SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE & MANAGEMENT

(COMMERCE)

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

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

Preamble:

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

Following aspects highlight the importance of business education:

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

Objectives of the Programme:

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

Program Outcomes:

1. **Accounting Proficiency:**
   a) Graduates will demonstrate a fundamental understanding of financial, cost, and management accounting principles and practices.
   b) They will have the ability to prepare and interpret financial and cost statements accurately.
   c) Graduates can apply accounting concepts to record business transactions and analyze financial data effectively.
2. **Mathematical and Statistical Analysis:**
   a) Graduates will acquire proficiency in mathematical and statistical concepts and techniques relevant to business applications.
   b) They can solve mathematical problems related to commerce and economics, applying quantitative methods for business decisions.
   c) They will develop skills in collecting, analyzing, and interpreting data, using statistical software and tools for solving business problems.
3. **Technology and Computerized Accounting:**
   a) Graduates will master the use of accounting software for efficient and accurate financial data management.
   b) They can create, manage, and analyze financial records using computerized accounting systems.
   c) They understand the importance of data security and integrity in computerized accounting.
4. **Communication Skills:**
   a) Graduates will develop effective communication skills for various business contexts, including written and oral communication.
   b) They will be able to present ideas and information clearly and professionally.
   c) Graduates can resolve conflicts through effective communication and understand the importance of cultural sensitivity in business communication.
5. **Language Proficiency:**
   a) Graduates will enhance English language proficiency for academic and professional purposes, including reading, writing, and speaking.
   b) They can communicate fluently and accurately in written and spoken English.
   c) Graduates will apply English language skills effectively in business and academic contexts, using standard grammar and vocabulary.
6. **Environmental Awareness:**
   a) Graduates will understand environmental issues and their impact on business and society.
   b) They can analyze environmental factors affecting business decisions and sustainability.
   c) They will be able make decisions related to environmental responsibility in business.
7. **Specialized Accounting Knowledge:**
   a) Graduates will develop a solid foundation in cost and management accounting principles.
   b) They can calculate and analyze various costs involved in business operations and apply cost accounting techniques.
   c) Graduates will gain expertise in advanced cost and management accounting for strategic decision-making.

8. **Financial Reporting and Analysis:**
    a) Graduates will gain an advanced understanding of financial accounting principles, standards, and regulations.
    b) They will be able to analyze complex financial transactions, prepare financial statements, and interpret them for stakeholders and investors.
    c) Graduates will apply accounting standards and principles for financial reporting in various business contexts.
9. **Economic Analysis and Decision-Making:**
    a) Graduates will understand economic principles and their application in business.
    b) They can analyze economic factors affecting business decisions and evaluate economic policies' impact on the business environment.
    c) Graduates will be able to apply economic principles for business strategy and development.
10. **International Accounting and Taxation:**
    a) Graduates will have an understanding of international accounting standards and their application.
    b) They can navigate complex tax laws and regulations effectively for businesses and individuals.
    c) Graduates will provide specialized tax advice for international and cross-border transactions.
11. **Management Accounting and Strategic Decision-Making:**
    a) Graduates will apply advanced management accounting techniques for strategic decision-making.
    b) They can analyze cost and performance data to optimize organizational efficiency and develop budgets and forecasts to support organizational goals.
    c) Graduates will implement management accounting practices to enhance organizational competitiveness.
12. **Ethics and Professionalism:**
    a) Graduates will demonstrate ethical conduct in accounting and business practices, adhering to professional standards and regulations.
    b) They will prioritize accuracy, integrity, and confidentiality in financial reporting and data management.
    c) Graduates will communicate ethical principles in business relationships and decision-making.

1. Introduction:

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

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

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

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

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

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

2. Eligibility:

a) No Candidates shall be admitted to the First Year of the B.Com Degree Program (2024 Pattern) unless he / she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board or equivalent or University with English as a passing Course.

b) No candidate shall be admitted to the Third Semester Examination of the Second Year unless he / she has cleared First Two Semesters satisfactorily for the course at the college affiliated to this University.

c) No student shall be admitted to the Third Year B.Com (Fifth Semester) Degree Program (2024 Pattern) unless he / she has cleared all the papers of First and Second Semester Examination of F.Y. B.Com.

d) No candidate shall be admitted to the Fifth Semester Examination of the Third Year unless he / she has cleared first Two Semesters satisfactorily of Second Year for the Program at the college affiliated to this University.

e.) No candidate shall be admitted to the Fourth Year B.Com (Seventh Semester) Degree Program (2024 pattern) unless he / she has cleared all the papers of Third and Fourth Semester Examination of S.Y. B.Com.

3. Teaching Methodology:

The Teacher can use the following Methods as Teaching Methodology:

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

4. Examination:

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

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

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

6. University Terms:

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

7. Verification and Revaluation:

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

8. Restructuring of Courses:

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

9. Standard of Passing:

a) A candidate is required to obtain 40% Marks in Internal Assessment, Practical Examination and Semester End University Examination.

b) It means that passing separately at Internal Assessment, Practical/Project Examination and Semester End University Examination is compulsory.

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

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

a. Continuous Internal Assessment
b. Practical / Project Examination (If applicable)
c. Semester End Examination

a) Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1) Offline Written Examination
2) Power Point Presentations
3) Assignments / Tutorials
4) Oral Examination
5) Open Book Test
6) Offline MCQ Test
7) Group Discussion
8) Analysis of Case Studies

b) For Examination / Project Examination will be completed as per the directives given by the Board of Studies and issued by the University.

c) For Semester End Examination, question papers will be set for Seventy Percent of the Total Marks allotted for the course. The University will conduct this Examination.

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

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

Credit Framework:

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

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

Credit Framework

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

Credit Distribution Framework for B.Com Degree Programme

Under the Faculty of Commerce & Management (Commerce) of Savitribai Phule Pune University w.e.f. June 2024

(3 Subjects Options and Eight Major for B.Com Degree Programme)

Level / Difficulty	Sem	Subject-1				Subject-2	Subject-3	GE/OE	SEC	IKS	AEC	VEC	CC	Total
4.5 / 100	I	4 (T)				4 (T)	4 (T)	2 (T)	2 (T)	2 (T) (Generic)	2 (T)	2 (T)	--	**22**
	II	4 (T)				4 (T)	4 (T)	2 (T)	2 (T)	--	2 (T)	2 (T)	2	**22**
Exit option: Award of UG Certificate in Major with 44 Credits and an additional 4 Credits Core NSQF Course / Internship OR Continue with Major and Minor Continue option: Student will select one subject among the (Subject-1 and Subject-2) as Major and another Subject will be dropped, and Subject-3 will be as Minor.														
Level / Difficulty	**Sem**	**Credits Related to Major**				**Minor**	**--**	**GE/OE**	**SEC**	**IKS**	**AEC**	**VEC**	**CC**	**Total**
		Major Core	**Major Elective**	**VSC**	**FP / OJT / CEP**									
5.0 / 200	III	6 (T) = (4+2)	--	2 (P)	2 (FP)	4 (T)	--	2 (T)	--	2 (T) (Major Subject Specific)	2 (T)	--	2	**22**
	IV	6 (T) = (4+2)	--	2 (P)	2 (CEP)	4 (T)	--	2 (T)	2 (T)	--	2 (T)	--	2	**22**
Exit option: Award of UG Diploma in Major & Minor with 88 Credits & an additional 4 Credits Core NSQF Course / Internship OR Continue with Major & Minor														
5.5 /300	V	12 (T) = (4*3)	4 (T)	2 (P)	2 (FP/CEP)	2 (T)	--	--	--	--	--	--	--	**22**
	VI	12 (T) = (4*2+2*2)	4 (T)	2 (P)	4 (OJT)	--	--	--	--	--	--	--	--	**22**
Total 3 Years		**44**	**8**	**8**	**10**	**18**	**8**	**8**	**6**	**4**	**8**	**4**	**6**	**132**
Exit option: Award of UG Degree in Major with 132 Credits OR Continue with Major and Minor														
6.0 /400	VII	10 (T) = (4*2 +2)	4 (T)	--	4 (RP)	4 (T)	--	--	--	--	--	--	--	**22**
	VIII	10 (T) = (4*2 +2)	4 (T)	--	8 (RP)	0	--	--	0	0	0	0	0	**22**
Total 4 Years		**64**	**16**	**8**	**22**	**22**	**8**	**8**	**6**	**4**	**8**	**4**	**6**	**176**
Four Year UG Honours with Research Degree in Major and Minor with 176 credits OR														
6.0 /400	VII	14 (T) = (4*3 + 2)	4 (T)	0	0	4 (T)	--	--	0	0	0	0	0	**22**
	VIII	14 (T) = (4*3 + 2)	4 (T)	0	4 (OJT)	0	--	--	0	0	0	0	0	**22**
Total 4 Years		**72**	**16**	**8**	**14**	**22**	**8**	**8**	**6**	**4**	**8**	**4**	**6**	**176**
Four Year UG Honours Degree in Major and Minor with 176 credits														

Structure and Subject Codes for F.Y.B.Com Sem-I

As per NEP-2020 w.e.f. June 2024 (Academic Year: 2024-2025)

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

SEMESTER-I

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

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

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

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B.Com in Accountancy and Taxation

Class: F.Y.B.Com. Sem-I
Subject: Financial Accounting-I

Academic Year: 2024-2025

Sem. No.	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
I		Subject-I & II **Major Mandatory**	Financial Accounting-I	4	4

Course Objectives:

1. To make students understand the concepts of the Financial Accounting.
2. To impart the knowledge of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
3. To make accounting treatment of Partnership Accounts, Lease, Hire Purchase and Royalty.
4. To teach the utility and practical use of Partnership Accounts, Lease, Hire Purchase, Royalty and Accounting Standards.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Amalgamation of Partnership Firms:** 1.1 Meaning and Need of Amalgamation of Partnership Firms 1.2 Accounting Treatment and Preparation of Ledger Accounts: 1.2.1.1 Accounting Entries in the Books of Old Firms 1.2.1.2 Accounting Entries in the Books of New Firm 1.2.1.3 Preparation of Ledger Accounts in the Books of Old Firms: Revaluation or Profits and Loss Adjustment Account, Partners Capital Accounts, New Firm's Account, Cash or Bank Account and necessary Ledger Accounts etc.	15
2	**Sale of a Firm to a Company:** 2.1 Meaning and Need of Conversion of Partnership Firm into Company 2.2 Purchase Consideration 2.3 Accounting Treatment and Preparation of Ledger Accounts: 2.3.1.1 Accounting Entries in the Books of Firm 2.3.1.2 Accounting Entries in the Books of Company 2.3.1.3 Preparation of Ledger Accounts in the Books of Old Firm: Realization Account, Partners Capital Accounts, Partners Current Account, Company's Account, Shares in Company Account, Cash or Bank Account and necessary Ledger Accounts etc.	15
3	**Accounting for Leases and Hire Purchase System:** **3.1 AS-19: Accounting for Leases and Ind AS-17:** 3.1.1 AS-19: Accounting for Leases and Ind AS-17: Leases 3.1.2 Difference between AS-19 and Ind AS-17 3.1.3 Numerical Illustrations on AS-19 **3.2 Hire Purchase System:** 3.2.1 Concept of Hire Purchase 3.2.2 Formation of the Purchase Agreement or Contract of Hire Purchase	20

	3.2.3 Ways for Termination of Hire Purchase Agreement and Remedies in case of Breach 3.2.4 System of Accounting Records: When Goods of Substantial Sales Value only: 3.2.4.1 Calculation of Interest: 3.2.4.1.1 When Cash Price, Rate of Interest, Hire Purchase Price and Number of Instalments are given 3.2.4.1.2 If Rate of Interest is not given 3.2.4.1.3 If Cash Price is not given 3.2.4.2 Accounting Entries and Preparation of Ledger Accounts: 3.2.4.2.1 In the Books of Hire Purchaser when Asset is recorded at Full Cash Price including Partial or Full Seizure of Goods 3.2.4.2.2 In the Books of Hire Purchaser when Asset is recorded at Cash Price actually paid including Partial or Full Seizure of Goods 3.2.4.2.3 In the Books of Hire Vendor including Partial or Full Seizure of Goods	
4	**Royalty Accounts:** 4.1 Meaning of the term Royalty 4.2 Important Terms: Minimum Rent or Dead Rent, Short Workings, Recoupment of Short Workings 4.3 Types of Problems: 4.3.1 Royalties without any Minimum Rent 4.3.2 Royalties with a Minimum Rent: 4.3.2.1 With the Lessee/Tenant having the right to recoup the Short Workings: 4.3.2.1.1 Without any Limitation of Time 4.3.2.1.2 Within a Limited Time (Limitation of Time may commence either from the Date of the Agreement or from the Date of Short Workings) 4.3.2.2 Without the Lessee having the right to recoup the Short Workings 4.3.3 Accounting Entries and Preparation of Ledger Accounts without Minimum Rent Account and with Minimum Rent Account: 4.3.3.1 In the Books of Lessee / Tenant 4.3.3.2 In the Books of Lessor / Landlord 4.3.3.3 Sub-Lease: Meaning and Accounting Entries/Treatment	**10**

Course Outcomes: After completion of the course, students will be able:

1) To understand the concepts of the Financial Accounting.
2) To apply the knowledge of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty for accounting.
3) To analyse the effects of accounting treatments of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
4) To evaluate the impact of accounting treatments of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty on financial aspects.
5) To create an independent accounting of the financial transactions pertaining to Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
6) To remember the accounting treatment of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi.
4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
9. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
15. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
16. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
20. For Limited Liability Partnership Formation: Refer Ministry of Corporate Affairs Website: mca.gov.in

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

Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours

Instructions:	
1) Question No. 1 and 6 are compulsory	
2) Attempt any three questions from Question No. 2 to 5	
Q. 1: Fill in the blanks on all Units	06 Marks
Q. 2: Numerical Problem on Unit-1	18 Marks
Q. 3: Numerical Problem on Unit-2	18 Marks
Q. 4: Numerical Problem on Unit-3	18 Marks
Q. 5: Numerical Problem on Unit-4	18 Marks
Q. 6: Short notes on all Units: (Any 2 out of 4)	10 Marks

Program Name: B.Com in Cost and Management Accounting

Class: F.Y.B.Com. Sem-I

Subject: Basics of Cost & Management Accounting and Material Accounting-I

Academic Year: 2024-2025

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I		Subject-I & II **Major Mandatory**	Basics of Cost & Management Accounting and Material Accounting-I	4	4

Objectives:

1. To prepare learners to know and understand the basic concepts of Cost and Management Accounting.
2. To understand the elements and classification of cost.
3. To enable students to prepare a Cost Sheet, Tender and Quotation
4. To enable students to calculate the material issuing cost.

Course Outcome: After Completion of the course, student will be able:

1. To remember the basic concepts related to Cost and Management Accounting.
2. To understand the application of cost concepts and relevant cost accounting standards on material.
3. To apply the basis of classification of cost in preparation of Cost Sheet, Estimated Cost Sheet, Tender and Quotation.
4. To analyse the cost performance of a business entity with the help of Cost Sheet and material issuing prices.
5. To evaluate the performance with the help of Price List, Estimates, Tenders and Quotations as well as Landed Cost.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Basics of Cost and Management Accounting:** 1.1 Concept of Cost, Costing, Cost Accounting, Cost Accountancy and Management Accounting 1.2 Limitations of Financial Accounting 1.3 Objectives of Cost Accounting 1.4 Advantages & Limitations of Cost Accounting 1.5 Difference between Financial Accounting and Cost Accounting 1.6 Difference between Financial Accounting and Management Accounting 1.7 Difference between Cost Accounting and Management Accounting 1.8 Cost Units and Cost Centres 1.9 Scope of Management Accounting 1.10 Role of a Cost Accountant in an Organisation 1.11 Functions of Management Accountant	15
2.	**Elements and Classification of Cost:** 2.1 Cost Accounting Standard: Meaning, Definition and Introduction 2.2 Importance of Cost Accounting Standards 2.3 Elements of Cost: Material, Labour and Expenses 2.4 Cost Accounting Standard: Classification Cost	15

	2.5 Segregation of Cost into Elements	
3.	**Cost Sheet:** 3.1 Cost Items and Non-Cost Items 3.2 Proforma of Cost Sheet 3.3 Preparation of Cost Sheet with adjustments and Problems thereon 3.4 Price List: Meaning, Preparation of Price List (Theory only) 3.5 Estimate: Meaning, Significance, Preparation of Estimates and Problems thereon 3.6 Tender and Quotation: Meaning, Difference between Tender and Quotation, Preparation of Tender and Quotation and Problems thereon 3.7 Numerical Problems on Cost Sheet, Estimates, Tender and Quotation with necessary adjustments	15
4.	**Material Accounting:** 4.1 Material as an Element of Cost: Importance and Control 4.2 Material Storage: Store Location and Stores Layout 4.3 Classification and Codification of Material 4.4 Stores and Material Records 4.5 Bin Card & Store Ledger etc. 4.6 Cost Accounting Standards-6: Material Cost 4.7 Calculation of Material Procurement Cost 4.8 Meaning and Calculation of Landed Cost 4.9 Functions of Purchase Department and Scientific Purchase Procedures 4.10 Issue of Material and Pricing Methods for Issue of Material: First in First Out (FIFO), Last in Last Out (LIFO), Simple Average and Weighted Average Methods and adjustments thereon 4.11 Numerical Problems on all Pricing Methods for Issue of Material with necessary adjustments	15

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1) Cost Accounting-Principles and Practices, Jawahar Lal & Seema Shrivastava Tata by McGraw Hill New Delhi
2) Advanced Cost Accounting and Cost Systems, Ravi M Kishor by Taxman's, New Delhi
3) Cost Accounting Theory and Problems, S. N. Maheshwari by Mittal Shree Mahavir Book Depot, New Delhi
4) Advanced Cost Accounting, Jain and Narang by Kalyani Publication, New Delhi
5) Horngren's Cost Accounting Managerial Emphasis, Srikant M Datar & Madhav V Rajan by Pearson, Noida, UP
6) Cost Accounting-Principles and Practices, Dr. M.N. Arora by Vikas Publishing House, New Delhi
7) Cost Accounting Principles and Practice, Jain Narang by Kalyani Publication, New Delhi
8) Cost Accounting Methods and Problems, B.K. Bhar by Academic Publisher, Kolkata
9) Cost Accounting, M.Y. Khan, P. K. Jain by Tata McGraw Hill Private Limited, New Delhi
10) Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi
11) Cost and Management Accounting, Inamdar S. M., Everest Publishing House
12) Study Materials of Chartered Accountants Program by ICAI, New Delhi
13) Study Materials of Cost and Management Accountants by ICMA, Kolkata
14) Study Materials of Company Secretary by ICSI, New Delhi
15) Journal of Chartered Accountants by ICAI, New Delhi
16) Journal of Chartered Accountants by ICMA, Kolkata
17) Journal of Chartered Accountants by ICSI, New Delhi

Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions: *1) Question No. 1 and 6 are compulsory* *2) Attempt any three questions from Question No. 2 to 5*	
Q 1. Fill in the Blanks	06 Marks
Q 2. Theory Question on Unit-1	18 Marks
Q 3. Theory Question on Unit-2	18 Marks
Q 4. Numerical Problem on Unit-3	18 Marks
Q 5. Numerical Problem on Unit-4	18 Marks
Q 6. Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Program Name: B.Com in Business Administration

Class: F.Y.B.Com. Sem-I
Subject: Modern Office Management-I

Academic Year: 2024-2025

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I		Subject-I & II **Major Mandatory**	Modern Office Management-I	4	4

Course Objectives:

1) To acquaint the students with the concept of modern office and its role.
2) To understand the conceptions factors affecting selection of place and office layout.
3) To enable students to understand the importance of office automation.
4) To enable students to understand the need of office procedures and standardization of office work.
5) To understand the use of office manuals and standard operating procedures.

Course Outcomes:

1. Students will be able to understand the concepts of modern automated offices.
2. They will learn the conceptions of office work low and importance of office layout.
3. They will grasp the knowledge of modern technology used in offices.
4. They will understand the need and utility of standard office procedures.
5. They will understand office manuals and its importance. Need and requirements of standard operating procedures will be understood by students.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Modern Office Services:** 1.1 Concept, Meaning and Definition of Modern Office 1.2 Role of Modern Office 1.3 Meaning and Definition of Traditional Office 1.4 Difference between Traditional Office and Modern Office 1.5 Work Flow in Modern Office 1.6 Importance of Mechanization in Office 1.7 Factors affecting selection of Office Place and Layout 1.8 Digital Office: Meaning and Concept, Importance of Digital Office Procedures, Types of Modern Office Machines	**15**
2	**Office Automation:** 2.1 Meaning of Office Automation, Goals of Office Automation 2.2 Characteristics of Office Automation System, Advantages and Obstacles in Office Automation Process 2.3 Office Utility: Internet, Wi-Fi, Video Conferencing, CCTV Camera, Intranet 2.4 Open Office and Private Office: Concept, Meaning and Need 2.5 Use of Artificial Intelligence in Office Automation	**15**
3	**Office Procedures and Standardization of Office Work:** 3.1 Meaning, Definition and Concept of Office Procedures 3.2 Importance of using Office Procedures	**15**

	3.3 Standardization of Office Work: Meaning, Objectives, Areas of Standardization 3.4 Types of Standards, Methods of setting Standards, Advantages and Limitations of Standardization	
4	**Office Manuals and Standard Operating Procedures:** 4.1 Meaning of Office Manuals 4.2 Need of Office Manuals 4.3 Types of Office Manuals 4.4 Advantages of Office Manuals 4.5 Standard Operating Procedures: Meaning, Benefits of Implementing Standard Operating Procedures, Components of Standard Operating Procedures	**15**

Internship for Students if any: Not Applicable

List of Recommended Reference Books:

1) Modern Office Management by Mills and Geoffrey
2) Office Management by Dr. R.K. Chopra and Priyanka Gauri
3) Office Management by R.S.N. Pillai
4) Office Management by K. L. Maheshwari, and R. K . Maheshwari
5) Modern Office Management: Principles and Techniques by J. N. Jian and P. P. Singh
6) Office Management by Lefingwell and Robinson
7) Office Organization and Management by R. K. Chopda, and Ankita Chopda, Himalaya Publishing House, Bombay
8) Office Management by S P Arora, Vikas Publishing New Delhi
9) Office Organization and Management by Reddy and Apponnaiah, Himalaya Publishing House, Bombay
10) Office Management by P. K. Ghosh, Sultan Chand and Son‘s, New Delhi.
11) Office Organization and Management by C. B. Gupta, Sultan Chand and Son‘s New Delhi.
12) Office Organization and Management by Arora. S. P., Vikas Publishing House Pvt. Ltd. New Delhi.
13) Office Organization and Management by N. Kumar and R. Mittal, Anmol Publication Pvt. Ltd. New Delhi
14) Fundamental of Office Management by J. P. Mahajan, Pitamber Publishing Co. New Delhi.
15) Office Management by Dr. A H Lokhandwala and V. K. Behere, Nirali Prakashan, Pune.
16) Principles of Office Management by R. C. Bhatia, Lotus Press, New Delhi

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

Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours

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

Program Name: B.Com in Marketing

Class: F.Y.B.Com. Sem-I
Subject: Fundamentals of Marketing-I

Academic Year: 2024-2025

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I		Subject-I & II **Major Mandatory**	Fundamentals of Marketing-I	4	4

Course Objectives:

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 establish link between commerce, business and marketing.
4. To enable students to apply this knowledge in practicality by enhancing their skills in the field of Marketing.

Unit	Title and Contents	No. of Lectures in Clock Hours
01	**Introduction to Market and Marketing:** 1.1 Meaning and Definition of Market 1.2 Classification of Markets 1.3 Marketing Concept 1.4 Different between Traditional and Modern Marketing 1.5 Importance of Marketing 1.6 Functions of Marketing. 1.7 Selling vs. Marketing	**15**
02	**Market Segmentation and Marketing Mix:** 2.1 Market Segmentation: 2.1.1 Introduction, Meaning and Definition 2.1.2 Importance of Market Segmentation 2.1.3 Limitations of Market Segmentation 2.1.4 Bases for Segmentation 2.2 Marketing Mix: 2.2.1 Introduction, Meaning and Definition 2.2.2 Elements of Marketing Mix 2.2.3 Importance of Marketing Mix	**15**
03	**Salesmanship:** 3.1 Introduction, Meaning and Definition of Salesmanship 3.2 Features and Scope of Salesmanship 3.3 Elements of Salesmanship 3.4 Salesmanship: Arts or Science 3.5 Qualities for Salesman 3.6 Salesmanship is a Profession	**15**
04	**Distribution Channel and Physical Distribution**: 4.1 Distribution channels concepts and role 4.2 Types of Distribution Channel 4.3 Factors affecting types of distribution channel 4.4 Promotion: Methods of Promotion 4.5 Advertising: Concepts, Important and Types	**15**

Course Outcomes: After completion of the course, students will be able:

1. Acquainted with the basics of marketing field.
2. It will help students to implement this knowledge in practicality by enhancing their skills in the concepts of 'Marketing Mix' and Market segmentation.
3. To get the knowledge of Salesmanship and various approaches.
4. To get the knowledge about Recent Trends in marketing area.

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1. Marketing Management, Philip Kotler, Pearson Publication 2. Principles of Marketing, Philip Kotler, Pearson Publication 3. Sales and Distribution Management, Tapan K Panda, Oxford Publication 4. Retail Management, Gibson Vedamani, Jayco Publication 5. Principles of Marketing, 19th Edition - Pearson Paperback by Philip Kotler, Gary Armstrong, Sridhar Balasubramanian and Prafulla Agnihotri 6. Fundamentals of Marketing 2Ed 2021 by Paul Baines, Oxford 7. Fundamentals of Marketing Management by Mankeshya Saini, Dr. Soumya P, Dr. Daphne Fernandes, Dr. Sanjay Kumar Barik, Dr. S. Saravanah, Redshine Publication 8. Fundamentals of Marketing Management by Dr Kiran Kumar, Agrawal, Dr Shouvik Sanyal, Dr Lalit Goyal, Dr Poonam Kakkad, Book Rivers 9. Marketing Management, 16e Paperback, G. Shainesh Philip Kotler, Kevin Lane Keller, Alexander Cherney, Jagdish N. Sheth 10. Marketing Paperback – Import, by Paolo Antonetti, Paul Baines, Sara Rosengren, Oxford University Press	
Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions: *1. Question No. 1 and 6 are compulsory* *2. Attempt any three questions from Question No. 2 to 5*	
Q 1. Fill in the Blanks	06 Marks
Q 2. Theory Question on Unit-1	18 Marks
Q 3. Theory Question on Unit-2	18 Marks
Q 4. Theory Question on Unit-3	18 Marks
Q 5. Theory Question on Unit-4	18 Marks
Q 6. Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Program Name: B.Com in Business Practices and Cooperation

Class: F.Y.B.Com. Sem-I

Subject: Business Environment and Entrepreneurship-I

Academic Year: 2024-2025

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

Course Objectives:

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

Course Outcomes:

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

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

15. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi
16. Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi
17. Udyog, Udyog Sanchalaya, Mumbai-7
18. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
19. Study Material of Economic and Business Environment for CS Foundation by the Institute of Company Secretary of India, New Delhi

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

Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours

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

Program Name: B.Com in Banking, Finance and Insurance

Class: F.Y.B.Com. Sem-I
Subject: Fundamentals of Banking-I

Academic Year: 2024-2025

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I		Subject-I & II **Major Mandatory**	Fundamentals of Banking-I	4	4

Course Objectives:

1. To provide knowledge of Fundamentals of Banking.
2. To create awareness about various banking concepts.
3. To conceptualize banking operations.
4. To develop the working capability of students in banking sector
5. To Make the Students aware of Banking Business and practices.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Evolution of Banking:** 1.1 Meaning, Definition and Origin of Bank 1.2 Evolution of Banking in India 1.3 Structure of Indian Banking System 1.4 Functions of Bank: Primary and Secondary Functions	15
2	**Procedure for Opening and Operating of Deposit Account:** 2.1 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 2.2 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. a) Closure of Account b) Transfer of Account c) Death Claim Procedure 2.3 Types of Account Holders: 2.3.1 Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardahnashin Woman, Non-Resident Account 2.3.2 Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts	15
3	**Lending Principles and Balance Sheet of a Bank:** 3.1 Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety	15

	3.2 Customer Assessment through CIBIL and other similar agencies 3.3 Balance Sheet of a Bank	
4	**Negotiable Instruments:** 4.1 Definition, meaning and characteristics of Negotiable instruments 4.2 Definition, meaning and characteristics of Promissory Note, Bill of Exchange and Cheque 4.3 Types of Cheques: Bearer, Order and Crossed 4.4 Types of Crossing: General and Special 4.5 Dishonour of Cheque 4.6 Endorsement: Definition and Meaning of Endorsement	**15**

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

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, (3rdEdition), '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) 'Tannan's Banking Law & Practice in India,' Lexis Nexis Publication.
10. Kaptan S S & Choubey N S, "E-Indian Banking in Electronic Era", Sarup & Sons, New Delhi 2003.
11. Padmalatha Suresh, Justin Paul, "Management of Banking and Financial Services" Second Edition, 2013, Published By Dorling Kindersley (Pearson)
12. Principles and Practices of Banking, Indian Institute of Banking and Finance, Macmillan

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

Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours

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

Program Name: B.Com in Business Laws

Class: F.Y.B.Com., Sem-I
Subject: Indian Legal System and Legal Method-I

Academic Year: 2024-2025

Sem. No.	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
I		Subject-I & II **Major Mandatory**	Indian Legal System and Legal Method-I	4	4

Course Objectives:

1. To understand the basic concept, nature and functions of law.
2. To be able to distinguish between the major kinds of law, legal system and related institutions.
3. To know the structure of the legal institutions, tribunals and the hierarchy of courts in India.
4. To acquire the ability to identify legal issues and applying various legal principles to the situation.
5. To know the various sources of law and be able to synthesize such sources and use them to understand legal system more effectively.
6. To be familiar with legal research sources, tools and basic techniques to understand the existing laws of the country and dispute resolution mechanism in India

Unit	Title and Contents	No. of Lectures in Clock Hours)
1	**Meaning of Law, Classification of Laws and Justice** 1.1 Meaning, Definitions and Nature of Law 1.2 The Functions and Purpose of Law 1.3 Classification of Laws: 1.3.1 Public and Private Law 1.3.2 Substantive and Procedural Law 1.3.3 Municipal and International Law 1.4 Administration of Justice, Civil and Criminal Justice	**15**
2	**The Sources of Law:** 2.1 Custom 2.2 Precedent 2.3 Legislation and other Sources	**15**
3	**Basic Concepts of Indian Legal System:** 3.1 Nature and Functions of Legal Systems: Civil Law and Common Law 3.2 Constitution as Basic Law 3.3 Law and Governance: 3.3.1 Rule of Law 3.3.2 Separation of Powers 3.3.3 Judicial System in India: 3.3.3.1 Hierarchy of Courts: Supreme Court, High Courts, District Courts, Tribunals 3.3.3.2 Other Judicial: Quasi-Judicial Authorities and ADR Mechanism 3.3.4 Importance of Law of Evidence 3.4 Legal References: Statutory Reports, Case Law Reports, Journals, Manuals, Digests, etc.	**15**

4	**Lok-Adalats, Gram Nyayalayas, Commercial Courts and Legal Aid:** 4.1 Legal Aid under the Constitution of India 4.2 The Legal Services Authorities Act, 1987: (Sections 4, 7, 10 and Chapters VI and VI-A) 4.3 The Gram Nyayalayas Act, 2008 (Chapters II to VII): Objectives, Features, Advantages and Limitations 4.4 The Commercial Courts Act, 2015. (Chapters II to V)	**15**

Course Outcomes: After completion of the course, students will be able to:

1. Understand the nature of law, legal systems and legal institutions in India.
2. Distinguish between the major kinds of law and an elementary understanding of Civil and criminal administration of justice.
3. Know the various sources of law and be able to synthesize such sources and use them to understand legal system more effectively.
4. Acquire the ability to identify legal issues and applying various legal principles to the situation.
5. Become familiar with legal research sources, tools and basic techniques to understand the existing laws of the country and dispute resolution mechanism in India more particularly about commercial disputes

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. H.L.A. Hart, The Concept of Law, Chapters VI & IX (1961)
2. Lon. L. Fuller, Anatomy of Law, Part Two (1976)
3. R.W.M. Dias, Jurisprudence (5th ed. 1994)
4. Joseph Minattur, "Introduction" in Joseph Minattur (ed.), Indian Legal System, vii – xiv (2nd ed., 2006)
5. V.S. Deshpande, "Nature of the Indian Legal System" in Joseph Minattur, op cit.
6. N.R.M. Menon, "Our Legal System", Legal Aid Newsletter, November 1982.
7. R. David & J.E.C. Brierley, Major Legal Systems of the World Today 17-31, 484-515 (3rd ed., 1985).
8. Mani Tripathy, Jurisprudence, Allahabad Law Agency, Allahabad
9. M.P Jain., "Custom as a Source of Law in India", 3 Jaipur Law Journal 96 (1963)
10. Rupert Cross and J.W. Harris, Precedent in English Law (4th ed., 1991)
11. Glanville Williams, Learning the Law 67-96 (11th ed., 2003)
12. G.W. Paton and David P. Derham, A Textbook of Jurisprudence, Chapter VI (4th ed., 2004)
13. A. Lakshminath, Judicial Process: Precedent in Indian Law (3rd ed., 2009)
14. P. J.Fitzgerald, Salmond on Jurisprudence, Sweet and Maxwell,(1966), London
15. P.M.Baxi, The Costitution of India, Universal, Lexis Nexis.(2020)
16. M.P.Jain, Indian Constitutional law,8th edition, Lexis Nexis (2023)
17. J. S. Verma, "50 years of Freedom under Rule of Law: Indian Experience", 4-7 Law and Justice 83 (2000)
18. Upendra Baxi, "The Rule of Law in India", 4 International Journal of Human Rights 6-25 (2007) [available at www.surjournal.org]
19. M.N. Venkatachaliah, "Rule of Law: Contemporary Challenges", 45 Indian Journal of Public Administration 321 (1999)
20. H.M. Seervai, "Rule of Law" in The Position of the Indian Judiciary under the Constitution of India 83-96 (1970)
21. J.N. Pandey; Constitutional Law of India; Central Law Agency, 58th Edition(2021), Allahabad
22. AV Dicey, "Rule of Law"- Constitutional Law, 1885.
23. Bare Act: The Legal Services Authorities Act, 1987, Chapters VI and VIA
24. Bare Act: The Gram Nyayalayas Act, 2008

25. Bare Act: The Commercial Courts Act, 2015.
26. R Swaroop, Legal Aid & Lok Adalat 5-43 (2003)
27. Upendra. Baxi, The Crisis of Indian Legal System 295-327 (1982);
28. *N.R. Madhava Menon, "Settlement in the Open"* (www.telegraphindia.com/archive/1001212/editoria.htm)
29 A.K. Agarwal, "Strengthening 'Lok Adalat' Movement in India", AIR 2006 Journal 33;
30 Reports of Law Commission of India on Panchayats and Gram Nyayalaya [14th Report (1958) and 114th Report (1986)] http://lawcommissionofindia.nic.in
31 J. S. Bisht, "Lok Adalat: A Mechanism of Alternate Dispute Resolution", XXXI Indian Bar
32 Review 165 (2004);
33 Legal Language in India, Dr. Anirudh Prasad.
34 Legal Research Methodology, ILI Publication.
35 Legal Research Methodology, S.R. Myneni.
36 Silky Mukherjee, Constitutional Provisions for Legal Aid in India, Bharati Law Review,Jan-Mar-2013

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

Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours

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

Program Name: B.Com in Business Mathematics, Statistics and Analytics

Class: F.Y.B.Com. Sem-I
Subject: Statistical Decision Analysis-I

Academic Year: 2024-2025

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I		Subject-I & II **Major Mandatory**	Statistical Decision Analysis-I	4	4

Course Objectives:

1. To acquaint the students with some basic concepts in Statistical Decision Theory.
2. To acquaint the students with the business problem solving using Statistical Decision Techniques.
3. To acquaint the students with the Statistical Quality Control Techniques.
4. To acquaint the students with applications of Statistical Quality Control Techniques for process quality control.

Course Outcome: After the completion of this course, students will be able:

1. To understand basic concepts in Statistical Decision Theory
2. To analyse the various business problems and their solutions using Statistical Decision Theory
3. To find optimal solutions using Statistical Decision Method
4. To understand various statistical quality control techniques and apply those to find process quality
5. To solve various business decision problems using Statistical Decision Techniques.

Unit	Title and Contents	No. of Lectures in Clock Hours
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	**15**
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, Expected Value of Perfect Information (EVPI), Decision Making Under Uncertainty, Maximin Criterion, Maximax, Minimax Regret Criterion, Laplace Criterion, Hurwitz Criterion, Examples and Problems.	**15**
3	**Replacement Problem:** Introduction, Replacement of Item that Deteriorates with time when value of money remains same during the period, Examples and Problems. **Sequencing Problem:** Assumptions in Sequencing Model, Basic terminology, n-jobs through Two Machine Problems, Examples and Problems. **Simulations -** Meaning and Scope, Advantages and Disadvantages of Simulations, Monte-Carlo Simulation, Examples and Problems.	**15**

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}, Examples and Problems.	**15**

Internship for Students if any: Not Applicable

List of Recommended Books and Study Materials

1. P. K. Gupta, D. S. Hira, Operations Research, S. Chand and Company Pvt. Ltd., New Delhi, 2014.
2. Hamdy A. Taha, Operations Research: An Introduction, Pearson India Ltd., New Delhi, 2017.
3. Kanti Swaroop, P. K. Gupta and Man Mohan Operations Research, Sultan Chand and Sons, New Delhi, 2022.
4. N. D. Vohra, Quantitative Techniques, McGraw Hill Education, New Delhi, 2021
5. Statistics for Business: Decision Making and Analysis, 3Rd Edition by Robert E. Stine, Pearson
6. Statistics for Business: Decision Making and Analysis, by Robert Stine and Dean Foster, Pearson
7. Statistical Decision Theory by Nicholas T Longford, Springer Verlag Publisher
8. CMA Knowledge Series on Fundamentals of Business Mathematics and Statistics (CMA Foundation Paper-03), by Y V Shruthi, Commercial Law Publishers (India) Pvt. Ltd.
9. Statistical Decision Theory and Bayesian Analysis by James O. Berger, Springer Verlag Publisher

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

Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours

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

Program Name: B.Com

Class: F.Y.B.Com. Sem-I
Subject: Introduction to Behavioural Economics

Academic Year: 2024-2025

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I		Subject-III **Major Mandatory**	Introduction to Behavioural Economics	4	4

Course Objectives:

1. To know about the origin of economics
2. To understand the relationship between economics and other discipline.
3. To introduce microeconomic concepts, theory and Laws.
4. To introduce simple mathematical equations.
5. To incorporate Indian Knowledge System in economics.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Introduction to Behavioural Economics:** 1.1 Interdisciplinary Approach to Economics 1.2 Economics and Socio-Economic Conditions 1.2.1 Economics and Political Science (The Role of the State) 1.2.2 Economics and Administration 1.2.3 Economics and Ethics 1.3 Basic Economic Problems and Different Approaches to solve the Problems 1.4 Microeconomics and Macroeconomics	15
2	**Demand and Supply Analysis:** 2.1 Definition, Factors Influencing Demand, Derivation of Demand Curve, Changes in Demand Curve 2.2 Definition, Factors Influencing Supply, Changes in Supply Curve 2.3 Demand and Supply Equations (to calculate Equilibrium Price and Output) 2.4 Elasticity of Demand: Price, Income and Cross Elasticity 2.5 Concept of Consumer Surplus	15
3	**Cost Concepts:** 3.1 Meaning and determinants of Cost 3.2 Concepts of: Economic Cost, Opportunity Cost, Fixed and Variable Cost, Sunk Cost, Short Run and Long Run Cost 3.3 Short Run Cost Functions: Total Cost (TC), Total Fixed Cost (TFC), Total Variable Cost (TVC), Average Cost (AC), Marginal Cost (MC) and Short Run Cost and Long Run Cost 3.4 Behaviour of Cost Curve: Long Run Average Cost Curve, U-Shaped, L-Shaped and Elongated U-Shaped 3.5 Economies and Diseconomies of scale 3.6 Simple Calculations on Short Run Cost / Estimate of Cost	15
4	**Theory of Production and Laws of Production:** 4.1 Factors influencing Production: Land, Labour, Capital and Entrepreneurs	15

	4.2 Theory of Production: Cobb Douglas Production Function (Input-Output Analysis) 4.3 The Laws of Variable Proportions 4.4 The Laws of Returns to Scale 4.5 Concepts of Isoquants and Iso-Costline	

Course Outcomes: After completion of the course, students will be able:

1. The students will be able to the Comprehend the Origin of economics.
2. Understand the importance of Indian Knowledge System related to economics.
3. Explore the interdisciplinary approach to economics.
4. Understand the concepts, theory and Laws of Microeconomics.
5. Solve simple mathematical equations related to economics.

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1. H. L. Ahuja, (2019), Principles of Micro Economics, S. Chand Publication, New Delhi. 2. D. M. Mithani, (2017), Micro Economics, Himalaya Publication, New Delhi. 3. D. N. Dwivedi (2017) Micro Economics - Pearson Publication, New Delhi. 4. Das R. C. (2023) Micro Economics: Theory and Practices, 2nd Edition, Kunal Book Publication, New Delhi. 5. N. Gregory Mankiw (1998), Principles of Microeconomics, Harcourt College Publishers, Philadelphia 6. Koutsoyiannis, (1979), A: Modern Microeconomics (2nd ed), Macmillan Press, London. 7. Ravindra Mahajan, (2013), "National Policy Studies in the light of Ekatma Manav Darshan" Published by Centre for Integral Studies and Research. 8. L. N. Rangarajan, (1992), "Kautilya: The Arthashastra" Penguin Classics Company. 9. Mansfield. E.: Microeconomics: Theory and Applications, W. W. Norton & Company 10. Edward T Dowling, "Introduction to Mathematical Economics" Schaums Outlines, 3rd Edition. 11. Economic Survey Report by RBI and Government of India.	
Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions: *1. Question No. 1 and 6 are compulsory* *2. Attempt any three questions from Question No. 2 to 5*	
Q 1. Fill in the Blanks	06 Marks
Q 2. Theory Question on Unit-1	18 Marks
Q 3. Theory Question on Unit-2	18 Marks
Q 4. Theory Question on Unit-3	18 Marks
Q 5. Theory Question on Unit-4	18 Marks
Q 6. Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Program Name: B.Com

Class: F.Y.B.Com. Sem-I
Subject: Business Accounting-I

Academic Year: 2024-2025

Sem. No.	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
I		SEC	Business Accounting-I	2	2

Course Objectives:

1. To make students understand the concepts of the financial accounting and partnership accounts.
2. To impart the knowledge of accounting principles, concepts, conventions, and partnership accounts.
3. To make students understand the applicability of accounting principles, concepts, conventions, partnership accounts, and partnership accounts.
4. To teach the utility and practical use of accounting principles, concepts, conventions, and partnership accounts.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Meaning and Scope of Accounting:** 1.1 Definition of Accounting and Need for Accounting 1.2 Development of Accounting and Accounting as Information System, and Qualitative characteristics of Accounting Information System 1.3 Book-Keeping and Accounting and Is Accounting a Science or an Art? 1.4 Accounting and other Disciplines: Accounting and Economics, Accounting and Statistics, Accounting and Mathematics, and Accounting and Law 1.5 Introduction of Branches of Accounting: Financial Accounting, Cost Accounting, Management Accounting, Human Resource Accounting, Environmental or Green Accounting, and Inflation Accounting 1.6 Functions, Objectives, Limitations, and end Users of Financial Accounting 1.7 Meaning and Nature of Accounting Principles: 1.7.1 Accounting Concepts: Business Entity, Going Concern, Money Measurement, Cost, Dual Aspect, Accounting Period, Period Matching of Cost and Revenue, Realization, and Accrual 1.7.2 Accounting Conventions: Conservatism, Full Disclosure, Consistency, and Materiality	10
2	**Accounting Standards (AS):** 2.1 Meaning, Scope and Objectives of Accounting Standards 2.2 Advantages and Disadvantages of Accounting Standards 2.3 Formation of Accounting Standards Board and its Objectives and Functions 2.4 Procedure for Issuing Accounting Standards by the ICAI 2.5 AS-2: Valuation of Inventories 2.6 AS-5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies, and Ind AS-8: Accounting Policies, Changes in Accounting Estimate and Errors	10

	2.7 Numerical Problems on AS-2 and AS-5	
3	**Partnership Firm and Piecemeal Distribution** 3.1 Meaning, Nature, Features and Importance of Partnership Firm 3.2 The Indian Partnership Act 1932 (Important Provisions) and Partnership Deed and its Contents 3.3 Limited Liability Partnership: Concept, Structure, Advantages, Procedure of Formation of Limited Liability Partnership, Difference between Limited Liability Partnership and Partnership Firm, and Difference between Limited Liability Partnership and Company 3.4 Gradual Realization of Assets and Basis of Distribution: 3.4.1 Order of Payments 3.4.2 Proportionate Capitals Method: Statement Showing Surplus Capital & Statement Showing Piecemeal Distribution of Cash 3.4.3 Maximum Loss Method: Statement Showing Piecemeal Distribution of Cash 3.5 Numerical Problems on Proportionate Capital Method and Maximum Loss Method	**10**

Course Outcomes: After completion of the course, students will be able:

1. To understand the accounting principles, concepts, conventions, and partnership accounts.
2. To apply accounting principles, concepts, conventions, and partnership accounts for accounting treatment.
3. To analyse the effects of accounting treatments.
4. To evaluate the impact of accounting treatments.
5. To create an independent accounting of the financial transactions.
6. To remember the accounting principles, concepts, conventions, and partnership accounts.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Financial Accounting for BBA, 2nd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi.
4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
9. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.

13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
15. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
16. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
20. For Limited Liability Partnership Formation: Refer Ministry of Corporate Affairs Website: mca.gov.in

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

Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours

Instructions:	
1) Question No. 1 is Compulsory.	
2) *Attempt any Two Questions from Question No. 2 to 5*	
Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	15 Marks
Q. 3: A) Theory Question on Unit-2	07 Marks
Q. 3: B) Numerical Problem on Unit-2	08 Marks
Q. 4: Numerical Problem on Unit-3	15 Marks
Q. 5: Short Notes on all Units (Any 3 out of 5)	15 Marks

Program Name: B.Com

Class: F.Y.B.Com. Sem-I

Subject: Mastering English for Professional Purposes-I

Academic Year: 2024-2025

Sem. No.	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
I		AEC	Mastering English for Professional Purposes-I	2	2

Course Objectives:

1. To make students understand the importance of communicative competence.
2. To expose students to the basics of communication.
3. To introduce students to vocabulary, spoken and written components of communication.
4. To lead students through rigorous exercise related to communication.
5. To make students proficient in communication.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Poetry for Values and Ethics	**10**
2	Prose for Professional Growth	**10**
3	Conversational Skills for Professional Purposes	**10**

Course Outcomes: After completion of the course, students will be able:

1. Students understand the importance of communication and the consequent competence required for it.
2. Students learn the basics of communication
3. Students acquire the necessary skills components of communication
4. Students become confident about communication through rigorous exercise
5. Students become competent in communication
6. Students realize that literary pieces are very good examples of effective communication.

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8	
Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours	
Q. 1: Answer the following question in 300 words (Any One)	15 Marks
Q. 2: Answer the following question in 300 words (Any One)	15 Marks
Q. 3: Write Short Notes (Any One)	05 Marks

SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE & MANAGEMENT

(COMMERCE)

Structure and Syllabus for

Four Year B.Com Degree Program

As per National Education Policy-2020

(2024 Pattern)

With Effect from June-2024

(Academic Year 2024-2025)

Structure and Subject Codes for F.Y.B. Com Sem-II

As per NEP-2020 w.e.f. June 2024 (Academic Year: 2024-2025)

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

SEMESTER-II

Sr. No.	Verticals	Credits	Course Code	Name of the Subject	Name of the Board of Studies
Three Subjects Options (Total 12 Credits)					
1	Subject-I MJ	**Students should select any one subject from the Subject-I**			
		4	FAC121T	Financial Accounting-II	Accountancy
		4	ILO122T	Inventory, Labour, and Overhead Accounting - II	Cost & Works Accounting
		4	PFM123T	Principles and Functions of Management - II	Business Administration
		4	FOM124T	Fundamentals of Marketing -II	Marketing
		4	PMC125T	History, Principles and Management of Cooperation – II	Business Practices
		4	FI126T	Fundamentals of Insurance – II	Banking, Finance & Insurance
		4	SEL127T	Start up and Insurance Law – II	Business Laws
		4	PT128T	Probability Theory - II	Statistics & Computer Applications
2	Subject-II MJ	**Students should select any one subject from the Subject-II other than subject selected from Subject-I**			
		4	FAC121T	Financial Accounting-II	Accountancy
		4	ILO122T	Inventory, Labour, and Overhead Accounting - II	Cost & Works Accounting
		4	PFM123T	Principles and Functions of Management - II	Business Administration
		4	FOM124T	Fundamentals of Marketing -II	Marketing
		4	PMC125T	History, Principles and Management of Cooperation – II	Business Practices
		4	FI126T	Fundamentals of Insurance – II	Banking, Finance & Insurance
		4	SEL127T	Start up and Insurance Law – II	Business Laws
		4	PT128T	Probability Theory - II	Statistics & Computer Applications

3	Subject-III MJ	4	MSE129T	Market Structure and Welfare Economics	Business Economics
Generic Elective OR Open Elective Subjects (GE / OE) (2 Credits)- Select any one					
4	OE	2	To be selected from the Baskets of other Faculty		(Open Elective Baskets of Science and Technology, and Humanities)
Vocational and Skill Enhancement Courses (VSEC) (2 Credits)					
5	SEC	2	SEC121COM	Business Accounting-II	Accountancy
Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (4 Credits)					
6	AEC	2	AEC-121	English-II	English
7	VEC	2	VEC-121	Constitutional Values, Fundamental Duties and Political System in India	Business Laws
Field Projects/Internships/ Apprenticeship/ Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular courses (CC) (2 Credits) (Students should select any One)					
8	CC	2	CC121HW	Health and Wellness OR	Co-curricular Department
		2	CC121YE	Yoga Education OR	
		2	CC121SF	Sports and Fitness OR	
		2	CC121CA	Cultural Activities OR	
		2	CC121NSS	NSS (National Service Scheme) OR	
		2	CC121NCC	NCC (National Cadet Corpse) OR	
Total Credits		**22**			

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

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B.Com. in Accountancy and Taxation
Class: F.Y. B.Com. Sem-II
Subject: Financial Accounting-II
Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
II	B.Com. in Accountancy and Taxation	FAC121T	Subject-I & II Major Mandatory	Financial Accounting-II	4	4

Course Objectives:

1. To understand the Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.
2. To impart the knowledge of accounting treatment of Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.
3. To understand the accounting treatment of Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.
4. To teach the utility and practical use of Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Accounting Standards and Ind AS:** 1.1 AS 10: Property, Plant and Equipment 1.2 Ind AS 16: Property, Plant and Equipment 1.3 Numerical Problems on AS 10 and Ind AS 16	15
2	**Insurance Claims:** 2.1 Meaning and Introduction 2.2 **Types of Losses:** Loss of Stock and Loss of Profit or Consequential Loss 2.2.1 **Loss of Stock:** Gross Profit Ratio, Average Clause and its application, Treatment of Abnormal Item of Goods, and Computation of Loss and Claim 2.2.2 **Loss of Profits or Consequential Loss:** Indemnity under Policy, Standing Charges, Insured Standing Charges, Indemnity and Indemnity Period, Gross Profit, Rate of Gross Profit, Turnover, Standard Turnover, Annual Turnover, Short Sales or Reduction in Turnover, Loss due to Short Sales, Average Clause and its application, Amount of Policy, Increased Cost of Working, Saving in Expenses, and Computation of Loss and Claim 2.3 Numerical Problems on Loss of Stock and Loss of Profit	15
3	**Valuation of Goodwill:** 3.1 Meaning and Introduction of Goodwill 3.2 Features of Goodwill 3.3 Types of Goodwill 3.4 Need for Valuation of Goodwill	15

	3.5 Factors affecting Value of Goodwill 3.6 Methods of Valuation of Goodwill: 3.6.1 Based on Super Profit: a) Number of Years Purchase Method, b) Sliding Scale Method, c) Annuity Method, and d) Capitalization of Super Profit Method 3.6.2 Based on Average Profit or Capitalization of Profit 3.7 Numerical Problems on Super Profit and Average Profit or Capitalization of Profit	
4	**Accounting for Investments:** 4.1 AS 13: Accounting for Investments 4.2 Meaning and Definition of Investments 4.3 Classification or Types of Investments 4.4 Accounting Treatment: Interest, Dividends, Brokerage, Bonus Shares, Right Shares, Cost of Investments, Profit or Loss on Sale of Securities, Valuation of Securities 4.5 Preparation of Investment Ledger Account	**15**

Course Outcomes: After completion of the course, students will be able:

1) To understand the concepts and terms of Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.
2) To apply accounting treatment for calculation of Insurance Claims, Valuation of Goodwill, and Investment.
3) To analyze the effects of accounting treatments on calculation of Insurance Claims, Valuation of Goodwill, and Investment.
4) To evaluate the impact of Accounting Standards, Ind AS, Insurance, Goodwill, and Investment on financial information.
5) To create an independent accounting of the financial transactions.
6) To remember the accounting treatment of Accounting Standards, Ind AS, Insurance, Goodwill, and Investment.

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies
Internship for Students if any: Not applicable
Recommended Books and Study Materials
1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.

3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi.
4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
9. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
15. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
16. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B.Com. in Cost and Management Accounting
Class: F.Y. B.Com. Sem-II
Subject: Cost and Management Accounting –II
Inventory, Labour and Overhead Accounting
Academic Year: 2024-2025

Sem No.	Program Name	Subject code	Types of Course	Course/ Subject Title	Number of Credits	Lecture per Week	No. of topics
II	B.Com. in Cost and Management Accounting	ILO122T	Subject-I & II Major Mandatory	Inventory, Labour and Overhead Accounting	4	4	4

Objectives:

1. To understand the different methods of inventory control
2. To calculate EOQ, stock levels and inventory ratio
3. To understand the concept of payroll
4. To develop skills of calculation of labour turnover
5. To understand concept of overhead as it contributes to total cost of product or service.
6. To develop understanding how overhead influences the cost structure of cost.
7.

Course Outcome:

After Completion of the course, student will be able		
CO1	To Remember	The concepts related to Material, Labour as an element of cost.
CO2	To Understand	Various techniques of Material (Inventory) cost control and Labour cost control.
CO3	To Apply	The Stores related documents and payroll system.
CO4	To Analyse	Inventory, Labour and Overhead cost.
CO5	To Evaluate	The effectiveness of various techniques under Material ,Labour and Overhead Accounting

Syllabus

Sr. No	Name of Unit	Contents	No of Credit
1.	Inventory Control	a) Need and Essential of Inventory Control b) Techniques of Inventory Control: c) Stock Levels d) Economic Order Quantity (EOQ). e) Always Better Control (ABC) Analysis f) Perpetual and Periodic Inventory Control g) Physical verification h) Inventory Turnover Ratio	15

2.	Labour Cost	a. Cost Accounting Standards. Employee Cost b. Meaning of Wages and Salary and Difference. c. Principles of Good wage system. d. Time Keeping and Time Booking: Meaning, traditional and recent methods. e. Concept of Payroll Accounting f. Idle Time and Overtime g. Methods of remuneration: - 1. Time rate system 2. Piece rate system 3. Differential piece rate system, Taylor's Differential piece rate system, Merrick Differential piece rate system. 4. Bonus scheme- Halsey and Rowan premium scheme. h. Labour Turnover: -Meaning, Causes, Methods and Remedies	15
3.	Overhead Accounting, I	a. Overheads b. Meaning and Definition of Overheads c. Objectives of Overheads d. Steps for Distribution of Overheads e. Classification of Overheads Element-Wise Classification Behaviour-Wise Classification Functional Classification f. Collection of Overheads g. Allocation of Overheads h. Apportionment of Overheads.	15
4.	Overhead Accounting II	a. Apportionment of Overheads b. Bases of Apportionment c. Difference between Allocation and Apportionment d. Re- Apportionment of Overheads e. Methods of Re-apportionment f. Simultaneous Equation Method g. Repeated Distribution Method h. Absorption of Overheads i. Under and Over Absorption of Overheads	15

Teaching Methodology

Unit	Total lectures	Innovative Methods Used	Films Shows and AV Application	Outcome
1.	15	PPT Quiz, Group Discussion.	YouTube Lectures and relevant multimedia a compact disc (CD)	To acquaint with the procedure of store-keeping documentation of material receipt and issue and understand overall outlook of material cost.
2.	15	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		To remember different pricing methods used for issuing the material.
3.	15	Poster Presentation		Understanding attendance and payroll system.
4.	15	PPT		To understand methods of labour turnover, remuneration and bonus methods to calculate labour cost.

Sr. No	Title of Book	Names of Author	Name of Publisher	Place
1.	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastava Tata	Mcgraw Hill New Delhi	New Delhi
2.	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
3.	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot	New Delhi
4.	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
5.	Horngren's Cost Accounting Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up
6.	Cost Accounting-Principles & Practices	Dr. M.N. Arora	Vikas Publishing House	New Delhi
7.	Cost Accounting Principles And Practice	Jain Narang	Kalyani Publication	New Delhi

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B. Com. in Business Administration
Class: F.Y. B.Com. Sem-II
Subject: Principles and Functions of Management

(BUSINESS ADMINISTRATION)
Academic Year: 2024-2025

Semester No.	Programme Name	Subject Code	Type of Course	Course / Subject Title	No. of credits	Lectures per week
II	B. Com. in Business Administration	PFM123T	Subject-I & II Major Mandatory	Principles and Functions of Management	4	4

Course Objectives:

1. To provide basic knowledge and understanding about various concepts of Business Management.
2. To help the students to understand the importance of management principles.
3. To create an understanding about various functions of management.
4. To provide them tools and techniques to be used in the performance of the managerial job.
5. To make students understand Management at work and the relevance of motivation and team work..

Course Outcomes:

1. Students will be able to understand the importance of management and its evolution process in detail.
2. Students will learn various functions of management and their applicability.
3. Students will have strong foundation in understanding management at work.
4. They will be able to understand various tools and techniques used to perform managerial jobs.
5. Students will analyse the importance of motivation and team work.

Unit	Title and contents	No of Lectures
1	**Nature and Evolution of management** 1.1Meaning & Importance, Need for Management study 1.2 Functions of Management 1.3 Management as an Art, Science, Profession and a Social System 1.4 Concept of Management, Administration, Organization & Universality of Management 1.5 Contribution of F.W. Taylor, Henry Fayol, Peter Drucker, Mintzberg and Michel Porter in development of management thoughts.	**15**

2	**Understanding Management: Planning and Decision Making** 2.1 Meaning, definition and nature of Planning 2.2 Forms and types of Planning 2.3 Steps in Planning 2.4 Limitations of Planning 2.5 Meaning and techniques of Forecasting 2.6 Meaning, Types and Steps in Decision Making	**15**
3	**Management at Work: The process of organizing and staffing** 3.1 Meaning, Process and Principles of Organizing 3.2 Concept of Authority and Responsibility 3.3 Delegation of Authority 3.4 Difficulties in Delegation of Authority 3.5 Need and importance of Staffing • Recruitment: Sources and Methods	**15**
4	**Result orientation: Motivation Direction and Team Work** 4.1 Motivation: Meaning, Importance, Nature, Principles, and Theories 4.2 Controlling: Meaning, Needs, Process, Techniques 4.3 Meaning, Elements, Principles, Techniques and Importance of Direction. 4.4 Concept of Team Work, Group Dynamics, Principles regarding interpersonal communication and Group Behaviour	**15**

Suggested Reference Books:

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

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B. Com. in Marketing
Class: F.Y. B.Com. Sem-II
Subject: Fundamental of Marketing -II
Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
II	B. Com. in Marketing	FOM124T	Subject-I & II Major Mandatory	Fundamental of Marketing -II	4	4

Course Objectives:

1. To provide an introduction to marketing and the selling process.
2. To offer foundational knowledge on market segmentation and the marketing mix.
3. To build connections between commerce, business, and marketing principles.
4. To equip students with practical skills for applying marketing knowledge effectively in real-world scenarios.

Unit	Title and Contents	No. of Lectures in Clock Hours)
01	Introduction to Marketing, components of marketing, importance of marketing, Global, Ethical and Sustainable Marketing, Difference between marketing and selling	**10**
02	Process of Selling 2.1 Psychology of Salesmanship –Attracting Attention, Awakening Interest, Creating Desire and Action 2.2 Stages in Process of Selling – (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	**10**
03	**Rural Marketing** 2.1 Introduction of Rural Marketing 2.2 Definition, Features of Rural Marketing 2.3 Importance of Rural Marketing 2.4 Future in Rural Marketing 2.5 Present scenario of Rural Marketing 2.6 Challenges and opportunities of Rural Marketing	**20**
04	**Marketing Environment**	**10**

	3.1 Introduction and Concept 3.2 Need for study of Marketing environment 3.3 Major elements and their impact of marketing decisions	
05	**Recent Trends in Marketing** 4.1 Introduction 4.2 E-Marketing 4.3 Green Marketing 4.4 Social media Marketing 4.5 Digital Marketing	10

Course Outcomes:

Upon successful completion of the course, students will be able to:

1. Understand the fundamentals of the marketing and sales process.
2. Apply practical knowledge by enhancing skills in key concepts such as the "Marketing Mix" and market segmentation.
3. Gain insights into salesmanship and explore various sales approaches.
4. Acquire knowledge about recent trends and innovations in the marketing field.

Teaching Methodology
1 Class Room Lectures.
2 Guest Lectures of Professionals, Industry Experts etc.
3 Teaching with the help of ICT tools
3. Visits to various Professionals Units, Companies and Business/Industry Units
4. Group Discussion/Debates
5. Assignments, Tutorials, Presentations, Role Play etc.
6. YouTube Lectures developed by MHRD & UGC
7. Case Studies / Case Problems
Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Marketing Management, Philip Kotler, Pearson Publication 2. Principles of Marketing ,Philip Kotler, Pearson Publication 3. Sales & Distribution Management, Tapan K Panda, Oxford Publication 4. Retail Management ,Gibson Vedamani, Jayco Publication 5. Marketing and Salesmanship,Dr.Dilip Shinde & Dr.Dhiraj Zalte,Prashant Publication 6. Marketing Management,V. S. Ramaswamy & S.Namakumari,Macmillan Publication 7. Supply Chain Management, Sunil Chopra, Peter Meindl& D. V.Karla,Pearson Publication

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B. Com in Business Practices and Cooperation
Class: F.Y. B.Com. Sem-II
Subject: History, Principles and Practices in Co-Operation-II
Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
II	B. Com in Business Practices and Cooperation	PMC125T	Subject-I & II Major Mandatory	History, Principles and Practices in Co-Operation-II	4	4

Course Objectives:

1. To understand the objectives, Nature and scope, Principles of co-operation and Problems and Challenges of Co-operation Cooperative sector.
2. To understand the Co-operative Movement and development of Cooperative Movement in India
3. To understand the Need and Importance of Cooperative Movement in India
4. To understand various Co-operative Movement Committees Report.
5. To understand eminent supporters and their contribution in Co-operative Movement of India.
6. To understand the various types of Cooperatives and Co-operative Education and Training.

Course Outcomes:

1. Students will be able to understand of basic knowledge of co-operative movement
2. They will learn various Scope, Strength and Weakness of co-operative movement.
3. Understanding Co-operative Movement Committees Report, Contribution of Co-operative Leaders.
4. Understanding History and current scenario of Co-operative Movement in India
5. Understanding post Independent Era up to the present Stage, Development of Co-operative Movement in Maharashtra
6. Students will be able to understand various types of Cooperatives as well as Co-operative Education and Training.

Unit	Title and Contents	No. of Lectures
I	**Co-operation** 1.1. Meaning and Definition of Co-operation 1.2. Objectives of Co-operation 1.3. Nature and Scope of Co-operation 1.4. Principles of Co-operation 1.5. Problems of Cooperative sector 1.6. Challenges of Cooperative sector 1.7. Strength and Weakness of Co-operative Movement	15

II	**History of Cooperative Movement in India** 2.1 Introduction of Cooperative Movement 2.2 Need and Importance of Cooperative Movement in India 2..3 Development of Co-operative Movement in Pre and Post-Independence period. 2.4 Co-operative Movement Committees Report ● Sir Fedrick Nicholson Report 1904, ● Maclagen Committee Report 1914, ● Gorewala Committee Report 1954, ● Vaidyanathan Committee Report 2005, 2.5. Development of Co-operative Movement in Maharashtra, 2.6 Contribution of Co-operative Leaders ● Dr. Dhanajararo Gadgil ● Shri. Vaikunthlala Mehta ● Shri. Vithalrao Vikhe Patil ● Shri. Bhausaheb Hirey 2.7. Current scenario of Co-operative Movement in India 2.8 Current scenario of Co-operative Movement in Maharashtra	15
III	**Types of Cooperatives** 3.1. Agricultural Cooperatives ● Introduction ● Types of Agricultural Cooperatives ● Benefits of Agricultural Cooperative ● Challenges of Agricultural Cooperative ● Government Initiatives in the Development of Agricultural Co-operative 3.2. Banking Cooperative ● Introduction ● Types of Banking Cooperative ● Benefits of Banking Cooperative ● Challenges of Banking Cooperative ● Government Initiatives in the Development of Banking Co-operative 3.3. Consumer Co-operative ● Introduction ● Types of Consumer Co-operative ● Benefits of Consumer Co-operative ● Challenges of Consumer Co-operative 3.4. Dairy Co-operative ● Introduction ● Types of Dairy Co-operative ● Benefits of Dairy Co-operative ● Challenges of Dairy Co-operative 3.5. Housing Co-operative ● Introduction ● Features of Housing Co-operative	15

	● Types of Housing Co-operative ● Benefits of Housing Co-operative ● Challenges of Housing Co-operative	
IV	**Co-operative Education and Training:** 4.1. Introduction of Co-operative Education and Training 4.2. History of Co-operative education and training in India 4.3 Objectives of Co-operative Education and Training 4.4. Need and Importance of Co-operative Education and Training 4.5. Organizational structure of Co-operative education and training 4.6. Benefits of Co-operative Education and Training for Member, cooperatives and Communities. 4.7. Types of Co-operative Education and Training 4.8. Institutions Providing Co-operative Education and Training ● Vaikunth Mehta National institute of co-operative management (VAMNICOM) ● Padmashree Dr. Vitthalrao Vikhe Patil Institute of Co-operative Management ● Dr. Dhanjayrao Gadgil Institute of Co-operative Management 4.9. Challenges of Co-operative Education and Training	15

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. "The Indian Co-operative Movement" by Vaikunthlal Mehta (1947)
2. "The Co-operative Movement in India" by K. R. Shinde (1985)
3. "Co-operation in India" by D. R. Gadgil (1951)
4. "The Principles of Co-operation" by Charles Gide (1904)
5. "A History of the Co-operative Movement" by George Jacob Holyoake (1893)
6. "The Co-operative Movement and Education" by Charles Gide (1904)
7. "Co-operative Training and Education" by Indian Institute of Management (IIM) Ahmedabad (1975)
8. The Types of Co-operatives" by National Co-operative Union of India (NCUI) (2015)
9. "The Co-operative Advantage" by Anthony Murray (2017)
10. Handbook on Cooperative Society & Non-Profit Organisations, The Institute of Chartered Accountants of India, January, 2013
11. https://www.cooperation.gov.in/sites/default/files/202212/History_of_cooperatives_Movement.pdf

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B. Com in Banking and Finance
Class: F.Y. B.Com. Sem-II

Subject - Fundamentals of Insurance – II

Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
II	B. Com in Banking and Finance	FI126T	Subject-I & II Major Mandatory	Fundamentals of Insurance - II	4	4

Course Objectives:

1. To acquaint students with the concepts of insurance.
2. To cultivate awareness regarding the basic knowledge of the insurance sector.
3. To discern the disparity between Life and General Insurance.
4. To acquaint students with career opportunities in the field of insurance

Unit No	Topic	No.of Periods	Teaching Method
01	**Basic concepts of Insurance** 1. 1 Meaning, Importance and Scope of Insurance. 1.2 Principles of Insurance. 1.3 Types of Insurance. 1.4 Difference between Life and General Insurance	15	Lectures Assignments Library work Quiz
02	**Types of Insurance** 2.1 Life Insurance- Meaning, Origin, Importance and Principles of Life Insurance Types of Life Insurance policies. 2.2. General Insurance- Meaning, Origin, Importance and Principles of General Insurance Types of General Insurance Policies 2.3 Health Insurance Importance and types of Policies 2.4 Challenges before life and General Insurance	15	Lectures Assignments Library work Group Activity
03	**Risk Management in Insurance Sector** 3.1 Understanding Risk Management in Insurance 3.2 Role of Insurance in Risk Management	15	Lectures Assignments Library work

	3.3 Techniques and Tools of Risk Management in Insurance 3.4 Introduction to Emerging Trends in Insurance		Role Playing
04	**Emerging Trends and Innovations in Insurance** 4.1 Exploration of Emerging Trends in the Insurance Sector. 4.2 Technological Innovations in Insurance Sector 4.3 Regulatory Changes and their Impact on Insurance	15	Lecres 4.4 Future Prospects and Cl Insurance Industry Assignments Library work Presentation

List of Recommended Books and Study Materials

"General Insurance Underwriting Principles & Practice" by Dr. Rakesh Agarwal 2018, Publisher: Taxmann Publications Company Ltd.

Principles and Practice of Life Insurance" by S.B. Mathur and R.K. Gupta 2016, Publisher: Taxmann Publications

"General Insurance: Principles and Practice" by Dr. N. D. Vohra 2018, Publisher: S. Chand & Company Ltd.

"Insurance: Theory and Practice" by S. S. Hundal and V.K. Srivastava 2019, Publisher: Himalaya Publishing House).

Insurance Principles and Practice" by M.N. Mishra 2019, Publisher: McGraw Hill Education India

"Risk Management and Insurance Planning" by Dr. Jyotsna Sethi 2020, Publisher: Excel Books

"Insurance Planning and Management" by Dr. V. Ravi Kumar 2017, Publisher: McGraw-Hill Education

"Insurance Law and Practice" by Dr. S.K. Kataria 2020, Publisher: Bharat Law House

Websites

Insurance Regulatory and Development Authority of India (IRDAI) - https://www.irdai.gov.in/)

Insurance Information Bureau of India (IIB): https://www.iib.gov.in/)

Insurance Institute of India (III) https://www.insuranceinstituteofindia.com/)

National Insurance Academy (NIA): https://www.niapune.org.in/)

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B. Com in Business Law
Class: F.Y. B.Com. Sem-II
Subject: Start up and Insurance Law – II
Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
II	B. Com in Business Law	SEL127T	Subject-II Major Mandatory	Start up and Insurance Law – II	4	4

Brief Outline of the Course:

Thousands of start-ups are being established in India and they are instrumental in contributing to the wealth of our nation.

In this background it is necessary for founders, entrepreneurs, innovators, and workers to be aware of the legal compliances of start-ups in this fast-changing business environment. Insurance has become a necessity in the changing business scenario and the information about it is definitely useful for the budding businessmen to minimize the risk wherever possible. The Future entrepreneurs/ students who wish to establish their start-up will be highly benefitted from this Programme.

Through this programme the Students will gain knowledge about how to set up a firm or a start-up, compliance requirements under various laws, numerous contracts and issues linked to intellectual property, taxation etc. This Programme provides a quick overview of the fundamentals of various kinds of insurance options for the entrepreneurs and their importance while doing the business.

Unit	Title and Contents	No. of Lectures in Clock Hours
1.	**Business Structure and Registration of Startup:** Concept of Startup, Sole Proprietorship, Partnership, Limited Liability Partnership (LLP), Private Limited Company, and Public Limited Company. One Person Company (OPC), their advantages and disadvantages in terms of liability, compliance, and taxation. Government's Eligibility Criteria for	**15**

	Startup Recognition, Practical Considerations and legal Compliances of startups. Benefits that startups can avail in India.	
2.	**Laws relating to Startups:** **A. Legal contracts and Laws relating the IPR** (Intellectual property Rights): Legal Contracts, E-Contracts and Protection of Intellectual Property rights by the Startups: Patents, Trade Marks, Copy rights, Trade secrets and Trade Designs etc **B**. **Labour and related laws:.** Laws relating to Payment of wages, Minimum Wages, Factories, Standing Orders, Contract labour, Prevention of Sexual Harassment at work place, Gratuity, Industrial disputes etc, Tax and other regulatory compliances, Options to close down Start ups.	**15**
3.	**Insurance Sector in India** i. History, Nature, Concept, Need, Significance and scope of Insurance ii. General principles of Insurance, Insurance Contracts, Broad Classification of Insurance: Life Insurance and General Insurance e.g. Fire insurance, health and motor insurance. a. a.. Life Insurance: Concept, Significance, and conditions b. Types of Life Insurance Policies c. Fire Insurance: Concept, Features, Significance and conditions d. Health Insurance: Concept, Nature, features, Cover, and conditions e. Motor Insurance- Concept, Nature, Significance and Cover iii. Private Insurance Sector: Need of Privatization of Insurance Business in India	**15**
4.	**Laws relating to the insurance: fundamentals and significance** i. The Insurance Act, 1938 ii. The Life Insurance Corporation Act, 1956 iii. The Insurance Regulatory and Development Authority Act 1999 iv. iv) The General Insurance Business (Nationalization) Act 1972	**15**

Course Outcomes: After completion of the Course, Students will be able to:

CO1: Understand conceptual Framework of Startup and Insurance and basic Principles of insurance;

CO2: Define and identify the facets and legal aspects of startups and various kinds of insurances and insurance contracts.

CO3: Understand and acquaint with the laws relating to startup and Insurance and their significance and features.

Teaching Methodology
1.Class Room Lectures. 2.Guest Lectures of Professionals, Industry Experts etc. 3.Teaching with the help of ICT tools 4.Visits to various Professionals Units, Companies and Business/Industry Units 5.Group Discussion/Debates 6.Assignments, Tutorials, Presentations, Role Play etc. 7.YouTube Lectures developed by MHRD & UGC 8.Case Studies / Case Problems 9. Demonstrations / Role play
Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
I. Books: 1. M.N.Mishra –Law of Insurance, 2005,S. Chand & Company Ltd, New Delhi. 2. K.S.N Murthy& K.V.S Sarma ,Modern Law Of Insurance In India(2019), Lexis Nexis, Wadhwa, Nagpur. 3. Dr. P.Periyaswamy: Principles And Practice of Insurance, Himalaya Publishing House Pvt.Ltd.(2013), New Delhi. 4. Introduction to Labour and Industrial Laws I by Avtar Singh and Harpreet Kaur Edition: 1st Edition, 2022 Lexis Nexis. 5. H L Kumar's Labour And Industrial Law- A Comprehensive Encyclopaedia Covering All Important Act, Rules, Regulations,Schemes And Forms With Free Case Law Referencer 2010 2019,Universal Law Publishing, 11th Edition, 2020 6. Labour & Industrial Laws by S N Misra, 29th Edition 2019, Reprinted 2021 7. New Labour & Industrial Laws Book by Taxmann. 2023 8. Handbook of Industrial law, N.D. Kapoor, Sultan chand Publications, New Delhi 9. L:abour and Industrial Laws, Misra, S.N., Central Law Publications, Allahabad. 10. Narayanan P.,Intellectual Property Law,(3 rd Edition),Kolkata, Estern Law House,(2007) **II. Bare Acts of** 1. The Companies Act, 2013. 2. The Partnership Act, 1932. 3. Limited Liability Partnership Act, 2008. 4. Factories Act, 1948 5. Employee State Insurance Act, 1948-

6. Contract Labour (Regulation and Abolition) act, 1970
7. The Payment of Gratuity Act, 1972
8. The Industrial Disputes Act, 1947
9. The Industrial Employment (Standing Orders) Act, 1946
10. The Trade Unit Act, 1926
11. The Patent Act, 1970-
12. The Trademark Act, 1999-
13. The Designs Act ,2000-
14. The Copyright Act, 1957-
15. The Goods and Services Tax (GST) Act,2017
16. The Digital Personal Data Protection Act of 2023,
17. The Insurance Act, 1938
18. The Life Insurance Corporation Act 1956
19. The Insurance Regulatory And Development Authority Act 1999
20. The General Insurance Business (Nationalization) Act 1972

[Note: Recent amendments in the Acts are expected to be studied]

III. Websites/Articles:

1. https://www.startupindia.gov.in/content/dam/invest-india/Templates/public/198117.pdf
2. https://www.khuranaandkhurana.com/2021/02/17/legal-and-ethical-issues-faced-by-thestartups-in-india/
3. https://www.legalserviceindia.com/legal/article-2118-laws-for-startupentrepreneurship.html#:~:text=The%20organization%20must%20be%20registered,adhered%20to%20in%20the%20 country.
4. https://taxguru.in/corporate-law/indian-laws-startup.html
5. https://www.latestlaws.com/articles/a-legal-guide-for-start-ups-in-india-187059\
6. http://www.legalserviceindia.com/articles/labour_contract.htmWritten by: Paras Jain - Company Secretary, Pokarna Limited, Secunderabad
7. m/legal/article-942-industrial-disputes-act-1947.htmlIndustrial Disputes Act, 1947
8. https://www.researchgate.net/publication/323855305_INDIAN_STARTUPS-_ISSUES_CHALLENGES_AND_OP PORTUNITIES by gopal das pawan kumar
9. https://www.monsterindia.com/career-advice/5-basic-startups-laws-which-every-entrepreneur-should-know-7061.html
10. Article: Why better IPR will be the key to driving India's innovation story (Pradeep Gupta)www.yourstory.com.dated30.082015

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B. Com in Statistics and Computer Application

Class: F.Y. B.Com. Sem-II

Subject: - Probability Theory

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per week
II	B. Com in Statistics and Computer Application	PT128T	Subject-I & II Major Mandatory	Probability Theory	04	04

Course Objectives:

To acquaint the students with some basic concepts in Probability Theory.

To acquaint the students with the business problem solving using Probability Theory.

To acquaint the students with the basic concepts of various types of Probability Distributions.

To acquaint the students with applications of Probability Distributions to solve business problems.

Course Outcome:

After the completion of this course, students will be able

C.O.1 To understand basic concepts in Probability Theory

C.O.2 To analyse the various business problems and find their solutions using Probability Theory

C.O.3 To understand various types of probability distributions

C.O.4 To solve various business problems using probability distributions

Unit	Title and Contents	No. of Hours
1	**TECHNIQUES OF COUNTING** Factorial and its Notations, Fundamental Principles of Counting, Permutation, Combination, Selection of Permutation or Combination, Relationship between nPr and nCr, Statement of binomial theorem for positive integral index (without proof) **INTRODUCTION TO PROBABILITY** Random Experiment and Trial, Sample Space, Sample Point and Event, Exhaustive Cases, Favourable Cases, Mutually Exclusive Cases and Equally Likely Cases, Definitions of probability using classical and axiomatic approach, Simple Problems on Probability, Concepts of Odds in Favour of and Against the Happening of an Event, Addition Law, Conditional Probability and Multiplicative Law, Independent Events, Probability of Happening at least One of the Independent Events, Problems using both the Addition and the Multiplicative Laws, Law of Total Probability, Applications of Law of Total Probability, Bayes' Theorem (Statement only), Applications of Bayes' Theorem	**15**

2	**RANDOM VARIABLES** Random Variable, Discrete Random Variable and Probability Mass Function, Distribution Function, Bivariate Discrete Random Variables, Joint, Marginal and Conditional Probability Mass Functions, Joint and Marginal Distribution Functions for Discrete Random Variables, Expectation of a Random Variable, Properties of Expectation of One-dimensional Random Variable, Mean, Variance, S.D. in Terms of Expectations, Addition and Multiplication Theorems of Expectation	**15**
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	**15**
4	**NORMAL DISTRIBUTION** Probability density function of - Normal distribution with mean μ and variance σ^2, Standard normal variate (SNV); Main Characteristics of Normal Distribution, Area Property of Normal Distribution, Properties of normal distribution (without proof); Additive property of two independent normal variates (without proof); Problems to evaluate probabilities and to find mean and variance.	**15**

Teaching Methodology:	1. Class Room Lectures. 2. Guest Lectures. 3. Visiting to various Companies. 4. Group Discussion, Debates 5. Assignments & Presentation 6. Corporate Cases and Discussions on it
Internship for Students if any: Not Applicable	

Textbook:

S. C. Gupta, Fundamentals of Statistics, Himalaya Publishing House, New Delhi, 2023.

Suggested Reference Books:

1. J. S. Chandan, Statistics for Business and Economics, Vikas Publishing House New Delhi, 2009.
2. S. P. Gupta and M. P. Gupta, Business Statistics, Sultan Chand and Sons, New Delhi, 2017.
3. S. C. Gupta and V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand and Sons, New Delhi, 2014.

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B.Com
Class: F.Y. B.Com. Sem-II
Subject: Market Structure and Welfare Economics
Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
II	B. Com	MSE129T	Subject-III Major Mandatory	Market Structure and Welfare Economics	4	4 Hour per week

Course Objectives:

1. To know about the different market structures
2. To study welfare economics.
3. To know about different welfare schemes
4. To study oligopoly market with case studies.
5. To incorporate Indian Knowledge System in microeconomics.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Market Structure** 1.1 Classification of Markets: Changing trends in Markets 1.2 Perfect Competitions: Meaning, features and equilibrium, conditions of optimum production 1.3 Monopoly: Meaning, features, equilibrium, sources of monopoly and Justification of Public monopoly 1.4 Exploitation in Monopoly and imperfect competitions	**15**
2	**Imperfect Market Structures** 2.1 Monopolistic Completions Definition- Meaning, features and equilibrium 2.2 Oligopoly Definition- Meaning, features and equilibrium, 2.3 Collusive and Non Collusive Oligopoly 2.4 Cartel and Competition Commission of India, 2013 (Case study) 2.5 Introduction to Game Theory (Simle Nash equilibrium problems)	**15**
3	**Government Intervention and Welfare Concepts**	**15**

	3.1 Market Failure: Meaning and reason of market failure: Public goods, Social goods, externalities and social cost 3.2 The need of the government to intervene in the economy (As a regulator, or as an economic agent-producer) 3.3 Concept of Welfare as stated in kautilyas Arthashastra: (welfare of children, women, traders and animals) 3.4 Measures of welfare: GDP/GNP, Utility, Income, Pareto Optimality 3.5 Distribution of Income and welfare	
4	**Measures to improve Welfare** 4.1 Analysis of Socieconomic conditions 4.2 Government Intervention: Past and Present (Trends in budgetary allocations) 4.3 Government Schemes on employment and income: MGNREGA, Mudra Loan, Skill Developent 4.4 Government Schemes on Health:Swachh Bharat Abhiyan, Ayushman Bharat, Ujwalla Scheme, 4.5 Government Schemes on Education: Free Education upto 14 years in government schools, Scholarships, Educatinal Loan, 4.6 Government Schemes for Old people and farmers: PM-KISAN Yojana and Old Age Pension Scheme, etc	**15**

Course Outcomes: After completion of the course, students will be able to:

1. Understand perfect and imperfect market structure,
2. Understand Indian Knowledge System related to competitive market structure 3. Explore the relationship between micro economics and welfare economics
4. Understand measures of microeconomic concepts and theory.
5. Solve simple case studies related to imperfect market.

Teaching Methodology
1.Class Room Lectures. 7. Guest Lectures of Professionals, Industry Experts etc. 8. Teaching with the help of ICT tools 9. Visits to various Professionals Units, Companies and Business/Industry Units 10. Group Discussion/Debates 11. Assignments, Tutorials, Presentations, Role Play etc. 12. YouTube Lectures developed by MHRD & UGC 13. Case Studies / Case Problems
List of Recommended Books and Study Materials

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B.Com
Class: F.Y. B.Com. Sem-II
Subject: Business Accounting-II
Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
II	B.Com	SEC121COM	SEC	Business Accounting-II	2	2

Course Objectives:

5. To make students understand the meaning, fundamental principles, types, and legislation in India and Maharashtra of Co-Operation.
6. To impart the knowledge of By-Laws of Co-Operative Society, Appropriation of Profits, legal provisions pertaining to reserves and funds, and preparation of Final Accounts of Co-Operative Societies.
7. To make students understand the meaning and classification of branches.
8. To teach the accounting treatment of various types of branches.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Final Accounts of Co-Operative Societies:** 1.1 Meaning and Introduction of Co-Operation and its Principles 1.2 Co-Operative Legislation in India and Maharashtra 1.3 Types of Co-Operative Societies: Consumers Cooperative, **Producers Cooperative, Marketing Cooperative, Farmers' Cooperative, Credit Cooperative, Housing Cooperative etc.** 1.4 Characteristics, Advantages and Disadvantages of Co-Operative Society 1.5 By-Laws of Co-Operative Society and its Clauses 1.6 Appropriation of Profits as per Maharashtra State Co-Operative Societies 1.7 Reserves and Types of Funds and its legal provisions 1.8 Preparation of Final Accounts in the prescribed format of Credit Co-Operative Societies and Consumer Co-Operative Societies	**10**
2	**Branch Accounts:** 2.1 Meaning and Introduction of Branch 2.2 Classification or Types of Branches 2.2.1 **Dependent Branches:** Meaning, Salient Features and System of Accounting, Pricing of Goods sent to the Branch at Cost Price or Invoice Price: 2.2.1.1 **Branch Debtors System:** Accounting Treatment and Preparation Ledger Accounts	**20**

	2.2.1.2 **Branch Stock and Debtors System:** Accounting Treatment and Preparation of Ledger Accounts and Treatment of Independent Purchases by Branch, Sale of Goods by the Branch at a Price Higher or Lower than the Invoice Price, Goods in Transit, Cash in Transit etc. 2.2.1.3 **Final Accounts System** 2.2.1.4 **Wholesale Branch System** 2.2.2 **Independent Branches:** Meaning and Types 2.2.2.1 **Home Branch:** Meaning, Salient Features, Incorporation of Branch Trial Balance in the Books of Head Office and Branch under Detailed Incorporation and Abridged Incorporation Methods 2.3 Numerical Problems on all Dependent and Independent Branches	

Course Outcomes: After completion of the course, students will be able:

1. To understand the concepts, meaning, fundamental principles, types, and legislation in India and Maharashtra of Co-Operation, and meaning and classification of branches.
2. To apply concepts of Co-Operation and Classification of Branches for accounting treatment.
3. To analyze the financial statements and ledgers.
4. To evaluate the impact of accounting treatments.
5. To create an independent accounting of the financial transactions.
6. To remember the concept of Co-Operation and Branch.

Teaching Methodology
● Class Room Lectures ● Guest Lectures of Professionals, Industry Experts etc. ● Teaching with the help of ICT tools ● Visits to various Professionals Units, Companies and Business / Industry Units ● Group Discussion / Debates ● Assignments, Tutorials, Presentations, Role Play etc. ● YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. ● Analysis of Case Studies
Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial Accounting for BBA, 2nd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi. 3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi. 4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi 5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi 6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi 7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi

8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
9. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
15. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
16. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B. Com

Class: F.Y. B.Com. Sem-II

Subject: Constitutional Values, Fundamental Duties and Political System in India-II

Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
II	B. Com	VEC121 COM	VEC	Constitutional Values, Fundamental Duties and Political System in India	2	2

Course Objectives:

CO1. To make students understand the evolution, making of Constitution and make them understand salient features of the Constitution.

CO2. To develop among students awareness about Fundamental Duties and Constitutional Values enshrined in the Indian Constitution

CO3. To make students understand the political System in India, recent trends and challenges of the India political system

Course Outcomes: The students will be able to:

CO 1. Understand the process of making of Constitution and its features.

CO 2. Appreciate the Constitutional values and understand the importance of fundamental duties enshrined in the Constitution of India

CO 3. Understand the dynamics of the political System in India, recent trends, challenges and cleavages of the Indian political system so as to get inspiration to cherish the values embedded in the Constitution

Course Contents:

Unit	Contents	Hours
I	**Introduction to Constitution of India and Constitutional Values** **1.1. The Constitution of India - An Introduction** 1.1.1 The Making of the Constitution of India, 1.1.2 Composition of the Constituent Assembly and Enactment of the Constitution, 1.1.3 Salient Features of Indian Constitution and Basic Structure 1.1.4 Federal Republic, Rule of Law, Separation of Powers	**15**

	1.2 Constitutional Values 1.2.1 Constitutional Values-Introduction and Preamble of Indian Constitution 1.2.2. Sovereignty, Socialism, Democracy and Secularism 1.2.3 Justice: Social, Economic, Political 1. 2.4 Liberty: Thought, Expression, Belief, Faith, Worship 1.2.5 Equality: Equality of Status and Opportunity, Equality before law & equal protection of laws 12.6 Fraternity: Dignity, Unity and Integrity	
II	**Political System in India and Fundamental Duties** **2.1 Political System in India: Introduction** 2.1.1 Legislature a) Union Legislature – Structure, Powers and Role b) State Legislature – Structure, Powers and Role 2.1.2. Executive a) Union Executive – i) President and Vice President– Powers, Functions and Role ii) Prime Minister - Powers, Functions and Role iii) Council of Minister – Powers and Functions and Role 2.1.3. State Executive – i) Governor - Powers, Functions and Role ii) Chief Minister – Powers, Functions and Role iii) Council of Minister – Powers and Functions and Role 2. 1.4 Election Commission of India and election reforms, Threats and Challenges to the Political System In India 2.1.5 Recent Trends in Indian Political System: Regional political Parties, era of Coalition Politics, Politics of defection etc Cleavages of the Political system in India: Casteism, Communalism, Regionalism etc **2.2. Fundamental Duties** 2.2.1 Fundamental Duties: Ancient and Modern Indian and Global notions about righteousness and duty consciousness. 2.2 .2 Emergence, Value and Significance of Fundamental Duties: Article 51A of the Indian Constitution 2.2. 3. Fundamental Duties: legal status, limitations and judicial perception	**15**

Reference Books:

1. Durga Das Basu, et al., Introduction to the Constitution of India (LexisNexis, 26th edn, 2022).
2. Mahendra Pal Singh, V.N. Shukla's Constitution of India, (Eastern Book Company, Lucknow, 13th revised edn. 2017)
3. B. K. Sharma, Introduction to the Constitution of India, Prentice Hall of India, New Delhi, 2002.
4. P. M Bakshi, Constitution of India, Universal Law Publishing House, New Delhi, 1999.
5. D. C. Gupta, Indian Government and Politics, Vikas publishing House, New Delhi, 1975
6. S. N. Jha, Indian Political System, Historical Developments, Ganga Kaveri Publishing House, Varanasi, 2005
7. Arora & Mukherji, Federalism in India, Origin and Developments, Vikas publishing House, New Delhi,1992
8. Subba Rao, P. V. (2005). *Constitutional Morality*. Eastern Book Company.
9. Kesavan, M. S. (2011). *Constitutionalism: Evolution and Practice*. Oxford University Press.
10. Basu, D. D. (2016). *Fundamental Rights and Constitutional Remedies*. LexisNexis.
11. Jain, M. P. (2013). *Fundamental Rights and Judicial Activism*. Universal Law Publishing Co
12. B.R. Ambedkar Selected Speeches, (Prasar Bharati, New Delhi, 2019) available at: https://prasarbharati.gov.in/whatsnew/whatsnew 653363.pdf.
13. Bhattacharya, S. (2008). Directive Principles of State Policy: A Comparative Study of the Indian and Irish Constitutions. Universal Law Publishing Co.
14. D. C. Gupta, Indian Government and Politics, Vikas publishing House, New Delhi, 1975
15. Leila Seth, We, the Children of India: The Preamble to Our Constitution (New Delhi, Puffin Books, Penguin Books India, 2010).

- **Continuous Internal Evaluation (CIE) (30 Marks for 4 credit and 15 Marks for 2 credit)**

  The subject teacher needs to adopt **any two** of the following methods for internal assessment

  - ❖ Offline Written Examination
  - ❖ Power Point Presentations
  - ❖ Assignments / Tutorials
  - ❖ Oral Examination
  - ❖ Open Book Test
  - ❖ Offline MCQ Test
  - ❖ Group Discussion
  - ❖ Online Quiz
  - ❖ Projects
  - ❖ Analysis of Case Studies
  - ❖ Any other evaluation method subject to the permission of HOD

- **Format for Semester End Examination (Theory): (70 Marks)**

Subject: Financial Accounting-II (4 Credit)

Instructions:

1) Question No. 1 and 6 is Compulsory.
2) Attempt any Three Questions from Question No. 2 to 5.

Q. 1: Fill in the Blanks	= (06 Marks)
Q. 2: A) Problem on AS-10/Ind AS 16	= (10 Marks)
Q. 2: B) Theory Question on AS-10/Ind AS-16	= (08 Marks)
Q. 3: Problem on Unit-2	= (18 Marks)
Q. 4: Problem on Unit-3	= (18 Marks)
Q. 5: Problem on Unit-4	= (18 Marks)
Q. 6: Short Notes on all Units (Any 2 out of 4)	= (10 Marks)

Subject: Cost and Management Accounting –II (4 Credit)

Instructions: -

1. Question number 1 and 6 are compulsory

2. Attempt any three question from Question No. 2 to 5

Q 1.	A. Fill in the blanks	5 marks
	B. Match the following	5 marks
Q 2. Descriptive type question.		15 marks
Q3. Numerical Problem on Inventory		15 marks
Q 4. Numerical Problem on Labour		15 marks
Q 5. Numerical Problem on Apportionment of Overheads		15 marks
Q 6. Write a short note (any 3 out of 5)		15 marks

Area of Problems:

1. Inventory Valuation; EOQ, Stock levels, Inventory Turnover ratio.
2. Methods of remuneration, Labour Turnover.
3. Problems on Overheads.

Subject: Probability Theory – II (4 Credit)

Q. 1. Objective questions – 10 Marks

A – Multiple Choice Questions – 5 marks

(Based on all Units I to IV)

B – True/False – 5 Marks

(Based on all Units I to IV)

Q. 2. Attempt any two out of three (problems)– 10 Marks
(Based on all Unit I)

Q. 3. Attempt any two out of three (problems) – 10 Marks
(Based on all Unit II)

Q. 4. Attempt any two out of three (problems) – 10 Marks
(Based on all Unit III)

Q. 5. Attempt any two out of three (problems) – 10 Marks
(Based on all Unit IV)

Q. 6. Write short notes/Problems four out of six – 20 Marks
(Based on all Units I to IV)

Subject: Business Accounting-II (2 Credit)

Instructions:

1) Question No. 1 is compulsory
2) *Attempt any two questions from Question No. 2 to 5*

Q. 1: Fill in the blanks on all Units	=	05 Marks
Q. 2: Problem on Unit 1	=	15 Marks
Q. 3: Problem on Unit 2	=	15 Marks
Q. 4 A): Theory Question on Unit 1	=	08 Marks
Q. 4 B): Theory Question on Unit 2	=	07 Marks
Q. 5: Short notes on all Units (Any 3 out of 4)	=	15 Marks

- **Format for Semester End Examination (Theory Subject): (35 Marks) (2 Credit)**

Subject- Constitutional Values, Fundamental Duties and Political System in India

Instructions:

All questions are compulsory

Q1) Descriptive Question from Unit 1	10 marks
Q2) Descriptive Question from Unit 2	10 marks
Q3) Write short notes on (Any 3 out 4)	15 marks

- **Format for Semester End Examination (All Remaining Theory Subject): (70 Marks) (4 Credit)**

Instructions:

1. Question No. 1 and 6 are compulsory
2. Attempt any three questions from Question No. 2 to 5

Q 1.	Fill in the Blanks	06 Marks
Q 2.	Theory Question on Unit-1	18 Marks
Q 3.	Theory Question on Unit-2	18 Marks
Q 4.	Theory Question on Unit-3	18 Marks
Q 5.	Theory Question on Unit-4	18 Marks
Q 6.	Write Short Notes on all Units (Any 2 out of 4)	10 Marks