

F.Y.B.Com (Restructuring) Semester - I

| Sr.No. | Verticles | Credits | Name of the Subject | Name of the Board of Studies |
|---|--------------------------|-----------|---|------------------------------|
| Three Subjects Options (Total 12 Credits) | | | | |
| 1 | Subject-I (DSC-I) | | Students should select any one subject from the D' Component Subject-I (4 Credits) | |
| | | 4 | Techniques of Accounts Writing - I | Accountancy |
| | | 4 | Business Mathematics - I | Maths & Stats |
| | | 4 | Computer Appreciation - I | Computer Applications |
| | | 4 | Statistical Techniques - I | Maths & Stats |
| | | 4 | Salesmanship and Advertising - I | Marketing |
| 2 | Subject-II (DSC-II) | | Students should select any one subject from the Subject-II (4 Credits) | |
| | | 4 | Financial Accounting - I | Accountancy |
| | | 4 | Business Environment and Entrepreneurship-I | Business Practices |
| | | 4 | Indian Legal System and Legal Method-I | Business Laws |
| | | 4 | Fundamentals of Marketing-I | Marketing |
| 3 | Subject-III (DSC-III) | | This subject is Compulsory for all students and will be continued as Minor Subject from Semester-III and onwards (4 Credits) | |
| | | 4 | Introduction to Behavioural Economics | Business Economics |
| | | | Generic OR Open Elective Subjects (OE) (2 Credits) Any one | |
| 4 | OE | 2 | Foundation Course in Restructuring - I | Commerce |
| | | 2 | Fundamentals of Computer-I | Computer Applications |
| | | 2 | MAR: व्यक्तिमत्व विकास आणि भाषा - I | |
| | | | Vocational and Skill Enhancement Courses (VSEC) (2 Credits) | |
| 5 | SEC | 2 | Business Accounting-I (Compulsory) | Accountancy |
| Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (6 Credits) | | | | |
| 6 | AEC | 2 | English-I | English |
| 7 | VEC | 2 | Environmental Science | Environmental Science |
| 8 | IKS | 2 | SPPU Basket | SPPU (Generic) |
| | | 22 | Total Credits of Sem-I | |

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

F.Y.B.Com (Restructuring) Semester - II

| Sr.No. | Verticles | Credits | Name of the Subject | Name of the Board of Studies |
|---|-------------------------|---------|---|------------------------------|
| Three Subjects Options (Total 12 Credits) | | | | |
| 1 | Subject-I (DSC-IV) | | Students should select any one subject from the D' Component Subject-I (4 Credits) | |
| | | 4 | Techniques of Accounts Writing - I | Accountancy |
| | | 4 | Business Mathematics - II | Maths & Stats |
| | | 4 | Computer Appreciation - II | Computer Applications |
| | | 4 | Statistical Techniques - II | Maths & Stats |
| | | 4 | Salesmanship and Advertising - II | Marketing |
| 2 | Subject-II (DSC-VI) | | Students should select any one subject from the Subject-II (4 Credits) | |
| | | 4 | Financial Accounting - II | Accountancy |
| | | 4 | Business Environment and Entrepreneurship-II | Business Practices |
| | | 4 | Indian Legal System and Legal Method-II | Business Laws |
| | | 4 | Fundamentals of Marketing-II | Marketing |
| 3 | Subject-III (DSC-VI) | | This subject is Compulsory for all students and will be continued as Minor Subject from Semester-III and onwards (4 Credits) | |
| | | 4 | Market Structure and Welfare Economics (4 Credits) | Business Economics |
| | | | Generic OR Open Elective Subjects (OE) (2 Credits) | |
| 4 | OE | 2 | Foundation Course in Restructuring - II | Commerce |
| | | 2 | Fundamentals of Computer-II | Computer Applications |
| | | 2 | MAR: व्यक्तिमत्व विकास आणि भाषा - II | |
| | | | Vocational and Skill Enhancement Courses (VSEC) (2 Credits) | |
| 5 | SEC | 2 | Business Accounting-II (Compulsory) | Accountancy |
| Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (6 Credits) | | | | |
| 6 | AEC | 2 | English-II | English |
| 7 | VEC | 2 | Constitutional Values, Fundamental Duties and Political System in India | Business Law |
| Field Projects / Internship / Apprenticeship / Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project (2 Credits) | | | | |
| 8 | CC | 2 | Health and Wellness OR | Co-Curricular Department |
| | | 2 | Yoga Education OR | |
| | | 2 | Sports and Fitness OR | |
| | | 2 | Cultural Activities OR | |
| | | 2 | NSS (National Service Scheme) OR | |
| | | 2 | NCC (National Cadet Corpse) OR | |
| | | 22 | Total Credits of Sem-II | |