

Revised syllabi (2019Pattern) for three years F.Y. B. Com. Degree course (CBCS)

**Semester: I
Financial Accounting- I**

Course Code - 112

No. of Credits :- 03 and for practical – 01

Objective of the Course:-

1. To impart knowledge of basic accounting concepts
2. To create awareness about application of these concepts in business world
3. To impart skills regarding Computerized Accounting
4. To impart knowledge regarding finalization of accounts of various establishments.

Unit No.	Unit Title	Contents	Purposed Skills to be developed
1	Accounting Concepts, Conventions and Principles and an overview of Emerging Trends in Accounting	<p>(A) Accounting Concepts, Conventions and Principles</p> <ol style="list-style-type: none">1. Money Measurement2. Business Entity3. Dual Aspect4. Periodicity Concept5. Realization Concept6. Matching Concept7. Accrual / Cash Concept8. Consistency Concept9. Conservatism Principle10. Materiality Concept11. Going Concern Concept12. Historical Cost Concept <p>(B) Emerging Trends in Accounting</p>	<ul style="list-style-type: none">• Knowledge about various accounting Concepts, Conventions and Principles.• Understanding emerging trends in accounting and its effect on accounting Practices.

		<ol style="list-style-type: none"> 1. Inflation Accounting 2. Creative Accounting 3. Environmental Accounting 4. Human Resource Accounting 5. Forensic Accounting 	
2	Piecemeal Distribution of Cash	<ol style="list-style-type: none"> 1. Surplus Capital Method only, Asset taken over by a partner, 2. Treatment of past profits or past losses in the Balance sheet, 3. Contingent liabilities 4. Realization expenses/amount kept aside for expenses 5. adjustment of actual, Treatment of secured liabilities, 6. Treatment of preferential liabilities like Govt. dues/lab our dues etc., Excluding: Insolvency of partner and Maximum Loss Method. 	<ul style="list-style-type: none"> • Knowledge about process of dissolution of partnership firm.
3	Accounts from Incomplete Records (Single Entry System)	<ol style="list-style-type: none"> 1. Meaning of single entry system 2. Features of Single Entry System 3. Conversion of Single Entry into Double Entry 	<ul style="list-style-type: none"> • Knowledge about single entry systems. • Purpose and advantages of double entry system • Process of conversion of single entry into double entry system.
4	Introduction to Goods and Services Tax laws and Accounting	<ol style="list-style-type: none"> 1. Constitutional Background of GST, Concepts and definition of GST. 2. IGST, CGST and SGST 3. Input and Output Tax credit 4. Procedure for registration under GST 	<ul style="list-style-type: none"> • Knowledge about conceptual framework of the GST • Knowledge about various components of GST. • Types of taxes under GST • Registration process under GST for business establishments.

Practical for Semester– I

Topic	Mode of Practical
Constitutional Background of GST, Concepts and Implications of GST.	Library Assignment
IGST, CGST and SGST	Guest Lecture
Procedure for registration under GST	Visit to a business establishment
Input and Output Tax credit	PowerPoint Presentation

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	PowerPoint Presentations	Videos available on YouTube	Library assignment on Types of accounting principles and conventions with its usage and emerging trends in accounting	Students will be able to acquire in-depth knowledge
2	12	Group Activity	Videos available on YouTube	--	Students will be able to acquire in-depth knowledge
3	12	PowerPoint Presentations	Videos available on YouTube	Group activity of conversion of single entry into double entry system	Students will be able to understand the process and importance of conversion of single entry into double

					entry system
4	12	Visit and interview	Videos available on YouTube	Compilation of information about the contents in the syllabus in a journal	Students will gain knowledge about GST and its implications.

References

Sr. No.	Title of the Book	Author/ s	Publication	Place
1.	Advanced Accounts	M.C. Shukla, T.S. Grewal, S.C. Gupta	S. Chand Publication	New Delhi.
2.	Financial Accounting for B.Com	CA (Dr.) P.C. Tulsian S.C. Gupta	S. Chand Publication	New Delhi.
3.	Introduction to Accountancy	S.R.N Pillai & Bhagavathi	S.Chand & CompanyLtd	New Delhi
4.	Corporate Accounting	Raj Kumar Sah	Cengage Publications	Noida, Uttar Pradesh
5.	Advanced Accounting	S. N. Maheshwari		
6.	GST Law and Analysis with Conceptual Procedures	Bimal Jain and Isha Bansal (Set of 4 Volumes)	Pooja Law Publishing Company	New Delhi
7.	Guidance Note on GST by ICAI	--	The Institute of Chartered Accountants of India	New Delhi

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**Semester-I
Business Economics (Micro) - I**

Course Code - 113

No. of Credits :- 03

Objectives of the course:-

1. To impart knowledge of business economics
2. To clarify micro economic concepts
3. To analyze and interpret charts and graphs
4. To understand basic theories, concepts of micro economics and their application

Unit No.	Unit Title	Contents	Purpose & skills to be developed
1	Introduction and Basic Concepts	1.1 Meaning, Nature, Scope and Importance of Business Economics 1.2 Concept of Micro and Macro Economics 1.3 Tools for Economic Analysis- Functional Relationship, Schedules, Graphs and Equations 1.4 Basic Concepts: Household, Consumer, Firm, Plant and Industry 1.5 Goals of Firms- Economic and Non-Economic	<ul style="list-style-type: none">• To make the students aware of concepts in micro economics• To help the students understand the difference between micro and macro economics• To make the students understand economic and non-economic goals of firms. Skills : Analyze and think critically, develop writing skills
2	Consumer Behavior	Utility: Concept and Types 2.2 Cardinal Approach: Law of Diminishing Marginal Utility and Law of Equi Marginal Utility 2.3 Consumer Surplus: Concept and Measurement 2.4 Ordinal Approach: Indifference curve	<ul style="list-style-type: none">• To help the students understand the concept of utility• To impart knowledge of cardinal and ordinal approach• To make them understand the concept of consumer surplus Skills: Understanding complex theories and concepts Geometrical skills, mathematical aptitude, writing skills

		Analysis- Concept, Characteristics, Consumer Equilibrium	
3.	Demand and Supply Analysis	3.1 Concept of Demand 3.2 Determinants of Demand 3.3 Law of Demand 3.4 Elasticity of Demand 3.4.1 Price Elasticity of Demand - Meaning, Types, Measurement, Uses and Significance 3.4.2 Income Elasticity of Demand-Meaning and Types 3.4.3 Cross Elasticity of Demand-Meaning and Types 3.5 Supply : Concept, Determinants and Law of Supply 3.6 Equilibrium of Demand and Supply for Price Determination	<ul style="list-style-type: none"> • To understand the concept of demand and elasticity of demand • To impart knowledge of law of supply and the determinants of law of supply • To help the students understand price determination in varied demand and supply condition <p>Skills imparted: Applying mathematical and statistical analysis methods extracting information, drawing conclusions</p>
4.	Production Analysis	4.1 Concept of Production Function 4.2 Total, Average and Marginal Production 4.3 Law of Variable Proportions 4.4 Law of Returns to Scale 4.5 Economies and Diseconomies of Scale- Internal and External	<ul style="list-style-type: none"> • To help the students understand the relation between revenue concepts • To understand theories of production function • To make students know about economies and diseconomies of scale <p>Skills: Interpret economic theories, writing skills, understand charts and graphs.</p>

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	<ul style="list-style-type: none"> • Open book discussion • Case studies • Problem solving based learning 	You tube lectures on micro and macro economics	<ul style="list-style-type: none"> • Functional relations • Goals of firms 	<ul style="list-style-type: none"> • Students will understand basic concepts of micro economics, • Will be able to analyze and interpret
1.	12	<ul style="list-style-type: none"> • Digital lectures • Jigsaw reading 	You tube lectures	Types of utility	<ul style="list-style-type: none"> • Will know cardinal and ordinal approach • Will understand the concept of consumer surplus
2.	12	<ul style="list-style-type: none"> • Game oriented classes • Pair learning • Group discussion 	<ul style="list-style-type: none"> • Films • You tube lectures 	Type of goods and elasticity of demand	<ul style="list-style-type: none"> • Will understand the concept of demand and elasticity of demand • Will understand the concept of supply • Able to interpret equilibrium in the market
3.	12.	<ul style="list-style-type: none"> • Group discussion • Teacher driven power point presentation • Games and simulation 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	Effect of economies of scale on industries (with example of an industry)	<ul style="list-style-type: none"> • Will understand revenue concept • Will know economies and diseconomies of scale

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Microeconomics	B. Douglas Bernheim and Michael D. Whinston	Tata McGraw Hill	New York
2	Microeconomics	Pindyck, R.S. and D.L. Rubinfeld	Pearson Education	London

3	Principles of Economics	Stiglitz, J.E. and C.E. Walsh	Oxford Univ. Press	United Kingdom
4	Microeconomics: Theory and Applications	Salvatore, D.L	Oxford Univ. Press	United Kingdom
5	Intermediate Microeconomics: A Modern Approach	Varian, H.R.,	W.W. Norton	United Kingdom, United states
6	Microeconomic Theory,	Sen, Anindya	Oxford Univ. Press	United Kingdom
7	Modern Microeconomics	Koutsoyiannis, A	MacMillan Press	India
8	Principles of Microeconomics	H.L. Ahuja	S. Chand	New Delhi

Suggested references

Web reference

Sr. no	Lectures	Films	Animation	PPTs	Articles
1.	https://mitpress.mit.edu/books/lectures-microeconomics	https://www.economicsnetwork.ac.uk/teaching/Video%20and%20Audio%20Lectures/Principles%20of%20Microeconomics	https://www.youtube.com/redirect?q=http%3A%2F%2Fwww.thateconstutor.com&v=Zre4tp90Aog&redir_token=6U11cd7zsOZt8fGKACK3B5JHJNh8MTU1NzkyNzkyMUAXNTU3ODQxNTMx&event=video_description	https://ctaar.rutgers.edu/gag/ppc2_files/ppc2.ppt	http://scholar.google.co.in/scholar?q=articles+on+micoeconomics&hl=en&as_sdt=0&as_vis=1&oi=scholar
2.	https://www.amazon.com/Lectures-Microeconomics-Questions-Approach-Press/dp/0262038188	https://nptel.ac.in/courses/109104125/	https://www.youtube.com/watch?v=ewPNugIqCUM	https://www.slideshare.net/tribhuwan64/presentation-on-importance-of-microeconomics	http://theconversation.com/global/topics/microeconomics-3328

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Semester: I

Computer Concepts and Application - I

Course Code – 114 (B)

No. of Credits :- 03

Objective:

1. To make the students familiar with Computer environment.
2. To make the students familiar with the basics of Operating System and business communication tools.
3. To make the students familiar with basics of Network, Internet and related concepts.
4. To make awareness among students about applications of Internet in Commerce.
5. To enable make awareness among students about e-commerce and M commerce.

Unit 1 Introduction to Computer and Operating system

[12]

Introduction to Computer

Definition, Block Diagram, Computer Hierarchy,
(Classification), Characteristics of Computer

Computer System Hardware

Computer Memory
Input and Output Devices

Definition – Software

Software Types - System Software, Application Software

Definition of Operating System

Types of Operating Systems,
Functions of Operating
Systems

Working with Windows Operating System:

Introduction, The Desktop, Structure of Windows, Windows Explorer, File and Folder Operations, The Search, The Recycle Bin, Adding or Removing New Programs using, Control Panel, Applications in windows (Paint, Notepad, WordPad, and Calculator)

Introduction to Free and Open Source Software

Definition of Computer Virus, Types of Viruses, Use of Antivirus software.

Unit 2 Office automation tools

[12]

Definition of Information Technology
(IT) Benefits of Information Technology
(IT) Applications of Information
Technology (IT)

Office automation tools

MS-Word: Introduction, Starting MS-Word, MS-Word Screen
and its Components, Elementary Working with MS-Word

MS-Excel: Introduction, Starting MS-Excel, Basics of Spread sheet, MS-
Excel Screen and Its Components, Elementary Working with MS-Excel

MS-PowerPoint: Introduction, Starting MS-PowerPoint, Basics of PowerPoint,
MS-PowerPoint Screen and Its Components, Elementary Working with MS PowerPoint

Data Processing: Files and Records, File Organization
(Sequential, Direct/Random, Index)

Unit 3 Introduction to Computer Network

[12]

Introduction
Importance of Networking
Computer Network (LAN, WAN, MAN)

Network Components (Hub, Switch, Bridge, Gateway, Router, Modem) Network Topology, Wireless Network
Internet and Internet application
Introduction, Internet evolution, Working of Internet, Use of Internet

Overview of World Wide Web (Web Server and Client)
Introduction to Search engine and Searching the Web, Downloading files, Introduction to Web Browsers, Working with E-mail (creation and use of the same)

Introduction to Internet Security
Security, Privacy, Ethical Issues & Cyber Law

Unit 4 Computer applications in Commerce

[12]

Computer Applications in Business – Need and Scope

Computer Applications in various fields of Commerce:

Personnel Administration, Accounting, Cost and Budgetary Management, Purchasing, Banking, Insurance and Stock-broking, e- governance

E-Commerce

Defining e-Commerce, Main Activities of Electronic Commerce, Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce – Communication, Process Management, Service Management, Transaction Capabilities;

Revised syllabi (2019Pattern) for three years F.Y. B. Com. Degree course (CBCS) Semester: I
BANKING & FINANCE- I
(Fundamentals of Banking I)

Course Code – 115 - B

No. of Credits :- 03

Objectives -

- To provide knowledge of fundamentals of Banking
- To create awareness about various banking concepts
- To conceptualize banking operations.

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1.	Evolution of Banking	<ul style="list-style-type: none">• Meaning, Definition and Origin of 'Bank'• Evolution of Banking in Europe and Asia• Evolution of Banking in India• Structure of Indian Banking System	<ul style="list-style-type: none">• Knowledge of evolution of banking.• Understanding structure of Indian Banking
2.	Functions of Bank	<p>Primary Functions:</p> <ul style="list-style-type: none">○ Accepting Deposits:<ul style="list-style-type: none">i. Demand Deposits - Current Deposit and Savings Deposits;ii. Time Deposits - Fixed Deposit and Recurring Flexi Deposits (Auto Sweep)○ Granting Loans and Advances-<ul style="list-style-type: none">i. Short Term Loan- Overdraft Facility, Cash Credit Facility, Purchasing and Discounting of Bills,ii. Term Loan	<ul style="list-style-type: none">• Understanding primary and secondary functions of a bank.• Understanding the concepts related to lending and ratios.

		<p>Secondary Functions:</p> <p>A. Agency Functions- Payment and Collection of a Cheque, Bill and Promissory Note, Execution of standing instructions, Acting as a Trustee and Executor</p> <p>B. General Utility Functions- Safe Custody, Safe Deposit Vaults, Remittance of funds, Pension payments, Acting as a Dealer in Foreign Exchange (FOREX) Market.</p> <p>C. Distribution of Third Party Products, Bancassurance, Mutual Funds, Issuance of Credit Card and Debit Card</p> <p>D. Non Fund Based Credit Facilities- Letter of Credit, Bank Guarantee and Deferred Payment.</p> <p>E. Government Business – Collecting GST, Stamp Duty, Excise Payment, etc.</p> <ul style="list-style-type: none"> • Concepts of Priority and non- priority sector lending Security Based and Purpose Oriented Lending, Bridge Loans, Reserve Ratios- CRR and SLR. Credit Appraisal and Credit Monitoring 	
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3.	Procedure for Opening and Operating of Deposit Account	<p>Procedure for Opening of Deposit Account: Know Your Customer Norms, (KYC Norms), Application Form, Introduction, Proof of Residence, Specimen Signature, and Nomination Facility: Their Importance. No Frill Account</p> <p>Procedure for Operating Deposit Account: Pay-in-slip, Withdrawal slip, Issue of Pass Book, (Current, Savings or Recurring Deposit), Issue of Cheque Book, Issue of Fixed Deposit Receipt, Premature encashment of a Fixed Deposit and Loan against Fixed Deposit. Recurring Deposit: Premature encashment and loan against Recurring Deposit.</p> <p>a) Closure of Account</p> <p>b) Transfer of Account</p> <p>c) Death Claim Procedure</p> <p>Types of Account Holders</p> <p>a) Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardahnashin Woman, Non-Resident Account</p> <p>b) Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts.</p>	<ul style="list-style-type: none"> • Understanding the process of opening and operating procedure of bank accounts. • Understanding various types of bank accounts holders
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4	Methods of Remittance	<p>Demand Draft, Bankers' Cheque</p> <p>Electronic Funds Transfer (EFT) – Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Procedure of fund transfer through NEFT/ RTGS,</p> <p>Society for Worldwide</p> <p>Interbank Financial Telecommunication (SWIFT)</p> <p>Immediate Payment Service (IMPS) - Interbank (Bank to Bank) and Intra Bank (Branch to Branch) Fund Transfer</p>	<ul style="list-style-type: none"> Understanding various methods of remittance.
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Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1.	10	Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home Assignment	Relevant YouTube videos	NA	<ul style="list-style-type: none"> Knowledge of evolution of banking. Understanding structure of Indian Banking
2.	14	Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home Assignment	Relevant YouTube videos	Report writing of expert lecture	<ul style="list-style-type: none"> Understanding primary and secondary functions of a bank. Understanding the concepts related to lending and ratios.

3.	14	Lecture, Expert Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home Assignment,	Relevant YouTube videos	Visit to a bank	<ul style="list-style-type: none"> • Understanding the process of opening and operating procedure of bank accounts. • Understanding various types of bank accounts holders
4.	10	Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion, Library / Home Assignment,	Relevant YouTube videos	Visit to a bank	<ul style="list-style-type: none"> • Understanding various methods of remittance.

References:

1. Majumdar N. C., 'Fundamentals of Modern Banking', New Central Book Agency (P) Ltd., New Delhi.
2. Arondekar A.M. & Others, 'Principles of Banking', Macmillan India Pvt. Ltd.
3. Srinivasan D. & Others, 'Principles & Practices of Banking', Macmillan India Pvt. Ltd.
4. Agarwal O.P., (4th Edition, 2017), 'Banking and Insurance', Himalaya Publishing House.
5. Gopinath M. N., (1st Edition, 2008), 'Banking Principles and Operations', Snow White Publications Pvt. Ltd, Mumbai
6. Gordon E. & Natarajan K., 'Banking - Theory, Law and Practice', (21st Revised Edition), Himalaya Publishing House.
7. Joshi Vasant & Joshi Vinay, (3rd Edition), 'Managing Indian Banks', Sage Publication, New Delhi.
8. Varshney P.N. (12th Edition, 2003), 'Banking - Law and Practice', Sultan Chand & Co. New Delhi
9. Kothari V., (26th Edition) 'Tanna's Banking Law & Practice in India,' Lexis Nexis Publication.

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Semester - I

Marketing and Salesmanship- I

(Fundamentals of Marketing)

Course Code – 116 - C

No. of Credits :- 03

Objectives of the Course

1. To introduce the basic concepts in Marketing.
2. To give the insight of the basic knowledge of Market Segmentation and Marketing Mix
3. To impart knowledge on Product and Price Mix.
4. To establish link between commerce, business and marketing.
5. To understand the segmentation of markets and Marketing Mix.
6. To enable students to apply this knowledge in practicality by enhancing their skills in the field of Marketing.

Unit No.	Unit Title	Contents	Purposed Skills To Be Developed
1	Introduction to Market and Marketing	1.1 Meaning and Definition of Market 1.2 Classification of Markets 1.3 Marketing Concept: Traditional and Modern 1.4 Importance of Marketing 1.5 Functions of Marketing: Buying, Selling, Assembling, Storage, Transportation, Standardization, Grading, Branding, Advertising, Packaging, Risk Bearing, Insurance, Marketing Finance, Market Research and Marketing Information. 1.6 Selling vs. Marketing	The basic knowledge of Market and Marketing will be developed amongst students.

2	Market Segmentation and Marketing Mix	<p>2.1 Market Segmentation: -</p> <p>2.1.1 Introduction</p> <p>2.1.2 Meaning and Definition</p> <p>2.1.3 Importance</p> <p>2.1.4 Limitations</p> <p>2.1.5 Bases for Segmentation</p> <p>2.2 Marketing Mix</p> <p>2.2.1 Introduction</p> <p>2.2.2 Meaning & Definition</p> <p>2.2.3 Elements of Marketing Mix- Product, Price, Place and Promotion</p> <p>2.2.4 Importance of Marketing Mix</p>	Students will develop the Marketing Segmentation knowledge along with the basic concept of Marketing Mix.
3	Product Mix and Price Mix	<p>3.2 Product Mix</p> <p>3.2.1 Meaning and Definition</p> <p>3.2.2 Product Line and Product Mix</p> <p>3.2.3 Product Classification</p> <p>3.2.4 Product Life Cycle</p> <p>3.2.5 Factors Considered for Product Management</p> <p>3.3 Price Mix</p> <p>3.3.1 Meaning and Definition</p> <p>3.3.2 Pricing Objectives</p> <p>3.3.3 Factors Affecting Pricing Decision</p> <p>3.3.4 Pricing Methods</p>	Students will get proper insight of Product and Price Mix.

4	Place Mix and Promotion Mix	<p>a. Place Mix</p> <ul style="list-style-type: none"> i. Meaning and Definition of Place Mix ii. Importance iii. Types of Distribution Channels – consumer goods and Industrial Goods iv. Factors Influencing selection of Channels <p>4.2 Promotion Mix</p> <ul style="list-style-type: none"> 4.2.1 Meaning of Promotion Mix 4.2.2 Elements of Promotion Mix- Personal Selling, Public Relation and Sales Promotion 4.2.3 Factors Affecting Market Promotion Mix 4.2.4 Promotion Techniques or Methods 	Students will develop the skills of promoting a product along with gaining knowledge about the distribution channels.
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Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Expected Outcome
1	14	Power Point Presentation, Survey Analysis	Short Film AV Application	Student will get acquainted with the basics of marketing field.
2	07	Power Point Presentation, Survey Analysis, Group Discussion	Short Film AV Application	It will highlight on the core marketing concepts namely 'Marketing Mix'. It will help students to implement this knowledge in practicality by enhancing their skills in the field of market segmentation.
3	14	Conceptual Learning Group Discussion	AV Application	Students will develop the skills of Pricing the product along with gaining knowledge on Product Mix
4	13	Conceptual Learning, Power Point Presentation, Group Discussion	Short Film, AV Application Use of You Tube	It will help the students to apply the various techniques of Promotion and understand the various channels of distribution

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing Management	Philip Kotler	Pearson Publication	
2	Marketing Management	Rajan Saxena	McGraw Hill Education	
3	Principles of Marketing	Philip Kotler	Pearson Publication	
4	Sales & Distribution Management	Tapan K Panda	Oxford Publication	
5	Advertising Management	Rajiv Batra	Pearson Publication	
6	Retail Management	Swapna Pradhan	McGraw Hill Publication	
7	Retail Management	Gibson Vedamani	Jayco Publication	
8	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication	
9	Supply Chain Management	Sunil Chopra, Peter Meindl & D. V. Karla	Pearson Publication	

Course No. 1 – Computerised Accounting

Objectives of the course:

The course has been designed to acquaint students with the computerized accounting practices used in the industry. Practical knowledge about accounting software will be provided to the students' along with hands on experience in the computer laboratories. The course aims at enhancing skills and employability of students. This course is an extension of the existing curriculum of Financial Accounting.

Course Contents:

- ☐ Tally Fundamentals
- ☐ Accounts Masters – Groups, Ledgers, Voucher Types – Create, Display, Alter
- ☐ Accounting Voucher Types – Contra, Payment, Receipt, Journal, Sale, Purchase, Debit Note, Credit Note
- ☐ Data Export / Import,
- ☐ Finalization Adjustment entries
- ☐ Inventory Masters – Stock Groups, Unit of Measure, Godowns, Stock Items – Create, Display, Alter
- ☐ Invoicing – Enter Purchases / Sales / Debit Note / Credit Note in Invoice Mode – Accounting Invoice, Item Invoice, Additional expenses, Tax ledgers in Invoices
- ☐ Bank Reconciliation,
- ☐ Data Backup/Restore

Methods of Instruction

- ☐ Lecture
- ☐ Guest speakers
- ☐ Written assignments
- ☐ Laboratory practical

Certification :

The college needs to provide 'Course Completion Certificate' to every student who completes the course successfully. The certificate must contain the grade obtained by the student in the examination.

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Course No. 2 – Employability Skill Enhancement Programme

Objectives of the course:

This programme is designed to aid candidates in their preparation for recruitment through campus or outside campus. The course will enable students to be a better professional through effective communication.. Students will learn skills to present themselves in an effective manner while facing interviews or similar test for placements.

Course Contents:

- ☐ Basic Communication Skills
- ☐ Reasoning Ability
- ☐ Verbal Ability
- ☐ Personal Grooming
- ☐ Personality Development
- ☐ CV Writing Skills
- ☐ Interview Techniques

Methods of Instruction

- ☐ Lecture
- ☐ Class discussion
- ☐ Role plays
- ☐ Guest speakers
- ☐ Written assignments
- ☐ Videos

Certification :

The college needs to provide ‘Course Completion Certificate’ to every student who completes the course successfully. The certificate must contain the grade obtained by the student in the examination.

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Course No. 3 – Gender Sensitivity

Objectives of the course:

The course is designed to sensitize the students regarding the issues of gender and the gender inequalities prevalent in society. It aims at raising and developing social consciousness among the students. Students are expected to initiate the gender perspective in all the issues of their daily life. The course will develop capacity building among the students to enable them to engage in policy decisions to remove gender biases in all fields of life in the process of gender equality for nation building.

Course Contents:

1. Gender Inequality and its Impact on Men and Women

- a. Understanding the Notion of Citizenship
- b. Violation of Women's Rights as Citizens and Individuals
- c. Nature of Gender Inequalities
- d. Access to and Control over Resources and Positions of Power

2. Understanding patriarchy

- a. Biological Sex and Socially Constructed Gender
- b. Femininity and Masculinity,
- c. Gender Stereotypes and their Impact; Breaking the Stereotypes
- d. Gender Equality as Liberation of Men as well as Women

3. Contributing to Prevention of Sexual Harassment

- a. What is and is not Sexual Harassment
- b. Legal Provisions about prevention of Sexual Harassment
- c. Preconditions for Effective Working of Sexual Harassment Complaints Committees
- d. Role of men in prevention of sexual harassment at workplace
- e. Gender sensitive language, work culture and workplace

Methods of Instruction

- ☐ Lecture
- ☐ Class discussion
- ☐ Role plays
- ☐ Guest speakers
- ☐ Written assignments
- ☐ Videos

Certification :

The college needs to provide 'Course Completion Certificate' to every student who completes the course successfully. The certificate must contain the grade obtained by the student in the examination.

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Course No. 4 – Intellectual Property Rights Laws

Objectives of the course:

The course is designed to create awareness about the laws relating to intellectual property rights. It aims at providing knowledge about the framework of intellectual property rights. Students will be able to understand various types of intellectual properties, its implications and significance. The case studies will help students understand practical side of intellectual property rights laws.

Course Contents :-

- ☐ Intellectual Property Rights in India: Overview,
- ☐ Patents, Copyrights, Related Rights, Trademarks, Geographical Indications, Industrial Designs, New Patent Varieties, Unfair Competition
- ☐ Basic knowledge on the various branches of Intellectual Property Law
- ☐ holistic understanding of the legalities of Intellectual Property Rights
- ☐ Contemporary issues in Intellectual Property Laws
- ☐ Filings for Intellectual Property registration
- ☐ Steps of development of Intellectual Property

Methods of Instruction

- ☐ Lecture
- ☐ Class discussion
- ☐ Role plays
- ☐ Guest speakers
- ☐ Written assignments
- ☐ Videos

Certification :

The college needs to provide ‘Course Completion Certificate’ to every student who completes the course successfully. The certificate must contain the grade obtained by the student in the examination.

***** SPPU/ Value Added Courses/ B. Com. / CBCS/ 2019-20 Page 6

Course No. 5 – Value Education

Objectives of the course:

The course is designed to inculcate the values which are an utmost need of the hour to overcome various challenges. The students will learn to adopt and implement the suitable values at appropriate time, understand various challenges in value adoption in this contemporary world, use the 'Reflection method' to explore values from inside out.

The course is expected to acquaint students with the core values such as physical, mental and spiritual aspects of personality, developing respect for the dignity of individual and the society, inculcation of spirit of patriotism and national integrity and developing tolerance towards understanding of different religious faiths as well. The course will help students to be a better human being and a strong pillar of society.

Course Contents :-

1. Values for excellence in life :

Developing Values, Personal Values, Family Values, Professional Values.

2. Life Skills :

Motivational Skills, Communication Skills, Life style modification, Accessibility and Addiction, Environmental Awareness.

3. Spiritual Education :

Different schools of meditation, exploring the self, universal concept of the supreme, changing the belief system, Self Esteem, Stress free living.

Methods of Instruction

- ☐ Lecture
- ☐ Class discussion
- ☐ Role plays
- ☐ Guest speakers
- ☐ Written assignments
- ☐ Videos

Certification :

The college needs to provide 'Course Completion Certificate' to every student who completes the course successfully. The certificate must contain the grade obtained by the student in the examination.

Syllabus for F.Y.B.Com
Semester-II, Paper-II
Subject Name: - Financial Accounting- II
Course Code - 122

Objectives of the course

This course is intended to introduce the basic theory, concepts and practice of financial accounting and to enable students to understand information contained in the published financial statements of companies and other organizations. It includes the preparation of accounting statements, but their uses and limitations will also be emphasized.

Depth of the program – fundamental Knowledge

Objective of the Program

1. To impart knowledge of various software used in accounting
2. To impart knowledge about final accounts of charitable trusts
3. To impart knowledge about valuation of intangible assets
4. To impart knowledge about accounting for leases

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Software used in Accounting	<ol style="list-style-type: none">1. Types of Accounting Software2. Use of Accounting Software3. Installation of Accounting Software4. Advantages and disadvantages of Accounting Software <p>Voucher entry and Report Generation including GST transactions</p>	<ul style="list-style-type: none">• Students are expected to acquaint themselves with Computerised accounting, its application and utility.

2	Final Accounts of Charitable Trust (Clubs, Hospitals, Libraries etc.)	<ol style="list-style-type: none"> 1. Meaning and Characteristics 2. Accounting Records 3. Income and Expenditure Account 4. Receipt and Payment Account 5. Balance Sheet and Adjustments 	<ul style="list-style-type: none"> • Understanding the accounting process of accounting of charitable trusts • Recording basic accounting transactions and prepare annual financial statements; and • Analyzing , interpreting and communicating the information contained in basic financial statements and explain the limitations of such statements
3	Valuation of Intangibles	<ol style="list-style-type: none"> 1. Valuation of Goodwill (Problem) 2. Valuation of Brands 3. Valuation of Patents, Copyright and Trademark etc. 	<ul style="list-style-type: none"> • Learning the concept of intangible assets and the methods of their valuation.
4	Accounting for Leases	<ol style="list-style-type: none"> 1. Types of Lease (Finance Lease and Operating Lease) 2. Finance Lease (Hire Purchase and installment) (Theory) 3. Operating Lease 4. Royalty, 5. Minimum Rent, 6. Short Workings, 7. Recoupment Of Short Working, 8. Lapse of Short Working <p>Journal Entries and Ledger Accounts in the Books of Landlord and Lessee</p>	<ul style="list-style-type: none"> • Understanding the process and methods of leasing.

Revised syllabi (2019 Pattern) for Three Years B. Com. Degree course (CBCS)

First Year B. Com Semester-II Course Code - 123

Business Economics (Micro) - II

Objectives:

1. To understand the basic concepts of micro economics.
2. To understand the tools and theories of economics for solving the problem of decision making by consumers and producers.
3. To understand the problem of scarcity and choices.

Depth of the program – Fundamental Knowledge

Objectives of the Program

1. To impart knowledge of business economics
2. To clarify micro economic concepts
3. To analyze and interpret charts and graphs
4. To understand basic theories, concepts of micro economics and their application

Unit No.	Unit Title	Contents	Purpose skills to be developed
1	Cost and Revenue	Concepts and Types of Cost- Economic Cost and Accounting Cost, Private Cost and Social Cost, Actual Cost and Opportunity Cost, Explicit Cost and Implicit Cost, Incremental Cost and Sunk Cost, Fixed Cost and Variable Cost Relation between Total Cost, Average Cost and Marginal Cost Cost Curves in Short run and Long run Concept of Total Revenue, Average Revenue and Marginal Revenue	<ul style="list-style-type: none">• To understand the concept and types of cost• To make the students know about short run and long run cost concepts• To impart knowledge about types of revenue <p>Skills: Interpretation of cost curves, integrate cost and revenue concepts, draw inferences</p>

2	Pricing Under Perfect Market Conditions	<p>Pure Competition: Meaning and Features</p> <p>Features of Perfect Competition</p> <p>Price Determination in Perfect Competition</p> <p>Equilibrium of Firm and Industry in Short Run and Long Run</p>	<ul style="list-style-type: none"> To help the students understand the concept of pure and perfect competition To impart knowledge about equilibrium of firm and industry in short and long run. <p>Skills: Understanding, writing skills, critical thinking</p>
3.	Pricing Under Imperfect Market Conditions	<p>Meaning of Imperfect Competition</p> <p>Monopoly: Features and Equilibrium, Price Discrimination</p> <p>Monopolistic Competition- Features and Equilibrium.</p> <p>Oligopoly: Concept and Features</p> <p>Duopoly: Concept and Features</p> <p>Comparison of Perfect and Imperfect Competition</p>	<ul style="list-style-type: none"> To develop ability to understand the market structures under imperfect competition Ability to compare perfect and imperfect competition <p>Skills: Understand complex relations, problem solving skill, analytical skill</p>
4	Factor Pricing	<p>Marginal Productivity Theory of Distribution</p> <p>Rent- Meaning, Ricardian Theory of Rent, Modern Theory of Rent, Concept of Quasi Rent</p> <p>Wages-</p> <p>Meaning and Types of Wages-</p> <p>a) Minimum Wages b) Money Wages c) Real Wages d) Subsistence Wages e) Fair Wages</p> <p>4.3.2 Backward Bending Supply Curve of Labour</p>	<ul style="list-style-type: none"> To understand the theory of marginal productivity To understand the concept and theories in factor pricing <p>Skills: Critical thinking, logical thinking, apply information processing skills</p>

		<p>4.3.3 Role of Collective Bargaining in Wage Determination</p> <p>Interest-Meaning, Loanable Fund Theory, Liquidity Preference Theory</p> <p>Profit- Meaning, Risk and Uncertainty Theory of Profit, Dynamic Theory of Profit, Innovation Theory of Profit</p>	
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Computer Concepts & Applications - II

Semester – II
Course Code -124 (B)

Unit 1 Introduction to E-commerce Tools

[12]

Process of E-Commerce

Types of E-Commerce; Role of Internet and Web in E-Commerce; Technologies Used in E-Commerce Systems

E-Commerce Activities:

Various Activities of E-Commerce; Various Modes of Operation Associated with E-Commerce; Elements and Resources Impacting E-Commerce and Changes; Types of E-Commerce Providers and Vendors; Opportunity Development for E-Commerce Stages; Development of E-Commerce Business Case; Components and Factors for the Development of the Business Case; Steps to Design and Develop an E-Commerce Website.

Unit 2 Introductions to E-Marketing

[14]

E-Marketing:

Traditional Marketing; E-Marketing; Identifying Web Presence Goals – Achieving web presence goals, Uniqueness of the web, Meeting the needs of website visitors, Site Adhesion: Content, format and access; Maintaining a Website; Metrics Defining Internet Units of Measurement; Online Marketing; Advantages of Online Marketing.

E-Customer Relationship Management:

Customer Relationship Management (CRM) – Marketing automation, Enterprise customer management; Customer Relationship Management Areas; CRM Processes; Architectural Components of a CRM Solution – Customer's information repository, Campaign management, Event triggers, business logic and rules repository, Forecasting and planning tools, Electronic Customer Relationship Management; Need, Architecture and Applications of Electronic CRM.

Supply Chain Management:

Supply Chain Management (SCM); Goals of SCM; Functions of SCM; Strategies of SCM; Electronic SCM and its benefits; Components of Electronic SCM; Electronic Logistics and its Implementation.

Unit 3 Electronic Payment System

[14]

Electronic Data Interchange (Introduction to EDI, EDI Architecture Financial EDI, Overview of the technology involved in EDI)

Introduction to EPS

Application of Online payment system ,Introduction to EFT (Electronic Fund Transfer) Types of EFT (NEFT, RTGS), E-Payment Systems: Electronic Funds Transfer; Digital Token Based E-Payment Systems; Modern Payment Systems; Steps for Electronic Payment; Payment Security; Net Banking.

Introduction to Digital Signature and Digital Certificates, Stages of SET

Types of Payment System: Digital Cash, Electronic Cheque, Smart Card, Credit/Debit Card

Unit 4 Introduction to M-Commerce

[8]

Definition, Need and Scope, Advantages and disadvantages of M-commerce, M-Commerce and its applications.,

Types of M-Commerce. Products and Services of M-Commerce,

Mobile payment application. Difference between E-commerce and M-Commerce.

Optional Paper

Subject Name: Banking and Finance

Course Code: 125(B)

SEMESTER II: FUNDAMENTALS OF BANKING – II

Objectives:

- To develop the working capability of students in banking sector
- To Make the Students aware of Banking Business and practices.
- To enlighten the students regarding the new concepts introduced in the banking system.

Credit: 04

No. of Lectures: 48

Unit No.	Topics	No. of Lectures	Teaching Method
1.	Lending Principles and Balance Sheet of a Bank Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety Customer assessment through CIBIL and other similar agencies Balance sheet of a bank.	10	Lecture, Expert Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home, Assignment, Visit to a bank

2.	Negotiable Instruments Definition, meaning and characteristics of Negotiable instruments Definition, meaning and characteristics of Promissory Note, Bill of Exchange and Cheque. Types of Cheques- Bearer, Order and Crossed Types of Crossing- General and Special. Dishonour of Cheque	12	Lecture, PPT/ Poster Presentation, Group Discussion, Library /Home Assignment, Visit to a bank
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3.	Endorsement Definition and meaning of Endorsement Types of Endorsement- Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative. Effects of Endorsement.	08	Lecture, PPT/ Poster Presentation, Group Discussion, Library /Home Assignment, Visit to a bank
4.	Technology in Banking Role and Uses of Technology in Banking Automated Teller Machine (ATM) – onsite and offsite ATM, Cash Deposit machine, Cheque Deposit machine, Passbook Printing Machine, Note and Coin counting device, Fake currency detector, Credit card, Debit card –Personal Identification Number (PIN) – Use and Safety, Mobile Banking – Mobile Banking Applications - BHIM (Bharat Interface for Money) / UPI (Unified Payments Interface), Net Banking , Core Banking Online enquiry and update facility, Home Banking- Corporate and Personal. Precautions in using Technology in Banking Current Trends in Banking Technology	18	Lecture, Expert Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home Assignment, Visit to a bank

F. Y. B.COM- Optional English

Prescribed Text: *Initiations: Minor Literary Forms & Basics of Phonology* (Board of Editors- Orient BlackSwan)

Semester - II

Short Stories:

1. The Doll's House - Katherine Mansfield
2. The Thief – Ruskin Bond

Poetry:

1. I remember; I remember – Thomas Hood
2. Where the Mind is without Fear - Rabindranath Tagore
3. The Mountain and the Squirrel - R. W. Emerson
4. Up – Hill - Christina Rossetti

One Act Plays:

1. The Monkey's Paw - W.W. Jacobs
2. Swansong - Anton Chekhov

Language Studies:

Introduction to the Sounds of English: Part - II

(The Concept of Syllable, Monosyllabic and polysyllabic Words, The Concept of Word Stress and Different Standards of Pronunciation i.e. British Received Pronunciation, General American English and General Indian English.)

Revised syllabi (2019 Pattern) for three years B.com Degree course (CBCS)

FY B Com Semester : II

Course Code - 126 (C)

Subject : Marketing and Salesmanship- Fundamental of Marketing- II

1. Objective of the Course

1. To introduce the concept of Salesmanship.
2. To give insight about various techniques required for the salesman.
3. To inculcate the importance of Rural Marketing.
4. To acquaint the students with recent trends in marketing and social media marketing.

Depth of the Program - Fundamental Knowledge

Objectives of the Program

1. To help the students to prepare themselves for opportunities in marketing field.
2. To study elaborately the process of salesmanship.
3. To know about Rural Marketing which is an important sector in modern competitive Indian Scenario.
4. To educate the students about the sources and relevance of Recent trends in Marketing.

UNIT NO.	UNIT TITLE	CONTENTS	PURPOSE SKILLS TO BE DEVELOPED
1	Salesmanship	Meaning and Definition of Salesmanship Features of Salesmanship Scope of Salesmanship Modern Concept of Salesmanship Utility of Salesmanship Elements of Salesmanship Salesmanship : Arts or Science	Students will get the knowledge of Salesmanship and various approaches.

		Salesmanship – a Profession Qualities of Salesman	
2	Process of Selling	Psychology of Salesmanship – Attracting Attention, Awakening Interest, Creating Desire and Action Stages in Process of Selling – <ul style="list-style-type: none"> (i) Pre-Sale Preparations (ii) Prospecting (iii) Pre-Approach (iv) Approach (v) Sales Presentation (vi) Handling of Objections (vii) Close (viii) After Sales Follow-up 	Techniques of salesmanship skills will be developed.
3	Rural Marketing	Rural Marketing Introduction Definition of Rural Marketing Features of Rural Marketing Importance of Rural Marketing Present Scenario of Rural Market Challenges and Opportunities in Rural Marketing	Awareness and importance of Rural Marketing amongst students.
4	Recent Trends in Marketing	Digital Marketing Green Marketing Niche Marketing E-marketing Social Media Marketing- Challenges and Opportunities	Skills of Modern Marketing will be developed.

Course No. 2 – Employability Skill Enhancement Programme

Objectives of the course:

This programme is designed to aid candidates in their preparation for recruitment through campus or outside campus. The course will enable students to be a better professional through effective communication.. Students will learn skills to present themselves in an effective manner while facing interviews or similar test for placements.

Course Contents:

- Basic Communication Skills
- Reasoning Ability
- Verbal Ability
- Personal Grooming
- Personality Development
- CV Writing Skills
- Interview Techniques

Methods of Instruction

- ☐ Lecture
- ☐ Class discussion
- ☐ Role plays
- ☐ Guest speakers
- ☐ Written assignments
- ☐ Videos

Certification :

The college needs to provide ‘Course Completion Certificate’ to every student who completes the course successfully. The certificate must contain the grade obtained by the student in the examination.

F. Y. B. Com Compulsory English
(w. e. f. 2019-2020)
(Choice Based Credit System)
70:30-Pattern
(70-Semester-End Exam & 30-Internal Evaluation)
Prescribed Text: *Success Avenue* (Board of Editors- Orient Blackswan)

Semester- II

Prose

Unit-I - Indra Nooyi: A Corporate Giant- Indra Krishnamurthy Nooyi

Unit-II- Appro JRD- Sudha Murthy

Unit-III- Fur- Saki

Unit-IV- After Twenty Years- O' Henry

Poetry

Unit-V- O Captain! My Captain- Walt Whitman

Unit-VI - The Prayer for My Daughter- W. B. Yeats

Communication and Life Skills

Unit-VII- Letter Writing, Report Writing and Blog Writing

Unit-VIII- Resume Writing and E-Mails

Unit-IX- Non-Verbal Communication

Savitribai Phule Pune University
Faculty of Commerce & Management
S Y B Com (Semester III)
(Choice Based Credit System)
Revised Syllabus (2019 Pattern)

CORE COURSE – I

Subject: Business Communication-I

Course Code: 231

Total Credits: 04 (Theory 03 + Practical 01=04)

1. Objectives of the Course:

- a. To understand the concept, process and importance of communication.
- b. To acquire and develop good communication skills requisite for business correspondence.
- c. To develop awareness regarding new trends in business communication.
- d. To provide knowledge of various media of communication.
- e. To develop business communication skills through the application and exercises.

Medium of Instruction: English

Unit No.	Unit Title	Contents	Skills to be developed
1	Introduction of Business Communication	1.1 Introduction, Meaning, Definition. 1.2 Characteristics, Importance of communication. 1.3 Principles of communication, Process of communication 1.4 Barriers to communication & Remedies. 1.5 Methods and Channels of Communication.	i. Conceptual Clarity and understanding the Meaning , Characteristics and Importance of communication. ii. To understand the Principles and Process of communication iii. To understand Barriers to communication
2	Business Letters	2.1 Meaning and Importance 2.2 Qualities or Essentials, Physical Appearance 2.3 Layout of Business	i. To understand the importance of business letters. ii. To understand Essentials

		Letter	Qualities of business letters.
3	Soft skills	3.1 Meaning, Need, Importance. 3.2 Elements of soft skills. a) Manners & Etiquettes, Grooming. b) Effective Listening & Speaking c) Interview Skills. d) Presentation e) Group Discussion. f) Problem-solving skills G) Time management abilities	i. To acquire the fundamental knowledge about soft skills ii. To understand the Elements of Soft Skills
4	Resume writing & Job Application letters	4.1 Introduction, essential elements of Bio data, Resume writing, Curriculum Vitae. 4.2 Meaning & Drafting of Job Application letter.	To understand Resume writing and Job application letter.

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit ,	Relevant YouTube Videos ,Relevant slide show, online Video Short Film Show	Individual assignment report	Understanding of basic knowledge of Business Communication .

		internet resources			
2	10	Pre reading, Class discussion, internet resources, Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion, Library /Home Assignment ,Internal Assignment, case study	Relevant You Tub Videos , Short Film Show, A.V Application	Visit to Office	Understanding the importance and Essentials Qualities of business letters.
3	18	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop case study	Relevant You Tub Videos.PPT ,AV Application, online video	Presentation	Understanding the knowledge about soft skills.To create awareness about soft skill among the students
4	08	Guest Lectures of eminent Personalities , Group Discussion, Library visit ,Home Assignment ,case study	Online Videos, Relevant slide show , Short Film Show	Individual Resume / Bio–Data Writing	To create ability among the students for writing resume and Job application letter. To create ability among the students for Business Correspondence
Total	48				

References:

Sr. No	Title of Book	Author/s	Publication	Place
1	Business Communication	K. K.Sinha	Galgotia Publishing	New Delhi.

			Company	
2	Business Correspondence & Report Writing	R. C. Sharma & Krishan Mohan	Tata McGraw Hill Publishing Co. Ltd.	New Delhi.
3	Communication	C.S. Rayudu	Himalaya publication	Mumbai
4	Business Communication	Asha Kaul	Prentice Hall of India	New Delhi.
5	Business Communication	Vasishth Neeru & Rajput Namita	Kitab Mahal	Allahabad
6	Soft Skills	Dr. Alex	S.Chand Publication	Delhi
7	Essentials of Business Communication	Rajendra Pal & Korlahalli	Sultan Chand & Sons	New Delhi.
8	Managerial Communication	P. D. Chaturvedi & Mukesh Chaturvedi	Pearson	Delhi

Guidelines for completion of Practical's:

- 1) At least three Practical's should be completed during each semester by students in consultation with subject teacher.
- 2) Practical should be based on visit as well as library assignments, Project based, Activity based.
- 3) A subject teacher has special privileges to make the allotment of practical topics.
- 4) Students should discuss with the subject teacher at the time of selection of practical topics.
- 5) If a student fails to complete minimum number of practical's, then the student shall not be eligible for appearing at the practical examination.

CORE COURSE – II

Subject: CORPORATE ACCOUNTING -I

Course Code: 232

Total Credits: 03

Preamble

In the modern economic environment, the corporate sector is one of the major contributors towards GDP of any country and is also one of the largest and fastest growing sectors for providing employment opportunities. In last decade, the corporate sector has seen a massive growth in economic terms i.e. the volume of turnover, income and expenses etc. and also in terms of expansion of business across the globe. Accounting plays a vital role in this growth and to ensure safeguard of the interest of the stakeholders and the society. It is, therefore, important to educate the students of commerce in the accounting practices adopted by the corporate organizations.

Objectives of the course:

1. To acquaint the student with knowledge about various Concepts , Objectives and applicability of some important accounting standards associated with to corporate accounting.
2. To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
3. To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
4. To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.
5. To acquaint the student with knowledge about various Concepts , Objectives and applicability of some important accounting standards associated with to corporate accounting.
6. To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
7. To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
8. To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Skills to be developed
1.	Accounting Standards	<ul style="list-style-type: none">Standards 5, 10, 14 Accounting and 21Its applicability with Practical Examples.	<ul style="list-style-type: none">To develop conceptual understanding about various Accounting Standards and its applicability in corporate accounting.

2.	Profit Prior to Incorporation	<ul style="list-style-type: none"> • Introduction to the process on incorporation of a company. • Difference between incorporation and commencement of a company. • Accounting of incomes and expenses during Pre- and Post-Incorporation period. • Basis of allocation and apportionment of income and expenses for the Pre- and Post-Incorporation period. 	<ul style="list-style-type: none"> • To develop Conceptual understating about Pre- and Post-Incorporation period. • To develop analytical skills (by understanding the allocation and apportionment of incomes and expenses for the Pre- and Post-Incorporation)
3.	Company Final Accounts	<ul style="list-style-type: none"> • Preparation of Company Final Accounts- Forms and contents as per Provisions Schedule III of the Companies Act 2013 (with the amendments for the relevant academic year) • Related adjustments and their treatment. 	<ul style="list-style-type: none"> • To understand Practical Application of financial statements along with various adjustments. • To understand revised format of company final accounts.
4.	Valuation of Shares	<ul style="list-style-type: none"> • Concept of Valuation, • Need for Valuation, • Special Factors affecting Valuation of Shares, Methods of Valuation – • Net Assets Method, • Yield Basis Method, • Fair Value Method 	<ul style="list-style-type: none"> • To understand the concept and need of valuation of shares • To understand the methods of valuation of shares.

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	Use of e-contents, online lectures and quiz, PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment report	Developing understanding on applicability of various Accounting Standards

2	12	Use of e-contents, online lectures and quiz, PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	---	Knowledge about types of profit and their apportionment
3	18	Use of e-contents, , online lectures and quiz, PowerPoint Presentations	Study of the Final Accounts an Indian Company from its Annual Report	Individual assignment of solving practical problems	Conceptual Clarity and Practical understanding
4	08	Valuation of shares of an Indian company based on Financial statements of latest relevant financial year by a Chartered Accountant / Subject Expert	Lectures of experts available on YouTube and other digital platforms	Group Activity - Project Report on Valuation of shares of an Indian company based on Financial statements of latest 3 relevant financial years	Analytical skills enhancement and Decision making skills of students will be developed

Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	MCQ / Small Practical Problems	As per University norms	--
Unit – II	Practical Problems	As per University norms	--
Unit – III	Practical Problems written Test / MCQ	As per University norms	--
Unit – IV	Written Test /Report writing on valuation of shares of a company from its latest annual report	As per University norms	Certificate course on GST

List of Books Recommended :-

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co.Ltd.)
2. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons)
4. Company Accounts: By S.P. Jain & K.L. Narang
5. Advanced Accounts: By Paul Sr.
6. Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
7. Corporate Accounting: By Mukharji & Hanif
8. Accounting Standards –as issued by Institute of Chartered Accountants of India.

CORE COURSE – III

Subject: BUSINESS ECONOMICS (MACRO)

Course Code: 233

Total Credits: 03

Preamble:

An approach to Macro Economics is to examine the economy as a whole. This paper aims to provide knowledge about macroeconomics that includes macro-economic variables and theories. It also aims to make students familiar about the various concepts of macro-economics, national income, macro-economic theories and its implications in the economy.

Scope of the programme –

Basic Knowledge of Macro Economics

Objectives –

- To familiarize the students to the basic theories and concepts of Macro Economics and their application.
- To study the relationship amongst broad aggregates.
- To impart knowledge of business economics.
- To understand macroeconomic concepts.
- To introduce the various concepts of National Income.

Unit	Name and Content of the Chapter	Purpose & Skills to be Developed
Unit 1	Introduction to Macro Economics	Purpose: To make the students aware of concepts in macroeconomics Skills: Analyze & think critically, develop writing skills.
	1.1 Meaning and Definition of Macro Economics.	
	1.2 Nature of Macro Economics.	
	1.3 Scope of Macro Economics.	
	1.4 Significance of Macro Economics.	
	1.5 Limitations of Macro Economics.	
	1.6 Macro Economic Objectives.	
Unit 2	National Income	Purpose: To make the students aware of basic concepts in national income Skills: Analyze & think critically, quantitative aptitude and develop writing skills.
	2.1 Meaning and Importance of National Income.	
	2.2 Concepts:	
	2.2.1 Gross National Product (GNP)	
	2.2.2 Net National Product (NNP)	
	2.2.3 Gross Domestic Product (GDP)	
	2.2.4 Per Capita Income (PCI)	
	2.2.5 Personal Income (PI)	
	2.2.6 Disposable Income (DI)	
	2.3 Measurement of National Income:	

	Methods and Difficulties	
	2.4 Circular Flow of Income: Two sector model	
Unit 3	Theories of Output and Employment:	<p>Purpose: To help the students to understand the concept of Employment and theory Output.</p> <p>Skills: Understanding, writing skills, critical thinking.</p>
	3.1 The Classical Theory of Employment: J.B.Say	
	3.2 Keynes Criticism on Classical Theories of Employment.	
	3.3 Keynesian Theory of Employment.	
Unit 4	Consumption, Saving and Investment:	<p>Purpose: To understand the concepts of Multiplier and Accelerator. To impart knowledge of Consumption Function, Saving and Investment Function</p> <p>Skills: Understanding, ability to analyze, quantitative aptitude and writing skills.</p>
	4.1 The Consumption Function: 4.1.1 Meaning 4.1.2 Marginal Propensity to Consume (MPC) 4.1.3 Keynes's Psychological Law of Consumption. 4.1.4 Determinants of Consumption.	
	4.2 The Saving Function: 4.2.1 Meaning, 4.2.2 Marginal Propensity to Save (MPS) 4.2.3 Determinants of Savings 4.2.4 Relationship between Consumption and Saving Function (MPC and MPS)	
	4.3 Meaning and Types of Investment: Gross, Net, Induced and Autonomous.	
	4.4 Marginal Efficiency of Capital and its Determinants.	
	4.5 Concepts of Investment Multiplier and Acceleration Principal.	

Teaching Methodology:

Unit No.	Total Lectures	Innovative methods to be Used	Film shows and AV Applications	Project	Expected Outcome
1	08	<ul style="list-style-type: none"> Open book discussion Digital lectures Reading Projects 	You tube lectures on macro economics	<ul style="list-style-type: none"> Difference in goals of developed and developing 	Students will understand basic concepts of macroeconomics

				economies • Comparis on between macro and micro economics	Will be able to analyze and interpret
2	12	<ul style="list-style-type: none"> • Group discussion • Case studies Problem solving based learning 	You tube lectures, Lectures on SWAYAM Portal	<ul style="list-style-type: none"> • Difficulties in estimation of National income in India. • Method of National Income used by India 	Will know various concepts of national income Will understand the methods of calculation of national income and difficulties involved therein.
3	14	<ul style="list-style-type: none"> • Pair learning • Group discussion • Open book discussion 	Teacher oriented PPTs. You tube lectures	Critical evaluation of Classical theory Keynesian theory In present context	Will understand Says law of employment Will understand the difference between classical and Keynesian theory Able to interpret Keynes theory of effective demand.
4	14	<ul style="list-style-type: none"> • Group discussion • Teacher d • Games and simulation 	You tube lectures Online PPTs	<ul style="list-style-type: none"> • Changing trends of saving and investment in India • Comparison of the trends of saving and investment in India with any other developed or developing country. • Study the impact of multiplier and acceleration by taking an 	Will understand the concept of saving and investment Will know the effect of multipli er and accelera tion in the economy.

				hypothetical example.	
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References:

1. Economics: Paul A Samuelson and William D Nordhaus. McGRAW – HILL international Edition.
2. Macroeconomics: N. Gregory Makiw, Worth Publishers, New York.
3. Macro- Economic Theory: M L Zingan, Vrinda Publications (P) Limited.
4. Samashti Arthshstriy Vishleshan : Shridhar Deshpande, Vinayak Deshpande, Himalaya Publication House.
5. Theories of value: output and employment - John Eatwell, Thames Polytechnic, 1979
6. Businss Economics, Dr.J.P.Mishra, Sahitya Bhavan Publications, Agra.
7. Macroeconomics: A Global Text, Sampat Mukherjee, New Central Book Agency Private Limited (Latest Edition), New Delhi
8. Macroeconomics: A Rough Guide, in Macroeconomics: A Reader, (Ed.) Brian Snowden and Howard Vane, Routledge
9. Business Economics (Macro): Dr. Rasal, Bhadane, Fernandes, Idol Publication, Pune-2
10. Macroeconomics: Theory and Policy, S. Chand & Company Limited. (Latest Edition)
11. Ben Fine & Ourania Dimakou, Macroeconomics: A Critical Companion, Pluto Press (Latest Edition)
12. Michel De Vroey, A History of Macroeconomics: From Keynes to Lucas and Beyond, Cambridge University Press (Latest Edition)
13. Sampat Mukherjee, Analytical Macroeconomics: From Keynes to Mankiw, New Central Book Agency Private Limited
14. Macroeconomics- K R Gupta, R.K.Mandal, Amita Gupta, Atlantic Publishers and distributor's pvt.ltd.
15. Money, Inflation, and Business Cycles the Cantillon Effect and the Economy, Arkadiusz Sieroń. Abingdon, Routledge, 2019. NewYork
16. Macroeconomics: N. Gregory Maki Worth Publishersw, New York
17. Macro Economics: Rudiger Dornbusch, Stanley Fisher & Richard Startz Tata McGraw Hill Education Private Limited (Latest Edition), US
18. The General Theory of Employment, Interest, and Money- John Maynard Keynes, General Press
19. An Analysis of John Maynard Keynes's The General Theory of Employment, Interest and Money- John Collins, CRC Press, 2017.

Suggested Web References

Sr. No	Lectures	Films	Animation	PPTs	Articles
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1.	https://www.youtube.com/watch?v=byqiVAk0dk4	https://inomics.com/insight/10-movies-all-economists-will-love-1292886	https://www.youtube.com/watch?v=B2YYwIElg0c	https://www.slideshare.net/hassanmujtaba7547/frame-work-of-macro-economics-ppt	https://www.journals.elsevier.com/journal-of-macroeconomics/recent-articles
2.	https://www.economicnetwork.ac.uk/teaching/Video%20and%20Audio%20Lectures/Principles%20of%20Macroeconomics	http://www.studyingeconomics.ac.uk/the-little-bits-we-like/films/	https://www.youtube.co.watch=9q27h9o9gJQ	https://sites.google.com/site/davismacroclass/Home/powerpoint-presentations	https://www.britannica.com/topic/national-income
3.	http://web.econ.ku.dk/okocg/MATOEK/Mak%C3%98k2/Mak%C3%98k2-2015/Forel%C3%A6sninger/Pensum-M2-i-teen-fil-2015.pdf	https://www.cambridge.org/core/books/entertainment-industry-economics/movie-macroeconomics/011C12934F13A076CD4B6D89E8351373	https://journals.sagepub.com/doi/pdf/10.1177/056943451105600106	https://www.slideshare.net/rarichanm/national-income-42518576	https://academic.oup.com/qje/article/73/3/407/1873398

CORE COURSE – IV

Subject: BUSINESS MANAGEMENT -I

Course Code: 234

Total Credits: 03

1. Objectives of the course
 - a. To provide basic knowledge and understanding about various concepts of Business Management.
 - b. To help the students to develop cognizance of the importance of management principles.
 - c. To provide an understanding about various functions of management.
 - d. To provide them tools and techniques to be used in the performance of the managerial job.
2. Depth of the program – fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose / Skills to be developed
1	Management :	<ul style="list-style-type: none">• Meaning definition of Management• Need for Management study• Process and levels of management• Functions of management• Contribution of F.W. Taylor, Henry Fayol, Peter Drucker, Mintzberg and Michel Porter in development of management thoughts	<ol style="list-style-type: none">1. Understanding how management works2. Developing thought process as a manager3. Understanding functions of Management4. Understand the role of Management Thinkers in development of modern management process
2	Understanding Management : Planning and Decision Making	<ul style="list-style-type: none">• Meaning, definition and nature of Planning• Forms and types of Planning• Steps in Planning• Limitations of Planning• Meaning and techniques of Forecasting• Meaning, Types and Steps in Decision Making	<ol style="list-style-type: none">1. How to plan various management activities, programmes and events2. Developing of decision making skills to evaluate various alternatives and situations3. Understanding the concept of forecasting
Unit No.	Unit Title	Contents	Skills to be developed

3.	Management at Work : The process of organizing and staffing	<ul style="list-style-type: none"> • Meaning, Process and Principles of Organizing • Concept of Authority and Responsibility • Delegation of Authority • Difficulties in Delegation of Authority • Need and importance of Staffing • Recruitment : Sources and Methods 	<ol style="list-style-type: none"> 1. Understanding the importance and process of organisation 2. Understanding authority and process of delegation of authority 3. Understanding process of recruitment
4.	Result orientation : Direction and Team Work	<ul style="list-style-type: none"> • Meaning, Elements, Principles, Techniques and Importance of Direction. • Concept of Team Work, Group Dynamics and principles regarding interpersonal communication and Group Behaviour 	<ol style="list-style-type: none"> 1. How to direct a group / team? 2. Team building skills 3. Winning confidence of group members 4. How to initiate healthy discussions to achieve consensus?

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	PowerPoint Presentations, YouTube Videos	Films on Process of Management and Films on Management Thinkers	Poster Presentation on Management Thinkers and their role in present business management	Students will get an idea about the basic managerial process
2	12	PowerPoint Presentations, YouTube Videos	Documentaries	Student group activities which involve Planning and Decision Making	Students will get an idea about how planning works in real life.
3	12	PowerPoint Presentations, YouTube Videos	Lectures on industry experts and documentaries on organizing and staffing	Poster Presentation	Students will understand the process of implementation of both the concepts.
4	12	PowerPoint Presentations, YouTube	documentaries	Student group activities which involve direction and team work.	Students will understand importance of proper direction and

		Videos			team work.
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References :-

1. Essentials of Management - Horold Koontz and Iteinz Weibrich - McGrawhills International
2. Management Theory & Practice - J.N.Chandan
3. Essential of Business Administration - K.Aswathapa Himalaya Publishing House
4. Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons -New Delhi
5. Business Organization & Management - Dr. Y.K. Bhushan
6. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
7. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
8. Business organization and Management by Talloo by Tata McGraw Hill
9. Business Environment and Policy – A book on Strategic Management By Francis Cherunilam Himalaya Publishing House
10. Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons -New Delhi
11. Business Organization & Management - Dr. Y.K. Bhushan
12. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
13. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
14. Business organization and Management by Talloo by Tata McGraw Hill
15. Business Environment and Policy – A book on Strategic Management By Francis Cherunilam Himalaya Publishing House

CORE COURSE – V

Subject: ELEMENTS OF COMPANY LAW

Course Code: 235

Total Credits: 03

Objectives of the Program

1. To develop general awareness of Elements of Company Law among the students.
2. To understand the Companies Act 2013 and its provisions.
3. To have a comprehensive understanding about the existing law on formation of new company in India.
4. To create awareness among the students about legal environment relating to the company law.
5. To acquaint the students on e-commerce, E governance and e-filing mechanism relating to Companies.
6. To enhance capacity of learners to seek the career opportunity in corporate sector.

Unit No	Unit Title	Contents	Skills
1.	The Companies Act, 2013: Introduction and Concept	Company and its Formation 1. Background and Features of company the Companies Act, 2013 2. Company: Meaning, Nature and Characteristics of Company. 3. Types of Companies: On the basis of mode of formation, Number of members, liability and Control, Public and Private Companies: Distinction, Advantages, Disadvantages, Privileges and their Conversion into each other. Other kinds of Companies: One Person Company, Charitable Companies, Dormant Company, Sick Company, Small Company, Listed Company, Foreign Company and its business in India etc.	Understand the concept of company and Equip the students with knowledge of nature and types of companies.

2.	Formation and Incorporation of a Company	Formation and Incorporation of a Company: Stages in the Formation and Incorporation. 1. Promotion: Meaning of the term 'Promoter' / Promoter Group - Legal Position of Promoters, Pre-incorporation contracts. 2. Registration/ Incorporation of a company : - Procedure, Documents to be filed with ROC. Certificate of Incorporation- Effects of Certificate of Registration. 3.Capital Subscription/Raising of Capital 4.Commencement of business	Acquaint the students with the procedure of formation of company.
3.	Principal Documents	Principal Documents: Documents relating to Incorporation and Raising of Capital: 1 Memorandum of Association: Meaning and importance- Form and contents- Alteration of memorandum. 2 Articles of Association: Meaning- Contents and form of Articles- Alteration of articles- Doctrine of constructive notice- Doctrine of Indoor Management. 3 Prospectus: Meaning, contents, Statutory requirements in relation to prospectus- Deemed Prospectus- Shelf prospectus - Statement in lieu of prospectus- Misstatement in a prospectus and Liabilities for Mis-statement.	To make students understand the role and importance of various documents like Memorandum
4.	Capital of the Company	Capital of the Company 1. Various Modes for Raising of Share Capital including private placement, public issue, rights issue, bonus shares, ESOS, Sweat Equity Shares, Buy-back of shares. 2. Allotment of Shares: Meaning- - Statutory provisions for allotment, improper and irregular allotment- Consequences of irregular allotment. 3. Calls On Shares: Meaning- Requisites of a valid call, Calls in advance, Share Certificates: Meaning, Provisions regarding issue of share certificates - Duplicate Share Certificate.	To give Comprehensive insight about the capital of Company and various aspects of shares.

		4. Share Capital: Meaning, Structure (Kinds) – Concept of Securities – Definition, Nature and Kinds of Shares.	
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[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	The Companies Act 2013 Document , PPT, Narration, , Survey Analysis Article review	You Tube clips about the Companies Act 2013.	Report Review	Acquaint with knowledge and maturity to understand Company law 2013
2	12	Project making, , jingles, slogan , Quiz Competition,	Use of You tube, Review of Movie on relevant topic.	New Emerging Issues in Principle documents of company	To Acquaint knowledge and application of formation and incorporation of Company
3	12	Case study, Poster making, Interview with Company secretary	Case Analysis, format of principal documents of the company ,	Recent provisions of law and salient feature of principal documents of company.	To understand the knowledge about the principal documents of the company.

4	12	Virtual Learning, Group Discussion, Assignments on share capital, Interview of Corporate lawyer	Film on capital raising procedure, Internet precautions	Project on share capital of the company	To inculcate skills and knowledge about the share capital of the company
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Methods of Evaluations

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation,	Written Exam	Seminar on The Companies Act, 2013
Unit – II	Continuous Evaluation	Written Exam	Awareness program
Unit – III	Continuous Evaluation,	Written Exam	Visit to company secretary's office
Unit – IV	Continuous Evaluation,	Written Exam	Awareness program

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	The Companies Act with Rules	Taxmann	Tan Prints (India) Pvt. Ltd. Jhajjar	Chandigarh
2.	The Companies Act, 2013	Bharat	Bharat Law House	Delhi
3.	Company Law-A	Dr. G.K. Kapoor &	Pvt. Ltd. Taxmann	Delhi
	Comprehensive Text Book on Companies Act 2013	Dr. Sanjay Dhamija	Publications Pvt. Ltd	
4	Company Law	Dr S R Meyani	Asia Law House	Mumbai
5	Company Kaydyachi Olakha	K Shriram	Aarti & Co.	Mumbai
6	Guide to Memorandum, Articles & Incorporation of Companies	Bhandari & Makheeja	Lexis Nexis	Mumbai
7	Elements of Company Law	Arun Gaikawad ,	Bibha	Pune
		Chandrakant Chaudhari & Devendra Bhawari		

8 .	Elements of Company Law	Prakash N. Chaudhary	Nirali Prakashan	Pune
9 .	E-Commerce : Legal Compliance	Pratima Narayan	Eastern Book Company	Mumbai

SPECIAL ELECTIVE COURSE – VI

Subject: Cost and Works Accounting -I(BASICS OF COST ACCOUNTING)

Course Code: 236(E)

Total Credits: 04 (Theory 03 + Practical 01=04)

Objectives:

1. To prepare learners to know and understand the basic concepts of cost.
2. To understand the elements of cost.
3. To enable students to prepare a cost sheet.
4. To facilitate the learners to understand, develop and apply the techniques of inventory control.

Unit No.	Unit Title	Contents	Skills to be developed
1	Basics of Cost Accounting	a) Concept of Cost, Costing, Cost Accounting and Cost Accountancy. b) Limitations of Financial Accounting. c) Origin of Costing. d) Objectives of Cost Accounting. e) Advantages & Limitations of Costing. f) Difference between Financial Accounting and Cost Accounting. g) Cost Units and Cost Centers. h) Role of a Cost accountant in an organisation	1. To understand the concept of cost, costing and cost accounting. 2. To trace the cost to cost centres and cost units. 3. To identify role of cost accountant in an organisation
2	Elements of Cost and Cost Sheet	a) Material, Labour and other Expenses. b) Classification of Costs. c) Preparation of Cost Sheet, Tender, Quotation and Estimates.	1. To Understand different elements of cost 2. To be able to prepare a cost sheet
3	Purchase Procedure	a) Need and Essentials of Material Control. b) Functions of the Purchase Department. c) Purchase Procedure. d) Purchase Documentation.	To understand the purchase procedure and its documentation

4	Inventory Control	a) Methods of Inventory control a. Stock Levels. b. Economic Order Quantity (EOQ). c. ABC analysis d. Perpetual and Periodic Inventory Control e. Physical verification b) Inventory Turnover Ratio	. To understand the different methods of inventory control. . To calculate EOQ , stock levels and inventory ratio
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Teaching Methodology

Unit No	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Practical	Expected Outcome
1	16	PowerPoint Presentations, Group discussions	YouTube Lectures and relevant multimedia compact discs(CD)	Poster Presentation	To remember and understand basic concept of cost accounting. Development of an overall outlook of Cost Accounting
2.	16	PPT, Quiz		Visit small industries to develop an understanding of various cost inputs	Ability to prepare a cost sheet
3	10	Invite a purchase manager in the classroom to provide practical knowledge about Purchase procedures and their documentation.		PowerPoint Presentations	1)Ability to understand which procedures are used for purchasing the material 2)Understand the documentation for purchase procedures
4	06	Invite a storekeeper in the classroom to provide practical knowledge about		Visit small units and understand which	Understanding methods used for controlling the

		inventory control		methods are used to control the inventory	inventory
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Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination, PowerPoint Presentations, Orals, Assignments, Tutorials etc.	SPPU	Two industrial visits and subsequently reports on the visits.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Titles of the Book	Names of Authors	Names of Publisher	Place
01	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastava	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngren's Cost Accounting-A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up
06	Cost Accounting-Principles & Practices	Dr. M.N. Arora	Vikas Publishing House,	New Delhi
07	Advanced Cost Accounting	Dr. D. M. Gujarathi	Idol Publication	Pune
08	Advanced Cost Accounting	Dr. Kishor. M. Jagtap	Tech-Max Publication	Pune
09	Cost Accounting Principles And Practice	Jain and Narang	Kalyani Publication	New Delhi
10	Principles and Practice of Cost Accounting	N.K Prasad	Booksyndicate Private Ltd	Kolkata
11	Cost Accounting: Methods and Problems	B.K.Bhar	Academic Publications	Kolkata

Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For	Guest Lectures by	YouTube	Relevant	Articles from the Professional	https://ic

all the units.	Field Personnel such as working executives from industries and of practising Cost and Management Accountants.	films showing the working of different industries .	powerpoint presentations are available on all these topics.	Journals such as The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	mai.in www.globalcma.in eclm.unpune.ac.in
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Notes: The breakup of marks in the Examination will be as follows:

1. 50 % of the Total marks are assigned for Theory purpose whereas rest 50 % of the total marks are allotted for Numerical Problems.
2. Numerical Problems will be of Simple nature only.
3. **Areas Of Practical Problems:**
 - Preparation of Cost Sheet, Tender, Quotation and Estimates.
 - EOQ and Stock level.
 - Inventory Turnover Ratios.

SPECIAL ELECTIVE COURSE – VI

Subject: Marketing Management

Course Code: 236(H)

Total Credits: 04 (Theory 03 + Practical 01=04)

Preamble

As the commercial scenario has totally changed, the need for advanced concepts has increased. Education system also has to change with the rapidly transforming times. Education system is trying to familiarize the students of commerce with advanced concepts in the field so that they are aware of the changing picture.

Marketing Management is an important subject and has been structured to create awareness of the Marketing Management by giving proper insight to the basics of Marketing, so that the foundation of this subject is strengthened for further studies in Marketing.

From this point of view Savitribai Phule Pune University has introduced Choice Based Credit System of course structure. This system will develop the logical independent thinking for accepting the challenges of the changing Business world.

Objective of the Course

1. To introduce the concept of Marketing Management.
2. To give the students the basic knowledge of Marketing Management to be a successful modern marketer.
3. To inculcate knowledge of various aspects of marketing management through practical approach.
4. To interpret the issues in marketing and their solutions by using relevant theories of marketing management.

Depth of the Program - Fundamental Knowledge of Marketing Management

Objectives of the Program

- To create awareness and impart knowledge about the basics of Marketing Management which is the basic foundation of Marketing subject.
- To orient the students in Marketing Strategy and Consumer Behaviour.
- To help students understand how to craft Marketing Plan which help the organisation outline their marketing goals and objectives.
- To enable students to apply this knowledge in practicality by enhancing their skills in the field of Marketing.

Unit No.	Unit Title	Contents	Purpose Skills To Be Developed
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1	Elements of Marketing Management	1.1 Introduction 1.2 Meaning of Marketing Management 1.3 Nature & Scope of Marketing Management 1.4 Features of Marketing Management 1.5 Functions of Marketing Management 1.6 Components of Marketing Management	To give the students the basic knowledge of Marketing Management.
		1.7 Problems of Marketing Management 1.8 Marketing Management Philosophy 1.9 Marketing Characteristics in Indian Context 1.10 Marketing Management Process	
2	Marketing Strategy and Consumer Behaviour	2.1 Marketing Strategy 2.1.1 Introduction 2.1.2 Concept of Strategy 2.1.3 Meaning of Marketing Strategy 2.1.4 Significance of Marketing Strategy 2.1.5 Aim of Marketing Strategy 2.1.6 Marketing Strategy Formulation 2.1.7 Bases of Formulating Marketing Strategy 2.1.8 Types of Marketing Strategy 2.2 Consumer Behaviour 2.2.1 Introduction 2.2.2 Meaning of Consumer Behaviour 2.2.3 Definition of Consumer 2.2.4 Scope of Consumer Behaviour 2.2.5 Determinants of Consumer Behaviour 2.2.6 Concept of Motivation 2.2.7 Theories of Motivation 2.2.8 Multivariable Models of Consumer Behaviour 2.2.9 Buying Motives & Consumer Importance of Buying Motives 2.2.10 Monadic Models of Consumer	To develop the awareness amongst the students about how marketing strategy plays a vital role in making today's customers want to buy the products and services.

		Behaviour	
3	Marketing Planning	3.1 Introduction 3.2 Meaning of Marketing Planning 3.3 Definition of Marketing Planning 3.4 Nature of Marketing Planning 3.5 Scope of Marketing Planning 3.6 Elements of Marketing Planning 3.7 Importance of Marketing Planning 3.8 Types Marketing Planning 3.9 Principles behind Successful Planning 3.10 Steps in Marketing Planning Process 3.11 Relevance in Marketing Planning 3.12 Structure of Marketing Plan 3.13 Constraints to Effective Marketing Planning	To enable the students to plan and make the best possible utilization of all the human and physical resources so that pre-determined marketing objectives of the firm can be achieved.
4	Marketing Research	4.1 Introduction 4.2 Meaning of Marketing Research 4.3 Definition of Marketing Research 4.4 Scope of Marketing Research 4.5 Role of Marketing Research 4.6 Marketing Research Agencies 4.7 Marketing Information Vs. Marketing Research 4.8 Objectives of Marketing Research 4.9 Marketing Research Procedure 4.10 Problem Definition 4.11 Research Design 4.12 Data Collection 4.13 Sampling and Sampling Designs 4.14 Probability Sampling Techniques 4.15 Data Analysis 4.16 Method of Reporting Research Findings	To make the students able to explain value of Market Research and its impact in decision making.

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Power Point Presentation, Article Review, Survey Analysis	AV Application	Market Survey	Student will get acquainted with the basics of Marketing Management subject
2	07	Group Discussion, Quiz, Poster Making	Short Film about Buyer Behaviour, AV Application	Interviews of the Buyer	It will help students to know the preferences, likes and dislikes of the consumer which lead to the further modernization of the sales strategies by marketer
3	14	Power Point Presentation, Group Discussion, Survey Analysis	AV Application	Market Survey, Interviews of Seller	It will help them to implement this knowledge practical situations by enhancing their skills in the field of Marketing.
4	13	Power Point Presentation, Group Discussion, Field Visit	Short Film, AV Application	Market Survey, Interviews of Marketing Manager or Head	To enable the students to study the effect of external environment on decision- making of the firm.

Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Quiz, Group Discussion	Examination	Certificate Course in Marketing Management
Unit – II	Practical, Presentation	Examination	Short Course in Sales & Marketing
Unit - III	Presentation, Group Discussion	Examination	E-Learning Training Course
Unit – IV	Project, Presentation	Examination	Marketing Research & Consumer Behaviour

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing Management	Philip Kotler	Pearson Publication	
2	Marketing Management	Rajan Saxena	McGraw Hill Education	
3	Principles of Marketing	Philip Kotler	Pearson Publication	
4	Marketing Planning & Strategy	Subhash Jain & George Haley	Cengage Learning India Pvt. Ltd	
5	Marketing Strategy	Anil Mishra & Amit Kumar Mishra	Excel Books	
6	Consumer Behaviour : Insight from Indian Market	Ramanuj Muzumdar	PHI Learning Pvt. Ltd. (2009)	
7	Retail Management	Gibson Vedamani	Jayco Publication	
8	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication	
9	Marketing Research	S. L. Gupta	Excel Books India, 2004	
10	Marketing Research	Naresh K. Malhotra	Pearson Publication	

Savitribai Phule Pune University
Faculty of Commerce & Management
S Y B Com (Semester IV)
(Choice Based Credit System)
Revised Syllabus (2019 Pattern)

CORE COURSE – I

Subject: BUSINESS COMMUNICATION-II

Course Code: 241

Total Credits: 04 (Theory 03 + Practical 01=04)

1. Objectives of the Course:

- a. To understand the concept, process and importance of communication.
- b. To acquire and develop good communication skills requisite for business correspondence.
- c. To develop awareness regarding new trends in business communication.
- d. To provide knowledge of various media of communication.
- e. To develop business communication skills through the application and exercises.

Medium of Instruction: English

Unit No.	Unit Title	Contents	Skills to be developed
1	Report Writing and Internal Correspondence	Meaning and Significance; Structure of Reports; Negative, Persuasive and Special Reporting- <ol style="list-style-type: none">1. Informal Report – Proposals;2. Formal Reports;3. Project Report4. Introduction and Essential elements of Report writing.(Reporting for a meeting)5. Organization of Press Report.6. Office Memo (Memorandums)7. Office Orders8. Office Circulars9. Form Memos or Letters10. Press Releases11. Import Export Trade	<ol style="list-style-type: none">i. To understand the Report Writing and Internal Correspondence.ii. To understand office Correspondence.iii. To study Import Export Trade Correspondence

		Correspondence	
2	Recent Trends in Business Communication	Internet: Email, Websites, Social Media Network (Twitter, Facebook, LinkedIn, YouTube, WhatsApp), Google Doc, Google Form, Google Sheet, Google Slide, Google Class Room, Online Conference, Video conferencing, Meeting through Zoom App, Google meet App, Cisco Webex meetings App.	To understand the Recent Trends in Business Communication
3	Types and Drafting of Business Letters	1) Enquiry Letters 2) Replies to Enquiry Letters 3) Order Letters 4) Credit and Status Enquiries 5) Sales Letters 6) Complaint Letters 7) Collection Letters 8) Circular Letters	i. To acquire the fundamental knowledge about types of Business Letters ii. To create ability among the students for Drafting of Business Letters
4	Writing Formal Mails and Blog writing.	4.1: Essential elements of mail, Format of mail. 4.2: Introduction and meaning of Blog, Writing a blog.	To understand the Writing Formal Mails and Blog writing.

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit, Home Assignment, Pre reading, Class discussion, library visit, internet resources, case study	Relevant You Tub Videos, Relevant slide show, online Video Short Film Show	Report writing of students meeting	Understanding of basic knowledge of Report Writing and Internal Correspondence and Import Export Correspondence
2	12	Pre reading, Class discussion, internet resources, Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion,	Relevant You Tub Videos, Short Film Show, A.V Application	Project Report on types of Social Media	Learning the Recent Trends in Business Communication

		Library /Home Assignment ,Internal Assignment, students Seminar/Workshop	, online Video		
3	16	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,case study	Relevant You Tub Videos, PPT , AV Application , Short Film Show , Online Videos	Writing of any one Business letter	To create ability among the students for Drafting of Business Letters
4	08	Guest Lectures of eminent Personalities , Group Discussion, Library visit ,Home Assignment, case study	Online Videos, Relevant slide show	Blog writing	To create ability among the students about Writing Formal Mails and Blog writing.
Total	48	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources	Relevant You Tub Videos ,Relevant slide show,	-	To create ability among the students about Writing and Internal Correspondence. Also understanding the knowledge of Recent Trends in Business Communication.

References:

Sr. No	Title of Book	Author/s	Publication	Place
1	Business Communication	K. K.Sinha	Galgotia Publishing Company	New Delhi.
2	Business Correspondence & Report Writing	R. C. Sharma & Krishan Mohan	Tata McGraw Hill Publishing Co. Ltd.	New Delhi.
3	Communication	C.S. Rayudu	Himalaya publication	Mumbai
4	Business Communication	Asha Kaul	Prentice Hall of India	New Delhi.
5	Business Communication	Vasishth Neeru& Rajput Namita	Kitab Mahal	Allahabad
6	Soft Skills	Dr. Alex	S.Chand Publication	Delhi

7	Essentials of Business Communication	Rajendra Pal & Korlahalli	Sultan Chand & Sons	New Delhi.
8	Managerial Communication	P. D. Chaturvedi & Mukesh Chaturvedi	Pearson	Delhi

Guidelines for completion of Practical's:

- 1) At least three Practical's should be completed during each semester by students in consultation with subject teacher.
- 2) Practical should be based on visit as well as library assignments, Project based, Activity based.
- 3) A subject teacher has special privileges to make the allotment of practical topics.
- 4) Students should discuss with the subject teacher at the time of selection of practical topics.
- 5) If a student fails to complete minimum number of practical's, then the student shall not be eligible for appearing at the practical examination.

CORE COURSE – II

Subject: CORPORATE ACCOUNTING-II

Course Code: 242

Total Credits: 03

Preamble

In the modern economic environment the corporate sector is one of the major contributors towards GDP of any country and is also one of the largest and fastest growing sectors for providing employment opportunities. In the last decade the corporate sector has seen a massive growth in economic terms i.e. the volume of turnover, income and expenses etc. and also in terms of expansion of business across the globe. Accounting plays a vital role in this growth and to ensure safeguard of the interest of the stake holders and the society at large. It is therefore important to educate the students of commerce in the accounting practices adopted by the corporate organizations.

Objectives of the course

1. To acquaint the student with knowledge of corporate policies of investment for expansion and growth through purchase of stake in or absorption of smaller units.
2. To develop the knowledge among the student about consolidation of financial statement with the process of holding.
3. To update the students with knowledge of the process of liquidation of a company
4. To introduce the students with the recent trends in the field of accountancy

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1.	Holding Company Accounts	Calculation of Capital Profit, Revenue profit, Cost of Control. Preparation of consolidated Balance sheet of Holding Company with one subsidiary only. Adjustment of intercompany transactions, unrealized profit of stock.	<ul style="list-style-type: none">• Conceptual Understanding of Holding Company Accounts• Practical Application skills• Analytical skills
2.	Absorption of Companies	Introduction , Meaning - Vendor and Purchasing Companies- Purchase Consideration, Accounting entries in the books of vendor Company and Journal entries and Preparation of Balance Sheet after Absorption in the books of	<ul style="list-style-type: none">• Conceptual understanding on the concept of Absorption of companies• Practical application skills in the process of

		Purchasing Company	accounting for Absorption
3.	Accounting for Liquidation of Companies	Meaning of Liquidation- Modes of winding up – (a) Preparation of Liquidator final statement of Account (b) Preparation of Statement of Affairs and Deficiency Account.	<ul style="list-style-type: none"> • Conceptual understanding on Liquidation of Companies • Practical application skills
4.	Forensic Accounting	Introduction , Meaning , Objectives , Types of Forensic Accounting , Nature and key principles of forensic accounting Ethical principles and responsibilities	<ul style="list-style-type: none"> • Conceptual skills • Acquisition of knowledge about forensic accounting and its implication.

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Case Study	-----	-----	Developing understanding on accounting procedure for Holding companies
2	14	Case Study	You Tube and other online platforms for videos	Case study analysis	Conceptual understanding ,Practical application skills in the process of accounting for Absorption
3	12	Case Study , Simulative approach for mock liquidation of an Indian Company based on financial statements	Online Videos for cases	Individual assignment Preparation of Charts , PPT for the format of Statement of Affairs and Deficiency Account.	Practical understanding on Process of Liquidation on companies

4	08	Case Study	Online Videos on recent cases of Forensic Accounting	Case study Analysis	Updation of Knowledge on recent advances in the field of Accountancy
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References :

List of Books Recommended :-

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons)
4. Company Accounts: By S.P. Jain & K.L. Narang
5. Advanced Accounts: By Paul Sr.
6. Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
7. Corporate Accounting: By Mukharji & Hanif

CORE COURSE – III

Subject: BUSINESS ECONOMICS (MACRO)-II Course Code: 243

Total Credits: 03

Preamble –

An approach to Macro Economics is to examine the economy as a whole. This paper aims to provide knowledge about macroeconomics that includes macro-economic variables and theories. It also aims to make students familiar about the various concepts of macroeconomics like functions of money, trade cycle and macroeconomic policies and also about the concepts used in public finance.

Scope of the programme –

Basic Knowledge of Macro Economics

Objectives –

- To familiarize the students to the basic theories and concepts of Macro Economics and their application.
- To understand the theories of money.
- To understand the phases of trade cycle and policy measures to elongate the trade cycle.
- To understand various concepts related to public finance.
- To understand credit creation of banks and money measures of RBI.

Unit	Name and Content of the Chapter	Purpose & Skills to be Developed
Unit 1	Money:	Purpose: To understand the concept of money. To make the students know about Demand, Supply and Value of Money. Skills: Interpretation, comparative analysis, critical thinking, writing skills
	1.1 Meaning and Functions of Money.	
	1.2 Demand for Money: 1.2.1 Classical Approach. 1.2.2 Keynesian Approach.	
	1.3 Supply of Money: 1.3.1 Credit Creation of Commercial Banks 1.3.2 Money Measure of RBI (M1, M2, M3, M4). 1.3.3 Credit Control Methods.	
	1.4 Value of Money: 1.4.1. Quantity Theory of Money. 1.4.2 Cash Balance Approach : Marshall, Pigou, Robertson and Keynes	
Unit	Inflation:	Purpose:

2	2.1 Meaning and Definition	To understand the concept Inflation. To understand the stagflation and Phillips curve. Skills: Understanding, writing skills, critical thinking
	2.2 Causes of inflation	
	2.3 Consequences of Inflation	
	2.4 Demand Pull and Cost Push Inflation	
	2.5 Stagflation: Meaning and Causes	
Unit 3	Trade cycle:	Purpose: To understand the concept and phases of trade cycle. To understand the policy measures Skills: Understanding, writing skills, critical thinking
	3.1 Meaning and Definition of Trade Cycle	
	3.2 Characteristics of Trade Cycle	
	3.3 Phases of Trade Cycle	
	3.4 Control of Trade Cycle: Monetary Measures and Fiscal Measures	
Unit 4	Public Finance:	Purpose: To understand Public Finance. To understand the Procedure of Budget. Skills: Understanding, Critical thinking and writing skills.
	4.1 Meaning and Definitions.	
	4.2 Scope of Public Finance.	
	4.3 Importance of Public Finance.	
	4.4 Meaning and Types of Tax.	
	4.5 Public Expenditure: Meaning and Causes of Increasing Public Expenditure.	
	4.6 Public Debt: Meaning and Importance.	
	4.7 Budget: Meaning and Types.	

Teaching methodology:

Unit No	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	<ul style="list-style-type: none"> Open discussion Casestudies Problem solving based learning 	<ul style="list-style-type: none"> You tube lectures Films 	<ul style="list-style-type: none"> Implication of liquidity trap. Credit control methods used by India. 	<ul style="list-style-type: none"> Students will understand concept and theories of money. Will be able to critically evaluate supply of money in the economies.

2	10	<ul style="list-style-type: none"> • Digital lectures • Jigsaw reading • Project based learning 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Inflation trends in developed and developing countries • Trends of agricultural prices in India 	<ul style="list-style-type: none"> • Will understand the causes and consequences of inflation • Will understand the concept of stagflation
3	10	<ul style="list-style-type: none"> • Game oriented classes • Pair learning • Group discussion • Games and simulation 	<ul style="list-style-type: none"> • Films • You tube lectures 	<ul style="list-style-type: none"> • Anti-cyclical policy measures used by various countries • Effect of US recession on the world economy • Implication of these measures 	<ul style="list-style-type: none"> • Will understand phases of trade cycle • Will understand the types of policies • Able to interpret effect of anti-cyclical policies on the economy
4	14	<ul style="list-style-type: none"> • Group discussion • Teacher driven 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Trend of developed and non-developed expenditure in Indian economy • Types of taxes in India • Study of Indian budget 	<ul style="list-style-type: none"> • Will understand public revenue and public expenditure concept • Will be able to analyze, interpret and criticize public policies with theoretical base

References:

1. Economics: Paul A Samuelson and William D Nordhaus. McGRAW – HILL international Edition.
2. Macroeconomics: N. Gregory Makiw, Worth Publishers, New York.
3. Macro- Economic Theory: M L Zingan, Vrinda Publications (P) Limited.
4. Samashti Arthshstriy Vishleshan : Shridhar Deshpande, Vinayak Deshpande, Himalaya Publication House.
5. Theories of value: Output and Employment - John Eatwell, Thames Polytechnic, 1979

6. Business Economics, Dr.J.P.Mishra, Sahitya Bhavan Publications, Agra.
7. Macroeconomics: A Global Text, Sampat Mukherjee, New Central Book Agency Private Limited (Latest Edition), New Delhi
8. Macroeconomics: A Rough Guide, in Macroeconomics: A Reader, (Ed.) Brian Snowdon and Howard Vane, Routledge
9. Paisa, Mahagaie Aani Rajasva: Dr. Rasal, Shelar and Bhadane, Idol Publications, Pune.
10. Macroeconomics: Theory and Policy, S. Chand & Company Limited. (Latest Edition)
11. Ben Fine & Ourania Dimakou, Macroeconomics: A Critical Companion, Pluto Press (Latest Edition)
12. Michel De Vroey, A History of Macroeconomics: From Keynes to Lucas and Beyond, Cambridge University Press (Latest Edition)
13. Sampat Mukherjee, Analytical Macroeconomics: From Keynes to Mankiw, New Central Book Agency Private Limited
14. Macroeconomics- K R Gupta, R.K.Mandal, Amita Gupta, Atlantic Publishers and distributor's pvt.ltd.
15. Money, Inflation, and Business Cycles The Cantillon Effect and the Economy, Arkadiusz Sieroń. Abingdon, Routledge, 2019. New York
16. Macroeconomics: N. Gregory Maki Worth Publishersw, New York
17. Macro Economics: Rudiger Dornbusch, Stanley Fisher & Richard Startz Tata McGraw Hill Education Private Limited (Latest Edition),US
18. The General Theory of Employment, Interest, and Money- John Maynard Keynes, General Press
19. An Analysis of John Maynard Keynes's The General Theory of Employment, Interest and Money- John Collins, CRC Press,2017

Suggested Web

References:

Sr. No.	Lectures	Films	Animation	PPTs	Articles
1.	https://www.economicsnetwork.ac.uk/teaching/Video%20and%20Audio%20Lectures/Public-sector%20Economics%20and%20Public%20Choice%20Theory	http://www.studyineconomics.ac.uk/the-little-bits-we-like/films/	https://ed.ted.com/lessons?category=macroeconomics	https://www.slideshare.net/NayanVaghela/trade-cycle-chapter-4	https://theconversation.com/global-topics/inflation-645

2.	https://www.youtube.com/watch?v=Ac_i3GEhMF54	https://economics.stackexchange.com/questions/9781/what-are-some-exceptional-movies-documentaries-on-macroeconomics	https://www.ufs.ac.za/econ/unlisted-pages/microeconomics-animations	https://www.slideshare.net/NayanVaghela/public-finance-chapter-7	https://journals.sagepub.com/toc/pfr/current
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CORE COURSE – IV

Subject: BUSINESS MANAGEMENT-II

Course Code: 244

Total Credits: 03

Unit No.	Unit Title	Contents	Skills to be developed
1.	Improving peoples' performance : Motivating the staff	<ul style="list-style-type: none">• Meaning, Importance and Theories of motivation• Maslow's Need Hierarchy Theory• Herzberg's Two Factor Theory• Douglas MC Gregor's Theory of X and Y• Ouchi's Theory Z• McClelland's Theory	<ol style="list-style-type: none">1. Skills regarding how to motivate staff and other members of the team.2. Skills regarding retaining motivational level3. Understanding needs and expectations of group members and meeting them effectively.
2.	Organizing from front-Leadership Skills	<ul style="list-style-type: none">• Meaning, Importance, Qualities and Functions of a leader• Leadership styles for effective management• Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar and Pt. Jawaharlal Nehru in leadership.	<ol style="list-style-type: none">1. How to lead group2. Understanding followers and their views on various organizational matters.3. Conflict Management
3.	Achieving success at work : Coordination and Control	<ul style="list-style-type: none">• Meaning and need of coordination and control• Techniques and difficulties in establishing coordination and control• Steps in the process of control and it's techniques	<ol style="list-style-type: none">1. How to coordinate group efforts2. Minimizing resource waste3. Skills to establish coordination between departments.
4.	Emerging trends in Business management	<ul style="list-style-type: none">• Corporate Social Responsibility,• Corporate Governance And Corporate Citizenship,• Disaster Management And• Management of Change	<ol style="list-style-type: none">1. How to introduce change2. Significance of Disaster Management3. Importance and implementation of CSR4. Importance of Corporate Citizenship

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be Used	Film shows and AV Applications	Project	Expected Outcome
1	12	PowerPoint Presentations, YouTube Videos	Films how to motivate staff and various theories of motivation available on various digital platforms.	Poster Presentation on motivation theories.	Students will get an idea about the basic motivational tools used in the field of management.
2	12	PowerPoint Presentations, YouTube Videos	Documentaries and movies on leadership. Videos of great leaders in the field of trade and commerce available on various digital platforms.	Student group activities which involve leadership skills and qualities.	Students will get an idea about how leadership influences organizational success.
3	12	PowerPoint Presentations, YouTube Videos	Documentaries and movies on coordination and control available on various digital platforms.	Poster Presentation on coordination and control	Students will understand the significance of coordination and control in modern business management.
4	12	PowerPoint Presentations, YouTube Videos	documentaries and movies emerging trends in management available on various	Projects on various emerging trends in management	Students will come across various emerging trends in management.

References :-

- Management Theory & Practice - J.N.Chandan
- Essential of Business Administration - K.Aswathapa Himalaya Publishing House
- Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi
- Business Organization & Management - Dr. Y.K. Bhushan

- Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
- Principles of Management, By Tripathi, Reddy Tata McGraw Hill
- Business organization and Management by Talloo by Tata McGraw Hill Business Environment and Policy – A book on Strategic Management By Francis Cherunilam Himalaya Publishing House
- Essentials of Management - Horold Koontz and Itenz Weibrich - McGrawhills International
- Management Theory & Practice - J.N.Chandan
- Essential of Business Administration - K.Aswathapa Himalaya Publishing House
- Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi
- Business Organization & Management - Dr. Y.K. Bhushan
- Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
- Principles of Management, By Tripathi, Reddy Tata McGraw Hill
- Business organization and Management by Talloo by Tata McGraw Hill
- Business Environment and Policy – A book on Strategic Management By Francis Cherunilam Himalaya Publishing House

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CORE COURSE – V

Subject: ELEMENTS OF COMPANY LAW-II Course Code: 245

Total Credits: 03

Depth of the program – Fundamental Knowledge

Objectives of the Program

1. To develop general awareness among the students about management of company
2. To have a comprehensive understanding about Key managerial Personnel of company and their role in Company administration.
3. To acquaint the students about E Governance and E Filing under the Companies Act, 2013.
4. To equip the students about the various meetings of Companies and their importance.
5. To make students capable of becoming good human resource of the corporate sector.

Unit No	Unit Title	Contents	Purpose Skills to be developed
1	Management of Company	Management of Company: 1. Board of Directors: Definition, Powers, Restrictions, Prohibition on Board. 2. Director: Meaning and Legal position of Directors,. Types of Directors, Related Party Transactions(Sec.188) 3. Appointment of Directors, Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors	To Equip the students with procedure and practices

2	Key Managerial Personnel (KMP)	Key Managerial Personnel (KMP) (U/S 203) 1. Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, CS 2. Company Secretary (CS)- Term of office/ Tenure of appointment, Role of Company secretary 3. Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP) 4. Corporate Social Responsibility (CSR) [U/S 135] – Concept who is Accountable, CSR Committee, Activities under CSR,	To have Comprehensive understanding about the Key Managerial Persons and CSR
3.	Company Meetings	Company Meetings: 1. Board Meeting – Meaning and Kinds 2. Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting] 3. Meeting of Share Holders General Body Meetings, Types of Meetings A. Annual General Meeting (AGM), (Ss.96 to 99) B. Extraordinary General Meeting (EOGM).(Sec.100) 4. Provisions regarding convening, constitution, conducting of General Meetings contained in Ss.101 to 114	To acquaint students about
4.	E Governance and Winding up Company	E Governance and Winding up of a Company 1. E Governance –meaning, Importance of E Governance 2. E Filing – Basic concept of MCA, E Filing 3. Winding –up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal, 4. Compulsory winding-up, Members' voluntary winding-up, Creditors' voluntary winding-up	To be able to appreciate the emerging E Governance and E- filing under the Companies Act, 2013. Learn the winding up of company.

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome

1	12	Document , PPT, Narration, , Survey Analysis, Article review	You Tube about Company Management	Report, Review on management of company	To Acquaint knowledge and maturity to understand Company management.
2	12	Project making, , jingles, slogan , Quiz Competition, , Interview with Company secretary	Use of You tube, Review of Movie	Article review on new Emerging issues in CSR of company	To Acquaint with knowledge and role of key managerial person of the Companies and Rules about CSR.
3	12	Street play, Case study, Poster making, Mock AGM.	Case Analysis, valid meetings	Recent Laws and salient features of meetings of company.	To get training in to various types of meeting and procedure.
4	12	Group Discussion, Assignments on e-governance and e-filing, Interview of lawyer	Film on E-governance procedure and case study of winding up	Project on winding – up of company and E-governance	To enhance skills and knowledge about the E- governance of the company and winding-up of the company

Methods of Evaluations

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation,	Written Exam	Seminar on legal aspects on starting Business

Unit – II	Continuous Evaluation	Written Exam	Awareness program
Unit – III	Continuous Evaluation,	Written Exam	Visit to IPR Websites
Unit – IV	Continuous Evaluation,	Written Exam	Awareness program

1	12	PowerPoint Pre sentations, YouTube Videos	Films how to motivate staff and various theories of motivation available on various digital platforms.	Poster ation Present on motivation theories.	Students will get an idea about the basic motivational tools used in the field of management.
2	12	PowerPoint Pre sentations, YouTube Videos	Documentaries and movies on leadership. Videos of great leaders in the field of trade and commerce available on various digital platforms.	Student group activities which involve leadership skills and qualities.	Students will get an idea about how leadership influences organizational success.
3	12	PowerPoint Pre sentations, YouTube Videos	Documentaries and movies on coordination and control available on various digital platforms.	Poster ation Present on coordination and control	Students will understand the significance of coordination and control in modern business management.
4	12	PowerPoint Pre sentations, YouTube Videos	documentaries a nd movies emerging trends in management available on various	Projects on various emerging trends in management	Students will come across various emerging trends in management.

References :-

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	The Companies Act with Rules	Taxmann	Tan Prints (India) Pvt. Ltd. Jhajjar	Chandigarh
2.	The Companies Act, 2013	Bharat	Bharat Law House Pvt. Ltd.	Delhi
3.	Company Law-A Comprehensive Text Book on Companies Act 2013	Dr. G.K. Kapoor & Dr. Sanjay Dhamija	Taxmann Publications Pvt. Ltd	Delhi
4.	Company Law	Dr S R Meyani	Asia Law House	Mumbai
5.	Company Law Kaydyachi Olakha	K Shriram	Aarti & Co.	Mumbai
6.	Guide to Memorandum, Articles & Incorporation of Companies	Bhandari	Lexis Nexis	Mumbai
7.	Elements of Company Law	Arun Gaikwad Devendra Bhawari	Bibha	Pune
8.	Elements of Company Law	Prakash N. Chaudhary	Nirali Prakashan	Pune
9.	E-Commerce : Legal Compliance	Pratima Narayan	Eastern Book Company	Mumbai

SPECIAL ELECTIVE COURSE – VI

Subject: COST& WORKS ACCOUNTING-II

Course Code: 246(E)

Total Credits: 04 (Theory 03 + Practical 01=04)

Objectives:

1. To know the documents that are used in stores and how to calculate the issuing price of material.
2. To provide knowledge to students on classification and codification.
3. To equip students with knowledge regarding the ascertainment of labour cost.
4. To understand the concept of payroll.
5. To know the concepts of labour turnover and merit rating.
6. To understand recent trends in cost accounting.

Unit No.	Unit Title	Contents	Skills to be developed
1	Material Accounting	Store Location and Layout. Classification and Codification of Material. Stores and Material Records. Bin Card & Store Ledger etc. Issue of Material and Pricing Methods for Issue of Material: FIFO. LIFO. Simple Average Methods. Weighted Average Methods. Use of computer in store Accounting.	1. To understand different pricing methods used for issuing the material. 2.To gain knowledge about the documents used in store departments.
2	Labour cost and Payroll	Meaning and definition of wages. Difference Between Wages and Salary Records and methods - time keeping and time booking. Methods of Wage Payment Time rate system. Piece rate system. Taylor's differential piece rate system. Incentive Plan. Halsey Plan. Rowan Plan. Group Bonus scheme. Performance based incentive plan. Payroll meaning and components	To Understand the difference between salary and wages. To know the methods of time keeping and time booking. To enable the student to calculate wages and incentives. To understand meaning and components of payroll
3	Other Aspects of Labour	a. Labour Turnover. b. Job Analysis & Job Evaluation. c. Merit Rating.	To understand the labour turnover, job analysis and evaluation
4	Direct Cost and	Direct Cost Concept and its accounting	To understand the concept of

	Introduction to JIT, CAM and ERP.	treatment Introduction to- Just In Time(JIT) CAM(Computer Aided Manufacturing) Enterprise Resource Planning (ERP)	direct cost and recent trends in cost and management accounting
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Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	16	Invite a storekeeper in the classroom to provide practical knowledge about which records are to be maintained in the store department and pricing methods for issue of material	Youtube Lectures and relevant multimedia compact discs(CD)	Visit small industries for understanding which records are to be maintained in store department	Understanding various methods used in the pricing of the issue of materials
2.	16	Powerpoint presentation and guest lecture	You Tube clippings of methods of remuneration, time keeping and time booking and their methods	1)Calculation of wage payment and incentives. 2)Preparation of a specimen of pay slip.	Enabling to calculate wage payment and incentives.
3	10	Powerpoint presentation and group discussion.	You Tube clippings of Labour turnover, Job Analysis & Job Evaluation Merit Rating.	Analysis and evaluation of jobs in any organisation.	Understanding the process of job analysis, job evaluation and merit rating.
4	6	Guest lecture, powerpoint presentation and group discussion.	You Tube clippings of Labour turnover, Job Analysis & Job Evaluation Merit Rating.	Read articles on the recent trends in cost accounting from Journals, e-journals and web resources.	Insight into recent processes used for cost reduction.

Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination, Powerpoint Presentations, Orals, Assignments, Tutorials etc.	SPPU	Two industrial visits and subsequently reports on these visits.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Titles of the Book	Names of Author	Name of Publisher	Place
01	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastava	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngren's Cost Accounting-A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up
06	Cost Accounting-Principles & Practices	Dr. M.N. Arora	Vikas Publishing House,	New Delhi
07	Advanced Cost Accounting	Dr. D. M. Gujarathi	Idol Publication	Pune
08	Advanced Cost Accounting	Dr. Kishor. M. Jagtap	Tech-Max Publication	Pune
09	Cost Accounting Principles And Practice	Jain and Narang	Kalyani Publication	New Delhi
10	Principles and Practice of Cost Accounting	N.K Prasad	Booksyndicate Private Ltd	Kolkata
11	Cost Accounting: Methods and Problems	B.K.Bhar	Academic Publications	Kolkata

Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Personnel such as working executives from industries and of practising Cost and Management Accountants.	YouTube films showing the working of different industries.	Relevant powerpoint presentations are available on all these topics.	Articles from the Professional Journals such as The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	https://icmai.in www.globalcma.in eclm.unipune.ac.in

Notes: The breakup of marks in the Examination will be as follows:

1. 50 % of the marks are assigned for Theory whereas rest 50 % of the total marks are allotted for Numerical Problems.
2. The Numerical Problems will be of simple nature only.
3. Areas of numerical problems:
 - Pricing Methods Of Issue Of Material.
 - Methods Of Wage Payment and Incentive Plan.
 - Measurement Of Labour Turnover.

SPECIAL ELECTIVE COURSE – VI

Subject: -MARKETING MANAGEMENT -II Course Code: 246(H)

Total Credits: 04 (Theory 03 + Practical 01=04)

1. Preamble

As the commercial scenario has totally changed, the need for advanced concepts has increased. Education system also has to change with the rapidly transforming times. Education system is trying to familiarize the students of commerce with advanced concepts in the field so that they are aware of the changing picture.

Marketing Management is an important subject and has been structured to create awareness of the Marketing Management by giving proper insight to the basics of Marketing, so that the foundation of this subject is strengthened for further studies in Marketing.

From this point of view Savitribai Phule Pune University has introduced Choice Based Credit System of course structure. This system will develop the logical independent thinking for accepting the challenges of the changing Business world.

2. Objective of the Course

1. To create awareness and impart knowledge about the basics of Marketing Management which is the basic foundation of Marketing subject.
2. To orient the students in recent trends in marketing management.
3. To understand the concept of Green Marketing.
4. To enable students to apply this knowledge in practical by enhancing their skills in the field of Marketing.

Unit No.	Unit Title	Contents	Purpose Skills To Be Developed
1	Green Marketing	1.1 Introduction 1.2 Meaning of Green Marketing 1.3 Definition of Green Marketing 1.4 Objectives of Green Marketing 1.5 Importance of Green Marketing 1.6 Strategies of Green Marketing 1.7 Role of Marketing Manager in Green Marketing	To understand the core principles required to create competitive advantage in the marketplace by implementing innovative green

		1.8 Marketing mix of green marketing 1.9 Principles of success of green products 1.10 Case studies	marketing strategies.
2	E-Marketing	2.1 Introduction 2.2 Meaning of E-Marketing 2.3 Definition of E-Marketing 2.4 Utility of E-Marketing 2.5 Advantages of E-Marketing 2.6 Limitations of E-Marketing 2.7 Challenges before E-Marketing 2.8 Online and Offline Marketing 2.9 Present status of E-Marketing in India 2.10 Scope for E-Marketing in Indian scenario Online Marketing Strategies	To understand Professionals working in E-Marketing to design and implement Internet marketing plans.
3	Digital Marketing	3.1 Introduction 3.2 Meaning of Digital Marketing 3.3 Definition of Digital Marketing 3.4 Difference between Traditional Marketing & Digital Marketing 3.5 Digital Marketing Channels 3.5.1 Search Engine Optimisation (SEO) Off-Page Optimisation On-Page Optimization 3.5.2 Social Media Marketing Facebook Marketing Twitter Marketing Google Marketing Video Promotion YouTube Marketing Pinterest Marketing Instagram Marketing 3.5.3 Online Paid	To understand how and why to use digital marketing for multiple goals within a larger

		advertisement Google AdWords Facebook Ads Twitter Ads 3.5.4 Email Marketing 3.5.5 Mobile App Marketing 3.5.6 Web Analytics 3.5.7. Content Marketing 3.5.8 Affiliate Marketing	
4	Introduction to International Marketing	4.1 Introduction 4.2 Meaning of International Marketing 4.3 Definition of International Marketing 4.4 Scope of International Marketing 4.5 Objectives of International Marketing 4.6 Facets of International Marketing 4.7 Benefits of International Marketing 4.8 Limitation of International Marketing 4.9 Forces influencing International Marketing 4.10 Forces restraining International Marketing	To expand student's knowledge of significant strategic marketing techniques which will give them great advantage to develop their career in marketing.

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Power Point Presentation, Article Review, Survey Analysis	AV Application	Market Survey	Students will understand how Green Marketing is necessary for marketers to use resources efficiently, so that organizational objectives are achieved without waste of resources.

2	07	Group Discussion, Quiz, Poster Making	Short Film about Buyer Behaviour, AV Application	Interviews of the Buyer	It will help the student to apply the various techniques and methods of E- Marketing practically.
3	14	Power Point Presentation, Group Discussion, Survey Analysis	AV Application	Market Survey, Interviews of Seller	It will help them to implement the knowledge of Digital Marketing in practical by enhancing their skills in the field of Marketing.
4	13	Power Point Presentation, Group Discussion, Field Visit	Short Film, AV Application	Market Survey, Interviews of Marketing Manager or Head	It will help them to gain a solid understanding of the theoretical and conceptual knowledge of International marketing.

Methods of Evaluation

	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit - I	Quiz, Group Discussion	Examination	Environmental Marketing
Unit - II	Practical, Presentation	Examination	Advanced Digital Marketing
Unit - III	Presentation, Group Discussion	Examination	E-Learning Training Course
Unit - IV	Project, Presentation	Examination	Workshop on International Marketing

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing Management	Philip Kotler	Pearson Publication	
2	Marketing Management	Rajan Saxena	McGraw Hill Education	
3	Principles of Marketing	Philip Kotler	Pearson Publication	
4	Sales & Distribution Management	Tapan K Panda	Oxford Publication	

5	Advertising Management	Rajiv Batra	Pearson Publication	
6	Retail Management	Swapna Pradhan	McGraw Hill Publication	
7	Retail Management	Gibson Vedamani	Jayco Publication	
8	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication	
9	Supply Chain Management	Sunil Chopra, Peter Meindl & D. V. Karla	Pearson Publication	

Savitribai Phule Pune University, Pune
Revised syllabi (2019 Pattern) for three years B. Com. Degree course
Credit Base Choice System (CBCS)

Syllabus for T.Y.B. Com. Semester –V
Subject Name: Business Regulatory Framework

Course code: - 351

Credit - 3

Depth of the program – Fundamental Knowledge

Preamble

Savitribai Phule Pune University and UGC has initiated several measures to bring efficiency and quality education to the students. The important measures taken to enhance academic standards and quality in higher education include innovation and improvements in curriculum, teaching-learning process, examination and evaluation systems, besides governance and other matters.

The Business Regulatory framework course provides the student with basic information about the Indian legal system and dispute resolution, and their impact on business. The understanding of legal system is a prerequisite for better decision making. The course gives exposure to students in the areas of legal principles of business contract, aspects in the formation, running and winding up of partnership and LLP, the scope and the issues associated with partnerships, application of sale of goods act and E Contract regulations in India. This course focuses on orientation of students to legal studies from the point of view of basic concepts of business law and legal system in India. The course will be useful to the commerce students to understand and apply the business laws in commercial situations.

Objectives of the Program

1. To provide conceptual knowledge about the framework of business Law in India.
2. To orient the students about the legal aspect of business.
3. To create awareness among the students about legal environment relating to the Contract Law, Partnership Act, Sale of Goods Act in India.
4. To understand the emerging issues relating to e-commerce, e-transaction issues and E Contracts

5. To seek the career opportunity in corporate sector relating to business law in India.
6. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.

Course Contents

nit No	Unit Title	Contents	Purpose Skills to be developed
1	The Indian Contract Act, 1872	1. The nature of the contract, General Principles 2. Definitions and elements of Contract- consideration, other essential elements of a valid contract, 3. Legality of object and consideration. , Void Agreements. , Discharge of contract. 4. Performance of the contract and breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages)	Understand the concept of Contract and its contents. Equip the students with knowledge of nature and performance and breach of Contracts.
2	The Indian Partnership Act, 1932	1. General Nature of Partnership , Rights, and duties of partners, Types of partner 2. Registration and dissolution of a firm 3. Limited Liability Partnership Act 2008: Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company 4. Incorporation of LLP, Partners and their relations, Liability of LLP and Partners (Section 27). Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42) Conversion to LLP (Section 55), Winding-up and dissolution (Section 63 & 64)	Understand the nature of partnership ,Rights and duties of Partner Handling the registration and dissolution of the partnership. Acquaint Knowledge about LLP

3	The Sale of Goods Act, 1930	1. Formation of the contract of sale , Concept and Essentials. Sale and agreement to sale. 2. Goods – Concept and kinds ,Conditions and Warranties 3. Transfer of ownership and delivery of goods 4. Unpaid seller and his rights and Remedial Measures.	Compressive understanding about the sale of Goods Act. Acquaint knowledge about ownership and delivery of goods.
4.	Arbitration and Conciliation:	1. Concept of Arbitration & Conciliation. 2. Definition & Essentials of Arbitration Agreement. Power and Duties of Arbitration. Conciliation proceeding. (Provisions of Arbitration & Conciliation Act,1996 in nutshell with Amendment of 2021to be covered.)	To give Comprehensive insight about the emerging trend of Arbitration and conciliation and its regulatory mechanism

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	20	Indian Contract Act , Document , PPT, Narration, Case Study	You Tube about Contract Act	Report Review	Acquaint knowledge and maturity to understand Contract Law.
2	09	Project making, Street play, slogan , Quiz Competition,	Use of You tube, Review of Movie	New Emerging Issues in Principle documents of Partnership Deed	To Acquaint knowledge and application of Partnership Deed.

3	14	Case study, Poster making, jingles, Survey Analysis Article review	Case Analysis, Mute court	Recent amendments and silent feature Sale of Goods Law	To get training to face emerging issues relating Sale of Goods Act.
4	05	Virtual Learning, Group Discussion, Assignments on E signature Interview of Arbitrator.	Film on Arbitration and conciliation	Project on Arbitration and conciliation	To give Comprehensive insight about the emerging trend of Arbitration and conciliation and its regulatory mechanism

Methods of Evaluations

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation,, MCQ, Assignment, Oral examination	As per University Guidelines	Seminar on Contract Act and Case study
Unit – II	Written examination, Qui, Presentations, Projects , Assignments , Tutorials g. Oral examination	As per University Guidelines	Awareness program

Unit – III	Continuous Evaluation, MCQ, Assignment.	As per University Guidelines	Visit to company secretary's office
Unit – IV	Continuous Evaluation, Case Study, Literature Review , E procedure, Oral examination.	As per University Guidelines	Seminar on Arbitration and conciliation

References

- 1) Business and Corporate Law: - Dr. Kaur Harpreet, Lexis Nexis (2013)
- 2) Laws for Business, Sulphey M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)
- 3) Business Laws: - Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)
- 4) Business and Commercial Laws:-Sen And Mitra , The World Press Pvt. Ltd.(2018)
- 5) An Introduction to Mercantile Laws:-N.D.Kapoor , Sultan Chand and Sons,(2014)
- 6) Business Laws: - N.M.Wechlekar , Everest Publishing House (2016)
- 7) Business Regulatory Law, Chaudhari,Zalte, Bhawari,Dagade, Prashant Publication (2021)
- 8) Arbitration & Conciliation Act, 1996 (Lawmann's), Kamal Publishers (2017)
- 9) <https://www.indiacode.nic.in/bitstream/123456789/2187/1/A1872-9.pdf>
- 10) https://legislative.gov.in/sites/default/files/A1930-3_0.pdf
- 11) https://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf
- 12) <https://egazette.nic.in/WriteReadData/2021/225832.pdf>

Revised Syllabus (2019 Pattern) for three years B. Com. Degree Course (CBCS)

T. Y. B. Com. (Semester- V)

Paper: ADVANCED ACCOUNTING – I

Code: 352

No. of lectures: 48

Preamble

In today's modern age, the Corporate, Banking and Investment sectors are the major contributors towards development of Indian Economy. In the last two decades, these sectors have seen the largest and fastest growing sectors and enormous growth in Indian economy. In this growth, accounting plays an energetic role and to ensure safeguard of the interest of the stakeholders and the society. It is, therefore, important to educate the students of commerce in the accounting practices adopted by different organizations. It helps stakeholders make better business decisions and deal with problems by providing them with accurate financial information. By studying the Learning Path in Accounting – Advance Concepts you will gain a deeper understanding of the accounting process and what it involves.

Objectives of the course

1. To acquaint the student with knowledge about various concepts, objectives, and applicability of some important accounting standards.
2. To develop the knowledge among the students about reorganization of business regarding restructuring the capital.
3. To update the students with knowledge for preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949.
4. To empower to students with skills to prepare the investment account in simple and summarized manner.

Objectives of the Program

1. To instill the knowledge about accounting procedures, methods and techniques.
2. To impart students' knowledge of various Advanced Accounting Concepts.

Depth of the program – Fundamental Knowledge

CONTENTS

Unit No.	Unit Title	Contents	Purpose skills to be developed
1	Accounting Standards & Financial Reporting	<ul style="list-style-type: none"> - Brief Review of Indian Accounting Standards - Introduction to AS- 3, AS-12 and AS-19 with simple numerical. - Introduction to IFRS - Fair Value Accounting. 	<ul style="list-style-type: none"> - To develop conceptual understanding about various Accounting Standards and its applicability and also introduce the students about IFRS – Fair Value Accounting.
2	Accounting for Capital Restructuring (Internal Reconstruction)	<ul style="list-style-type: none"> - Meaning and Concept of Capital Restructuring, Types of Capital Restructuring, Meaning & of Internal Reconstruction - Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc. - Preparation of Balance Sheet after Internal Reconstruction 	<ul style="list-style-type: none"> - To develop conceptual understanding about accounting for capital restructuring in the form of internal reconstruction. - To develop the skill & upgrade the knowledge regarding reorganization of venture capital and it's recording.
3	Final Accounts of Banking Companies	<ul style="list-style-type: none"> - Introduction of Banking Company, Legal Provisions regarding Non-Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection – Rebate on Bills Discounted – Provision for Bad and Doubtful Debts - Vertical form of Final Accounts as per Banking Regulation Act 1949. - Simple Numerical on Preparation of Profit & Loss A/c and Balance Sheet in vertical form. 	<ul style="list-style-type: none"> - To understand the various legal provisions regarding banking companies. - To understand the procedure regarding preparation of final accounts of banking companies.
4	Investment Accounting	<ul style="list-style-type: none"> - Meaning & Introduction, Classification of Investments, - Meaning & Calculation of the Concept of Acquisition Cost & Carrying Cost of Investment, - Calculation of Profit/loss on disposal of investments. 	<ul style="list-style-type: none"> - To understand the meaning of different costs incurred in investment business. - To develop the knowledge and skill regarding Investment Accounting.

Teaching Methodology

Unit No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	Use of e- contents, online lectures and PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment report	Developing understanding on applicability of various Accounting Standards
2	12	Use of e- contents, online lectures and MCQ based Quiz, PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment of solving practical problems	Knowledge about of the Accounting for Capital Restructuring
3	16	Use of e- contents, online lectures, MCQ based Quiz, PowerPoint Presentations	Study of the Final Accounts of Banking companies from its Annual Report	Individual assignment of solving practical problems	Conceptual Clarity and Practical understanding of preparation of final accounts of banking companies.
4	10	Use of e- contents, online lectures and PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment of solving practical problems	Developing knowledge about Investment Accounting

Method of Evaluation

Unit	Internal Evaluation	External Evaluation	Suggested Add on Course
1	MCQ / Small Practical Problem	As per University norms	--
2	Practical Problem	As per University norms	--
3	Practical Problems written Test / MCQ	As per University norms	--
4	MCQ / Small Practical Problem	As per University norms	Certificate Course on Share Trading

References:

❖ List of Books Recommended:

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S. P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R. L. Gupta & M. Radhaswamy (Sultan Chand & Sons)
4. Company Accounts: By S.P. Jain & K.L. Narang
5. Advanced Accounts: By Paul Sr.
6. Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
7. Corporate Accounting: By Mukharji & Hanif
8. Accounting Standards –as issued by Institute of Chartered Accountants of India

❖ List of Videos Recommended:

Unit	Topic Name	Links
1	Accounting Standards & Financial Reporting	https://youtu.be/zxSaR3JNQzE https://youtu.be/d8QaGSKWkuU https://youtu.be/HmAzVMiYf5U https://youtu.be/g40Po3TbHcM https://youtu.be/6d7wrVPmaPs https://youtu.be/OVNOno8qHIs?list=TLPMQDEwNjIwMjGQcgyNjkn5tw https://youtu.be/mvbpTW9WUPk

2	Accounting for Capital Restructuring (Internal Reconstruction)	https://youtu.be/MWca2VO8D7o https://youtu.be/6ZBxQJobApI https://youtu.be/Ta2tUaTJ5t4?list=RDCMUCILLZnneWNoJYW8iSqbuECw
3	Final Accounts of Banking Companies	https://youtu.be/nF_P5dxGZCI https://youtu.be/TVrj-tJo3qs
4	Investment Accounting	https://youtu.be/pMe8ymUs2gc https://youtu.be/ghCZzJCgFd8

Savitribai Phule Pune University, Pune
Third Year, B.Com. (Core Course)
Revised Syllabi for Three Years B. Com. Degree Course
(CBCS-2019 Pattern) (w.e.f. 2021-22)

Semester - V

Course Code: 353

Subject: Indian & Global Economic Development

Total Credits: 3

Preamble:

An approach to Indian and Global Economic Development is to examine the Indian economic development policies in context with global economies. This paper aims to provide knowledge about economic development of India, economic development policies that are applied for development of economy in general and development of various sectors in particular. It also aims to develop ability of the students to analyze the development of Indian economy as compared to global economies through the comparison of different sectors like agriculture, Industry, service and availability of resources and its quality.

Scope of the Programme –

Knowledge related to development policies of Indian Economy as compared to World Economies.

Objectives:

- 1.To develop ability to analyze economic development process of India.
2. To impart knowledge about the relevance of economic practices in modern competitive world.
3. To help the students develop a sound theoretical foundation for their future academic ventures.

Course Outcomes:-

- 1.Students will be able to understand present Economic Scenario of Indian Economy as well as World Economy.
- 2.Students will be able to understand the various aspects of development in Agricultural, Industrial and service sector in India.
- 3.Student will be able to critically evaluate the role of India in international economy.
4. Students will be able to evaluate the working of international financial organization and institutions.

Unit No.	Topic	Purpose & Skills to be Developed
Unit 1	Indian and Global Economy	Purpose: To make the students aware of concept of Development. To help the students compare Indian Economy with other developed and competitive economies. Skills: Analyze & think critically, develop writing skills.
	1.1 Economic Development: Meaning and Indicators	
	1.2 Developed and Developing Countries: Meaning	
	1.3 Characteristics of Indian Economy as an Emerging Economy	
	1.4 Comparison of the Indian Economy with World Economy with reference to: National Income, Population, Agriculture, Industry and Service Sector	
Unit 2	Agricultural Development In India	Purpose: To give the knowledge about varied aspects of agricultural sector in India. Skills: Analyze & think critically, developing critical and analytical writing skills.
	2.1 Indian Agriculture: Role and Progress	
	2.2 Low Productivity of Indian Agriculture: Causes and Measures	
	2.3 Agricultural Finance: Need and Sources	
	2.4 Agricultural Marketing: Problems and Measures	
	2.5 New Farm Act 2020	
	2.6 Organic Farming and Contract Farming: Meaning and Advantages	
Unit 3	Industrial Development in India	Purpose: To give the knowledge about importance and status of Industrial Development in Indian Economy. To update the students about the latest policies for Industrial development in India. Skills: Analyze & think critically, developing critical writing skills.
	3.1 Role of Industrialization in Indian Economic Development	
	3.2 New Industrial Policy 1991	
	3.3 Role of Micro, Small and Medium Scale Enterprises (MSMEs) in India	
	3.4 Role and Problems of Public Sector Enterprises in India	

	3.5 New Schemes for Industrial Development: Make in India, Start- up India and Stand up India	
Unit 4	Service Sector and Infrastructural Development in India	Purpose: To provide the knowledge about importance and status of Service Sector and Infrastructure Development in Indian Economy Skills: Analyze & think critically, developing critical writing skills.
	4.1 Role and Growth of Service Sector in India	
	4.2 Meaning and Effects of Digital Economy, E Commerce and E-Finance	
	4.3 Role of Infrastructure in Economic Development of India	
	4.4 Role of Public and Private Sector in Infrastructural Development	

Teaching Methodology:

Unit No.	No. of Lectures	Innovative methods to be used	Film Shows and AV Applications	Project	Expected Outcome
1	10	<ul style="list-style-type: none"> Open Book discussion Digital lectures Reading Projects 	You Tube lectures on Development Theories and Indian Economic Development	Difference in goals of developed and developing economies	<ul style="list-style-type: none"> Students will understand basic concepts of Development. Will be able to analyze and interpret critically
2	14	<ul style="list-style-type: none"> Group discussion Case studies Problem solving based learning 	<ul style="list-style-type: none"> You Tube lectures, Lectures on SWAYAM Portal 	<ul style="list-style-type: none"> Difficulties in Agricultural development in India. Features of Agricultural Policy 	<ul style="list-style-type: none"> Will know Difficulties in agricultural development in India. Will understand the sources of agro finance marketing
3	12	<ul style="list-style-type: none"> Pair learning Group discussion Open book 	<ul style="list-style-type: none"> Teacher oriented PPTs. You tube lectures 	<ul style="list-style-type: none"> Critical evaluation of Industrial Policy Analysis of Indian Industrial sector 	<ul style="list-style-type: none"> Will understand New Industrial Policy Able to interpret the features of Indian Industrial Sector

		discussion			
4	12	<ul style="list-style-type: none"> • Group discussion • Teacher driven power point presentation 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Changing trends of Service Sector • Role of Infrastructure Development in economic development 	<ul style="list-style-type: none"> • Will understand the Role of service sector in economy • Will know the importance of Infrastructural Development in Indian Economy

Recommended Books:

1. Misra S.K. and Puri V.K. Indian Economy, Himalaya Publishing House, Delhi.
2. Black and Sundaram, International Business Environment, Prentice Hall India.
3. Tayebmonis H., The Global Business Environment, Sage Publication, New Delhi.
4. Charles Hill, International Business, Competing in the Global Market place, Arunkumar Jain, Tata McGraw Hill.
5. Gupta K.R, Sharma Manoranjan, Indian Economic Policies and Data, Atlantic Publishers and Distributors (P) Ltd.
6. Ann Larkin Hansen, The Organic Farming Manual, Storey Publishing, North Adams.
7. Jhingan M.L., International Economics, Vrinda Publications, Delhi.
8. RuddarDatta and K.P.M. Sundaram, Indian Economy, S. Chand and Co., New Delhi.
9. Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers.
10. Bhole, L.M., impacts of Monetary Policy, Himalaya Publishing House, New Delhi.
11. Kayndepatil, G.V, Agricultural Economies: Theory & Policy, Chaitanya Publi. Nasik
12. Bajpai A.D.N., Caubey S.K. et al, Leading Issues of Indian Economy, Atlantic Publishers and Distributors.
13. Brics development bank launched, first president to be from India, Times of India July 16, 2014
14. Ministry of Finance, Government of India (Oxford Press), Economic Survey 2020.
15. Arun Kumar, International Business- competing in the Global Marketplace- Charles Hill.
16. World Bank, World Development Report
17. Magazines / Journals Reports,
18. Web sites:
 - www.mospi.gov.in/national-sample-survey-office-nssso (Ministry of Statistics and Programme Implementation, GoI)
 - <https://www.toppr.com/ask/question/economic-development-is-characterized-by-which-of-the-following/>
 - <https://www.economicsdiscussion.net/economic-development/role-of-agriculture-in-the-economic-development>
 - <https://www.iedunote.com/foreign-trade>
 - <https://www.vedantu.com/commerce/liberalisation>
 - <https://ncert.nic.in/textbook/pdf/keec103.pdf>

OR

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Semester - V

Course Code: 353

Preamble:

An approach to International Economics is to examine the International Trade on the basis of trade theories. International Economics is subject that is ever dynamic and relevant in the current context. International Economics provides a framework on international trade and finance in the theoretical context, along with economic analysis as well as practical applications. This paper aims to provide knowledge about International Economics that includes trade theories, trade practices and their implications. It also aims to make students familiar about the various concepts of international economics, international trade and other concepts related to international economics.

Scope of the Programme:

Knowledge of trade theories, trade policies and other subject matters related to international economics.

Objectives:

1. To acquaint the students with the basic theories of international trade and international economics.
2. To help the students evaluate the working and functions of international organizations and institutions.
3. To develop a foundation in the subject that will help the students in their future academic and professional ventures.

Course Outcomes:-

1. Students will be able to understand present Economic Scenario of Indian Economy as well as World Economy.
2. Students will understand the working of foreign trade market and foreign exchange market.
3. Students will be able to comprehend trade policies and concepts related to trade policies.

4. Students will be able to use the subject knowledge in their future academic and professional ventures.

Unit No.	Topic	Purpose & Skills to be Developed
Unit 1	International Economics	Purpose: To make the students aware of concepts in international economics Skills: Analyze & think critically, developing writing skills.
	1.1 Meaning and Scope of International Economics	
	1.2 Importance of International Economics	
	1.3 Inter-regional Trade and International Trade	
	1.4 Role of International Trade in Economic Development	
	1.5 Trade Problems Facing LDC's	
Unit 2	Theories of International Trade	Purpose: To give the knowledge to students about trade theories in international economics Skills: understand theories of international trade, developing writing skills.
	2.1 Theory of Absolute Cost Advantage	
	2.2 Theory of Comparative Cost Advantage	
	2.3 Theory of Factor Endowment (Heckscher-Ohlin)	
	2.4 Leontief Paradox	
	2.5 Recent Development in Theories- 2.5.1 New Trade Theory (Zeala- Harrison) 2.5.2 Product Life Cycle Theory (Vernon)	
Unit 3	Trade Policy	Purpose: To give the knowledge about trade policies. Skills: Analyze & think critically, developing writing skills.
	3.1 Free Trade Policy – Meaning, Arguments for and Against	
	3.2 Protection Policy – Meaning, Arguments for and Against	
	3.3 Tools of Protection: Meaning and Types 3.3.1 Tariffs 3.3.2 Quotas	
	3.4 Dumping: Concept and its Effects	
Unit 4	Terms of Trade	Purpose: To make the students aware of concept of terms of trade.
	4.1 Meaning and Importance of Terms of Trade	

	4.2 Types of Terms of Trade A) Gross Barter Terms of Trade B) Net Barter Terms of Trade C) Income Terms of Trade D) Single Factorial Terms of Trade	Skills: Analyze & think critically, developing writing skills.
	4.3 Factors affecting Terms of Trade	
	4.4 Causes of Unfavourable Terms of Trade to Developing Countries	

Teaching Methodology:

Unit No.	No. of Lectures	Innovative methods to be used	Film Shows and AV Applications	Project	Expected Outcome
1	10	<ul style="list-style-type: none"> Open book discussion Digital lectures Reading Projects 	You tube lectures on International economics	Difference in Inter-regional and International trade Role of international trade in economic development of country	<ul style="list-style-type: none"> Students will understand concepts of international economics Will be able to analyze and interpret
2	14	<ul style="list-style-type: none"> Group discussion Case studies 	You tube lectures, Lectures on SWAYAM Portal	<ul style="list-style-type: none"> Critical evaluation of trade theories. Comparison between different trade theories Recent development in trade theories 	Will know various theories of international trade. Will understand the difference between classical and modern approaches of trade theories
3	12	<ul style="list-style-type: none"> Pair learning Group discussion Open book 	<ul style="list-style-type: none"> Teacher oriented PPTs. You tube 	<ul style="list-style-type: none"> Critical evaluation of Free Trade Policy Protection policy 	Will understand the difference between Free Trade Policy

		discussion	lectures	• In present context	Protection policy Able to interpret means of protection and free trade
4	12	<ul style="list-style-type: none"> • Group discussion • Teacher driven • Games and simulation 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Different concepts of terms of trade • Causes of unfavourable terms of trade for India 	Will understand the concept of terms of trade Will know the factors affecting on terms of trade

Recommended Books:

1. Dr.D.M.Mithani – International Economics (Himalaya Publishing house ltd)
2. Bo Sodersten, Geoffrey Reed, International Economics (3rd Edition) Publisher Red Globe Press
3. Z.M.Jhingan : International Economics (Vrinda Publication)
4. Robert Feenstra, Alan M Taylor, International Trade (5th Edition) Publisher Worth
5. Dr.Mrs.NirmalBhalerao&S.S.M.Desai – International Economics (Himalaya Publishing house ltd)
1. Kenan, P.B. (1994), The International Economy, Cambridge University Press, London.
2. Kindlberger, C.P. (1973), International Economics, R.D. Irwin, Homewood.
3. Krugman, P.R. and M. Obstgeld (1994), International Economics: Theory and Policy, Glenview, Foresman.
4. Salvatore, D.L. (1997), International Economics, Prentice-Hall, Upper Saddle River, N.J.
5. Sodersten, Bo (1991), International Economics, Macmillan Press Ltd., London.
6. International Economics , M.L. Jhingan
7. Bhagwati, J. (Ed.) (1981), International Trade, Selected Readings, Cambridge University Press, Mass.
8. Greenaway, D. (1983), International Trade Policy, Macmillan Publishers Ltd., London.
9. Joshi V. and I.M.D. Little (1998), India's Economic Reforms, 1999-2001, Oxford University Press, Delhi.
10. Panchmukhi, V.R. (1978), Trade Policies of India: A Quantitative Analysis, Concept Publishing Company, New Delhi.
11. Patel, S.J. (1995), Indian Economy towards the 21st Century, University Press Ltd., India.
12. DeminicSalvatove – International Economics
13. Francis Cherunilam – International Economics, McGraw Hill publications
14. Francis Cherulliom - International Economics (Prentice hall)
15. L.M.Bhole – Financial Institutions Markets (Tata McGraw Hill)
16. H.R.Macharaju – Internathttps://saylordotorg.github.io/text_international-trade-theory-and-policy/s07-01-factor-mobility-vreview.htmllional Financial

Markets and India (Wheeler Publication)

17. <https://princkedi.files.wordpress.com/2015/08/international-economics-francis-cherunilam-pdf.pdf>
18. <https://www.emerald.com/insight/content/doi/10.1108/00251749710160214/full/html>
19. https://www.economicsonline.co.uk/Global_economics/Terms_of_trade.html
20. https://en.wikipedia.org/wiki/Main_Page
21. https://saylordotorg.github.io/text_international-trade-theory-and-policy/s07-01-factor-mobility-overview.html
22. <https://www.worldbank.org/en/publication/global-economic-prosp>https://www.academia.edu/23377962/International_Trade_and_Factor_Mobility_Theoriessects
23. <https://openknowledge.worldbank.org/handle/10986/2140>
24. <https://www.imf.org/en/About#:~:text=The%20IMF%20was%20established%20in,staff%20drawn%20from%20150%20nations.>
25. <https://infobrics.org/>

Faculty of Commerce & Management
T Y B Com (Semester V)
(Choice Based Credit System)
Revised Syllabus (2021-22)

CORE COURSE – I

Course Code: 354

Subject: Auditing

Total Credits: 04 (Theory 03 + Practical 01=04)

Objectives of the Course:

1. To acquaint themselves about the Definition, Nature, Objectives and Advantages of Auditing, Types of Audit, Errors and Fraud, Audit Program, Notebook, Working Paper, Internal Control, Check.
2. To get knowledge about concept of Checking, Vouching, Verification and Valuation, Types of Audit Report and Auditing Assurance Standard.
3. To understand the provision related Qualification, Disqualification, Appointment, Removal, Rights, Duties and Liability of Company Auditor and Provisions regarding Tax Audit as per Income Tax Act 1961 (Section 44 AA to 44AE).
4. To know the various new concepts in computerized system and Forensic Audit.

Unit No	Unit Title	Contents	Skills to be developed
1.	Introduction to Principles of Auditing and Audit Process	Definition, Nature-objects-Advantages of Auditing-Types of errors and frauds Various Classes of Audit. Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit.	i) Understanding the concept of Auditing, Various type of Audit ii) Help to Find out Errors frauds and help to improve internal control system in business organization.
2.	Checking, Vouching and Audit Report	Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Types of Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards. (AAS- 1,2,3,4,5)	i) Know the procedure of vouching, Verification, and Valuation use for audit. ii) To know the terms used in Audit Report, Certificate and Auditing Assurance Standard.
3.	Company Audit and Tax Audit	<u>Company Audit</u> Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities of Company Auditor	i) Understanding provisions for Work as Company Auditor as per Companies Act 2013. ii) Enhance Provisions under Income Tax Act 1961 used

		<u>Tax Audit</u> Provisions under Income Tax Act 1961 (Sec 44AA, 44AB, 44AD, 44ADA, 44AE) Recent Amendment made as applicable as per Income Tax Act 1961	for Conduct Tax Audit.
4.	Audit of Computerized Systems & Forensic Audit	<u>Auditing in an EDP Environment</u> General EDP Control – EDP Application Control- Computer Assisted Audit Techniques (Factors and Preparation of CAAT) <u>Forensic Audit</u> Definition, Importance of Forensic Auditor, Services Render by Forensic Auditor, Process of Forensic Auditing and Forensic Audit Techniques and Forensic Audit Report	i) Enhance the knowledge of Computerized Systems ii) Forensic Audit used for new techniques applicable for new business trends.

Teaching Methodology:

Unit No	Total lectures	Innovative Methods to be used	Film Shows and A.V. Applications	Projects / Practical's	Expected Outcome
1	16	Introduction to Principles of Auditing and Audit Process	Lectures of experts available on You Tube About Errors, Frauds, Types of Audit.	Individual assignment of solving practical problems, report review	Acquaint with knowledge and maturity to understand concept of Auditing, types of Audit and Audit Process.
2	12	Checking, Vouching and Audit Report	Lectures of experts available on YouTube and other digital platforms.	Individual assignment of solving practical problems, report review	Conceptual Clarity and Practical understanding of Vouching Verification and valuation and Types of Audit Report.

3	10	Company Audit and Tax Audit	Lectures of experts available on YouTube and other digital platforms. Website Review	Individual assignment of solving practical problems, report review	Practical knowledge about appointment, reappointment and other related provision. Practical knowledge about Tax Audit as per I.T. Act 1961 (Form 3CA, 3CB & 3CD)
4	10	Audit of Computerized Systems & Forensic Audit	Lectures of experts available on YouTube and other digital platforms.	Individual assignment of solving practical problems, report review	Understanding new concepts under Audit of Computerized Systems & Forensic Audit

Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit– I	MCQ/ Assignment/Written test/PPT	As per University norms	--
Unit–II	MCQ/Quiz/ Written test	As per University norms	--
Unit–III	Practical Problems/written Test/MCQ/PPT	As per University norms	--
Unit–IV	MCQ/ Assignment/Written test/PPT	As per University norms	--

Reference books:

Sr. No	Title of Book	Author/s	Publication
1	Practical Auditing	Spicer and Peglar	Allied, 1975, H.F.L., 1978
2	A Handbook of Practical Auditing	B.N. Tondon	S Chand & Co Ltd

3	Auditing assurance standards	The Institute of Chartered Accountants of India	ICAI
4	Company Accounts & Audit	The Institute of Cost Accountants of India	ICMAI
5	Fundamentals of Accounting and Auditing	The Institute of Company Secretaries of India	ICSI

Guidelines for completion of Practical's:

Sr. No	Title of Practical	Objective of the Practical	Outcomes	Methodology
1	A study of Audit Procedure of organisation	i) To study the meaning & Definition of Audit ii) To study the nature, scope & objective of Audit iii) To study the Audit Procedure of Organisation.	Acquaint with knowledge and maturity to Understand concept of Auditing, Know the concept of Audit Process.	Report based on visit to Individual assessee and collection of documents know the audit process
2	A study of Procedure of Vouching in Auditing	i) To study the concept of voucher and its contain ii) To study the concept of vouching and precautions to be taken by Auditor while vouching iii) To conduct vouching of representative vouchers	Conceptual Clarity and Practical understanding of Vouching	Report based on visit to a Businessman or professionals and documents collected
3	A study of Audit Report	i) To study the concept of Audit report ii) To study the types and features of Audit Report iii) To study forms of Audit Report	Understand concept of Audit Report and its types Know the various forms of Audit Report	Report based on visit to a Businessman or professionals and documents collected

4	A Study of Tax Audit	i) To study the meaning of Tax Audit ii) To Study scope of Auditor's Role under Income Tax Act iii) To Study criteria for Compulsory Tax Audit iv) To study Formats for Tax Audit (Form 3CA, Form 3CB, Form 3CE & Form 3CD)	Acquaint Practical knowledge about Tax Audit as per I.T. Act 1961 (Form 3CA, 3CB & 3CD)	Practical example in Guest Lecture /seminar / workshop and Report based on visit to a Businessman or professionals and documents collected
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1. For each semester minimum three practicals should be completed.
2. Two practicals are compulsory from the above table.
3. Teachers are allowed to choose one practical according to the situation in their local area.
4. If a student fails to complete minimum number of practical's, then the student shall not be eligible for appearing at the practical examination.

Revised syllabi (2019 Pattern) for three years B.Com. Degree course (CBCS)

Semester : - V (T.Y.B.Com)

Subject Code :- 355 (a)

Subject : - Business Administration – II (Human Resource Management)

Preamble

Human resource management is centered around developing a strategic approach to find, train, recruit and retain the right professionals, for the right job, and at the right time, such that they become future leaders to further the organizational goals, keeping in mind the company's most important asset – IT'S PEOPLE.

This is possible if the organization embraces the idea of building effective management of its human resource management department. As such, human resources enables institutions and businesses to create a well-structured team with a distinctive organizational culture. With this, the workforce stands a high chance of getting engaged or developed with whatever activity they are doing. In simple language, effective human resource management helps the organization to enhance productivity. Study of Human Resource Management not only helps you work on the theory but also enables you to discover your own style of managing people.

Human resource management plays a crucial role in any organization and has a range of functions that it undertakes. The scope of HR is vast and diverse, as well as hugely impactful. To comprehensively know about its entire scope, all the disciplines and subdisciplines, one must pursue any of the credible human resource management courses. Going through those will give you insights not only into the theories that define the human resources framework but also the application of those concepts

Objectives of the course

1. To acquaint the student with knowledge about various Concepts , Objectives of the Human Resource Function , to identify the difference between Human Resource Management and Human Resource Development
2. To update the students on the emerging trends in the area of Human Resource Management
3. To develop understanding among the students the process of Recruitment and Selection, understanding the various means and methods associated with the Recruitment and Selection function
4. To educate the students on the importance of Training and Development and its impact on Career Planning and Development

5. To acquaint the students on the concept of Performance Appraisal ,d the process for effective Performance appraisal and imbibe the values of Ethical Performance appraisal among the students

Depth of the program – Fundamental Knowledge

Unit No	Unit Title	Contents	Skills to be developed
1	Introduction to Human Resource Function of Management	<p>1.1 Meaning, Objectives and Functions of Human Resource , , Difference between Human Resource Management and Human Resource Development</p> <p>1.2 Organization, Scope and functions of Human Resource Department in Modern Business.</p> <p>1.3 Human Resource Planning – Nature and Scope, Job analysis - Job description - Job specification.</p> <p>1.4 Human Resource Planning – Role of Human Resource Planning, Steps in Human Resource Planning , Factors influencing Human Resource Planning. Essentials of a Good Human Resource Planning , Job Analysis – Process , Tools and Techniques , Job Description & Job Specification – Meaning and Distinguish between Job Description & Job Specification.</p> <p>1.5 Emerging Concept of H.R.D.</p> <p>Quality Circles ,Kaizen ,Talent Management and Leadership Development ,HRD as a Business Partner ,Visionary and Transforming Leadership, E- Learning: Integration of IT and HR , HRIS (Human Resource Information Systems) ,Incorporation of career development ,Internal consultancy and Linkage to knowledge management</p>	<p>Conceptual Understanding</p> <p>Critical thinking skills</p> <p>Accessing and analyzing information skills</p> <p>Imaginative thinking</p> <p>Awareness on the latest in the trends</p>

2	Recruitment and Selection	<p>1.1 Recruitment – Meaning, Purpose/ Importance, Sources of Recruitment, and Factors Governing Recruitment Process</p> <p>1.2 Selection – Meaning, Importance of selection procedure, Tools of Selection and selection Process</p> <p>1.3 Distinguish between Recruitment and Selection</p> <p>1.4 Types of Employment tests, Types of Interviews</p>	<p>Conceptual Understanding</p> <p>Analytical skills</p> <p>Accessing and analyzing information</p> <p>Imaginative thinking</p>
3	Training and Development	<p>1.1 Meaning ,Need , Objectives of Training and Development, Benefits/ Importance of Training to the organisation and employees.</p> <p>1.2 Types of Training , Methods of Training and Development, Process/ Procedure for effective Training.</p> <p>1.3 Career Development , Steps in Career Development , Stages of Career Development , Advantages and Limitations of Career Development, Career Development Cycle , Career Counselling and Self Development</p>	<p>Conceptual Understanding</p> <p>Analytical Skills</p> <p>Technical skills</p> <p>Critical thinking</p>
4	Performance Appraisal Management	<p>1.1 Introduction, Meaning, Need and Importance of Performance Appraisal</p> <p>1.2 Process of Performance Appraisal</p> <p>1.3 Merits and Limitations of Performance Appraisal</p> <p>1.4 Methods and Techniques of Performance Appraisal</p> <p>1.5 Ethical Performance Appraisal</p>	<p>Conceptual Understanding</p> <p>Analytical skills</p> <p>Accessing and analysing information</p> <p>Value Education</p>

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	PPT , Lectures by experts from Industry experts,	Online Videos of Human Resource Managers. Live online session by Industry Experts	Interview Report of Human Resource Manager/s of business of various sizes and sectors	Developing Conceptual understanding and Conceptual Clarity Learning of the Latest development in Human Resource
2	12	PPT , Lectures by experts from Industry experts and Placement Agency Managers, Role Play , Mock Interview , Demonstrations	Online Videos	Interview Report of Placement Agency Personnel , Detailed Project report on any 3 Sources of Recruitment	Conceptual Clarity and Practical understanding Hands on Experience Technical Knowledge
3	18	PPT, Videos of Various Products from inception till date , Demonstration	Videos of various Multi Product Line Manufacturers	Creation of Short Video of Innovative Product Development, Pricing, Market Launch Strategy	Conceptual Clarity and Practical understanding Creative and Imaginative Skills Innovation
4	08	PPT , Lectures by Experts from the field of Media , Comparative Case study of Ethical and unethical Performance Appraisal Practices	Online Videos of Tata Group of Industries	Study of Performance Appraisal System of various organisations And Study of Performance Appraisal System of Domestic, Multinational and International companies	Analytical skills Decision making skills Creative and Imaginative Skills I

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	MCQ, Field Visit Report , Interview Report	As per University norms	Certificate Course in Best Practices in Human Recourse Development
Unit – II	MCQ, Assignments, PPT	As per University norms	Certificate course in Ethical Leadership Development
Unit – III	MCQ, Interview Report with Placement Agencies, Case Study , Project on Need and Importance of Campus Placement Office and Campus Interviews	As per University norms	Certificate Course in Ethics in Human Resource Management
Unit – IV	MCQ , Case study , Project	As per University norms	

References:

List of Books Recommended: -

- Personnel and Human Resource Management – A M Sharma (Himalaya Publishing House)
- Personnel Management and Industrial Relations- R S Davar (Vikas Publishing House)
- Human Resource Development and Management- Biswanath Ghosh (Vikas Publishing House)
- Personnel Management – C.B. Mamaria, S V Gankar (Himalaya Publishing House)
- Human Resource Management – AShwathappa
- Human Resource Management - *Gary Dessler*
- HR from the Outside In: Six Competencies for the Future of Human Resources - Dave Ulrich, Jon Younger, Wayne Brockbank, Mike Ulrich
- The HR Scorecard - *Brian Becker, Mark Huselid, Dave Ulrich*
- Victory Through Organization - ***Dave Ulrich, David Kryscynski, Wayne Brockbank, Mike Ulrich***
- Investing in people. Financial Impact of Human Resource Initiatives - *KirsWayne Cascio, John Boudreau*
- Work Rules! -*Laszlo Bock*
- HR Rising!!: From Ownership to Leadership -***Steve Browne***
- The Practical Guide to HR Analytics: Using Data to Inform, Transform, and Empower HR Decisions - ***Shonna D. Waters, Valerie N. Streets, Lindsay McFarlane, and Rachael Johnson-Murray***

Revised syllabi (2019 Pattern) for T.Y.B. Com Degree course (CBCS)
Semester – V
SPECIAL ELECTIVE COURSE (Special Course – II)
Banking & Finance-Special Paper II (Sem.V)
(Financial Markets and Institutions in India – I Course code: 355-B)
Total Credits: 04 (Theory 03 + Practical 01=04)

Objectives:

1. To acquaint the students with financial markets and its various segments.
2. To make the students aware about the latest developments in Indian financial markets.
3. To analyse and understand the functions of Indian Financial Markets.
4. To enable the students to acquire sound knowledge of working of foreign exchange market.

Unit No.	Topic	Number of Lectures	Teaching Method	Proposed skills to be developed
01	1. Indian Financial System: 1.1 Meaning & Definition of Financial System in India. 1.2 Structure of Indian Financial System 1.3 Functions of financial system in India 1.4 Role of financial system in Economic Development 1.5. Indicators of Financial Development	10	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the Indian Financial System. Understanding the meaning, structure and role of Financial system in India.
02	Indian Money Market : 2.1 Meaning and definition of Indian Money Market 2.2 Functions of Indian Money Market 2.3 Participants in Indian Money Market 2.4 Credit Instruments used in Indian	14	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the meaning, functions, credit instruments, deficiencies and recent development in Money market in India.

	<p>Money Market</p> <p>2.5 Deficiencies of Indian Money Market.</p> <p>2.6 Recent development in Indian Money Market</p>			
03	<p>Indian Capital Market:</p> <p>3.1 Meaning and definition of Indian Capital Market</p> <p>3.2 Functions of Indian Capital Market</p> <p>3.3 Participants in Indian Capital Market</p> <p>3.4 Credit Instruments used in Indian Capital Market</p> <p>3.5 Deficiencies of Indian Capital Market.</p> <p>3.6 Recent development in Indian Capital Market</p>	12	<p>Lecture, PPT, Group Discussion, Library Work Book Assignment, Use of internet</p>	<p>Understanding the meaning, definition functions, credit instruments, deficiencies and recent development in Capital market in India</p>
04	<p>Foreign Exchange Market:</p> <p>4.1. Meaning and definition of foreign exchange market</p> <p>4.2. Functions of Foreign Exchange Market</p> <p>4.3 Participants in Foreign Exchange Market</p> <p>4.4. Determination of Exchange Rate</p> <p>4.5 Recent development in Foreign Exchange Market</p>	12	<p>Lecture, PPT, Group and Panel Discussion, Library Work, Assignments</p>	<p>Understanding the meaning, definition functions, participants and recent development in Foreign Exchange Market.</p>
Total		48		

References:

1. Financial Institution and Market: L. M. Bhole
2. Financial Markets Institutions and Financial Services: Dr. Vinod Kumar/Atul Gupta
/Manmeet Kaur
3. Bharti V. Pathak, “The Indian Financial System”, Pearson Education [India] Ltd.
4. Business Finance and Financial Services: Dr. Mukund Kohok
5. Indian Financial System: Dr. M. Y. Khan
6. Investment and Securities Markets in India: V. A. Avadhani
7. Economic Reforms and Capital Markets in India: Anand Mittal
8. Meir Kohn, Financial Institutions and Market, Tata MC Graw-Hill Publication

SYLLABUS FOR T.Y.B.COM UNDER CBCS PATTERN 2019
SEMESTER-V
PAPER- II
SUBJECT NAME: - BUSINESS LAWS AND PRACTICE PAPER II (BLP-II)
COURSE CODE - 355-(c)

Objectives of the course:

To develop an understanding of the significant provision of selective Business & labour Laws.

To acquaint the students to address a basic business legal application-oriented issues.

Depth of the program:

Basic to application based knowledge.

Objectives of the Subject:

- To impart the students with the fundamental understanding of important business laws.
- To study & acquaint students an application based knowledge of various Business & Labour Laws.
- To familiar the students with legal Business Environment of India.
- To develop & strengthen students through the legal practical knowledge and their importance to the Indian Business organizations.

Unit . No.	Unit Title	Contents	Purpose skills to be developments
1	An Introduction to Labour Laws in India	1.1 History and Evolution of Labour Laws in India 1.2 Labour Policy of India 1.3. Classification of Labour Laws and an overview of labour laws.	Understanding of evolution & historical legal framework of Labour Laws in India.

		1.4 Unfair Labour Practices 1.5 Labour Laws in the unorganized sector 1.6 Authorities under the Labour Laws in India (Ministry of Labour & Employment –Government of India, Chief Labour Commissioner Labour Courts / Industrial Tribunals, (Appointment, Qualification, Disqualification, Rights & duties)	
2	The Factories Act, 1948 (Sections 1-50)	1.1 Introduction, Objectives & Key Definitions, Approval, 1.2 Licensing and Registration of Factories, 1.3 The Inspecting Staff, Provisions Regarding Worker's Health, 1.4 Provisions Regarding Safety and Welfare of Workers. Recent amendments (If any)	Students will get the basic knowledge about various provisions under factories Act 1948.
3	The Employees State Insurance Act, 1948	3.1 Scope, Application and Definitions 3.2 Chapter II of the Act(ESI Corporation, Standing Committee, Medical Benefit Council, Principle Officers) 3.3 Chapter III of the Act(Finance & Audit) 3.4 Chapter IV-(Contributions, Recovery of Contribution,) 3.5 Chapter V(Benefits) 3.6 Chapter VI(Adjudication of Disputes & Claims) 3.7 Chapter VII(Punishment)	It will help the students to gain insights of the Employees State Insurance Act, 1948.
4	The Employees Provident funds and Miscellaneous Provisions Act, 1952	5.1 Introduction, Objectives and scope of the Act, 5.2 Applicability and Constitutional validity of the Act, 5.3 Definitions, Employees' Provident Fund Scheme, 5.4 Employees' pension scheme and Employees Deposit Linked Insurance scheme Authorities - Under the Act, and their workings, penalties, offences and protection.	To learn various provisions & applications of the Employees Provident funds & Miscellaneous Provisions Act, 1952.

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	<ul style="list-style-type: none"> ➤ Group Discussion ➤ Article Reviews 	<ul style="list-style-type: none"> ➤ E-Content on Evolution of Labour laws provided by UGC/University/MOO C etc. to be analyzed. ➤ Other open E-Content Internet Sources. 	Project report shall be prepared on Development of labour laws as per their necessity.	Understanding the actual requirement of legal framework in India.
2	08	<ul style="list-style-type: none"> ➤ Benefits of Factories Act to be discussed in Group. ➤ Internet Sources. ➤ Discussion on legal requirements. 	<ul style="list-style-type: none"> ➤ E-Content on Factories Act provided by UGC/University/MOO C etc. to be analyzed. 	Project report can be prepared on applications of Factories Act 1948.	Understanding the major insights of Factories Act 1948.
3	08	<ul style="list-style-type: none"> ➤ Benefits of Insurance to be discussed in Group. ➤ Internet Sources. ➤ Discussion on various Provisions of the Act. 	<ul style="list-style-type: none"> ➤ You tube E-Content Sources. ➤ E-Content on the Employees State Insurance Act provided by UGC/University/MOO C etc. to be analyzed. 	Project report can be prepared on benefits of Employees State insurance Act.	Make students aware about Employees State Insurance Act.
4	10	<ul style="list-style-type: none"> ➤ Benefits of The Employees Provident funds and Miscellaneous Provisions Act, 1952 to be discussed in Group. ➤ Internet Sources. ➤ Discussion on various Provisions of the Act. 	<ul style="list-style-type: none"> ➤ You tube E-Content Sources. ➤ E-Content on the Employees Provident funds and Miscellaneous Provisions Act, 1952 provided by UGC/University/MO OC etc. to be analyzed. 	Project report can be prepared on benefits of The Employees Provident funds and Miscellaneous Provisions Act, 1952	Make students aware about The Employees Provident funds and Miscellaneous Provisions Act, 1952

References

Sr. No.	Title of the Book	Author/s	Publication
1	Labour Laws	Taxmann	Taxmann
2	Labour & Industrial Laws	S N Misra	Central Law Publication
3	Labour and Industrial Laws	M.N. Mishra	Central Publicaions
4	Business & Commercial Laws	Sen & Mitra	--
5	Business Law for Management	Bulchandani K.R.	--

Practical for Semester – III

Topic	Mode of Practical
Applications of Factories Act 1948	Overview & Presentation can be taken.
Evolution of labor policies in India	Group Discussion & Survey can be conducted.
Benefits of Employees state insurance Act.	Online data analysis with library sources.
Overview of Employees Provided fund & Miscellaneous provisions Act.	Applications to studied.

Revised Syllabi (2019 Pattern) for Three years B.Com Degree Course (CBCS)

Semester -V

Course Code- **355 (d)**

Subject: --: Co-operation & Rural Development ((Special Paper-II)

Total Credits: - 04 (Theory 03 Internship 01=04)

Preamble:

Cooperative learning requires students to engage in group activities that increase learning and adds other important dimensions. The positive outcomes include academic gains, improved race relations and increased personal and social development. The purpose of this course is to impart knowledge of concept of cooperative marketing, consumer cooperative and marketing of other cooperative organisations. This course enables students to acquire in-depth knowledge of cooperative marketing.

Objectives of the Course:

- 1) To create awareness among students about co-operative marketing
- 2) To develop the capability of students for knowing different types Marketing.
- 3) To create awareness about the role of National Agricultural Co-operative Marketing Federation (NAFED)

Unit No.	Unit Title	Contents	Skills to be developed
1	Introduction to Marketing	1.1 Meaning and definition 1.2 Elements of marketing 1.3 Objectives of marketing 1.4 Importance of marketing 1.5 E- marketing for co-operatives 1.6 Recent trends in co-operative marketing	Understanding Basic Marketing and its importance
2	Co-operative Marketing	2.1 Basic concepts and features of co-operative marketing	Understanding basic concepts of co-operative Marketing, Cooperatives

		2.2 Structure of cooperative marketing 2.3 Primary Co-operatives Marketing Societies- Objects, Functions and Progress. 2.4 District and State Co-operatives marketing societies / Federations objectives, Functions and Progress. 2.5 Development and Evaluation	federations, their functions, objectives etc.
3	Consumer Co-operatives	3.1 Meaning, Need and Importance 3.2 Structure of consumers Co-operatives 3.3 Primary Co-operative Consumer Stores, Student Consumer Stores. 3.4 Wholesale Co-operative Stores & Super markets 3.5 State Co-operative Consumer Federation & National Co-operative Consumer Federation 3.6 Problems of consumer co-operatives 3.7 Evaluation and development	1) Creating awareness about consumer co-operatives, its needs and structure. 2) Understanding about problems of consumer co-operatives, their evaluation and development
4	Other Co-operative Organizations and It's Marketing	4.1 Dairy Co-operatives 4.2 Poultry Co-operatives 4.3 Sugar Co-operatives. 4.4 Cotton processing (Ginning, Spinning Mills) Pricing 4.5 Meaning and Objectives of Pricing 4.6 Competitive and Co-operative Pricing 4.7 Agricultural Cost and Price Commission (ACPC)	Creation of awareness about different cooperative originations and their marketing strategies

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources	Relevant You Tub Videos, Relevant slide show, online Video Short Film Show	Individual assignment report	Understanding of basic knowledge of Marketing
2	12	Pre reading, Class discussion, internet resources, Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion, Library /Home Assignment ,Internal Assignment, case study	Relevant You Tub Videos , Short Film Show, A.V Application ,	Visit to Office of co- operative society	Understanding the importance and Essentials co-operative Marketing
3	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop ,case study	Relevant You Tub Videos.PPT AV Application, online video	Presentation	1) To acquire the fundamental knowledge consumer co-operative institutions 2) To understand the function of state and National consumer federations
4	12	Guest Lectures of eminent Personalities , Group Discussion, Library visit ,Home Assignment, case study	Online Videos, Relevant slide show , Short Film Show	Visit to co-operative organization & Presentation on it.	To understand elements different co-operative organization and their pricing policies and pricing policies.

Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add-on Course
Unit- I	Attendance, Continuous Assessment Test, Assignment /Quiz/Course project, Seminar and Discussion	As per University norms.	Certificate Course on Cooperation and Rural Development
Unit-II	Attendance, Continuous Assessment Test, Assignment /Quiz/Course project, Seminar and Discussion	As per University norms.	
Unit-III	Attendance, Continuous Assessment Test, Assignment /Quiz/Course project, Seminar and Discussion	As per University norms.	
Unit-IV	Attendance, Continuous Assessment Test, Assignment /Quiz/Course project, Seminar and Discussion	As per University norms.	

References:

Sr. No	Title of Book	Author/s	Publication	Place
1	New Dimensions of Co-operative management	G.S.Kamat	Himalaya Publication House,	Mumbai
2	Co-operative Management principals and techniques	Dr.Nakkiran S.A.-	Himalaya Publication House,	Mumbai
3	Co-operative Management and Administration	Goel B.B	Deep and Deep Publication	New Delhi.
4	Co-operation and Rural Development	Principal Dr.Nitin Ghorpade	Success	Pune
5	Human Resource Management Practices in Co-operative sector	Principal Dr.Shaikh Aftab Anwar	Idea Publication	New Delhi
6	Theory & Practice of Co-operation,	Dr. Dhiraj Zalte &Others –	Prashant Publication	Jalgaon
7	C.A State and C-operative Movement			
8	https://www.bhagirathgram.org/			
9	Journal of Commerce and Management Thought(JCMT)			

SPPU, Pune

Revised Syllabi (2019pattern) for three years B.Com. Degree Course CBCS

T.Y. B.Com. (Semester V)

Subject Name :- Cost and Works Accounting. Special Paper II

Subject Title :-Overhead and Accounting for Overheads

Course Code :- 355 – e

Objectives:

1. To provide knowledge about the concepts and principles of overheads.
2. To Introduce the cost accounting standards and the cost accounting standard board.
3. To understand the stages involved in the accounting of overheads.
4. To build an ability towards strategic overhead accounting under Activity Based Costing

Unit No.	Unit Title	Contents	Skills to be developed
1	Overheads	1.1 Meaning and definition of overheads. 1.2 Classification of overheads 1.3 Introduction to Cost Accounting Standard, Cost Accounting Standard Board 1.4. Introduction to of CAS 3, CAS 11, CAS 15 1.5 Cost Accounting Standard 3: Production and operation Overheads	a. Ability to understand the concept of Overhead and classification of overheads. b. Students will be able to relate the cost Accounting Standard with respective overheads.
2	Accounting of Overheads (Part-I)	2.1 Collection and Allocation of overheads. 2.2 Apportionment and Reapportionment of overheads 2.3 Simple problem of primary distribution of Overhead	a. To understand the stages in the process of accounting overheads. b. Students will be able to calculate total departmental overheads after implementing Primary and Secondary

		2.4 Simple Problem of Secondary distribution of overheads (Repeated & Simultaneous Equation method only)	Distribution.
3	Accounting of Overheads (Part-II)	3.1 Absorption - Meaning, Rate and Methods of Overhead Absorption 3.2 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment 3.3 Simple problems on the accounting treatment of under and overabsorption of Overheads	a. Conceptual understanding of under and over absorption. b. Enable the learner with accounting treatment for under and over absorption.
4	Activity Based Costing	4.1 Definitions-Stages in Activity Based Costing 4.2 Purpose and Benefits of Activity Based Costing 4.3 Cost Pools and Cost Drivers 4.4 Problems on Activity Based Costing [Simple Problems only]	a. Students will be able to identify overheads as per various activities.

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Practical	Expected Outcome
1	08	Powerpoint Presentations	Relevant Youtube Links	Group discussion	To remember and understand the concept of overhead and classification of overheads
2.	16	Group Discussion		Visit small units and make a list of overheads of the respective units.	Understanding the significance of overheads in the total cost of product/service.

3	12	Quiz		Powerpoint Presentations	1)Ability to understand the stages in the process of accounting overheads. 2) Application of accounting treatment for under and over absorption.
4	12	Expert lecture		Case Study	Knowledge about detection of overheads to different activities

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination, Powerpoint Presentations, Orals, Assignments, Tutorials etc.	SPPU	Two industrial visits and subsequent reports on the visits.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Title of the Book	Author	Publisher	Place
01	Practice in Advanced costing and Management Accounting.	Prof. Subhash Jagtap	Nirali Prakashan	Pune
02	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd.	New Delhi
03	Cost Accounting Principles and Practice.	S.P. Iyengar	Sultan Chand & Sons Accounting, Taxman's	New Delhi
04	Students Guide to Cost Accounting	Ravi Kishor	Taxman's, New Delhi.	New Delhi
05.	Cost Accounting Principles and Practice	M.N. Arora	Vikas Publishing House Pvt. Ltd.	New Delhi.
06	Cost Accounting, Theory and Problems,	S.N. Maheshwari and S.N. Mittal	Mahavir book Depot	New Delhi
07	Theory and Techniques of Cost Accounting.	B.L. Lall and G.L. Sharma	Himalaya Publishing House	New Delhi.

08	Cost Accounting – Textbook.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi.
09	Cost Audit and Management Audit.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi
10	Cost Accounting Principles and Practice.	Jain and Narang	Kalyani Publishers	Kolkata
11	Principles and Practice of Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata
12	Advanced Cost Accounting Syndicate Pvt Ltd., Calcutta.	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata
13	Practical Costing.	R.K. Motwani	Pointer Publisher	Jaipur
14	Cost Accounting.	R.S.N. Pillai and V. Bhagavati	Sultan Chand and Sons	New Delhi.
15	Advanced Cost Accounting	Dr D. M. Gujarathi	Idol Publication	Pune

Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Personnel such as working executives from industries and of practising Cost and Management Accountants.	YouTube films showing the working of different industries.	Relevant PowerPoint presentations are available on all these topics.	Articles from professional journals such as The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	https://icmai.in www.globalcma.in eclm.unpune.ac.in

Notes: The breakup of marks in the Examination will be as follows:

- 50 % of the marks for Theory & 50 % of the marks for Practical Problems (Simple Problem Only)

Areas of Practical Problems

- ▶ Accounting & Control of Overhead. [Part I]
Primary and Secondary Distribution of Overheads(Repeated & Simultaneous equation methods only)
- ▶ Accounting & Control of Overhead. [Part II] Problems of Machine Hour Rate Only.
- ▶ Problems of Activity Based Costing [Simple Problems only]

Revised syllabi (2019 Pattern) for three years B. Com. Degree course (CBCS)

Syllabus for **B. Com. Semester: - V**

Subject Name: - **Business Statistics II**

Course code: - **355(F)**

Credit 3

Preamble to the syllabus:

Tools and techniques learned in Statistics give a precise way of formulating and analyzing a problem and to make logical conclusions. Concepts and tools introduced in this course are useful to students for higher studies and career in any branch of Economics, Commerce and Management. Professionals working in these fields, wishing to upgrade their knowledge, will also benefit. The stress of the course will be on building the concepts and their applications.

In modern times, Statistics is viewed not as a mere device for collecting numerical data but as a means of developing some techniques for their handling and analysis and drawing valid inferences from them. Statistics provides tools for making decisions when conditions of uncertainty prevail. So it is very useful in various fields like agriculture, business, management, economics, finance, insurance, education, biotechnology and medical science etc.

Depth of the Course – Basic Knowledge of Probability Theory

Objective of the Course

1. To understand and Master the concepts of Probability.
2. To understand the concepts of discrete probability distributions.
3. To make students to understand the art of applying statistical techniques to solve some real life problems.
4. To gain knowledge of Statistical Computations.

Unit No.	Unit Title	Contents	Purpose/Skills to be developed
1	Probabili1ty	Definition of permutation and combination of distinct objects; Relationship between nPr and nCr , Statement of binomial theorem for positive integral index (without proof); Sample space - Definitions of sample space, event, sure event, null event, Complimentary events, Equally likely events, Simultaneous occurrence of the two events, Occurrence of at least one of the two events; Probability - Definitions of probability using classical and axiomatic	<ol style="list-style-type: none">1. To understand the concepts of probability2. To apply the concepts of probability to real life business problems.

		approach; Addition and multiplication laws of probability; Conditional probability - $P(A B)$, $P(B A)$ Where A and B are any two events defined on same sample space, independence of two events, Bayes Theorem (statement only); Examples and problems related to business.	
2	Univariate and Bivariate Discrete Probability Distribution	Random Variable - Meaning of a random variable, discrete random variable; Probability distribution of a discrete random variable; Probability mass function (p.m.f); Expected value, variance and S.D, Examples and problems related business based on finite sample space. Bivariate discrete random variable; Joint probability distribution of a bivariate discrete random variable; Marginal probability distribution of a discrete random variable; Independence of two discrete random variables, Examples and problems related to business.	<ol style="list-style-type: none"> 1. To understand the concept of random variable 2. To understand the concepts of univariate and bivariate probability of distribution 3. To apply the concept of random variables and probability distribution to real life business problems.
3	Some standard discrete probability distributions	Bernoulli distribution - Bernoulli trials, Probability mass function, Expected value, variance and S.D; Binomial distribution - Probability mass function, Expected value, variance and S.D (Formulae only) statement of additive property (without proof), Problems to calculate probabilities, Expected value and parameters of binomial distribution, Relation with Bernoulli distribution, Real life situations; Poisson distribution - probability mass function, Expected value, variance and S.D (Formulae only) statement of additive property (without proof), problems to calculate probabilities, expected value and parameter of Poisson distribution, Real life situations.	<ol style="list-style-type: none"> 1. To understand the concepts of different discrete probability distributions 2. To apply concepts of discrete probability distributions to real life business problems.
4	Inventory Control	Meaning and necessity of inventory control; Deterministic inventory Model: - Economic order quantity for instantaneous replenishment with uniform demand and a) shortages not allowed, b) shortages allowed; Lead time, Re - order level and Buffer stock; Probabilistic Inventory Model : - Single period probabilistic model without set up costs.	<ol style="list-style-type: none"> 1. To understand the concept and Inventory control 2. To apply the concept of inventory control to real life business models.

List of Practicals

Sr. No	Name of the Experiment
1.	Applications of Binomial distribution using
2.	Application of Poisson distribution
3.	Application of Bivariate discrete probability distributions

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	ICT	NA	NA	Students will be able to understand and apply concepts probability to real world business problems.
2	14	ICT	NA	NA	Students will be able to understand and apply the concepts of discrete probability distributions to real world business problems.
3	14	ICT	NA	NA	Students will be able to understand and apply some standard probability distributions to real world business problems.
4	08	ICT	NA	NA	Students will be able to understand and apply the concept of inventory control to real world business problems.

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Unit wise distribution of Marks (Final Examination)	Suggested Add on Course
Unit – I	30%	70%		
Unit – II	30%	70%		
Unit – III	30%	70%		
Unit – IV	30%	70%		
Total				

Notes: -

- 1. Internal evaluation is continuous assessment.**
- 2. Internal evaluation shall have following components: -**
 - a. At least one test of 20 marks involving objective questions of following type: - multiple choice, true or false, state definitions/concepts, one line answer etc.**
 - b. At least one assignment of 05 marks.**
 - c. If time and resources permit then there can be power point presentation of group or individual (this component is not compulsory).**
 - d. Final score will be average score of all components.**

References:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McFraw Hill	New Delhi
2	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd	New Delhi
3	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press	Cambridge
4	Statistical Methods	Gupta S. P.	Sultan Chand and Sons	New Delhi
5	Applied Statistics	Mukhopadhyaya Parimal	New Central Book Agency Pvt. Ltd.	Calcutta.
6	Fundamentals of Statistics	Goon A. M., Gupta, M. K. and Dasgupta, B.	World Press	Calcutta.
7	Fundamentals of Applied Statistics	Gupta S. C. and Kapoor V. K.,	Sultan Chand and Sons	New Delhi
8	Statistics for Business and Financial Economics	Cheng-Few Lee, John C. Lee and Alice C. Lee	Springer	New York

9	Fundamentals of Statistics	S. C. Gupta	Himalaya Publishing House	New Delhi
10	Statistics for Business and Economics	J. S. Chandan	Vikas Publishing House	New Delhi
11	Business Statistics	S. P. Gupta and M. P. Gupta	Sultan Chand and Sons	New Delhi
12	Quantitative Techniques	N. D. Vohra	McGraw Hill Education	New Delhi
13	Business Statistics	S. C. Gupta and Indra Gupta	Himalaya publishing House	New Delhi
14	Complete Business Statistics	Amir Aczel, J. Sounderpandian, and P. Saravanan	McGraw Hill Education	New Delhi
15	Fundamentals of Statistics	D. N. Elhance	Kitab Mahal	New Delhi

Revised Syllabi (2019 Pattern) for Three years B.Com Degree Course (CBCS)

Semester V (T.Y.B.Com)

Subject code -: 355 (g)

Subject -: Business Entrepreneurship (Special Paper II)

Total Credits: - 04 (Theory 03 Internship 01=04)

Preamble:

Entrepreneurs create jobs, increase innovation, raise competition and are responsive to changing economic opportunities and trends. Youth entrepreneurship is also attractive to policy makers because of the high rates of latent entrepreneurship amongst young people. Entrepreneurship education aids students from all socioeconomic backgrounds to think outside the box and nurture unconventional talents and skills. It creates opportunities, ensures social justice, instills confidence and stimulates the economy. Entrepreneurship is the capacity to not only start companies, but also to think creatively and ambitiously. Hence it is very important to be included in curriculum.

Objectives:

- 1) To Develop understanding of MSME and its formation
- 2) To Develop Knowledge and understanding in creating and managing new venture.
- 3) To Equip students with necessary tools and techniques to set up their own business venture
- 4) To help students to bring out their own business plan.
- 5) To make students aware about business crises and sickness.

Depth of Programme: - Basic knowledge of Business Entrepreneurship

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	MICRO SMALL AND MEDIUM ENTERPRISES (MSME) POLICY 2020:	Introduction, Definition, Investment and Annual Turnover, Key Announcements of Atma Nirbhar Bharat Abhiyan, Criterion, Classification of Enterprises, Government Schemes for MSME in India, Covid impact on MSME	1) To understand the concept of MSME 2) To study the government schemes related to MSME

2	FORMATION OF MSME:	Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Registration under MSME, Udyam Registration Portal, MSME Development and Service covered under MSME, Limits of MSME, and Eligibility for MSME.	<ol style="list-style-type: none"> 1) To study the procedure of formation of MSME 2) To study the Development and Service covered under MSME 3) To study Limits of MSME and Eligibility for MSME.
3	BUSINESS PLAN PREPARATION AND PROJECT REPORT:	<p>Meaning and importance - objectives - Selection of suitable form of organization - Precautions to be taken by an entrepreneur while preparing Business Plan.</p> <p>Meaning, Concept and classification of project</p> <p>Project for Retail store, Oil Mill, Cold Storage, Eco friendly Bag production- Reasons for failure of project</p> <p>Project Appraisal - Break - Even Analysis and Ratio Analysis : Debt : Service Coverage Ratio - Gross Profit : Net Profit Ratio and Return on Investment (ROI), Project Audit</p>	<ol style="list-style-type: none"> 1) To understand the concept and various aspects of Business Plan and Project Report 2) To study the concept of project appraisal and its related aspects
4	PROJECT ASSISTANCE:	Financial assistance through State Financial Corporation's (SFC's), District Industries Centre (DIC), Maharashtra Industrial Development Corporation (MIDC), National Institute for Entrepreneurship and Small Business Development (NIESBUD), National Institute of Small Industry Extension Training (NISIET), Small Industries Development Organization (SIDO), Small Industrial Development Bank of India (SIDBI), Technical Consultancy Organization (TCO), Commercial	<ol style="list-style-type: none"> 1) To study the role of various institutions in Project assistance 2) To study the scheme of assistance and incentives of various institutions

		Banks, Industrial Finance Corporation of India (IFCI) - Non-financial assistance from District Industries Centre (DIC), Small Industries Service Institute (SISI), Khadi and Village Industries Commission (KVIC) - Financial incentives for Small Scale Industries (SSI's) and <i>Tax</i> Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building, Venture Capital and Technical Assistance	
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Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Expected Outcome
1	12	Group Discussion, Quiz	Related Videos and PPTs	Understanding the concept and government schemes related to MSME
2	12	Power Point Presentation, Survey Analysis	Related Videos and PPTs	Gaining practical knowledge related to formation of MSME
3	14	Poster Making, Article Review, Practical based learning, Problem solving based learning	Project Reports of Companies, Related Videos and PPTs	Students will be able to prepare business plan and formulate project report
4	10	Power Point Presentation, Case study	Annual Reports of Companies Related Videos and PPTs	Understanding the role and schemes of various institutions in Project assistance

Method of Evaluation:

Topic No.	Internal Evaluation	External Evaluation	Suggested Add On Course
1	MCQ, Assignment	As per University Norms	1) MSME Entrepreneurship 2) Professional Entrepreneurship Courses 3) Entrepreneurship: Launching an Innovative Business 4) Essentials of Entrepreneurship: Thinking and Action
2	Project, Presentation	As per University Norms	
3	Project, Quiz, Tutorials	As per University Norms	
4	MCQ, Assignment	As per University Norms	

References:

- 1) Pandey G.N. - 'A Complete Guide to Successful Entrepreneurship' Vikas Publishing House Pvt. Ltd.
- 2) Maharashtra Centre for Entrepreneurship Development - 'Project Profile', 'Profile for SSI Projects.'
- 3) Edward D. Boao - 'Opportunities'.
- 4) Prof. John Mullins - 'The New Business Road Tests' - Pearson.
- 5) Prof. Rajeev Roy - 'Entrepreneurship' Oxford University Press.
- 6) Rashmi Bansal - 'Stay Hungry Stay Foolish' - CIIFIM, Ahmedabad.
- 7) Dr. Patel V.G. - 'When The Going Gets Tough' - Tata McGraw Hill, New Delhi.
- 8) Mark. J. Dollinger, Entrepreneurship - Strategies and Resources, Pearson Edition.
- 9) Udai Pareek and T.V. Rao, Developing Entrepreneurship
- 10) S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
- 11) Srivastava, A Practical Guide to Industrial Entrepreneurs
- 12) Anil Kumar: Small Business and Entrepreneurship I.K. International Publishers
- 13) Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
- 14) Bharusali, Entrepreneur Development
- 15) **23 Vidya Hattangadi : Entrepreneurial**

- 16) Dr. Venkataramanappa : : Entrepreneurship Development
- 17) B. Janakiraman , Rizwana M: Entrepreneurship Development
- 18) N.V.R Naidu : Entrepreneurship Development, I.K. International Publishers
- 19) Business Entrepreneurship – Dr. M. B. Sonawane
- 20) Business Entrepreneurship –Dr. S. L. Shirgave.

Web References:

- 1) <https://msme.gov.in/>
- 2) <https://www.startupindia.gov.in/>

T.Y. B.Com. (Semester -V) (2019 Pattern)

Special Paper-II

Marketing Management-II

Course code – 355 (h)

Objectives:

- The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.
- The course will make learners understand how to make effective marketing decisions, including assessing marketing opportunities and developing marketing strategies and implementation plans.

Unit No	Topic	No. of Lectures	Teaching Method	Proposed skills to be developed
1	<u>Market Demand and Sales Forecasting</u> What is Demand? Definition Meaning Determinants Understanding Needs, Wants and Demands in Marketing. Types of Demands in Marketing Meaning of Sales Forecast, Sales Budget and Sales Quota Sales Forecasting Methods Forecasting Techniques	12	Conceptual Learning, Power Point Presentation, Library Work, Assignment.	To equipped with a comprehensive understanding of the key factors in demand and sales forecast.

2	<u>Marketing of Non-Profit Organization</u> Non-Profit Organization-Concept, Characteristics Types Problems Need of Marketing of Non-Profit Organization Non-Profit Organization in India	12	Conceptual Learning , Visit Assignment.	Familiarizing the students with the application of the concept & need of marketing in Non-profit organization.
3	<u>Changing Role of Marketing Organizations</u> Meaning of Marketing Organization Types of Marketing Organizations Factors Affecting on Marketing Organization Essentials of an effective Marketing Organizations The changing role of marketing and marketers.	12	Conceptual Learning, Power Point Presentation, Library Work, Case Study.	Understanding marketing organization and its changing role.
4	<u>Brand Building Strategy</u> Concept of Brand Strategy Importance of Building a Brand Strategy Brand Building Strategy key concepts and Steps Various types of Brand Building Strategies Reviewing Brand Building Strategies	12	Conceptual Learning, Power Point Presentation, Group Discussion, Assignment.	Understanding the concept and importance of Building Brand Strategy, as well as its relationship in reviewing to competitive advantage.
	Total	48		

References

Sr.No	Title of the Book	Author/s	Publication
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
4	Strategic Brand Management, Building, Measuring and Managing Brand Equity.	Keller .K	Pearson Publication
5	Marketing Management	Dr.K.Karunakaran	Himalaya Publishing House
6	Agriculture Marketing	J.W.Barker	Oxford University Press
7	Sales Forecasting Management: A Demand Management Approach	John T.Mentzer & Mark A. Moon	Sage Publications
8	Global Marketing	Carlyle Farrell	Sage Publications

Savitribai Phule Pune University, Pune
Third Year, B.Com.
Revised Syllabi for Three Years B. Com. Degree Course
(CBCS-2019 Pattern) (w.e.f. 2021-22)

Semester - V

Subject: Agricultural and Industrial Economics II

Paper-II

Course Code: 355 (i)

Total Credits: 4

Objectives:

1. To understand the concept of Agricultural Marketing and related Issues.
2. To impart adequate knowledge role of Agricultural Processing in India.
3. To understand the Role, Importance and Growth of Major Industries in India.
4. To get acquainted with the role and problems of Public sector Enterprises in India.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Content	Purpose Skills to be Developed
1	Agricultural Marketing	1.1 Nature, Scope and Role of Agricultural Marketing in India 1.2 Organisation and Functions of Agricultural Marketing in India 1.3 Problems of Agricultural Marketing, 1.4 Present Status of Food Retail Marketing System in India 1.5 Recent Agricultural Marketing Policies in India, 1.5.1 National Agriculture Market (e-NAM) 1.5.2 Model APLM Act, 2017	<ul style="list-style-type: none"> ▪ To apprise students regarding various aspects of Agricultural marketing. ▪ To understand the functions and Problem of Agricultural Marketing. ▪ To impart knowledge about Policies of Agricultural Marketing.
2	Agricultural Processing	2.1 Role and Growth of Agricultural Processing in India 2.2 Scope & Importance of Agricultural Processing. 2.3 Problems & Remedial Measures of Agricultural Processing. 2.4 Governments Schemes for Development Agro-Processing Industries	<ul style="list-style-type: none"> ▪ To understand the role of Agricultural Processing. ▪ To make the students know about Problems & remedial measures of Agricultural Processing.
3	Major Industries in India	The Role, Importance, Growth and Problems of... 3.1 Agro-Industries 3.1.1 Textiles and Jute Industry 3.1.2 Sugar Industry	To understand the Role, Importance and Growth of Agricultural Industry, Textiles and Jute Industry, Sugar Industry, Service Industry, Information Technology Industry,

		3.2 Service Industry 3.2.1 Information Technology Industry 3.2.2 Health Sector	Health Sector
4	Public sector Enterprises	4.1 Role of Public Sector in Economic Development of India. 4.2 Government Policy towards Public Sector. 4.3 Problems of Public Sectors, Issues Regarding Deregulation 4.4 Disinvestment and Future of Economic Reforms	<ul style="list-style-type: none"> ▪ To understand the role of the Public sector ▪ To get acquainted with Government Policy towards Public Sector. ▪ To understand the problems of the Public sector in India

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication- SWF E-Content	<ul style="list-style-type: none"> ▪ Visit any Agriculture Marketing Committee and Identify the problem of Agricultural Marketing. 	After completing this topic, the student will be able to understand <ul style="list-style-type: none"> ▪ The Meaning and Role of Agricultural Marketing ▪ Various aspect of Agricultural Marketing In India. ▪ Agricultural Marketing Policies in India
2	10	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication- SWF E-Content	<ul style="list-style-type: none"> ▪ the importance of Agro-Processing in India. 	<ul style="list-style-type: none"> ▪ Role of Agricultural Processing in India ▪ Scope & Importance of Agricultural Processing. ▪ Problems & remedial measures of Agricultural Processing. ▪ Scheme for Agro-Processing Industries
3	12	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study,	Relevant videos, Consortium for Educational Communication- SWF	<ul style="list-style-type: none"> ▪ Identify the Problems of the Sugar Industry. 	<ul style="list-style-type: none"> ▪ The role, Importance and Growth of Iron & Steel Industry, Textiles and Jute Industry, Sugar Industry,

		Jigsaw reading, Practical based learning	E-Content		Cement Industry, Automobile Industry
4	12	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication- SWF E-Content	<ul style="list-style-type: none"> ▪ Importance of Public sector in India. 	<ul style="list-style-type: none"> ▪ Role of Public Sector ▪ Government Policy towards Public Sector, problems associated with Privatization, issues regarding Deregulation, Disinvestment and future of Economic Reforms.

Recommended Books:

1. Acharya and Agarwal, 1987, Agricultural Marketing in India, Oxford & IBH Publishing Company.
2. Bhalla, G. S. and Singh G., 2001, Indian Agriculture: Four Decades of Development, Sage Publications
3. Acharya and Agrawal (1992), Agricultural Marketing in India, Oxford and IBH Publishing Co. Pvt. Ltd.
4. Crawford (1997), 'Marketing and Agribusiness Texts', FAO.
5. Jelen P. (1985), Introduction to Food Processing. Reston Publishing.
6. Potly, V.H. and M. J. Mulky (1993), Food Processing. Oxford & IBH
7. Datt R. & K.P.M Sundharm (2007) Indian Economy, S.Chand&Co.Ltd.Delhi.
8. Misra S.K. & V.K.Puri, (2017) Indian Economy, Himalaya Publication house Mumbai.
9. Kavimandan Vijay, (2009) KrushiArthshastra, Shri Mangesh Prakashan, Nagpur.
10. Barthwal R.R (2204) Industrial Economics Introductory Text Book, New Age International Limited, Kanpur.
11. Govind Bhattacharjee (2020) Public Sector Enterprises in India, Evolution, Privatization and Reforms, Sage Publication, Delhi

Web reference

1. <https://www.youtube.com/user/cecedusat>
2. <https://www.swayamprabha.gov.in/>
3. <http://14.139.13.96:8080/> - UGC CEC E Contain on Agricultural Economics
4. <http://14.139.13.96:8080/> - UGC CEC E Contain on Industrial Economics

Savitribai Phule Pune University
Faculty of Commerce & Management
T Y B Com (Semester V)
(Choice Based Credit System)
Revised Syllabus (2019 Pattern)

SPECIAL ELECTIVE COURSE – I

Course Code: 355 (j)

Subject: Defence Budgeting Finance and Management special paper - II

Total credits:

Objectives:

1. Understanding the importance of Defence Budget
2. To know the latest development of Indian Defence Industry.
3. To know the concept financial management regarding defence.
4. Understanding Defence Expenditure.

Unit No.	Topic	No. of lectures	Teaching Method	Proposed Skill to be Developed
1	Defence budgeting A) Budget as Instrument of financial Direction & control B) Ingredients of Budgeting C) Defence budgeting-it cost Effectiveness	12	Lecture group Discussion library work assignment field visit	.Understanding how the defence Budget is used as instrument of financial direction & Control.
2	Development of Indian defence Industry A) Indian Defence Industry : A Historical overview B) Policy changes in Defence Industry C) India's offset Policy to encourage	12	Lecture group Discussion library work assignment field visit	Understanding the development of Indian Defence Industry and growth opportunities in the Indian defence industry.

	domestic production D) Growth opportunities in the Indian Defence Industry			
3.	Financial management A) Purpose, planning, control & need. B) Salient features of India's Economic system	12	Lecture group Discussion library work assignment field visit	Understanding of propose, planning control, need and of defence financial management.
4	Defence Expenditure Trends A) Defence Expenditure as a production of the GDP B) Calculating Defence Expenditure C) Characteristics of defence Spending	12	Lecture group Discussion library work assignment field visit	Understanding Defence Expenditure proportion with GDP & know the calculating system of defence Expenditure & also characteristics of Defence Expenditure.

Reference:

- 1) Raju G. C. Thomas(1978), 'The Defense of India: A Budgetary perspective', MacMillan Publication, New Delhi
- 2) Subramanyam K. (1991), 'India's security perspective – Policy and Planning' Lancer books, New Delhi.
- 3) Nanda Ravi, (1991), 'National Security Perspective, policy planning', Lancer Books, New Delhi.
- 4) Khanna D. D. and Malhotra P N. (1993), 'Defense vs Development: A Case study of India', Indus publication company, New Delhi.
- 5) Kennedy Gavin (1983), 'Defense Economics' Gerald Duckworth & Co. Ltd.
- 6) Ghosh Amiya (1996), "India's Defense Budget & Expenditure Management in Wider Context", Lancer Publication and Span Tech, Delhi
- 7) Dutta Meena and Sharma Jai Narayan, 'Defence Economics', Deep and Deep Publication, New Delhi.
- 8) Deger s. & Sen S. (1986), 'Military Expenditure in the Third World countries: The Economic effects', Routlet & Kegan Paul.
- 9) S. Sandeep (col retd), 'Funding for Defence & Development', Published by Sumit Enterprises, New Delhi.
- 10) Annual report, Ministry of Defence, government of India.
- 11) Report of the finance Commission, government of India.

T.Y. B.Com. (Semester -V) (2019 Pattern)

Special Paper-II, Course Code - 355(k)

Insurance, Transport & Tourism-I

(Insurance)

Objectives:

- To acquaint the students with basic insurance terminology.
- To aware about risk management and develop proper understanding in insurance.
- To study the various pricing elements and its importance.
- To review the various legislations and its application to insurance business in India

Unit No	Topic	No. of Lectures	Teaching Method	Proposed skills to be developed
1	Insurance Terminology- Common for both Life and Non-Life Insurance First Premium- Renewal- Mode- Limited Payment- Policies- Single Premium- convertible- Days of Grace- Lapse- paid Up Policy- Revival- Deferment Period- Nomination- Assignment- Bonus- With Profit— Participating- Non-Participating or Without Profit- Surrender Value	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Visit to institutions etc.	Understanding the basic terminology in Life and Non-life insurance
2	Risk Management: Concept of Risk, Uncertainty, Perils and Hazards, Definition of Risk – classification of risk □ Personal, Property & Liability Risk, Insurance and Risk Management Technique □ Risk sharing and Risk Transfer, Risk prevention & avoidance.	12	Lecture, PPT, Group Discussion, Library Work, Assignments, etc.	Understanding the risk management in insurance.
3	Pricing Elements – Pricing Objectives, Pricing elements- Probability & Mortality Tables, Time value of	12	Lecture, PPT, Group Discussion,	Understanding the pricing elements and its

	Money, Loading & benefits promised, Rate computation-single premium plan, level premium plan, flexible premium plan, yearly renewable plan, saving & investment aspect of life insurance, Methods of rating.		Library Work, Assignments, tests, etc.	importance.
4	Other Legislations Applicable to Insurance Business in India: Motor Vehicles Act 1988, Marine Insurance Act 1963, Consumer Protection Act 1986, Public Liability Insurance Act 1991, The Insurance Laws (Amendment) Act 2015.	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Visit to institutions, tests, etc.	Understanding various legislations and its application to insurance business
	Total	48		

References:

1. Sharma M.N. (2006), 'Insurance Principles and Practice (in Hindi), Apex Publishing House, 1st edition.
2. Vinayakam N. Radhaswamy and Vasudevan S. V., 'Insurance Principles & Practice', S. Chand & Co. New Delhi,
3. M. Arif Khan (2016), 'Theory and Practice of Insurance', Educational Book House, Aligarh ,
4. Malhotra R. P. 'Elements of Insurance' , Macmillan Publisher
5. M. N. Mishra & S.B. Mishra (2016), 'Insurance Principles and Practices', S. Chand & Company, New Delhi.
6. Panda G. S. (2011), 'Principles & Practice of Insurance, Kalyani Publisher,

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Computer Programming and Application Special Paper II

Subject Name: **Computer Networking and E-Commerce-I.**

Course Code: 355(L).

Course Objectives:

1. To know about computer network.
2. To understand different topologies used in networking
3. To learn different types of network.
4. To understanding the use of connecting device used in network.

Unit No.	Name of the Topic	No. of Lectures	Ref. Books
1	Computer Networks. Introduction Computer Network, Topology, Types of Networks Communication Types Serial, Parallel Modes of Communication : Simplex, Half Duplex, full Duplex, Server Based LANs & Peer-to-Peer LANs, Comparison of both Protocols and Standards	12	Book No 1,3
2	Network Models ISO-OSI Reference Model : Layers in the OSI Model, Functions of each layer SAP Terminology Internet Model (TCP/IP) Comparison of ISO-OSI & TCP/IP Model Addressing : Physical Addresses, Logical Addresses, Port Addresses IP Addressing : Classful addressing, Classless addressing Transmission Media Guided Media (Wired) : Coaxial cable, Twisted Pair Cable, Fiber Optic cable Unguided Media(Wireless):- Radio Transmission, Microwave Transmission, Infrared Transmission	14	Book No 1,3

3	Types Of Networks IEEE Standards Wired LANs : Ethernet Ethernet Types Standard Ethernet (MAC Sublayer, Physical layer), Fast Ethernet(MAC Sublayer, Physical layer). Gigabit Ethernet(MAC Sublayer, Physical layer) Network Interface Cards (NIC):- Components of NIC, Functions of NIC, Types of NIC. Wireless LANs IEEE802.11 (Architecture, MAC Sub layer, Frame Format, Frame Types, Addressing Mechanism) Bluetooth (Architecture Piconet and Scatter net Applications)	12	Book No 1,3
4	Case Studies of E-Commerce Amazon, Flipkart ,Google Pay ,Phone Pay, Paytm,.....etc.	10	Book No 4,5
Total No of Lectures		48	

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
Unit – I	12	Use ICT or presentation on Computer Networks.	U–tube Tutorial on Computer Networks.	-	Familiar with Computer Networks.
Unit – II	14	Use ICT or presentation on Network Models	U–tube Tutorial Network Models	-	Familiar with Network Models
Unit – III	12	Use ICT or presentation on Types Of Networks	U–tube Tutorial Types Of Networks	-	Familiar with Types Of Networks
Unit – IV	10	Use ICT or presentation on Case Studies of E-Commerce	U–tube Tutorial Case Studies of E-Commerce	Case Study on E-Commerce	Familiar with Case Studies of E-Commerce

Recommended Books:

1. Computer Networks - Andrew Tanenbaum (III Edition)
2. Data Communications & Networking - Behrouz Ferouzan (III Edition)
3. Complete Guide to Networking - Peter Norton
4. E-Commerce, Strategy, Technologies And Applications : David Whiteley, Tata Mcgraw Hill
5. E-Commerce & Mobile Commerce Technologies: Pandey, Saurabh Shukla, S. Chand

Revised syllabi (2019 Pattern) for three years B.Com. Degree course (CBCS)

Semester : - V (T.Y.B.Com)

Subject Code :- PR- 356 (a)

Subject : - Business Administration – III (Finance)

Preamble

Financial management is one of the most important aspects in business. In order to start up or even run a successful business. Financial management deals with directing, controlling, planning and strategically organizing financial projects or accounts of an organization. Financial management education involves using management rules for the finances of an organization. Study of financial management opens up lot of diverse career opportunities for students in the private and public sector such as include investment banking, entrepreneurship, financial analysis, financial and managerial accounting, and strategic financial management. It also serves larger benefit to young entrepreneurs who aspire to set up their own ventures.

Objectives of the course

1. To acquaint the student with knowledge about Corporate Finance and the structure if the Indian Financial Market
2. To develop the Financial Planning Skills among the Students by introducing them to the process of efficient Financial Planning
3. To educate the students on the importance of Capitalisation and the importance to maintaining an optimum capital structure
4. To create awareness among the students in the various sources of Finance available for raising corporate capital

Depth of the program – Fundamental Knowledge

Unit No	Unit Title	Contents	Skills to be developed
1	Introduction to Corporate Finance and Indian Financial System	<p>1.1 Meaning, Features, Need, Importance of Corporate Finance, Finance Functions (Executive and Routine Functions)</p> <p>1.2 Meaning , Objectives , Scope of Financial Management</p> <p>1.3 Indian Financial Market – Meaning and Structure (Money Market & Capital Market)</p> <p>1.4 Stock Exchange – Meaning , Features ,Functions.</p> <p>1.5 Bombay Stock Exchange , National Stock Exchange of India , Dematerialisation of Securities</p> <p>1.6 Securities Exchange Board of India – Objectives , Powers and Functions</p> <p>1.7 Credit Rating Agencies – Function/ Role and Advantages .</p> <p>Overview of Credit Rating Information Services of India Limited (CRISIL)</p> <p>Investment Information and Credit Rating Agency of India (ICRA) Limited</p> <p>Credit Analysis and Research (CARE) Limited.</p>	<p>Conceptual Understanding</p> <p>Accessing and analyzing information skills</p> <p>Technical Knowledge</p>
2	Financial Planning	<p>1.1 Financial Planning – Meaning, Nature and Characteristics , Scope , Importance, Advantages and Limitations ,</p> <p>1.2 Steps in Financial Planning</p>	Conceptual Understanding

		1.3 Factors Influencing Financial Plan Formulation 1.4 Methods of Estimating Financial Requirement	Analytical skills Technical Knowledge
3	Capitalization and Capital Structure	1.1 Capitalization and Capital Structure 1.2 Capitalization – Concept, Factors governing capitalization, Over and Under capitalization - Causes and effects, Fair Capitalization. 1.3 Capital Structure- Meaning, Concept and Principles of capital structure, Factors influencing the pattern of capital structure. 1.4 Trading on equity- Concepts and effects.	Conceptual Understanding Analytical Skills Technical skills
4	Sources of Corporate Finance	1.1 Types of Capital – Fixed and Working, Owned and Borrowed, Short Term , Medium Term and Long Term 1.2 Sources of Capital – Bank Overdraft, Trade Credit Accrual Accounts, Financial Lease , Operating Lease , Hire Purchase , Bank Loan , Merchant loan , Debentures , Equity Shares , Preference Shares Stock Dilution and Flotation 1.3 Concept Cost of Capital and Concept of Risk and Return	Conceptual Understanding Analytical skills Accessing and analysing information

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	PPT , Lectures by experts from Industry experts, Visit to Stock Exchange	Online Videos ,	Project Report on SEBI and Credit Rating Agencies	Conceptual understanding and Conceptual Clarity
2	12	PPT , Lectures by Finance Managers	Online Videos	---	Conceptual Clarity and Practical understanding Technical Knowledge
3	18	PPT	Online Videos	----	Conceptual Clarity and Practical understanding
4	08	PPT , Lectures Finance Experts, Case Study , Study of Capital Structure of organisations from Annual Reports	Online Videos	Project Report on Study of Capital Structure of organisations from Annual Reports of 3 companies	Analytical skills Decision making skills Technical skills

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	MCQ / Project	As per University norms	Certificate course of SEBI for Investor Awareness
Unit – II	MCQ, Assignments, PPT	As per University norms	Certificate course in Collaboration with Credit Rating Agencies for Financial Statement Analysis
Unit – III	MCQ, Project and Assignment	As per University norms	
Unit – IV	MCQ , Case study , Project Report	As per University norms	

References:

List of Books Recommended: -

- Capital Market and Financial System in India ,Asheesh Pandey (Author),Ingram short title
- CAPITAL MARKET ,S Gurusamy (Author),McGraw Hill Education
- Indian Financial System: Financial Markets, Institutions and Services,Siddhartha Sankar Saha (Author),McGraw Hill
- Capital Marketing and Securities Law ,Kumar Rajnish ,Commercial law Publication
- Investment Analysis and Portfolio Management ,Chandra Prosanna,Tata McGraw-Hill Education Private Limited
- An Introduction to International Capital Markets: Products, Strategies, Participants ,Andrew M. Chisholm,wiley
- Capital Markets in India ,Rajesh Chakrabarti (Author),SAGE Response
- Financial Accounting for Management (Author: N Ramchandra and published by Tata McGraw Hill).
- Industrial Finance (Author: R. Vishwanthan and published by Macmillan).
- Fundamentals Of Financial Management (Author: Vyuptakesh Sharan and published by Dorling).
- Financial Management (Author: Sheeba Kapil and published by Pearson).

Revised syllabi (2019 Pattern) for T.Y.B. Com Degree course (CBCS)

Semester – V

SPECIAL ELECTIVE COURSE (Special Course – III)

Banking & Finance-Special Paper III (Sem.V)

(Banking Law and Practices in India – I Course code: 356-B)

Total Credits: 04 (Theory 03 + Practical 01=04)

Objectives:

1. To familiarize the Banking Laws and Practice in correlation to the Banking System in India.
2. To understand the legal aspects of Banking transactions and its implication as a Banker and as a customer.
3. To familiarize the students with the Banking Laws and Practices in India.
4. To make students capable of understanding and applying the legal and practical aspects of banking to help them technically sound in banking parlance.

Unit No.	Topic and Contents	No. of Lectures	Teaching Method	Skills to be developed
1.	Banking Regulation Act, 1949: 1.1 The Banking Regulation Act, 1949: A) objectives. B) definition of word Banking (Sec 5B) and Bank (Sec 5C) 1.2 Selective Provisions A) Capital (Sec 11)- Reserve Fund (Sec 16) -Liquid Assets (Sec 24)- Branch Licensing (Sec 22)-Management (sec 10) B) Profit and Loss Account and Balance Sheet- se.10 A, 10 B, 29 and 30. C) Powers of Reserve Bank of India- sec.35 and 36 D) Voluntary Amalgamation Sec 44A - Compulsory Amalgamation Sec 45-Liquidation Sec.45 E) Banking Regulation Act, 1949 applicable to Cooperative Banks- The Banking Regulation (Amendment) Bill, 2020-Features	14	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the objectives and selective provisions of Banking Regulation act, 1949.
2.	Negotiable Instruments Act, 1881: 2.1 Introduction-Definition-Meaning- Features of Negotiable Instruments. 2.2 Types of Negotiable Instruments- Promissory Note,	14	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the Provisions of Negotiable Instruments Act, 1881

	<p>Bill of Exchange and Cheque</p> <p>2.3 Parties in Negotiable Instruments</p> <p>2.4 Negotiation-presentment-Concepts of Dishonour of Negotiable Instruments</p> <p>2.5 Noting and Protesting</p>			
3.	<p>Insolvency and Bankruptcy Code, 2016</p> <p>3.1 Objectives of IBC, 2016</p> <p>3.2 Applicability</p> <p>3.3 Important definitions: Board, Corporate Person, Corporate debtor, Creditor, default, Financial Information, Insolvency Professional, Corporate applicant, corporate Guarantor, Insolvency and Bankruptcy.</p> <p>3.4 Corporate Insolvency Resolution Process</p> <p>3.5 Moratorium</p> <p>3.6 Liquidation Process (Sec 12)</p>	12	<p>Lectures, PPT, Group and Panel Discussion, Library Work, Assignments</p>	<p>Understanding the objectives, importance definitions and provisions Insolvency and Bankruptcy</p>

	3.7 Offence and Penalty 3.8 The Insolvency and Bankruptcy Board of India			
4	Banking Ombudsman Scheme, 2006 4.1 Objectives of BOS,2006 4.2 Importance Definition: Banking Ombudsman, Appellate Authority, Authorised Representative, Complaint, Secretariat 4.3 Appointment and tenure of Ombudsman 4.4 Power and duties of Ombudsman 4.5 Procedure for redressal of Grievance	8	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the details Banking Ombudsman Scheme, 2006
	Total	48		

References:

1. Banking Regulation Act, 1949
2. Insolvency and Bankruptcy Code, 2016, The Gazette of India, New Delhi.
3. Banking Ombudsman Scheme, 2006 Reserve Bank of India, Mumbai.
4. Banking Law and Practices, Sultan Chand & Sons, P.N. Varshney
5. Banking Law and Negotiable Instruments, R.K. Bangia

SYLLABUS FOR T.Y.B.COM UNDER CBCS PATTERN 2019
SEMESTER-VI
PAPER- II
SUBJECT NAME: - BUSINESS LAWS AND PRACTICE PAPER II (BLP-II)

COURSE CODE – 356 (c)

Objectives of the course:

To develop an understanding of the significant compliances under various Laws.

To gain the ability of students to address a basic business legal application-oriented issues.

Depth of the program:

Basic to application based

Objectives of the Subject:

- To impart the students with the fundamental understanding of rules & regulations under various business laws.
- To study & acquaint students an application & overview based knowledge of Laws.
- To make the students aware about legal Business Environment of India.

Unit . No.	Unit Title	Contents	Purpose skills to be developments
1	Historical Development of Company Law in India :	1.1 Historical Overview, Development of various concepts and trends in company law, Social responsibilities of companies, Development of company law administration. 1.2 Need based (Major) amendments from inception to till the date.	Understanding the historical development of Company law.

2	Prevention of Oppression and Mismanagement.	2.1 Meaning of oppression, who can apply to court, Rule of Majority, protection of minority interest, remedies and rights of minority shareholders, 2.2 Prevention of oppression and mismanagement, powers of the court	It will help the students to gain insights of prevention of oppression & mismanagement.
3	Inspection, Investigations, Compromise and Arrangement:	3.1 Inspection and investigation suo-moto - Investigation by Government. 3.2 Rights and duties of Inspector - Report by an Inspector. 4.1 Schemes for Compromise and Arrangement - Persons entitled to apply for sanction of court. 4.2 Powers of court - Conditions for sanction of compromise - Effect of sanction	To create awareness among the students about Inspection and Investigations. To study & understand the Compromise and Arrangement in detail.
4	Rules of Corporate Governance :	5.1 Meaning & Concept of corporate Governance, History of Corporate Governance – Cadbury Committee Report 5.2 Principles of Morality and business ethics –Code of conduct for professionals.	Understand the rules of Corporate Governance in detail.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	➤ Internet Sources.	➤ You tube videos on Historical Development of Company Law in India ➤ E-Content provided by	Project report should be prepared on Historical	Understanding the Historical Development of Company Law in

			UGC/University/MOOC /You tube etc. to be studied.	Development of Company Law in India	India
2	12	<ul style="list-style-type: none"> ➤ Group Discussion. ➤ Internet Sources. 	<ul style="list-style-type: none"> ➤ E-Content on Prevention of Oppression and Mismanagement provided by UGC/University/MOOC etc. to be studied & analyzed. 	Project report can be prepared on overview of Prevention of Oppression and Mismanagement.	Understanding in detail Prevention of Oppression and Mismanagement.
3	10	<ul style="list-style-type: none"> ➤ Internet Sources. ➤ Presentation can be taken. 	<ul style="list-style-type: none"> ➤ E-Content on Inspection and investigation provided by UGC/University/MOOC/You Tube etc. to be Watched & analyzed. 	Project report can be prepared on Inspection and investigation	Understanding the Inspection and investigation.
3	10	<ul style="list-style-type: none"> ➤ PPT Method can be used. ➤ Group Discussion 	<ul style="list-style-type: none"> ➤ E-Content on Compromise and Arrangement provided by UGC/University/MOOC/You Tube etc. to be Studied & analyzed. 	Project report can be prepared on Compromise and Arrangement.	Understanding Compromise and Arrangement in detail.
4	06	<ul style="list-style-type: none"> ➤ Internet Sources. ➤ Presentation can be taken. 	<ul style="list-style-type: none"> ➤ E-Content on Corporate Governance provided by \UGC/University/MOOC/ You Tube etc. to be Studied & analyzed. 	Project report can be prepared on benefits of Corporate Governance.	Understanding the Corporate Governance in detail.

References

Sr. No.	Title of the Book	Author/s	Publication
1	Company Law	Dr. Avtar Singh	Eastern Book Co. (EBC)
2	Lexis Nexis's Guide to the Companies Act	RAMAIYA	Generic book
3	Taxmann's Companies Act with Rules	Taxmann	Taxmann
4	The Companies Act 2013 Bare Act	Government of India	Educreation Publishing
5	Adjudication of Companies Act matters under NCLT	Rajender Kumar	Urmila Publication House
6	Taxmann's Company Law Ready Reckoner	Taxmann	Taxmann

Practical for Semester – IV

Topic	Mode of Practical
Historical Overview, Development of various concepts and trends in company law	Library Assignment
Prevention of Oppression and Mismanagement	Applications with library & Online sources.

Inspection and Investigations	Library Assignment.
Corporate Governance	Review of Research Papers/Articles, News Paper Articles etc.

1. Mercantile Law – P.L. Malik
2. Industrial Law – P.L. Malik
3. Labour and Industrial Law – M.N. Mishra (Central Publication Allahabad)
4. Company Law – Avtar singh (Eastern Book Comp. Lucknow)
5. Secretarial Practice – M.C. Kuchhal
6. Company Law - A.K.Mujumdar (Taxmann Publication Pvt.Ltd.)
7. Corporate Law – Dilip Shinde, Kiran Nerkar, Abhishek Sahu

Revised Syllabi (2019 Pattern) for Three years B.Com Degree Course (CBCS)

Semester -V

Course Code- 356 (d)

Subject: --: Co-operation & Rural Development ((Special Paper-III)

Total Credits: - 04 (Theory 03 Internship 01=04)

Preamble:

Cooperative learning requires students to engage in group activities that increase learning and adds other important dimensions. The positive outcomes include academic gains, improved race relations and increased personal and social development. The purpose of this course is to impart knowledge of concept of Cooperative Management and its related dimensions.

Objectives of the Course:

- 1) To acquaint students with the Co-operative Management.
- 2) To study the Co-operative Organization and Management

Unit No.	Unit Title	Contents	Skills to be developed
1	Introduction to Co-operative Management	1.1 Meaning, Nature and Scope of Co-Operative Management 1.2 Objectives of Co-operative Management. 1.3 Principles of Co-operative Management.	1) Conceptual clarity and understanding the Meaning, Characteristics and Importance cooperative management

		1.4 Functions of Co-operative Management 1.5 Ethics in co-operative Management	2) To understand the Principles and Process of management 3) To understand functions of cooperative management
2	Role of Co-operative Management	2.1 Evaluation of Co-operative Management 2.2 Levels of Management. 2.3 Board of Directors and Executives Duties, Responsibilities 2.4 Role in Co-operative Management. 2.5 Professionalization of Management- Need and Significance.	1) To understand the importance and role of co-operatives. 2) To understand need of professional management in co-operatives
3	Human Resource Management and Co-operative Organizations	3.1 Human Relationship in Co-operative. 3.2 Co-operative Philosophy and H.R.D. 3.4 Recruitment 3.4 Training and Managerial Development 3.5 Appraisal and Evaluation	1) To acquire the fundamental knowledge about human resource in co-operative institutions 2) To understand the Elements of Human resource management
4	Decision Making and Co-operative Management	4.1 Decision Making – Meaning and Importance 4.2 Decision Making Process, Steps Involved 4.3 Measures to overcome the defects in Co-Operative Management. 4.4 Trends in Co-operative Management in Global Scenario	To understand elements of decision making, process of decision making in co-operative management

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources	Relevant You Tub Videos, Relevant slide show, online Video, Short Film Show	Individual assignment report	Understanding of basic knowledge of co-operation
2	12	Pre reading, Class discussion, internet resources, Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion, Library /Home Assignment ,Internal Assignment, case study	Relevant You Tub Videos, Short Film Show, A.V Application	Visit to Office	Understanding the importance and Essentials role of co-operation
3	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop ,case study	Relevant You Tub Videos PPT, AV Application, online video	Presentation	1) To acquire the fundamental knowledge about human resource in co-operative institutions 2) To understand the Elements of Human resource management
4	12	Guest Lectures of eminent Personalities , Group Discussion, Library visit ,Home Assignment, case study	Online Videos, Relevant slide show, Short Film Show	Individual Resume, Bio–Data Writing	To understand elements of decision making, process of decision making in co-operative management

Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add-on Course
Unit- I	Attendance, Continuous Assessment Test, Assignment /Quiz/Course project, Seminar and Discussion	As per University norms.	Certificate Course on Cooperation Management
Unit-II	Attendance, Continuous Assessment Test, Assignment /Quiz/Course project, Seminar and Discussion	As per University norms.	
Unit-III	Attendance, Continuous Assessment Test, Assignment /Quiz/Course project, Seminar and Discussion	As per University norms.	
Unit-IV	Attendance, Continuous Assessment Test, Assignment /Quiz/Course project, Seminar and Discussion	As per University norms.	

References:

Sr. No	Title of Book	Author/s	Publication	Place
1	New Dimensions of Co-operative management	G.S.Kamat	Himalaya Publication House,	Mumbai
2	Co-operative Management principals and techniques	Dr.Nakkiran S.A.-	Himalaya Publication House,	Mumbai

3	Co-operative Management and Administration	Goel B.B	Deep and Deep Publication	New Delhi.
4	Co-operation and Rural Development	Principal Dr.Nitin Ghorpade	Success	Pune
5	Human Resource Management Practices in Co-operative sector	Principal Dr.Shaikh Aftab Anwar	Idea Publication	New Delhi
6	Theory & Practice of Co-operation,	Dr. Dhiraj Zalte &Others –	Prashant Publication	Jalgaon
7	C.A State and C-operative Movement			
8	https://www.bhagirathgram.org/			
9	Journal of Commerce and Management Thought(JCMT)			

T.Y. B.Com.

B.Com Degree Course Revised 2019 Pattern (CBCS)

Cost and Works Accounting Special Paper III

Name -: Techniques of Cost Accounting

Course Code -: 356 –E (SEM-V)

Objectives:

1. To prepare learners to understand the basic techniques in Cost Accounting
2. To understand the learner, application of Cost Accounting techniques in cost control and decision making.
3. To enable the learners to prepare various types of Budgets.
4. To learn the basic concept of Uniform Costing and Inter-firm comparison
5. To enhance the knowledge of students about MIS and Supply Chain Management.

Unit No.	Unit Title	Contents	Skills to be developed
1	Marginal Costing	<p>1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point, Margin of Safety. and Angle of Incidence.</p> <p>1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost-profit volume analysis</p> <p>1.3 Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting factors.</p>	<p>a. Understanding of important concepts in Marginal Costing.</p> <p>b. It will develop the ability of a the learner to make short-term decisions with the help of Marginal Costing.</p> <p>c. Develop the mindset of the student for making ethical decisions.</p>

		<p>1.4 Ethical and Non-Financial Considerations relevant to decision making.</p> <p>(simple Practical Problems based on concepts excluding decision making)</p>	
2	Budgetary Control	<p>2.1 Definition and Meaning of Budget & Budgetary control</p> <p>2.2 Objectives, essentials, and procedure of Budgetary control</p> <p>2.3 Advantages and Limitations of Budgetary control</p> <p>2.4 Types of Budgets</p> <p>2.5 Zero Base Budgeting</p> <p>(Simple practical problems based on cash and flexible budget only)</p>	<p>a.It will help the learner to understand the basics of Budget and Budgetary Control</p> <p>b. The learner will get an idea of how to prepare different types of Budgets</p>
3	Uniform costing and Inter-firm Comparison	<p>3.1 Meaning, objectives, advantages, and disadvantages of Uniform Costing.</p> <p>3.2 Uniform Cost Manual</p> <p>3.3 Meaning, pre-requisite, advantages, and disadvantages of Inter-firm comparison.</p> <p>(Theory Only)</p>	<p>a.It will acquaint the learner to understand essential concepts of Uniform Costing and Inter-Firm Comparison.</p>

4	MIS and Supply Chain Management	<p>4.1 Management Information System- Introduction, features, and procedure, preparation.</p> <p>4.2 Supply Chain Management(SCM)- Meaning, features, and Models of SCM.</p> <p>(Theory Only)</p>	<p>a.The student will familiar with MIS and SCM</p> <p>b. The student will understand the basic concept of SCM</p>
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Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	16	Discussion of related Case studies	Classroom discussion	Visit to small industries for understanding the decision making with the help of Marginal costing	Development of overall outlook of Marginal Costing.
2.	16	Expert Lecture	Observation of annual Budget of Public and Private Companies	Visit small industries to get an idea about functional budgets.	Develop the knowledge about preparation of various types Budgets

3	08	Group Discussion	ICAI cloud campus videos on Uniform costing and Interfirm Comparison	Group discussion about the application of Uniform costing and Interfirm Comparison in industry.	Understand the implementation of Interfirm comparison
4	08	Expert Lecture of Cost Accountant or Industrialist	YouTube clippings on case studies of modern costing environment .	Discussion of various case studies.	Understand the implementation of modern costing environment

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination & PPT based presentation, Orals, Assignments, Tutorials, etc.	SPPU	Visit industries and make a report on the visit.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Title of the Book	Author	Publisher	Place
1	Theory and Techniques of Cost Accounting.	B.L. Lall and G.L. Sharma	Himalaya Publishing House	New Delhi.
2	Strategic Cost Management and Performance Evaluation	Board of Studies, ICAI	ICAI	New Delhi
3	Advanced Cost Accounting	Dr. D. M. Gujrathi	Idol Publication	Pune
4	Advanced Cost Accounting	Dr.Kishor. M. Jagtap	Tech-Max Publication	Pune
5	Cost Accounting- Principles &Practices	Dr.M.N. Arora	Vikas Publishing House ,	New Delhi

6	Advanced Cost Accounting	S. P. Jain and K. L. Narang	Kalyani Publication	New Delhi
7	Cost Accounting- Principles & Practices	JawaharLal&SeemaShrivastawa	Tata Mcgraw Hill	New Delhi
8	Advanced Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata
9	Cost Accounting	P. V. Rathnam and P. Lalitha	Kitab Mahal	Delhi
10	Practice in Advanced costing and Management Accounting.	Prof. Subhash Jagtap	Nirali Prakashan	Pune
11	Practical Costing.	R.K. Motwani	Pointer Publisher	Jaipur

12	Cost Accounting.	R.S.N. Pillai and V. Bhagavati	Sultan Chand and Sons	New Delhi.
13	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd.	New Delhi
14	Cost Accounting, Theory and Problems,	S.N. Maheshwari and S.N. Mittal	Mahavir book Depot	New Delhi
15	Cost Accounting Principles and Practice.	S.P. Iyengar	Sultan Chand & Sons Accounting, Taxman's	New Delhi
16	Cost Audit and Management Audit.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi

Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants. the	YouTube films showing working of different industries.	Relevant Power Point Presentations are available on all these topics.	Articles from the Professional Journals such as The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	https://icmai.in www.globalcma.in eclm.unpune.ac.in

Notes: The breakup of marks in the Examination will be as follows:

- 50 % of the marks for Theory & 50 % of the marks for Practical Problems
Areas of practical problems:
 1. Marginal Costing
 2. Cash and Flexible Budget

Revised syllabi (2019 Pattern) for three years B. Com. Degree course (CBCS)

Syllabus for **B. Com. Semester: - V**

Subject Name: - **Business Statistics - III**

Course code: - **356(F)**

Credit 3

Preamble to the syllabus:

Tools and techniques learned in Statistics give a precise way of formulating and analyzing a problem and to make logical conclusions. Concepts and tools introduced in this course are useful to students for higher studies and career in any branch of Economics, Commerce and Management. Professionals working in these fields, wishing to upgrade their knowledge, will also benefit. The stress of the course will be on building the concepts and their applications.

In modern times, Statistics is viewed not as a mere device for collecting numerical data but as a means of developing some techniques for their handling and analysis and drawing valid inferences from them. Statistics provides tools for making decisions when conditions of uncertainty prevail. So it is very useful in various fields like agriculture, business, management, economics, finance, insurance, education, biotechnology and medical science etc.

Depth of the Course – Basic Knowledge of Operations Research and Decision Theory

Objective of the Course

1. To understand and Master the concepts of Game Theory.
2. To understand and Master the concepts of Statistical Decision Theory.
3. To understand and Master the concepts of Replacement and Sequencing Problems
4. To understand and Master the concepts of Statistical Quality Control.

Unit No.	Unit Title	Contents	Purpose/Skills to be developed
1	Game Theory	Meaning, two person zero-sum game, pure and mix strategies, Pay off tables, saddle points, Minimax and Maximin principles, Dominance principles, Algebraic Method to solve 2×2 Game, Graphical Method, Examples and problems.	<ol style="list-style-type: none"> 1. To understand the concepts of game theory 2. To apply the concepts of game theory to real life business problems.
2	Statistical Decision Theory	Introduction, acts, states of nature, pay off, regret, Decision Making Under Risk, Expected Opportunity Loss (EOL) Criterion and Expected Monetary Value (EMV) Criterion, Decision Making Under Uncertainty, Maximin Criterion, Maximax, Minimax Regret Criterion, Laplace Criterion, Hurwitz Criterion, Examples and problems.	<ol style="list-style-type: none"> 1. To learn different statistical methods of decision making. 2. To apply the different statistical methods to real world decision making problems.
3	Replacement and Sequencing problem	Replacement Problem - Introduction, replacement of Item that deteriorates with time when value of money remains same during the period. Sequencing Problem - Assumptions in sequencing model, Basic terminology, n-jobs through two machine problems.	<ol style="list-style-type: none"> 1. To understand the concepts of replacement and sequencing problems. 2. To apply the concepts of replacement and sequencing to real world problems.
4	Statistical Quality Control	Introduction, Chance and assignable Causes of variation, Uses of SQC, Control limits, specification limits, Tolerance limits Process and product control, Control charts for mean, range, P-Chart, C-Chart, Process Capability study, Interpretation of capability index C_p and C_{pk}	<ol style="list-style-type: none"> 1. To understand the concept of statistical quality control. 2. To understand different SQC techniques. 3. To apply SQC techniques to real world problems.

List of Practicals

Sr. No.	Name of Experiment
1	Game Theory
2	Statistical Decision Theory
3	Statistical Quality Control

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	ICT	NA	NA	Students will be able to understand and apply concepts game theory to real world business problems.
2	14	ICT	NA	NA	Students will be able to understand and apply concepts of statistical decision theory to real world business problems.
3	10	ICT	NA	NA	Students will be able to understand and apply concepts of replacement and sequencing problems to real world business problems.
4	14	ICT	NA	NA	Students will be able to understand and apply the concept of statistical quality control to real world business problems.

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Unit wise distribution of Marks (Final Examination)	Suggested Add on Course
Unit – I	30%	70%		
Unit – II	30%	70%		
Unit – III	30%	70%		
Unit – IV	30%	70%		
Total				

Notes: -

1. Internal evaluation is continuous assessment.
2. Internal evaluation shall have following components: -
 - a. At least one test of 20 marks involving objective questions of following type: - multiple choice, true or false, state definitions/concepts, one line answer etc.
 - b. At least one assignment of 05 marks.
 - c. If time and resources permit then there can be power point presentation of group or individual (this component is not compulsory)
 - d. Final score will be average score of all components.

References:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Operations Research	Harndy A. Taha	Pearson India Ltd.	New Delhi
2	Operations Research	Kanti Swaroop,P. K. Gupta and Man Mohan	Sultan Chand and Sons	New Delhi
3	Business Mathematics	J. K. Sharma	Vikas Publishing House	New Delhi
4	Statistical Quality Control	D.C. Montgomery	John Wiley and Sons	New York
5	Fundamentals of Mathematical Statistics	S. C. Gupta and V. K. Kapoor	Sultan Chand and Sons	New Delhi
6	Fundamentals of Statistics	S. C. Gupta	Himalaya Publishing House	New Delhi
7	Operations Research	D. S. Hira and P. K. Gupta	S. Chand and Sons	New Delhi

Revised syllabi (2019Pattern) for three years B. Com. Degree course (CBCS)

Semester : - V (T. Y. B. Com)

Course Code : 356 (g)

Subject : - Business Entrepreneurship (Special Paper-III)

Total Credits: - 04 (Theory 03 Internship 01=04)

Preamble:

The purpose of this course is to impart professional knowledge on the theories, models and basic principles of organizational behaviour in the field of entrepreneurship, and teach students how to apply them to entrepreneurial activities. After completing the course, students should improve their decision-making skills. , Leadership and entrepreneurship skills make meaningful contributions to the interests of stakeholders. This course enables students to acquire in-depth entrepreneurial knowledge.

Objectives of the course:

- 1) To acquaint students with knowledge and skills required for organizing and carrying out entrepreneurial activities.
- 2) To develop the ability of analyzing and understanding business situations.
- 3) To study the interdependent, fast-changing and diverse world of entrepreneurship and innovation.
- 4) To familiarize students with various concepts and processes involved in entrepreneurship and business formation and development.
- 5) To provide students with the knowledge, skills and motivation to encourage entrepreneurial approach in a variety of settings.
- 6) To study the application of group dynamics to counseling, personal growth and other psychologically-oriented groups.

Unit No.	Unit Title	Contents	Skills to be developed
1	Organizational Behavior for Entrepreneurship	Organization: Meaning, Definition, Goals, Approaches. Organizational Behavior for Entrepreneurship: Meaning, Definitions, Need, Nature, Importance & Scope, Characteristics, Types, Objectives, Merits	1. To understand the concept Organization. Students should be able to know the organizational behavior required for entrepreneurship. 2. To study the organization and how to balance work and life.

		and Demerits of Organizational Behavior for Entrepreneurship, Organizational Behavior Models. Developing Entrepreneurial Behavior in the Organization: Opportunity Identification, Opportunity Facilitation, Organizational Competencies, And Individual Competencies.	3. To equip the students with various aspects of organizational behavior with organizational models and the culture developed in the organizational entrepreneurship.
2	Individual Behavior and Personality for Entrepreneurship	Individual Behavior for Entrepreneurship: Characteristics, Determinants of individual behavior, Requisites for Individual Behavior in Entrepreneurship. Personality for Entrepreneurship: Meaning, Definitions, Characteristics, Determinants of Personality for Entrepreneurship. Personality Traits, Personality Development, Emotional Intelligence for Entrepreneurship, Entrepreneurial Personality, Difference between Individual Behavior and Group Behavior in Entrepreneurship, Factors of Personality, Role of Personality, Theories of Personality	1. Students will be able to learn how to establish work culture and patterns in an office space or a similar environment. 2. To equip the students with techniques of emotional interaction at work place. 3. To enhance students personal development through soft or technical skills. 4. To develop their competency in a way of learning, by self-analysis on necessary areas for improvement and necessary skills to advance in career or industry. 5. To focus on transferable skills that make one a competitive candidate for any job.
3	The Study of Autobiographies of Entrepreneurs	Autobiographies of Entrepreneurs: 1) Mr. Anand Mahindra (Chairman, Mahindra & Mahindra) 2) Mr. Baba Kalyani (MD, Bharat Forge) 3) Mr. Shiv Nadar (Indian Industrialist) 4) Mr. Laxmi Niwas Mittal (CEO, Arcelor Mittal) 5) Mr. Adar Poonawala (CEO, Serum Institute of India, India's Vaccine King) 6) Women Entrepreneurs: Falguni Nayar (The	1. Students will be able to develop and adopt some new values, and learn from their hardships, they will also get answers for their dilemmas. 2. Students will be able to understand the role of attitude in entrepreneurship. 3. Students will be made aware and learn how the student entrepreneurs in India build their own ventures. 4. Students will also have an idea how these entrepreneurs have lived out their dreams with incredibly big risks, trials, and tribulations and gone

		founder of Nykaa) 7) Kiran Mazumdar Shaw (Founder of Biocon Ltd)	on to become the top in their businesses.
4	Group and Group Dynamics for Entrepreneurship	Group: Meaning, Definition, Classification, Group Task, Group Size, Group formation process, Group Structure. Group Dynamics for Entrepreneurship: Influence in Group, Types, Principles and Functions of Group Dynamics in Entrepreneurship, Group Cohesion- Helping Behavior, Co-Operation and Competition, Improved Work Group. Role of Entrepreneur.	1. To understand the concept of group and group dynamics for Entrepreneurship. 2. Students will be able to equip the knowledge of Organizing and Planning skills, Decision making skills, Students will get hands on Problem solving skills, Communication skills, Persuasion and influencing skills, feedback skills, skills in chairing meeting, conflict resolution skills for Entrepreneurship.

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Group discussion and case studies	Related Videos and PPTs	Personal or group project on new business creation.	Capacity to: I. Analyze Individual and group behavior, and understand the implications of organizational behavior on the process of management. Ii .Demonstrate the applicability of the concept of organizational behavior to understand the Behavior of people in the organization. iii) Analyze the complexities associated with management of the group behavior in the Organization.

2	12	Completing research or conceptual papers on topics appropriate for the course. Participation in classroom discussion and group exercises.	Related Videos and PPTs	To prepare a detailed report on new age entrepreneurship.	Capacity to: I. Analyze the complexities associated with management of the group behavior in the organization. Ii. Develop the necessary managerial and personal skills which are essential to the current business environment.
3	12	Interactive teaching-learning methods- Process-oriented learning - Learning from mistakes - Interviewing entrepreneurs - Bilateral learning - Group discussion - Networking – Discussion - Problem-oriented learning - Active learning	Biographical videos or CDs of entrepreneurs	Assign small business models, product or project(s) to students to understand them with the 360 degree of the business.	Iii Understanding the new age entrepreneur and will learn each. Understanding to interpret their own business plan.
4	12	Small students group formation	Related Videos, PPTs	Assign small projects in group.	Capacity to- I. Demonstrate understanding of principles of group dynamics, including

					group process components. Ii. Become more conscious of his/her personal growth through participation as a group member.
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Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add-on Course
Unit- I	Attendance, Continuous Assessment Test, Assignment /Quiz/Course project, Seminar and Discussion	As per University norms.	Certificate Course on: Business Fundamentals - Entrepreneurship
Unit-II	Attendance, Continuous Assessment Test, Assignment /Quiz/Course project, Seminar and Discussion	As per University norms.	
Unit-III	Attendance, Continuous Assessment Test, Assignment /Quiz/Course project, Seminar and Discussion	As per University norms.	
Unit-IV	Attendance, Continuous Assessment Test, Assignment /Quiz/Course project, Seminar and Discussion	As per University norms.	

References:

- 1) Barringer B.R. and Ireland R.D., 2006. Entrepreneurship: Successfully Launching New Ventures. Pearson: New Jersey.
- 2) Bartlett C.A. and Ghoshal S., 2002. Managing Across Borders: The Transnational Solution. Harvard Business School Press: Boston.
- 3) Failing to succeed: The story of India's first e-commerce company by K.Vaitheeswaran
- 4) Entrepreneurship simplified from idea to IPO by Ashok Soota and S. R .Gopalan
- 5) Cut the crap and jargon by Shradha Sharma and T N Hari
- 6) A thought to million dollars by Salma Moosa and Vivek Srinivasan.
- 7) The manual for Indian Startups by Vijay Kumar Ivaturi, Meena Ganesh, Alok Mittal, Sriram Subramanya & Prof Sadagopan.
- 8) Entrepreneurship Development, Khanna S.S, S. Chand, New Delhi.
- 9) Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi

Revised Syllabi (2019Pattern) for T.Y. B. Com. Degree course (CBCS)

Semester - V

SPECIAL ELECTIVE COURSE (Special Course Paper – III)

Marketing Management _Course Code: 356(H)

Objectives of the Course:

1. To introduce the concept of advertising and advertising media.
2. To provide the students the knowledge about appeals and approaches in advertisement.
3. To acquaint the students to the economic ,social and regulatory aspects of advertising.
4. To make the student understand the role of Brand Management in marketing.
5. To enable the students to apply this knowledge in precise by enhancing their skills in the field of advertising.

Unit No	Unit Title	Contents	Proposed Skills to be developed
1	Introduction to Advertising.	Fundamentals of Advertising: Definition of Advertising, Objectives of Advertising, Functions of Advertising, Types of Advertising, Benefits and Limitations of Advertising, Role of Advertising in Modern Business, Role of Advertising in Marketing Mix. Advertising Media: Definition, Classifications and Characteristics of Different Advertising Media, Factors affecting Selection of Advertising Media, Media Mix, E-Advertising.	● Conceptual clarity of the meaning of advertising. ● To impart the knowledge about Advertising Media.
2	Appeals and Approaches in Advertisement	Appeals: Introduction of Different Appeals and their Significance, Advertising Message, Direct and Indirect Appeal, Relation between Advertising Appeal and Buying Motive,	● To impart knowledge about the appeals and approaches in Advertisement.

		Approaches: Positive and Negative Emotional Approaches to Advertisement.	<ul style="list-style-type: none"> ● To acquaint the students to direct and indirect appeals.
3	Economic, Social and Regulatory Aspects of Advertising	<p>Economic Aspects-Effects of Advertising on Production Cost, Effects of Advertising on Distribution Costs, Effects of Advertising on Consumer Prices, Advertising and Monopoly, Wastes in Advertising,</p> <p>Social Aspects - Ethics in Advertising, “Truth” in Advertising, Regulatory Aspects-Role of Advertising Standards Council of India (ASCI).</p>	<ul style="list-style-type: none"> ● To make students understand the Effects of Advertising on Production Cost, Distribution Costs and Consumer Prices. ● To help the students to develop the knowledge of Economic and Social and Regulatory Aspects of Advertising.
4	Brands and Brand Management	Meaning & definitions of brand, Characteristics of brands, Types of brands, Advertising and Branding, Brand Extension, Brand identity, Identity Sources – symbols, logos, trademarks, Brand loyalty. Brand Management Process, Challenges in New Branding.	<ul style="list-style-type: none"> ● Conceptual clarity of meaning of brand. ● To impart knowledge about Brand identity, Brand Extension and Brand loyalty.

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Expected Outcome
1	14	Power Point Presentation, Survey Analysis	Short Film, AV Application Use of You Tube	<ul style="list-style-type: none"> ● Student will understand the concept of advertising and advertising media ● To enable them to analyze and interpret
2	10	Power Point Presentation, Group Discussion, Survey Analysis	Short Film, AV Application Use of You Tube	<ul style="list-style-type: none"> ● To enable the students to study the Appeals and Approaches in Advertisement

3	12	Power Point Presentation, Group Discussion, Survey Analysis Feld visit	Short Film, AV Application Use of You Tube	● It will help the students to apply the various Economic and social aspects of advertising.
4	12	Group Discussion, Quiz, Poster Making	Short Film, AV Application Use of You Tube	● It will help them to implement this knowledge in practical situations by enhancing their skills in the field of Marketing

Methods of Evaluation:

Topic No	Internal Evaluation	External Evaluation	Suggested Add on Course
1	Quiz, Project, Group Discussion	Practical, Descriptive Questions, Quiz	Certificate Course in Role of Advertising in Modern Business
2	Practical, Presentation	Practical, Descriptive Questions, Quiz	Short Course Advertising Appeal and Buying Motive.
3	Quiz, Group Discussion	Practical, Descriptive Questions, Quiz	Certificate Course in career options in Advertising.
4	Presentation, Group Discussion, Practical	Practical, Descriptive Questions, Quiz	Short Course in Branding.

References:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing Management	Philip Kotler	Pearson Publication	New Delhi
2	Marketing Management	Rajan Saxena	McGraw Hill Education	New Delhi
3	Principles of Marketing	Philip Kotler	Pearson Publication	New Delhi
4	Advertising Management	Rajiv Batra	Pearson Publication	New Delhi
5	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication	Noida

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(CBCS-2019 Pattern) (w.e.f. 2021-22)

Semester - V

Subject: Agricultural and Industrial Economics II

Paper-II

Course Code: 356 (i)

Total Credits: 4

Objectives:

1. To understand the concept of Agricultural Marketing and related Issues.
2. To impart adequate knowledge role of Agricultural Processing in India.
3. To understand the Role, Importance and Growth of Major Industries in India.
4. To get acquainted with the role and problems of Public sector Enterprises in India.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Content	Purpose Skills to be Developed
1	Agricultural Marketing	1.1 Nature, Scope and Role of Agricultural Marketing in India 1.2 Organisation and Functions of Agricultural Marketing in India 1.3 Problems of Agricultural Marketing, 1.4 Present Status of Food Retail Marketing System in India 1.5 Recent Agricultural Marketing Policies in India, 1.5.1 National Agriculture Market (e-NAM) 1.5.2 Model APLM Act, 2017	<ul style="list-style-type: none"> ▪ To apprise students regarding various aspects of Agricultural marketing. ▪ To understand the functions and Problem of Agricultural Marketing. ▪ To impart knowledge about Policies of Agricultural Marketing.

2	Agricultural Processing	2.1 Role and Growth of Agricultural Processing in India 2.2 Scope & Importance of Agricultural Processing. 2.3 Problems & Remedial Measures of Agricultural Processing. 2.4 Governments Schemes for Development Agro-Processing Industries	<ul style="list-style-type: none"> ▪ To understand the role of Agricultural Processing. ▪ To make the students know about Problems & remedial measures of Agricultural Processing.
3	Major Industries in India	The Role, Importance, Growth and Problems of... 3.1 Agro-Industries 3.1.1 Textiles and Jute Industry 3.1.2 Sugar Industry 3.2 Service Industry 3.2.1 Information Technology Industry 3.2.2 Health Sector	To understand the Role, Importance and Growth of Agricultural Industry, Textiles and Jute Industry, Sugar Industry, Service Industry, Information Technology Industry, Health Sector
4	Public sector Enterprises	4.1 Role of Public Sector in Economic Development of India. 4.2 Government Policy towards Public Sector. 4.3 Problems of Public Sectors, Issues Regarding Deregulation 4.4 Disinvestment and Future of Economic Reforms	<ul style="list-style-type: none"> ▪ To understand the role of the Public sector ▪ To get acquainted with Government Policy towards Public Sector. ▪ To understand the problems of the Public sector in India

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication- SWF E-Content	<ul style="list-style-type: none"> ▪ Visit any Agriculture Marketing Committee and Identify the problem of Agricultural Marketing. 	After completing this topic, the student will be able to understand <ul style="list-style-type: none"> ▪ The Meaning and Role of Agricultural Marketing ▪ Various aspect of Agricultural Marketing In India. ▪ Agricultural Marketing Policies in India

2	10	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication- SWF E-Content	<ul style="list-style-type: none"> ▪ the importance of Agro-Processing in India. 	<ul style="list-style-type: none"> ▪ Role of Agricultural Processing in India ▪ Scope & Importance of Agricultural Processing. ▪ Problems & remedial measures of Agricultural Processing. ▪ Scheme for Agro-Processing Industries
3	12	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication- SWF E-Content	<ul style="list-style-type: none"> ▪ Identify the Problems of the Sugar Industry. 	<ul style="list-style-type: none"> ▪ The role, Importance and Growth of Iron & Steel Industry, Textiles and Jute Industry, Sugar Industry, Cement Industry, Automobile Industry
4	12	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication- SWF E-Content	<ul style="list-style-type: none"> ▪ Importance of Public sector in India. 	<ul style="list-style-type: none"> ▪ Role of Public Sector ▪ Government Policy towards Public Sector, problems associated with Privatization, issues regarding Deregulation, Disinvestment and future of Economic Reforms.

Recommended Books:

1. Acharya and Agarwal, 1987, Agricultural Marketing in India, Oxford & IBH Publishing Company.
2. Bhalla, G. S. and Singh G., 2001, Indian Agriculture: Four Decades of Development, Sage Publications
3. Acharya and Agrawal (1992), Agricultural Marketing in India, Oxford and IBH Publishing Co. Pvt. Ltd.
4. Crawford (1997), 'Marketing and Agribusiness Texts', FAO.

5. Jelen P. (1985), Introduction to Food Processing. Reston Publishing.
6. Potly, V.H. and M. J. Mulky (1993), Food Processing. Oxford & IBH
7. Datt R. & K.P.M Sundharm (2007) Indian Economy, S.Chand&Co.Ltd.Delhi.
8. Misra S.K. & V.K.Puri, (2017) Indian Economy, Himalaya Publication house Mumbai.
9. Kavimandan Vijay, (2009) KrushiArthshastra, Shri Mangesh Prakashan, Nagpur.
10. Barthwal R.R (2204) Industrial Economics Introductory Text Book, New Age International Limited, Kanpur.
11. Govind Bhattacharjee (2020) Public Sector Enterprises in India, Evolution, Privatization and Reforms, Sage Publication, Delhi

Web reference

1. <https://www.youtube.com/user/cecedusat>
2. <https://www.swayamprabha.gov.in/>
3. <http://14.139.13.96:8080/> - UGC CEC E Contain on Agricultural Economics
4. <http://14.139.13.96:8080/> - UGC CEC E Contain on Industrial Economics

T Y B Com (Semester V)
(Choice Based Credit System)
Revised Syllabus (2019 Pattern)

SPECIAL ELECTIVE COURSE – I

Subject: Defence budgeting finance and Management special paper - III

Total credits:

Course Code: 356 (j)

Objectives:

1. To understand the impacts of war & how the economic structure affects
2. To know the elements of war ability
3. To understand the challenges in 21st century against Defence.
4. To Understand the system of financial management in Defence

Unit No.	Topic	No 'of lectures	Teaching Method	Proposed Skill to be Developed
1	War Impact A) Economic Structure B) Impact on Industry C) Post war Problem	12	Lecture group Discussion library work assignment field visit	Understanding the Impact of war on economy & the post war problem

2	Determinates of war Ability A) Economic Determinates B) Natural Resources and raw Material C) Man power & its utility D) Industrial Capacity E) Foreign Aides contributory Element	12	Lecture group Discussion library work assignment field visit	Understanding the elements of war economy, natural resources, manpower & Industrials capacity and contribution of foreign aid.
3	Military power in 21st century An Analysis A) Sources of military power B) Elements of military power C) Equation to Measure military power D) Nuclear Weapons	12	Lecture group Discussion library work assignment field visit	Understanding the sources of military power the elements of national power and the importance of nuclear weapons
4	Latest contest in Defence & financial management A) System of financial management in defence B) Linkages between planning & Budget C) Arm Impact vs. Indigenisation, pitfans fans & Impact on Defence Budget	12	Lecture group Discussion library work assignment field visit	Understanding the financial management System in defence and the linkages between pit fans & defence Budget.

References

1. Deger s. & Sen S. (1986), 'Military Expenditure in the Third World countries: The Economic effects', Rout let & Kegan Paul.
2. Agarwal Rajesh K. (1978), 'Defence Production and Development', Gulab Vazirani for Arnold Heinemann publishers.

3. Thomas Raju G. C. (1988) 'Indian security policy', Princeton, New Jersey, University press.
4. Robert Loony and David winter ford (1995), 'Economic Causes and consequences of Defence Expenditure in the Middle East and South Asia', University press.
5. Shriniwas V.N. (2008), 'Budgeting for Indian Defence: Issues of contemporary Relevance', KW Publishers Pvt. Ltd. New Delhi.
6. Annual Report, Ministry of Defence, Government of India.
7. Report of the Finance Commission, Government of India

T.Y. B.Com. (Semester -V) (2019 Pattern)

Special Paper-III, Course Code - 356 (K)

Insurance, Transport & Tourism-I

(Insurance)

Objectives:

- To know the insurance customer and their behaviors.
- To understand the principles of underwriting and its process.
- To study the insurance market and its regulators.
- To review the insurance business, challenges and its prospects.

Unit No	Topic	No. of Lectures	Teaching Method	Proposed skills to be developed
1	The Insurance Customer Customers are Different- Different Mind sets, Their Satisfactions-Ethical Behaviours- Risk Management- Avoidance or Prevention-Reduction- Retention- Transfer- The techniques, Separation- Duplication, Diversification- Retention and The Individual.	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Visit to institutions etc.	Understanding the insurance customer and their behaviours.
2	Underwriting – Origin, Definition, Objectives & principles of underwriting, Underwriting process-source of information concerning life insurance risk, special underwriting practices in areas such as non-medical insurance, guaranteed issue insurance, reinstatement & policy changes and highly impaired risk.	12	Lecture, PPT, Group Discussion, Library Work, Assignments, etc.	Understanding the principles of underwriting and its process.

3	The Insurance Market: Life and Non-life Insurers- Reinsurers- Individual and Corporate Agents-Brokers- Surveyors- Medical Examiners- Third Party Administrators- Regulator IRDA- Insurance Councils- Ombudsmen- Educational Institutes- Councils- Tariff Advisory Committee.	12	Lecture, PPT, Group Discussion, Library Work, Assignments, tests, etc.	Understanding the insurance market and its regulators.
4	Insurance Business Current Scenario & Future : Privatization, Foreign Direct Investment in India, Status of Indian Insurance Industry in the context of International Insurance Market, Challenges & Future of Insurance Business in India, Insurance Regulatory Systems in UK and USA. Right to Information Act and Insurance Business	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Visit to institutions, tests, etc.	Understanding insurance business, challenges and its prospects.
	Total	48		

References-

1. M. N. Mishra & S.B. Mishra (2016), 'Insurance Principles and Practices', S. Chand & Company, New Delhi.
2. M. Arif Khan (2016), 'Theory and Practice of Insurance', Educational Book House, Aligarh.
3. S. Balachandran, 'Life Insurance – Insurance Institute of India', Mumbai,
4. G. S. Panda (2011), 'Principles and Practices of Insurances, Kalyani Publishers, Ludhiana.
5. Kothari & Bahal (2019), 'Principles and Practices of Insurance', Sahitya Bhavan, Agra.
6. Dr. Inderjit Singh, Katyal, Sanjay Arora, 'Insurance Principles & Practices', Kalyani Publishers, Ludhiyana,
7. K. C. Mishra & C. S. Kumar (2009), 'Life Insurance Principle & Practice' Cengage Learning India Pvt. Ltd, Delhi.
8. Insurance Regulatory Development Act 1999
9. Life Insurance Corporation of India Act, 1956
10. Insurance Act- 1938

Savitribai Phule Pune University, Pune

(T.Y. B.Com.)

Computer Programming and Application Special Paper II

Subject Name: Computer Networking and E-Commerce-II.

Course Code: 356 (L).

Term-II

Unit No.	Topic	No. of Lectures	Ref. Books
1.	Information Security Concepts Information Security Overview: Background and Current Scenario Types of Attacks Goals for Security E-commerce Security Computer Forensics Steganography	12	Book No. 1,2,3
2.	Security Threats and Vulnerabilities Overview of Security threats Weak / Strong Passwords and Password Cracking Insecure Network connections Malicious Code :-Programming Bugs Components of wireless networks Security issues in wireless	12	Book No. 1,2,3

3	Applications of Networks in E Commerce Framework of E-Commerce: Application Services – Interface Layers - Secure Messaging - Middleware Services and Network Infrastructure - Site Security - Firewalls & Network Security TCP/IP – HTTP - Secured HTTP – SMTP - SSL. Applications of Ecommerce: E-Commerce Organization Applications - E- Marketing - E-Advertising - E-Banking - Mobile Commerce - E-Trading - E-Learning - E- Shopping.	14	Book No 4,5
4.	E-MARKETING TECHNIQUES: Introduction - New Age of Information - Based Marketing - Influence on Marketing - Search Engines & Directory Services - Charting the On-Line Marketing Process - Chain Letters - Applications of 5P's (Product, Price, Place, Promotion, People) E-Advertisement - Virtual Reality & Consumer Experience - Role of Digital Marketing.	10	Book No 4,5
Total No. Lectures		48	

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
Unit – I	10	Use ICT or presentation on Information Security Concepts	U–tube Tutorial on Information Security Concepts	-	Familiar with Information Security Concepts
Unit – II	14	Use ICT or presentation on Security Threats and Vulnerabilities	U–tube Tutorial Security Threats and Vulnerabilities	-	Familiar with Security Threats and Vulnerabilities

Unit – III	10	Use ICT or presentation on Applications of Networks in E Commerce	U–tube Tutorial Applications of Networks in E Commerce	-	Familiar with Applications of Networks in E Commerce
Unit – IV	14	Use ICT or presentation on E-MARKETING TECHNIQUES	U–tube Tutorial E-MARKETING TECHNIQUES	-	Familiar with E-marketing techniques

Recommended Books:

1. Computer Networks – Andrew Tanenbaum (III Edition)
2. Data Communications & Networking - Behrouz Ferouzan (III Edition)
3. Complete Guide to Networking - Peter Norton
4. E-Commerce, Strategy, Technologies And Applications : David Whiteley, Tata Mcgraw Hill
5. E-Commerce & Mobile Commerce Technologies: Pandey, Saurabh Shukla, S. Chand

Savitribai Phule Pune University, Pune
Revised syllabi (2019 Pattern) for three years B. Com. Degree course
Credit Base Choice System (CBCS)

Syllabus for T.Y.B. Com.

Course code: - 361

Semester –VI

Credit - 3

Subject Name: Business Regulatory Framework

Depth of the program – Fundamental Knowledge

Preamble

This Course is designed to acquaint the commerce Students with the Legal frame work applicable to business enter prison in the Country. The understanding of legal system is a prerequisite for better decision making. The objective of this course is to acquaint the students with basics of intellectual property rights with special reference to Indian law and practice. The students will be able to understand the consumer Protection and Negotiable instruments and Arbitrates Law. This course focuses on orientation of students to legal studies from the point of view of basic concepts of business law and legal system in India. The course will be useful to the commerce students to understand and apply the business laws in commercial situations.

Objectives of the Program

1. To develop general awareness of Business Law among the students.
2. To understand the various statutes containing regulatory mechanism of business and its relevant provisions including different types of partnerships.
3. To have a understanding about the landmark cases/decisions having impact on business laws
4. To create awareness among the students about legal environment relating to the business activities and new ways dispute resolutions provided under Arbitration Act.
5. To acquaint the students on relevant developments in business laws to keep them updated.
6. To enhance capacity of learners to seek the career opportunity in corporate sector and as a business person.

Table of Contents

Unit No	Unit Title	Contents	Purpose Skills to be developed
1	Negotiable Instruments Act,1881 (14 Lectures)	<p>Concept of Negotiable Instruments: Characteristics, Meaning Important relevant definitions under the Act</p> <ul style="list-style-type: none"> • Definitions, Essentials of promissory note, bill of exchange and cheque. Distinction between these instruments. Crossing of cheques – It's meaning and types. • Holder and holder in due course, Privileges of holder in due course. • Negotiation, endorsement, kinds of endorsement. • Liabilities of parties to negotiable instruments. • Dishonor of N. I., kinds, law relating to notice of dishonor. 	To Equip the students with procedure and practices about negotiable instruments and liabilities of parties in case of dishonor of negotiable instruments.
2	E-Contracts (E-Transactions/E-Commerce.): (06 Lectures)	<ul style="list-style-type: none"> • Significance of E-Transactions /E-Commerce. Nature, Formation, Legality. Recognition. (Chapter 4.Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement, dispatch of E-Records) • Digital Signatures –Meaning & functions, Digital Signature, certificates [Sections 35-39] • Legal issues involved in E-Contracts and personal data protection (Sec.43 A) 	Comprehensive understanding about the E-Contracts, E-Commerce and their legal aspects

3	The Consumer Protection Act, 2019 (14 Lectures)	<p>The Consumer Protection Act, 2019</p> <ul style="list-style-type: none"> • Salient features of the C.P. Act, 2019 • Definitions-Consumer, Complainant, Services, Defect & Deficiency, Complainant, unfair trade practice, restrictive trade practice, unfair contract. • Consumer Protection Councils. • Procedure to file complaint & Procedure to deal with complaint in commissions & Reliefs available to consumer.(Sec.39) • Consumer Disputes Redressal Commissions. (Composition, Jurisdiction, Powers and Functions.) 	To acquaint students about regulatory mechanism of Consumer Protection and Procedural aspect of Redressal of Consumers' grievances.
4.	Intellectual Property Rights (14 Lectures)	<p>Intellectual Property Rights : (IPRs)</p> <ul style="list-style-type: none"> • Meaning & importance of IPRs, International efforts in protection of IPR: WIPO (Objectives & activities) & TRIPS Agreement: Objectives • Definition and conceptual understanding of following IPRs under the relevant Indian current statutes. • Patent: Definition & concept, Rights & obligation of Patentee, its term. • Copyright: Characteristics & subject matter of copyright, Author & his Rights, term. • Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder. • Design: Importance, characteristics, Rights of design holder. 	To be able to appreciate the emerging developments in the area of intellectual property Laws and their impact on the Indian businesses.

		<ul style="list-style-type: none"> • Geographical Indications, Confidential Information & Trade Secrets, <p>Traditional knowledge—Meaning & scope of these IPRs.</p>	
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[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Documentary making on Consumer Protection Act , Case Study, Narration, , Survey Analysis Article review.	You Tube about cases on negotiable instruments Act.	Report Review	To Equip the students with procedure and practices about negotiable instruments and liabilities of parties in case of dishonor of negotiable instruments.

2	06	Project making, Street play, slogan , Quiz Competition,	Use of You tube, Review case study	New Emerging Issues in the E- Contracts, E- Commerce.	To have Comprehensive understanding about the E-Contracts, E- Commerce and their legal aspects.
3	14	Case study, Poster making, Interview with Consumer Protection Court Lawyer, jingles,	Case Analysis, Mute court ,	Recent Laws and silent feature of Consumer Protection Act	To acquaint students about regulatory mechanism of Consumer Protection and Procedural aspect of Redressal of Consumers' grievances.
4	14	Virtual Learning, Group Discussion,	Film on procedure of of intellectual property Laws	Project on of intellectual property Laws	To be able to appreciate the emerging developments in the area of intellectual property Laws and their impact on the Indian businesses

Methods of Evaluations

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation, Quiz, MCQ, Assignment ,Oral,	As per University	Seminar New Negotiable instruments Act
Unit – II	Continuous Evaluation, Quiz, MCQ, Assignment ,Oral	As per University	Awareness program E- Contracts, E- Commerce and their legal aspects
Unit – III	Continuous Evaluation, Quiz, MCQ, Assignment ,Oral	As per University	Workshop on Consumer Protection and Procedural aspect of Redressal of Consumers' grievances.
Unit – IV	Continuous Evaluation, Quiz, MCQ, Assignment ,Oral	As per University	Awareness program on intellectual property Laws.

References

1. Negotiable Instruments Act :-Khergamwala , Lexis Nexis,(2017)
2. Intellectual Property Law:-Narayan, Eastern Law House, (2020)
3. The Consumer Protection Act 2019 Bare Act With Amendments 2020 Edition, Government of India,(2020)
4. Law Relating To Electronic Contracts, R. K.Sing, Lexis Nexis (2019)
5. Business regulatory framework, Chaudhari, Bhawari,Zalte,Dagade, Prashant Publication (2021)
6. Law Relating to Intellectual Property Rights,V.K.Sing, Lexis Nexis,(2017)
7. Introduction To Intellectual Property Rights, H.S. Chawala, Oxford & IBH Publishing (2020).
8. <https://legislative.gov.in/sites/default/files/A1881-26.pdf>
9. <https://egazette.nic.in/WriteReadData/2019/210422.pdf>
10. <https://ipindia.gov.in/acts-patents.htm>
11. <https://www.indiacode.nic.in/handle/123456789/1999>

Revised Syllabus (2019 Pattern) for three years B. Com. Degree Course (CBCS)

T. Y. B. Com. (Semester- VI)

Paper: ADVANCED ACCOUNTING – II

Code: 362

No. of lectures: 48

Preamble

In today's modern age, the Corporate as well as Co-operative sectors are the major contributors towards development of rural economy. In the last decade, these sectors have seen the largest and fastest growing sectors. Due to this growth various new trends are arisen. In this growth, accounting plays an energetic role and to ensure safeguard of the interest of the stakeholders and the society. It is, therefore, important to educate the students of commerce in the accounting practices adopted by different organizations. It helps stakeholders make better business decisions and deal with problems by providing them with accurate financial information. By studying the learning path in accounting – advance concepts will gain a deeper understanding of the accounting process.

Objectives of the course

1. To acquaint the student with knowledge about the legal provisions regarding preparation and presentation of final accounts of Co-operative Societies.
2. To empower to students about the branch accounting in simple.
3. To make aware the students about the conceptual aspects of various recent trends in the field of accounting especially forensic accounting, accounting of CSR activities, accounting of derivative contracts and Artificial Intelligence in Accounting.
4. To understand the procedure and methods of analysis of financial statements.

Objectives of the Program

1. To instill the knowledge about accounting procedures, methods and techniques.
2. To impart students' knowledge of various Advanced Accounting Concepts.

Depth of the program – Fundamental Knowledge

CONTENTS

Unit No.	Unit Name	Contents	Purpose skills to be developed
1	Final Accounts of Co-operative Societies	<ul style="list-style-type: none"> - Meaning and Introduction, - Allocation of Profit as per Maharashtra State Co-operative Societies Act. - Preparation of Final Accounts of Credit Co-op. Societies & Consumer Co-op. Societies 	<ul style="list-style-type: none"> - To upgrade regarding legal provisions of co-operative accounting. - To develop the skill regarding preparation & presentation of final accounts of Credit Co-op. Societies & Consumer Co-op. Societies.
2	Branch Accounting	<ul style="list-style-type: none"> - Concept of Branches & their Classification from accounting point of view. - Accounting treatment of dependent branches & independent branches. - Methods of charging goods to branches. 	<ul style="list-style-type: none"> - To develop conceptual understanding about accounting for different branches. - To ascertain whether the branch should be expanded or closed, to ascertain the requirement of cash and stock for each branch. - To develop the skill & upgrade the knowledge regarding methods of charging goods to branches.
3	Recent Trends in Accounting	<ul style="list-style-type: none"> - Forensic Accounting - Accounting for Corporate Social Responsibility - Accounting for Derivative Contracts - Artificial Intelligence in Accounting 	<ul style="list-style-type: none"> - To develop conceptual understanding about forensic accounting, corporate social responsibility, derivative contracts and artificial intelligence in accounting.
4	Analysis of Financial Statements	<ul style="list-style-type: none"> - Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis, Types of Ratios – Profitability, Liquidity, Leverage etc. - Simple Problems on following Ratios: - Gross Profit, - Net Profit, - Operating, - Stock Turnover, - Debtors Turnover, - Creditors Turnover, - Current Ratio, Liquid Ratio, - Debt-Equity Ratio, - Working Capital to Net worth, Assets Turnover Ratio. 	<ul style="list-style-type: none"> - To understand the conceptual knowledge, objectives, methods & tools of analysis of financial statements. - To develop the analytical skill and decision-making skill of the students. - To diagnose the information contained in financial statements so as to judge the profitability, liquidity & solvency position of business organizations.

Teaching Methodology

Unit No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Use of e- contents, online lectures, MCQ based Quiz and Presentations	Study of the Final Accounts of Co-operative Societies from its Annual Report	Individual assignment of solving practical problems	Practical understanding of preparation of final accounts of Co-operative Societies.
2	10	Use of e- contents, online lectures and PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment of solving practical problems	Knowledge about of the Accounting for Branches
3	12	Use of e- contents, online lectures, and PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment report	Conceptual Clarity about new trends like forensic accounting, accounting for CSR activities, derivative contracts and artificial intelligence
4	12	Use of e- contents, online lectures, MCQ based Quiz and PowerPoint Presentations	Study of the Financial Statement Analysis from different Annual Reports	Individual assignment of solving practical problems	Analytical skills enhancement and Decision making skills of students will developed.

Method of Evaluation

Unit	Internal Evaluation	External Evaluation	Suggested Add on Course
1	MCQ / Practical Problem	As per University norms	--
2	Practical Problem	As per University norms	--
3	MCQ / Assignments/ Presentation	As per University norms	--
4	MCQ / Small Practical Problems	As per University norms	Certificate Course on Financial Statement Analysis

References:

❖ List of Books Recommended:

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S. P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R. L. Gupta & M. Radhaswamy (Sultan Chand & Sons)
4. Advanced Accounts: By Paul Sr.
5. Notes Issued by ICAI
6. Management Accounting: By I. M. Pandey
7. Principles of Management Accounting: By I. M. Pandey

❖ List of Videos Recommended:

Unit	Topic Name	Links
1	Final Accounts of Co-operative Societies	- https://youtu.be/Bt0sv9IZwIs - https://youtu.be/CCgR_pJg49c
2	Branch Accounting	- https://youtu.be/QnrqPiAEzac - https://youtu.be/aia6lxASh24
3	Recent Trends in Accounting	- https://youtu.be/L_Q9rXAFZeg
4	Analysis of Financial Statements	- https://youtu.be/76gMXQBnbps - https://youtu.be/liYK6s5_Db0

Savitribai Phule Pune University, Pune
Third Year, B.Com. (Core Course)
Revised Syllabi for Three Years B. Com. Degree Course
(CBCS-2019 Pattern) (w.e.f. 2021-22)

Semester - VI

Subject: Indian & Global Economic Development

Course Code: 363

Total Credits: 3

Preamble:

An approach to Indian and Global Economic Development is to examine the Indian economic development policies in context with global economies. This paper aims to provide knowledge about economic development of India, economic development policies that are applied for development of economy in general and development of various sectors in particular. It also aims to develop ability of the students to analyze the development of Indian economy as compared to global economies through the comparison of different sectors like agriculture, Industry, service and availability of resources and its quality.

Scope of the Programme –

Knowledge related to development policies of Indian Economy as compared to World Economies.

Objectives:

1. To develop ability of students to analyze economic development process of India.
2. To acquaint the students with the knowledge of recent trends in Human Development Index.
3. To acquaint students with the emerging issues in policies of India's foreign trade.
4. To update the students about International institutions and organizations.

Course Outcomes:-

1. Students will be able to understand the concept of Human Resource Development.
2. Students will be able to understand the role of foreign capital in Economic Development.
3. Students will be able to critically evaluate the Indian Foreign Trade Policy.
4. Students will be able to analyze the role of International Financial Institutions.
5. Students will be able to evaluate the success of Regional Economic Cooperation's.

Unit No.	Topic	Purpose & Skills to be Developed
Unit 1	Human Resources and Economic Development	Purpose: To make the students aware of concepts related to Human Development and HDI Skills: Analyze & think critically, develop writing skills.
	1.1 Role of Human Resources in Economic Development	
	1.2 Human Development Index and India	
	1.3 Concepts of Different Indexes in Quality of Life and Status of India	
	1.3.1 Gender Development Index	
	1.3.2 Gender Inequality Index	
	1.3.3 Human Poverty Index	
Unit 2	Foreign Capital and Economic Development	Purpose: To give the knowledge to students about Foreign Capital and issues related to Foreign capital in India. Skills: Analyze & think critically, develop writing skills.
	2.1 Role of Foreign Capital in Economic Development	
	2.2 Types of Foreign Capital	
	2.3 Foreign Investment in India Since 2001	
	2.4 Limitations of Foreign Capital	
Unit 3	India's Foreign Trade and Balance of Payment	Purpose: To make aware to students about the situation of Foreign Trade and Balance of Payments. Skills: Analyze & think critically, develop writing skills.
	3.1 Role of Foreign Trade in Indian Economic Development	
	3.2 India's Foreign Trade Since 2001	
	3.3 India's Recent Foreign Trade Policy (EXIM Policy)	
	3.4 Meaning and Components of Balance of Payment	
	3.5 India's Balance of Payment Since 2001	
	3.6 Causes of Unfavorable Balance of Payment	
	3.7 Convertibility of Indian Rupee – Current and Capital Account	

Unit 4	International Financial Institutions & Regional Economic Cooperation	Purpose: To give the knowledge to students about International Financial Institutions and Regional Economic Cooperation Skills: Analyze & think critically, develop writing skills.
	4.1 International Bank for Reconstruction and Development (World Bank) - Objectives and Functions	
	4.2 International Monetary Fund (IMF) - Organization and Functions	
	4.3 World Trade Organization (WTO) - Introduction and Functions	
	4.4 South Asian Association for Regional Co-operation (SAARC) – Introduction and Functions	
	4.5 BRICS: Introduction and Functions	

Teaching methodology:

UnitNo.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	<ul style="list-style-type: none"> • Open Book discussion • Casestudies • Problem solvingbased learning 	<ul style="list-style-type: none"> • You tube lectures • Films 	<ul style="list-style-type: none"> • Implication of HDI • Policies of Indian Government for improving Human Quality 	<ul style="list-style-type: none"> • Students will understand concepts of Development • Will be able to critically evaluate status of India as compared to world
2	10	<ul style="list-style-type: none"> • Digital lectures • Project based learning 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Role of Foreign Capital in Developing Countries • Concepts of Foreign Capital 	<ul style="list-style-type: none"> • Will understand the concepts of Foreign Capital

3	14	<ul style="list-style-type: none"> • Pair learning • Group discussion 	<ul style="list-style-type: none"> • Films • You tube lectures • PPTs made by Teachers 	<ul style="list-style-type: none"> • Role of Foreign Trade in Development of Developing Countries • Trends of Trade in developed and developing countries • Concepts of Balance of Trade and Balance of Payments 	<ul style="list-style-type: none"> • Will understand the concepts of Balance of Trade and Balance of Payment • Will be able to make comparison of Indian trade with other countries
4	14	<ul style="list-style-type: none"> • Group discussion • Teacher driven power point presentation 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Role of International Financial Institutions In Development of Developing Countries • Importance of Economic Cooperation in Development 	<ul style="list-style-type: none"> • Will understand the importance of International Financial Institutions. • Will be able the Organization and Functions of International Cooperation Organizations

Recommended Books:

1. Misra S.K. and Puri V.K. Indian Economy, Himalaya Publishing House, Delhi.
2. Black and Sundaram, International Business Environment, Prentice Hall India.
3. TayebmonisH., The Global Business Environment, Sage Publication, New Delhi.
4. Charles Hill, International Business, Competing in the Global Market place, Arunkumar Jain, Tata McGraw Hill.
5. Jhingan M.L., International Economics, Vrinda Publications, Delhi.
6. RuddarDatta and K.P.M. Sundaram, Indian Economy, S. Chand and Co., New Delhi.
7. Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers.
8. Bhole, L.M., impacts of Monetary Policy, Himalaya Publishing House, New Delhi.
9. JaywantR.Bhadane, (2018) Foreign Policy of NarendraModi, International Publi.
10. Brics development bank launched, first president to be from India, Times of India July 16,2014
11. Ministry of Finance, Government of India (Oxford Press), Economic Survey 2020.
12. Arun Kumar, International Business- competing in the Global Marketplace- Charles Hill.
13. UNDP, Human Development Report.
14. World Bank, World Development Report
15. Magazines / Journals Reports,
16. Web sites:
 - www.mospi.gov.in/national-sample-survey-office-nssso (Ministry of Statistics and Programme Implementation, GoI)

- <https://www.yourarticlelibrary.com/economics/foreign-capital-in-india-need-and-forms-of-foreign-capital/23565>
- <https://www.iedunote.com/foreign-trade>
- <https://www.vedantu.com/commerce/liberalisation>
- <https://ncert.nic.in/textbook/pdf/keec103.pdf>
- <http://hdr.undp.org/en/content/latest-human-development-index-ranking>
- <https://communitymedicine4all.com/2019/12/24/human-poverty-index-hpi-and-multidimensional-poverty-index-mpi/>
- <https://resourcewatch.org/data/explore/Gender-Development-Index>
- [https://en.wikipedia.org/wiki/Brexit#:~:text=Brexit%20\(%2F%CB%88br%C9%9B,\(00%3A00%20CET\).](https://en.wikipedia.org/wiki/Brexit#:~:text=Brexit%20(%2F%CB%88br%C9%9B,(00%3A00%20CET).)
- <https://www.sebi.gov.in>
- <https://www.rbi.org.in> – (Reserve Bank of India)

Savitribai Phule Pune University
Faculty of Commerce & Management
T Y B Com (Semester VI)
(Choice Based Credit System)
Revised Syllabus (2021-22)

CORE COURSE – I

Subject: Auditing & Taxation - II

Course Code: 364

Total Credits: 04 (Theory 03 + Practical 01=04)

1. To understand the basic concepts of Income Tax Act, 1961 and create awareness of direct taxation among the students.
2. To understand the income tax rules and regulations and its provisions.
3. To have a comprehensive knowledge of calculation various types of income.
4. To know the recent changes made by the finance bill (Act) every year and its impact on taxation of person.
5. To acquaint the students on Income tax department portal (ITD), e-filing and e-services mechanism relating to Assessee.

Unit No	Unit Title	Contents	Skills to be developed
1.	Income Tax Act-1961- Important Definitions and Concepts.	<p>Introduction- Features of Income Tax, Scope of Income Tax Act, and Importance of Income Tax payment for development of country.</p> <p>Definitions-Income, Person, Assessee, Deemed Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Income, Gross Total Income (GTI) , Total Taxable Income (TTI), Residential Status of an Assessee, PAN, TAN</p> <p>Concept of Capital receipts, revenue receipts and capital expenditure, revenue expenditure.</p>	<p>Understanding the concept of Income and tax on Income.</p> <p>Acquaint the students of income tax provision and tax payable for the development of the country</p>
2.	Sources and Computation of	1. Income from Salary – Meaning of salary, Salient features of salary Allowances and tax Liability-	Know the procedure of computation of income under

	Taxable Income under the various Heads of Income	<p>Perquisites and their Valuation, Treatment of provident fund, Deductions from salary. (Theory and Problems)</p> <p>2. Income from House Property -Basis of Chargeability, Types of property, Annual Value Self occupied and let out property, Deductions allowed (Theory and Problems)</p> <p>3. Income from Profits and Gains of Business and Professions –Definition of Business , profession, vocation, speculative business, Methods of accounting, Deductions expressly allowed and disallowed (Theory And Problems)</p> <p>4. Income from Capital Gains – Meaning, Chargeability-definitions- Capital assets, transfer, cost of acquisition, Cost of Improvement, Short term and long term capital assets and Capital gains, cost inflation Index, Deductions allowed. (Theory only)</p> <p>5. Income from other sources- Chargeability Method of accounting, deductions, Amounts not deductible. (Theory And Problems)</p>	different heads of income and tax payable on the income.
3.	Computation of Total Taxable Income (TTI)and tax liability	Gross total Income -Deductions u/s-80C, 80CCC to 80 U – Total Taxable Income, Income Tax calculation of Individual - (Rates applicable for respective Assessment year), Education cess and higher education cess, surcharge, etc.(calculation of tax payable as per old regime and new regime)	Understanding the calculation of total income and tax payable by individual person.
4.	E-Filing and E-provisions	Due dates of filing return, E-filing of income tax return and forms used, advance tax , TDS (Tax deducted at source),Assessment, AIR (Annual information return), SFT (Specified financial transactions).	Know the e-filing due dates, recent changes in income tax provisions.

(Note- Recent amendments made by finance bill every previous year and changes made before six months of examination will also be applicable.)

Teaching Methodology:

Unit No	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Applications	Projects / Practical's	Expected Outcome
1	08	The Income Tax Act, 1961 Documents, PPT, Article review, research paper	You Tube clips about The Income Tax Act, 1961	Report Review	Acquaint with knowledge and maturity to understand The Income Tax Act, 1961.
2	24	Use of e- contents, online lectures and quiz, PowerPoint Presentations, Article review, research paper	Lectures of experts available on YouTube and other digital platforms.	Individual assignment of solving practical problems, report review	Conceptual Clarity and Practical understanding of sources of income
3	08	Use of e- contents, online lectures and quiz, PowerPoint Presentations, Article review, research paper	Lectures of experts available on YouTube and other digital platforms.	Individual assignment of solving practical problems, report review	To understand the calculation of total income and tax payable for individual assessee
4	08	Use of e- contents, online lectures and quiz, PowerPoint Presentations, Article review, research paper, online income tax website view	Lectures of experts available on YouTube and other digital platforms.web site review	Individual assignment of solving practical problems, report review	Understanding latest amendment of the act and impact on the person

Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	MCQ / Written test	As per University norms	--
Unit – II	Practical Problems/ MCQ / Written test	As per University norms	--
Unit – III	Practical Problems/ written Test / MCQ	As per University norms	--
Unit – IV	Written Test / MCQ	As per University norms	E-filing of Income Tax Return of Individual

List of Practical's

S.N.	Title of the practical	Objective of the Practical	Outcomes	Methodology
1	The basic concepts of Income Tax Act, 1961	To make the students understand the basic concepts, definitions and terms related to direct taxation.	Students will be able to identify the technical terms related to income tax	Report based on various reference books
2	Income from salary	Understanding the provisions of salary income and its taxability	Application of correct provision of salary and determination of tax liability and its impact on his annual income	Report based on visit to Individual assessee and collection of documents

3	Income from house property	Understanding the provisions of House property income and its taxability	Students should be able to compute income from House property	Report based on Guest lecture /seminar/ workshop organized by the college
4	Income from Business or profession	To make students understand the procedure of computation of income from business or profession	Students should be able to compute income from Business or profession	Report based on visit to a Businessman or professionals and documents collected
5	Computation of total income	To make the students determine the net total taxable income of an assessee after reducing the deductions from the gross total income earned from all or either of the five heads of income and also to compute tax based on slab rates.	Students will be able to compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax Act, 1961.	Practical example in Guest Lecture /seminar / workshop and report based on this .

Guidelines for completion of Practical's:

- 1) For each semester minimum three practical's should be completed.
- 2) Two Practical are compulsory from the given list.
- 3) Teachers are allowed to choose one practical according to the situation in their local area.

Reference books:

Sr. No	Title of Book	Author/s	Publication	Place
1	Indian Income Tax	Dr.Vinod Singhanian	Taxmann Publication . www. Taxmann.com	New Delhi
2	Income Tax	Dr. Girish Ahuja and Dr. Ravi Gupta	Wolters kluwer	New Delhi
3	Income Tax Act	Shri.R.N.Lakhotia	Vision books	New Delhi
4	Indian Income Tax Act	Dr. H.C. Melhrotra , Dr. S.P Goyal	Sahitya Bhavan publication	Agra
5	Income Tax	T.N. Manoharn and G R. Hari	Snow white	New Delhi
6	Student guide to Income Tax	Dr.Vinod Singhanian	Taxmann Publication www. Taxmann.com	New Delhi

SPPU, Pune
Revised Syllabi (2019pattern) for three years B.Com. **T.Y. B.Com.**

Degree Course CBCS

Semester VI

Subject Name -: Cost and Works Accounting, Special Paper II

Course Code -: 365 – E

Subject Title -: Methods of Costing

Objectives:

1. To provide knowledge about the various methods of costing.
2. To understand the applications of different methods of costing in manufacturing and service industries.
3. To enable students to prepare cost statements under different types of manufacturing industries and Service Industries
4. To build the applicability of cost accounting standards in the method of costing.

Unit No.	Unit Title	Contents	Skills to be developed
1	Methods of Costing	1.1. Introduction to Methods of Costing. 1.2 Job Costing Meaning, Features, Advantages and Limitations (Simple problems Only) 1.3 Introduction of Batch costing- (theory Only)	a. Lerner will understand the various methods of costing b. Develop the ability to prepare a job cost sheet

2	Contract Costing	<p>2.1 Meaning and Features of Contract Costing</p> <p>2.2 Work-Certified and Uncertified, Escalation clause, Retention Money, Cost Plus contract, work-in-progress</p> <p>2.3 Profit on incomplete contract</p>	<p>a. It will help the learner to understand the concept of contract costing</p> <p>b. learners will understand the process of calculation of profit on incomplete contracts</p>
3	Process Costing	<p>3.1 Meaning and features of process costing</p> <p>3.2 Preparation of process accounts including normal and abnormal loss/gain</p> <p>3.3 Joint Products and By Products [Theory and Simple problems]</p> <p>3.4 Cost Accounting Standard 19: Joint Cost</p>	<p>a. Students will get an idea of how to prepare process accounts.</p> <p>b. Understand the basic concept of CAS 19: Joint cost</p>
4	Service Costing	<p>4.1 Meaning, Features and Applications of service costing</p> <p>4.2 Cost Unit-Simple and Composite</p> <p>4.3 Cost Sheet for Transportation Service</p> <p>4.4 Cost Statement for Hospital and Hotel Organization</p> <p>4.5 Cost Accounting Standard 13: Cost of service cost center</p>	<p>a. The student will be enabled to understand the concept of service costing</p> <p>b. Learners will be able to prepare a cost sheet for transportation services, hospital and hotel organisation.</p> <p>c. Understand the basic concept of CAS13:service cost center</p>

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Practical	Expected Outcome
1	10	Powerpoint Presentations,	Relevant Youtube Links	Group Discussion	Understand the basic methods of costing.
2.	14	Quiz		PPT	Develop the ability to calculate the profit of an incomplete contract.
3	12	Group Discussion		Study of process costing by visiting various process industries	The student will be able to prepare Process Account
4	12	Invite the tour operators, accountants of hotels & hospitals to provide practical exposure for ascertaining the cost thereof.		Visit transportation, hospital & hotel undertakings to find out the methodology applied in cost ascertainment.	Development of knowledge about cost sheets in service Industries.

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination, Powerpoint Presentations, Orals, Assignments, Tutorials etc.	SPPU	Two industrial visits and subsequent reports on the visits.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Title of the Book	Author	Publisher	Place
01	Practice in Advanced costing and Management Accounting.	Prof. Subhash Jagtap	Nirali Prakashan	Pune
02	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd.	New Delhi
03	Cost Accounting Principles and Practice.	S.P. Iyengar	Sultan Chand & Sons Accounting, Taxman's	New Delhi
04	Students Guide to Cost	Ravi Kishor	Taxman's, New Delhi.	New Delhi

	Accounting			
05.	Cost Accounting Principles and Practice	M.N. Arora	Vikas Publishing House Pvt. Ltd.	New Delhi.
06	Cost Accounting, Theory and Problems,	S.N. Maheshwari and S.N. Mittal	Mahavir book Depot	New Delhi
07	Theory and Techniques of Cost Accounting.	B.L. Lall and G.L. Sharma	Himalaya Publishing House	New Delhi.
08	Cost Accounting – Textbook.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi.
09	Cost Audit and Management Audit.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi
10	Cost Accounting Principles and Practice.	Jain and Narang	Kalyani Publishers	Kolkata
11	Principles and Practice of Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata
12	Advanced Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata

	Syndicate Pvt Ltd., Calcutta.			
13	Practical Costing.	R.K. Motwani	Pointer Publisher	Jaipur
14	Cost Accounting.	R.S.N. Pillai and V. Bhagavati	Sultan Chand and Sons	New Delhi.
15	Advanced Cost Accounting	Dr. D. M. Gujarathi	Idol Publication	Pune

Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Personnel such as working executives from industries and of practising Cost and Management Accountants.	YouTube films showing the working of different industries.	Relevant PowerPoint presentations are available on all these topics.	Articles from professional Journals such as The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	https://icmai.in www.globalcma.in eclm.unpune.ac.in

Notes: The breakup of marks in the Examination will be as follows:

- 50 % of the marks for Theory & 50 % of the marks for Practical Problems (Simple Problem Only)

Areas of practical problems

- ▶ Job Costing - Preparation of job cost sheet
- ▶ Contract Costing - Preparation of Contract Account & Contractee Account [without B/s] Simple Problem without an Escalation clause
- ▶ Process Costing Simple Problems on Process Costing, Joint Products and By Products [Where there is no work in process].
- ▶ Service Costing - Cost Sheet for Transportation, Hotel and Hospital Service.

T.Y. B.Com. (Semester -VI) (2019 Pattern)

Special Paper-II, Course Code - 365(h)

Marketing Management-II

Objectives:

- The primary purpose of this course is to brief students about agricultural marketing, various marketing regulations, importance of global marketing and various measures used by cyber security marketers in today's digital world.

Unit No	Topic	No. of Lectures	Teaching Method	Proposed skills to be developed
1	<u>Agricultural Marketing</u> Meaning of Agricultural Marketing Types of Agri-Products Features of Agri-Products Various Functions in Agricultural Marketing System Problems of Agriculture Marketing and its Solutions	12	Conceptual Learning, Library Work, Assignment.	To understand meaning of agricultural marketing, identify its problems and find solutions for the same.
2	<u>Marketing Regulations</u> Importance of Marketing Regulations in Marketing Relevance and importance of following acts in the context of Marketing Regulations: Consumer Protection Act.1986 Trade Mark Acts,1999 Competition Act,2002	12	Conceptual Learning ,Power Point Presentation, Library Work, Assignments, Case Study.	Familiarizing the students with the different marketing regulations in India.

	Indian Patent (Amendment) Acts.2005 Bureau of Indian Standard Act			
3	<u>Global Marketing.</u> Meaning and Definition of Global Marketing Features of Global Market Elements of the Global Marketing Factors Affecting Global Marketing Global Marketing Strategies Issues, Examples Global Vs. International Marketing	12	Conceptual Learning, Library Work.	To provide an understanding of the factors that has led to the growth of global marketing.
4	<u>Cyber Security Marketing</u> Meaning of Cyber Security Marketing Emergence of Cyber Security Marketing Essentials to develop cyber security marketing strategy Need and Importance of Cyber Security Marketing Various Tactics used by Cyber Security Marketers Advantages and Challenges	12	Conceptual Learning, Power Point Presentation Group Discussion, Assignment.	To provide an insight on cyber security marketing in today's digital world.
	Total	48		

References

Sr.No	Title of the Book	Author/s	Publication
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
4	Strategic Brand Management, Buiding, Measuring and Managing Brand Equity.	Keller .K	Pearson Publication
5	Marketing Management	Dr.K.Karunakaran	Himalaya Publishing House
6	Agriculture Marketing	J.W.Barker	Oxford University Press
7	Sales Forecasting Management: A Demand Management Approach	John T.Mentzer & Mark A. Moon	Sage Publications
8	Global Marketing	Carlyle Farrell	Sage Publications

T.Y. B.Com.
B.Com Degree Course Revised 2019 Pattern (CBCS)

Cost and Works Accounting Special Paper III

Name -: Techniques of Cost Accounting and Cost Audit

Course Code -: 366 – E (SEM-VI)

Objectives:

1. To impart knowledge about Standard Costing and Variance Analysis
2. To learn about pricing policy and its implementation.
3. To know the related Cost Accounting Standards and Cost Management practices in specific sectors
4. To provide a conceptual understanding of procedures and Provisions of Cost Audit.

Unit No.	Unit Title	Contents	Skills to be developed
1	Standard Costing	1.1 Definition and meaning of standard cost and Standard Costing. 1.2 Types of standards, setting up of Material, Labour Standards 1. 3 Difference between Standard Costing & Budgetary Control. 1.4 Advantages and Limitations of standard costing	1. The student will develop the ability to understand the basic concepts of Standard Costing 2. The learner will be able to calculate variances (Material and Labour)

		<p>1.5 Variance Analysis & its Significance</p> <p>1.6. Meaning, types, and causes of material & labour variances.</p> <p>1.7. Problems on Material & Labour variances.</p>	
2	Pricing Decisions	<p>2.1 Principles of Product Pricing</p> <p>2.2 Pricing Policy</p> <p>2.3 Pricing of New Products and Finished Products</p> <p>2.4 Target Costing. Meaning ,Importance in Pricing decision</p> <p>2.3 Pricing Methods</p> <ul style="list-style-type: none"> a. Competition based b. Cost-based c. Value-based <p>(Simple Problems Only)</p>	<p>1. Students will be able to understand the Principles of product Pricing and Pricing Policy.</p> <p>2. Students will learn to calculate the Selling price under different pricing methods.</p>

3	Cost Accounting Standards and Cost Management for Specific Sector	<p>3.1 Cost Accounting Standards</p> <ul style="list-style-type: none"> a. CAS-6 Material Cost b. CAS-7 Employee Cost <p>3.2 Cost Management for Specific Sector</p> <ul style="list-style-type: none"> a. Agricultural Sector b. Information Technology (IT) Sector 	<p>1. Students will be able to understand the application of Cost Accounting Standards.</p> <p>2. Learners will be able to understand Cost Management practices in the Agricultural and IT sectors</p>
4	Cost Accounting Record Rules & Cost Audit:	<p>4.1 Introduction to cost accounting record u/s 148 of the companies Act 2013.</p> <p>4.2 Cost records and Verification of Cost Records</p> <p>4.3 Cost Audit – History, Meaning, applicability, Scope, objectives & advantages of Cost Audit</p> <p>4.4 Cost auditor – Qualification, disqualification, rights, and duties.</p> <p>4.5 Preparation and Submission (XBRL) Cost Audit Report.</p>	<p>1. Learners will be able to understand the compliance about the preparation of Cost Accounting records U/S 148 of Companies Act 2013.</p> <p>2. Students will get exposure to details of Cost Audit and Role of a Cost Auditor</p>

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	16	Variance analysis problems discussion.	PPT	The practice of problem-solving	Development of overall outlook of Standard Costing.
2.	12	Case Study	Videos	Group Discussion	Develop knowledge about Pricing and pricing strategies
3	10	Expert Lecture	YouTube clippings of	Discussion about recent changes in Cost Management in specific sectors.	Understand the basics of Cost Accounting Standards and recent changes in Cost Management

4.	10	Preparation of Charts	Collection and analysis of published Cost Audit Reports	Group discussion and Project-based learning	Conceptual understanding of Cost Records and Cost Audit Reports.
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Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination & PPT based presentation, Orals, Assignments, Tutorials, etc.	SPPU	Visit industries and make a report on the visit.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Title of the Book	Author	Publisher	Place
1	Theory and Techniques of Cost Accounting.	B.L. Lall and G.L. Sharma	Himalaya Publishing House	New Delhi.
2	Strategic Cost Management and Performance Evaluation	Board of Studies, ICAI	ICAI	New Delhi
3	Advanced Cost Accounting	Dr. D. M. Gujrathi	Idol Publication	Pune
4	Advanced Cost Accounting	Dr.Kishor. M. Jagtap	Tech-Max Publication	Pune
5	Cost Accounting-Principles &Practices	Dr.M.N. Arora	Vikas Publishing House ,	New Delhi
6	Advanced Cost Accounting	S. P. Jain and K. L. Narang	Kalyani Publication	New Delhi

7	Cost Accounting-Principles & Practices	JawaharLal&SeemaShrivastawa	Tata Mcgraw Hill	New Delhi
8	Advanced Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata
9	Cost Accounting	P. V. Rathnam and P. Lalitha	Kitab Mahal	Delhi
10	Practice in Advanced costing and Management Accounting.	Prof. Subhash Jagtap	Nirali Prakashan	Pune
11	Practical Costing.	R.K. Motwani	Pointer Publisher	Jaipur
12	Cost Accounting.	R.S.N. Pillai and V. Bhagavati	Sultan Chand and Sons	New Delhi.
13	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd.	New Delhi

14	Cost Accounting, Theory and Problems,	S.N. Maheshwari and S.N. Mittal	Mahavir book Depot	New Delhi
15	Cost Accounting Principles and Practice.	S.P. Iyengar	Sultan Chand & Sons Accounting, Taxman's	New Delhi
16	Cost Audit and Management Audit.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi

Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management	YouTube films showing working of different industries.	Relevant Power Point Presentations are available on all these topics.	Articles from the Professional Journals such as , The Management Accountant, The Chartered Accountant, The Chartered Secretary, The	https://icmai.in www.globalcma.in eclm.unpune.ac.in

	Accountants.			Institute of Chartered Financial Analyst of India	<u>n</u>
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Notes: The breakup of marks in the Examination will be as follows:

- 50 % of the marks for Theory & 50 % of the marks for Practical Problems
- 1. Problems on Material and Labour Variances
- 2. Problems on Pricing decisions

SUGGESTED AREAS FOR INTERNSHIP

Duration: 60 hours

Total Credits: 4

Nature of Internship: Compulsory

Guidelines: As per INTERNSHIP MANUAL of SPPU

Sr.No	Suggested areas for Internship
1.	Inventory Management
2.	Printing Press.
3.	Food Processing.
4.	Travel and tourism Industry.
5.	Hospitals.
6.	Dairy Technology.
7.	Practicing Cost Accountant or Chartered Accountant.

8.	Courier Services.
9.	Real estate developers / contractors.
10.	Cost management in Educational Institution
11.	LPG cylinder distribution
12.	Supply chain IT sector
13.	Software Companies / Professionals
14	MSME micro, small, medium enterprise
15	Cargo Industry, Logistics,
16	Hotels(Lodging and Boarding)
17	Job Costing (Engineering workshop, Interior decorators, painting etc)
18	Service centers (automobile, electronics, home appliances etc.)
19	Agriculture industry.
20	Agro tourism.
21	Sugar Industry.
22	MIS /SAP/ ERP maintenance of material and employee records through software
23	Preparation and presentation of Budget.
24	Purchase procedure and documentation.
25	Mess/ Canteen / Catering
26	Entertainment and Mass Media Industry
27	Departmental stores (Big Bazar, More, Reliance fresh, D Mart etc)
28	Bakery /Confectionery

Subject teacher may initiate Internship Program in any of the above areas or any other appropriate area.

Revised Syllabi (2019Pattern) for T.Y. B. Com. Degree course (CBCS)
Semester - VI
SPECIAL ELECTIVE COURSE (Special Course Paper – III)
Marketing Management _Course Code: 366(H)

Objectives of the Course:

1. To introduce the concept of Marketing of Service.
2. To provide the students the knowledge of Creative Advertisements.
3. To acquaint the students to various social media marketing.
4. To make the student understand the technique and process of Marketing Control and Audit.
5. To enable the students to apply this knowledge in practicality by enhancing their skills in the field of advertising.

Unit No	Unit Title	Contents	Proposed Skills to be developed
1	Service Marketing	Introduction - Meaning, Definition, Characteristics, Components, B2B Services and B2C Services, Importance of Services, 7P's concept of Service Marketing, Challenges of Service Marketing.	<ul style="list-style-type: none"> ● To impart knowledge about the concept Service Marketing.
2	Creative Advertisements	Introduction to Typography, Principles of Design, Setting Advertising, Developing Advertising Strategy, Introduction to copy writing, Message, Making Radio Commercials, Television Advertising	<ul style="list-style-type: none"> ● The objective is to make students understand the art and craft of creating advertisements for various media.
3	Introduction to Social Media Marketing	Introduction -Meaning , Importance , Myths about Social Media Marketing, Brief History, Characteristics of Social Media Marketer, Various Social Media Marketing Careers in Social media marketing	<ul style="list-style-type: none"> ● The objective is to introduce various Social Media Marketing.

4	Marketing Control and Audit	Marketing Control -Meaning and Definition, objectives of Marketing Control, Benefits of Marketing Control, essential of an effective Marketing Control System, Techniques of Marketing Control, Process of Marketing Control, Marketing Audit – Meaning, characteristics, objectives, process of Marketing Audit.	<ul style="list-style-type: none"> ● Conceptual Clarity of Marketing Control. ● To impart knowledge about Marketing Audit.
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Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Expected Outcome
1	12	Power Point Presentation, Survey Analysis, Problem-solving based learning.	Short Film, AVA Relevant videos, Consortium for Educational Communication (CEC) E-Content	Student will understand the challenges of Service Marketing.
2	12	Power Point Presentation, Group Discussion, Survey Analysis	Short Film, AVA Relevant videos, Consortium for Educational Communication (CEC) E-Content	Students will understand various Creative Advertisements.
3	12	Power Point Presentation, Group Discussion, Survey	Short Film, AVA Relevant videos, Consortium for	Students will understand changing role of advertisement.

		Analysis Feld visit	Educational Communication (CEC) E-Content	
4	12	Group Discussion, Quiz, Poster Presentation	Short Film, AVA Relevant videos, Consortium for Educational Communication (CEC) E-Content	Students will understand Marketing Control Technique and Audit Process.

Methods of Evaluation:

Topic No	Internal Evaluation	External Evaluation	Suggested Add on Course
1	Quiz, Project, Group Discussion	Practical, Descriptive Questions, Quiz	Certificate Course in Role of Service Marketing.
2	Quiz, Practical, Presentation	Practical, Descriptive Questions, Quiz	Short Course in Creative Advertisements.
3	Quiz, Group Discussion, Project.	Practical, Descriptive Questions, Quiz	Certificate Course in any Social Media Marketing.
4	Quiz, Presentation, Group Discussion, Practical	Practical, Descriptive Questions, Quiz	Short Course in Marketing Audit.

References:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	A framework for marketing management	Philip Kotler	Pearson Publication	New Delhi
2	Marketing Management	Rajan Saxena	McGraw Hill Education	New Delhi
3	Principles of Marketing	Philip Kotler	Pearson Publication	New Delhi
4	Advertising Management	Rajiv Batra	Pearson Publication	New Delhi
5	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication	Noida
