerce fundamentals.
- Build basic online stores with marketing strategies.
- Analyse data to improve digital business performance.

Module 1	Introduction to E-Commerce
1.1	Overview of E-Commerce, features and Functions of E-Commerce
1.2	E-Commerce practices v/s traditional practices
1.3	Scope and limitations of E-Commerce
Module 2	E-Commerce Infrastructure
2.1	H/W and S/W requirements
2.2	Website setup basics: e-mail, domain, hosting
2.3	Internet: role, tools and services
Module 3	E-Services
3.1	E-Marketing
3.2	E-Banking
3.3	E-Ticketing
Module 4	E-Payments
4.1	Online payment systems: cards, UPI, wallets, net banking
4.2	Security in payments: authentication, fraud prevention, PCI-DSS
4.3	Digital Signature, Encryption and other security measures

References

- E-Commerce – Dr. Sanjivkumar Agrawal, Dr. Shubhangi Dive
- Krishnamurthy, E-Commerce Management, Vikas Publishing House
- David Whiteley, E-Commerce: Strategy, Technologies and Application, Tata McGraw Hill
- KK Bajaj and Debjani Nag, E-Commerce, McGraw Hill Education
- Sushila Madan, E-Commerce, Taxman