

SAVITRIBAI PHULE PUNE UNIVERSITY FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

Structure and Syllabus for Four Year B.Com Degree Program As per National Education Policy-2020

With Effect From June-2024 (Academic Year 2024-2025)

Preamble:

Business education provides a foundation of knowledge, skills, and perspectives that are highly beneficial for individuals entering the professional world. It equips them to navigate the complexities of the business environment, make informed decisions, and contribute to the success of organizations.

Following aspects highlight the importance of business education:

- 1) Skill Development: Business education provides individuals with a diverse set of skills essential for the corporate environment. These skills include critical thinking, problem-solving, decision-making, communication, teamwork, and leadership.
- 2) Entrepreneurial Knowledge: For those interested in entrepreneurship, business education equips them with the knowledge and tools necessary to start and manage a business. It covers topics such as business planning, finance, marketing, and strategy.
- **3) Global Perspective:** In today's interconnected world, businesses often operate on a global scale. Business education exposes individuals to international business concepts, cultural understanding, and global economic trends, preparing them for a globalized marketplace.
- **4)** Adaptability: The business landscape is dynamic and constantly evolving. Business education helps individuals develop adaptability and a willingness to embrace change. This is crucial for success in an environment where technological advancements and market shifts are frequent.
- 5) Networking Opportunities: Business education provides opportunities for networking with peers, professors, and professionals. Networking is a valuable aspect of the business world, offering opportunities for collaboration, mentorship, and career advancement.
- 6) Understanding Economic Principles: Business education often includes courses on economics, helping individuals understand the principles that govern markets, supply and demand, inflation, and other economic factors. This knowledge is crucial for making appropriate business decisions.
- 7) Ethical Considerations: Business education emphasizes the importance of ethical behavior in the business world. Understanding ethical principles is essential for making responsible decisions and maintaining integrity in professional settings.
- 8) Financial Literacy: Business education helps individuals develop financial literacy, including understanding financial statements, budgeting, and financial planning. These skills are valuable for personal financial management as well as for making sound business decisions.
- **9)** Job Opportunities: Many employers value candidates with a background in business education. Whether pursuing a career in finance, marketing, human resources, or any other business-related field, having a solid business education can open up a wide range of job opportunities.
- **10)** Continuous Learning: Business is a field that requires continuous learning and adaptation to stay competitive. Business education instills a mindset of lifelong learning, encouraging individuals to stay updated about industry trends, new technologies, and evolving business practices.

Objectives of the Programme:

- 1) To provide students with a strong foundation in financial and cost accounting principles, enabling them to understand, prepare, and interpret financial statements accurately.
- 2) To equip students with mathematical and statistical skills relevant to commerce, enabling them to solve complex problems and analyze data for decision-making.
- 3) To develop students' effective communication skills for diverse business contexts, with an emphasis on clarity, professionalism, conflict resolution, and cultural sensitivity.
- 4) To enhance students' English language proficiency for academic and professional purposes, including reading, writing, and speaking, while using standard grammar and vocabulary.
- 5) To cultivate students' understanding of environmental issues and their implications for business decisions and sustainability.
- 6) To provide students with a comprehensive understanding of cost and management accounting principles, enabling them to calculate costs, apply cost accounting techniques, and optimize financial management.
- 7) To equip students with an advanced understanding of financial accounting principles, standards, and regulations, enabling them to analyze complex transactions and prepare financial reports.
- 8) To enable students to apply economic principles to business decisions, evaluate economic factors, and make suitable economic decisions.
- 9) To provide students with an understanding of international accounting standards and tax regulations, enabling them to navigate complex international financial transactions.
- 10) To equip students with advanced management accounting techniques, allowing them to analyze cost and performance data, develop budgets, and enhance organizational competitiveness.
- 11) To instill ethical conduct and professionalism in students, emphasizing accuracy, integrity, confidentiality, and ethical communication in accounting and business practices.

Program Outcomes:

1. Accounting Proficiency:

- a) Graduates will demonstrate a fundamental understanding of financial, cost, and management accounting principles and practices.
- b) They will have the ability to prepare and interpret financial and cost statements accurately.
- c) Graduates can apply accounting concepts to record business transactions and analyze financial data effectively.

2. Mathematical and Statistical Analysis:

- a) Graduates will acquire proficiency in mathematical and statistical concepts and techniques relevant to business applications.
- b) They can solve mathematical problems related to commerce and economics, applying quantitative methods for business decisions.
- c) They will develop skills in collecting, analyzing, and interpreting data, using statistical software and tools for solving business problems.

3. Technology and Computerized Accounting:

- a) Graduates will master the use of accounting software for efficient and accurate financial data management.
- b) They can create, manage, and analyze financial records using computerized accounting systems.
- c) They understand the importance of data security and integrity in computerized accounting.

4. Communication Skills:

- a) Graduates will develop effective communication skills for various business contexts, including written and oral communication.
- b) They will be able to present ideas and information clearly and professionally.
- c) Graduates can resolve conflicts through effective communication and understand the importance of cultural sensitivity in business communication.

5. Language Proficiency:

- a) Graduates will enhance English language proficiency for academic and professional purposes, including reading, writing, and speaking.
- b) They can communicate fluently and accurately in written and spoken English.
- c) Graduates will apply English language skills effectively in business and academic contexts, using standard grammar and vocabulary.

6. Environmental Awareness:

- a) Graduates will understand environmental issues and their impact on business and society.
- b) They can analyze environmental factors affecting business decisions and sustainability.
- c) They will be able make decisions related to environmental responsibility in business.

7. Specialized Accounting Knowledge:

- a) Graduates will develop a solid foundation in cost and management accounting principles.
- b) They can calculate and analyze various costs involved in business operations and apply cost accounting techniques.
- c) Graduates will gain expertise in advanced cost and management accounting for strategic decision-making.

8. Financial Reporting and Analysis:

- a) Graduates will gain an advanced understanding of financial accounting principles, standards, and regulations.
- b) They will be able to analyze complex financial transactions, prepare financial statements, and interpret them for stakeholders and investors.
- c) Graduates will apply accounting standards and principles for financial reporting in various business contexts.

9. Economic Analysis and Decision-Making:

- a) Graduates will understand economic principles and their application in business.
- b) They can analyze economic factors affecting business decisions and evaluate economic policies' impact on the business environment.
- c) Graduates will be able to apply economic principles for business strategy and development.

10. International Accounting and Taxation:

- a) Graduates will have an understanding of international accounting standards and their application.
- b) They can navigate complex tax laws and regulations effectively for businesses and individuals.
- c) Graduates will provide specialized tax advice for international and cross-border transactions.

11. Management Accounting and Strategic Decision-Making:

- a) Graduates will apply advanced management accounting techniques for strategic decisionmaking.
- b) They can analyze cost and performance data to optimize organizational efficiency and develop budgets and forecasts to support organizational goals.
- c) Graduates will implement management accounting practices to enhance organizational competitiveness.

12. Ethics and Professionalism:

- a) Graduates will demonstrate ethical conduct in accounting and business practices, adhering to professional standards and regulations.
- b) They will prioritize accuracy, integrity, and confidentiality in financial reporting and data management.
- c) Graduates will communicate ethical principles in business relationships and decisionmaking.

1. Introduction:

The B.Com Degree Program (2024 Pattern) will be introduced in the following order:

Sr. No.	B.Com Degree Program	Academic Year
А	First Year B.Com	2024-2025
В	Second Year B.Com	2025-2026
С	Third Year B.Com	2026-2027
D	Fourth Year B.Com	2027-2028

B.Com Programme will be offered in Eight Major Specializations:

- 1) B.Com in Accountancy and Taxation
- 2) B.Com in Cost and Management Accounting
- 3) B.Com in Business Administration
- 4) B.Com in Marketing
- 5) B.Com in Business Practices and Cooperation
- 6) B.Com in Banking, Finance and Insurance
- 7) B.Com in Business Laws
- 8) B.Com in Business Mathematics, Statistics and Analytics

The B.Com Degree Program will consist of Eight Semesters divided into Four Years:

- The First Year (Semester I and II) Choice-Based Credit System Examination will be held at the end of each Semester.
- The Second Year (Semester III and IV), Third Year (Semester V and VI) and Fourth Year (Semester VII and VIII) Choice-Based Credit System Examination will be held at the end of each Semester.

2. Eligibility:

- a) No Candidates shall be admitted to the First Year of the B.Com Degree Program (2024 Pattern) unless he / she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board or equivalent or University with English as a passing Course.
- b) No candidate shall be admitted to the Third Semester Examination of the Second Year unless he / she has cleared First Two Semesters satisfactorily for the course at the college affiliated to this University.
- c) No student shall be admitted to the Third Year B.Com (Fifth Semester) Degree Program (2024 Pattern) unless he / she has cleared all the papers of First and Second Semester Examination of F.Y. B.Com.
- d) No candidate shall be admitted to the Fifth Semester Examination of the Third Year unless he / she has cleared first Two Semesters satisfactorily of Second Year for the Program at the college affiliated to this University.
- e.) No candidate shall be admitted to the Fourth Year B.Com (Seventh Semester) Degree Program (2024 pattern) unless he / she has cleared all the papers of Third and Fourth Semester Examination of S.Y. B.Com.

3. Teaching Methodology:

The Teacher can use the following Methods as Teaching Methodology:

- a) Class Room Lectures
- b) Guest Lectures of Professionals, Industry Experts etc.
- c) Teaching with the help of ICT tools
- d) Visits to various Professionals Units, Companies and Business / Industry Units
- e) Group Discussion / Debates
- f) Assignments, Tutorials, Presentations, Role Play etc.
- g) YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.
- h) Analysis of Case Studies

4. Examination:

- a) A student cannot appear for Semester End Examination unless he / she has maintained at least 75% attendance during the teaching period of that course. If a student fails to maintain attendance up to 75%, at the time of filling of Examination Forms, an undertaking from the student should be taken stating that he / she will be allowed to appear for Examination subject to fulfillment of required attendance criteria during the remaining period of teaching of the course.
- b) Each credit will be evaluated for 25 Marks.
- c) Each course will have a distribution of 30 : 70 Marks for CIE and SEE of 4 Credits Course and 15 : 35 Marks for CIE and SEE of 2 Credits Course.
- d) To pass a course, the student has to obtain at least Forty Percent marks in the CIE and SEE separately.
- e) If a student misses CIE examination, he / she will have a Second Chance with the permission of the teacher concerned only. Such a Second Chance shall not be the right of the student; it will be the discretion of the teacher concerned only to give or not to give Second Chance to a student to appear for Internal Assessment.
- f) A student cannot register for the Third, Fifth and Seventh Semester, if he / she fail to complete 50% credits of the total credits expected to be ordinarily completed within Two Semesters.
- g) No student shall be admitted to the Fifth Semester Examination of the Third Year unless he / she has cleared First Two Semesters.
- h) No student shall be admitted to the Fourth Year B.Com (Seventh Semester) Degree Program (2024 Pattern) unless he / she has cleared all the papers of Third and Fourth Semester Examination of S.Y. B.Com and has satisfactorily kept terms for the Third Year (Fifth and Sixth Semester).
- i) There shall be revaluation of the Answer Scripts of Semester-End Examination but not of Answer Scripts of Internal Assessment Papers as per Ordinance No. 134 A and B.

5. A.T.K.T. Rules:

The present relevant ordinances issued by the SPPU pertaining to ATKT are applicable.

6. University Terms:

The dates for the commencement and conclusion of the First and the Second Terms shall be as determined by the University Authorities. Only duly admitted students can keep the terms. The present relevant ordinances pertaining to grant of terms will be applicable.

7. Verification and Revaluation:

The candidate may apply for verification and revaluation or result through Principal of the College which will be done by the University as per ordinance framed in that behalf.

8. Restructuring of Courses:

This revised course structure shall be made applicable to the colleges implementing 'Restructured Programme at the Undergraduate Level from June, 2024. The Colleges under the Restructured Programme which has revised their structure in the light of the "2024 Pattern" shall be introduced with effect from Academic Year 2024-25.

9. Standard of Passing:

- a) A candidate is required to obtain 40% Marks in Internal Assessment, Practical Examination and Semester End University Examination.
- b) It means that passing separately at Internal Assessment, Practical/Project Examination and Semester End University Examination is compulsory.

10. Methods of Evaluation, Passing, and Evaluation Criteria:

The evaluation of students will be done on Three Times during each Semester:

- a. Continuous Internal Assessment
- b. Practical / Project Examination (If applicable)
- c. Semester End Examination
- a) Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:
 - 1) Offline Written Examination
 - 2) Power Point Presentations
 - 3) Assignments / Tutorials
 - 4) Oral Examination
 - 5) Open Book Test
 - 6) Offline MCQ Test
 - 7) Group Discussion
 - 8) Analysis of Case Studies
- b) For Examination / Project Examination will be completed as per the directives given by the Board of Studies and issued by the University.
- c) For Semester End Examination, question papers will be set for Seventy Percent of the Total Marks allotted for the course. The University will conduct this Examination.

~ 1	11. Type of Courses offered under the 1121-2020.						
Abbreviation	Full Form	Purpose					
MM	Major Mandatory	Subject in which Degree will be					
		awarded					
ME	Major Elective	Very specific or specialized or advanced					
		or supportive to the Discipline					
MN	Minor Subject	Helps a student to gain a broader					
		understanding beyond Major Discipline					
GE / OE	Generic Elective / Open Elective	To provide multidisciplinary knowledge					
VSC	Vocational Skill Course	Domain area skills development					
		pertaining to the major discipline of the					
		faculty					
SEC	Skill Enhancement Course	Practical Training to enhance					
		employability skills pertaining to the					
		specific discipline of the faculty					
VEC	Value Education Course	Environmental Science					
IKS	Indian Knowledge System	Foundational guide to the history,					
		culture and philosophy of India					
CC	Co-Curricular Courses	Overall Development					
AEC	Ability Enhancement Course	Languages proficiency					
FP	Field Projects	For industry Experience					
CEP	Community Engagement Programme	Exposure to social issues					
OJT	On the Job Training	Hands on Training					

11. Type of Courses offered under the NEP-2020:

Credit Framework:

2. Credit Framework under Three/Four-Years UG Programme with Multiple Entry and Multiple Exit options:

The structure of the Three/Four-year bachelor's degree programme allows the opportunity to the students to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per their choices and the feasibility of exploring learning in different institutions. The minimum and maximum credit structure for different levels under the Three/Four -year UG Programme with multiple entry and multiple exit options are as given below:

Levels	Qualification	Credit Red	quirements	Semester	Year
Levels	Title	Minimum	Maximum	Semester	
4.5	UG Certificate	40	44	2	1
5.0	UG Diploma	80	88	4	2
5.5	Three Year Bachelor's Degree	120	132	6	3
6.0	Bachelor's Degree- Honours Or	160	176	8	4
	Bachelor's Degree- Honours with Rescarch				

Credit Fran	mework
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Credit Distribution Framework for B.Com Degree Programme

Under the Faculty of Commerce & Management (Commerce) of Savitribai Phule Pune University w.e.f. June 2024 (3 Subjects Options and Eight Major for B.Com Degree Programme)

		(s subject	s Opu	ons and El	igni major	for B.Con	n Degree	Progra	amme)				
Level / Difficulty	Sem		Subject	-1		Subject-2	Subject-3	GE/OE	SEC	IKS	AEC	VEC	CC	Total
4.5 / 100	Ι		4 (T)			4 (T)	4 (T)	2 (T)	2 (T)	2 (T) (Generic)	2 (T)	2 (T)		22
	II		4 (T)			4 (T)	4 (T)	2 (T)	2 (T)		2 (T)	2 (T)	2	22
		of UG Certificate ent will select on	e subject ar	nong the	(Subject-1 a									
Level /	Sem	Cree	dits Related	to Majo	r	Minor		GE/OE	SEC	IKS	AEC	VEC	CC	Total
Difficulty		Major Core	Major Elective	VSC	FP / OJT / CEP									
5.0 / 200	III	6 (T) = (4+2)		2 (P)	2 (FP)	4 (T)		2 (T)		2 (T) (Major Subject Specific)	2 (T)		2	22
	IV	6(T) = (4+2)		2 (P)	2 (CEP)	4 (T)		2 (T)	2 (T)		2 (T)		2	22
Exit option: A	ward of I	UG Diploma in N	Aajor & Mi	nor with	88 Credits &	an additiona	al 4 Credits C	ore NSQF (Course / I	Internship O	R Contin	ue with I	Major &	k Minor
5.5 /300	V	12 (T) = (4*3)	4 (T)	2 (P)	2 (FP/CEP)	2 (T)								22
	VI	12 (T) = (4*2+2*2)	4 (T)	2 (P)	4 (OJT)									22
Total 3 Ye	ars	44	8	8	10	18	8	8	6	4	8	4	6	132
		Exit o	option: Awa	rd of UG	H Degree in M	lajor with 132	2 Credits OR	Continue w	ith Majo	or and Minor				
6.0 /400	VII	10 (T) = (4*2+2)	4 (T)		4 (RP)	4 (T)								22
	VIII	10 (T) = (4*2+2)	4 (T)		8 (RP)	0			0	0	0	0	0	22
Total 4 Ye	ars	64	16	8	22	22	8	8	6	4	8	4	6	176
			Four Year U	JG Hono	urs with Res	earch Degree	in Major and	Minor with	n 176 cre	dits OR			•	
6.0 /400	VII	14 (T) = (4*3 + 2)	4 (T)	0	0	4 (T)			0	0	0	0	0	22
	VIII	14 (T) = (4*3 + 2)	4 (T)	0	4 (OJT)	0			0	0	0	0	0	22
Total 4 Ye	ars	72	16	8	14	22	8	8	6	4	8	4	6	176
			Fo	ur Year	UG Honours	Degree in Ma	ajor and Mine	or with 176	credits	·			·	

Structure and Subject Codes for F.Y.B.Com Sem-I As per NEP-2020 w.e.f. June 2024 (Academic Year: 2024-2025)

B.Com Degree Program Credit Distribution Structure for Three / Four Year Honours / Honours with Research with Multiple Entry and Exit Options (GR Dated 20.04.2023 and Changes Pursuant to Letter Dated 13.03.2024 of Higher & Technical Education Department, Government of Maharashtra)

Sr. No.	Verticals	Credits	Course Code	Name of the Subject	Name of the Board of Studies
			Thr	ee Subjects Options (Total 12 Credits)	
1	Subject-I			Students should select any one subject from the	e Subject-I
	MJ	4		Financial Accounting-I	Accountancy
		4		Basics of Cost and Management Accounting	Cost & Works Accounting
				and Material Accounting-I	
		4		Modern Office Management-I	Business Administration
		4		Fundamentals of Marketing-I	Marketing
		4		Business Environment and Entrepreneurship-I	Business Practices
		4		Fundamentals of Banking-I	Banking, Finance & Insurance
		4		Indian Legal System and Legal Method-I	Business Laws
		4		Statistical Decision Analysis-I	Statistics & Computer Applications
2	Subject-II	Stude	nts should select	any one subject from the Subject-II other than	subject selected from Subject-I
	MJ	4		Financial Accounting-I	Accountancy
		4		Basics of Cost and Management Accounting	Cost & Works Accounting
				and Material Accounting-I	
		4		Modern Office Management-I	Business Administration
		4		Fundamentals of Marketing-I	Marketing
		4		Business Environment and Entrepreneurship-I	Business Practices
		4		Fundamentals of Banking-I	Banking, Finance & Insurance
		4		Indian Legal System and Legal Method-I	Business Laws
		4		Statistical Decision Analysis-I	Statistics & Computer Applications

SEMESTER-I

3	Subject-III	4	Introduction to Behavioural Economics	Business Economics					
	MJ								
	Generic Elective OR Open Elective Subjects (GE / OE) (2 Credits)								
4	OE	2	To be selected from the Baskets of	(Open Elective Baskets of					
			other	Science					
			Faculty	and Technology, and Humanities)					
	Vocational and Skill Enhancement Courses (VSEC) (2 Credits)								
5	SEC	2	Business Accounting-I	Accountancy					
A	bility Enhan	cement C	ourses (AEC), Indian Knowledge System (IKS) and Valu	e Education Courses (VEC) (6					
0	Credits)								
6	AEC	2	English-I	English					
7	VEC	2	Environmental Science	Environmental Science					
8	IKS	2	SPPU Basket	SPPU Basket (Generic)					
Tota	al Credits	22							

Abbreviation: MJ: Major, MM: Major Mandatory, ME: Major Elective, MN: Minor, GE / OE: Generic Elective / Open Elective, VSEC: Vocational Skill Enhancement Course, VSC: Vocational Skill Course, SEC: Skill Enhancement Course, AEC: Ability Enhancement Course, VEC: Value Education Course, IKS: Indian Knowledge System, CC: Co-Curricular Courses, FP: Field Project, CEP: Community Engagement Project, OJT: On Job Training, RP: Research Project, T-Theory, P-Practical etc.

Program Name: B.Com in Business Practices and Cooperation

Class: F.Y.B.Com. Sem-I Subject: Business Environment and Entrepreneurship-I

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
Ι		Subject-I & II	Business Environment	4	4
		Major Mandatory	and Entrepreneurship-I		

Academic Year: 2024-2025

Course Objectives:

- 1. To understand the concepts understand the concept and importance of entrepreneur and entrepreneurship.
- 2. To make students aware about the various types of entrepreneurs, qualities, growth of entrepreneurship.
- 3. To study the factors affecting the growth of entrepreneurship.
- 4. To understand the Business Environment.
- 5. To study the types of ethics and society responsibilities are followed in the conventional and corporate sector in the new edge followed by the rules and regulations.

Course Outcomes:

- 1. Students will be able to understand the concept and importance of entrepreneur and entrepreneurship.
- 2. They will learn various types of entrepreneurs, qualities, growth of entrepreneurship.
- 3. They will grasp the knowledge of factors affecting the growth of entrepreneurship.
- 4. They will understand the various programmes of entrepreneurship development.
- 5. They will learn women entrepreneur concept and problems, Business Environment.

Unit	Title and Contents	No. of Lectures in
		Clock Hours
1	Entrepreneur:	15
	1.1 Meaning and Introduction	
	1.2 Evolution of the Concept of Entrepreneur	
	1.3 Characteristics of Successful Entrepreneurs	
	1.4 The Charms of Becoming an Entrepreneur	
	1.5 The Entrepreneurial Decision Process	
	1.6 Functions of Entrepreneur	
	1.7 Entrepreneurial Competencies and Qualities	
	1.8 Need for an Entrepreneur	
	1.9 Types of Entrepreneurs	
	1.10 Distinction between an Entrepreneur and a Manager	
	1.11 Intrapreneur	
	1.12 Social Entrepreneur	
2	Entrepreneurship:	15
	2.1 Concept of Entrepreneurship	
	2.2 Growth of Entrepreneurship in India:	
	2.2.1 Entrepreneurship during Pre-Independence	
	2.2.2 Entrepreneurship during Post-Independence	
	2.3 Role of Entrepreneurship in Economic Development	

	2.4 Distinction between Entrepreneurship and Enterprise	
	2.5 Distinction between Entrepreneurship and Self-Employment	
	2.6 Group Entrepreneurship: Meaning, Definition, Evolution, Nature and	
	Scope	
3	Women Entrepreneurship:	15
	3.1 Concept of Women Entrepreneur	
	3.2 Functions of Entrepreneurs	
	3.3 Growth of Women Entrepreneurship in India	
	3.4 Problems of Women Entrepreneurs	
	3.5 Developing Women Entrepreneurship	
	3.6 Limitations of Women Entrepreneurship	
4	Business Environment:	15
	4.1 Meaning and Definition of Business Environment	
	4.2 Features influencing Business Environment	
	4.3 Importance of Business Environment	
	4.4 Business Environment Factors	
	4.5 Types or Components of Business Environment	
	4.6 Micro Environment: Meaning, Concept and Elements of Micro	
	Environment	
	4.7 Macro Environment: Meaning, Concept and Elements of Macro	
	Environment	
	4.8 Global Business Environment	
	4.9 Factors Affecting Entrepreneurship Growth: Economic Factors and	
	Non-Economics Factors	
	4.10 Government Actions on Factors Affecting Entrepreneurship Growth	

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

- 1. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi.
- 2. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
- 3. Entrepreneurship Development (Paperback) by Ranbir Singh, S.K. Kataria & Sons Educational Publisher
- 4. Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi
- 5. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by Mc Graw Hill
- 6. Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publicaiton
- 7. Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
- 8. Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers
- 9. Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication
- 10. Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication
- 11. Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication
- 12. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi.
- 13. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
- 14. Textbook on Entrepreneurship Development and Management In Extension by Dr S Janani Dr T N Sujeetha Dr M Asokhan M Priyadharshini, Write & Print Publications

- 15. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi
- 16. Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi

17. Udyog, Udyog Sanchalaya, Mumbai-7

- 18. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
- 19. Study Material of Economic and Business Environment for CS Foundation by the Institute of Company Secretary of India, New Delhi

Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8

Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours							
Instructions:							
1. Question No. 1 and 6 are compulsory							
2. Attempt any three questions from Question No. 2 to 5							
Q 1. Fill in the Blanks	06 Marks						
Q 2. Theory Question on Unit-1	18 Marks						
Q 3. Theory Question on Unit-2	18 Marks						
Q 4. Theory Question on Unit-3	18 Marks						
Q 5. Theory Question on Unit-4	18 Marks						
Q 6. Write Short Notes on all Units (Any 2 out of 4)	10 Marks						