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

SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE AND MANAGEMENT

(COMMERCE)

Structure and Syllabus

For S.Y. B.Com. Degree Program

As per National Education Policy-2020

w.e.f. June-2025

(Academic Year 2025-2026)

Chairman / Coordinator of Board of Studies in the Commerce Faculty

Sr. No.	Name of the BOS	Name of the Chairman / Coordinator
1	Accountancy	Dr. Manohar Sanap
2	Cost & Works Accounting	Dr. Sunita Dakle
3	Business Administration	Dr. Yashodhan Mithare
4	Marketing	Prin. Dr. Anwar Shaikh
5	Business Practices	Dr. Archana Vikhe
6	Business Laws	Dr. Shivaji Takalkar
7	Banking, Finance and Insurance	Dr. Kishor Nikam
8	Statistics and Computer Applications	Prin. Dr. Nitin Ghorpade
9	Business Economics	Dr. Dipak Powdel

1. B. Com. Program will be offered in Eight Major Specializations:

a) B. Com in Accountancy and Taxation
b) B. Com in Cost and Management Accounting
c) B. Com in Business Administration
d) B. Com in Marketing
e) B. Com in Business Practices and Cooperation
f) B. Com in Banking, Finance and Insurance
g) B. Com in Business Laws
h) B. Com in Business Mathematics, Statistics and Analytics

2. Teaching Methodology:

The Teacher can use the following Methods as Teaching Methodology:

a) Class Room Lectures
b) Lectures in the Laboratories
c) Guest Lectures of Professionals, Industry Experts etc.
d) Use of ICT
e) Visits to various Professionals Units, Companies and Business / Industry Units
f) Group Discussion
g) Use of e-Contents
h) Analysis of Case Studies/Reports

3. 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 Forty 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
   4) Open Book Test
   5) Offline MCQ Test
   6) Group Discussion
   7) Analysis of Case Studies

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

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

SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE

FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

Structure and Subject Codes for S.Y. B.Com. Sem-III as per NEP-2020 w.e.f. Academic Year: 2025-2026

Credit Distribution and Courses Structure of Semester-III of S.Y. B.Com.

Sr. No.	Verticals	Credits	Course Code	Name of the Course	Name of the Board of Studies	No. of Lectures in a Week (Clock Hours)
Major Mandatory Subjects (6 Credits)						
I) Accountancy and Taxation						
1	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
2	MJ	2	FAFD202-T	Forensic Accounting and Fraud Detection-I	Accountancy	2
II) Cost and Management Accounting						
3	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
4	MJ	2	MOC203-T	Methods of Costing-I	Cost & Works Accounting	2
III) Business Administration						
5	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
6	MJ	2	EMS204-T	Enterprise Management System-I	Business Administration	2
IV) Marketing						
7	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
8	MJ	2	SM205-T	Services Marketing	Marketing	2
V) Business Practices and Cooperation						
9	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
10	MJ	2	ESIS206-T	Entrepreneurship Scenario and Institutional Support	Business Practices	2
VI) Banking, Finance and Insurance						
11	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
12	MJ	2	IBS207-T	Indian Banking System-I	Banking, Finance and Insurance	2
VII) Business Laws						
13	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4

14	MJ	2	CPL208-T	Consumer Protection Law-I	Business Laws	2
VIII) Business Mathematics, Statistics and Analytics						
15	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
16	MJ	2	OR209-T	Operations Research-I	Statistics & Computer Applications	2
Minor Subject (4 Credits)						
17	MN	4	ME241-T	Macro Economics	Business Economics	4
Generic OR Open Elective Subjects (OE) (2 Credits)						
18	OE	2	--	**To be selected from the OE Baskets of Faculty of Science & Technology and Faculty of Humanities**		2
Vocational and Skill Enhancement Courses (VSEC) (2 Credits)						
19	VSC	2	CA221-P	Computerized Accounting-I	Accountancy	4 per Batch of 20 Students
Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (4 Credits)						
Modern Indian Languages-I						
20	AEC	2	--	Marathi-I **OR**	Marathi	2
		2	--	Hindi-I **OR**	Hindi	2
		2	--	Sanskrit-I **OR**	Sanskrit	2
		2	--	Urdu-I **OR**	Urdu	2
		2	--	Sindhi-I	Sindhi	2
21	IKS **(Major Related)**	2	AASI231IKS-T	Ancient Accounting Systems in India	Accountancy	2
		2	CSAI232IKS-T	Costing Systems in Ancient India	Cost and Works Accounting	2
		2	IEVBM233IKS-T	Indian Ethical and Value Based Management	Business Administration	2
		2	MPAI234IKS-T	Marketing Practices in Ancient India	Marketing	2
		2	BPAI235IKS-T	Business Practices in Ancient India	Business Practices	2
		2	ABSI236IKS-T	Ancient Banking Systems in India	Banking, Finance and Insurance	2
		2	JSAI237IKS-T	Judicial Systems in Ancient India	Business Laws	2
		2	AMSI238IKS-T	Ancient and Modern Statistics in India	Statistics & Computer Applications	2

Field Projects / Internship / Apprenticeship / Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project (4 Credits)						
22	CC		--	**To be selected from the University Baskets**		2
23	FP	2	AT231FP-P	Field Project in Accountancy and Taxation	Accountancy	4
		2	CMA232FP-P	Field Project in Cost and Management Accounting	Cost and Works Accounting	4
		2	BA233FP-P	Field Project in Business Administration	Business Administration	4
		2	M234FP-P	Field Project in Marketing	Marketing	4
		2	BPC235FP-P	Field Project in Business Practices and Cooperation	Business Practices	4
		2	BFI236FP-P	Field Project in Banking, Finance and Insurance	Banking, Finance and Insurance	4
		2	BL237FP-P	Field Project in Business Laws	Business Laws	4
		2	BMSA238FP-P	Field Project in Business Mathematics, Statistics and Analytics	Statistics & Computer Applications	4
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)

Class: S.Y. B.Com. Sem-III
Title of the Course: Corporate Accounting-I

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	CA201-T	Major Mandatory	4	4

Course Objectives:

1. To understand the importance of apportionment of profits between Pre and Post incorporation Period and prepare Profit and Loss Account to ascertain the Pre and Post Incorporation Period Profit or Loss.
2. To learn the need for reconstruction of a company, modes of internal reconstruction, accounting treatment and prepare Financial Statements of Company as per Schedule-III after internal reconstruction
3. To explain the statutory provisions regarding preparation of Company's Financial Statements as per Schedule-III, modes of making different adjustments, and preparation of Financial Statements of Company.
4. To learn meaning of liquidation, its consequences, and prepare the Statement of Account such as Liquidator's Final Statement of Account, Statement of Affairs and Deficiency/Surplus Account.

Unit	Title and Contents	No. of Lectures
1	**Profit or Loss Prior to Incorporation:** 1.1 Meaning of Profit or Loss Prior to Incorporation 1.2 Treatment of Loss Prior to Incorporation 1.3 Use of Pre-Incorporation Profits 1.4 Cut-Off Date for Pre and Post Incorporation Profits 1.5 Basis of Apportionment 1.6 Numerical Problems	15
2	**Internal Reconstruction:** 2.1 Meaning of Reconstruction, External Reconstruction, Internal Reconstruction 2.2 Reconstruction Schemes: Basic Assumptions, Steps for Reconstruction Scheme: Estimation of Loss, Writing-Off the Loss, Compensating the Parties, Arrears of Preference Dividend, Additional Working Capital, Funds for Fixed Assets, Internal Vs. External Reconstruction Scheme 2.3 Alteration of Share Capital 2.4 Reduction of Share Capital 2.5 Surrender of Shares 2.6 Dissenting Shareholders 2.7 Accounting Entries or Accounting Treatment 2.8 Numerical problems on Preparation of Balance Sheet as per Part-I of Schedule-III after Internal Reconstruction	15
3	**Financial Statements of Company:** 3.1 Preparation of Financial Statements of Company 3.2 Financial Statements and Types of Financial Statements: Balance Sheet, Income Statement, Cash Flow Statement, Statement of Changes in Equity 3.3 Provisions as to preparation of Financial Statements: Basic provisions as	15

	per Section 129, Authentication of Financial Statements, Auditor's Report, Financial Year, Companies Act 2013 and Accounting Standards, National Financial Reporting Authority, Board of Directors' Report, The Directors' Responsibility Statement, Penalty 3.4 Applicability of Schedule-III: Prescribed Format of Balance Sheet and Statement of Profit and Loss as per Part-I & II of Schedule-III and General Instructions for Preparation of Balance Sheet and Statement of Profit and Loss 3.5 Ind AS-1: Presentation of Financial Statements and Schedule-III 3.6 Numerical Problems on Financial Statements of Company i.e. Balance Sheet, and Statement of Profit and Loss as per Part-I & II of Schedule-III including all adjustments	
4	**Liquidation of Company:** 4.1 Meaning of Liquidation or Winding up 4.2 Mode of Liquidation or Winding up 4.3 Consequences of Liquidation or Winding up 4.4 Preferential Payments / Order of Payments 4.5 Liquidator: Powers and Duties 4.6 Liquidator's Final Statement of Account 4.7 Receiver for Debenture Holders 4.8 List 'B' Contributories 4.9 Statement of Affairs and List-H: Deficiency or Surplus Account 4.10 Numerical Problems	**15**

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

1) Understand the concepts of the Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
2) Apply the knowledge of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
3) Analyse the effects of accounting treatments of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
4) Evaluate the impact of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
5) Create an accounting of the Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
6) Remember the accounting treatment of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Corporate Accounting, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi. 3. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi 4. 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 5. 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
6. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
7. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
8. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
9. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
10. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
11. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
12. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
13. Study Materials of ICAI, ICSI, ICMA
14. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (40 Marks): Refer Point No. 3(a)

External Assessment (60 Marks)

Question Paper Pattern for External Examination

Instructions:

1) *Question No. 1 and 6 are Compulsory.*

2) *Attempt any Three Questions from Que. No. 2 to 5.*

Q. 1: Fill in the Blanks	= 05 Marks
Q. 2: Numerical Problem on Unit-1	= 15 Marks
Q. 3: Numerical Problem on Unit-2	= 15 Marks
Q. 4: Numerical Problem on Unit-3	= 15 Marks
Q. 5: Numerical Problem on Unit-4	= 15 Marks
Q. 6: Short Notes on all Units (Any 2 out of 4)	= 10 Marks

Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Forensic Accounting and Fraud Detection-I

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	FAFD202-T	Major Mandatory	2	2

Objectives:
1. To understand the concept and meaning of Forensics, Forensic Accounting, Fraud, and Investigation.
2. To overview of Theories and Vulnerabilities of Fraud and gain knowledge of FAIS.
3. To learn the nature and types of frauds and their impact on victims
4. To understand preventive measures and mitigation techniques that can be adopted to minimize or avoid particular type of fraud.
5. To learn various steps involved in the process of forensic investigation.

Unit	Title and Contents	No. of Lectures
1	**Introduction and Basic Concepts:** 1.1 **Meaning:** Forensics, Forensic Accounting, Fraud and Investigations, Difference between Audit, Forensics and Investigations, Key Elements of Forensic and Investigation 1.2 **Roles & Responsibilities of Stakeholders:** Meaning of Stakeholder, Roles and Responsibilities of Stakeholders 1.3 **Theories and Vulnerabilities of Fraud:** Fraud Triangle and its Characteristics, Fraud Diamond: Fraud Diamond and its Characteristics or Traits, Fraud Pentagon: Fraud and its aspects, Fraud Scale, Fraud Circle 1.4 **Introduction to Forensic Accounting and Investigation Standards (FAIS):** Forensic Accounting and Investigation Standards (FAIS), Framework governing Forensic Accounting and Investigations: Key Components of the Framework, Objectives of the Framework, The Basic Principles (Attributes and Performance) of FAIS, Introduction to Forensic Accounting and Investigation Standards (FAIS): Guidance, **STANDARDS ON KEY CONCEPTS (100 SERIES):** FAIS 110 on Nature of Engagement, FAIS 120 on Fraud Risk, FAIS 130 on Laws and Regulations, and FAIS 140 on Applying Hypotheses, **STANDARDS ON ENGAGEMENT MANAGEMENT (200 SERIES):** FAIS 210 on Engagement Objectives, FAIS 220 on Engagement Acceptance and Appointment, FAIS 230 on Using the Work of an Expert, FAIS 240 on Engaging with Agencies, and FAIS 250 on Communication with Stakeholders, **STANDARDS ON EXECUTING ASSIGNMENTS (300 SERIES):** FAIS 310 on Planning the Assignment, FAIS 320 on Evidence and Documentation, FAIS 330 on Conducting Work Procedures, FAIS 340 on Conducting Interviews, FAIS 350 on Review and Supervision, and FAIS 360 on Testifying before a Competent Authority, **STANDARDS ON SPECIALISED AREAS (400 SERIES):** FAIS 410 on Applying Data Analysis, FAIS 420 on Evidence Gathering in Digital Domain, and FAIS	15

	430 on Loans or Borrowings, **STANDARDS ON REPORTING (500 SERIES):** FAIS 510 on Reporting Results, **STANDARDS ON QUALITY CONTROL (600 SERIES):** FAIS 610 on Quality Control	
2	**Nature and Types of Frauds, and Process of Forensic Investigation:** **2.1 Nature and Types of Frauds:** 2.1.1 Categories of Frauds: Background, Main Categories of Fraud, Fraud Types, Impact of Fraud Types and Measures to prevent Frauds 2.1.2 Nature of Frauds: Nature of Frauds and its Forms-Banking Fraud, Corporate Fraud, Insurance Fraud, Securities Fraud, Consumer Fraud, and Intellectual Property Fraud 2.1.3 Occupational Fraud-Fraud Tree: Background, Categories of Occupational Fraud: Assets Misappropriation and its Types, Financial Statement Fraud and its Types, and Corruption and its Types 2.1.4 Specialised Areas/Schemes of Fraud 2.1.5 Cyber Fraud/Crime: Background, Nature of Cyber Fraud/Crime, Impact of Cyber Fraud/Crime, Types of Cyber Crime, Measures to prevent Cyber Crime 2.1.6 Fraud Mechanism: Background, Fraud Mechanism under certain arrangements and preventive Measures **2.2 Process of Forensic Investigation:** 2.2.1 Initialization and Defining Mandate 2.2.2 Define Plan and Gather Expertise 2.2.3 Gathering Relevant Evidence 2.2.4 Perform the Analysis 2.2.5 Reporting	15

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

1. Remember the concept and meaning of Forensics, Forensic Accounting, Fraud, and Investigation.
2. Analyse of Theories and Vulnerabilities of Fraud and gain knowledge of FAIS.
3. Understand the nature and types of frauds and their impact on victims.
4. Apply preventive measures and mitigation techniques that can be adopted to minimize or avoid particular type of fraud.
5. Remember various steps involved in the process of forensic investigation.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1) Forensic Accounting and Fraud Examination, Mary-Jo Kranacher, Richard Riley, John Wiley & Sons, 2023 2) Forensic Accounting and Fraud Examination, Jay Leiner, Instructor, Prof George Richard Young, William Hopwood, Professor, McGraw-Hill Education, 2011 3) Bharat's Forensic Accounting & Corporate Fraud Investigation- 2025 Edition by CA. Arvind Tuli, Bharat Law House 4) Financial Investigation and Forensic Accounting by George A. Manning, Routledge Publisher 5) Forensic Accounting and Financial Statement Fraud, Volume I: Fundamentals of Forensic Accounting: 1 by Zabihollah Rezaee, Business Expert Press 6) Forensic Accounting and Financial Statement Fraud, Volume II: Forensic Accounting Performance: 2 by Zabihollah Rezaee, Business Expert Press 7) Red Flags Compendium Practical Case Studies in Forensic Accounting & Corporate Fraud Investigation by CA. Kamal Garg, Bharat Law House Pvt. Ltd. 8) Forensic Accounting, Fraud Investigation And Fraud Analytics by Adil Khan, Adil Khan Publisher

9) Forensics Accounting by Sikander Sultan, Expert of Course Publishing
10) Taxmann's Forensic Foreight (Case-Based Perspective on Forensic Accounting Standards) By Dr. (CA) Durgesh Pandey Edition 2024
11) Students Handbook on Forensic Accounting by Apurva Joshi, Riskpro Publication
12) Students Handbook on Forensic Accounting by Apurva Joshi, Lulu.com
13) Bharat's New Era of Forensic Accounting by CA Jyoti Baxi
14) Study Materials of Chartered Accountants Program by ICAI, New Delhi
15) Study Materials of Cost and Management Accountants by ICMA, Kolkata
16) Study Materials of Company Secretary by ICSI, New Delhi
17) Journal of Chartered Accountants by ICAI, New Delhi
18) Journal of Chartered Accountants by ICMA, Kolkata
19) Journal of Chartered Accountants by ICSI, New Delhi

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 is Compulsory.
2) Attempt any two questions from Question No. 2 to 4

Q. 1: Fill in the Blanks	= 06 Marks
Q. 2: Theory Question on Unit-1	= 12 Marks
Q. 3: Theory Question on Unit-2	= 12 Marks
Q. 4: Short Notes on all Units (Any 2 out of 3)	= 12 Marks

Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Methods of Costing-I

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	MOC203-T	Major Mandatory	2	2

Course Objectives:
1. To introduce the various Methods of Costing.
2. To understand the Applications of Job Costing and Contract Costing.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Methods of Costing:** 1.1 Introduction, Need for Methods of Costing, Methods of Costing. 1.2 Job Costing: Introduction, Meaning, Features, Application, Advantages and Limitations, Job Cost Card or Sheet 1.3 Numerical problems on Job Costing including Estimated Cost Sheet 1.4 Batch Costing: Introduction, Meaning, Features, Application, Advantages and Disadvantages 1.5 Difference between Job and Batch Costing 1.6 Numerical problems on Batch Costing	15
2	**Contract Costing:** 2.1 Introduction, Meaning, Features, Types of Contracts 2.2 Important Terms: Cost of Work Certified or Value of Work Certified, Cost of Work Uncertified, Work-In-Progress, Retention Money, Notional Profit, Estimated Profit, Escalation Clause etc. 2.3 Profit on Incomplete Contract 2.4 Numerical problems on Contract Costing including preparation of Contract Account, Profit and Loss Account, and Balance Sheet	15

Course Outcome: After completion of the course, students will be able to:
1. Remember the concepts related to Methods of Costing.
2. Understand the application of Cost Accounting in different manufacturing industries.
3. Apply the skills of Cost Accounting in different manufacturing industries.
4. Analyse the reasons leading to increase in cost of Job and Contract.
5. Evaluate the estimated and actual cost for a job and contract.

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

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

1. *Question No. 1 is Compulsory.*
2. *Attempt any two questions from Question No. 2 to 4.*

Q. 1: Fill in the Blanks	= 06 Marks
Q. 2: Numerical Problem on Unit-1	= 12 Marks
Q. 3: Numerical Problem on Unit-2	= 12 Marks
Q. 4: Short Notes on all Units (Any 2 out of 3)	= 12 Marks

Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Enterprise Management System-I

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	EMS204-T	Major Mandatory	2	2

Course Objectives:

1. To understand the fundamentals of startup businesses, including planning, financing, and growth strategies.
2. To develop practical skills in preparing business plans and managing startup risks effectively.
3. To gain knowledge about various financing options available for startups and approaches for risk mitigation.
4. To explore scaling strategies for startups to achieve sustainable growth.
5. To understand the fundamentals, components, and implementation of Management Information Systems (MIS).
6. To analyse the importance of Business Intelligence (BI) and Data Analytics in strategic decision-making.
7. To recognize cybersecurity challenges and understand ethical considerations related to MIS.

Unit	Title and Contents	No. of Lectures
1	**Management of Startup Business:** 1.1 Introduction to Startups, Difference between Manufacturing and Service Sector. 1.2 Business Planning, Vision, Mission, and Goals 1.3 Business Strategy, Pricing Strategy, Promotion Strategy, McKinsey 7'S Framework, Product Life Cycle 1.4 Startup Financing and Risk Management, Sources of Capital, Revenue based Funding, Venture Capital, Types of Risk 1.5 Growth and Scaling Strategies, Capital, People, USP, Revenue and Technology 1.6 Failure Analysis and Setback Strategies for Start-up, Reasons, Remedies	15
2	**Management Information System (MIS)** 2.1 Introduction to MIS: Types, Functions, Applications, Features, Purpose, Benefits, Limitations, Decision Support System, Enterprise Resource Planning 2.2 Key Components of MIS and Implementation: Process, Inventory Control and Reporting, Examples of MIS in Use 2.3 Business Intelligence: Introduction to BI, Meaning and Definition, Core Concepts of BI, Key Benefits of BI, Types of BI Tools, and Uses of BI in Business. 2.4 Data Analytics: Introduction to DA, Meaning and Definition of DA, Key Aspects of DA, Types of DA, Benefits of DA, Uses of DA in Business 2.5 Cybersecurity: Introduction to Cybersecurity, Meaning and Definition of Cybersecurity, Key Components of Cybersecurity in MIS, Importance of Cybersecurity in MIS, Examples of Cybersecurity Measures in MIS, Data Threats, and Privacy and Confidentiality of Data.	15

	2.6 Ethical Aspects of MIS: Introduction and Key Ethical Aspects of MIS, Ethical Dilemmas in MIS, Best Practices for Ethical MIS. 2.7 Role of MIS in Business Administration	

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

1. Define and explain the concept and lifecycle of startups.
2. Prepare basic business plans and develop strategies for startup success.
3. Identify various sources of startup funding and apply risk management techniques.
4. Suggest growth and scaling strategies for new business ventures.
5. Explain the role and significance of Management Information Systems (MIS) in modern organizations.
6. Describe the components and implementation process of MIS.
7. Apply Business Intelligence (BI) tools and basic data analytics techniques for business insights.
8. Analyse cybersecurity threats and propose ethical practices in information management.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Bagchi, S. (2012). The High-Performance Entrepreneur: Golden Rules for Success in Today's World. Penguin India. 2. Dey, B., & Ghosh, P. (2020). Management Information Systems: A Managerial Perspective. McGraw Hill India. 3. Rao, M. S. (2015). Emotional Intelligence and Leadership: A Practical Guide. Pearson India. 4. Nair, G. (2018). Lean Management: Concepts and Applications. Himalaya Publishing House. 5. Ries, E. (2011). The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses. Crown Publishing. 6. Laudon, K. C., & Laudon, J. P. (2020). Management Information Systems: Managing the Digital Firm. Pearson. 7. Goleman, D. (1995). Emotional Intelligence: Why It Can Matter More Than IQ. Bantam Books. 8. Liker, J. K. (2004). The Toyota Way: 14 Management Principles from the World's Greatest Manufacturer. McGraw-Hill. 9. Startup India (Govt. of India Initiative) – https://www.startupindia.gov.in/ - Provides government policies, startup schemes, funding opportunities, and resources. 10. Harvard Business Review - Startups – https://hbr.org/topic/startups - Articles on startup strategy, business models, and leadership. 11. Y Combinator Startup Library – https://www.ycombinator.com/library - Guides, case studies, and videos on launching and scaling startups. 12. Investopedia - Startup Funding & Finance – https://www.investopedia.com/terms/s/startup.asp - Explains startup funding options, financial planning, and risk assessment. 13. MIS & ERP Concepts (Tutorials Point) – https://www.tutorialspoint.com/management_information_system/ - Covers MIS fundamentals, ERP systems, and business intelligence. 14. MIT Sloan - Digital Transformation & MIS – https://mitsloan.mit.edu/LearningEdge/Case Docs.aspx - Case studies on MIS applications in business. 15. IBM - Artificial Intelligence & Big Data in MIS – https://www.ibm.com/analytics/data-science - Insights into how AI and Big Data are transforming MIS. 16. Cybersecurity & Data Privacy (CISCO Security Reports) –

https://www.cisco.com/c/en/us/ products/security/security-reports.html - Reports on cybersecurity risks, data privacy, and ethical concerns in

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 is Compulsory.

2) *Attempt any Two Questions from Question No. 2 to 4.*

Q. 1: Fill in the Blanks	=	06 Marks
Q. 2: Theory Question on Unit-1	=	12 Marks
Q. 3: Theory Question on Unit-2	=	12 Marks
Q. 4: Short Notes on all Units (Any 2 out of 3)	=	12 Marks

Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Service Marketing

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	SM205-T	Major Mandatory	2	2

Course Objectives:
1. To provide an introduction about Services Marketing
2. To offer Fundamental knowledge on Services Marketing
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
1	**Introduction to Services Marketing:** 1.1 Introduction, Meaning and Definition of Service Marketing 1.2 Examples Services Marketing 1.3 Nature of Service Marketing 1.4 Scope of Service Marketing 1.5 Important of Service Marketing 1.6 Challenges and Opportunities of Service Marketing 1.7 Customer Relationship Marketing 1.8 Understanding customer needs and expectations 1.9 Strategic responses to the intangibility of service performances	15
2	**Pricing & Promotion Strategies for Services:** 2.1 Service Pricing: 2.1.1 Establishing monetary pricing objectives 2.1.2 Foundations of pricing objectives 2.1.3 Pricing and demand 2.1.4 Putting service pricing strategies into practice 2.2 Service Promotion: 2.2.1 Role of marketing communication 2.2.2 Implication for communication strategies 2.2.3 Setting communication objectives 2.2.4 Marketing communication mix 2.2.5 Marketing plans for services	15

Course Outcome: After Completion of the course, student will be able to:
1. Understand the Services of the marketing and Pricing & Promotion strategies for services.
2. Apply practical knowledge by enhancing skills in key concepts such as customer relation marketing
3. Understand the Service promotion and role of marketing communication.
4. Acquire knowledge about recent trends and innovations in the marketing field.

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 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

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 is Compulsory.

2) Attempt any Two Questions from Question No. 2 to 4.

Q. 1: Fill in the Blanks	=	06 Marks
Q. 2: Theory Question on Unit-1	=	12 Marks
Q. 3: Theory Question on Unit-2	=	12 Marks
Q. 4: Short Notes on all Units (Any 2 out of 3)	=	12 Marks

Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Entrepreneurship Scenario and Institutional Support

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	ESIS206-T	Major Mandatory	2	2

Objectives:
1. To learn the present entrepreneurship scenario and initiative taken by the government for fostering entrepreneurship in India.
2. To take overview of the government institutions and learn their role and functions for the development of entrepreneurship in India.
3. To learn the need for institutional support and their role or functions or operations for the development of entrepreneurship in India.

Unit	Title and Contents	No. of Lectures
1	**Entrepreneurship Scenario:** 1.1 Government Initiatives to Foster Entrepreneurship: 1.1.1 Make in India and its Key Areas 1.1.2 Stand up India and its Key Elements 1.1.3 Startup India: Benefits of Startup India and Vital Points pertaining to Startup India 1.1.4 Skill India: National Skill Development Corporation 1.1.4.1 Schemes and initiatives under Skill India 1.1.4.1.1 Pradhan Mantri Kaushal Kendra 1.1.4.1.2 International Skill Training: 1.1.4.1.2.1 National Policy on Skill Development and Entrepreneurship 2015: Vision, Mission, Objectives 1.1.4.1.2.2 Pre-Departure Orientation Training (PDOT) 1.1.4.1.2.3 Technical Intern Training Program 1.2 Investment in Physical Infrastructure 1.3 Need for Entrepreneurship in India 1.4 Bottlenecks in Entrepreneurial Growth	10
2	**Government Institutions:** 2.1 NITI Aayog: 2.1.1 Objectives, Features, Functions, and 7 Pillars of NITI Aayog 2.1.2 Verticals of NITI Aayog: Sustainable Development Goal Vertical (SDG): Vision, Mission, Core Functions, and other Different Verticals of NITI Aayog 2.1.3 Achievements of Project Sath-E 2.2 Ministry of Corporate Affairs: Affiliated Offices of Ministry of Corporate Affairs: Serious Fraud Investigation Office, Competition Commission of India and Indian Institute of Corporate Affairs 2.3 Insolvency and Bankruptcy Board of India	10
3	**Institutional Support to Entrepreneurs:** 3.1 Need for Institutional Support 3.2 Institutional Support to Small Entrepreneurs:	10

	3.2.1 National Small Industries Corporation Limited (NSIC) 3.2.2 Small Industries Development Organisation (SIDO) 3.2.3 Small Scale Industries Board (SSIB) 3.2.4 State Small Industries Development Corporations (SSID) 3.2.5 Small Industries Service Institutes (SISIs) 3.2.6 District Industries Centres (DICs) 3.2.7 Industrial Estates: Types and Objectives 3.2.8 Specialised Institutions: Central Institutes of Tool Design-Hyderabad, Central Room Training Centres, Central Institute of Hand Tool-Jalandhar, Institute for Design of Electrical Measuring Instruments (IDEM-Mumbai, National Institute of Entrepreneurship and Small Business Development (NIESBUD)-Noida, National Institute of Small Industries Extension Training (NISIET)-Hyderabad etc. 3.2.9 Technical Consultancy Organisations (TCOs)	

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

1. Remember the entrepreneurship scenario, role and functions of government institutions, and institutional support for the development of entrepreneurship in India.
2. Analyse the entrepreneurship scenario, role and functions of government institutions, and institutional support for the development of entrepreneurship in India.
3. Understand the entrepreneurship scenario, role and functions of government institutions, and institutional support for the development of entrepreneurship in India.
4. Apply the government initiatives, role of government institutions, and need for institutional support for entrepreneurship development in India.

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 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 McGraw Hill 6) Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publication 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

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Attempt any Three Questions from Question No. 1 to 4.

Q. 1: Theory Question on Unit-1	=	10 Marks
Q. 2: Theory Question on Unit-2	=	10 Marks
Q. 3: Theory Question on Unit-3	=	10 Marks
Q. 4: Short Notes on all Units (Any 2 out of 3)	=	10 Marks

Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Indian Banking System-I

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	IBS207-T	Major Mandatory	2	2

Course Objectives:

1. To provide a comprehensive understanding of the evolution and development of the Indian banking system, from ancient times to the post-liberalization era.
2. To familiarize students with the structure and classification of banks in India, including scheduled and non-scheduled banks, and various types of banks based on their services.
3. To impart knowledge about the functioning and significance of the Reserve Bank of India (RBI) as the central banking authority, including its organizational structure and core functions.
4. To enhance understanding of the role of banks in economic development, including their impact on financial inclusion, digital payments, and economic growth.
5. To explain the objectives, credit control instruments, and structure of the monetary policy formulated by the RBI to maintain price stability, economic growth, and financial discipline.
6. To develop awareness about the RBI's initiatives in response to financial crises, particularly its contribution to post-COVID economic recovery and financial stabilization.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Indian Banking System:** 1.1 Evolution and History of Banking in India: 1.1.1 Ancient and Medieval Banking Practices 1.1.2 Development during British Rule 1.1.3 Nationalization of Banks (1969 and 1980) 1.1.4 Post-Liberalisation Reforms (1991 onwards) 1.2 Structure & Working of Indian Banking System: 1.2.1 Central Bank 1.2.2 Public Sector Banks 1.2.3 Private Banks (Old and New) 1.2.4 Foreign Banks 1.2.5 Co-operative Banks (Urban and Rural), RRBs 1.2.6 Development Financial Institutions (DFIs) etc. 1.3 Classification of Banks on Services Based: Retail Banks, Corporate / Wholesale Banks, Universal Banks, Narrow Banks, and Differentiated Banks (Small Finance Banks, Payment Banks) etc. 1.4 Scheduled vs. Non-scheduled Banks 1.5 Role and Significance of banks in Economic Development	15
2	**Reserve Bank of India (RBI):** 2.1 Establishment and Evolution of RBI: 2.1.1 Establishment of RBI 2.1.2 Evolution of RBI ((RBI Act, 1934 Overview, Nationalization of RBI in 1949) 2.2 Organization Structure of RBI: Organization Structure of RBI: Central	15

	Board of Directors, Departments and their roles, Regional Offices and their Functions 2.3 Objectives of RBI 2.4 Functions of RBI: Functions of the Reserve Bank of India (RBI): Monetary Authority, Issuer of Currency, Custodian of Foreign Exchange, Regulator and Supervisor of the Financial System, Developmental Role, Banker to the Government, Banker's Bank, Consumer Protection and Grievance Redressal, Manager of Public Debt and Government Securities, Promotion of Digital Payments and Financial Inclusion, Lender of Last Resort, Research and Data Dissemination etc. 2.5 Monetary Policy of RBI: 2.5.1 Objectives: Growth, Inflation Control, Stability etc. 2.5.2 Credit Control Instruments: 2.5.2.1 Quantitative Tools: CRR, SLR, Bank Rate, Repo, Reverse Repo etc. 2.5.2.2 Qualitative Tools – Moral Suasion, Credit Rationing, Direct Action etc. 2.5.2.3 Monetary Policy Committee (MPC) 2.6 Case study and review of the current state of RBI's monetary policy 2.7 Role of the Reserve Bank of India in Post-COVID Economic Recovery and Financial Stabilization	

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

1. Explain the historical development of banking in India, including major milestones such as nationalization and economic reforms.
2. Identify and distinguish the various types of banks in India, their roles, ownership structures, and functions within the financial system.
3. Demonstrate an in-depth understanding of the Reserve Bank of India, its objectives, governance, and regulatory responsibilities.
4. Understanding the various functions of the RBI will help in realizing its importance in the Indian banking sector.
5. Evaluate the tools and objectives of the RBI's monetary policy, and understand how it impacts inflation, economic growth, and credit availability.
6. Critically assess the RBI's interventions during financial emergencies, especially its policies aimed at stabilizing the Indian economy during and after the COVID-19 pandemic.
7. Apply theoretical knowledge to real-world financial scenarios, thereby developing the analytical and decision-making skills required in banking and financial services.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Bajoria Rahul, "The Story of the Reserve Bank of India" Rupa Publications India, October 2018 2. Benton E. Gup, *"Banking and Financial Institutions: A Guide for Directors, Investors, and Borrowers",* John Wiley & Sons Publication, August 2011 3. Gordon E., Natarajan K., "Banking Theory, Law and Practice", Himalaya Publishing House's 4. Khan M. Y., *"Indian Financial System",* McGraw Hill Publications, ISBN: 9353167302, 11th Edition, July 2019 5. Parameswaran R., Natarajan S., *"Indian Banking",* S Chand Publications, ISBN: 978-8121920377, January 2013 6. Pattipeilohy Christiaan, *"Advanced Introduction to Central Banks and Monetary Policy",* Edward Elgar Publishing Ltd., August 2022

7. Murugessan, M. Indhumathi, R. Mohan Raj, *"Banking and Financial Services"*. Takur Publications Pvt. Ltd, Chennai. ISBN - 978-93-5480-542-4
8. Rathi Gokul, *"RBI Governors: The Czars of Monetary Policy" (1935-2021),* Rupa Publications India, April 2023
9. Saha Siddhartha, *"Indian Financial System: Financial Markets, Institutions and Services"* , McGraw Hill Publications, ISBN: 9389949009, August 2020
10. Sethi Jyotsna, Bhatia Nishwan, *"Elements of Banking and Insurance"*, Third Edition ISBN: 9789391818401
11. Shekhar K. C. *"Banking Theory and Practice",* Vikas Publishing House Pvt Ltd. ISBN: 9788125937159,
12. सिन्हा वी.सी., सिन्हा पुष्पा, *"भारतीय बैंक प्रणाली"*, SBPD Publishing House, ISBN-13 978-9350471326, Publication - January 2015
13. स्वरूप आनंद, *"भारतीय बँकिंग प्रणाली, वित्तीय प्रणाली, एवम वित्तीय संस्था"*, (हिंदी), Blue Rose ONE Publications, ISBN : 9789362610515, May-2024
14. Reserve Bank of India (RBI) – https://www.rbi.org.in/
15. Indian Banks' Association (IBA) – https://www.iba.org.in/

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 is Compulsory.

2) Attempt any Two Questions from Que. No. 2 to 4.

Q. 1: Fill in the Blanks	= 06 Marks
Q. 2: Theory Question on Unit-1	= 12 Marks
Q. 3: Theory Question on Unit-2	= 12 Marks
Q. 4: Short Notes on all Units (Any 2 out of 3)	= 12 Marks

Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Consumer Protection Law-I

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	CPL208-T	Major Mandatory	2	2

Course Objectives:

1. To understand the basic concept, nature and functions of law.
2. To acquaint the students with consumer and consumer movement.
3. To make the students aware about consumer rights, duties and mechanism for resolving their disputes.
4. To make students aware about role of united nations and consumers' associations in protection of consumers.
5. To make the students aware about laws relating to consumers.

Unit	Title and Contents	No. of Lectures
1	**Consumer Protection: An Introduction:** 1.1 Consumerism: Meaning, Evolution, Rationale, Need, Importance and Nature of Consumerism. 1.2 Consumer Protection: Need, Objectives, Scope and Importance. 1.3 Rights of Consumers 1.4 Salient Features of Consumer Protection Act 2019 1.5 Difference between Consumer Law 1986 and 2019 1.6 Definitions: Consumer, Goods, Service, Healthcare, Defect, Deficiency, Adulteration, Manufacturer, E-Commerce, Unfair Trade Practice and Restrictive Trade Practice, Misleading Advertisements 1.7 Procedure of filing and dealing with the complaint in the Consumer Commissions.	10
2	**Mediation:** 2.1 Mediation Cells, Purpose and Need of Mediation 2.2 Empanelment of Mediators 2.3 Procedure for Mediation 2.4 Settlement through Mediation	05
3	**Powers Composition and Jurisdiction of Consumer Commissions:** 3.1 District Commission. Establishment, Powers Functions, Composition, Jurisdiction. Proceedings before the District Commissions 3.2 State Consumer Disputes Redressal Commission, Establishment, Powers Functions, Composition, Jurisdiction, Procedure applicable to State Commission, Appeal to National Commission 3.3 National Consumer Disputes Redressal Commission, Establishment, Powers Functions, Composition, Jurisdiction. Proceedings before the National Commissions, Procedure applicable to National Commission, Appeal against Order of National Commission	10

4	**Central Consumer Protection Authority, Penalties and Initiatives of Government for Consumer Protection:** 4.1 Powers and Functions of Central Authority, Search and Seizure, Appeal 4.2 Product Liability Actions, Exceptions 4.3 Offences and Penalties 4.4 Role and Contribution of prominent NGOs in Consumer Protection 4.5 'Jago Grahak Jago' Government Initiatives to create Consumer Awareness	**05**

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. Mr. Bindu Madhav, Grahak Darshan, Joshi Akhil Bhartiy Grahak Panchayat, Pune.
2. Adv. Ghare S. S., Grahak Sanrakshan Adhiniyam, Mukund Publication, Pune.
3. Dr. P. T. Joshep, E-Commerce: An Indian Perspective, PHI Publication, New Delhi.
4. Dr. R. K. Uppal, E-Banking in India, New Century Publication, New Delhi.
5. Dr. S. S. Singh, Dr. Sapna Chadah, Consumer Education and Empowerment, Abhijit Publication, New Delhi.
6. Prof. G. V. Kayandepatil, Grahak Raja Jaga Ho, Chaitanya Publication, Nashik.
7. unctad.org, United Nations Guidelines on Consumer Protection, UNCTAD, UNCTAD Geneva, Switzerland.
8. The Consumer Protection Act, 1986, Govt. of India, New Delhi.
9. Dr. A. Alghamdi, The law of E-Commerce, Auther House, Mumbai.
10. Rituparna Raj, E-Commerce - A Study in Business Ethics, Himalaya Publication, New Delhi.
11. Dr. U. S. Pandey, E-Commerce and It' Applications, Rahul Srivastava and Saurabh Shukla, S. Chand & Company, New Delhi
12. http://www.mca.gov.in/MinistryV2/csrdatasummary.html
13. https://www.acclimited.com/sustainable/corporate-social-responsibility
14. https://www.youtube.com/watch?v=FN0kRR985l8
15. https://www.toppr.com/guides/business-communication-and-ethics/business-ethics/meaning-and -ethical-principles-in-business

Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (20 Marks): Refer Point No. 3(a)
External Assessment (30 Marks)
Question Paper Pattern for External Examination ***Instructions:*** *1) Question No. 1 is compulsory.* 2) *Attempt any Two questions from Question No. 2 to Question No. 5.* Q. 1: Fill in the Blanks = 06 Marks Q. 2: Theory Question on Unit-1 = 12 Marks Q. 3: Theory Question on Unit-2 = 12 Marks Q. 4: Theory Question on Unit-3 = 12 Marks Q. 5: Theory Question on Unit-4 = 12 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Operations Research-I

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	OR209-T	Major Mandatory	2	2

Course Objectives:
1. To understand the Fundamentals of Linear Programming.
2. To analyse Special Cases in Linear Programming.
3. To solve and Optimize Transportation Problems.
4. To handle Complexities in Transportation Models.
5. To apply Optimization Techniques to Scheduling and Inventory.
6. To solve Assignment Problems Using the Hungarian Method.

Unit	Title and Contents	No. of Lectures
1	**Linear Programming Problem (LPP):** 1.1 Simplex Method 1.2 Solution to the maximization problem 1.3 Solution to the minimization problem 1.4 Big M Method 1.5 Some special cases: 1.5.1 Multiple optimal solutions 1.5.2 Infeasibility 1.5.3 Unboundedness 1.5.4 Degeneracy 1.6 Duality in linear programming problem 1.7 Economic interpretation of dual	15
2	**Transportation and Assignment Problems:** 2.1 Introduction 2.2 Problem statement 2.3 Transportation problem as a special case of LPP 2.4 IBFS of transportation problem: 1.4.1 North-West Corner Rule 1.4.2 Least Cost Method 1.4.3 Vogel's Approximation Method 1.5 Modified Distribution method to obtain optimal Solution 1.6 Some Special topics 1.6.1 Unbalanced transportation problems 1.6.2 Prohibited routes 1.6.3 Unique/multiple optimal solutions 1.6.4 Degeneracy 1.6.5 Maximization problems 1.7 Product scheduling and inventory control 1.8 Transshipment problem 1.9 Hungarian Assignment Method 1.10 Some Special topics	15

	1.10.1 Unbalanced assignment problems 1.10.2 Constrained assignment problem 1.10.3 Unique/multiple optimal solutions 1.10.4 Maximization problems	

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

1. Formulate and solve linear programming problems using the simplex and Big M methods.
2. Analyse and interpret solutions to LPPs including special cases like multiple solutions, infeasibility, and unboundedness.
3. Explain the concept of duality and interpret the economic meaning of the dual problem.
4. Solve transportation problems using various methods like NWC, Least Cost, Vogel's Approximation, and MODI.
5. Evaluate different special cases in transportation and assignment problems, such as degeneracy, unbalanced problems, and maximization.
6. Apply optimization techniques to real-world scenarios like product scheduling, inventory control, and transshipment.
7. Develop optimal solutions to assignment problems using the Hungarian Method and handle constrained and maximization variants.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Quantitative Techniques in Management, N. D. Vohra, McGraw Hill Education India Private Limited (5th Edition)
2. Quantitative Techniques for Decision Making, M. P. Gupta, R. B. Khanna, PHI Learning Private Limited (4th Edition)
3. Operations Research, P. K. Gupta, D. S. Hira, S. Chand and Company Private Limited (7th Edition)
4. Operations Research: An Introduction, H. A. Taha, Pearson Education (10th Edition)

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 is Compulsory.

2) Attempt any two Questions from Question No. 2 to 4.

Q. 1: Fill in the Blanks	= 06 Marks
Q. 2: Problems on Unit-1	= 12 Marks
Q. 3: Problems on Unit-2	= 12 Marks
Q. 4: Problems **OR** Theory Question on all Units	= 12 Marks

Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Macro Economics

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	ME241-T	Minor	4	4

Course Objectives:
1. To introduce Macro Economics Concepts and Measurement.
2. To learn National Income Accounting.
3. To know Keynesian Theory.
4. To understand the Concept of Business Cycles.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Macro Economics:** 1.1 Origin of Macro Economics. 1.2 Principles of Macro Economics: Maximum Production, Responsible Consumption and Equal Distribution. 1.3 Macro-economic variables and concepts: Growth, Employment/Self Employment/Unemployment, Inflation Meaning, Concept of Wholesale Price. 1.4 Index and Consumer Price Index (WPI and CPI): Consumption, Savings and Investment, Foreign Trade (Export and Import). 1.5 Role of Macro-economists: Forecasting, Analysis, Research and Data Collection.	15
2	**National Income:** 2.1 Concept of GDP, GNP, NDP, NNP, National income and Disposable income 2.2 Real and Nominal GDP/ GNP: GDP Deflator 2.3 Measurement of National Income. - Three methods (Value Added, Income and Expenditure) 2.4 Circular flow of National Income: Three sector model (including government & taxation), Four sector model (Export and Import) 2.5 Difficulties in Measurement of National Income	15
3	**Keynesian Model of Income Determination:** 3.1 Introduction to Simple Keynesian Model 3.2 Consumption and Saving Function: APC and MPC, APS and MPS, Factors influencing consumption, Alternate theories of Consumption (Life Cycle, Permanent Income and Kuznets), Shifts in Aggregate spending and the Multiplier 3.3 Investment Demand (ID): Meaning and types of investment (Capital stock), Keynesian MEC/Rate of interest and ID 3.4 Aggregate Demand / Supply – Equilibrium	15
4	**Business Cycle:** 4.1 Phases of Business Cycle 4.2 Features of Business/Trade Cycle 4.3 Theories of Business Cycle: Hawtrey's Theory of Business Cycle,	15

	Low/under consumption theory of Keynes, Samuelson's theory of Business Cycle, Hicks Theory of Business Cycle 4.4 Real Business Cycle (RBC)	

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

1. Know the concepts of various macroeconomics concepts.
2. To comprehend the measurement of National Income Accounting.
3. Understand fluctuations in the economy through Business Cycle.
4. Understand the relevance of macro-economic policy of Keynes and others.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Ackley, G (1976) Macro Economics Theory and policy, Macmillan Publishing
2. Ahuja H.L, (2002) Macroeconomics Theory and Policy, Chand and Co. Ltd
3. Kedar M. Phalke, "The Economy of the Maratha Kingdom" Rupa Publ. India Pvt. Ltd.
4. Gupta S. B. (1994) Monetary Economics Theory, S. Chand and Co. Delhi
5. Jingam M.L (2002) Macro Economics Theory, Vrinda Publication, Delhi
6. Andrew B. Able and Ben S. Bernanke "Macro Economics" Pearson Education, 2003
7. N.G. Mankiw, "Principles of Macroeconomics" Cengage Learning, 2012 Ed.
8. William Branson "Macro Economics theory and policy" East West Press Private Ltd Publication,4th Ed.
9. Dr. M. G. Bokare "Hindu Economics" Dr. M. G. Bokare Memorial Foundation, Pune, 2nd ed.
10. RBI Report on Currency and Finance
11. Financial Stability Report, December 2019, RBI
12. Vaish M. C. (2002) Macro Economics Theory, Vikas Publication House, N. Delhi

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (40 Marks): Refer Point No. 3(a)

External Assessment (60 Marks)

Question Paper Pattern for External Examination

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	= 05 Marks
Q. 2: Theory Questions on Unit-1	= 15 Marks
Q. 3: Theory Questions on Unit-2	= 15 Marks
Q. 4: Theory Questions on Unit-3	= 15 Marks
Q. 5: Theory Questions on Unit-4	= 15 Marks
Q. 6: Short Notes on all Units (Any 2 out of 4)	= 10 Marks

Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Computerized Accounting-I

Sem	Course Code	Type of Course	Credits	Batch Size	Lectures per Week in Clock Hour
III	CA221-P	Vocational Skill Course	2 (1 Credit = 30 Hours of Lab Work)	20 Students per Batch	4 Lectures per Batch

Course Objectives:

1. To make students understand the concept of Computerized Accounting System.
2. To impart the knowledge of Tally Accounting Software and Computerized Accounting to the Students.
3. To make students understand the applicability of Tally Accounting Software as an integrated business management software.
4. To teach the utility / practical use of Tally Accounting Software and Computerized Accounting.
5. To provide hands on Practical Training to the Students in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Computerized Accounting:** 1.1 Meaning and Role of Computerized Accounting 1.2 Special Features of Computerized Accounting System 1.3 Need and Objects of introduction of Computerized Accounting 1.4 Advantages and Disadvantages of Computerized Accounting 1.5 Distinction between Manual Accounting and Computerized Accounting 1.6 Meaning and Distinction between ERP and SAP 1.7 Introduction to Tally Software of Computerized Accounting 1.8 Salient Features and Advantages of Tally Software of Computerized Accounting	10
2	**Maintaining Charts of Accounting & Stock Keeping Units:** 2.1 Introduction to Getting Started with Tally 2.2 Creating New Company, Alteration, Deletion, Company Features & Configuration 2.3 Group Company – Creation, Alteration and Deletion 2.4 Charts of Accounts 2.5 Creation of Accounting Masters and Inventory Masters 2.6 Alteration & Deletion of Masters 2.7 TallyPrime Data Entry Steps – Ledgers, Items and Vouchers 2.8 Tally Pre-defined Vouchers Introduction and its understanding one by one 2.9 How to update Opening Balances & Opening Stock in TallyPrime 2.10 Ledger Creation, Alteration, Deletion, Traditional Method 2.11 Stock Item Creation, Groups, Units, Creation, Alteration, Delete 2.12 Practice Exercise	25
3	**Recording and Maintaining of Accounting Transactions in Tally:** 3.1 Introduction to Recording Accounting Vouchers 3.2 Receipt and Payment Voucher	25

	3.3 Contra Voucher 3.4 Purchase and Sales Voucher 3.5 Debit Note and Credit Note Voucher 3.6 Journal Voucher 3.7 Recording for Provision 3.8 Reports 3.9 Practice Exercise	

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

1. Understand the meaning, concepts, importance and need of Computerized Accounting in the Accounting Information System.
2. Apply the Tally Accounting Software for Accounting of Business Transactions and generating of various Reports.
3. Analyse the components of Tally Software for Computerized Accounting.
4. Evaluate the Manual and Computerized Accounting.
5. Create New Company and Group of New Company with necessary Features and Configuration in the Tally Software.
6. Remembers all the features of Tally Software and its application for computerized Accounting.

Teaching Methodology
1. Class Room Lectures. 2. Practical Lectures in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential developed by the Tally Education, Bangalore. 3. Guest Lectures of Professionals/Experts etc. 4. Use of ICT.
Mandate or Instructions or Guidelines for Teaching of this Course
I) Mandate or Instructions or Guidelines to the University
1) University has to conduct Training Programs of Computerized Accounting frequently in association with the Professional Institutes and UGC-Malaviya Mission Teacher Training Centre of Savitribai Phule Pune University to train the Teachers of affiliated Colleges at free of cost for teaching this course effectively. 2) University has to provide at free of cost License Copy of Tally Software to each College under the head of Quality Improvements Grants, if possible. 3) Examination Section of the University will prepare the Schedule of Practical Examination for smooth conduct of the Practical Examination.
II) Mandate or Instructions or Guidelines to the College
1) College has to provide well-equipped Computer Laboratory with LAN System, LCD Projector, Printers, and Internet etc. 2) College has to provide full technical support to the subject teacher for conducting lectures in the Computer Laboratory. 3) College has to provide the training of Computerized Accounting to the Subject Teacher or to reimburse the Training Fee to the respective Subject Teacher for getting training from the Professional Institutes. 4) College has to purchase the Tally Software License Copy and made available for course teaching and learning. 5) College has to provide the Time Slot to the students for Practice Exercise of Tally Software in the Computer Laboratory and the Technical Assistant will assist the students during Practice Exercise Session of Tally Software.

III) Mandate or Instructions or Guidelines to the Teacher

1) Teacher has to teach this Course in the Computer Laboratory batch wise.
2) Size of the Batch will be 20 Students.
3) Teacher has to use LCD Projector in Computer Laboratory for teaching and explaining the Tally Software.
4) Technical Assistant will assist the Subject Teacher during Lectures in the Computer Laboratory.
5) Teacher will instruct to the Technical Assistant to supervise the students during the Lectures in the Computer Laboratory.
6) Subject Teacher has to prepare a detail schedule well in advance for conducting the Lectures in the Computer Laboratory and circulate the same among the students after the consent of the Head of the Department subject to the approval of Principal of the College.
7) The respective Subject Teacher will prepare the Schedule for Practice Exercise of Tally Software in the Computer Laboratory as per the need and requirement of the Course and Students, and handover the same to the Technical Assistant for execution.

Internship for Students if any: Not applicable

Recommended Books and Study Materials

1. Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. 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.
3. Accountancy Volume-1 & 2, S. K.R. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
4. Accounting for Management (For MBA and MCA Students), Dr. N. P. Srinivasan and Dr. M. Sakthivel Murugan, S. Chand and Company Limited, New Delhi.
5. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
6. Study Materials (TallyPrime Basics and TallyPrime with GST Essentials) of Tally Education Private Limited, Bangalore available on the Website: **https://tallyeducation.com**
7. Study Material Tally.ERP9, TallyACE recommended for Tally ACE Certification.
8. Financial Accounting and Computerised Accounting, Dr. S.M. Shukla, Sahitya Bhavan Publication, Agra.
9. Financial Accounting including Lab Work, M.N. Arora, K.V. Achalapathi, S Brinda, Taxmann's Publication, New Delhi.
10. Comdex Tally.ERP9 Course Kit**,** Dr. Namrata Agrawal, Dreamtech Press.
11. Tally.ERP9 Training Guide, Asok K. Nandhani, BPB Publication, New Delhi.
12. Tally.ERP9 + GST Implementation, Akshay Rajgaria, BPB Publication, New Delhi.
13. Tally.ERP9 with GST in Simple Steps, DT Editorial Services, Dreamtech Press, New Delhi.

Scheme of Examination: 1. Internal Assessment: 40% & 2. External Assessment: 60%		
Scheme of Examination	**Exam Format**	**Minimum Passing Marks**
Continuous Internal Evaluation (CIE) (20 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments • Written Test • Offline MCQ Test • Power Point Presentation • Tally Software Practical Test in the Laboratory with TallyPrime Basic or TallyPrime with GST Essential	**Min. 8 Marks** (40% of Passing)
SEE / External Exam (Practical Examination in the Computer Laboratory) (30 Marks) **(1½ Hours for each Batch)**	**Procedure for conducting the Practical Examination:** 1) Practical Examination to be conducted in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential by the respective Colleges. 2) University will prepare the Practical Examination Schedule for conducting of the Practical Examination. 3) Practical Examination is to be conducted by each College as per the Schedule issued by the University. 4) Size of the Practical Examination Batch will be 20 Students. 5) Subject Teacher will be the Internal Examiner for conducting the Practical Examination. 6) University will make the appointment of External Examiners. 7) Internal and External Examiners will jointly prepare the Question Papers for each Practical Examination Batch separately. 8) Copy of each set of Question Papers should be deposited with the Examination Section of the College after the end of Practical Examination. 9) Each paper will have at least 15 to 20 Hypothetical Business Transactions of Hypothetical Business Entity such as revenue, party (receivables and payables), purchase of assets, cash receipts and payments, debit and credit notes, closing adjustments etc. 10) If a student misses his/her Regular Practical Examination Batch during the Schedule of Regular Practical Examination of the respective College, he/she can appear as an Out-Of-Turn Student for the next Batch during the Regular Schedule of Practical Examination of the respective College after payment of Out-Of-Turn Fee as per the University Rules. 11) If a student misses his/her Regular Practical Examination Batch and has not appeared for the Out-Of-Turn Batch of the Regular Schedule of Practical Examination of the respective College, he/she will be treated as absent student for Practical Examination. 12) Student will appear for the Practical Examination as	**Min. 12 Marks** (40% of Passing)

	Pre-Out-Of-Turn Student during the Regular Schedule of Practical Examination of the respective College after payment Out-Of-Turn Fee. 13) For each Batch Maximum Time will be **1½** Hours. 14) Student should generate the report at the end of the Practical Examination. 15) Student should take printout of the generated report and must sign each page of printout of the report. 16) Students have to submit the Self-Attested Copy of the Printout of Practical Examination Report to the Examiners. If student fails to sign the printout of Practical Examination Report and fails to submit the same with the Examiners then concerned student will be treated as absent for the Practical Examination. 17) Both the Examiners will collect the printout of Practical Examination Report from each student, and will verify the signature of the respective student on Report. 18) Both the Examiners will make the assessment jointly of Practical Examination Report after the end of each Practical Exam Batch on the same day. 19) The College Authority should provide the necessary facilities during the Practical Examination such as Well-Equipped Computer Laboratory, Installation of License Copy of Tally Software, LAN System, Internet Facility with proper Speed, Technical Team Support, Laser Printers, Papers for Printout, Peons, Generator Back-up, CCTVs for supervision and any other facility as per the requirement of the Examiners for smooth conduct of the Practical Examination. 20) Student kindly note that the Examiners instructions are mandatory on every student and student should abide by the same during the Practical Examination in the Computer Laboratory.	
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Ancient Accounting System in India

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	AASI231IKS-T	IKS Major Related	2	2

Course Objectives:
1. To overview the Journey of Indian Accounting Practices.
2. To understand the 18th Century Accounting Science based on the 13th Century.
3. To learn the Rojkird or Day Book.
4. To understand the Ghadani and Khatavani or Ledger and Taleband or Balance Sheet.

Unit	Title and Contents	No. of Lectures
1	**Journey of Indian Accounting Practices:** **1.1 Phases of Accounting History of India:** Accounting Practices during Kauthilya's / Chanakya's Period, Role of Departmental or Regional Accounts Officers, Maintenance of Accounts, Classification of Receipts, Classification of Expenditure, Role and responsibility of Accountants, Segregation of Roles of Treasury and Auditor, Verification and Auditing of Accounts, Accounts of Specific Transactions, Colonial Era, After India's Independence (1947 to 1979), From 1978 to till date. **1.2 Indian System of Accounting:** 1.2.1 Deshi Nama Accounting System / Vahi Khata Paddhati, Characteristics of Deshi Nama Accounting System 1.2.2 Parta System of Accounting / Marwari Accounting System **1.3 Indian System of Book-keeping:** Reasons for popularity of Indian System of Book-Keeping, Types of Indian System of Book-Keeping-A) Kathavahi as per Desi Nama and its Types, B) Bahikatha as per Mahajani: Origin of Bahikatha, Bhai-khata, Mahujanor Deshi, Structure of Bahi Khata as per Mahajani System **1.4 Evidence for emergence of Double Entry Book-Keeping in India** **1.5 Buddhist Principles and the Accounting Profession:** Introduction, The Middle Path in Buddhism and Accounting Core Principles, The Four Noble Truths and Problem-Solving Approach in Accounting for Difficult Issues, The Noble Eightfold Path and the Accountant's Code of Conduct, The Law of *Kamma* and the Accounting Equation	7
2	**18th Century Accounting Science based on the 13th Century:** 2.1 Introduction and History of Book-keeping 2.2 Muslim Governance and Accounting 2.3 Chhatrapati Shivaji Maharaj's Writing and Accounting Methods: Rules and Laws of the Office during Chhatrapati Shivaji Maharaj's Time, and The Rules of Income and Expenditure written during the time of Chhatrapati Rajaram Maharaj 2.4 Rewritings of Hemadri's Mestaks during the Peshwa Period: 2.4.1 Technical aspects described in the Mestaks written during the Peshwa Period: Office in Mestaks, Paper Fold Technique in Mestaks, Importance	8

	of the Lines drawn while Accounting, Pen and the Ink used for Accounting as mentioned in the Head, Importance of Ashtapradhan Mandal in Mestaks 2.4.2 Accrued Cost Rules are given in the Mestak: Accumulation, Expenditure, Arrears 2.4.3 Pioneers of Peshwa-Era Accounting Practices, Office of Peshwa-Era Accounts, Nine Accounting Tasks were carried out in the Office during the Peshwa Period, Peshwa-Era Accounting Methods, Rules of Office in the Peshwa Period, Sinnar Pargana, its Villages, and Office Work in the Feudal Region	
3	**Rojkird or Day Book:** 3.1 Accounting and Income-Expenditure 3.2 Types of Rojkird 3.3 The Official Class who wrote Rojkird 3.4 Procedure and Government Policy before writing Receipts and Disbursements 3.5 Parts of Rojkird: Pota-Receipts and Expenditure, Ravasudagi, and Dafate 3.6 Pattern of writing Rojkharda and Rojkird in the Peshwa Era, Transcription of the Sample "Baithi Kird" of the Peshwa Era, A Sample of the Rojkird of the Peshwa Period, Sample of Monthly Rojkird and Analysis of Monthly Rojkird	8
4	**Ghadani and Khatavani or Ledger and Taleband or Balance Sheet:** 4.1 Ghadani as given in Mestak: Ghadani of Receipts and Ghadani of Expenditure, Regular Revenue Collection, and Transcription of Ghadani of the Peshwa Era 4.2 Khatavani: Relation between Rojkird and Khatavani, Types of Accounts of Khatavani, Procedure and Government Policy for recording Khatavani, Sample of Khatavani, Sample of Khatavani by the Name of a Person during the Peshwa Era, Terji or Trial Balance 4.3 Taleband or Balance Sheet: Mestak and Taleband, Different Types of Taleband or Balance Sheets in the Peshwa Period, Other Types of Balance Sheets or Taleband, Process of preparing Taleband or Balance Sheet and Components, Sample of the Balance Sheet of the Peshwa Period, and Tarjuma or an Abstract	7

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

1. Remember the Journey of Indian Accounting Practices, 18th Century Accounting Science based on the 13th Century, Rojkird or Day Book, and Ghadani and Khatavani or Ledger and Taleband or Balance Sheet.
2. Analyse the Journey of Indian Accounting Practices, 18th Century Accounting Science based on the 13th Century, Rojkird or Day Book, and Ghadani and Khatavani or Ledger and Taleband or Balance Sheet.
3. Understand the Journey of Indian Accounting Practices, 18th Century Accounting Science based on the 13th Century, Rojkird or Day Book, and Ghadani and Khatavani or Ledger and Taleband or Balance Sheet.
4. Apply the Journey of Indian Accounting Practices, 18th Century Accounting Science based on the 13th Century, Rojkird or Day Book, and Ghadani and Khatavani or Ledger and Taleband or Balance Sheet.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Dr. Anjali Sanjay Vekhande (2025). 13th Century to 18th Century: Accounting and Book-Keeping, Kamadayini Publications, Nashik, Maharashtra.
2. Journey of Indian Accounting Practices, Bhartiya Management
3. Accounting Practices in India (2020). Accessed from: https://www.3ecpa.co.in/blog/accounting practices-in-india/
4. Arora, G. K. (2021). Accounting Standards in India. Journal of Business Thought 75-84.
5. Aspects of Accounting and Internal Control—India 4th Century BC, N. Choudhury
6. Bahikatha as per Mahajani System. Accessed from: Sarthaks.com https://www.sarthaks.com/ 3249918/state-types-of-khatavahi-as-per-deshi-nama-system-and explain-each-of-them
7. Bahi-Khata: The Pre-Pacioli Indian Double-entry System of Bookkeeping B. M. LALL NIGAM
8. Bahi-Khata: The Pre-Pacioli Indian Double-entry System of Bookkeeping https://www.researchgate.net/publication/230330930_The_Pre-Pacioli_Indian_Double entry_System_of_Book-keeping_A_Comment
9. Consequences and determinants of IFRS convergence India https://www.researchgate.net/publication/339809416_Consequences_and_determinants_of_ IFR S_convergence_in_India
10. Cossu, C. (2003). The Beginnings of Accounting and Accounting Thought. European Accounting Review, 12(2), 379-386.
11. Differences Between IFRS vs Indian GAAP https://www.wallstreetmojo.com/ifrs-vs-indian gaap/
12. Double Entry: What It Means in Accounting https://www.investopedia.com/terms/d/double-entry.asp
13. GAAP vs IFRS: What's and the How It's Used Difference? https://www.investopedia.com/ask/answers/011315/what-difference-between-gaap-and-ifrs.asp.
14. NCERT Class 11 (2022). GSEB Board, Gujarat. Accessed from: https://www.selfstudys.com/books/gujarat/state-books/class-11th/8-introduction-of-deshi-nama system/introduction-of-deshi-nama-system/352513
15. Himanshu Kishnadwala & Nilesh Vikamsey (2018). Accounting And Auditing In India – The Past, Present and Future, Bombay Chartered Accountant Journal
16. History of Double-Entry System in Ancient India - NYK Daily https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/
17. History of Double-Entry System in Ancient India https://nykdaily.com/2020/10/history-of double-entry-system-in-ancient-india/
18. History of Double-Entry System in Ancient India, By Nikhil Chandwani -October 10, 2020
19. https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/
20. https://www.mastersindia.co/blog/accounting-standards-gaap-and-ifrs/
21. https://www.mathvalues.org/masterblog/2019/4/26/how-double-entry-bookkeeping-changed the-world
22. Introduction to Accounting Principles: Accounting Standards, GAAP, and IFRS
23. Jain sharma agarwal & co https://jsaandco.wordpress.com/2016/09/20/father-of-accountancy-in india/\
24. Kantayya, R., & Panduranga, V. (2017). A comparative study of balance sheets prepared under Indian GAAP and IFRS with special reference to select IT companies. Management Today, 7(2), 75-85.
25. Luca Pacioli's Double-Entry System of Accounting: https://www.researchgate.net/publication/282357050_Luca_Pacioli's_Double

Entry_System_of_Accounting_A_Critique A Critique.
26. M Raghuram (2019). Neglected-and-decaying-the-original-arthashastra-may-soon-be-lost forever- Source: www.livemint.com https://www.livemint.com/news/india/neglected-and decaying-the-original-arthashastra-may-soon-be-lost-forever-11574012580117.html
27. Mattessich, R. (1998). Recent insights into Mesopotamian accounting of the 3rd millennium BC—successor to token accounting. Accounting Historians Journal, 25(1), 1-27.
28. Murthy, V., & Rooney, J. (2018). The Role of management accounting in Ancient India: evidence from the Arthasastra. Journal of business ethics, 152(2), 323-341.
29. Nikhil Chandwani, (2020). History of Double-Entry System in Ancient India. Accessed from: https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/
30. Ovunda, A. S. (2015). Luca Pacioli's double-entry system of accounting: A critique. Research Journal of Finance and Accounting, 6(18), 132-139.
31. Proposal to Encode the Mahajani Script in ISO/IEC 10646, Anshuman Pandey, 2012, https://unicode.org/L2/L2011/11274-n4126-mahajani.pdf
32. Rangarajan, L. N. (1992). Kautilya - The Arthashastra (1992nd ed.). Penguin Books India.
33. Richard Mattessich (1998) Review and extension of Bhattacharyya's Modern Accounting Concept s in Kautilya's Arthasastra, Accounting, Business & Financial History, 8:2, 191-209, DOI: 10.1080/ 095852098330512
34. Ritu Sethi (2018). In a red book, a tale of accounts Accessed from: https://www.deccanherald.com/content/658528/in-red-book-tale-accounts.html
35. Ritu Sethi, 2018, In a red book a tale of accounts, Deccan Herald, www.deccanherald.com, https://www.deccanherald.com/content/658528/in-red-book-tale-accounts.html
36. Samuel S Mitra & Arpita Dey (2020). A study on Marwari accounting system and Marwari business tradition. International Journal of Research in Finance and Management 2020; 3(2): 19 Acessed from https://www.allfinancejournal.com/article/view/74/3-2-4
37. Samuel. S.Mitra & Arpitha Dey, A study on Marwari accounting system and Marwari business tradition, International Journal of Research in Finance and Management 2020; 3(2): 19-21)
38. Scorgie, Michael E. and Somendra Chandra Nandy. "Emerging Evidence of Early Indian Accounting." Abacus 28 (1992): 88-97.
39. Sihag, B. S. (2004). Kautilya on the scope and methodology of accounting, organizational design and the role of ethics in ancient India. Accounting Historians Journal, 31(2), 125-148
40. Swati Chandra (2011). The Times of India, Ancient accounting method still alive. Accessed from;http://timesofindia.indiatimes.com/articleshow/10506569.cms?utm_source=contentofi nter est&utm_medium=text&utm_campaign=cppst
41. Sonia Jaspal (2013). Accounting and Auditing in Ancient India. Accessed from: https://www.caclubindia.com/articles/accounting-and-auditing-in-ancient-india-16796.asp
42. Tawiah, V., & Boolaky, P. (2020). Consequences and determinants of IFRS convergence in India. International Journal of Accounting &Amp; Information Management, 28(2), 303–322. https://doi.org/10.1108/ijaim-06-2019-0062
43. The Beginnings of Accounting and Accounting Thought http://dx.doi.org/10.1080/0963818032000089427a
44. Top 10 Accounting Software in India 2022 https://www.softwareworld.co/top-accounting software-india/
45. Vincent Tawiah & Pran Boolaky (March 2020). Consequences and determinants of IFRS convergence in India, International Journal of Accounting and Information Management.
46. Pāli Canonical Text Sources: Aṅguttara- Nikāya. Part III. London: PTS., 1976, Majjihma-Nikāya. Vol. I. London: PTS., 1979, Saṁyutta-Nikāya. Vol. II. London: PTS., 2022.
47. Bikkhu P.A. Payutto. *Buddhadhamma, The Law of Nature and Their Benefits to Life.*

Translated by Ronin Philip Moore. Bangkok: Buddhadhamma Foundation, 2017.
48. Ajahn Tiradhammo. *Beyond I- Making*. Hertfordshire: Amaravati Publications, 2022.
49. Sanu Mahatthanadull. "*Theravāda* Buddhist Practice and the Access of Happiness". *Commemorative Book*. The 2nd International Academic Forum in *Theravāda* and *Mahāyāna* Buddhism. (December 19, 2019).
50. Sanu Mahatthanadull. "Teaching Document - Concepts and Principles of Buddhism". *A Teaching Document*. (International Buddhist Studies College). Mahachulalongkornrajavidyalaya University Printing. (April 2020).
51. Sanu Mahatthanadull. "Buddhist Response to Environmental Degradation Under Conceptual Framework of the Five *Niyāma*". Mahachulalongkornrajavidyalaya University, *Article*. (May 2015).
52. Ms Hwa Mee Thoo, "Buddhist Principles and the Accounting Profession", Graduate School, International Buddhist Studies College, Mahachulalongkornrajavidyalaya University, Ayutthaya (November 2023).

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Instructions:

1. *Question No. 1 is 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	=	08 Marks
Q. 3: Theory Question on Unit-2	=	08 Marks
Q. 4: Theory Question on Unit-3	=	08 Marks
Q. 5: Theory Question on Unit-4	=	08 Marks

Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Costing Systems in Ancient India

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	CSAI232IKS-T	IKS Major Related	2	2

Course Objectives:
1) To overview the Journey of Indian Accounting Practices.
2) To understand Indian System of Cost and Management Accounting
3) To learn concepts of labour, expenses and funds in Indian Vedic Texts.

Unit	Title and Contents	No. of Lectures
1	**Journey of Indian Accounting Practices:** **1.1 Phases of Accounting History of India:** Accounting Practices during Kauthilya's / Chanakya's Period, Role of Departmental or Regional Accounts Officers, Maintenance of Accounts, Classification of Receipts, Classification of Expenditure, Role and responsibility of accountants, Segregation of Roles of Treasury and Auditor, Verification and Auditing of Accounts, Accounts of Specific Transactions, Colonial Era, After India's Independence (1947 to 1979), From 1978 to till date. **1.2 Indian System of Accounting:** 1.2.1 Deshi Nama Accounting System / Vahi Khata Paddhati, Characteristics of Deshi Nama Accounting System 1.2.2 Parta System of Accounting / Marwari Accounting System **1.3 Indian System of Book-keeping:** Reasons for popularity of Indian System of Book-Keeping, Types of Indian System of Book-Keeping-A) Kathavahi as per Desi Nama and its Types, B) Bahikatha as per Mahajani: Origin of Bahikatha, Bhai-khata, Mahujanor Deshi, Structure of Bahi Khata as per Mahajani System **1.4 Evidence for emergence of Double Entry Book-Keeping in India:**	15
2	**Indian System of Cost and Management Accounting:** 2.1 Evolution of Cost Concept and Management Accounting in Indian Vedic Texts 2.2 Key Ideas of Cost and Management Accounting in Shukra Neeti and Kautilya's Arthashastra	7
3	**Concept of Labour, Expenses and funds in Indian Vedic Texts:** 3.1 Meaning of Concept *Bhrutya* (Labour) 3.2 Types of *Bhrutya* 3.3 Qualities of *Bhrutya,* 3.4 Types of Leave Payment to *Bhrutya* 3.4 Remuneration System suggested in *Shukraneeti*	8

Course Outcomes: After Completion of the course, student will be able to:
1) Remember the Journey of Indian Accounting Practices.
2) Analyse Indian System of Cost and Management Accounting
3) Apply the concepts of labour, expenses and funds in Indian Vedic Texts.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1) SUKRA-NITJ-SARA by Professor Binoy Kumar Sarkar available of Internet Archives
2) Kautilyas Arthshastra, Translated by R. Shamshastri
3) Dr. Anjali Sanjay Vekhande (2025). 13th Century to 18th Century: Accounting and Book-Keeping, Kamadayini Publications, Nashik, Maharashtra.
4) Journey of Indian Accounting Practices, Bhartiya Management
5) Accounting Practices in India (2020). Accessed from: https://www.3ecpa.co.in/blog/accounting practices-in-india/
6) Arora, G. K. (2021). Accounting Standards in India. Journal of Business Thought 75-84.
7) Aspects of Accounting and Internal Control—India 4th Century BC, N. Choudhury
8) Bahikatha as per Mahajani System. Accessed from: Sarthaks.com https://www.sarthaks.com/ 3249918/state-types-of-khatavahi-as-per-deshi-nama-system-and explain-each-of-them
9) Bahi-Khata: The Pre-Pacioli Indian Double-entry System of Bookkeeping B. M. LALL NIGAM
10) Bahi-Khata: The Pre-Pacioli Indian Double-entry System of Bookkeeping https://www.researchgate.net/publication/230330930_The_Pre-Pacioli_Indian_Double entry_System_of_Bookkeeping_A_Comment
11) Consequences and determinants of IFRS convergence India https://www.researchgate.net/publication/339809416_Consequences_and_determinants_of_IFR S_convergence_in_India
12) Cossu, C. (2003). The Beginnings of Accounting and Accounting Thought. European Accounting Review, 12(2), 379-386.
13) Differences Between IFRS vs Indian GAAP https://www.wallstreetmojo.com/ifrs-vs-indian gaap/
14) Double Entry: What It Means in Accounting https://www.investopedia.com/terms/d/double-entry.asp
15) GAAP vs IFRS: What's and the How It's Used Difference? https://www.investopedia.com/ask/answers/011315/what-difference-between-gaap-and-ifrs.asp.
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17) Himanshu Kishnadwala & Nilesh Vikamsey (2018). Accounting And Auditing In India – The Past, Present and Future, Bombay Chartered Accountant Journal
18) History of Double-Entry System in Ancient India - NYK Daily https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/
19) History of Double-Entry System in Ancient India https://nykdaily.com/2020/10/history-of double-entry-system-in-ancient-india/
20) History of Double-Entry System in Ancient India, By Nikhil Chandwani -October 10, 2020
21) https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/
22) https://www.mastersindia.co/blog/accounting-standards-gaap-and-ifrs/
23) https://www.mathvalues.org/masterblog/2019/4/26/how-double-entry-bookkeeping-changed the-world
24) Introduction to Accounting Principles: Accounting Standards, GAAP, and IFRS
25) Jain sharma agarwal & co https://jsaandco.wordpress.com/2016/09/20/father-of-accountancy-in india/\
26) Kantayya, R., & Panduranga, V. (2017). A comparative study of balance sheets prepared under Indian GAAP and IFRS with special reference to select IT companies. Management Today, 7(2), 75-85.

27) Luca Pacioli's Double-Entry System of Accounting: https://www.researchgate.net/publication/282357050_Luca_Pacioli's_DoubleEntry_System_ of_Accounting_A_Critique A Critique.
28) M Raghuram (2019). Neglected-and-decaying-the-original-arthashastra-may-soon-be-lost forever- Source: www.livemint.com https://www.livemint.com/news/india/neglected-and decaying-the-original-arthashastra-may-soon-be-lost-forever-11574012580117.html
29) Mattessich, R. (1998). Recent insights into Mesopotamian accounting of the 3rd millennium BC—successor to token accounting. Accounting Historians Journal, 25(1), 1-27.
30) Murthy, V., & Rooney, J. (2018). The Role of management accounting in Ancient India: evidence from the Arthasastra. Journal of business ethics, 152(2), 323-341.
31) Nikhil Chandwani, (2020). History of Double-Entry System in Ancient India. Accessed from: https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/
32) Ovunda, A. S. (2015). Luca Pacioli's double-entry system of accounting: A critique. Research Journal of Finance and Accounting, 6(18), 132-139.
33) Proposal to Encode the Mahajani Script in ISO/IEC 10646, Anshuman Pandey, 2012, https://unicode.org/L2/L2011/11274-n4126-mahajani.pdf
34) Rangarajan, L. N. (1992). Kautilya - The Arthashastra (1992nd ed.). Penguin Books India.
35) Richard Mattessich (1998) Review and extension of Bhattacharyya's Modern Accounting Concept s in Kautilya's Arthasastra, Accounting, Business & Financial History, 8:2, 191-209, DOI: 10.1080/ 095852098330512
36) Ritu Sethi (2018). In a red book, a tale of accounts Accessed from: https://www.deccanherald.com/content/658528/in-red-book-tale-accounts.html
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38) Samuel S Mitra & Arpita Dey (2020). A study on Marwari accounting system and Marwari business tradition. International Journal of Research in Finance and Management 2020; 3(2): 19 Acessed from https://www.allfinancejournal.com/article/view/74/3-2-4
39) Samuel. S.Mitra & Arpitha Dey, A study on Marwari accounting system and Marwari business tradition, International Journal of Research in Finance and Management 2020; 3(2): 19-21)
40) Scorgie, Michael E. and Somendra Chandra Nandy. "Emerging Evidence of Early Indian Accounting." Abacus 28 (1992): 88-97.
41) Sihag, B. S. (2004). Kautilya on the scope and methodology of accounting, organizational design and the role of ethics in ancient India. Accounting Historians Journal, 31(2), 125-148
42) Swati Chandra (2011). The Times of India, Ancient accounting method still alive. Accessed from;http://timesofindia.indiatimes.com/articleshow/10506569.cms?utm_source=contentofi nter est&utm_medium=text&utm_campaign=cppst
43) Sonia Jaspal (2013). Accounting and Auditing in Ancient India. Accessed from: https://www.caclubindia.com/articles/accounting-and-auditing-in-ancient-india-16796.asp
44) Tawiah, V., & Boolaky, P. (2020). Consequences and determinants of IFRS convergence in India. International Journal of Accounting &Amp; Information Management, 28(2), 303–322. https://doi.org/10.1108/ijaim-06-2019-0062
45) The Beginnings of Accounting and Accounting Thought http://dx.doi.org/10.1080/0963818032000089427a
46) Top 10 Accounting Software in India 2022 https://www.softwareworld.co/top-accounting software-india/
47) Vincent Tawiah & Pran Boolaky (March 2020). Consequences and determinants of IFRS convergence in India, International Journal of Accounting and Information Management.

Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (20 Marks): Refer Point No. 3(a)
External Assessment (30 Marks)
Question Paper Pattern for External Examination ***Instructions:*** *1) Question No. 1 is Compulsory.* 2) *Attempt any Two Questions from Question No. 2 to 5.* Q. 1: Fill in the Blanks = 06 Marks Q. 2: Theory Question on Unit-1 = 12 Marks Q. 3: Theory Question on Unit-2 = 12 Marks Q. 4: Theory Question on Unit-3 = 12 Marks Q. 5: Short Notes on all Units (Any 2 out of 3) = 12 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Indian Ethical and Value Based Management

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	IEVBM233IKS-T	IKS Major Related	2	2

Course Objectives:
1. To provide an understanding of ethics and values in Indian management practices.
2. To develop ethical decision-making skills for business and professional life.
3. To explore ancient Indian wisdom and its relevance to modern business ethics.
4. To inculcate socially responsible behaviour and ethical leadership qualities.

Unit	Title and Contents	No. of Lectures
1	**Ancient Indian Wisdom, Ethics and Values in Management:** 1.1 Introduction to Indian ethical thought and value systems 1.2 Concepts of Dharma, Karma, and Nishkama Karma in management 1.3 Relevance of ancient Indian wisdom to contemporary business 1.4 Integration of Vedic and philosophical insights into management 1.5 Ethical principles from Indian scriptures: Bhagavad Gita, Upanishads, Buddhist Philosophy, and Arthashastra 1.6 Management Insights from the Bhagavad Gita: A Pathway to Effective Leadership and Organizational Success 1.7 Leadership Lessons from Indian Epics 1.8 Transformational Leadership and Crisis Management: Lessons from Indian Mythology	10
2	**Indian Philosophy in Business Management:** 2.1 Bhagavad Gita's Eternal Wisdom: Guiding Principles for Modern Management 2.2 The Role of Indian Philosophy in Shaping Business Ethics and Corporate Governance 2.3 Timeless Leadership Wisdom from Indian Epics 2.4 Relevance of Bhagvad Gita in Modern Management Practices 2.5 Exploring the Timeless Wisdom of the Bhagavad Gita and Its Application in Modern Management Practices 2.6 From Battlefield to Boardroom: The Bhagavad Gita's Relevance in Modern Management 2.7 Applying Principles of Indian Knowledge Systems to Enhance Business Excellence and Innovation 2.8 Bhagavad Gita and its application in leadership and strategy	10
3	**Chhatrapati Shivaji Maharaj and Administration:** 3.1 System based Approach of Administration 3.2 Ashtapradhan Mandal 3.3 Revenue System 3.4 Judicial System 3.5 Welfare Policy 3.6 Relations with Foreign Powers	10

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

1. Demonstrate an understanding of ethical principles and Indian value systems in business.
2. Apply ethical decision-making models to real-world corporate scenarios.
3. Analyse ethical challenges in various industries and propose responsible solutions.
4. Develop a value-based leadership approach to business and management.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Indian Knowledge System and the Present Competitive Business Scenario (2025), edited by Dr. Sangeeta, Dr. Pooja Mehta and Dr. Sapna Bansal published by Indu Book Services Pvt. Ltd, New Delhi. 2. Balasubramanian, N. (2013). *Ethics, Ethics and Corporate Governance: Theory and Practice*. McGraw Hill Education. 3. Fernando, A. C. (2019). *Business Ethics: An Indian Perspective*. Pearson. 4. Chakraborty, S. K. (1995). *Ethics in Management: Vedantic Perspectives*. Oxford University Press. 5. Ghosh, B. N. (2012). *Business Ethics and Corporate Governance*. McGraw Hill Education. 6. Crane, A., & Matten, D. (2020). *Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization*. Oxford University Press. 7. Carroll, A. B., & Buchholtz, A. K. (2017). *Business & Society: Ethics, Sustainability & Stakeholder Management*. Cengage Learning. 8. Velasquez, M. G. (2021). *Business Ethics: Concepts and Cases*. Pearson. 9. Ferrell, O. C., Fraedrich, J., & Ferrell, L. (2019). *Business Ethics: Ethical Decision Making & Cases*. Cengage Learning. 10. Stanford Encyclopaedia of Philosophy – Business Ethics – https://plato.stanford.edu/entries/ethics-business/ 11. Harvard Business Review – Ethics in Business – https://hbr.org/topic/business-ethics 12. Indian Ethos for Modern Management – MBA Knowledge Base Explains six core principles from Indian scriptures applicable to today's business world. 13. The Vision of NEP 2020: Integrating Bharatiya Knowledge System in Commerce and Business Textbooks – Rabi Narayan Kar, A NEP-aligned guide for integrating IKS into commerce and business education. 14. Indian Ethos and Business Ethics for Management – Subhash Sharma - Covers ancient Indian wisdom and its relevance to modern management includes models of leadership and CSR from Indian scriptures. 15. Ethics in Management: Vedantic Perspectives – S.K. Chakraborty A foundational text that integrates Vedantic philosophy with business ethics. 16. Foundations of Managerial Work – Contributions from Indian Thought – S.K. Chakraborty, discusses Indian models of work culture, leadership, and ethical governance. 17. Mahadevan, B., Pavana, N., & Bhat, V. R. – *Introduction to Indian Knowledge System: Concepts and Applications*, PHI Learning. 18. R. Nandagopal & K. Arulraj – *Indian Ethos and Values in Management*, Sultan Chand & Sons. 19. S.K. Chakraborty – *Management by Values*, Oxford University Press. 20. S.K. Chakraborty – *Ethics in Management: Vedantic Perspectives*, Oxford University Press. 21. A. Parthasarathy – *The Vedanta Treatise: The Eternities*, Vedanta Life Institute. 22. Rajagopalachari, C. – *Bhagavad Gita*, Bharatiya Vidya Bhavan. 23. Kautilya (Chanakya) – *Arthashastra*, translated by R. Shamasastry. Indian Ethos & Business Ethics for Management - Academia.edu 24. Bal Krishna, *Shivaji The Great*, The Arya Book Depot Kolhapur, 1940 25. V. Subramanian, *Shivaji and Swarajya*, Indian Institute of Public Administration,

Maharashtra Regional Branch Bombay, Orient Longman, 1975
26. J. V. Naik, "The Foundation of Swarajya", in *Shivaji And Swarajya*, Indian Institute of Public Administration, Maharashtra Regional Branch Bombay, Orient Longman, 1975
27. G. T. Kulkarni, "Land Revenue and Agricultural Policy of Shivaji An Appraisal", *Bulletin of the Deccan College Post-Graduate and Research Institute*, Vol. 35, No. 3-4, March 1976
28. Chhatrapati Shivaji Maharaj and his Public Administration (March 2025), Dr. Pravesh Kumar, Assistant Professor, Centre for Comparative Politics & Political Theory, School of International Studies, Jawaharlal Nehru University, New Delhi & Dr. Ritesh Gupta, (Ph.D. Jawaharlal Nehru University), Assistant Professor, History Department, Vivekananda College, University of Delhi, *International Journal of Cultural Studies and Social SciencesI.*

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 is Compulsory.

2) *Attempt any Two Questions from Question No. 2 to 4.*

Q. 1: Fill in the Blanks	=	06 Marks
Q. 2: Theory Question on Unit-1	=	12 Marks
Q. 3: Theory Question on Unit-2	=	12 Marks
Q. 4: Theory Question on Unit-3	=	12 Marks

Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Marketing Practices in Ancient India

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	MPAI234IKS-T	IKS Major Related	2	2

Course Objectives:
1. To understand various marketing practices in Ancient India.
2. To learn Prehistoric and Early Trade in marketing practices.
3. To understand about ancient Market or Trade Centres in India and its structure.
4. To learn about various Market/Trade Centres in ancient India.
5. To explore unique aspects of ancient Indian Trade Centres or Market Centres.

Unit	Title and Contents	No. of Lectures
1	**Marketing Practices in Ancient India:** 1.1. Concept and Evolution of Marketing in Ancient India 1.2. Needs, Wants and Demands in Ancient India 1.3. Prehistoric and Early Trade: Trade Networks, Market Systems 1.4. Vedic Period and the Dawn of Trade 1.5. Agricultural Practices and Production 1.6. Rise of Urban Centres and Specialized Trades 1.7. Rural Marketing in Ancient India	15
2	**Market / Trade Centres in Ancient India:** 2.1. Structure of Market /Trade Centre 2.2. Types of Market /Trade Centre 2.3. Unique aspects of Ancient Indian Trade Centres or Market Centres 2.4. Trade Routes and Networks 2.5. Trade and Cultural Exchange 2.6. Emergence of New Economic Systems- Evolution of Currency 2.7. Types of Goods Traded 2.8. Role of Merchants and Traders	15

Course Outcomes: After Completion of the course, student will be able to:
1. Understand innovative marketing practices in Ancient India.
2. Learn Prehistoric and Early Trade in marketing practices.
3. Understand about structure of ancient Market or Trade Centres in India.
4. Learn about various Market/ Trade Centres in ancient India.
5. Explore unique aspects of ancient Indian Trade Centres or Market Centres.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Marketing Management, Philip Kotler, Pearson Publication 2. Edward A. Alpers. (2014). Cultural Exchange and the Indian Ocean World. The Indian Ocean in World History. Oxford University Press, pp. 70-98. 3. D.N. Jha. (1982). Trade and Commerce in Ancient India: A Re-Examination. Social Scientist, vol. 10, no. 6, pp. 3-22.

4. Shailendra Nath Sen. (2010). Trade and Commerce in Ancient India: From the Earliest Times to c. AD 300. Cambridge University Press, p. 94.
5. Singh, J. P. (2010). Mandis in India: A study of agricultural marketing. Academic Foundation.
6. Goswami, U. (2008). Merchants, markets and exchange in the pre-modern world. Primus Books.
7. Kallie Szczepanski. (August 26, 2020). Roman Trade with India by Thought Co,. Available at: https://www.thoughtco.com/roman-trade-with-india-120292.
8. Sen, Tansen. (2003). Trade and Trade Routes in Ancient India. Oxford University Press.
9. Kosambi, D. D. (1965). An Introduction to the Study of Indian History. Popular Prakashan.
10. Kulke, H., & Rothermund, D. (2004). A history of India. Routledge.
11. Chakravarti, R. (1999). Trade in Early India. New Delhi: Oxford University Press.

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 is Compulsory.

2) *Attempt any Two Questions from Question No. 2 to 4.*

Q. 1: Fill in the Blanks	=	06 Marks
Q. 2: Theory Question on Unit-1	=	12 Marks
Q. 3: Theory Question on Unit-2	=	12 Marks
Q. 4: Short Notes on all Units (Any 2 out of 3)	=	12 Marks

Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Business Practices in Ancient India

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	BPAI235IKS-T	IKS Major Related	2	2

Objectives:
1. To explore the relevance of Indian Knowledge Systems (IKS) in business ethics, leadership, and entrepreneurship.
2. To examine ancient Indian texts and practices that inform business thought and enterprise.
3. To integrate traditional Indian wisdom into modern business strategy and sustainable entrepreneurship
4. To understand the role of Indigenous Knowledge Systems (IKS) in shaping sustainable business and entrepreneurship.
5. To explore the relevance of traditional practices in modern business environments.
6. To critically evaluate the integration of IKS in entrepreneurial strategies and community-based enterprises.

Unit	Title and Contents	No. of Lectures
1	**Thoughts of Various Influential Thinkers and Leaders:** **1.1 Kautilya (Chanakya)** – Strategic and Regulated Governance: 1.1.1 Business and trade: Regulated, ethical, and welfare-focused. 1.1.2 Practices: Market supervision, taxation, public-private synergy, foresight in planning, Insights into economic policies, wealth management, statecraft, and strategic governance applicable to business **1.2 Mahatma Gandhi** – Trusteeship and Simplicity: 1.2.1 Non-exploitation, local production (Swadeshi), decentralized economies, self-sufficiency 1.2.2 Sarvodaya (Welfare of all) for Rural Development 1.2.3 Antyodaya (Upliftment of the last person) for Rural Development 1.2.4 Gram Swaraj (Village Self-Rule): Decentralized governance, economic self-sufficiency, and empowered village republics 1.2.5 Trusteeship and Swadeshi: Examining ethical economic models, responsibility of wealth holders, and the importance of local production and consumption for self-reliance 1.2.6 Ethical and Sustainable Living- Gandhian thought, Swadeshi movement, ecological ethics 1.2.7 Constructive Programmes: Study of Gandhi's practical initiatives for rural upliftment, including Khadi and village industries, basic education (Nai Talim), sanitation, and health **1.3 Dharma in Business:** Righteous Conduct (Satya & Nyaya), Duty to Stakeholders (Kartavya), Non-Exploitation (Ahimsa), Wealth with Responsibility (Artha with Dharma), Balance and Harmony (Samabhava), Self-Discipline (Tapas) duty, and ethical decision-making in entrepreneurial ventures	**10**

2	**IKS and Business Concepts:** 2.1. Dharma (Righteous Duty), 2.2. Artha (Material Prosperity), 2.3. Karma Yoga (Selfless Action), 2.4. Lokasangraha (Welfare of All) and their relevance to business. 2.5. Economic Activities: Shrenis (Guilds), Community Enterprises. 2.6. Traditional Business Practices: Barter and Value Systems, Hundi System, Family Businesses (Banias, Marwaris, Chettiars) 2.7. *Shrenis* (Guilds): Investigating the organization, democratic governance, socio-economic functions, and ethical practices of ancient Indian guilds of traders, artisans, and merchants. 2.8. Traditional Financial Cooperatives: Understanding indigenous systems of mutual financial support like 'Chit Funds' and 'Kuries'. 2.9. Traditional water harvesting systems: *Eris* (tanks), *Johads*, *Kunds*, *Khadins*, *Baolis* (stepwells), *Ahar-Pyne* systems – their design principles, and community-based management 2.10. Bhagavad Gita- ethical leadership, duty (Dharma), cooperation**,** and decision-making	**10**
3	**Entrepreneurship in Indian Traditions and Modern Application:** 3.1. Indigenous business practices: textiles, Ayurveda, agriculture, and metallurgy, Role of community networks (*bazaar system, jati-based enterprises*) 3.2. Exploring the heritage and economic potential of handloom, handicrafts (e.g., pottery, weaving, metalwork), and agro-based village industries. 3.3. Leveraging traditional skills, local resources, and indigenous knowledge for rural enterprise development (e.g., organic farming, herbal products, handicrafts). 3.4. Ayurveda, Yoga, and Wellness Entrepreneurship: Business opportunities in traditional health and wellness systems. 3.5. Traditional Agriculture and Food Systems: Opportunities in organic farming, indigenous crop varieties, and sustainable food production based on IKS.	**10**

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

1. Understand the fundamentals and diversity of IKS across cultures
2. Analyse the contributions of IKS to sustainable development
3. Evaluate how indigenous knowledge shapes local business practices
4. Examine how indigenous values can inform ethical business decisions
5. Understand the roots of philosophy and business ethics
6. Apply learnings from traditional systems to modern entrepreneurial contexts

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Vinayak Bhat and Tejusvi Shukla, Kautilya's Arthashastra: Timeless Strategies for modern governance, IKS Division of Ministry of Education New Delhi, 2024. 2. Bhagat, G. (1990). "Kautilya revisited and re-visioned", The Indian Journal of Political Science, Vol. 51, No. 2 (April - June 1990), pp. 186-212 3. Boesche, R. (2003). "Kautilya's Arthasastra on War and Diplomacy in Ancient India", The Journal of Military History, Volume 67 (1), pp 9-37. 4. Balbir Singh Sihag (2023). "Kautilya: The True Founder of Economics", Vitasta Publishing Pvt. Ltd. New Delhi

5. Mahadevan, B., Bhat Vinayak Rajat, Nagendra Pavana R.N. (2022), "Introduction to Indian Knowledge System: Concepts and Applications", PHI Learning Private Ltd. Delhi.
6. Gandhi and the Future of Economics" by N. N. Mukherjee
7. Gandhi on Non-Violence" edited by Thomas Merton
8. "Gandhi: The True Man Behind Modern India" by Jad Adams
9. https://iksindia.org
10. Rishi Chanakya's Arthashastra by Ms Ami Ganatra – https://www.youtube.com/watch?v=Gl3z43D5z0g&list=PLrrbJ0HMXRgTiMDuyot XMXT4ZKJhSDxl
11. Ancient Indian Statecraft - An Introduction to Arthashastra by Dr. Vinayak Rajat Bhat https://www.youtube.com/watch?v=8Q7GhUvOXiE

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 is Compulsory.

2) Attempt any Two Questions from Question No. 2 to 4.

Q. 1: Fill in the Blanks	=	06 Marks
Q. 2: Theory Question on Unit-1	=	12 Marks
Q. 3: Theory Question on Unit-2	=	12 Marks
Q. 4: Theory Question on Unit-3	=	12 Marks

Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Ancient Indian Banking System

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	AIBS236IKS-T	IKS Major Specific	2	2

Course Objectives:
1. To inform students about the Banking System in India during the ancient period.
2. To give introduction about the Indigenous Banking Institutions and the traditional financial instruments.

Unit	Title and Contents	No. of Lectures
1	**Early Banking Practices:** **1.1 Vedic Period:** Introduction of "Sreni" (guilds) as unofficial financial institutions, Role of temples as resource managers and custodians of wealth, The "hundi" system for safe and efficient money transfers, Barter Systems and the emergence of metallic coinage etc. **1.2 Mauryan and Gupta Eras:** Development of Banking Centers like Ujjain and Pataliputra, Role of "Shroff's" as middlemen in financial transactions, Usage of "Akshaya Patra" for financial transactions, Evolution of Banking Systems with the introduction of more sophisticated Financial Instruments and Practices etc.	10
2	**Indigenous Banking Institutions:** **2.1 Guilds (Sreni):** Their role in promoting trade, providing loans, and acting as financial intermediaries. **2.2 Temples:** Their function as resource managers, lenders, and custodians of wealth. **2.3 Moneylenders (Shroff's):** Their role in handling deposits, executing foreign exchange transactions, and acting as intermediaries.	10
3	**Traditional Financial Instruments and Practices:** **3.1 Hundi:** Understanding the mechanics of this early form of money transfer etc. **3.2 Akshaya Patra:** Its use in financial transactions etc. **3.3 Metallic Coinage:** The evolution and use of different types of coins etc.	10

Course Outcomes: After completion of the course, students will be able to:
1. Acquaint with the Banking Practices during the Vedic, Mauryan and Gupta periods.
2. Understand the working of Guilds (Sreni), Temples and Moneylenders (Shroffs) as the Banking Institutions.
3. Know about the practical details about the traditional Financial Instruments like Hundi, Akshaya Patra, Metallic Coinage, etc.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Banking Systems in Ancient India – A Historical Overview by GAP Bodhi Taru
2. Indigenous Banking in Ancient and Medieval India by Indigenous Banking in Ancient and Medieval India Public Library of India Jai Gyan: Bharat Ek Khoj. uploaded by Public Resource on January 26, 2017.
3. Barons of Banking: Glimpses of Indian Banking History by Bakhtiar K. Dadabhoy, September 2013.
4. Integration of Ancient Indian Classical Tests in Contemporary Banking Practices by Kumar Aditya and Akash Dahire, December 2023.

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 is Compulsory.

2) Attempt any Two Questions from Question No. 2 to 4.

Q. 1: Fill in the Blanks	= 06 Marks
Q. 2: Theory Question on Unit-1	= 12 Marks
Q. 3: Theory Question on Unit-2	= 12 Marks
Q. 4: Theory Question on Unit-3	= 12 Marks

Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Judicial System in Ancient India

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	JSAI237IKS-T	IKS Major Related	2	2

Course Objectives:

1. To understand the foundational sources and core concepts that underpinned ancient Indian legal thought, including major *Dharmashastra* texts and the principles of *Dharma* and *Dandaniti*.
2. To understand the key components of the ancient Indian judicial process, such as the structure of courts, the roles of officials, and the methods used for handling disputes and punishments.
3. To understand the organizational structure of ancient Indian courts and the roles of key judicial officials, including the King, Chief Judge, and assessors.
4. To understand the fundamental methods and procedures by which justice was dispensed in ancient India, encompassing aspects like evidence collection and trial progression.
5. To understand the categories of disputes and legal infractions that were commonly addressed within the ancient Indian legal framework.
6. To understand the core principles of *Dandaniti* (the science of punishment) and the various types of punishments prescribed and applied in ancient Indian society.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Ancient Indian Judicial System:** 1.1 Manusmriti 1.2 Yajnavalkya Smriti 1.3 Other Legal Texts 1.4 Chaturvarnya System	10
2	**Judicial System:** 2.1 Main Basis of Justice 2.2 Courts and Officials 2.3 Method of Dispensing Justice 2.4 Trade Union Act 1926 2.5 Industrial Employment Act 1923	10
3	**Disputes and Punishment:** 3.1 Points of disputes 3.2 Dandaniti 3.3 Types of Punishments	10

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

1. Identify and briefly describe the foundational texts and core concepts that shaped the ancient Indian judicial system, such as *Dharmashastras* (e.g., Manusmriti) and the Chaturvarnya system.
2. Explain the basic structure and key principles governing justice delivery in ancient India, including the roles of courts, officials, and the overarching concept of *Dharma* and *Dandaniti*.

3. Describe the basic structure and key components of the ancient Indian judicial system, including different types of courts and the roles of principal judicial officials.
4. Explain the fundamental principles and procedural steps that guided the dispensing of justice in ancient India, such as the reliance on *Dharma* and accepted methods of evidence.
5. Identify and categorize the common types of disputes (e.g., civil, criminal) recognized and addressed within ancient Indian legal texts.
6. Explain the core concepts of *Dandaniti* (science of punishment) and describe the various forms of punishments prescribed, along with the principles guiding their application in ancient Indian society.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1) Sharma, G. *Ancient Judicial System of India*. Delhi: Deep & Deep Publications 2) Bhat, Yashavant, Abaji (ed). *Dharmashastracha Itihas* (marathi). Mumbai: Maharashtra Rajya Sahitya va Sanskruti Mandal. 3) Kangale, R.P. *Kautiliya Arthashastra* (marathi). Mumbai: Maharashtra Rajya Sahitya va Sanskruti Mandal. 4) Alatekar, A.S. *Prachin Bharatiya Shasan Paddhati* (Hindi). Prayag: Bharati Bhandar
Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (20 Marks): Refer Point No. 3(a)
External Assessment (30 Marks)
Question Paper Pattern for External Examination *1. Question No. 1 is Compulsory.* *2. Attempt any Two Questions from Question No. 2 to 4.* Q. 1: Fill in the Blanks = 06 Marks Q. 2: Theory Question on Unit-1 = 12 Marks Q. 3: Theory Question on Unit-2 = 12 Marks Q. 4: Theory Question on Unit-3 = 12 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Title of the Course: Ancient and Modern Statistics in India

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	AMSI238IKS-T	IKS Major Related	2	2

Course Objectives:

1. To understand the origins and evolution of number systems in ancient Indian texts.
2. To explore the representation of numbers and the concept of infinity and zero in early Vedic literature.
3. To gain insights into early Indian arithmetic and combinatorics, recognizing their foundational role in the development of mathematical thought.
4. To apply selected basic techniques of Vedic mathematics, including mental calculation methods such as the criss-cross system, squaring, and root extractions.
5. To trace the historical development of statistics in India, from ancient practices to the structured systems established during British rule and post-independence.
6. To analyse the establishment and role of key statistical institutions in India, including the Central Statistical Organisation, National Sample Survey, and Indian Statistical Institute.
7. To recognize the contributions of eminent Indian statisticians.
8. To assess the integration of statistical education and research in Indian universities and other academic institutions.

Unit	Title and Contents	No. of Lectures
1	**Numbers in the Vedic Literature and Evolution of Statistics in India:** **1.1 Numbers in the Vedic Literature:** 1.1.1 Origins: Three systems of Numerations – Bhutasankya, Aryabhaṭan System of Numeration, The Kaṭapayadi system of enumeration 1.1.2 Number Names in the Rigveda 1.1.3 Infinity and Zero 1.1.4 Early Arithmetic 1.1.5 Combinatorics **1.2 Evolution of Statistics in India:** 1.2.1 Statistics in Ancient times in India 1.2.2 Statistical System in British India 1.2.3 The Statistical System after Independence 1.2.3.1 Central Statistical Organisation 1.2.3.2 National Sample Survey 1.2.3.3 Other Statistical Divisions and Activities in the Government 1.2.3.4 Perspective Planning Division 1.2.4 P. C. Mahalanobis and the Indian Statistical Institute 1.2.5 Indian Agricultural Statistics Research Institute (IASRI) 1.2.6 Statistics in some Indian Universities 1.2.7 A Sequel: The Period After 1960 1.2.8 Significant contribution of some Indian Statisticians	15

2	**Basic Vedic Mathematics:** 2.1 Miscellaneous Simple Method 2.2 Criss – Cross System of Multiplication 2.3 Squaring Numbers 2.4 Cube Roots of Perfect Cubes 2.5 Square Roots of Perfect Squares 2.6 Base Method for Multiplication 2.7 Base Method for Squaring 2.8 Digit-Sum Method 2.9 Magic Squares	**15**

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

1. Describe the origins and characteristics of ancient Indian systems of numeration, including Bhutasankya, Aryabhaṭan, and Kaṭapayadi systems.
2. Interpret the use and representation of numbers in the Rigveda and explain early Indian concepts of infinity and zero.
3. Demonstrate early arithmetic techniques and principles of combinatorics as practiced in ancient Indian mathematics.
4. Apply selected basic techniques from Vedic Mathematics, such as criss-cross multiplication, squaring, cube roots, and square roots.
5. Explain the development of statistical thought and systems in India from ancient times to the post-independence period.
6. Evaluate the contributions of key Indian statisticians.
7. Discuss the role and evolution of national statistical organizations.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Samvadasamgrahah, IKS Division of Ministry of Education, New Delhi (Chapter 10).
2. The Mathematics of India: Concepts, Methods, Connections, P. P. Divakaran, Springer & Hindustan Book Agency, 2018 (Chapter 5).
3. Evolution of Statistics in India, J. K. Ghosh, P. Maiti, T. J. Rao and B. K. Sinha, International Statistical Review, Vol. 67, No. 1 (Apr., 1999), pp. 13-34.
4. Vedic Mathematics Made Easy, Dhaval Bathia, Jaico Publishing House, 2021

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 is Compulsory.

2) Attempt any Two Questions from Question No. 2 to 4.

Q. 1: Fill in the Blanks	= 06 Marks
Q. 2: Problems or Theory Questions on Unit-1	= 12 Marks
Q. 3: Problems or Theory Questions on Unit-2	= 12 Marks
Q. 4: Problems or Theory Questions on all Units	= 12 Marks

Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

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

Class: SY B.Com. Sem-III
Title of the Course: Field Project

A) Introduction:

The field-based learning/project should attempt to provide opportunities for students to understand the different socio-economics contexts. It should aim at giving students exposure to development-related issues in rural and urban settings. It will provide opportunities for students to observe situation in rural and urban contexts, and to observe and study actual field situations regarding issues related to socio-economic development. Students should be given opportunities to gain a first-hand understanding of the policies, regulations, organizational structures, processes, and programmes that guide the development process. They should have opportunity to gain an understanding of the complex socio-economic problems in the community, and innovative practices required to generate solutions to the identified problems.

The main objectives of NEP 2020 are to make holistic development of students. In line with the NEP 2020 objective of student's holistic development to improve the employability of students at the same time to nurture better understanding of socio-economic context. Field project work will provide students opportunity to visit and observe situation in rural and urban contexts; students are expected to visit, observe and study actual field situations in socio economic contexts while doing their field study. It will improve opportunities to understand interconnect between theoretical knowledge and practical applications. Field Project is expected to enhance their sensitivity to socio economic issues and improve their ability of critical thinking and problem solving as well as designing innovative solutions to the existing and emerging problems. Field Project component will broaden the possibilities of deeper learning and enhancing research acumen of students. Field Project broadens opportunities of social responsibility, environmental sustainability, nation building and peace.

A Field Project for B.Com. Programs introduced by the Savitribai Phule Pune University in the major subject of Accountancy and Taxation, Cost and Management Accounting, Business Administration, Marketing, Business Laws, Business Practices, Banking, Finance and Insurance, and Business Mathematics, Statistics and Analytics Students under NEP 2020 will provide a transformative educational experience that goes beyond textbooks and traditional classroom learning typically in collaboration with businesses or organizations.

The objective is to enhance students' understanding of commerce-related concepts and develop practical skills that will be valuable in their future careers. Field Projects can vary widely depending on the specific focus area within commerce, such as Financial Accounting, Management Accounting, Cost Accounting, Social Responsibility Accounting, Human Resource Accounting, Inflation Accounting, Finance, Auditing, Corporate Governance, Capital Structure, Blockchain, Financial Technology, Forensic Accounting, Business Administration, Business Practices, Business Laws, Marketing, Business Mathematics, Statistics and Analytics and other relevant and contemporary topics in the same disciplines of the faculty as per time-to-time development /as per the need of Industry etc.

Field Projects for B.Com. Program Students not only intensify their understanding of theoretical concepts but also equip them with practical skills and experiences that are valuable in their future careers.

Field Projects empower students to bridge the gap between theory and practice that enhance their academic knowledge and prepare them for the dynamic challenges of the business world, fostering the development of critical skills, a professional mindset, and a comprehensive understanding of the field of commerce. Ultimately, field projects empower commerce students to enter the workforce with a holistic skill set, positioning them as skilful professionals capable of navigating the complexities of the business sphere.

B) Course Objectives:

1. To provide a transformative educational experience that goes beyond textbooks and traditional classroom learning typically in collaboration with businesses or organizations.
2. To strengthen students' understanding of commerce-related concepts and develop practical skills that will be valuable in their future careers.
3. To intensify students understanding of theoretical concepts and equip them with practical skills and experiences that are valuable in their future careers.
4. To bridge the gap between theory and practice that enhance their academic knowledge and prepare them for the dynamic challenges of the business world, fostering the development of critical skills, a professional mindset, and a comprehensive understanding of the field of commerce.
5. To develop a holistic skill set, empowering students to become skilled professionals capable of navigating and analysing the complexities of the business and socio-economic landscape.
6. To foster ability of students to work in team, develop social awareness and nurture human values among students.
7. To enhance research and analytical skills by encouraging students to collect, observe, and analyse field data, and to develop problem-solving skills through identifying issues and suggesting practical recommendations.
8. To encourage collaboration between Higher Education Institutions, Government Organizations, Non-Government Organizations, Social Organization, Business and Industry Organization for better implementation of Field Project.
9. To nurture teamwork, ethical awareness, and human values, promoting social sensitivity and civic responsibility among students.
10. To foster institutional collaboration between Higher Education Institutions (HEIs) and external stakeholders including government bodies, NGOs, social enterprises, and industry—for effective implementation and broader community impact.

C) Course Outcomes:

After Completion of the course, the student will be able to;

1. Apply various concepts learned in the classrooms to real-world socio-economic contexts, thereby enhancing their understanding, practical skills, and decision-making abilities.
2. Demonstrate awareness and insights into the cultural, economic, and social diversity of communities, preparing them to act as responsible, inclusive, and informed citizens.
3. Analyse field data to showcase research aptitude, critical thinking, and ethical conduct in handling socio-economic issues using appropriate statistical tools and methodologies.
4. Evaluate complex real-life situations to make informed and evidence-based decisions using problem-solving strategies and critical thinking.
5. Collaborate effectively in diverse teams to achieve shared project goals, demonstrating interpersonal skills, coordination, and collective responsibility.
6. Exhibit professional integrity and ethical standards in all field interactions, upholding honesty, accountability, and respect in both data handling and human engagement.

D) Significance of a Field Project:

1) **Application of Theoretical Knowledge:**
   a) Allows S.Y. B.Com. students to apply the theoretical concepts learned in the classroom to real business situations.
   b) Bridges the gap between academic learning and practical implementation.
2) **Hands-on Experience:**
   a) Provides hands-on experience in various aspects of commerce such as Financial Accounting, Management Accounting, Cost Accounting, Social Responsibility Accounting, Human Resource Accounting, Inflation Accounting, Finance, Auditing, Corporate Governance, Capital Structure, Blockchain, Financial Technology, Forensic Accounting, and other relevant and contemporary topics in the same discipline as per time-to-time development /as per the need of industry etc.
   b) Enables students to develop practical skills that are essential in the professional world.
3) **Problem-Solving Skills:**
   a) Challenges students to solve real-world business problems, enhancing their critical thinking and problem-solving abilities.
   b) Encourages innovative thinking and creativity in finding solutions.
4) **Integration of Specialization Knowledge:**
   a) Depending on their chosen specialization, students will integrate and apply specialized knowledge to the specific context of their Field Project.
5) **Interaction with Industry Professionals:**
   a) Offers opportunities for students to interact with professionals in the industry, gaining insights, guidance, and networking opportunities.
   b) Facilitates mentorship and the exchange of ideas between students and experienced professionals.
6) **Understanding Business Practices:**
   a) Allows students to gain firsthand experience in the day-to-day operations of businesses, helping them understand the practical aspects of business management.
   b) Provides exposure to industry best practices and real business challenges.
7) **Professional Development:**
   a) Enhances professional skills such as communication, teamwork, time management, and project management.
   b) Builds confidence and prepares students for the demands of the corporate world.
8) **Report and Presentation:**
   a) A crucial aspect of the Field Project will be the preparation of a comprehensive report.
   b) Additionally, students will be required to present their project outcomes to faculty or industry experts.
9) **Business/Industry Relevance:**
   a) Ensures that students are aware of the current trends and challenges in the industry.
   b) Helps students stay updated with industry practices, making them more adaptable and relevant in their future careers.
10) **Research and Analysis Skills:**
   a) Develops research and analytical skills as students gather and analyse data for their projects.
   b) Fosters a deeper understanding of Financial Accounting, Management Accounting, Cost Accounting, Social Responsibility Accounting, Human Resource Accounting, Inflation Accounting, Finance, Auditing, Corporate Governance, Capital Structure, Blockchain, Financial Technology, Forensic Accounting, and other relevant and contemporary topics in the same discipline as per time-to-time development /as per the need of industry etc.
11) **Preparation for Entrepreneurship:**

a) If students aspire to become entrepreneurs, a field project can provide valuable insights into the challenges and opportunities of starting and managing a business.

12) **Networking Opportunities:**
    a) Engaging in a Field Project may provide students with opportunities to connect with professionals, industry experts, and potential employers, expanding their professional network.
13) **Resume Enhancement:**
    a) Adds value to a student's resume by showcasing practical experience and the ability to apply theoretical knowledge in real-world scenarios.
    b) Increases the employability of students as employers often value practical experience.

E) Hints for choosing and preparing of a Field Project Topic:

1. **Consider your interests and skills:**
   Choosing a topic that genuinely interests you fosters motivation and keeps you engaged throughout the project and analysis process.
2. **Selecting a Relevant Topic:**
   Choose a topic aligned with your specialization, allowing for the practical application of classroom concepts. Consider current trends, issues, or challenges within the business or financial sector.
3. **Focus and Direction:**
   A well-defined topic provides a clear focus for your field project, ensuring you stay on track and delve into a specific area within finance. The chosen topic allows you to showcase your field project, analytical, and communication skills effectively.
4. **Define Clear Objectives:**
   Clearly outline the objectives of your field project.
5. **Identifying the Scope:**
   Define the project's scope to ensure it is manageable within the given timeframe and resources. Set realistic expectations regarding the depth and breadth of your project.
6. **Conduct a literature review:**
   Explore existing research on the topic to gain a better understanding of the issues involved.
7. **Identify a research question:**
   Develop a clear research question that you can answer through your project.
8. **Identify a real-world problem or challenge:**
   Choose a topic that addresses a specific problem or challenge faced by organizations in the human resource accounting field.
9. **Choose a manageable scope:**
   Ensure that the project is feasible within the given timeframe and resources.
10. **Industry or Sector Focus:**
    Tailor your field project to a specific industry or sector such as management, marketing, finance, accounting, costing, entrepreneurship, banking and finance, cooperation and rural development, business practices and environment or other commerce related disciplines.
11. **Practical Application of Concepts:**
    Design your project to require the application of theoretical concepts learned in the classroom.
12. **Project Presentation:**
    Include a presentation component where you communicate your findings, insights, and recommendations to your peers, faculty, or industry professionals. Utilize visual aids, such as charts and graphs, to enhance clarity.
13. **Evaluation Criteria:**

Understand the criteria for evaluating the field project, including factors such as research quality, analytical skills, presentation effectiveness, and the practical relevance of your findings.

14. **Documentation:**
    Emphasize the importance of documenting the entire process, from project initiation to conclusion. This documentation includes research notes, analysis, and final reports.
15. **Seek guidance from your professor or advisor:**
    Get feedback and advice on your project topic and research plan.
16. **Networking and Career Opportunities:**
    A well-researched project on a relevant topic can spark discussions with professors, industry professionals, and even potential employers.

F) Role and Responsibilities:

1) **College:**
   College has to provide all necessary facilities and requirements to the Head, Supervisor and Students such as Library facility, Internet Service, Electronic Gadgets etc. for smooth completion of Field Projects.
2) **Head of the Department (HOD):**
   Allotment of supervisor to the students for field project should be done by Head of the Department. Head has to ensure about the required facilities provided by the College for smooth completion of Field Project.
3) **Supervisor:**
   a) To prepare a proper schedule of field project well-in-advance and display the same on the College Website at the beginning of the Semester.
   b) To incorporate all necessary instructions as well as guidelines of field project in the schedule for students' information.
   c) To conduct orientation sessions to meet the requirement of students for completion of field project.
   d) To review and approve Field Project topic.
   e) To take regular feedback and review on students' engagement on the field project.
   f) To monitor students field project progress and provide guidance.
   g) To keep the record of interaction with students.
   h) To collect and review progress reports.
   i) To evaluate Field Project Reports including documentations, presentations etc.
4) **Students:**
   a) To refer the schedule which is to be uploaded on College Website by each student.
   b) To select a topic from the suggested list or any other topic.
   c) To prepare Field Project Outline as per the selection topic of field project in consultation with your supervisor.
   d) To take approval for the topic and outline from your supervisor.
   e) To attend the orientation sessions on the field project is to be conducted by your supervisor.
   f) To attend the experts'/guest faculty sessions organized by your supervisor.
   g) To report the progress to your supervisor periodically or as per the instructions of your supervisor.
   h) To give the progress report presentation as per schedule issued by supervisor.
   i) To maintain the activity cum work report during field project period in the prescribed format provided by your supervisor and get it validated by the supervisor.
   j) To keep regular communication with supervisor for completion of field project.
   k) To complete the field project report as per the instructions issued by supervisor time to time and the same are mandatory on the students. It student fails to make compliance as

per the instruction issued by supervisor, then the student will be responsible for his/her academic loss.

l) To prepare field project report as per guidelines issued by the University in consultation with supervisor.

m) To give the field visit and maintain the record by every student.

G) Field Project Evaluation Pattern:

Field Project Report is based on the self-study done by the student and to be evaluated for 50 Marks altogether and 02 credits will be awarded to students. According to the guidelines outlined in the NEP Structure issued by the Savitribai Phule Pune University, evaluation of field project involves following Two Key Components:

1. Internal Evaluation: 40% (20 Marks), and
2. External Evaluation: 60% (30 Marks).

1. Internal Evaluation by Supervisor: (20 Marks):

Sr. No.	Criteria	Marks
A	Selection and presentation of field project topic	5
B	Attendance of sessions, engagement of students throughout the semester for field project, presentation of field project work progress, field visits etc.	5
C	Overall Quality of Report	10
Total		**20**

2. External Evaluation by Supervisor: (30 Marks):

External Evaluation to be made by the Internal Examiner (Supervisor) and External Examiners (Appointed by the University) independently as per viva-voce schedule issued by the University at the end of the semester.

Sr. No.	Criteria	Marks
a	Overall quality of the field project: Statement of problems, Objectives of the field project, Literature review, Methodology, Analysis and interpretation of data, Fulfilment of objectives, Findings, Recommendations, References etc.	10
b	Overall Project Report Structure and Presentation	05
c	Viva-Voce: Communication and presentation skills, Performance etc.	15
Total		**30**

External Evaluation Sheet

Uni. Seat No.	Name of the Student	Internal Examiner			External Examiner			Total	Total
		G-2-a (10)	G-2-b (05)	G-2-c (15)	G-2-a (10)	G-2-b (05)	G-2-c (15)	60	30
1									
2									
3									

(***Note:*** College has to strictly follow above evaluation sheet and should duly signed by Internal and External Examiners)

H) Field Project Report: A Guiding Framework (Structural Guidelines):

A Field Project Report is an end result of field experiences, research, and analysis, reflecting the depth and breadth of the student's engagement during fieldwork. This comprehensive document serves as a testament to the student's ability to apply academic knowledge to real-world challenges within the field of commerce. Structural guidelines of the field project is as follows:

1) **Cover Page:** *(Specimen-A)*
   It includes the title of the report, name of the university, name of the program, name of the specialization (major subject), name of the student, class with division, roll number, university seat number, name of the supervisor, name of the department, name of the college, month and year etc.
2) **Field Project Completion Certificate:** *(Refer Specimen-B)*
3) **Declaration of Student:** *(Refer Specimen-C***)**
4) **Certificate of Supervisor:** *(Refer Specimen-D)*
5) **Certificate of the Organization:** *(Refer Specimen-E)*
6) **Acknowledgments:**
   Express gratitude to individuals, organizations, supervisor and who assisted to make completion of this field project.
7) **Table of Contents:** *(Refer Specimen-F)*
   It presents a clear and organized list of the report's sections and subsections with corresponding page numbers.
8) **List of Tables:** *(Refer Specimen-G)*
9) **List of Figures/Charts/Diagrams:** *(Refer Specimen-H)*
10) **Introduction:**
    Introduce the project, its context, relevance and significance of the chosen topic.
11) **Profile of the Organization:**
    Provide a detailed overview of the organization where the fieldwork was conducted including information about its structure, mission, and industry context.
12) **Review of Literature:**
    Review relevant literature and theoretical frameworks related to the field of study. Discuss how existing knowledge informs the project and its goals.
13) **Research Methodology:**
    State scope of the study, statement of problems, limitations of the study, objectives, justification of objectives, working definitions of terms used, research design, data collection methods, tools used during fieldwork, rationale behind methodological choices, and outline the structure of the report.
14) **Analysis and interpretation of data:**
    It deals with analysis and interpretation of data collected by the student in the context of objectives and statement of problems.
    Interpret the findings in the context of the problem statement. Relate findings to existing literature and theories.
15) **Finding and Recommendations:**
    Summarize findings obtained from the analysis and interpretation of data and proposes actionable recommendations based on the same with justifications. State the fulfilment of objectives of study and knowledge contribution likely outcomes.
16) **Appendices:**
    a) **References/Bibliography:**
       Provide a comprehensive list of all sources cited in the report using a standardized citation style.
    b) **Questionnaires:**
       Attach specimen of questionnaires.

17) **Student-Supervisor Interaction Diary Certificate Format:** *(Specimen-I)*
The student should maintain and retain this Diary and the Field Project Report will not be accepted without the duly filled Field Project Student-Supervisor Interaction Diary Certificate.

I) Field Project Formatting and Stylistic Considerations:

1) **Font and Spacing:**
Use a readable font (e.g., Times New Roman) with standard size 12 and one and half line spacing.
2) **Headings and Subheadings:**
Clearly distinguish headings and subheadings to enhance readability and use a readable font (e.g. Times New Roman) with standard size 14.
3) **Page Numbers:**
Number all pages sequentially including the cover page.
4) **Graphics and Visuals:**
Incorporate visuals strategically to enhance understanding but avoid overloading the report.
5) **Margin:**
Maintain proper four side margin (Top, Bottom, and Left – 1" and Right – 1.5").
6) **Paper Size:** A4
7) **Paper GSM:** 80 GSM

(Specimen-A: Cover Page)

WRITE HERE THE TITLE OF THE PROJECT

(Capital Letter with Centre Alignment)

A FIELD PROJECT REPORT SUBMITTED TO

SAVITRIBAI PHULE PUNE UNIVERSITY

IN THE PARTIAL FULFILMENT OF
THE REQUIREMENT FOR THE DEGREE OF

BACHELOR OF COMMERCE

IN THE COURSE OF

ACCOUNTANCY AND TAXATION

SUBMITTED BY

NAME OF THE STUDENT

Class: S.Y. B.Com. Sem-III

Division: _____

Roll No. / Seat No. ____

UNDER THE GUIDANCE OF

NAME OF PROJECT SUPERVISOR

(Logo of the College)

NAME OF THE DEPARTMENT

NAME OF THE COLLEGE

WRITE MONTH AND YEAR

(Specimen-B: Field Project Completion Certificate)

FIELD PROJECT COMPLETION CERTIFICATE

This is to certify that the project report entitled "_____ in the course (Specialization) _____ was prepared by _____ , Class: SY B.Com., Sem-III, Div. _____ Roll No. _____ , University Seat No. _____ under my guidance and supervision for the Academic Year _____ .

This Project Report is based on original study / field work carried out by him / her. Material / Notes obtained from sources has been duly acknowledged in the Field Project.

This Field Project is submitted to Savitribai Phule Pune University in partial fulfilment of requirement of SY B.Com. for the Academic Year _____.

Place: **Signature**
Date: **Name of the Field Project Supervisor**

Place: **Signature**
Date: **Head of the Department**

VIVA-VOCE EXAMINATION

Date of Viva-Voce Exam: _____ **University Seat No. _____**

Name & Signature of Internal Examiner **Name & Signature of External Examiner**

(Specimen-C: Declaration by the Student)

DECLARATION BY THE CANDIDATE

I declare that the Field Project entitled _____ submitted by me for the Degree of Bachelor of Commerce in Accountancy and Taxation is the record of work carried out by me during the period from _____to _____ under the guidance of _____ and has not formed the basis for the award of any degree, diploma, associateship, fellowship, titles in this or any other University or other Institution of Higher Learning.

I further declare that the material obtained from other sources has been duly acknowledged in the Project.

Place: **Name and Signature of the Student**
Date:

(Specimen-D: Certificate of the Field Project Supervisor)

CERTIFICATE OF THE FIELD PROJECT SUPERVISOR

CERTIFIED that the work incorporated in the Field Project _____ _____ (Title) submitted by Mr. / Ms. _____ _____ was carried out by the candidate under my supervision. Such material has been obtained from other sources has been duly acknowledged in the Field Project.

Place: **Name and Signature of the Field Project Supervisor**
Date:

(Specimen-E: Certificate from the Organisation)

CERTIFICATE FROM THE COMPANY / ORGANISATION

This is to certify that _____(Student Name) of S.Y. B.Com. Sem-III, Roll No. _____ of _____ (College Name) has successfully completed the Field Project as per the guidelines of Savitribai Phule Pune University in our Organization from _____ to _____ during the work the student was sincere, hardworking and showed a keen interest in learning. The involvement and sustained efforts put in by the student are highly appreciable. I recommend this Field Project for evaluation and consideration for the award of credits to the student. We wish him all the best in his future endeavours.

Place: **Authorized Name, Signature and Stamp**
Date:

(Specimen-F: Table of Contents)

TABLE OF CONTENTS

Sr. No.	Title	Page No.
1	Title Cover Page (Specimen-A)	
2	Field Project Completion Certificate (Specimen-B)	
3	Declaration by the Candidate (Specimen-C)	
4	Certificate of the Field Project Supervisor (Specimen-D)	
5	Certificate from the Organisation (Specimen-E)	
6	Acknowledgement	
7	Table of Contents (Specimen-F)	
8	List of Tables (Specimen-G)	
9	List of Figures/Charts/Diagrams (Specimen-H)	
10	Chapter No. 1: Introduction	
11	Chapter No. 2: Profile of the Organization	
12	Chapter No. 3: Review of Literature	
13	Chapter No. 4: Research Methodology	
14	Chapter No. 5: Analysis and Interpretation of Data	
15	Chapter No. 6: Findings and Recommendations	
16	Appendices:	
a	References/Bibliography	
b	Questionnaires	

(Specimen-G: List of Tables)

LIST OF TABLES

Sr. No.	Title of the Table	Page No.
*1.1		
*2.1		
So, on		

*The first number of Serial Number indicates the Chapter Number; the second number following the dot indicates the number of the Table in that Chapter.

(Specimen-H: List of Figures/Charts/Diagrams)

LIST OF FIGURES/CHARTS/DIAGRAMS

Sr. No.	Title of the Figures / Graphs / Charts	Page No.
*1.1		
*2.1		
So, on		

*The first number of Serial Number indicates the Chapter Number; the second number following the dot indicates the number of the Figures / Graphs / Charts in that Chapter.

(Specimen-I: Student-Supervisor Interaction Diary Certificate)

STUDENT-SUPERVISOR INTERACTION DIARY CERTIFICATE

I, the undersigned Mr./Ms. _____ Roll No. _____ University Seat No. _____ studying in the _____ Year of _____ of Full Time Course is doing my field project work under the supervision of Dr./Mr./Ms. _____ , wish to state that I have met my Supervisor on the following dates mentioned below for Field Project Guidance and reporting of progress of the Field Project:

Date	Points discussed	Signature of the Supervisor

Place: **Signature of the Student** **Signature of the Supervisor**
Date:

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Accountancy and Taxation

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	AT231FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Analysis of financial statement of a specific industry or company.
2	Adoption of IFRS/GAAP in a company and its effects on the company's financial reporting and performance.
3	Methods of Revenue Recognition and their impact on financial statements of business entity.
4	Inventory valuation methods and their impact on company's profitability and financial reporting.
5	An examination of government regulations influences the world of accounting.
6	Fund accounting policies in India.
7	Role of accounting in preventing and detecting money laundering.
8	Risk and return analysis in finance and accounting.
9	An overview of factors surrounding the process of cash flow of business entity.
10	Analysis the effects of audit boards and commissions in the governance of company.
11	Uses of financial accounting tools to monitor liquidity levels of the organization.
12	Role of components of global accounting to manage global financial data.
13	An analysis the impact of tax management on income production.
14	An examination of impact of accounting regulations on small and medium-sized enterprises.
15	An analytical study of risk management strategies for growing businesses.
16	Electronic accounting systems affects the accounting personnel.
17	Effect of the new taxation system on managerial accounting.
18	A study of decision support systems increases managerial effectiveness.
19	A study of electronic accounting systems affects economic systems.
20	An analytical study of the risks that lead accountants and managers face in their day-to-day activities.
21	Challenges involved in implementing cost accounting in the industry of oil and gas.
22	A study of the legal implications related to financial accounting.
23	An analytical study of the effects of earnings management on financial statement reliability.
24	A descriptive study of various financial accounting tools.
25	An empirical study of the regulation of financial accounting directs goodwill impairment treatment.
26	A study of the common challenges of financial accounting in the hotel industry.
27	Correlation between financial accounting details and stock market performance.

28	Role of financial accounting in measuring and reporting intangible assets.
29	A study of the link between financial accounting information credit risk assessment.
30	Accounting conservatism and its impact on financial statement credibility.
31	A comparative study of various financial accounting models.
32	A study of asset liability management in the banking sector.
33	Implications of financial accounting theories in the business and society.
34	Applications of financial accounting theories improves the economy.
35	Dynamic between normative and positive accounting theories in financial accounting.
36	Role of accounting theory in financial decision-making.
37	Political environments and its influence on accounting theories.
38	Cultural environments and its effects on the development of accounting theories.
39	Sociological environments and its effects on the development of accounting theories.
40	Economic environments and its effects accounting theories.
41	Role of accounting theory in checking the effectiveness of internal controls.
42	A study on accounting theories have shaped the ethics of international business.
43	A study of various contributions of accounting theories to modern economies.
44	Accounting theories and its uses for improvement of the financial health of an organization.
45	A study on the correlation between accounting theories and behaviour.
46	A study on the role of accounting theory in sustainability reporting.
47	A study on the application of forensic tools.
48	Analysis of the major global trends of forensic accounting.
49	A study on the prevention of fraud with the help of forensic accounting.
50	Forensic accounting and its impact on the credibility of financial statements.
51	Role of tax accounting in corporate social responsibility.
52	Tax reform and its impact on the small businesses.
53	Tax policy and impact on income inequality.
54	Effects of tax administration on revenue generation.
55	Role of forensic accounting in identifying fraudulent insurance claims.
56	Forensic accounting and its uses in detecting money laundering schemes.
57	Forensic accounting and its uses in investigating white-collar crimes.
58	Forensic accounting in preventing tax evasion.
59	Forensic accounting and its impact on the financial statement accuracy.
60	Role of forensic accounting in uncovering fraudulent financial reporting.
61	A study of tax implications of intellectual property rights.
62	A study of tax implications of cryptocurrency transactions.
63	Role of tax havens in international tax planning.
64	Analysis of the effect of tax policy on foreign direct investment.
65	A study on tax considerations for non-profit organizations.
66	A descriptive study of the effectiveness of tax audits in detecting tax evasion.
67	A study on the tax implications of online sales.
68	A study on the tax implications of cross-border mergers.
69	An overview of accounting management practices across various economies.
70	A study on the impact of technology on accounting management practices.
71	Problems of using accounting management software in small businesses.
72	Analysis of the impact of globalization on accounting management strategies.

73	Role of risk management in accounting management decision-making.
74	Analysis of influence of cultural factors on accounting management practice.
75	Taxation policies and its impact on accounting management practices.
76	Analysis of influence of corporate governance on accounting management practices.
77	Correlation between accounting management and sustainable development.
78	Impact of budgeting, planning, and control on the profitability of a manufacturing company.
79	Effect of different taxes on the growth of small and medium-sized enterprises (SMEs).
80	Analysis of impact of internal control systems on the financial performance of an organization.
81	Impact of accounting information systems on managerial decision-making.
82	A study on the corporate governance and ethics in accounting.
83	Role and importance of internal auditing in maintaining financial integrity and accuracy.
84	A study on the analysing project cost management practices in a construction or software development company.
85	A study on the evaluation of profitability of a project, considering costs, revenues, and other relevant factors.
86	A study on the investigating of technology is changing accounting practices.
87	An overview of financial technology and its impact on the financial sector.
88	Management accounting techniques and its impact on organizational decision-making.
89	A study on the implication of foreign exchange on the profitability of firms.
90	Determination of the effect of environmental cost accounting and green management accounting on the financial performance of business entity.
91	An evaluation of the impact of capital structure on firm performance across different industries.
92	A comparative analysis of the cost of capital and financial structure in multinational corporations across different regulatory environments.
93	A study on the integrating sustainability and CSR initiatives and they affect a corporation's financial performance and brand reputation.
94	A study on the relationship between corporate governance structures and financial performance.
95	A comparative analysis of financing strategies among mergers and acquisitions.
96	An evaluation of importance of financial transparency and its impact on investor relations and trust.
97	An analytical study on the investigating the role of financial flexibility in strategic investment decisions during economic downturns.
98	An overview of different dividend policies and its effects on shareholder value and the firm's financial performance.
99	An investigating the determinants of successful venture capital investments in tech startups.
100	Analysing the trends and outcomes of venture capital funding in emerging technologies.
101	An assessment of performance and return on investment of different exit strategies employed by venture capital firms.
102	An assessment of the impact of private equity investments on the financial performance of SMEs.

103	Role of venture capital in fostering innovation and entrepreneurship.
104	An evaluation of the exit strategies of private equity firms: A comparative analysis.
105	An assessment of the impact of environmental, social, and governance (ESG) criteria on fund performance.
106	Analysis of the effectiveness and implications of market-neutral strategies employed by hedge funds.
107	An assessment of the impact of hedge fund activism on corporate governance and financial performance.
108	A study on the impact of financial literacy on individual financial planning effectiveness.
109	An investigation of the determinants of hedge fund success: A comparative analysis.
110	An examination of the role of hedge funds in financial market stability.
111	An assessment of the contribution of hedge funds to systemic risk in financial markets, and the effectiveness of regulatory measures in mitigating such risks.
112	An examination of the level of transparency and disclosure practices in the hedge fund industry and its impact on investor trust and regulatory compliance.
113	An evaluation of the influence of regulatory changes on hedge fund operations and performance.
114	An evaluation of the contribution of hedge funds to financial market liquidity and the implications for market stability.
115	A study of different taxation policies influences financial planning strategies among individuals and businesses.
116	An evaluation of the effectiveness and user adoption of digital tools in modern financial planning practices.
117	A comparative analysis of traditional versus robo-advisory in financial planning.
118	An investigation the potential of blockchain technology in streamlining treasury operations and enhancing transparency.
119	An evaluation of the impact of blockchain technology on financial services.
120	A study of the impact of artificial intelligence on the delivery of financial services, customer experience, and operational efficiency within FinTech firms.
121	A study on the role of tax policy in promoting economic growth in emerging markets
122	Comparative analytical study of flat tax vs. progressive tax systems and their economic impacts.
123	A study of effectiveness of tax incentives in stimulating small business growth.
124	A study of the effectiveness of sin taxes in reducing public health costs.
125	A study on the role of tax policy in promoting green energy development.
126	A study of relationship between corporate tax rates and foreign direct investment.
127	A study of corporate income tax rates and their influence on business relocation decisions.
128	A description study of taxation as a tool for reducing income inequality: A global comparison.
129	Tax policy and economic stabilization: A historical analysis of key tax reforms.
130	A study on the role of tax policy in shaping the gig economy.
131	Tax avoidance strategies used by multinational corporations: An in-depth analysis.
132	Corporate tax incentives and their effect on sustainable business practices.
133	A study on the impact of tax havens on global corporate tax revenues.

134	An evaluation of the effectiveness of corporate tax credits in fostering innovation.
135	A study of the role of corporate social responsibility in corporate tax strategies.
136	A study of corporate tax reforms and their impact on shareholder value.
137	A comparative analysis of GST vs. Excise and Service Tax: Economic implications.
138	A study of relationship between tax morale and voluntary tax compliance.
139	A study of digitalization and its impact on tax evasion and enforcement.
140	A study of global tax treaties and their impact on developing countries' tax revenues.
141	A study of the transfer pricing regulations and their effect on multinational tax strategies.
142	An analytical study of double taxation treaties and their impact on international trade and investment.
143	A study on the corporate taxation and its impact on financial reporting practices.
144	A comparative analysis of territorial vs. worldwide tax systems.
145	Digital taxation: Evaluating the taxation models of online platforms.
146	A study of digital taxation models: A comparative analysis of global approaches.
147	A study of digital taxation and international law: Legal frameworks and implications.
148	A comparative analysis of tax law reforms in developing vs. developed countries.
149	A comparative analysis of GST vs. VAT: Economic implications.
150	A study to compare and contrast different accounting software systems and their impact on efficiency and accuracy.
151	A study of environmental taxation and its role in modern tax law reforms.
152	A study of data analytics techniques can be used to improve accounting processes and decision-making.
153	A study to investigate the security risks to accounting information systems and explore ways to mitigate these risks.
154	A study to evaluate the quality of audit reports and identify potential areas for improvement.
155	Assessment of effectiveness of internal control systems in preventing fraud and errors.
156	A study of forensic accounting role in detecting and preventing fraud in businesses.
157	Analysis of tax planning strategies for businesses and individuals, focusing on reducing tax liabilities.
158	Impact of specific tax regulations on businesses and the economy.
159	A study of complexities of international taxation and its impacts on multinational corporations.
160	An analytical study of changes in Cost-Volume-Profit (CVP) Analysis and how they affect a company's profitability.
161	An examination of budgeting process in a specific organization and assess the effectiveness of budgetary control measures.
162	An investigation of implementation and benefits of ABC in a manufacturing or service industry.
163	An analysis of impact of transfer pricing policies on the profitability of different divisions within a company.
164	Analyse the impact of sustainability accounting on organizational practices and stakeholder perceptions.

165	An analytical study of unique accounting challenges and opportunities within a specific industry (e.g., healthcare, manufacturing, technology).
166	A study to investigate how the pandemic has affected businesses and their financial performance, including the role of accounting in managing these challenges.
167	A study to explore the potential of AI to automate accounting tasks and improve efficiency.
168	A study to examine the unique accounting and tax implications of cryptocurrency transactions.
169	Relationship between tax revenues and public expenditure in developing countries.
170	Taxation as a tool for addressing public debt in developed economies.
171	Fiscal decentralization and its impact on tax revenue distribution.
172	Analysis of the effects of indirect taxation on public finance sustainability.
173	Role of tax policy in funding social security programs.
174	An evaluation of the effectiveness of earmarked taxes for public service funding.
175	A study on the influence of tax policy on public-private partnerships (PPP).
176	A study of carbon taxes effectiveness in reducing greenhouse gas emissions.
177	A study on the role of green taxes in promoting sustainable business practices.
178	An analytical study on environmental taxation and its impacts renewable energy development.
179	A study on the relationship between environmental taxation and public awareness campaigns.
180	An evaluation of the economic impact of plastic taxes on businesses.
181	A study on the influence of green taxes on global trade agreements.
182	A study on the role of environmental taxation in addressing water scarcity issues.
183	Analysing the economic impact of carbon pricing in developing economies.
184	A study on evaluation the effectiveness of carbon trading schemes in environmental taxation.
185	A study on the influence of environmental taxes on agricultural sustainability.
186	A study on the role of tax subsidies in promoting green building practices.
187	A study of demographic shifts and its impact on future tax revenues and policies.
188	A study of blockchain technology role in revolutionizing tax compliance.
189	A study on the future of green taxation in the fight against climate change.
190	A study of role of future tax incentives in promoting social entrepreneurship.
191	A study of role of future tax policy in regulating artificial intelligence industries.
192	A study of artificial intelligence and its impact on financial reporting and compliance.
193	A study of geopolitical trends and its impact on future global tax policies.
194	A study of role of future tax treaties in addressing digital tax avoidance.
195	A study of the future of taxation in a digitalized global economy.
196	Comparative analysis of global accounting standards post-IFRS adoption.
197	A study of the efficacy of automated accounting systems in small to medium enterprises.
198	A study of predictive analytics in accounting and its impact on business strategy.
199	A study of regulatory impacts on financial disclosures and corporate accounting.
200	Tax evasion strategies and their impact on international accounting standards.
201	A study on the comparative reliability of external audits versus internal controls.
202	Regulatory frameworks and its impact on auditing standards.
203	A study on the blockchain applications in enhancing audit trail transparency.

204	Strategies adopted for cybersecurity audits in financial institutions.
205	The role of internal audits in reinforcing cybersecurity measures.
206	A study of data privacy regulations and its impact on audit practices globally.
207	A study on the implementation of forensic auditing techniques in corporate fraud detection.
208	A study on the fraud detection techniques in an AI-driven audit environment.
209	A Comparative study of traditional and modern audit methodologies.
210	A study on the future of auditing: integrating real-time data analytics.
211	Role of technology in transforming audit documentation and reporting.
212	Auditor-client relationships and its impact on audit quality.
213	A study on the environmental, Social, and Governance (ESG) criteria and their impact on capital market trends.
214	A study of fintech and its impact on traditional capital market structures.
215	A study of venture capital and its influence on market innovation.
216	A study of mergers and acquisitions and its impact on corporate financial health.
217	A study of corporate governance and its effect on equity prices.
218	A study on the venture capital and its impact on corporate growth.
219	A study of corporate financial transparency and its effect on investor relations.
220	Corporate governance mechanisms to combat corruption and enhance transparency.
221	Governance structures and its impact on corporate sustainability and responsibility.
222	A study of demographic changes and its impact on corporate finance strategies.
223	Mobile banking and its impact on financial inclusion in developing countries.
224	Fintech and its role in combating financial crime and money laundering.
225	Fintech and its impact on wealth management and investment strategies.
226	Digital transformation and its impact on management accounting practices.
227	Quantitative finance techniques and its impact on financial advising.
228	Relationship between Inflation Accounting and Managerial Decision-Making.
229	Comparative Analysis of Inflation Accounting Methods.
230	Blockchain and its impact on global payment systems.
231	Relationship between Inflation Accounting and Corporate Financial Reporting.
232	Application of various carbon accounting standards.
233	Development of an Inflation Accounting System.
234	Carbon accounting information and its influences on decision-making in areas like investment, supply chain management, and product development.
235	Impact of HR practices on financial performance.
236	AI and big data and their uses to improve carbon accounting accuracy, efficiency, and transparency.
237	International Financial Reporting Standards (IFRS) and their impact on auditing.
238	An examination of blockchain can be used to enhance the transparency, security, and efficiency of carbon credit trading.
239	Forensic accounting techniques in financial auditing.
240	Comparative Study of Financial Auditing Practices across different Countries.
241	An overview of best practices in internal auditing for corporate governance.
242	A study of evolution of financial auditing practices in the 21st Century.
243	A study of corporate culture and its impact on internal auditing practices.
244	A study of operational auditing and its impact on cost reduction initiatives.
245	A comparative study of operational auditing practices in different industries.

246	A study on the role of data analytics in operational auditing.
247	A study on the role of internal audit in fraud detection and prevention.
248	Relationship between the operational audits and corporate governance.
249	Key challenges in conducting Environmental Audits in manufacturing industries.
250	Best practices of environmental auditing and sustainability reporting.
251	Best practices in conducting environmental audits for mining companies.
252	Climate change regulations and its impact on environmental auditing practices.
253	Analysis of case studies in environmental auditing for waste management companies
254	An overview of best practices for implementing risk-based auditing in SMEs.
255	Risk-Based Auditing and its impact on internal control systems.
256	Comparative analysis of IT Auditing Standards.
257	Key metrics for assessing the effectiveness of risk-based auditing.
258	Government auditing and its impact on public sector financial management.
259	Comparative study of risk-based auditing in the public sector.
260	Financial accounting tools for monitoring liquidity levels.
261	Government auditing and its impact on reducing corruption in public institutions.
262	Role of government auditors in ensuring sustainable development goals.
263	Comparative study of government auditing practices in developing countries.
264	A study on the role of government auditing in monitoring public spending.
265	A study of performance auditing and its impact on strategic decision-making.
266	Performance Auditing and Corporate Social Responsibility: A New Perspective.
267	Performance Auditing in the Private Sector: A Comparative Study.
268	Fraud auditing in the age of digital transactions: key challenges.
269	Best practices for conducting fraud audits in financial institutions.
270	Forensic Accounting as a Tool for Detecting Corporate Frauds in India
271	Role of Forensic Auditors in Preventing Banking Frauds
272	Use of Data Analytics in Detecting Financial Statement Manipulation
273	Investigating the Role of Internal Controls in Fraud Prevention
274	Case Study on Forensic Audit Outcomes in Public Sector Banks
275	Red Flag Indicators in Financial Fraud: A Forensic Analysis Approach
276	Role of Benford's Law in Financial Fraud Detection in SMEs
277	Detection of Inventory Fraud Using Forensic Accounting Techniques
278	Investigating Payroll Fraud in Private Institutions
279	Financial Statement Window Dressing: Methods and Detection Mechanisms
280	Role of Whistleblower Policies in Detecting Accounting Frauds
281	Forensic Accounting in Insurance Claims: A Study of Fraudulent Claims
282	Forensic Accounting in Non-Profit Organizations: Challenges and Solutions
283	Analysis of Shell Companies and Their Detection through Forensic Tools
284	Impact of Cybersecurity Breaches on Financial Reporting: A Forensic View
285	Forensic Accounting for Tax Evasion Detection in India
286	Investigation of Corporate Scams and Forensic Auditing Role: Case Studies
287	Role of Big Data in Enhancing Forensic Audits
288	Forensic Review of Related Party Transactions in Indian Companies
289	Techniques to Detect Financial Irregularities in Real Estate Sector
290	Comparative Analysis of IND AS and Indian GAAP: Challenges in Transition
291	Application of IND AS 116 (Leases) in Aviation and Retail Sectors
292	Fair Value Measurement Under IND AS 113: A Practical Analysis
293	IND AS 115 and Revenue Recognition Issues in Software Companies

294	Impact of IND AS on Financial Ratios: A Comparative Study
295	IND AS 19 (Employee Benefits): Disclosure Practices in Indian Companies
296	Relevance of IND AS 2 (Inventory Valuation) in Manufacturing Sector
297	IND AS 12: Deferred Tax Accounting and its Implications
298	Treatment of Financial Instruments under IND AS 109: A Sectoral Review
299	IFRS Adoption Challenges in India: A Study of Multinational Corporations
300	The Role of Accounting Standards in Avoiding Misstatements
301	A Study on the Convergence of IFRS and IND AS in Emerging Markets
302	IND AS 103 (Business Combinations): A Study of M&A Accounting
303	IFRS 9 and its Implementation in Indian Banking Sector
304	Changes in Presentation of Financial Statements under IND AS 1
305	A Study on IND AS 108 (Segment Reporting) and Decision-Making
306	Practical Challenges in First-Time Adoption of IND AS (IND AS 101)
307	Accounting for Contingent Liabilities under IND AS 37
308	Application of IFRS 15 in E-Commerce Sector
309	Impact of IFRS on Global Investment Decision-Making
310	Impact of Artificial Intelligence in Modern Accounting Systems
311	Role of Blockchain in Ensuring Transparency in Accounting Records
312	Use of Robotic Process Automation (RPA) in Accounting Workflows
313	Cloud-Based Accounting Software: Benefits and Risks for SMEs
314	ESG Reporting and Its Integration with Financial Accounting
315	Accounting for Carbon Credits and Environmental Liabilities
316	Sustainability Accounting: Role in Corporate Reporting
317	Digital Transformation in Accounting: A Study of FinTech Integration
318	Green Accounting Practices in Indian Corporates
319	Machine Learning for Predictive Financial Analytics in Corporations
320	Accounting Practices in Cooperative Banks: Issues and Improvements
321	Financial Literacy and its Impact on Personal Accounting Practices
322	Government Accounting vs Corporate Accounting: A Comparative Study
323	Role of Accounting in Budgeting and Public Finance Management
324	Financial Statement Analysis of Startups Using Ratio and Trend Techniques
325	Ethical Challenges in Modern Accounting Practices
326	Accounting for Startups: Challenges in Compliance and Disclosure
327	Cost Accounting in Educational Institutions: A Practical Analysis
328	Accounting and Tax Treatment of Cryptocurrencies in India
329	Role of Internal Audit in Risk Management Framework of Corporates
330	Inventory and Cash Flow Management in Local Retail Shops.
331	Assessing the Effectiveness of Tax Incentives for Small Businesses

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Cost and Management Accounting

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	CMA232FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	A study the Application of Cost Accounting.
2	Integration of Cost Accounting with Financial Accounting.
3	Role of Cost Accounting in Decision making.
4	A Study of Cost accounting Software used by industry.
5	A study the Classification of Cost by the particular industry.
6	Challenges faced in Implementation of Cost Accounting.
7	A study the Calculation of Material Cost.
8	A study the Calculation of Labour Cost.
9	A study the Calculation of Overheads Cost
10	A Study of cost classification in particular industry.
11	Preparation of Cost Sheet in Manufacturing Industry.
12	Preparation of Cost Sheet in Service Industry.
13	Understand the material accounting in store department.
14	A Study of various documents in store department
15	Understand Inventory control in store department.
16	Preparation of Store Ledgers and comparison with Bin Card at store department.
17	Use of Pricing Methods for material issue (FIFO, LIFO, Weighted Average Method)
18	Use of Inventory control and cost reduction practice
19	Calculation of Material Procurement Cost.
20	Calculation of Landed Cost.
21	Understand the functions of Purchase Department
22	A Study of different documents used in Purchase procedure.
23	Understand the scientific purchase procedure.
24	A Study and understand the process of Cost Accounting applied in industry.
25	Preparation of Tender, Estimates and Quotations.
26	Preparation of Bin Cards and physical verification of Material.
27	Role and Responsibilities of Cost Accountant.
28	Material Storage System in Store Department.
29	Application of Inventory Control System by the industry.
30	Application of Physical Verification of Material and its impact.
31	Use of Cost Accounting Standards in practice
32	Store keepers' duties, functions and responsibilities in manufacturing industry.
33	Use of EOQ and Material Ratios in inventory control
34	Preparation of Wage policy and methods of calculation of wages.
35	A Study of different Method of time keeping and time booking.

36	Calculations of Bonus of workers
37	Identify the Labour Turnover and its reasons.
38	Preparation of Idle and Over time sheet.
39	Preparation of Pay roll of employees.
40	Comparison of Labour Costs in different Departments.
41	Use of Biometric Attendance and its Impact on Labour Cost.
42	Procedure of Overheads Accounting
43	Understand the classification and allocation of overheads
44	Preparation of primary distribution statement of overheads
45	Preparation of Secondary distribution statement of overheads
46	Understand the over and under absorption of overheads and its impact
47	Understand the absorption of overheads and its accounting effect
48	A Study of cost structure or application of cost system.
49	Preparation of Job Cost Sheet.
50	Preparation of Batch Cost System.
51	Preparation of Contract Cost Account.
52	Preparation of Process Accounts.
53	Understand the procedure of Process Costing and its applications
54	Understand the Joint products and By-products. Understand the Cost Accounting of Joint and By-Products.
55	A study Contemporary services such as entertainment, mobile E commerce, food delivery service and logistic.
56	Preparation of Cost Sheet for Service industry
57	Understand the Cost Classification for Service Industry
58	Understand the cost calculation in various Service Industries
59	A Study of Contract Costing Method in a Construction Company
60	Cost Allocation of Plant, Equipment and Tools in a Contract.
61	Treatment of Work-in-Progress and Notional Profit in Contract Costing.
62	Cost Control in Hospitality Industry
63	Costing of Public Utility Services
64	Pricing and Cost Control in the IT Service Sector
65	Process Costing in Chemical, Textile and Sugar industry

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Business Administration

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	BA233FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Employee Motivation and Productivity in Small Enterprises
2	Work-From-Home vs. Office Work: Employee Perspectives
3	Role of Emotional Intelligence in Workplace Performance
4	Job Satisfaction and Employee Retention Strategies
5	Effectiveness of Training and Development Programs in Corporate Sector
6	Gender Diversity and Inclusion in the Workplace
7	Work-Life Balance Practices Among Professionals
8	Stress Management Techniques in the Banking Industry
9	Influence of Leadership Styles on Employee Performance
10	Human Resource Challenges in the Gig Economy
11	Impact of Government Schemes on Small Businesses
12	Crowd-Funding as a Source of Finance for Startups
13	Digital Transformation in Small Businesses
14	Growth of Online Shopping Post-Pandemic
15	Consumer Trust and Security Concerns in E-Commerce
16	Impact of Influencer Marketing on Online Purchases
17	Role of Augmented Reality (AR) in Enhancing Online Shopping Experience
18	Role of Chatbots in Enhancing Customer Service in E-Commerce
19	Comparative Study of Amazon vs. Flipkart Business Models
20	Online Grocery Shopping Trends and Consumer Preferences
21	The Rise of Subscription-Based Business Models (Netflix, Spotify, etc.)
22	Cash on Delivery vs. Online Payment: Customer Preferences
23	Impact of COVID-19 on Global Supply Chain Networks
24	Reverse Logistics and Its Growing Importance
25	A Study on Just-In-Time (JIT) Inventory Management
26	Supply Chain and Logistics Management
27	Challenges in Last-Mile Delivery in E-Commerce
28	Corporate Volunteering and Employee Engagement
29	Women Empowerment Through CSR Initiatives
30	Impact of Ethical Consumerism on Business Strategies
31	Role of Warehousing in Efficient Supply Chain Management
32	Sustainable Tourism and Its Economic Impact
33	Role of Companies in Addressing Climate Change
34	Green Initiatives and Sustainable Practices in Business
35	Impact of Corporate Social Responsibility on Brand Image
36	Waste Management Strategies in Urban Areas

37	CSR Practices of Leading Indian Companies
38	Corporate Social Responsibility (CSR) and Sustainability
39	E-Commerce Strategies of Local Retailers
40	Corporate Governance and Ethical Business Practices
41	Sustainable Business Models in Local Enterprises.
42	Role of Corporate Social Responsibility in Brand Image
43	The Impact of Corporate Social Responsibility on Brand Image
44	Influence of Online Learning Platforms on Employee Training
45	Joint Ventures in International Markets
46	E-commerce Adoption Among Traditional Businesses.
47	Crowdfunding as a Financing Option.
48	CSR Initiatives and Their Effect on Local Communities**.**
49	Assessment of Soft Skills Training in Employee Performance
50	The Influence of Leadership Styles on Startup Performance
51	Impact of Automation on Employment Patterns
52	Workplace Culture and Employee Retention in SMEs.
53	Role of Big Data Analytics in Strategic Decision-Making
54	The Impact of Decision-Making Processes on Business Outcomes
55	Assessing the Impact of Leadership on Innovation and Creativity
56	Digital Transformation and its impact on Small Businesses.
57	Ethical Practices in Supply Chain Management.
58	Role of Financial Literacy in Small Business Growth.

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Marketing

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	M234FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Consumer Behaviour and Brand Loyalty: A Field Analysis.
2	Marketing Strategies of Start-ups in Urban Areas.
3	Collaborative Marketing Among Local Producers.
4	Co-branding Strategies
5	Impact of Inflation Rates on Consumer Purchasing Power
6	Evaluation of Digital Marketing Strategies in Consumer Engagement
7	Effect of Mobile Technology on Consumer Behaviour
8	Influence of Cultural Values on Consumer Preferences
9	Analysis of Consumer Protection Laws on Marketing Strategies
10	Analysis of Social Media Influence on Consumer Behaviour
11	Assessment of Demographic Changes on Market Demand
12	Influence of Eco-Friendly Products on Consumer Choices
13	Conduct a comprehensive market research study to understand consumer behaviour and preferences.
14	Analyse market trends, identify target audiences, and provide insights for product/service development.
15	Develop and execute a social media marketing campaign for a specific product or brand.
16	Plan and execute an influencer marketing campaign for a product or service.
17	Measure the impact on brand awareness and customer engagement.
18	Assist in planning and executing a product launch campaign.
19	Develop promotional materials, organize launch events, and measure campaign success.
20	Implement a customer satisfaction survey to gather feedback on products or services.
21	Market research lets you know your audience and their challenges to determine what they might want from your business.
22	Collaborate with a business to design and implement a brand loyalty program.
23	Study of social marketing
24	Study of Online Marketing
25	Study of Recent Trends in Marketing of any product or service
26	An Analytical study of Marketing Mix
27	Study Customer Satisfaction of Product and Services
28	Competitive analysis helps you to understand similarities and differences between companies' products, services, and marketing strategies.
29	Study of Customer Relationship Marketing (CRM)

30	A comparative study of rural marketing versus urban marketing
31	Positioning includes writing a positioning statement and determining your unique value proposition.
32	Naming and branding involve describing your product meaningfully and meaningfully without risking copyright concerns.
33	Pricing is figuring out how much to charge for your product or service.
34	Evaluate the effectiveness of the program in retaining customers.

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Business Practices and Cooperation

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	BPC235FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Challenges Faced by Women Entrepreneurs in India
2	Role of Incubation Centres in Promoting Startups
3	Factors Affecting Startup Success and Failure
4	Social Entrepreneurship: A Case Study of NGOs
5	The Role of Business Networking in Entrepreneurial Success
6	Rural Entrepreneurship Development in India
7	Sustainable Business Models for Startups
8	Business Innovation through Customer Feedback.
9	Public-Private Partnerships in Community Development.
10	Business-NGO Cooperation for Social Impact.
11	Building Business Alliances in Rural Markets.
12	Women Entrepreneurs and Community Support Systems.
13	Youth Cooperatives: Business Training and Employment Creation.
14	Leveraging Local Networks for Small Business Expansion.
15	Microfinance and Community Entrepreneurship.
16	Cluster-Based Development in Cottage Industries.
17	Challenges Faced by First-Time Entrepreneurs
18	Startup Ecosystem Development in Urban Areas
19	Lean Startup Methodology in Practice
20	Role of Incubators and Accelerators
21	Social Entrepreneurship and Community Impact
22	Women Entrepreneurs in Emerging Economies
23	Tech Startups and Innovation Hubs
24	Scaling Strategies for Small Businesses
25	Entrepreneurial Leadership and Decision-Making
26	Strategic Partnerships in Business Growth
27	Public-Private Partnerships in Infrastructure
28	Collaborative Innovation Networks
29	Business Ecosystems and Network Effects
30	Supplier Collaboration for Product Development
31	Cross-sector Collaborations for Social Impact
32	Franchise Models and Business Expansion
33	Development of Rural Road Networks and Market Access
34	Rainwater Harvesting Systems in Villages
35	Sanitation Facilities and Public Health in Rural Areas
36	Digital Connectivity and E-Governance in Villages

37	Solar Energy Solutions for Off-Grid Communities
38	Waste Management Practices in Rural Settlements
39	Community Halls as Centres for Rural Development
40	Assessment of Drinking Water Quality in Villages
41	Microenterprise Development in Rural Communities
42	Handicrafts and Handloom Promotion in Villages
43	Agri-Tourism as a Source of Rural Income
44	Dairy Farming and Cooperative Models
45	Poultry Farming for Livelihood Enhancement
46	Beekeeping and Honey Production in Rural Areas
47	Mushroom Cultivation as an Income-Generating Activity
48	Sericulture and Silk Production in Villages
49	Fish Farming and Aquaculture in Rural Ponds
50	Promotion of Rural Startups through Incubation Centers
51	Role of Government Regulations in Shaping Business Strategies
52	Effect of Interest Rate Fluctuations on Business Loans
53	Analysis of Foreign Direct Investment Trends in Emerging Markets
54	Role of Economic Indicators in Business Decision-Making
55	Challenges of International Market Entry Strategies
59	Impact of Globalization on Local Businesses
60	Analysis of Global Supply Chain Disruptions
61	Cross-Cultural Management in Multinational Corporations
62	Influence of Political Stability on Business Investments
63	Impact of Global Economic Crises on Business Sustainability
64	Evaluation of Outsourcing Practices in International Business
65	Effect of Exchange Rate Volatility on International Trade
66	Strategies for Managing Cultural Diversity in Global Teams
67	Role of International Trade Agreements on Business Operations
68	Assessment of Political Risks in Global Business Expansion
69	Impact of Intellectual Property Rights on Innovation
70	Impact of Data Protection Laws on Business Practices
71	Adoption of Artificial Intelligence in Business Processes
72	Impact of Technological Innovations on Competitive Advantage
73	Role of Information Technology in Business Transformation
74	Assessment of Cybersecurity Measures in Business Operations
75	Influence of E-Commerce on Traditional Retail Businesses
76	Influence of Religion and Beliefs on Business Etiquette
77	Analysis of Technology Adoption in Small Businesses
78	Impact of Social Trends on Product Development
79	Evaluation of Ethical Practices in Business Operations
80	Effect of Lifestyle Changes on Service Industry
81	Role of Language and Communication in International Business
82	Impact of Environmental Policies on Manufacturing Industries
83	Role of Sustainable Practices in Business Operations
84	Assessment of Climate Change Effects on Agricultural Businesses
85	Evaluation of Waste Management Practices in Industries
86	Effect of Renewable Energy Adoption on Business Costs
87	Analysis of Carbon Footprint Reduction Strategies
88	Role of Environmental Certifications in Market Competitiveness

89	Impact of Natural Disasters on Business Continuity Planning
90	Assessment of Water Resource Management in Industrial Operations
91	Role of Educational Institutions in Entrepreneurial Development
92	Impact of Vocational Training on Workforce Readiness
93	Assessment of Skill Gaps in Emerging Industries
94	The Role of Social Enterprises in Addressing Community Challenges
95	Role of Continuous Learning in Career Advancement
96	Analysis of Industry-Academia Collaboration in Research and Development
97	Evaluation of Internship Programs in Skill Acquisition
98	Strategies for Balancing Profit and Purpose in Social Ventures
99	Evaluating the Effectiveness of B-Corporation Certification
100	The Role of Social Innovation in Solving Environmental Issues
101	Assessing the Challenges Faced by Social Entrepreneurs
102	Analysing the Impact of Sustainable Practices on Business Performance
103	Developing Sustainable Business Models for Long-Term Growth
104	The Role of Impact Investing in Supporting Social Enterprises
105	Effectiveness of Public-Private Partnerships in Social Entrepreneurship
106	Developing Entrepreneurial Leadership Competencies
107	Strategies for Building High-Performing Entrepreneurial Teams
108	Assessing the Role of Emotional Intelligence in Entrepreneurial Success
109	Analysing the Role of Mentorship in Entrepreneurial Development
110	The Effectiveness of Leadership Training Programs for Entrepreneurs
111	Evaluating Conflict Management Strategies in Startup Teams
112	The Role of Organizational Culture in Entrepreneurial Ventures
113	The Effectiveness of Entrepreneurship Education in Fostering Innovation
114	Analysing the Role of Business Plan Competitions in Student Entrepreneurship
115	The Effectiveness of Public-Private Partnerships in Supporting Entrepreneurs
116	Evaluating the Impact of University Incubators on Startup Success
117	Assessing the Impact of Immigration Policies on Entrepreneurial Activity
118	Evaluating the Role of Entrepreneurship Development Programs
119	The Influence of Government Policies on Entrepreneurial Activity

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Banking, Finance and Insurance

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	BFI236FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Mobile Banking Adoption in Rural Areas
2	Impact of Digital Payments on Traditional Banking
3	Role of Banks in Financial Inclusion
4	Cyber Security Challenges in Online Banking
5	Customer Satisfaction in Retail Banking
6	E-Banking vs Traditional Banking
7	Impact of RBI Policies on Banking Sector
8	Credit Risk Management in Banks
9	NPAs (Non-Performing Assets) and its impact
10	Green Banking Practices in India
11	Role of Technology in Modern Banking
12	UPI and its impact on Bank Transactions
13	Effectiveness of KYC norms
14	Future of Neo Banks in India
15	Performance of Private Sector vs Public Sector Banks
16	Internet Banking Usage Trends
17	Role of Banks in MSME Financing
18	Analysis of Loan Disbursement Procedures
19	ATM Usage and Customer Behaviour
20	Customer Relationship Management in Banks
21	Bank Mergers: Pros and Cons
22	Comparative Study of Credit Cards vs Debit Cards
23	Investment Options offered by Banks
24	A Study on Mobile Wallets vs Bank Apps
25	Risk Management in Investment Banking
26	Role of AI in Banking Services
27	Financial Literacy and its Impact on Banking
28	Women Empowerment through Banking Services
29	Impact of Bank Charges on Customer Retention
30	Digital Banking and Data Privacy
31	Study of Customer Grievance Redressal in Banks
32	Working Capital Management in Banks
33	A Study of Foreign Exchange Services in Banks
34	Consumer Perception of Bank Advertising
35	Role of Banks in Promoting Savings
36	Cryptocurrency vs Traditional Banking

37	Performance Evaluation of Cooperative Banks
38	Importance of Basel Norms in Banking
39	Banking Services in Semi-Urban Areas
40	Loan Default: Causes and Remedies
41	Study on Housing Loan Schemes
42	Banking Sector Reforms in India
43	Comparative Study of Mobile Banking Apps
44	Digital Transformation in Indian Banks
45	Ethics and Corporate Governance in Banks
46	Role of Banks in Sustainable Development
47	Bank Frauds and Preventive Measures
48	Use of Big Data in Banking
49	Impact of COVID-19 on Banking Sector
50	Study on Youth Preferences in Banking Services
51	Financial Literacy among the students
52	Impact of Digital Payments in India
53	Mobile Banking Usage Trends
54	Role of RBI in Indian Financial System
55	Credit Card Usage Among the Youth
56	Investment Options for Salaried Individuals
57	Mutual Fund Awareness and Perception
58	E-Wallets: Benefits and Challenges
59	Growth of Online Banking in India
60	Personal Budgeting and Financial Planning
61	Impact of Inflation on Savings
62	Role of SEBI in Investor Protection
63	Financial Inclusion Through Jan Dhan Yojana
64	Loan Facilities for Small Businesses
65	Study of Non-Performing Assets in Banks
66	Financial Statement Analysis of a Company
67	Stock Market Investment Patterns
68	Impact of GST on Financial Services
69	Green Finance and Sustainable Investment
70	Crowdfunding and Startup Finance
71	Insurance Awareness Among Consumers
72	UPI: Transforming Digital Transactions
73	Risk and Return in Investment Decisions
74	Capital Budgeting Techniques
75	Working Capital Management in Firms
76	Foreign Direct Investment in Indian Finance
77	Role of NBFCs in Indian Financial System
78	Financial Empowerment of Women
79	Portfolio Management Strategies
80	Comparative Analysis of Mutual Funds
81	Financial Fraud Detection Techniques
82	Youth Perspective on Cryptocurrency
83	Banking Sector Reforms in India
84	Retirement Planning Awareness
85	Impact of Repo Rate on Loans

86	Basics of Financial Derivatives
87	Analysis of Indian Capital Market
88	Tax Planning for Individuals
89	Microfinance for Rural Development
90	Use of Technology in Financial Services
91	Cost-Benefit Analysis of Investment Projects
92	Consumer Perception of Online Insurance
93	Behavioural Finance and Investor Decisions
94	Venture Capital Funding in India
95	Financial Risks in Business Operations
96	Corporate Governance and Financial Performance
97	Savings Pattern of Middle-Class Families
98	Role of Financial Advisors
99	Comparison of Traditional and Digital Banking
100	Role of Insurance in Risk Management
101	Life Insurance vs General Insurance
102	Customer Satisfaction in Life Insurance
103	Study of Claim Settlement Process
104	Awareness of Health Insurance Among Youth
105	Impact of COVID-19 on Health Insurance
106	Insurance Penetration in Rural India
107	Comparative Study of LIC and Private Insurers
108	Role of IRDA in Insurance Sector
109	Growth of Online Insurance Platforms
110	Motor Insurance: A Consumer Perspective
111	Marine Insurance: An Overview
112	Fire Insurance: Features and Benefits
113	Study of Term Life Insurance Plans
114	Awareness and Usage of Travel Insurance
115	Importance of Crop Insurance for Farmers
116	Microinsurance and Financial Inclusion
117	Bancassurance: Concept and Benefits
118	Role of Technology in Insurance Industry
119	Study on Insurance Agents' Performance
120	Health Insurance Policies: Comparative Study
121	Understanding ULIPs: Pros and Cons
122	Role of Insurance in Economic Development
123	Consumer Grievances in Insurance Sector
124	Ethical Issues in Insurance Marketing
125	Importance of Reinsurance in India
126	Study of Group Insurance Schemes
127	Life Insurance as a Tax Saving Tool
128	Women's Awareness Towards Life Insurance
129	Digital Transformation in Insurance Services
130	Factors Affecting Insurance Buying Behaviour
131	Impact of Advertisement on Insurance Purchase
132	Challenges in Insurance Claim Processing
133	Effectiveness of Insurance Awareness Campaigns
134	Customer Perception towards LIC Policies

135	Insurance as an Investment Avenue
136	Employee Satisfaction in Insurance Companies
137	Study of Pension and Annuity Plans
138	Cyber Insurance: Need of the Hour
139	Study on Insurance Fraud and its Prevention
140	Marketing Strategies in Life Insurance
141	SWOT Analysis of General Insurance Sector
142	Impact of GST on Insurance Premiums
143	Role of Insurance in Wealth Creation
144	Study on Endowment Plans and Benefits
145	Awareness of Health Insurance Among Students
146	Role of TPA in Health Insurance Services
147	Life Insurance Buying Pattern among Working Professionals
148	Importance of Motor Insurance in Urban Areas
149	Insurance Literacy among College Students

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Business Laws

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	BL237FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Business Contracts: Evaluation and Analysis
2	Legal Machinery for Resolving Business Disputes
3	Analysing the Impact of Regulatory Frameworks on Startup Growth
4	The Role of Intellectual Property Rights in Businesses
5	Analysis of Legal Frameworks for establishing business entities
6	Role of Corporate Governance and Legal Compliance for companies
7	Evaluation of Environmental laws on Industrial Activities
8	Effect of Employment Laws on Human Resource Practices
9	Vulnerability of women at work places: A Legal Analysis
10	Legal Challenges in Ensuring Transparency in Corporate Governance
11	The Impact of Independent Directors on Corporate Governance and legal rules
12	Impact of Information Technology Act on corporate laws.
13	Emerging trends in business laws and practices
14	Corporate governance trends across the world- comparison of legal provisions
15	Comparative analysis of corporate insolvency regimes and regulatory mechanism.
16	Legal status of startup companies: Opportunities and challenges
17	Adapting corporate governance models for startup ventures – legal insights
18	Corporate governance- firm-level mechanisms or country-level regulations?
19	Navigating the legal framework of corporate restructuring and reorganization
20	Legal challenges in corporate bankruptcy and insolvency proceedings
21	Hostile takeovers and the legal mechanisms protecting minority shareholders
22	The role of corporate law in regulating digital platforms and online marketplaces
23	Investigating the legality and ethical implications of corporate tax avoidance strategies
24	Corporate liability for environmental damage: a critical review of legal principles
25	Legal dimensions of corporate rights in AI-generated content
26	Legal frameworks for protecting whistleblowers in corporate misconduct cases
27	Maximizing intellectual property assets – legal considerations for corporate IP strategies
28	Ensuring fair practices – legal implications of consumer protection laws in the corporate context
29	Legal and Regulatory Challenges in Cryptocurrency Transactions.
30	The Consumer Protection Act, 2019: Expectations and Reality
31	Legal Protections Against Workplace Discrimination.
32	Minimum Wages Legislation in respect of unorganised sector in India

33	Registration Filing Procedure under Professional Tax Act, 1975 (PTEC/PTRC)
34	Importance of Employment Contracts in formal and informal sector
35	Legal Provisions for Working Hours and Overtime in Indian Industry
36	Awareness About Maternity and Paternity Leave Rights and its impact on social security to workmen.
37	Role of Labor Unions in Protecting Workers' Rights.
38	Handling Employment Disputes: Legal Avenues for Redressal.
39	Workplace Safety Laws: Rights of Employees in India.
40	Awareness About Sexual Harassment Laws in Internships and Workplaces.
41	Right to Information: Accessing Product and Service Details.
42	Misleading Advertisements: Legal Recourse for Consumers.
43	Procedure of Redressal of consumer disputes under the Consumer Protection Act, 2019
44	Instances of Restrictive Trade Practices under the Consumer Protection Act,2019
45	Ways and means to deal with unfair trade Practices under the Consumer Protection Act, 2019
46	Online Shopping Scams: Legal Protection in India
47	Right to Safety and Quality Standards in Products and Services.
48	E-Commerce Frauds: Strategies to protect the layman
49	Role and contribution of Consumer Courts in India.
50	Student Rights in Educational Loans: Legal Safeguards.
51	Legal Awareness About Product Warranties and Guarantees.
52	Case Study under the Insolvency and Bankruptcy Act Code, 2016
53	Legal strategies for effective corporate compliance with anti-corruption laws
54	Cases Studies under Consumer Protection Act, 2019
55	Document registration procedure under The Maharashtra Stamp Duty Act.
56	Legal considerations for corporate social media marketing and advertising
57	The legal dimensions of economic sanctions on corporate operations
58	Legal aspects of corporate risk assessment and mitigation strategies
59	Alternative Disputes Redressal Mechanism in resolving business disputes
60	Registration of Societies under The Maharashtra Co-operative Society Act, 1960
61	Legal validity and enforceability of e-commerce contracts in corporate transactions
62	Legal implications of corporate digital transformation initiatives
63	Ensuring data privacy in corporate digital ventures – legal and ethical concerns
64	Cybersecurity compliance in corporate operations – legal requirements and risk management
65	The legal framework for Intellectual property protection of business entities
66	Legal considerations in the development and commercialization of corporate intellectual property
67	Blockchain Technology in Smart Contracts: Legal Implications.
68	Authorities under Consumer Protection Act, 2019
69	Role of Blockchain in Land Record Management: Legal Perspectives.
70	Registration of Company under Companies Act, 2013
71	Fintech Innovations and Consumer Protection Laws in India.
72	Legal Implications of Decentralised Finance (DeFi) Platforms.
73	Anti-Money Laundering Laws and Cryptocurrency Transactions.
74	Taxation of Cryptocurrency Earnings: Legal and Ethical Dimensions.
75	Regulatory Challenges in Cross-Border Blockchain Applications.

76	The role of corporate law in addressing gender pay gaps and workplace discrimination
77	The legal implications of corporate supply chain management and responsibility
78	Legal requirements and challenges in corporate environmental stewardship
79	Registration Procedure under GST Act, 2017
80	Study of Various Amendment under GST Act, 2017
81	Registration & Filing Procedure under LLP Act, 2008
82	Study of Appellate Procedure under GST Act, 2017
83	Registration & Filing Procedure under Partnership Act, 1932
84	Case Study under Sexual Harassment of Women at Workplace Act, 2013
85	Applicability and Procedural aspect under Provident Fund and ESI Act
86	Case Study under The Prohibition of Child Marriage Act, 2006
87	Registration and Filing procedure under Maha Rera Act, 2016
88	Application and Procedural aspect under MSME Act, 2006
89	Scope, Benefits and Limitations of the Right of Information Act, 2005

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Business Mathematics, Statistics and Analytics

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	BMSA238FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Noise Pollution Levels and Residential Satisfaction in Pune City
2	PMPML Transport Facility Usage and Service Satisfaction in a Pune and Pimpri Chinchwad City
3	Maha-Metro Transport Facility Usage and Service Satisfaction in a Pune and Pimpri Chinchwad City
4	Gender Differences in Enrolment and Academic Results in Higher Education
5	Private vs. Government School Performance – A Comparative Study Using Exam Scores
6	Effectiveness of Ayushman Bharat Scheme
7	Correlation Between Health Insurance Awareness and Policy Purchase
8	Statistical Study on Patient Service Satisfaction in Government Hospitals
9	ATM Usage Patterns and Customer Satisfaction in Public vs. Private Sector Banks
10	Analysis of Loan Default Rates Across Different Income Groups in Indian Banks
11	Effectiveness of Financial Literacy Programs
12	Adoption of Digital Banking
13	Statistical Analysis of Delivery Timeliness and Customer Ratings on Zomato/Swiggy
14	User Retention and App Usage Trends of Indian E-Commerce Apps
15	Mobile Payment Usage Across Age Groups
16	Analysis of Customer Satisfaction in Kirana Stores vs. Modern Retail Stores
17	Impact of Discounts and Offers on Customer Purchase Decisions
18	Footfall Analysis and Sales Correlation in Indian Malls
19	Effectiveness of Loyalty Programs in Local Supermarkets
20	Consumer Preferences for Online vs Offline Shopping
21	Statistical Analysis of Brand Loyalty in Indian FMCG Sector
22	Impact of Celebrity Endorsements on Consumer Purchase Decisions
23	Effectiveness of Festival Season Discounts on Sales: A Statistical Study
24	Consumer Awareness and Satisfaction with UPI Payment Systems
25	Statistical Study on the Financial Literacy of College Students
26	Impact of RBI Repo Rate Changes on Home Loan EMIs
27	NPAs in Indian Banks: A Comparative analysis across Public and Private Sector Banks
28	Investment Preferences: Mutual Funds vs Fixed Deposits
29	Survey-Based Statistical Study on Campus Placement Trends

30	Statistical Study on Public vs Private Hospital Patient Satisfaction
31	Correlation Between Study Hours and Academic Performance in Colleges
32	Gender-wise Enrolment Trends in Higher Education in India

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

Structure and Syllabus
For S.Y. B.Com. Sem-IV Degree Program
As per National Education Policy-2020

w.e.f. June-2025
(Academic Year 2025-2026)

Chairman / Coordinator of Board of Studies in the Commerce Faculty

Sr. No.	Name of the BOS	Name of the Chairman / Coordinator
1	Dean of the Faculty	Dr. Supriya Patil
2	Accountancy	Dr. Manohar Sanap
3	Cost & Works Accounting	Dr. Sunita Dakle
4	Business Administration	Dr. Yashodhan Mithare
5	Marketing	Prin. Dr. Anwar Shaikh
6	Business Practices	Dr. Maruti Kekane (Coordinator)
7	Business Laws	Dr. Shivaji Takalkar
8	Banking, Finance and Insurance	Dr. Kishor Nikam
9	Statistics and Computer Applications	Prin. Dr. Nitin Ghorpade
10	Business Economics	Dr. Dipak Powdel (Coordinator)

1. B. Com. Program will be offered in Eight Major Specializations:

a) B. Com in Accountancy and Taxation
b) B. Com in Cost and Management Accounting
c) B. Com in Business Administration
d) B. Com in Marketing
e) B. Com in Business Practices and Cooperation
f) B. Com in Banking, Finance and Insurance
g) B. Com in Business Laws
h) B. Com in Business Mathematics, Statistics and Analytics

2. Teaching Methodology:

The Teacher can use the following Methods as Teaching Methodology:

a) Class Room Lectures
b) Lectures in the Laboratories
c) Guest Lectures of Professionals, Industry Experts etc.
d) Use of ICT
e) Visits to various Professionals Units, Companies and Business / Industry Units
f) Group Discussion
g) Use of e-Contents
h) Analysis of Case Studies/Reports

3. 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 per cent 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
   4) Open Book Test
   5) Offline MCQ Test
   6) Group Discussion
   7) Analysis of Case Studies

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

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

SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE

FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

Structure and Subject Codes for B.Com. Sem-IV as per NEP-2020 w.e.f. Academic Year: 2025-2026

Credit Distribution and Courses Structure of B.Com, Semester-IV

Sr. No.	Verticals	Credits	Course Code	Name of the Course	Name of the Board of Studies	No. of Lectures in a Week (Clock Hours)
Major Mandatory Subjects (6 Credits)						
I) Accountancy and Taxation						
1	MJ	4	CA251T	Corporate Accounting-II	Accountancy	4
2	MJ	2	FAFD252T	Forensic Accounting and Fraud Detection-II	Accountancy	2
II) Cost and Management Accounting						
3	MJ	4	CA251T	Corporate Accounting-II	Accountancy	4
4	MJ	2	MOC253T	Methods of Costing-II	Cost and Works Accounting	2
III) Business Administration						
5	MJ	4	CA251T	Corporate Accounting-II	Accountancy	4
6	MJ	2	EMS254T	Enterprise Management System-II	Business Administration	2
IV) Marketing						
7	MJ	4	CA251T	Corporate Accounting-II	Accountancy	4
8	MJ	2	TM255T	Tourism Marketing	Marketing	2
V) Business Practices and Cooperation						
9	MJ	4	CA251T	Corporate Accounting-II	Accountancy	4
10	MJ	2	MCHS256T	Management of Cooperative Housing Societies	Business Practices	2
VI) Banking, Finance and Insurance						
11	MJ	4	CA251T	Corporate Accounting-II	Accountancy	4
12	MJ	2	IBS257T	Indian Banking System-II	Banking, Finance and Insurance	2
VII) Business Laws						
13	MJ	4	CA201T	Corporate Accounting-II	Accountancy	4
14	MJ	2	CPL258T	Consumer Protection Law-II	Business Laws	2

VIII) Business Mathematics, Statistics and Analytics						
15	MJ	4	CA251T	Corporate Accounting-II	Accountancy	4
16	MJ	2	OR259T	Operations Research-II	Statistics and Computer Applications	2
Minor Subject (4 Credits)						
17	MN	4	ME291T	Monetary Economics	Business Economics	4
Generic OR Open Elective Subjects (OE) (2 Credits)						
18	OE	2	--	To be selected from the Faculty of Science & Technology and Faculty of Humanities	BoS of Faculty of Science & Technology and Faculty of Humanities	2
Vocational and Skill Enhancement Courses (VSEC) (2 Credits)						
19	VSC	2	CA271P	Computerized Accounting-II	Accountancy	4 per Batch of 20 Students
20	SEC	2	SEC251COM	Goods and Services Tax Act	Accountancy	2
Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (4 Credits)						
Modern Indian Languages-I						
21	AEC	2	--	Marathi-II **OR**	Marathi	2
		2	--	Hindi-II **OR**	Hindi	2
		2	--	Sanskrit-II **OR**	Sanskrit	2
		2	--	Urdu-II **OR**	Urdu	2
		2	--	Sindhi-II	Sindhi	2
Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project (4 Credits)						
22	CC	2	--	**To be selected from the University Baskets**		2
23	CEP	2	AT281CEPP	Community Engagement Project in Accountancy and Taxation	Accountancy	4
		2	CM282CEPP	Community Engagement Project in Cost and Management Accounting	Cost and Works Accounting	4
		2	BA283CEPP	Community Engagement Project in Business Administration	Business Administration	4

		2	M284CEPP	Community Engagement Project in Marketing	Marketing	4
		2	BP285CEPP	Community Engagement Project in Business Practices and Cooperation	Business Practices	4
		2	BFI286CEPP	Community Engagement Project in Banking, Finance and Insurance	Banking, Finance and Insurance	4
		2	BL287CEPP	Community Engagement Project in Business Laws	Business Laws	4
		2	BMS288CEPP	Community Engagement Project in Business Mathematics, Statistics and Analytics	Statistics and Computer Applications	4
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)

Class: S.Y. B.Com. Sem-IV
Title of the Course: Corporate Accounting-II

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	CA251T	Major Mandatory	4	4

Course Objectives:

1. To explain the difference between reconstruction, amalgamation and absorption of companies, understand the different methods for computation of purchase consideration, explain the different accounting adjustments and make appropriate accounting entries.
2. To understand the concept of Holding Company and make appropriate accounting adjustments required for preparation of Consolidated Balance Sheet of a Holding Company.
3. To learn the important statutory provisions relating to preparation of Financial Statements of Banking Company as per Schedule-III.
4. To compute different accounting ratios and learn utility of accounting ratios.

Unit	Title and Contents	No. of Lectures
1	**External Reconstruction, Amalgamation and Absorption:** 1.1 AS-14: Accounting for Amalgamations and Ind AS-103: Business Combinations 1.2 Meaning of External Reconstruction, Amalgamation and Absorption, and Difference between External Reconstruction, Amalgamation and Absorption 1.3 Vendor and Purchasing Companies 1.4 Purchase Consideration: Meaning and Methods of Calculation 1.5 Dissenting Shareholders, Inter-Company Owings, Unrealised Profit, and Inter-Company Investments 1.6 Accounting Entries in the books of Vendor Company and Purchasing Company and Preparation of Ledger Accounts 1.7 Preparation of Balance Sheet as per Part-I of Schedule-III after External Reconstruction, Amalgamation and Absorption	15
2	**Holding Companies:** 2.1 Meaning and Definition of Holding Company 2.2 Advantages and Disadvantages of Holding Companies 2.3 Wholly Owned and Partly Owned Subsidiaries 2.4 AS-21: Consolidated Financial Statements and Ind AS-110: Consolidated Financial Statements, and Difference between AS-21 and Ind AS-110 2.5 Preparation of Consolidated Balance Sheet as per Part-I of Schedule-III considering the following important points: 2.5.1 Calculation of Time Ratio (Pre and Post Acquisition) and Acquisition Ratio 2.5.2 Calculation of Capital Profits and Revenue Profits 2.5.3 Calculation of Cost of Control and Minority Interest 2.5.4 Inter-Company Transactions, Unrealised Profits, and Revaluation of Assets and Liabilities	15

	2.5.5 Preference Shares in Subsidiaries, Bonus Shares, Dividends, Securities Premium, Capital Reserve, Preliminary Expenses, and Provision for Taxation 2.5.6 Purchases of Shares in Instalments, and Sale of Shares	
3	**Banking Companies Accounts:** 3.1 Meaning and Definition of Banking 3.2 Legal Requirements 3.3 Preparation of Financial Statements of Banking Company in Form-A and Form-B of Schedule III of the Banking Regulation Act 3.4 Significant Accounting Policies for Banking Sector	**15**
4	**Accounting Ratios Analysis:** 4.1 Meaning of Accounting Ratios, Advantages and Limitations of Accounting Ratios 4.2 Classification of Ratios: Traditional Classification and Functional Classification 4.3 Types of Functional Classification of Ratios: 4.3.1 Profitability Ratios 4.3.2 Turnover Rations 4.3.3 Financial Ratios 4.4 Numerical Problems on Profitability Ratios, Turnover Ratios, and Financial Ratios	**15**

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

1. To understand the concepts of reconstruction, amalgamation and absorption of companies, Holding Companies, Banking Companies, and different methods for computation of purchase consideration, different accounting adjustments and make appropriate accounting entries.
2. To apply the knowledge of accounting treatment for preparation of Financial Statements of Company under reconstruction, amalgamation and absorption, preparation of Consolidated Statements of Holding Companies, and preparation of Financial Statements of Banking Company and computation of Accounting Ratios.
3. To analyse the effects of accounting treatments on preparation of Financial Statements of Company under reconstruction, amalgamation and absorption, preparation of Consolidated Statements of Holding Companies, and preparation of Financial Statements of Banking Company and computation of Accounting Ratios.
4. To evaluate the impact of preparation of Financial Statements of Company under reconstruction, amalgamation and absorption, preparation of Consolidated Statements of Holding Companies, and preparation of Financial Statements of Banking Company and computation of Accounting Ratios.
5. To create an accounting for preparation of Financial Statements of Company under reconstruction, amalgamation and absorption, preparation of Consolidated Statements of Holding Companies, and preparation of Financial Statements of Banking Company and computation of Accounting Ratios.
6. To remember the accounting treatment of preparation of Financial Statements of Company under reconstruction, amalgamation and absorption, preparation of Consolidated Statements of Holding Companies, and preparation of Financial Statements of Banking Company and computation of Accounting Ratios.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Corporate Accounting, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi.
3. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
4. 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
5. 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
6. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
7. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
8. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
9. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
10. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
11. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
12. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
13. Study Materials of ICAI, ICSI, ICMA
14. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination

Passing Marks: 40% of the Total Marks for each Head

Internal Assessment (30 Marks): Refer Point No. 3(a)

External Assessment (70 Marks)

Question Paper Pattern for External Examination

Instructions:

1) *Question No. 1 and 6 are Compulsory.*

2) *Attempt any Three Questions from Que. No. 2 to 5.*

Q. 1: Fill in the Blanks	= 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

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: Forensic Accounting and Fraud Detection-II

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Accountancy and Taxation	FAFD252T	Major Mandatory	2	2

Course Objectives:

1. To understand Fraud Risk, Data Mining and its Techniques, Qualitative Evidence, and Hypothesis Theory.
2. To learn the meaning of Forensic Investigation Report, broad points considered while drafting a summary of findings, Techniques used for make the presentation of the findings, and Key elements/qualities of report as per FAIS.
3. To understand fraud prevention categories, ways to prevent fraud using Fraud Risk Assessment and Management initiatives, and need for awareness about the disciplinary mechanism in an organisation.

Unit	Title and Contents	No. of Lectures
1	**Fraud Detection:** 1.1 Introduction 1.2 Fraud Predication and Fraud Indicators: Fraud Predication, Fraud Indicators, Examples of Fraud Risk Indicators, Industry Specific Examples, Categorization of Fraud Risk Indicators 1.3 Quantitative Evidence-Data Mining and Analysis 1.4 Qualitative Evidence 1.5 Law and Evidence: Applicability of Laws in FAI Engagement-Direct Impact Laws and Engagement Specific Laws, Gathering Evidence 1.6 Applying Hypotheses: Forming and Testing of Hypotheses	10
2	**Forensic Investigation Report:** **2.1** Summary of Findings **2.2** Presenting and discussing Draft Report (Main Factors - As per FAIS) **2.3** Key Elements as per FAIS (Table of Contents, No Opinion) **2.4** Assumptions and Limitations (Exclusions and Caveats – Examples) **2.5** General Best Practices for Writing a Report	10
3	**Fraud Prevention:** 3.1 Anti-Fraud Policies/Vigilance Mechanism 3.2 Internal Controls and Systems, and Processes 3.3 Compliance Culture 3.4 Disciplinary Mechanism	10

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

1. Remember the Fraud Risk, Data Mining and its Techniques, Qualitative Evidence, Hypothesis Theory, Forensic Investigation Report, broad points considered while drafting a summary of findings, Techniques used for make the presentation of the findings, Key elements/qualities of report as per FAIS, fraud prevention categories, ways to prevent fraud

using Fraud Risk Assessment and Management initiatives, and need for awareness about the disciplinary mechanism in an organisation.

2. Analyse of Fraud Risk, Data Mining and its Techniques, Qualitative Evidence, Hypothesis Theory, Forensic Investigation Report, broad points considered while drafting a summary of findings, Techniques used for make the presentation of the findings, Key elements/qualities of report as per FAIS, fraud prevention categories, ways to prevent fraud using Fraud Risk Assessment and Management initiatives, and need for awareness about the disciplinary mechanism in an organisation.
3. Understand the Fraud Risk, Data Mining and its Techniques, Qualitative Evidence, Hypothesis Theory, Forensic Investigation Report, broad points considered while drafting a summary of findings, Techniques used for make the presentation of the findings, Key elements/qualities of report as per FAIS, fraud prevention categories, ways to prevent fraud using Fraud Risk Assessment and Management initiatives, and need for awareness about the disciplinary mechanism in an organisation.
4. Apply Fraud Risk, Data Mining and its Techniques, Qualitative Evidence, Hypothesis Theory, Forensic Investigation Report, broad points considered while drafting a summary of findings, Techniques used for make the presentation of the findings, Key elements/qualities of report as per FAIS, fraud prevention categories, ways to prevent fraud using Fraud Risk Assessment and Management initiatives, and need for awareness about the disciplinary mechanism in an organisation.
5. Remember Fraud Risk, Data Mining and its Techniques, Qualitative Evidence, Hypothesis Theory, Forensic Investigation Report, broad points considered while drafting a summary of findings, Techniques used for make the presentation of the findings, Key elements/qualities of report as per FAIS, fraud prevention categories, ways to prevent fraud using Fraud Risk Assessment and Management initiatives, and need for awareness about the disciplinary mechanism in an organisation

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1) Forensic Accounting and Fraud Examination, Mary-Jo Kranacher, Richard Riley, John Wiley & Sons, 2023 2) Forensic Accounting and Fraud Examination, Jay Leiner, Instructor, Prof George Richard Young, William Hopwood, Professor, McGraw-Hill Education, 2011 3) Bharat's Forensic Accounting & Corporate Fraud Investigation- 2025 Edition by CA. Arvind Tuli, Bharat Law House 4) Financial Investigation and Forensic Accounting by George A. Manning, Routledge Publisher 5) Forensic Accounting and Financial Statement Fraud, Volume I: Fundamentals of Forensic Accounting: 1 by Zabihollah Rezaee, Business Expert Press 6) Forensic Accounting and Financial Statement Fraud, Volume II: Forensic Accounting Performance: 2 by Zabihollah Rezaee, Business Expert Press 7) Red Flags Compendium Practical Case Studies in Forensic Accounting & Corporate Fraud Investigation by CA. Kamal Garg, Bharat Law House Pvt. Ltd. 8) Forensic Accounting, Fraud Investigation And Fraud Analytics by Adil Khan, Adil Khan Publisher 9) Forensics Accounting by Sikander Sultan, Expert of Course Publishing 10) Taxmann's Forensic Foreight (Case-Based Perspective on Forensic Accounting Standards) By Dr. (CA) Durgesh Pandey Edition 2024 11) Students Handbook on Forensic Accounting by Apurva Joshi, Riskpro Publication 12) Students Handbook on Forensic Accounting by Apurva Joshi, Lulu.com 13) Bharat's New Era of Forensic Accounting by CA Jyoti Baxi

14) Study Materials of Chartered Accountants Program by ICAI, New Delhi
15) Study Materials of Cost and Management Accountants by ICMA, Kolkata
16) Study Materials of Company Secretary by ICSI, New Delhi
17) Journal of Chartered Accountants by ICAI, New Delhi
18) Journal of Chartered Accountants by ICMA, Kolkata
19) Journal of Chartered Accountants by ICSI, New Delhi

Scheme of Examination

Passing Marks: 40% of the Total Marks for each Head

Internal Assessment (15 Marks): Refer Point No. 3(a)

External Assessment (35 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 is Compulsory.

2) *Attempt any Three Questions from Question No. 2 to 5.*

Q. 1: Fill in the Blanks	=	05 Marks
Q. 2: Theory Question on Unit-1	=	10 Marks
Q. 3: Theory Question on Unit-2	=	10 Marks
Q. 4: Theory Question on Unit-3	=	10 Marks
Q. 5: Short Notes on all Units (Any 2 out of 3)	=	10 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: Cost and Management Accounting-II

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Cost and Management Accounting	MOC253T	Major Mandatory	2	2

Course Objectives:
1. To introduce the various methods of costing.
2. To understand the applications of Process and Operating Costing.

Unit	Title and Contents	No. of Lectures
1	**Process Costing:** 1.1 Process Costing Method: Meaning, Features, Advantages, Limitations and Applicability 1.2 Normal and abnormal loss / gain 1.3 Equivalent production and its treatment 1.4 Preparation of Process Accounts 1.5 Joint products and by-products and its treatment 1.6 Introduction of inter process profit 1.7 Cost Accounting Standard-19: Joint Cost 1.8 Illustrations	15
2	**Operating Costing:** 2.1 Operating Costing Method: Meaning, Features, Objectives and Applications 2.2 Cost Unit: Simple and Composite 2.3 Classification of cost in service industry with various examples 2.4 Cost Sheet for Transportation Service 2.5 Cost Statement for Hospital and Hotel Industry (Modern Industries: Entertainment, Mobile, E-Commerce, Food Delivery Service, Logistic) 2.6 Cost Accounting Standard-13: Cost of Service 2.7 Illustrations	15

Course Outcomes: After Completion of the course, student will be able to:
1. Remember concepts related to methods of costing.
2. Understand application of methods of costing.
3. Apply skill of preparation of cost accounting in different manufacturing and service industries.
4. Analyse the various process.
5. Evaluate and create of the normal loss, abnormal loss, abnormal gain and creation of operating cost sheet.

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

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (15 Marks): Refer Point No. 3(a)

External Assessment (35 Marks)

Question Paper Pattern for External Examination

Instructions:

1. *Question No. 1 is Compulsory.*
2. *Attempt any two questions from Question No. 2 to 4.*

Q. 1: Fill in the blanks	= 05 Marks
Q. 2: Numerical Problem on Unit-1	= 15 Marks
Q. 3: Numerical Problem on Unit-2	= 15 Marks
Q. 4: Short Notes on all Units (Any 3 out of 4)	= 15 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: Enterprise Management System-II

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Business Administration	EMS254T	Major Mandatory	2	2

Course Objectives:

1. To understand key elements of Japanese and Chinese management philosophies and practices.
2. To analyse the concepts of Kaizen, Just-in-Time (JIT), Total quality Management (TQM) and Quality Circles in the context of business management.
3. To compare and contrast Japanese and Chinese management styles and their influence on global business practices.
4. To explore the adaptation and application of various management philosophies in Indian enterprises.
5. To understand the role of government in shaping business environments through regulatory frameworks and policy-making.
6. To evaluate the impact of Public-Private Partnerships (PPPs) on enterprise development and public infrastructure.
7. To discuss corporate governance principles and ethical considerations in public policy.
8. To examine globalization trends and policy challenges faced by Indian businesses.

Unit	Title and Contents	No. of Lectures
1	**Japanese and Chinese Management Philosophy/Practices:** 1.1 Introduction to Japanese Management Philosophy/Practices: Kaizen, Just-in-Time, Quality Circles, Total Quality Management (TQM) 1.2 Chinese Management Philosophy: Confucianism and Taoism 1.3 Comparative Analysis: Japanese vs. Chinese Philosophy 1.4 Application of various Japanese Management Philosophies in Indian Enterprises: Kaizen, Gemba, TQM and Kanban	15
2	**Public Policy and Management:** 2.1 Role of Government in Business: Regulatory Framework and Policy Making 2.2 Public-Private Partnerships (PPP) and their Impact on Enterprises 2.3 Corporate Governance and Ethical Considerations in Public Policy 2.4 Globalization and Policy Challenges in Indian Business	15

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

1. Explain the principles of Japanese management techniques such as Kaizen, JIT, and Quality Circles.
2. Describe the core aspects of Chinese management philosophy and leadership styles.
3. Critically analyse similarities and differences between Japanese and Chinese management practices.

4. Apply learnings from global management philosophies to improve operations in Indian enterprises.
5. Illustrate the role of government policies and regulatory frameworks in business operations.
6. Analyse the significance and effectiveness of Public-Private Partnerships (PPPs) in economic development.
7. Demonstrate an understanding of ethical practices and corporate governance in relation to public policy.
8. Assess the impact of globalization on business policies and strategic management in India.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Ramaswamy, V.S., and Namakumari, S. – Strategic Planning in Business
2. Akio Morita with Reingold E.M. and Shimomura M., (1987), 'Made in Japan', William Collins: Great Britain.
3. Badi R. V. & Badi N. V., (2005), 'Modern Production Management', Vrinda Publications (P) Ltd., New Delhi.
4. Bhat Sridhar K., (2001), 'Total Quality Management', Himalaya Publishing, Nagpur.
5. Cane Sheila, (2000), 'Kaizen Strategies for Winning Through People', Pitman Publishing, 128 Long Acre, London WC2E9AN.
6. Chatterjee Bhaskar, (1992), 'Japanese Management and the Indian Experience', Sterling Publishers Pvt. Ltd., New Delhi.
7. Dale Barrie G., Cooper Cary L and Wilkinson Adrian, (1997), 'Managing Quality and Human Resource-A Guide to Continuous Improvement', Blackwell Publishers, UK.
8. Dey B. R., (1998), 'Quality Concepts and Practices', McMillan India Ltd., New Delhi.
9. Greg Bounds, Yorks Lyle, Mel Adams and Gipsie Ranney, (1994), 'Beyond TQM-Toward the Emerging Paradigm', McGraw-Hill Inc. New York.
10. Hannam R., (1993), 'Kaizen for Europe', IFS Ltd.
11. Harrington James H., (1991), 'Business Process Improvement: The Breakthrough Strategy for Total Quality, Productivity, and Competitiveness', McGraw-Hill, New York.
12. Hubert Ramprasad K., (1997), 'Total Quality Management', Rajkamal Electric Press, Delhi.
13. Ichiro Ozawa, (1994), 'Blueprint for a New Japan', Kodansha International, Tokyo.
14. Igor Popovich, (Second Edition-2005), 'Kaizen & You', Jaico Publishing, Mumbai.
15. Imai Masaaki, (1986 and 1991), 'Kaizen (Ky'zen): The Key to Japan's Competitive Success', McGraw-Hill International Editions Management Series.
16. Jain P. L., (2001), 'Quality Control and Total Quality Management', Tata McGraw-Hill Publishing Company Limited, New Delhi.
17. John Bank, (1995), 'Essence of TQM', Prentice Hall of India P Ltd, New Delhi.
18. Juran J. M., (1988), 'Quality Control Hand Book' McGraw Hill.
19. Major Kairon Jagdeep (2001), 'Total Quality Management', Everest Publishing, Pune.
20. Kanji Gopal K and Asher Mike, (2001), '100 Methods For TQM', Sage Publications Ltd, New Delhi.
21. Kishore Ravi M., (2008), 'Cost Management', Taxman Allied Services (P) Ltd., Delhi.
22. Korgaonkar M. G., (2005), 'Just In Time Manufacturing', Indian Institute of Management, Ahmedabad.
23. Pascale R.T. and Athos A.G., (1981), 'The Art of Japanese Management – Applications for American Executives'. New York: Warner Books.
24. Raju Sundara S.M., (2005), 'Total Quality Management', Tata McGraw Hills, 7 West Patel Nagar, New Delhi-110008.
25. Rustomji M. K. and Sapre S. A. and illustrated by Halbe V. B., (1981), 'The Incredible Japanese', Macmillan India Ltd., New Delhi.
26. Udpa S. R., (1988), 'Quality Circles in India-Participation for Progress', Tata McGraw-Hill

Publishing Company Ltd., New Delhi.
27. Tripathi, P.C., and Reddy, P.N. – Principles of Management
28. Sharma, R.A. – Organisational Theory and Behaviour
29. Kaul, V. – Public Policy: A Framework for Business
30. Deming, W. Edwards – Out of the Crisis (Japanese Quality Management)
31. Hofstede, G. – Cultures and Organizations: Software of the Mind
32. Kotler, P. – Marketing for Hospitality and Tourism (Event Management)
33. Deci, E.L., and Ryan, R.M. – Intrinsic Motivation and Self-Determination in Human Behavior.
34. Harvard Business Review (www.hbr.org) – Articles on Global Management Practices
35. McKinsey and Co. (www.mckinsey.com) – Reports on Public Policy and Business
36. Project Management Institute (www.pmi.org) – Resources on Event and Performance Management
37. World Economic Forum (www.weforum.org) – Studies on Motivation and Business Leadership
38. Japanese Management Philosophy—*Google Search*. (n.d.). Retrieved June 12, 2025, from https://www.google.com/search?q=japanese+management+philosophy&rlz=1C1RXQR_en-GBIN1082IN1082&oq=&gs_lcrp=EgZjaHJvbWUqCQgAEEUYOxjCAzIJCAAQRRg7GMIDMgkIARBFGDsYwgMyCQgCEEUYOxjCAzIJCAMQRRg7GMIDMgkIBBBFGDsYwgMyCQgFEEUYOxjCAzIJCAYQRRg7GMIDMgkIBxBFGDsYwgPSAQkxMzAxajBqMTWoAgiwAgHxBbJIAgthNUmR&sourceid=chrome&ie=UTF-8

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (15 Marks): Refer Point No. 3(a)

External Assessment (35 Marks)

Question Paper Pattern for External Examination

Instructions:

1. *Question No. 1 is Compulsory.*
2. *Attempt any two questions from Question No. 2 to 4.*

Q. 1: Fill in the blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Short Notes on all Units (Any 3 out of 4)	= 15 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: Tourism Marketing

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Marketing	TM255T	Major Mandatory	2	2

Course Objectives:
1. To equip students with a comprehensive understanding of marketing concepts and their application in promoting tourism products.
2. To introduce various types of tour packages and explore the use of technology in tourism marketing.
3. To familiarize students with the marketing strategies employed by leading domestic and international tour operators.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Tourism Marketing:** 1.1 Concept and Scope of Tourism Marketing 1.2 Nature and Characteristics of Tourism Products 1.3 Role of Marketing in Tourism Development 1.4 Stakeholders in Tourism Marketing	10
2	**Tourism Marketing Administration:** 2.1 Organizational Structure of Tourism Marketing 2.2 Role of National and International Tourism Organizations 2.3 Tourism Policy and Marketing Coordination	10
3	**Promotion and Publicity:** 3.1 Role of media in promotion of Tourism 3.2 Public Relations in Tourism 3.3 Advertising, Personal selling and Sales Promotion 3.4 Direct Marketing 3.5 Designing and Printing of tour brochures 3.6 Digital marketing, e-brochures	10

Course Outcomes: After Completion of the course, student will be able to:
1. To understand the fundamentals of marketing and its significance in tourism promotion.
2. To identify and analyse different types of tour packages and the role of technology in marketing.
3. To evaluate and apply marketing strategies used by major tour operators to real-world scenarios.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Agarwal, Surinder – Travel Agency Management 2. Bhatia, A. K. – Tourism Development: Principles and Policies 3. Foster, Dennis L. – An Introduction to Travel and Tourism

4. Chand, Mohinder – Travel Agency Management: An Introductory Text
5. Jha, S. M. – Tourism Marketing (1998); Service Marketing
6. Kotler, Philip. –Marketing for Hospitality and Tourism
7. Nigel Morgan, Annette Pritchard – Advertising in Tourism and Leisure
8. Simon Hudson and Louise Hudson - Marketing for Tourism, Hospitality & Events: A Global and Digital Approach
9. Devashish. Dasgupta - Tourism Marketing, Pearson Education India

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (15 Marks): Refer Point No. 3(a)

External Assessment (35 Marks)

Question Paper Pattern for External Examination

Instructions:

1. *Question No. 1 is Compulsory.*
2. *Attempt any three questions from Question No. 2 to 5.*

Q. 1: Fill in the blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 10 Marks
Q. 3: Theory Question on Unit-2	= 10 Marks
Q. 4: Theory Question on Unit-3	= 10 Marks
Q. 5: Short Notes on all Units (Any 2 out of 3)	= 10 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: Management of Cooperative Housing Societies

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Business Practices and Cooperation	MCHS256T	Major Mandatory	2	2

Course Objectives:
1. To analyse problems and challenges facing cooperative housing societies.
2. To study the development of cooperative housing movement in India.
3. To recognize the importance of cooperative housing societies in addressing housing needs.
4. To examine the key committee reports relevant to cooperative housing societies, and learn about the significant contributors to the cooperative housing movement.
5. To understand various basic terminology relating to cooperative housing societies.
6. To understand governance structures and administrative processes in housing cooperatives.

Unit	Title and Contents	No. of Lectures
1	**Fundamentals of Cooperative Housing Societies:** 1.1. Evolution and development of the democratic model of cooperative housing in India 1.2. Problems and challenges facing cooperative housing societies 1.3. Features of housing cooperatives compared to other housing models 1.4. Classification of housing societies 1.5. Registration process and model bye-laws for housing societies 1.6. Eligibility criteria for membership housing society 1.7. Rights, Labilities and responsibilities of the cooperative housing society members	10
2	**Regulation and Dispute Resolution:** 2.1 Provisions of Registration of Cooperative Societies under the Maharashtra Cooperative Societies Act, 1960 2.2 Formulation, amendment, and implementation of cooperative housing society bye-laws 2.3 Election, powers, and functions of managing committees of cooperative housing society bye-laws 2.4 Types of meetings: AGM, SGM, and committee meetings 2.5 Roles of office bearers: Chairman, Secretary, Treasurer 2.6 Handling member grievances and resolving internal disputes 2.7 Liaising with government authorities, registrar and cooperative court 2.8 Statutory compliance requirements 2.9 Dispute resolution mechanisms and Legal remedies	10
3	**Financial and Operational Management:** 3.1 Sources of income for housing societies, Types of funds (Maintenance charges, sinking funds, and reserve funds) 3.2 Budget (short-term and long-term), Accounts, Audit and Taxation 3.3 Handling defaulters and recovery mechanisms	10

	3.4 Investment policies and fund utilization guidelines 3.5 Day-to-day administration of housing societies, including maintenance of buildings and common areas, utility management (water, electricity, and waste disposal) 3.6 Sustainability practices of housing societies: waste management, solar energy, water conservation 3.7 Security arrangements and access control of housing societies 3.8 Vendor selection and contract management of housing societies 3.9 Repairs, renovations, and preventive maintenance of housing societies 3.10 Technology integration in society management 3.11 Digital management tools for housing societies	

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

1. Demonstrate comprehensive knowledge of cooperative housing principles and practices.
2. To understand Evolution and development of the democratic model of cooperative housing in India.
3. Apply management techniques specific to cooperative housing societies.
4. Implement effective financial and operational management strategies.
5. Manage the administrative responsibilities in housing society governance.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. T.N. Hajela, "Co-operation: Principles, Problems and Practices" 8th Edition) Ane's Books Pvt. Ltd. New Delhi. 2. Vaikunthlal Mehta "The Indian Co-operative Movement" by (1947) 3. K. R. Shinde "The Co-operative Movement in India" (1985) 4. D. R. Gadgil "Co-operation in India" (1951) 5. Charles Gide "The Principles of Co-operation" (1904) 6. George Jacob Holyoake "A History of the Co-operative Movement" (1893) 7. Charles Gide "The Co-operative Movement and Education" (1904) 8. B. B. Goel, Cooperative Legislation – Trends and Dimensions, Deep and Deep Publications. 9. Rish Pal Nainta, Laws Relating to Cooperative Societies – A Commentary, 2004. 10. Sunil Dighe, "Maharashtra Co-Operative Societies Act, 1960 and Rules, 1961", Snow White. 11. S Desai, Commentary on Co-operative Housing Societies, Snow White Publications, 2009. 12. V. V. Ghanekar, Co-Operative Movement in India, Institute of Rural Development & Education, 2004. 13. A K Gupte and S D Dighe, Maharashtra Co-operative Societies Act 1960 with Rules 1961. Hind Law House, 2008. 14. M C Jain and H M Bhatt, Maharashtra Co-Operative Societies Act, 1960, Law Times. 15. A E Karmali, Maharashtra Co-operative Societies Act, 1960 and Rules,1961, Snow White Publications, 1997. 16. H A Mehta, Guide to Co-Operative Housing Societies, 7th ed Reprint, Snow White Publications, 2012. 17. R K Pillai, Maharashtra Co-Operative Societies Act, 1960, Current Publications, 2014. 18. A M Shah, Maharashtra Co-Operative Societies Act, 1960, Snow White Publications, 2004. 19. Model Bye-laws for Cooperative Housing Societies – Government Publications 20. Adv. Ashok Desai Manual on Cooperative Housing Society Management

21. "Co-operative Training and Education" by Indian Institute of Management (IIM) Ahmedabad (1975)
22. Guide to Co-Operative Housing Societies, Snow White Publications, 2017.
23. The Types of Co-operatives" by National Co-operative Union of India (NCUI) (2015)
24. Case studies from urban development authorities / co-operative departments and cooperative journals

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (15 Marks): Refer Point No. 3(a)

External Assessment (35 Marks)

Question Paper Pattern for External Examination

Instructions:

1. *Question No. 1 is Compulsory.*
2. *Attempt any three questions from Question No. 2 to 5.*

Q. 1: Fill in the blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 10 Marks
Q. 3: Theory Question on Unit-2	= 10 Marks
Q. 4: Theory Question on Unit-3	= 10 Marks
Q. 5: Short Notes on all Units (Any 2 out of 3)	= 10 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: Indian Banking System-II

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Banking, Finance and Insurance	IBS257T	Major Mandatory	2	2

Course Objectives:

1. To provide students with comprehensive knowledge of the structure, functions, and role of commercial and cooperative banking in India.
2. To develop an understanding of development banks and specialized financial institutions and their contribution to India's economic and financial growth.
3. To acquaint learners with key reforms introduced in the Indian banking sector and the rationale behind these reforms.
4. To enable students to analyse challenges faced by Indian banks, including NPAs, cybersecurity issues, and operational inefficiencies.
5. To familiarize students with modern banking concepts such as Basel norms, digital payments, financial inclusion, fintech, and CBDC.
6. To enhance analytical skills by evaluating mergers, acquisitions, privatization trends, and the evolution of microfinance and startup financing in India.

Unit	Title and Contents	No. of Lectures
1	**Commercial and Cooperative Banking in India:** **1.1 Commercial Banking in India:** 1.1.1 Definition and Functions of Commercial Banks 1.1.2 Classification: Public Sector, Private Sector, Foreign Banks 1.1.3 Role of Commercial Banks in Economic Development 1.1.4 Recent Mergers and Consolidations in Indian Banking 1.1.5 Challenges faced by Commercial Banks (NPAs, Cybersecurity, Customer Retention) **1.2 Cooperative Banking in India:** 1.2.1 Meaning, significance, evolution of Cooperative Banking in India 1.2.2 Laws governing cooperative societies (brief overview) 1.2.3 Role of Co-operative Banking in Economic Development 1.2.4 Structure of Cooperative Banking in India **1.3 Three Tier structure of cooperative credit institutions:** 1.3.1 Management, Role and Progress of DCC Banks in India 1.3.2 Maharashtra State Cooperative Bank Ltd - Administration and Progress 1.3.3 Meaning, Types and Progress of Urban Cooperative Banks	10
2	**Development Banks and Specialized Financial Institutions:** **2.1 Development Banks in India:** 2.1.1 Concept of Development Bank and their needs in Indian Financial System 2.1.2 Role and Objectives of Development Banks	10

	2.1.3 Role of Development Banking in an Indian Economy 2.1.4 Major Development Banks and their Functions and Performance Analysis (NABARD, IDBI, IFCI, EXIM Bank, NHB, SIDBI, ICICI, SFCs) **2.2 Other Financial Institutions:** 2.2.1 Role of Life Insurance Corporation of India 2.2.2 Role of General Insurance in the Capital Market 2.2.3 Role of Corporation of India in the Capital Market 2.2.4 Role of Unit Trust of India in the Capital Market 2.2.5 Role of Mutual Funds in the Capital Market	
3	**Banking Sector Reforms:** 3.1 Rationale and objectives of reforms, Problems of nationalized banks 3.2 Recommendations of the Narasimham Committee-I (1991) 3.3 Recommendations of the Narasimham Committee-II (1998) 3.4 Key Modern Pillars of Indian Banking Reforms: 3.4.1 Compliance of Indian Banking System with Basel Norms 3.4.2 Mergers and Acquisitions in Indian Banking Sector 3.4.3 Privatization in Banking Sector in India 3.4.4 Financial Literacy and Financial Inclusion 3.4.5 Micro Finance (Self-Help Groups) 3.4.6 Loans to the Start Ups 3.4.7 Digital Payments 3.4.8 FinTech in Indian Banking sector 3.4.9 Central Bank Digital Currency (CBDC) in India	10

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

1. Students will understand the functioning, significance, and classification of commercial and cooperative banks within the Indian financial system.
2. Learners will be able to explain the role of development banks and specialized financial institutions in promoting industrial, agricultural, and economic development.
3. Students will gain the ability to critically evaluate major banking sector reforms, including the recommendations of the Narasimham Committees.
4. Learners will demonstrate knowledge of contemporary banking practices such as Basel compliance, digital transactions, fintech innovations, and financial inclusion initiatives.
5. Students will develop the skills to analyse problems faced by nationalized banks and assess restructuring strategies like mergers, recapitalization, and privatization.
6. Learners will be equipped to apply theoretical knowledge to real-world scenarios in microfinance, SHGs, startup lending, and digital banking ecosystems.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Benton E. Gup, *Banking and Financial Institutions: A Guide for Directors, Investors, and Borrowers,* John Wiley & Sons Publication, August 2011 2. Biswas, Soutik , *Digital Banking in India: Practices and Challenges*, Sage Publications India, New Delhi, 2022, ISBN 9789354795088. 3. Desai, Vasant, *Development Banking and Financial Intermediaries,* Himalaya Publishing House, Mumbai, 2021, ISBN 9789355050520. 4. Goel, B. B. *Co-operative Banking and Financial Sector Reform,* Deep and Deep Publications, 2020, ISBN: 9788176299983 5. Gordon, E., and K. Natarajan, *Banking Theory, Law & Practice*, Himalaya Publishing

House, 2022. ISBN: 9789355515104
6. Hajela, T. N., *Co-operative Movement in Indi.* Ane Books, 2019. ISBN: 9789386768675
7. Khan M. Y., *Indian Financial System,* McGraw Hill Publications, ISBN: 9353167302, 11th Edition, July 2019
8. Krishnaswamy, O. R., and V. Kulandaiswamy, *Co-operative Banking in India,* Himalaya Publishing House, 2020, ISBN: 9789352021523
9. Mohan, Rakesh, *Reforming India's Financial System,* Oxford University Press, New Delhi, 2020, ISBN 9780190122413
10. Murugessan, M. Indhumathi, R. Mohan Raj**,** *Banking and Financial Services***.** Takur Publications Pvt. Ltd, Chennai. ISBN - 978-93-5480-542-4
11. Mishkin, Frederic S. *The Economics of Money, Banking and Financial Market,* 12th ed., Pearson, 2021. ISBN: 9780136890935
12. Parameswaran R., Natarajan S., *Indian Banking,* S Chand Publications, ISBN:978-8121920377, January 2013
13. Pattipeilohy Christiaan, *Advanced Introduction to Central Banks and Monetary Policy,* Edward Elgar Publishing Ltd., August 2022
14. Saha Siddhartha, *Indian Financial System: Financial Markets, Institutions and Services,* McGraw Hill Publications, ISBN: 9389949009, August 2020
15. Sodhi, J. S. *Co-operative Banking in India: Principles and Practice.* Kanishka Publishers, 2021, ISBN: 9788194921459
16. Pathak, Bharati V. (2020), *The Indian Financial System: Markets, Institutions and Services,* Pearson Education, New Delhi, 5th Edition: 2020 ISBN 9789353435824
17. Varshney, P. N., and S. N. Maheshwari. *Banking Law and Practice*. Sultan Chand and Sons, 2021. ISBN: 9789387907479
18. Annual Report - Related banks, Development Banks, Financial Institutions, Committee

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (15 Marks): Refer Point No. 3(a)

External Assessment (35 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 is Compulsory.

2) Attempt any three questions from Question No. 2 to 5.

Q. 1: Fill in the blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 10 Marks
Q. 3: Theory Question on Unit-2	= 10 Marks
Q. 4: Theory Question on Unit-3	= 10 Marks
Q. 5: Short Notes on all Units (Any 2 out of 3)	= 10 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: Consumer Protection Law-II

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Business Laws	CPL258T	Major Mandatory	2	2

Course Objectives:

1. To understand the concept, need, and significance of consumer protection in India.
2. To familiarize students with the major consumer protection legislations such as the Consumer Protection Act, 2019; Competition Act, 2002; Food Safety and Standards Act, 2006; and IPR Act, 2005.
3. To develop awareness about the role and functioning of Consumer Associations, Councils, Voluntary Organizations, and other agencies working for consumer welfare.
4. To analyze the challenges and opportunities related to consumer protection in the era of e-commerce and digital transactions.
5. To acquaint learners with consumer rights and responsibilities in the context of digitalization, e-banking, and online services.
6. To enhance the skills required for pursuing a career in consumer studies and consumer protection sectors.
7. To promote ethical consumer behavior and empower students to act as informed and responsible consumers in society.

Unit	Title and Contents	No. of Lectures
1	**Consumer Protection Law in India** 1.1 Role and scope of Consumer Protection Movement in India 1.2 Consumer Protection Act, 2019 1.3 Competition Act, 2002 1.4 Food and Safety Standard Act, 2006 1.5 IPR Act-2005: Features, Scope and Mechanism	10
2	**Consumer Association and Council:** 2.1 Role of Consumer Association and Councils in Consumer Education 2.2 Voluntary Organization, Consumer Protection Councils, Media, Educational Institute and Government 2.3 Role of consumer awareness in consumer protection 2.4 Skills Required for Career in Consumer Studies Field	10
3	**e-Commerce and consumer Protection in e-Banking and Digital World:** **3.1 e-Commerce:** 3.1.1 Scope, limitations, need and importance of e-Commerce 3.1.2 Prospects and challenges of e-Commerce and its effect on consumer 3.1.3 Need and importance of e-Education **3.2 Consumer Protection in e-Banking and Digital World:** 3.2.1 Consumer Protection in E-Banking Recent Emerging 3.2.2 Issues in e-Commerce 3.2.3 Consumer protection against cyber crime	10

	3.2.4 Consumer protection in e-banking 3.2.5 Emerging issues in consumer protection in e-commerce 3.2.6 Consumer protection in online service sector (Online food delivery with example, online courier services with example)	

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

1. Understand the concept, need, and significance of consumer protection in India.
2. Familiarize students with the major consumer protection legislations such as the Consumer Protection Act, 2019; Competition Act, 2002; Food Safety and Standards Act, 2006; and IPR Act, 2005.
3. Develop awareness about the role and functioning of Consumer Associations, Councils, Voluntary Organizations, and other agencies working for consumer welfare.
4. Analyze the challenges and opportunities related to consumer protection in the era of e-commerce and digital transactions.
5. Acquaint learners with consumer rights and responsibilities in the context of digitalization, e-banking, and online services.
6. Enhance the skills required for pursuing a career in consumer studies and consumer protection sectors.
7. Promote ethical consumer behaviour and empower students to act as informed and responsible consumers in society.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Niraj Kumar – Consumer Protection: Law and Practice – Himalaya Publishing House, Mumbai.
2. Avtar Singh – Law of Consumer Protection: Principles and Practice – Eastern Book Company, Lucknow.
3. Dr. S. R. Myneni – Consumer Protection Law – Asia Law House, Hyderabad.
4. Dr. Paramjit Singh and Dr. R. K. Bangia – Consumer Protection Laws in India – Allahabad Law Agency.
5. Dr. G. B. Reddy – Intellectual Property Rights and the Law – Gogia Law Agency, Hyderabad.
6. Prof. T. Ramappa – Competition Law in India: Policy, Issues and Developments – Oxford University Press.
7. Food Safety and Standards Authority of India (FSSAI) – Manual on Food Safety and Standards Act, 2006 and Rules.
8. Efraim Turban & David King – Electronic Commerce: A Managerial and Social Networks Perspective – Pearson Education.
9. R. K. Gupta – E-Commerce: Concepts, Models, Strategies – Atlantic Publishers.
10. Ministry of Consumer Affairs, Government of India – The Consumer Protection Act, 2019 (Bare Act with Rules and Regulations).
11. www.consumeraffairs.nic.in – Ministry of Consumer Affairs, Government of India.
12. www.ncdrc.nic.in – National Consumer Disputes Redressal Commission.
13. www.fssai.gov.in – Food Safety and Standards Authority of India.
14. www.ipindia.gov.in – Office of the Controller General of Patents, Designs and Trade Marks.
15. www.cci.gov.in – Competition Commission of India.
16. Annual Reports of the Ministry of Consumer Affairs.
17. Journal of Consumer Policy and Consumer Research.
18. Indian Journal of Marketing (Special issues on Consumer Rights and Protection).

Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (15 Marks): Refer Point No. 3(a)
External Assessment (35 Marks)

Question Paper Pattern for External Examination

Instructions:

1. *Question No. 1 is Compulsory.*
2. *Attempt any three questions from Question No. 2 to 5.*

Q. 1: Fill in the blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 10 Marks
Q. 3: Theory Question on Unit-2	= 10 Marks
Q. 4: Theory Question on Unit-3	= 10 Marks
Q. 5: Short Notes on all Units (Any 2 out of 3)	= 10 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: Operations Research-II

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Business Mathematics, Statistics and Analytics	OR259T	Major Mandatory	2	2

Course Objectives:
1. To understand the fundamentals of project management techniques.
2. To construct and analyse project networks.
3. To perform project scheduling and time analysis.
4. To optimize resource allocation.
5. To differentiate between CPM and PERT techniques.
6. To understand the structure and functioning of queuing systems.
7. To apply deterministic and probabilistic queuing models.

Unit	Title and Contents	No. of Lectures
1	**CPM and PERT:** 1.1 Introduction 1.2 Basic definitions: Activity, Event, Path, Dummy activity 1.3 Project network 1.4 Rules of network construction 1.5 Redundancy and removal of redundancy 1.6 Network analysis 1.7 Scheduling the activities: Earliest and latest times 1.8 Determination of earliest start and earliest finish times: Forward pass calculations 1.9 Determination of latest start and latest finish times: Backward pass calculations 1.10 Calculations of floats (Slacks), Critical Activities and Critical Path 1.11 Resource analysis and allocations 1.12 Programme evaluation and review technique 1.13 Deference between CPM and PERT	15
2	**Queuing Systems:** 2.1 Introduction 2.2 General structure of queuing system 2.3 Operating characteristics of queuing system 2.4 Queuing models: 2.4.1 Deterministic queuing models 2.4.2 Probabilistic queuing models 2.4.2.1 Poisson-Exponential, Singal Server Model-Infinite Population 2.4.2.2 Poisson-Exponential, Singal Server Model-Finite Population 2.4.2.3 Poisson-Exponential, Multiple Server Model-Infinite Population	15

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

1. To understand fundamental concepts of project management using CPM and PERT techniques.
2. To construct and analyse project networks for effective project scheduling.
3. To apply time scheduling techniques for project planning.
4. To conduct resource analysis and allocation for project optimization.
5. To understand and analyse queuing systems and their performance characteristics.
6. To apply appropriate queuing models to analyse real-life service scenarios.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Quantitative Techniques in Management, N. D. Vohra, McGraw Hill Education India Private Limited (5th Edition). 2. Quantitative Techniques for Decision Making, M. P. Gupta, R. B. Khanna, PHI Learning Private Limited (4th Edition). 3. Operations Research, P. K. Gupta, D. S. Hira, S. Chand and Company Private Limited (7th Edition). 4. Operations Research: An Introduction, H. A. Taha, Pearson Education (10th Edition).
Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (15 Marks): Refer Point No. 3(a)
External Assessment (35 Marks)
Question Paper Pattern for External Examination ***Instructions:*** 1. Question No. 1 compulsory. 2. Attempt any Two Questions from Question No. 2 to 4 Q. 1: Fill in the Blanks = 05 Marks Q. 2: Problems based on Unit-1 = 15 Marks Q. 3: Problems based on Unit-2 = 15 Marks Q. 4: Problems/Theory Questions based on all Units = 15 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: Monetary Economics

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	ME291T	Minor	4	4

Course Objectives:
1. To introduce concepts of money.
2. To know the concepts and theories of demand for money.
3. To understand the concepts of supply of money.
4. To understand the concepts and measure of inflation.
5. To know the role of the Monetary Policy Committee.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Money:** 1.1 Definitions and Meaning of Money 1.2 Evolution of Money from Vedic Period 1.3 Functions of Money 1.4 Introduction to Demand for Money 1.5 Theory of Demand for Money: 1.5.1 Classical theory 1.5.2 Keynesian theory 1.5.3 Friedman's theory 1.6 Value of Money: Concept and Definitions 1.7 Quantity Theory of Money (Fisher and Cambridge Equation)	15
2	**Supply of Money:** 2.1 Concepts of Near Money, Legal Money, Standard and Token Money 2.2 Credit creation by commercial banks and its limitations 2.3 Credit control instruments: Quantitative and Qualitative 2.4 Supply of Money and High-Powered Money 2.5 RBI's Money Measure: 2.5.1 M1, M2, M3 and M4 2.5.2 M0, M1, M2, M3	15
3	**Inflation and Deflation:** 3.1 Definition and Meaning of Inflation 3.2 Real Inflation and Nominal Inflation 3.3 Concepts and Measure of Wholesale Price Index and Consumer Price Index (WPI and CPI) 3.4 Demand Pull Inflation, Cost Push Inflation, and Stagflation 3.5 Causes and Effects of Inflation 3.6 Phillips Curve: Short Run and Long Run 3.7 Deflation: Definition and Effects	15
4	**Monetary Policy:** 4.1 Objectives of Macro Economic Policy (Growth, Employment and Price Stability)	15

	4.2 Monetary policy and Fiscal policy (Overview) to stabilize economy 4.3 Monetary policy by rule Monetary Policy Committee (MPC): Inflation targeting 4.4 The Short term and Long-Term Interest rates 4.5 Measures to encourage savings and investments	

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

1. Understand the concepts of money and its functions.
2. Comprehend the demand and supply side of money.
3. Explore inflationary trends in the economy.
4. Analyse the working of the Monetary Policy Committee.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Ahuja H. L (2002) Macroeconomics Theory and Policy, Chand and Co. Ltd.
2. Gupta S. B (1994) Monetary Economics Theory, S. Chand and Co. Delhi.
3. Kedar M. Phalke, "The Economy of the Maratha Kingdom" Rupa Publ. India Pvt. Ltd.
4. Andrew B. Able and Ben S. Bernanke "Macro Economics" Pearson Education, Fourth edition, 2003.
5. N.G. Mankiw, "Principles of Macro Economics" Cengage Learning, 2012 Ed.
6. William Branson "Macro Economics theory and policy" East West Press Private Ltd Publication, 4th Ed.
7. Keith Bain and Peter Howells, "Monetary Economics-Policy and its Theoretical Basis", Palgrave Macmillan Publications.
8. RBI Report on Currency and Finance and the Economic Survey Report.
9. Financial Stability Report, December 2022, RBI.

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (30 Marks): Refer Point No. 3(a)

External Assessment (70 Marks)

Question Paper Pattern for External Examination

Instructions:

1. *Question No. 1 and 6 are Compulsory.*
2. *Attempt any three questions from Question No. 2 to 6.*

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: Short Notes on all Units (Any 2 out of 4)	= 10 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: Computerized Accounting-II

Programme Name	Course Code	Type of Course	Credits	Batch Size	Lectures per Week in Clock Hour
B. Com.	CA271P	VSC	2 (1 Credit = 30 Hours of Lab Work)	30 Students per Batch	4 Lectures per Batch (1 Lecture is equal to 1 Clock Hour)

Course Objectives:

1. To make students understand the concept of Computerized Accounting System.
2. To impart the knowledge of Tally Accounting Software and Computerized Accounting to the Students.
3. To make students understand the applicability of Tally Accounting Software as an integrated business management software.
4. To teach the utility / practical use of Tally Accounting Software and Computerized Accounting.
5. To provide hands on Practical Training to the Students in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential.

Unit	Title and Contents	No. of Lectures
1	**Accounts Receivable and Payable Management:** 1.1 Bill-wise Accounts – an Introduction 1.2 Bill-wise Details for Purchases – Bills Payable 1.3 Bill-wise Details for Sales – Bills Receivable 1.4 Maintaining Bill wise details 1.5 Supply against Advances 1.6 Tracking Overdue Supplies 1.7 Stock Category Reports 1.8 Practice Exercise	20
2	**TallyPrime with Banking:** 2.1 Cheque Book Configuration in TallyPrime 2.2 Cheque Printing in TallyPrime 2.3 Banking Transaction Types 2.4 Introduction to Post Dated Cheques Management 2.5 Post Dated Cheques Management in TallyPrime 2.6 Applying for TallyPrime License 2.7 Introduction to Bank Reconciliation Process in TallyPrime 2.8 Bank Reconciliation in TallyPrime 2.9 Practice Exercise	20
3	**TallyPrime Printing Configuration:** 3.1 Update Invoice or Voucher Numbering in TallyPrime 3.2 Setup Logo Printing in TallyPrime 3.3 How to Print Additional Description of Stock Items 3.4 Printing Preferences – Cust Seal and Signature, Jurisdiction, Bank Details, Invoice Status 3.5 Optimize Printing Paper Size	20

	3.6 How to Enable Rate Inclusive of GST Column 3.7 Practice Exercise	

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

1) To understand the meaning, concepts, importance and need of Computerized Accounting in the Accounting Information System.
2) To apply the Tally Accounting Software for Accounting of Business Transactions and generating of various Reports.
3) To analyse the components of Tally Software for Computerized Accounting.
4) To evaluate the Manual and Computerized Accounting.
5) To create New Company and Group of New Company with necessary Features and Configuration in the Tally Software.
6) To remembers all the features of Tally Software and its application for computerized Accounting.

Teaching Methodology
1. Class Room Lectures. 2. Practical Lectures in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential developed by the Tally Education, Bangalore. 3. Guest Lectures of Professionals/Experts etc. 4. Teaching with the help of ICT tools.
Mandate or Instructions or Guidelines for Teaching of this Course
I) Mandate or Instructions or Guidelines to the University
1) University has to conduct Training Programs of Computerized Accounting frequently in association with the Professional Institutes and UGC-Malaviya Mission Teacher Training Centre of Savitribai Phule Pune University to train the Teachers of affiliated Colleges at free of cost for teaching this course effectively. 2) University has to provide at free of cost License Copy of Tally Software to each College under the head of Quality Improvements Grants, if possible. 3) Examination Section of the University will prepare the Schedule of Practical Examination for smooth conduct of the Practical Examination.
II) Mandate or Instructions or Guidelines to the College
1) College has to provide well-equipped Computer Laboratory with LAN System, LCD Projector, Printers, and Internet etc. 2) College has to provide full technical support to the subject teacher for conducting lectures in the Computer Laboratory. 3) College has to provide the training of Computerized Accounting to the Subject Teacher or to reimburse the Training Fee to the respective Subject Teacher for getting training from the Professional Institutes. 4) College has to purchase the Tally Software License Copy and made available for course teaching and learning. 5) College has to provide the Time Slot to the students for Practice Exercise of Tally Software in the Computer Laboratory and the Technical Assistant will assist the students during Practice Exercise Session of Tally Software.
III) Mandate or Instructions or Guidelines to the Teacher
1) Teacher has to teach this Course in the Computer Laboratory batch wise. 2) Size of the Batch will be 30 Students. 3) Teacher has to use LCD Projector in Computer Laboratory for teaching and explaining the Tally Software. 4) Technical Assistant will assist the Subject Teacher during Lectures in the Computer Laboratory. 5) Teacher will instruct to the Technical Assistant to supervise the students during the Lectures in

the Computer Laboratory.

6) Subject Teacher has to prepare a detail schedule well in advance for conducting the Lectures in the Computer Laboratory and circulate the same among the students after the consent of the Head of the Department subject to the approval of Principal of the College.
7) The respective Subject Teacher will prepare the Schedule for Practice Exercise of Tally Software in the Computer Laboratory as per the need and requirement of the Course and Students, and handover the same to the Technical Assistant for execution.

Internship for Students if any: Not applicable

Recommended Books and Study Materials

1. Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. 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.
3. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
4. Accounting for Management (For MBA and MCA Students), Dr. N. P. Srinivasan and Dr. M. Sakthivel Murugan, S. Chand and Company Limited, New Delhi.
5. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
6. Study Materials (TallyPrime Basics and TallyPrime with GST Essentials) of Tally Education Private Limited, Bangalore available on the Website: **https://tallyeducation.com**
7. Study Material Tally.ERP9, TallyACE recommended for Tally ACE Certification.
8. Financial Accounting and Computerised Accounting, Dr. S.M. Shukla, Sahitya Bhavan Publication, Agra.
9. Financial Accounting including Lab Work, M.N. Arora, K.V. Achalapathi, S Brinda, Taxmann's Publication, New Delhi.
10. Comdex Tally.ERP9 Course Kit**,** Dr. Namrata Agrawal, Dreamtech Press.
11. Tally.ERP9 Training Guide, Asok K. Nandhani, BPB Publication, New Delhi.
12. Tally.ERP9 + GST Implementation, Akshay Rajgaria, BPB Publication, New Delhi.
13. Tally.ERP9 with GST in Simple Steps, DT Editorial Services, Dreamtech Press, New Delhi.

Scheme of Examination: 1. Internal Assessment: 30% & 2. External Assessment: 70%

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments • Written Test • Offline MCQ Test • Power Point Presentation • Tally Software Practical Test in the Laboratory with TallyPrime Basic or TallyPrime with GST Essential	**Min. 6 Marks** (40% of Passing)
SEE / External Exam (Practical Examination in the Computer Laboratory) (35 Marks) **(1½ Hours for each Batch)**	**Procedure for conducting the Practical Examination:** 1) Practical Examination to be conducted in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential by the respective Colleges. 2) University will prepare the Practical Examination Schedule for conducting of the Practical Examination. 3) Practical Examination is to be conducted by each College as per the Schedule issued by the University.	**Min. 14 Marks** (40% of Passing)

	4) Size of the Practical Examination Batch will be 20 Students. 5) Subject Teacher will be the Internal Examiner for conducting the Practical Examination. 6) University will make the appointment of External Examiners. 7) Internal and External Examiners will jointly prepare the Question Papers for each Practical Examination Batch separately. 8) Copy of each set of Question Papers should be deposited with the Examination Section of the College after the end of Practical Examination. 9) Each paper will have at least 15 to 20 Hypothetical Business Transactions of Hypothetical Business Entity such as revenue, party (receivables and payables), purchase of assets, cash receipts and payments, debit and credit notes, closing adjustments etc. 10) If a student misses his/her Regular Practical Examination Batch during the Schedule of Regular Practical Examination of the respective College, he/she can appear as an Out-Of-Turn Student for the next Batch during the Regular Schedule of Practical Examination of the respective College after payment of Out-Of-Turn Fee as per the University Rules. 11) If a student misses his/her Regular Practical Examination Batch and has not appeared for the Out-Of-Turn Batch of the Regular Schedule of Practical Examination of the respective College, he/she will be treated as absent student for Practical Examination. 12) Student will appear for the Practical Examination as Pre-Out-Of-Turn Student during the Regular Schedule of Practical Examination of the respective College after payment Out-Of-Turn Fee. 13) For each Batch Maximum Time will be **1½** Hours. 14) Student should generate the report at the end of the Practical Examination. 15) Student should take printout of the generated report and must sign each page of printout of the report. 16) Students have to submit the Self-Attested Copy of the Printout of Practical Examination Report to the Examiners. If student fails to sign the printout of Practical Examination Report and fails to submit the same with the Examiners then concerned student will be treated as absent for the Practical Examination. 17) Both the Examiners will collect the printout of Practical Examination Report from each student, and will verify the signature of the respective student on	

	Report. 18) Both the Examiners will make the assessment jointly of Practical Examination Report after the end of each Practical Exam Batch on the same day. 19) The College Authority should provide the necessary facilities during the Practical Examination such as Well-Equipped Computer Laboratory, Installation of License Copy of Tally Software, LAN System, Internet Facility with proper Speed, Technical Team Support, Laser Printers, Papers for Printout, Peons, Generator Back-up, CCTVs for supervision and any other facility as per the requirement of the Examiners for smooth conduct of the Practical Examination. 20) Student kindly note that the Examiners instructions are mandatory on every student and student should abide by the same during the Practical Examination in the Computer Laboratory.	

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: Goods and Services Tax Act

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	SEC251COM	SEC	2	2

Course Objectives:

1. To understand the Constitutional Background of GST, Objectives of GST and Pre-GST Indirect Tax Structure in India.
2. To learn Definitions of Basic Concepts under GST.
3. To understand the role of GST Council and their functions, and Authorities under GST
4. To learn the Registration Procedure under GST.

Unit	Title and Contents	No. of Lectures
1	**Preliminary of GST:** 1.1 Money Bill and Finance Bill: Meaning and its Constitutional Provisions 1.2 Taxation Structure in India and Difference between Direct Tax and Indirect Tax, and Pre-GST Indirect Tax Structure in India 1.3 Evolution of GST in India, Objectives and Features of GST, 1.4 GST Council Composition and its Functions 1.5 Authorities / Officers under GST 1.6 Definitions: Aggregate Turnover, Assessment, Business, Capital Goods, Casual Taxable Person, e-Commerce, e-Commerce Operatory, Export of Goods, Export of Services, Goods, Import of Goods, Import of Services, India, Input, Input Service, Input Tax, Input Tax Credit, Location of the Recipient of Services, Location of the Supplier of Services, Manufacturer, Output Tax, Person, Place of Business, Place of Supply, Recipient, Services, Supplier, Taxable Person, Taxable Territory etc.	10
2	**Law Regulating GST:** 1.1 GST on Supply 1.2 Dual GST 1.3 Intra-State Supply and Inter-State Supply 1.4 GST Rates for Supply of Goods and GST Rates for Supply of Services 1.5 Compensation Cess 1.6 Administration Control 1.7 GST not applicable presently on Petroleum Products 1.8 Alcoholic Liquor 1.9 Tobacco Products 1.10 State GST Acts and Union Territory GST Act 1.11 Registration 1.12 Inter-State Stock Transfer 1.13 Distinction between Goods and Services 1.14 Consideration 1.15 Gift 1.16 Small Taxable Persons 1.17 Reverse Charge	10

	1.18 Time of Payment of GST 1.19 Composition Scheme 1.20 Tax Invoice 1.21 GST is destination-based Tax	
3	**Registration under GST:** 3.1 Significance of Registration 3.2 Compulsory Registration (Sec.22) 3.3 Persons not liable for Registration (Sec. 23) 3.4 Compulsory Registration in few Cases (Sec. 24) 3.5 Procedure for Registration 3.6 Deemed Registration 3.7 Amendment of Registration 3.8 Cancellation or Suspension of Registration 3.9 Revocation of Cancellation of Registration 3.10 Procedure for Change of Email and Mobile Number of Authorized Signatory by Taxpayers 3.11 Verification of Registration of Application 3.12 Special provisions relating to Casual Taxable Person and Non-Resident Taxable Person	10

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

1. To acquaint the Constitutional Background of GST, Objectives of GST and Pre-GST Indirect Tax Structure in India.
2. To remember the role of GST Council and Authorities under GST.
3. To analyse and interpret various Basic Concepts under GST.
4. To learn the skills for Registration under GST.

Teaching Methodology
The Teacher can use the following Methods as 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
List of Recommended Books and Study Materials
1. Students' Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi 2. GST Acts with Rules/Forms and Notifications, Taxmann Publication (P) Ltd., New Delhi 3. Indirect Tax (GST) by Dr. V. S. Datey, Taxmann Publication (P) Ltd., New Delhi 4. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Kapil Singhania 5. Constitution of India 6. Study Materials of ICAI, ICSI, ICMA 7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (15 Marks): Refer Point No. 3(a)
External Assessment (35 Marks)
Question Paper Pattern for External Examination ***Instructions:*** *1. Question No. 1 is Compulsory.* *2. Attempt any three questions from Question No. 2 to 5.* Q. 1: Fill in the blanks = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Theory Question on Unit-3 = 10 Marks Q. 5: Short Notes on all Units (Any 2 out of 3) = 10 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: CEP in Accountancy and Taxation

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Accountancy & Taxation	AT281CEPP	CEC	2	4

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: CEP in Cost and Management Accounting

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Cost and Management Accounting	CM282CEPP	CEC	2	4

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: CEP in Business Administration

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Business Administration	BA283CEPP	CEC	2	4

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: CEP in Marketing

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Marketing	M284CEPP	CEC	2	4

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: CEP in Business Practices and Cooperation

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Marketing	BP285CEPP	CEC	2	4

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: CEP in Banking, Finance and Insurance

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Banking, Finance and Insurance	BFI286CEPP	CEC	2	4

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: CEP in Business Laws

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Business Laws	BL287CEPP	CEC	2	4

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: CEP in Business Mathematics, Statistics and Analytics

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Business Laws	BMS288CEPP	CEC	2	4