Savitribai Phule Pune University, Pune

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

Credit Base Choice System (CBCS)

Syllabus for T.Y.B. Com. Semester –V

Subject Name: Business Regulatory Framework

Course code: - 351 **Credit - 3**

Depth of the program – Fundamental Knowledge

Preamble

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

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

Objectives of the Program

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

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

Course Contents

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

		dissolution (Section 63 & 64)	
3	The Sale of Goods Act, 1930	1. Formation of the contract of sale , Concept and Essentials. Sale and agreement to sale. 2. Goods – Concept and kinds ,Conditions and Warranties 3. Transfer of ownership and delivery of goods 4. Unpaid seller and his rights and Remedial Measures.	Compressive understanding about the sale of Goods Act. Acquaint knowledge about ownership and delivery of goods.
4.	**Arbitration and Conciliation:**	1. Concept of Arbitration & Conciliation. 2. Definition & Essentials of Arbitration Agreement. Power and Duties of Arbitration. Conciliation proceeding. (Provisions of Arbitration & Conciliation Act,1996 in nutshell with Amendment of 2021to be covered.)	To give Comprehensive insight about the emerging trend of Arbitration and conciliation and its regulatory mechanism

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

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	20	Indian Contract Act , Document , PPT, Narration, Case Study	You Tube about Contract Act	Report Review	Acquaint knowledge and maturity to understand Contract Law.

2	09	Project making, Street play, slogan , Quiz Competition,	Use of You tube, Review of Movie	New Emerging Issues in Principle documents of Partnership Deed	To Acquaint knowledge and application of Partnership Deed.
3	14	Case study, Poster making, jingles, Survey Analysis Article review	Case Analysis, Mute court	Recent amendments and silent feature Sale of Goods Law	To get training to face emerging issues relating Sale of Goods Act.
4	05	Virtual Learning, Group Discussion, Assignments on E signature Interview of Arbitrator.	Film on Arbitration and conciliation	Project on Arbitration and conciliation	To give Comprehensive insight about the emerging trend of Arbitration and conciliation and its regulatory mechanism

Methods of Evaluations

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

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

References

1) Business and Corporate Law: - Dr. Kaur Harpreet, Lexis Nexis (2013)

2) Laws for Business, Sulphey M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)

3) Business Laws: - Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)

4) Business and Commercial Laws:-Sen And Mitra , The World Press Pvt. Ltd.(2018)

5) An Introduction to Mercantile Laws:-N.D.Kapoor , Sultan Chand and Sons,(2014)

6) Business Laws: - N.M.Wechlekar , Everest Publishing House (2016)

7) Business Regulatory Law, Chaudhari,Zalte, Bhawari,Dagade, Prashant Publication (2021)

8) Arbitration & Conciliation Act, 1996 (Lawmann's), Kamal Publishers (2017)

9) https://www.indiacode.nic.in/bitstream/123456789/2187/1/A1872-9.pdf

10) https://legislative.gov.in/sites/default/files/A1930-3_0.pdf

11) https://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf

12) https://egazette.nic.in/WriteReadData/2021/225832.pdf

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

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

Paper: ADVANCED ACCOUNTING – I

Code: 352 **No. of lectures: 48**

Preamble

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

Objectives of the course

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

Objectives of the Program

1. To instill the knowledge about accounting procedures, methods and techniques.

2. To impart students' knowledge of various Advanced Accounting Concepts.

Depth of the program – Fundamental Knowledge

CONTENTS

Unit No.	Unit Title	Contents	Purpose skills to be developed
1	**Accounting Standards & Financial Reporting**	- Brief Review of Indian Accounting Standards - Introduction to AS- 3, AS-12 and AS-19 with simple numerical. - Introduction to IFRS - Fair Value Accounting.	- To develop conceptual understanding about various Accounting Standards and its applicability and also introduce the students about IFRS – Fair Value Accounting.
2	**Accounting for Capital Restructuring (Internal Reconstruction)**	- Meaning and Concept of Capital Restructuring, Types of Capital Restructuring, Meaning & of Internal Reconstruction - Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc. - Preparation of Balance Sheet after Internal Reconstruction	- To develop conceptual understanding about accounting for capital restructuring in the form of internal reconstruction. - To develop the skill & upgrade the knowledge regarding reorganization of venture capital and it's recording.
3	**Final Accounts of Banking Companies**	- Introduction of Banking Company, Legal Provisions regarding Non-Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection – Rebate on Bills Discounted – Provision for Bad and Doubtful Debts - Vertical form of Final Accounts as per Banking Regulation Act 1949. - Simple Numerical on Preparation of Profit & Loss A/c and	- To understand the various legal provisions regarding banking companies. - To understand the procedure regarding preparation of final accounts of banking companies.

		Balance Sheet in vertical form.	
4	**Investment Accounting**	- Meaning & Introduction, Classification of Investments, - Meaning & Calculation of the Concept of Acquisition Cost & Carrying Cost of Investment, - Calculation of Profit/loss on disposal of investments.	- To understand the meaning of different costs incurred in investment business. - To develop the knowledge and skill regarding Investment Accounting.

Teaching Methodology

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

Method of Evaluation

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

References:

- **List of Books Recommended:**

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

- **List of Videos Recommended:**

Unit	Topic Name	Links
1	**Accounting Standards & Financial Reporting**	https://youtu.be/zxSaR3JNQzE https://youtu.be/d8QaGSKWkuU https://youtu.be/HmAzVMlYf5U https://youtu.be/g40Po3TbHcM https://youtu.be/6d7wrVPmaPs https://youtu.be/OVNOno8qHIs?list=TLPQMDEwNjIwMjGQcqyNjkn5tw https://youtu.be/mvbpTW9WUPk
2	**Accounting for Capital Restructuring (Internal Reconstruction)**	https://youtu.be/MWca2VO8D7o https://youtu.be/6ZBxQJobApI https://youtu.be/Ta2tUaTJ5t4?list=RDCMUCILLZnneWNoJYW8iSqbuECw
3	**Final Accounts of Banking Companies**	https://youtu.be/nF_P5dxGZCI https://youtu.be/TVrj-tJo3qs
4	**Investment Accounting**	https://youtu.be/pMe8ymUs2gc https://youtu.be/ghCZzJCgFd8

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

Semester - V **Course Code: 353**

Subject: Indian & Global Economic Development

Total Credits: 3

Preamble:

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

Scope of the Programme –

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

Objectives:

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

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

Unit No.	Topic	Purpose & Skills to be Developed
Unit 1	**Indian and Global Economy**	**Purpose:** To make the students aware of concept of Development. To help the students compare Indian Economy with other developed and competitive economies. **Skills:** Analyze & think critically, develop writing skills.
	1.1 Economic Development: Meaning and Indicators	
	1.2 Developed and Developing Countries: Meaning	
	1.3 Characteristics of Indian Economy as an Emerging Economy	
	1.4 Comparison of the Indian Economy with World Economy with reference to: National Income, Population, Agriculture, Industry and Service Sector	
Unit 2	**Agricultural Development In India**	**Purpose:** To give the knowledge about varied aspects of agricultural sector in India. **Skills:** Analyze & think critically, developing critical and analytical writing skills.
	2.1 Indian Agriculture: Role and Progress	
	2.2 Low Productivity of Indian Agriculture: Causes and Measures	
	2.3 Agricultural Finance: Need and Sources	
	2.4 Agricultural Marketing: Problems and	

	Measures 2.5 New Farm Act 2020 **2.6** Organic Farming and Contract Farming: Meaning and Advantages	
Unit 3	**Industrial Development in India** **3.1** Role of Industrialization in Indian Economic Development **3.2** New Industrial Policy 1991 **3.3** Role of Micro, Small and Medium Scale Enterprises (MSMEs) in India **3.4** Role and Problems of Public Sector Enterprises in India **3.5** New Schemes for Industrial Development: Make in India, Start- up India and Stand up India	**Purpose:** To give the knowledge about importance and status of Industrial Development in Indian Economy. To update the students about the latest policies for Industrial development in India. **Skills:** Analyze & think critically, developing critical writing skills.
Unit 4	**Service Sector and Infrastructural Development in India** **4.1** Role and Growth of Service Sector in India **4.2** Meaning and Effects of Digital Economy, E Commerce and E-Finance **4.3** Role of Infrastructure in Economic Development of India **4.4** Role of Public and Private Sector in Infrastructural Development	**Purpose:**To provide the knowledge about importance ssand status of Service Sector and Infrastructure Development in Indian Economy **Skills:** Analyze & think critically, developing critical writing skills.

Teaching Methodology:

Unit No.	No. of Lectures	Innovative methods to beused	Film Shows and AV Applications	Project	Expected Outcome

1	**10**	• Open Book discussion • Digital lectures • Reading • Projects	You Tube lectures on Development Theories and Indian Economic Development	Difference in goals of developed and developing economies	• Students will understand basic concepts of Development. • Will be able to analyze and interpret critically
2	**14**	• Group discussion • Case studies • Problem solving based learning	• You Tube lectures, • Lectures on SWAYAM Portal	• Difficulties in Agricultural development in India. • Features of Agricultural Policy	• Will know Difficulties in agricultural development in India. • Will understand the sources of agro finance marketing
3	**12**	• Pair learning • Group discussion • Open book discussion	• Teacher oriented PPTs. • You tube lectures	• Critical evaluation ofIndustrial Policy • Analysis of Indian Industrial sector	• Will understand New Industrial Policy • Able to interpret the features of Indian Industrial Sector
4	**12**	• Group discussion • Teacher driven power point presentation	• You tube lectures • Online PPTs	• Changing trends of Service Sector • Role of Infrastructure Development in economic development	• Will understand the Role of service sector in economy • Will know the importance of Infrastructural Development in Indian Economy

Recommended Books:

1. Misra S.K. and Puri V.K. Indian Economy, Himalaya Publishing House, Delhi.
2. Black and Sundaram,International Business Environment, Prentice Hall India.
3. Tayebmonis H.,The Global Business Environment, Sage Publication, New Delhi.
4. Charles Hill, International Business, Competing in the Global Market place, Arunkumar Jain, Tata McGraw Hill.
5. Gupta K.R, Sharma Manoranjan, Indian Economic Policies and Data, Atlantic Publishers and Distributers (P) Ltd.
6. Ann Larkin Hansen, The Organic Farming Manual, Storey Publishing, North Adams.
7. Jhingan M.L., International Economics, Vrinda Publications, Delhi.
8. RuddarDatta and K.P.M. Sundaram, Indian Economy, S. Chand and Co., New Delhi.

9. Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers.
10. Bhole, L.M., impacts of Monetary Policy, Himalaya Publishing House, New Delhi.
11. Kayndepatil,G.V, Agricultural Economies: Theory & Policy, ChaitanyaPubli. Nasik
12. BajpaiA.D.N., Caubey S.K. et al, Leading Issues of Indian Economy, Atlantic Publishers and Distributers.
13. Brics development bank launched, first president to be from India, Times of India July 16,2014
14. Ministry of Finance, Government of India (Oxford Press), Economic Survey 2020.
15. Arun Kumar, International Business- competing in the Global Marketplace- Charles Hill.
16. World Bank, World Development Report
17. Magazines / Journals Reports,
18. Web sites:

- www.,mospi.gov.in/national-sample-survey-office-nsso- (Ministry of Statistics and Programme Implementation, GoI)
- https://www.toppr.com/ask/question/economic-development-is-characterized-by-which-of-the-following/
- https://www.economicsdiscussion.net/economic-development/role-of-agriculture-in-the-economic-development
- https://www.iedunote.com/foreign-trade
- https://www.vedantu.com/commerce/liberalisation
- https://ncert.nic.in/textbook/pdf/keec103.pdf

OR

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

Semester - V **Subject: International Economics-I**

Course Code: 353 **Total Credits: 3**

Preamble:

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

Scope of the Programme:

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

Objectives:

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

Course Outcomes:-

1.Students will be able to understand present Economic Scenario of Indian Economy as well as World Economy.

2.Students will understand the working of foreign trade market and foreign exchange market.

3. Students will be able to comprehend trade policies and concepts related to trade policies.

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

Unit No.	Topic	Purpose & Skills to be Developed
Unit 1	**International Economics**	**Purpose:** To make the students aware of concepts in international economics **Skills:** Analyze & think critically, developing writing skills.
	1.1 Meaning and Scope of International Economics	
	1.2 Importance of International Economics	
	1.3 Inter-regional Trade and International Trade	
	1.4 Role of International Trade in Economic Development	
	1.5 Trade Problems Facing LDC's	
Unit 2	**Theories of International Trade**	**Purpose:** To give the knowledge to students about trade theories in international economics **Skills:** understand theories of international trade,
	2.1 Theory of Absolute Cost Advantage	
	2.2 Theory of Comparative Cost Advantage	
	2.3 Theory of Factor Endowment (Heckscher-Ohlin)	

	2.4 Leontief Paradox	developing writing skills.
	2.5 Recent Development in Theories- 2.5.1 New Trade Theory (Zeala- Harrison) 2.5.2 Product Life Cycle Theory (Vernon)	
Unit 3	**Trade Policy**	**Purpose:** To give the knowledge about trade policies. **Skills:** Analyze & think critically, developing writing skills.
	3.1 Free Trade Policy – Meaning, Arguments for and Against	
	3.2 Protection Policy – Meaning, Arguments for and Against	
	3.3 Tools of Protection: Meaning and Types 3.3.1 Tariffs 3.3.2 Quotas	
	3.4 Dumping: Concept and its Effects	
Unit 4	**Terms of Trade**	**Purpose:** To make the students aware of concept of terms of trade. **Skills:** Analyze & think critically, developing writing skills.
	4.1 Meaning and Importance of Terms of Trade	
	4.2 Types of Terms of Trade A) Gross Barter Terms of Trade B) Net Barter Terms of Trade C) Income Terms of Trade D) Single Factorial Terms of Trade	
	4.3 Factors affecting Terms of Trade	
	4.4 Causes of Unfavourable Terms of Trade to Developing Countries	

Teaching Methodology:

Unit No.	No. of Lectures	Innovative methods to beused	Film Shows and AV Applications	Project	Expected Outcome

1	**10**	• Open book discussion • Digital lectures • Reading • Projects	You tube lectures on International economics	Difference in Inter-regional and International trade Role of international trade in economic development of country	• Students will understand concepts of international economics • Will be able to analyze and interpret
2	**14**	• Group discussion • Case studies	You tube lectures, Lectures on SWAYAM Portal	• Critical evaluation of trade theories. • Comparison between different trade theories • Recent development in trade theories	Will know various theories of international trade. Will understand the difference between classical and modern approaches of trade theories
3	**12**	• Pair learning • Group discussion • Open book discussion	• Teacher oriented PPTs. • You tube lectures	• Critical evaluation of • Free Trade Policy • Protection policy • In present context	Will understand the difference between Free Trade Policy Protection policy Able to interpret means of protection and free trade
4	**12**	• Group discussion • Teacher driven • Games and simulation	• You tube lectures • Online PPTs	• Different concepts of terms of trade • Causes of unfavourable terms of trade for India	Will understand the concept of terms of trade Will know the factors affecting on terms of trade

Recommended Books:

1. Dr.D.M.Mithani – International Economics (Himalaya Publishing house ltd)
2. Bo Sodersten, Geoffirey Reed, International Economics (3rd Edition) Publisher Red Globe Press
3. Z.M.Jhingan : International Economics (Vrinda Publication)
4. Robert Feenstra, Alan M Taylor, International Trade (5th Edition) Publisher Worth
5. Dr.Mrs.NirmalBhalerao&S.S.M.Desai – International Economics (Himalaya Publishing house ltd)

1. Kenan, P.B. (1994), The International Economy, Cambridge University Press, London.
2. Kindlberger, C.P. (1973), International Economics, R.D. Irwin, Homewood.
3. Krugman, P.R. and M. Obstgeld (1994), International Economics: Theory and Policy, Glenview, Foresman.
4. Salvatore, D.L. (1997), International Economics, Prentice-Hall, Upper Saddle River, N.J.
5. Sodersten, Bo (1991), International Economics, Macmillan Press Ltd., London.
6. International Economics , M.L. Jhingan
7. Bhagwati, J. (Ed.) (1981), International Trade, Selected Readings, Cambridge University Press, Mass.
8. Greenaway, D. (1983), International Trade Policy, Macmillan Publishers Ltd., London.
9. Joshi V. and I.M.D. Little (1998), India's Economic Reforms, 1999-2001, Oxford University Press, Delhi.
10. Panchmukhi, V.R. (1978), Trade Policies of India: A Quantitative Analysis, Concept Publishing Company, New Delhi.
11. Patel, S.J. (1995), Indian Economy towards the 21st Century, University Press Ltd., India.
12. DeminicSalvatove – International Economics
13. Francis Cherunilam – International Economics, McGraw Hill publications
14. Francis Cherulliom - International Economics (Prentice hall)
15. L.M.Bhole – Financial Institutions Markets (Tata McGraw Hill)
16. H.R.Macharaju – Internathttps://saylordotorg.github.io/text_international-trade-theory-and-policy/s07-01-factor-mobility- verview.htmlional Financial Markets and India (Wheeler Publication)
17. https://princonkedi.files.wordpress.com/2015/08/international-economics-francis-cherunilam-pdf.pdf
18. https://www.emerald.com/insight/content/doi/10.1108/00251749710160214/full/html
19. https://www.economicsonline.co.uk/Global_economics/Terms_of_trade.html
20. https://en.wikipedia.org/wiki/Main_Page
21. https://saylordotorg.github.io/text_international-trade-theory-and-policy/s07-01-factor-mobility-overview.html
22. https://www.worldbank.org/en/publication/global-economic-prosphttps://www.academia.edu/23377962/International_Trade_and_Factor_Mobility_Theoryssects
23. https://openknowledge.worldbank.org/handle/10986/2140
24. https://www.imf.org/en/About#:~:text=The%20IMF%20was%20established%20in,staff%20drawn%20from%20150%20nations.
25. https://infobrics.org/

Faculty of Commerce & Management

T Y B Com (Semester V)

(Choice Based Credit System)

Revised Syllabus (2021-22)

CORE COURSE – I **Course Code: 354**

Subject: Auditing

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

Objectives of the Course:

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

Unit No	Unit Title	Contents	Skills to be developed
1.	**Introduction to Principles of Auditing and Audit Process**	Definition, Nature-objects-Advantages of Auditing-Types of errors and frauds Various Classes of Audit. Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit.	i) Understanding the concept of Auditing, Various type of Audit ii) Help to Find out Errors frauds and help to improve internal control system in business organization.
2.	**Checking, Vouching and Audit Report**	Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Types of Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards. (AAS- 1,2,3,4,5)	i) Know the procedure of vouching, Verification, and Valuation use for audit. ii) To know the terms used in Audit Report, Certificate and Auditing Assurance Standard.
3.	**Company Audit and Tax Audit**	**Company Audit** Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities of Company Auditor **Tax Audit** Provisions under Income Tax Act 1961 (Sec 44AA, 44AB, 44AD, 44ADA,44AE) Recent Amendment made as applicable as per Income Tax Act 1961	i) Understanding provisions for Work as Company Auditor as per Companies Act 2013. ii) Enhance Provisions under Income Tax Act 1961 used for Conduct Tax Audit.
4.	**Audit of Computerized**	**Auditing in an EDP Environment** General EDP Control –	i) Enhance the knowledge of Computerized Systems ii) Forensic Audit used for new techniques applicable for

	Systems& Forensic Audit	EDP Application Control- Computer Assisted Audit Techniques (Factors and Preparation of CAAT) **<u>Forensic Audit</u>** Definition, Importance of Forensic Auditor, Services Render by Forensic Auditor, Process of Forensic Auditing and Forensic Audit Techniques and Forensic Audit Report	new business trends.

Teaching Methodology:

Unit No	**Total lectures**	**Innovative Methods to be used**	**Film Shows and A.V. Applications**	**Projects / Practical's**	**ExpectedOutcome**
1	16	**Introduction to Principles of Auditing and Audit Process**	Lectures of experts available on You Tube About Errors, Frauds, Types of Audit.	Individual assignment of solving practical problems, report review	Acquaint with knowledge and maturitytounderstandconcept of Auditing, types of Audit and Audit Process.
2	12	**Checking, Vouching and Audit Report**	Lectures ofexpertsavailableon YouTube andother digitalplatforms.	Individual assignment of solving practical problems, report review	ConceptualClarity and Practicalunderstanding of Vouching Verification and valuation and Types of Audit Report.
3	10	**Company Audit and Tax Audit**	Lectures ofexpertsavailableon YouTube andother digitalplatforms. Website Review	Individual assignment of solving practical problems, report review	Practical knowledge about appointment, reappointment and other related provision. Practical knowledge about Tax Audit as per I.T. Act 1961 (Form 3CA, 3CB & 3CD)

4	10	**Audit of Computerized Systems & Forensic Audit**	Lectures ofexpertsavailableon YouTube andother digitalplatforms.	Individual assignment of solving practical problems, report review	Understanding new concepts under Audit of Computerized Systems & Forensic Audit

Method of Evaluation:

Subject	InternalEvaluation	ExternalEvaluation	Suggested Add on Course
Unit– I	MCQ/ Assignment/Written test/PPT	As per University norms	--
Unit–II	MCQ/Quiz/ Written test	As per University norms	--
Unit–III	Practical Problems/writtenTest/MCQ/PPT	As per University norms	--
Unit–IV	MCQ/ Assignment/Written test/PPT	As per University norms	--

Reference books:

Sr. No	Title of Book	Author/s	Publication
1	Practical Auditing	Spicer and Peglar	Allied, 1975, H.F.L., 1978
2	A Handbook of Practical Auditing	B.N. Tondon	S Chand & Co Ltd
3	Auditing assurance standards	The Institute of Chartered Accountants of India	ICAI
4	Company Accounts & Audit	The Institute of Cost Accountants of India	ICMAI

5	Fundamentals of Accounting and Auditing	The Institute of Company Secretaries of India	ICSI

Guidelines for completion of Practical's:

Sr. No	Title of Practical	Objective of the Practical	Outcomes	Methodology
1	A study of Audit Procedure of organisation	i) To study the meaning & Definition Audit ii) To study the nature, scope & objective of Audit iii) To study the Audit Procedure of Organisation.	Acquaint with knowledge and maturity to Understand concept of Auditing, Know the concept of Audit Process.	Report based on visit to Individual assessee and collection of documents know the audit process
2	A study of Procedure of Vouching in Auditing	i)To study the concept of voucher and its contain ii) To study the concept of vouching and precautions to be taken by Auditor while vouching iii) To conduct vouching of representative vouchers	ConceptualClarity and Practicalunderstanding of Vouching	Report based on visit to a Businessman or professionals and documents collected
3	A study of Audit Report	i)To study the concept of Audit report ii)To study the types and features of Audit Report iii) To study forms of Audit Report	Understand concept of Audit Report and its types Know the various forms of Audit Report	Report based on visit to a Businessman or professionals and documents collected
4	A Study of Tax Audit	i) To study the meaning of Tax Audit ii) To Study scope of Auditor's Role under Income Tax Act iii) To Study criteria for Compulsory Tax Audit	Acquaint Practical knowledge about Tax Audit as per I.T. Act 1961 (Form 3CA, 3CB & 3CD)	Practical example in Guest Lecture /seminar / workshop and Report

		iv) To study Formats for Tax Audit (Form 3CA, Form 3CB, Form 3CE & Form 3CD)		based on visit to a Businessman or professionals and documents collected

1. For each semester minimum three practicals should be completed.
2. Two practicals are compulsory from the above table.
3. Teachers are allowed to choose one practical according to the situation in their local area.
4. If a student fails to complete minimum number of practical's, then the student shall not be eligible for appearing at the practical examination.

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

Preamble

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

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

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

Objectives of the course

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

Depth of the program – Fundamental Knowledge

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

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

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

Method of Evaluation

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

References:

List of Books Recommended: -

- Personnel and Human Resource Management – A M Sharma (Himalaya Publishing House)
- Personnel Management and Industrial Relations- R S Davar (Vikas Publishing House)
- Human Resource Development and Management- Biswanath Ghosh (Vikas Publishing House)
- Personnel Management – C.B. Mamaria, S V Gankar (Himalaya Publishing House)
- Human Resource Management – AShwathappa
- Human Resource Management - *Gary Dessler*
- HR from the Outside In: Six Competencies for the Future of Human Resources - Dave Ulrich, Jon Younger, Wayne Brockbank, Mike Ulrich
- The HR Scorecard - *Brian Becker, Mark Huselid, Dave Ulrich*
- Victory Through Organization - ***Dave Ulrich, David Kryscynski, Wayne Brockbank, Mike Ulrich***
- Investing in people. Financial Impact of Human Resource Initiatives - *KirsWayne Cascio, John Boudreau*
- Work Rules! -*Laszlo Bock*

- HR Rising!!: From Ownership to Leadership -***Steve Browne***
- The Practical Guide to HR Analytics: Using Data to Inform, Transform, and Empower HR Decisions - ***Shonna D. Waters, Valerie N. Streets, Lindsay McFarlane, and Rachael Johnson-Murray***

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

- **Objectives:**
- 1. To acquaint the students with Indian Financial System and its various segments.
- 2. To make the students aware about Indian Money Market.
- 3. To analyse and understand the functions of Indian Capital Market.
- 4. To enable the students the functioning of Foreign Exchange Market.

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

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

- **References:**
- 1. Avadhani V.A. (2019), 'Investment and Securities Markets in India', Himalaya Publishing House
- 2. Bhole L.M. (2004), 'Financial Institution and Markets' McGraw Hill Education
- 3. Khan M.Y. (2019), 'Indian Financial System'11th Edition, McGraw Hill Education
- 4. Kohok Mukund, 'Business Finance and Financial Services'
- 5. Kumar, Gupta and Kaur (2021), 'Financial Markets and Institutions' Taxmann
- 6. Meir Kohn (2000), ' Financial Institutions and Markets', Tata MC Graw-Hill Publication

- **7. Michael Brandl (2016), 'Money, Banking, Financial Markets and Institutions', CENGAGE Learning Custom**
- 8. Mittal Anand (2003), 'Economic Reforms and Capital Markets in India', Galgotia Publishing Company, New Delhi.
- 9. Pathak Bharti V. (2018), "The Indian Financial System", Pearson Education [India] Ltd.

SYLLABUS FOR T.Y.B.COM UNDER CBCS PATTERN 2019

SEMESTER-V

PAPER- II

SUBJECT NAME: - BUSINESS LAWS AND PRACTICE PAPER II (BLP-II)

COURSE CODE – 355 (c)

Objectives of the course:

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

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

Depth of the program:

Basic to application based knowledge.

Objectives of the Subject:

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

Unit . No.	Unit Title	Contents	Purpose skills to be developments
1	**An Introduction to Labour Laws in India**	1.1 History and Evolution of Labour Laws in India 1.2 Labour Policy of India 1.3. Classification of Labour Laws and an overview of labour laws. 1.4 Unfair Labour Practices 1.5 Labour Laws in the unorganized sector 1.6 Authorities under the Labour Laws in India (Ministry of Labour & Employment –Government of India, Chief Labour Commissioner Labour Courts / Industrial Tribunals, (Appointment, Qualification, Disqualification, Rights & duties)	Understanding of evolution & historical legal framework of Labour Laws in India.
2	**The Factories Act, 1948 (Sections 1-50)**	1.1 Introduction, Objectives & Key Definitions, Approval, 1.2 Licensing and Registration of Factories, 1.3 The Inspecting Staff, Provisions Regarding Worker's Health, 1.4 Provisions Regarding Safety and Welfare of Workers. Recent amendments (If any)	Students will get the basic knowledge about various provisions under factories Act 1948.
3	**The Employees State Insurance Act,1948**	3.1 Scope, Application and Definitions 3.2 Chapter II of the Act(ESI Corporation, Standing Committee, Medical Benefit Council, Principle Officers) 3.3 Chapter III of the Act(Finance &	It will help the students to gain insights of the Employees State Insurance Act,1948.

		Audit) 3.4 Chapter IV-(Contributions, Recovery of Contribution,) 3.5 Chapter V(Benefits) 3.6 Chapter VI(Adjudication of Disputes & Claims) 3.7 Chapter VII(Punishment)	
4	**The Employees Provident funds and Miscellaneous Provisions Act, 1952**	5.1 Introduction, Objectives and scope of the Act, 5.2 Applicability and Constitutional validity of the Act., 5.3 Definitions, Employees' Provident Fund Scheme, 5.4 Employees' pension scheme and Employees Deposit Linked Insurance scheme Authorities - Under the Act, and their workings, penalties, offences and protection.	To learn various provisions & applications of the Employees Provident funds & Miscellaneous Provisions Act, 1952.

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	➢ Group Discussion ➢ Article Reviews	➢ E-Content on Evolution of Labour laws provided by UGC/University/MOOC etc. to be analyzed. ➢ Other open E-Content Internet Sources.	Project report shall be prepared on Development of labour laws as per their necessity.	Understanding the actual requirement of legal framework in India.

2	12	➢ Benefits of Factories Act to be discussed in Group. ➢ Internet Sources. ➢ Discussion on legal requirements.	➢ E-Content on Factories Act provided by UGC/University/MOOC etc. to be analyzed.	Project report can be prepared on applications of Factories Act 1948.	Understanding the major insights of Factories Act 1948.
3	12	➢ Benefits of Insurance to be discussed in Group. ➢ Internet Sources. ➢ Discussion on various Provisions of the Act.	➢ You tube E-Content Sources. ➢ E-Content on the Employees State Insurance Act provided by UGC/University/MOOC etc. to be analyzed.	Project report can be prepared on benefits of Employees State insurance Act.	Make students aware about Employees State Insurance Act.
4	12	➢ Benefits of The Employees Provident funds and Miscellaneous Provisions Act, 1952 to be discussed in Group. ➢ Internet Sources. ➢ Discussion on various Provisions of the Act.	➢ You tube E-Content Sources. ➢ E-Content on the Employees Provident funds and Miscellaneous Provisions Act, ➢ 1952 provided by UGC/University/MOOC etc. to be analyzed.	Project report can be prepared on benefits of The Employees Provident funds and Miscellaneous Provisions Act, 1952	Make students aware about The Employees Provident funds and Miscellaneous Provisions Act, 1952

References

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

Practical for Semester – V

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

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

Semester -V **Course Code- 355 (d)**

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

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

Preamble:

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

Objectives of the Course:

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

Unit No.	Unit Title	Contents	Skills to be developed
1	**Introduction to Marketing**	1.1 Meaning and definition 1.2 Elements of marketing	Understanding Basic Marketing and its importance

		1.3 Objectives of marketing 1.4 Importance of marketing 1.5 E- marketing for co-operatives 1.6 Recent trends in co-operative marketing	
2	**Co-operative Marketing**	2.1 Basic concepts and features of co-operative marketing 2.2 Structure of cooperative marketing 2.3 Primary Co-operatives Marketing Societies- Objects, Functions andProgress. 2.4 District and State Co-operatives marketing societies / Federations objectives, Functions and Progress. 2.5 Development and Evaluation	Understanding basic concepts of co-operative Marketing, Cooperatives federations, their functions, objectives etc.
3	**Consumer Co-operatives**	3.1 Meaning, Need and Importance 3.2 Structure of consumers Co-operatives 3.3 Primary Co-operative Consumer Stores, Student ConsumerStores. 3.4 Wholesale Co-operative Stores & Super markets 3.5 State Co-operative Consumer Federation & National Co-operative Consumer Federation 3.6 Problems of consumer co-operatives 3.7 Evaluation and development	1) Creating awareness about consumer co-operatives, its needs and structure. 2) Understanding about problems of consumer co-operatives, their evaluation and development
4	**Other Co-operative Organizations and It's Marketing**	4.1 Dairy Co-operatives 4.2 Poultry Co-operatives 4.3 Sugar Co-operatives. 4.4 Cotton processing (Ginning, Spinning Mills) Pricing 4.5 Meaning and Objectives of Pricing	Creation of awareness about different cooperative originations and their marketing strategies

		4.6Competitive and Co-operative Pricing 4.7Agricultural Cost and Price Commission(ACPC)	

Teaching Methodology:

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

Method of Evaluation:

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

References:

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

SPPU, Pune

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

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

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

Subject Title -:Overhead and Accounting for Overheads **Course Code -: 355 – e**

Objectivs:

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

Unit No.	Unit Title	Contents	Skills to be developed

1	**Overheads**	1.1 Meaning and definition of overheads. 1.2 Classification of overheads 1.3 Introduction to Cost Accounting Standard, Cost Accounting Standard Board 1.4. Introduction to of CAS 3, CAS 11, CAS 15 1.5 Cost Accounting Standard 3: Production and operation Overheads	a. Ability to understand the concept of Overhead and classification of overheads. b. Students will be able to relate the cost Accounting Standard with respective overheads.
2	**Accounting of Overheads (Part-I)**	2.1 Collection and Allocation of overheads. 2.2 Apportionment and Reapportionment of overheads 2.3 Simple problem of primary distribution of Overhead 2.4 Simple Problem of Secondary distribution of overheads (Repeated & Simultaneous Equation method only)	a. To understand the stages in the process of accounting overheads. b. Students will be able to calculate total departmental overheads after implementing Primary and Secondary Distribution.
3	**Accounting of Overheads (Part-II)**	3.1 Absorption - Meaning, Rate and Methods of Overhead Absorption 3.2 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment 3.3 Simple problems on the accounting treatment of under and overabsorption of Overheads	a. Conceptual understanding of under and over absorption. b. Enable the learner with accounting treatment for under and over absorption.

4	**Activity Based Costing**	4.1 Definitions-Stages in Activity Based Costing 4.2 Purpose and Benefits of Activity Based Costing 4.3 Cost Pools and Cost Drivers 4.4 Problems on Activity Based Costing [Simple Problems only]	a. Students will be able to identify overheads as per various activities.

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Practical	Expected Outcome
1	08	Powerpoint Presentations	Relevant Youtube	Group discussion	To remember and understand the concept of

			Links		overhead and classification of overheads
2.	16	Group Discussion		Visit small units and make a list of overheads of the respective units.	Understanding the significance of overheads in the total cost of product/service.
3	12	Quiz		Powerpoint Presentations	1)Ability to understand the stages in the process of accounting overheads. 2) Application of accounting treatment for under and over absorption.
4	12	Expert lecture		Case Study	Knowledge about detection of

					overheads to different activities

Method of Evaluation

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

References

Sr. No	Title of the Book	Author	Publisher	Place
01	Practice in Advanced costing and Management Accounting.	Prof. Subhash Jagtap	Nirali Prakashan	Pune
02	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd.	New Delhi

03	Cost Accounting Principles and Practice.	S.P. Iyengar	Sultan Chand & Sons Accounting, Taxman's	New Delhi
04	Students Guide to Cost Accounting	Ravi Kishor	Taxman's, New Delhi.	New Delhi
05.	Cost Accounting Principles and Practice	M.N. Arora	Vikas Publishing House Pvt. Ltd.	New Delhi.
06	Cost Accounting, Theory and Problems,	S.N. Maheshwari and S.N. Mittal	Mahavir book Depot	New Delhi
07	Theory and Techniques of Cost Accounting.	B.L. Lall and G.L. Sharma	Himalaya Publishing House	New Delhi.
08	Cost Accounting – Textbook.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi.
09	Cost Audit and Management Audit.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi
10	Cost Accounting Principles and Practice.	Jain and Narang	Kalyani Publishers	Kolkata
11	Principles and Practice of Cost	N.K. Prasad	Book Syndicate Pvt.	Kolkata

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

Web References

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

	and Management Accountants.	industries.	on all these topics.	Analyst of India	balcma.in eclm.unpune.ac.in

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

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

Areas of Practical Problems

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

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

Syllabus for **B. Com. Semester: - V**
Subject Name: - **Business Statistics II**
Course code: - **355(F)**
Credit 3

Preamble to the syllabus:

Tools and techniques learned in Statistics give a precise way of formulating and analyzing a problem and to make logical conclusions. Concepts and tools introduced in this course are useful to students for higher studies and career in any branch of

Economics, Commerce and Management. Professionals working in these fields, wishing to upgrade their knowledge, will also benefit. The stress of the course will be on building the concepts and their applications.

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

Depth of the Course – Basic Knowledge of Probability Theory

Objective of the Course

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

Unit No.	Unit Title	Contents	Purpose/Skills to be developed
1	**Probabili1ty**	Definition of permutation and combination of distinct objects; Relationship between nPr and ${}_nC_r$, Statement of binomial theorem for positive integral index (without proof); Sample space - Definitions of sample space, event, sure event, null event, Complimentary events, Equally likely events, Simultaneous occurrence of the two events, Occurrence of at least one of the two events; Probability - Definitions of probability using classical and axiomatic approach; Addition and multiplication laws of probability; Conditional probability - $P(A\|B)$, $P(B\|A)$ Where A and B are any two events defined on same sample space, independence of two events, Bayes Theorem (statement only); Examples and problems related to business.	1. To understand the concepts of probability 2. To apply the concepts of probability to real life business problems.
2	**Univariate and Bivariate Discrete Probability Distribution**	Random Variable - Meaning of a random variable, discrete random variable; Probability distribution of a discrete random variable; Probability mass function (p.m.f); Expected value, variance and S.D, Examples and problems related business based on finite sample space.	1. To understand the concept of random variable 2. To understand the concepts of univariate and bivariate probability of distribution

		Bivariate discrete random variable; Joint probability distribution of a bivariate discrete random variable; Marginal probability distribution of a discrete random variable; Independence of two discrete random variables, Examples and problems related to business.	3. To apply the concept of random variables and probability distribution to real life business problems.
3	**Some standard discrete probability distributions**	Bernoulli distribution - Bernoulli trials, Probability mass function, Expected value, variance and S.D; Binomial distribution - Probability mass function, Expected value, variance and S.D (Formulae only) statement of additive property (without proof), Problems to calculate probabilities, Expected value and parameters of binomial distribution, Relation with Bernoulli distribution, Real life situations; Poisson distribution - probability mass function, Expected value, variance and S.D (Formulae only) statement of additive property (without proof), problems to calculate probabilities, expected value and parameter of Poisson distribution, Real life situations.	1. To understand the concepts of different discrete probability distributions 2. To apply concepts of discrete probability distributions to real life business problems.
4	**Inventory Control**	Meaning and necessity of inventory control; Deterministic inventory Model: - Economic order quantity for instantaneous replenishment with uniform demand and a) shortages not allowed, b) shortages allowed; Lead time, Re - order level and Buffer stock; Probabilistic Inventory Model : - Single period probabilistic model without set up costs.	1. To understand the concept and Inventory control 2. To apply the concept of inventory control to real life business models.

List of Practicals

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

Teaching methodology

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

Method of Evaluation

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

Notes: -

1. **Internal evaluation is continuous assessment.**
2. **Internal evaluation shall have following components: -**

a. At least one test of 20 marks involving objective questions of following type: - multiple choice, true or false, state definitions/concepts, one line answer etc.

b. At least one assignment of 05 marks.

c. If time and resources permit then there can be power point presentation of group or individual <u>(this component is not compulsory)</u>.

d. Final score will be average score of all components.

References:

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

13	**Business Statistics**	**S. C. Gupta and Indra Gupta**	**Himalaya publishing House**	**New Delhi**
14	**Complete Business Statistics**	**Amir Aczel, J. Sounderpandian, and P. Saravanan**	**McGraw Hill Education**	**New Delhi**
15	**Fundamentals of Statistics**	**D. N. Elhance**	**Kitab Mahal**	**New Delhi**

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

Semester V (T.Y.B.Com) **Subject code -: 355 (g)**

Subject -: Business Entrepreneurship (Special Paper II)

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

Preamble:

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

Objectives:

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

Depth of Programme: - Basic knowledge of Business Entrepreneurship

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	**MICRO SMALL AND MEDIUM ENTERPRISES (MSME) POLICY 2020:**	Introduction, Definition, Investment and Annual Turnover, Key Announcements of Atma Nirbhar Bharat Abhiyan, Criterion, Classification of Enterprises, Government Schemes for MSME in India, Covid impact on MSME	1) To understand the concept of MSME 2) To study the government schemes related to MSME
2	**FORMATION OF MSME:**	Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Registration under MSME, Udyam Registration	1) To study the procedure of formation of MSME 2) To study the Development and Service covered under MSME

		Portal, MSME Development and Service covered under MSME, Limits of MSME, and Eligibility for MSME.	3) To study Limits of MSME and Eligibility for MSME.
3	**BUSINESS PLAN PREPARATION AND PROJECT REPORT:**	Meaning and importance - objectives - Selection of suitable form of organization - Precautions to be taken by an entrepreneur while preparing Business Plan. Meaning, Concept and classification of project Project for Retail store, Oil Mill, Cold Storage, Eco friendly Bag production- Reasons for failure of project Project Appraisal - Break - Even Analysis and Ratio Analysis : Debt : Service Coverage Ratio - Gross Profit : Net Profit Ratio and Return on Investment (ROI), Project Audit	1) To understand the concept and various aspects of Business Plan and Project Report 2) To study the concept of project appraisal and its related aspects
4	**PROJECT ASSISTANCE:**	Financial assistance through State Financial Corporation's (SFC's,) District Industries Centre (DIC), Maharashtra Industrial Development Corporation (MIDC), National Institute for Entrepreneurship and Small Business Development (NIESBUD), National Institute of Small Industry Extension Training (NISIET), Small Industries Development Organization (SIDO), Small Industrial Development Bank of India (SIDBI), Technical Consultancy Organization (TCO), Commercial Banks, Industrial Finance Corporation of India (IFCI) - Non-financial assistance from District Industries Centre (DIC), Small Industries Service	1) To study the role of various institutions in Project assistance 2) To study the scheme of assistance and incentives of various institutions

		Institute (SISI), Khadi and Village Industries Commission (KVIC) - Financial incentives for Small Scale Industries (SSI's) and *Tax* Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building, Venture Capital and Technical Assistance	

Teaching Methodology:

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

Method of Evaluation:

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

References:

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

16) Dr. Venkataramanappa : : Entrepreneurship Development

17) B. Janakiraman , Rizwana M: Entrepreneurship Development

18) N.V.R Naidu : Entrepreneurship Development, I.K. International Publishers

19) Business Entrepreneurship – Dr. M. B. Sonawane

20) Business Entrepreneurship –Dr. S. L. Shirgave.

Web References:

1) **https://msme.gov.in/**
2) **https://www.startupindia.gov.in/**

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

Special Paper-II

Marketing Management-II

Course code – 355 (h)

Objectives:

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

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

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

References

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

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

Semester - V **Subject: Agricultural and Industrial Economics II** **Paper-II**

Course Code: 355 (i) **Total Credits: 4**

Objectives:

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

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Content	Purpose Skills to be Developed
1	**Agricultural Marketing**	1.1 Nature, Scope and Role of Agricultural Marketing in India 1.2 Organisation and Functions of Agricultural Marketing in India 1.3 Problems of Agricultural Marketing, 1.4 Present Status of Food Retail Marketing System in India 1.5 Recent Agricultural Marketing Policies in India, 1.5.1 National Agriculture Market (e-NAM) 1.5.2 Model APLM Act, 2017	▪ To apprise students regarding various aspects of Agricultural marketing. ▪ To understand the functions and Problem of Agricultural Marketing. ▪ To impart knowledge about Policies of Agricultural Marketing.
2	**Agricultural Processing**	2.1 Role and Growth of Agricultural Processing in India 2.2 Scope & Importance of Agricultural Processing. 2.3 Problems & Remedial Measures of Agricultural Processing. 2.4 Governments Schemes for Development Agro-Processing	▪ To understand the role of Agricultural Processing. ▪ To make the students know about Problems & remedial measures of Agricultural

		Industries	Processing.
3	**Major Industries in India**	The Role, Importance, Growth and Problems of... 3.1 Agro-Industries 3.1.1 Textiles and Jute Industry 3.1.2 Sugar Industry 3.2 Service Industry 3.2.1 Information Technology Industry 3.2.2 Health Sector	To understand the Role, Importance and Growth of Agricultural Industry, Textiles and Jute Industry, Sugar Industry, Service Industry, Information Technology Industry, Health Sector
4	**Public sector Enterprises**	4.1 Role of Public Sector in Economic Development of India. 4.2 Government Policy towards Public Sector. 4.3 Problems of Public Sectors, Issues Regarding Deregulation 4.4 Disinvestment and Future of Economic Reforms	▪ To understand the role of the Public sector ▪ To get acquainted with Government Policy towards Public Sector. ▪ To understand the problems of the Public sector in India

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	**14**	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication- SWF E-Content	▪ Visit any Agriculture Marketing Committee and Identify the problem of Agricultural Marketing.	**After completing this topic, the student will be able to understand** ▪ The Meaning and Role of Agricultural Marketing ▪ Various aspect of Agricultural Marketing In India. ▪ Agricultural Marketing Policies in India
2	**10**	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication- SWF E-Content	▪ the importance of Agro-Processing in India.	▪ Role of Agricultural Processing in India ▪ Scope & Importance of Agricultural Processing. ▪ Problems & remedial measures of Agricultural Processing. ▪ Scheme for Agro-Processing

					Industries
3	**12**	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication- SWF E-Content	▪ Identify the Problems of the Sugar Industry.	▪ The role, Importance and Growth of Iron & Steel Industry, Textiles and Jute Industry, Sugar Industry, Cement Industry, Automobile Industry
4	**12**	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication- SWF E-Content	▪ Importance of Public sector in India.	▪ Role of Public Sector ▪ Government Policy towards Public Sector, problems associated with Privatization, issues regarding Deregulation, Disinvestment and future of Economic Reforms.

Recommended Books:

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

Web reference

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

4. http://14.139.13.96:8080/ - UGC CEC E Contain on Industrial Economics

Savitribai Phule Pune University

Faculty of Commerce &Management

T Y B Com (Semester V)

(Choice Based Credit System)

Revised Syllabus (2019 Pattern)

SPECIAL ELECTIVE COURSE – I **Course Code: 355 (j)**

Subject: Defence Budgeting Finance and Management special paper - II

Total credits:

Objectives:

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

Unit No.	Topic	No. of lectures	Teaching Method	Proposed Skill to be Developed
1	**Defence budgeting** **A)** Budget as Instrument of financial Direction & control **B)** Ingredients of Budgeting **C)** Defence budgeting-it cost	12	Lecture group Discussion library work assignment field visit	.Understanding how the defence Budget is used as instrument of financial direction & Control.

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

Reference:

1) Raju G. C. Thomas(1978), 'The Defense of India: A Budgetary perspective', MacMillan Publication, New Delhi
2) Subramanyam K. (1991), 'India's security perspective – Policy and Planning' Lancer books, New Delhi.
3) Nanda Ravi, (1991), 'National Security Perspective, policy planning', Lancer Books, New Delhi.
4) Khanna D. D. and Malhotra P N. (1993), 'Defense vs Development: A Case study of India', Indus publication company, New Delhi.
5) Kennedy Gavin (1983), 'Defense Economics' Gerald Duckworth & Co. Ltd.
6) Ghosh Amiya (1996), "India's Defense Budget & Expenditure Management in Wider Context'', Lancer Publication and Span Tech, Delhi
7) Dutta Meena and Sharma Jai Narayan, 'Defence Economics', Deep and Deep Publication, New Delhi.

8) Deger s. & Sen S. (1986), 'Military Expenditure in the Third World countries: The Economic effects', Routlet & Kegan Paul.
9) S. Sandeep (col retd), 'Funding for Defence & Development', Published by Sumit Enterprises, New Delhi.
10) Annual report, Ministry of Defence, government of India.
11) Report of the finance Commission, government of India.

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

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

Insurance, Transport & Tourism-I

(Insurance)

Objectives:

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

Unit No	Topic	No. of Lectures	Teaching Method	Proposed skills to be developed
1	**Insurance Terminology- Common for both Life and Non-Life Insurance** First Premium- Renewal- Mode- Limited Payment- Policies- Single Premium- convertible- Days of Grace- Lapse- paid Up Policy- Revival- Deferment Period- Nomination- Assignment- Bonus- With Profit—Participating- Non-Participating or Without Profit- Surrender Value	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Visit to institutions etc.	Understanding the basic terminology in Life and Non-life insurance

2	**Risk Management:** Concept of Risk, Uncertainty, Perils and Hazards, Definition of Risk – classification of risk Personal, Property & Liability Risk, Insurance and Risk Management Technique Risk sharing and Risk Transfer, Risk prevention & avoidance.	**12**	Lecture, PPT, Group Discussion, Library Work, Assignments, etc.	Understanding the risk management in insurance.
3	**Pricing Elements –** Pricing Objectives, Pricing elements- Probability & Mortality Tables, Time value of Money, Loading & benefits promised, Rate computation-single premium plan, level premium plan, flexible premium plan, yearly renewable plan, saving & investment aspect of life insurance, Methods of rating.	**12**	Lecture, PPT, Group Discussion, Library Work, Assignments, tests, etc.	Understanding the pricing elements and its importance.
4	**Other Legislations Applicable to Insurance Business in India:** Motor Vehicles Act 1988,Marine Insurance Act 1963, Consumer Protection Act 1986, Public Liability Insurance Act 1991,The Insurance Laws (Amendment) Act 2015.	**12**	Lecture, PPT, Group Discussion, Library Work, Assignment, Visit to institutions, tests, etc.	Understanding various legislations and its application to insurance business
	Total	**48**		

References:

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

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(T.Y. B.Com.)

Computer Programming and Application Special Paper II (Sem V)

Subject Name: Computer Networking and E-Commerce-I. **Course Code: 355(L).**

Course Objectives:

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

Term-I

Unit No	Name of Topic	No. Of Lectures	Reference Books
1	**Computer Networks.** **Introduction** Computer Network, Topology, Types of Networks **Communication Types** Serial, Parallel	12	Book No 1,3

	Modes of Communication: Simplex, Half Duplex, full Duplex, Server Based LANs &Peer-to-Peer LANs, Comparison of both Protocols and Standards		
2	**Network Models** **ISO-OSI Reference Model** : Layers in the OSI Model, Functions of each layer **SAP Terminology** **Internet Model (TCP/IP)** **Comparison of ISO-OSI & TCP/IP Model** **Addressing** :Physical Addresses, Logical Addresses, Port Addresses **IP Addressing** : Classful addressing, Classless addressing **Transmission Media** **Guided Media (Wired)** : Coaxial cable, Twisted Pair Cable, Fiber Optic cable **Unguided Media(Wireless):-**Radio Transmission, Microwave Transmission, Infrared Transmission	14	Book No 1,3
3	**Types Of Networks** **IEEE Standards** **Wired LANs : Ethernet Ethernet Types** Standard Ethernet (MAC Sublayer, Physical layer), Fast Ethernet(MAC Sublayer, Physical layer). Gigabit Ethernet(MAC Sublayer, Physical layer) **Network Interface Cards (NIC):-** Components of NIC, Functions of NIC, Types of NIC. **Wireless LANs** **IEEE802.11** (Architecture, MAC Sub layer, Frame	12	Book No 1,3

	Format, Frame Types, Addressing Mechanism) **Bluetooth**(Architecture Piconet and Scatter net Applications)		
4	**Case Studies of E-Commerce** Amazon, Flipkart, Google Pay, Phone Pay, Paytm, etc.	10	Book No 4,5
Total No of Lectures		**48**	

Teaching methodology

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

Unit – IV	10	Use ICT or presentation on Case Studies of E-Commerce	U–tube Tutorial Case Studies of E-Commerce	Case Study on E-Commerce	Familiar with Case Studies of E-Commerce

Method of Evaluation

Subject	Internal Evaluation	External Evaluation
Unit – I	30	70
Unit – II	30	70
Unit – III	30	70
Unit – IV	30	70

Guidelines for Examination:

[1]. Internal Exam (30 Marks):
[2]. To be conducted by college as per rules provided by University of Pune. Semester Exam 70 Marks):
[3]. To be conducted by University of Pune at the end of the academic year.
[4]. Passing marks for the course are 40 (Out of which **minimum 32** marks are compulsory in Semester Examination).

Recommended Books:

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

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

Semester : - V (T.Y.B.Com) **Subject Code :- PR- 356 (a)**

Subject : - Business Administration – III (Finance)

Preamble

Financial management is one of the most important aspects in business. In order to start up or even run a successful business. Financial management deals with directing, controlling, planning and strategically organizing financial projects or accounts of an organization. Financial

management education involves using management rules for the finances of an organization. Study of financial management opens up lot of diverse career opportunities for students in the private and public sector such as include investment banking, entrepreneurship, financial analysis, financial and managerial accounting, and strategic financial management. It also serves larger benefit to young entrepreneurs who aspire to set up their own ventures.

Objectives of the course

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

Depth of the program – Fundamental Knowledge

Unit No	Unit Title	Contents	Skills to be developed
1	Introduction to Corporate Finance and Indian Financial	1.1 Meaning, Features, Need, Importance of Corporate Finance, Finance Functions (Executive and Routine Functions) 1.2 Meaning , Objectives , Scope of Financial Management 1.3 Indian Financial Market – Meaning and Structure (Money Market & Capital	Conceptual Understanding Accessing and analyzing

	System	Market) 1.4 Stock Exchange – Meaning , Features ,Functions. 1.5 Bombay Stock Exchange , National Stock Exchange of India , Dematerialisation of Securities 1.6 Securities Exchange Board of India – Objectives , Powers and Functions 1.7 Credit Rating Agencies – Function/ Role and Advantages . **Overview of Credit Rating Information Services of India Limited (CRISIL)** **Investment Information and Credit Rating Agency of India (ICRA) Limited** **Credit Analysis and Research (CARE) Limited.**	information skills Technical Knowledge
2	Financial Planning	1.1 Financial Planning – Meaning, Nature and Characteristics , Scope , Importance, Advantages and Limitations , 1.2 Steps in Financial Planning 1.3 Factors Influencing Financial Plan Formulation 1.4 Methods of Estimating Financial Requirement	Conceptual Understanding Analytical skills Technical Knowledge
3	Capitalization and Capital Structure	1.1 Capitalization and Capital Structure 1.2 Capitalization – Concept, Factors governing capitalization, Over and Under capitalization - Causes and effects, Fair Capitalization. 1.3 Capital Structure- Meaning, Concept and Principles of capital structure, Factors	Conceptual Understanding Analytical Skills

		influencing the pattern of capital structure. 1.4 Trading on equity- Concepts and effects.	Technical skills
4	Sources of Corporate Finance	1.1 Types of Capital – Fixed and Working, Owned and Borrowed, Short Term , Medium Term and Long Term 1.2 Sources of Capital – Bank Overdraft, Trade Credit Accrual Accounts, Financial Lease , Operating Lease , Hire Purchase , Bank Loan , Merchant loan , Debentures , Equity Shares , Preference Shares Stock Dilution and Flotation 1.3 Concept Cost of Capital and Concept of Risk and Return	Conceptual Understanding Analytical skills Accessing and analysing information

Topic No.	**Total Lectures**	**Innovative methods to be used**	**Film shows and AV Applications**	**Project**	**Expected Outcome**
1	10	PPT , Lectures by experts from Industry experts, Visit to Stock Exchange	Online Videos ,	Project Report on SEBI and Credit Rating Agencies	Conceptual understanding and Conceptual Clarity
2	12	PPT , Lectures by Finance Managers	Online Videos	---	Conceptual Clarity and Practical understanding

					Technical Knowledge
3	18	PPT	Online Videos	----	Conceptual Clarity and Practical understanding
4	08	PPT , Lectures Finance Experts, Case Study , Study of Capital Structure of organisations from Annual Reports	Online Videos	Project Report on Study of Capital Structure of organisations from Annual Reports of 3 companies	Analytical skills Decision making skills Technical skills

Method of Evaluation

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

References:

<u>List of Books Recommended: -</u>

- Capital Market and Financial System in India ,Asheesh Pandey (Author),Ingram short title

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

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

Semester – V

SPECIAL ELECTIVE COURSE (Special Course – III)

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

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

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

----------Objectives:

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

Unit No.	Topic and Contents	No. of Lectures	Teaching Method	Skills to be developed
1.	**Banking Regulation Act, 1949: Introduction the objectives and selective provisions :** 1.1 Definition of word Banking (Section 5B) and Bank (Section 5C) 1.2 Management (Section. 10, 10A, 10B, 10BB), Capital (Section 11)- Reserve Fund (Section 17) - Bank Licensing (Section 22) - Branch Licensing (Section 23) - Liquid Assets (Section 24) 1.3 Profit and Loss Account and Balance Sheet, Audit - (Section 29 and 30). 1.4 Powers of Reserve Bank of India- (Section 35, 35A and 36) 1.5 Voluntary Amalgamation (Section 44A) – Compulsory Amalgamation (Section 45)- Liquidation (Section 45 R) 1.6 Banking Regulation Act, 1949 applicable to Cooperative Banks- The Banking Regulation (Amendment) Bill, 2020-Features.	14	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the Banking Regulation Act 1949 with Objectives and selective Provisions.
2.	**Negotiable Instruments Act, 1881:** 2.1 Introduction-Definition-Meaning- Features of Negotiable Instruments.	12	Lectures, PPT, Group and Panel Discussion, Library Work,	Understanding the Provisions of Negotiable Instruments Act, 1881

	2.2 Types of Negotiable Instruments- Promissory Note, Bill of Exchange and Cheque 2.3 Parties in Negotiable Instruments 2.4 Negotiation-Presentment-Concepts of Dishonour of Negotiable Instruments 2.5 Noting and Protesting		Assignments	

3.	**Insolvency and Bankruptcy Code, 2016** 3.1 Objectives and importance of IBC, 2016 3.2 Applicability 3.3 Important definitions: (Section 3) Board, Corporate Person, Corporate debtor, Creditor, default, Financial Information, Insolvency Professional, Corporate Applicant, Corporate Guarantor, Insolvency and Bankruptcy. 3.4 Corporate Insolvency Resolution Process (Section 6,7, 12,13,14) 3.5 Liquidation Process (Section 33. 34, 35) 3.6 Voluntary Liquidation of Corporate Person (Section 59) 3.7 Fast Track Corporate Insolvency Resolution Process (Section 55, 56, 57) 3.8 Offence and Penalty regarding Corporate (Section 68 to 71) 3.9 Bankruptcy Order for Individual and Partnership Firm (Section 121, 125, 126,128, 138, 139) 3.10 Offence and Penalties regarding Individual (Section 184 to 187) 3.11 The framework of Insolvency and Bankruptcy Board of India (Section 188, 196)	14	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the Objectives, Importance, Selective Definitions and Provisions Insolvency and Bankruptcy
4	**Banking Ombudsman Scheme-2006** 4.1 Objectives of Banking Ombudsman Scheme-2006 4.2 Important Definitions: Banking Ombudsman, Appellate Authority, Authorised	8	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the details Banking Ombudsman Scheme, 2006

	Representative, Complaint, Secretariat 4.3 Appointment and Tenure of Ombudsman 4.4 Power and Duties of Ombudsman 4.5 Procedure for Redressal of Grievance			
	Total	**48**		

References:

1. Bangia R.K. (2015), 'Banking Law and Negotiable Instruments', Allahabad Law Agency
2. Banking Regulation Act- 1949, Universal Law Publishing
3. Banking Ombudsman Scheme, 2006 Reserve Bank of India, Mumbai.
4. Insolvency and Bankruptcy Code, 2016- The Gazette of India, New Delhi.
5. Kandasami K.P. (2010), 'Banking Law and Practice', S. Chand Publication
6. K. Natarajan , Yefim Gordon, (2007), 'Banking: Theory, Law and Practice' Himalaya Publishing House
7. Kothari Vinod (2017), 'Tannan's Banking Law and Practice in India' Lexix Nexis Publisher
8. Varshney P.N. (2014), "Banking Law and Practices', Sultan Chand and Sons

Syllabus for T.Y. B.Com
Semester-V, Paper-III
Subject Name: - Business Laws and Practice Paper III

Course Code – 356 (c)

Objectives of the Course: To develop an understanding of the significant provision of Custom Act & GST Act and gain the ability to address a basic and advanced application-oriented issue.

Depth of the program: Fundamental Knowledge

Objective of the Program:

- To understand the Basic Concepts of Customs Law& GST Law
- To familiar the students with applications of Custom Law & GST Law
- To educate the students on the recent trends in Customs Law& GST Law
- To develop practical knowledge and their implication in Business

Unit. No.	Unit Title	Contents	Purpose skills to be developments
1	**Custom Act 1962.**	1. Meaning object and scope, Definitions - Customs Area, Customs Port / Air Port / Station /Water - Prohibited goods - smuggling - Shipping Bill - Entry - Bill of Entry-Bill of Export - Costal Goods. 2. Levy and exemption from Custom duty - Valuation of goods for purpose of assessment.	• Have the understanding of the basic aspects of Customs Law • Understand various procedures involved in importation and exportation of goods

		3. Clearance of Imported and Exported goods - Confiscations of goods and conveyances and imposition of penalty.	
2	**GST In India – An Introduction**	1. Constitutional Background & Introduction of Goods & Service tax in India (CGST Act, 2017 & IGST Act, 2017) 2. Important definitions & concepts under CGST Act, 2017 3. Types of GST	• To Acquaint with Constitutional Background of GST Laws • Understand definitions & concepts under CGST Act, 2017
3	**GST – Applicability, Registration Procedure & Administration of GST**	1. Applicability & Exemption under GST 2. Registration procedure under GST 3. Administration of GST & Role of GST Council	• Understand Applicability & Registration under GST. • To learn the online Registration procedures under Goods & Service Tax Laws • Understand the Administration of GST
4	**GST - Returns & Audit**	1. Various Returns and their due dates under GST Laws 2. Applicability of Audit under GST 3. Accounting & Books to be maintained under GST 4. Offences & Penal Provisions under GST Laws	• To impart the knowledge of Accounting & Books to be maintained under GST • To understand applicability of Audit under GST • To learn the various

			Offences & Penal Provisions under GST Laws

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Pre Literature, Case Studies, Group Discussion, PPT Presentation,	• You tube E-Content Sources. • E-Content on the Custom Act 1962 provided by UGC/University/MOOC etc. to be analyzed.	Project report can be prepared on Levy and exemption from Custom duty	Equip students with the knowledge of Custom Law in India
2	12	Pre Literature, Moot court Lecture, Group Discussion, Prereading, Quiz Competition, Expert Lecture,	• You tube E-Content Sources. • E-Content on the GST In India – An Introduction provided by UGC/University/MOOC etc. to be analyzed.	Project report can be prepared on Types of GST	To Acquaint the students with basic knowledge about GST Law in India
3	12	Field visit, PPT Presentation, Interaction with the industry expert, Article Reviews	• You tube E-Content Sources. • E-Content on the GST – Applicability, Registration Procedure &	Project report can be prepared on Registration procedure under GST	To give Comprehensive insight about the GST – Applicability, Registration

			Administration of GST provided by UGC/University/MOOC etc. to be analyzed.		Procedure & Administration of GST
4	12	case studies, Group Discussion, Quiz Competition, Expert Lecture, Team exercise,	• You tube E-Content Sources. • E-Content on the GST - Returns & Audit provided by UGC/University/MOOC etc. to be analyzed.	Project report can be prepared on Accounting & Books to be maintained under GST	Equip students with the knowledge of GST - Returns & Audit

References

Sr. No.	Title of the Book	Author/s	Publication
1	Guide to The Customs Act- Law Practice And Procedures	B.N. Gururaj	Lexis Nexis
2	The Customs Act 1962 Bare Act with Amendments	Government of India	Educreation Publishing
3	Taxmann's GST & Customs Law	CA K.M. Bansal	Taxmann Publication Pvt. Ltd.
4	Taxmann's GST Practice Manual	Aditya Singhania	Taxmann Publication Pvt. Ltd.
5	Goods and Services Tax GST	H.C. Mehrotra, V.P. Agarwal	Sahitya Bhawan Publications
6	GST Made Simple	Awdhesh Singh	Centax Publication

Practical for Semester – V

Topic	Mode of Practical
Levy and exemption from Custom duty	Case Study / Library Assignment.
Constitutional Background of GST	Overview & Presentation can be taken.
Registration procedure under GST	Filled up the registration form.
Various Returns under GST Laws	Filled up the Various Returns form.

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

Semester -V **Course Code- 356 (d)**

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

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

Preamble:

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

Objectives of the Course:

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

Unit No.	Unit Title	Contents	Skills to be developed
1	**Introduction to Co-operative Management**	1.1 Meaning, Nature and Scope of Co-Operative Management 1.2 Objectives of Co-operative Management. 1.3 Principles of Co-operative Management. 1.4 Functions of Co-operative Management 1.5 Ethics in co-operative Management	1) Conceptual clarity and understanding the Meaning, Characteristics and Importance cooperative management 2) To understand the Principles and Process of management 3) To understand functions of cooperative management
2	**Role of Co-operative Management**	2.1 Evaluation of Co-operative Management 2.2 Levels of Management. 2.3 Board of Directors and Executives Duties, Responsibilities 2.4 Role in Co-operative Management. 2.5 Professionalization of Management- Need and Significance.	1) To understand the importance and role of co-operatives. 2) To understand need of professional management in co-operatives
3	**Human Resource Management and Co-operative Organizations**	3.1 Human Relationship in Co-operative. 3.2 Co-operative Philosophy and H.R.D. 3.4 Recruitment 3.4 Training and Managerial Development 3.5 Appraisal and Evaluation	1) To acquire the fundamental knowledge about human resource in co-operative institutions 2) To understand the Elements of Human resource management
4	**Decision Making and Co-operative Management**	4.1 Decision Making – Meaning and Importance 4.2 Decision Making Process, Steps Involved 4.3 Measures to overcome the defects in Co-	To understand elements of decision making, process of decision making in co-operative management

		Operative Management. 4.4 Trends in Co-operative Management in Global Scenario	

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources	Relevant You Tub Videos, Relevant slide show, online Video, Short Film Show	Individual assignment report	Understanding of basic knowledge of co-operation
2	12	Pre reading, Class discussion, internet resources, Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion, Library /Home Assignment ,Internal Assignment, case study	Relevant You Tub Videos, Short Film Show, A.V Application	Visit to Office	Understanding the importance and Essentials role of co-operation
3	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre	Relevant You Tub Videos PPT, AV Application,	Presentation	1) To acquire the fundamental knowledge about human resource in co-operative institutions

		reading, Class discussion , library visit , internet resources ,students Seminar/Workshop ,case study	online video		2) To understand the Elements of Human resource management
4	12	Guest Lectures of eminent Personalities , Group Discussion, Library visit ,Home Assignment, case study	Online Videos, Relevant slide show, Short Film Show	Individual Resume, Bio–Data Writing	To understand elements of decision making, process of decision making in co-operative management

Method of Evaluation:

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

References:

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

T.Y. B.Com.

B.Com Degree Course Revised 2019 Pattern (CBCS)

Cost and Works Accounting Special Paper III

Name -: Techniques of Cost Accounting **Course Code -: 356 –E (SEM-V)**

Objectives:

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

Unit	Unit Title	Contents	Skills to be developed

No.			
1	Marginal Costing	1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point, Margin of Safety. and Angle of Incidence. 1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost-profit volume analysis 1.3 Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting factors. 1.4 Ethical and Non-Financial Considerations relevant to decision making. (simple Practical Problems based on concepts excluding decision making)	a. Understanding of important concepts in Marginal Costing. b. It will develop the ability of a the learner to make short-term decisions with the help of Marginal Costing. c. Develop the mindset of the student for making ethical decisions.
2	Budgetary Control	2.1 Definition and Meaning of Budget & Budgetary control 2.2 Objectives, essentials, and procedure of Budgetary control 2.3Advantages and Limitations of Budgetary control 2.4 Types of Budgets 2.5 Zero Base Budgeting (Simple practical problems based on cash and flexible	a.It will help the learner to understand the basics of Budget and Budgetary Control b. The learner will get an idea of how to prepare different types of Budgets

		budget only)	
3	Uniform costing and Inter-firm Comparison	3.1 Meaning, objectives, advantages, and disadvantages of Uniform Costing. 3.2 Uniform Cost Manual 3.3 Meaning, pre-requisite, advantages, and disadvantages of Inter-firm comparison. (Theory Only)	a.It will acquaint the learner to understand essential concepts of Uniform Costing and Inter-Firm Comparison.
4	MIS and Supply Chain Management	4.1 Management Information System- Introduction, features, and procedure, preparation. 4.2 Supply Chain Management(SCM)- Meaning, features, and Models of SCM. (Theory Only)	a.The student will familiar with MIS and SCM b. The student will understand the basic concept of SCM

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome

1	16	Discussion of related Case studies	Classroom discussion	Visit to small industries for understanding the decision making with the help of Marginal costing	Development of overall outlook of Marginal Costing.
2.	16	Expert Lecture	Observation of annual Budget of Public and Private Companies	Visit small industries to get an idea about functional budgets.	Develop the knowledge about preparation of various types Budgets
3	08	Group Discussion	ICAI cloud campus videos on Uniform costing and Interfirm Comparison	Group discussion about the application of Uniform costing and Interfirm Comparison in industry.	Understand the implementation of Interfirm comparison
4	08	Expert Lecture of Cost Accountant or Industrialist	YouTube clippings on case studies of modern costing environment .	Discussion of various case studies.	Understand the implementation of modern costing

					environment

Method of Evaluation

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

References

Sr. No	**Title of the Book**	**Author**	**Publisher**	**Place**
1	Theory and Techniques of Cost Accounting.	B.L. Lall and G.L. Sharma	Himalaya Publishing House	New Delhi.

2	Strategic Cost Management and Performance Evaluation	Board of Studies, ICAI	ICAI	New Delhi
3	Advanced Cost Accounting	Dr. D. M. Gujrathi	Idol Publication	Pune
4	Advanced Cost Accounting	Dr.Kishor. M. Jagtap	Tech-Max Publication	Pune
5	Cost Accounting-Principles &Practices	Dr.M.N. Arora	Vikas Publishing House ,	New Delhi
6	Advanced Cost Accounting	S. P. Jain and K. L. Narang	Kalyani Publication	New Delhi
7	Cost Accounting-Principles & Practices	JawaharLal&SeemaShrivastawa	Tata Mcgraw Hill	New Delhi
8	Advanced Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata

9	Cost Accounting	P. V. Rathnam and P. Lalitha	Kitab Mahal	Delhi
10	Practice in Advanced costing and Management Accounting.	Prof. Subhash Jagtap	Nirali Prakashan	Pune
11	Practical Costing.	R.K. Motwani	Pointer Publisher	Jaipur
12	Cost Accounting.	R.S.N. Pillai and V. Bhagavati	Sultan Chand and Sons	New Delhi.
13	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd.	New Delhi
14	Cost Accounting, Theory and Problems,	S.N. Maheshwari and S.N. Mittal	Mahavir book Depot	New Delhi
15	Cost Accounting Principles and Practice.	S.P. Iyengar	Sultan Chand & Sons Accounting, Taxman's	New Delhi

16	Cost Audit and Management Audit.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi

Web References

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

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

- 50 % of the marks for Theory &50 % of the marks for Practical Problems
  Areas of practical problems:

1. Marginal Costing

2. Cash and Flexible Budget

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

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

Subject Name: - **Business Statistics - III** Course code: - **356(F)**

Credit 3

Preamble to the syllabus:

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

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

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

Objective of the Course

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

Unit No.	Unit Title	Contents	Purpose/Skills to be developed
1	**Game Theory**	Meaning, two person zero-sum game, pure and mix strategies, Pay off tables, saddle points, Minimax and Maximin principles, Dominance principles, Algebraic Method to solve 2×2 Game, Graphical Method, Examples and problems.	1. To understand the concepts of game theory 2. To apply the concepts of game theory to real life business problems.

2	**Statistical Decision Theory**	Introduction, acts, states of nature, pay off, regret, Decision Making Under Risk, Expected Opportunity Loss (EOL) Criterion and Expected Monetary Value (EMV) Criterion, Decision Making Under Uncertainty, Maximin Criterion, Maximax, Minimax Regret Criterion, Laplace Criterion, Hurwitz Criterion, Examples and problems.	1. To learn different statistical methods of decision making. 2. To apply the different statistical methods to real world decision making problems.
3	**Replacement and Sequencing problem**	Replacement Problem - Introduction, replacement of Item that deteriorates with time when value of money remains same during the period. Sequencing Problem - Assumptions in sequencing model, Basic terminology, n-jobs through two machine problems.	1. To understand the concepts of replacement and sequencing problems. 2. To apply the concepts of replacement and sequencing to real world problems.
4	**Statistical Quality Control**	Introduction, Chance and assignable Causes of variation, Uses of SQC, Control limits, specification limits, Tolerance limits Process and product control, Control charts for mean, range, P-Chart, C-Chart, Process Capability study, Interpretation of capability index C_p and C_{pk}	1. To understand the concept of statistical quality control. 2. To understand different SQC techniques. 3. To apply SQC techniques to real world problems.

List of Practicals

Sr. No.	Name of Experiment
1	Game Theory

2	Statistical Decision Theory
3	Statistical Quality Control

Teaching methodology

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

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Unit wise distribution of Marks (Final Examination)	Suggested Add on Course

Unit – I	30%	70%		
Unit – II	30%	70%		
Unit – III	30%	70%		
Unit – IV	30%	70%		
Total				

Notes: -

1. **Internal evaluation is continuous assessment.**
2. **Internal evaluation shall have following components: -**

a. **At least one test of 20 marks involving objective questions of following type: - multiple choice, true or false, state definitions/concepts, one line answer etc.**

b. **At least one assignment of 05 marks.**

c. **If time and resources permit then there can be power point presentation of group or individual <u>(this component is not compulsory)</u>**

d. **Final score will be average score of all components.**

References:

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

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

Semester : - V (T. Y. B. Com) **Course Code : 356 (g)**

Subject : - Business Entrepreneurship (Special Paper-III)

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

Preamble:

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

Objectives of the course:

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

Unit No.	Unit Title	Contents	Skills to be developed
1	**Organizational Behavior for Entrepreneurship**	**Organization:** Meaning, Definition, Goals, Approaches. **Organizational Behavior for Entrepreneurship:** Meaning, Definitions, Need, Nature, Importance & Scope, Characteristics, Types, Objectives, Merits and Demerits of Organizational Behavior for Entrepreneurship, Organizational Behavior Models. **Developing Entrepreneurial Behavior in the**	1. To understand the concept Organization. Students should be able to know the organizational behavior required for entrepreneurship. 2. To study the organization and how to balance work and life. 3. To equip the students with various aspects of organizational behavior with organizational models and the culture developed in the organizational

		Organization: Opportunity Identification, Opportunity Facilitation, Organizational Competencies, And Individual Competencies.	entrepreneurship.
2	**Individual Behavior and Personality for Entrepreneurship**	**Individual Behavior for Entrepreneurship:** Characteristics, Determinants of individual behavior, Requisites for Individual Behavior in Entrepreneurship. **Personality for Entrepreneurship:** Meaning, Definitions, Characteristics, Determinants of Personality for Entrepreneurship. Personality Traits, Personality Development, Emotional Intelligence for Entrepreneurship, Entrepreneurial Personality, Difference between Individual Behavior and Group Behavior in Entrepreneurship, Factors of Personality, Role of Personality, Theories of Personality	1. Students will be able to learn how to establish work culture and patterns in an office space or a similar environment. 2. To equip the students with techniques of emotional interaction at work place. 3. To enhance students personal development through soft or technical skills. 4. To develop their competency in a way of learning, by self-analysis on necessary areas for improvement and necessary skills to advance in career or industry. 5. To focus on transferable skills that make one a competitive candidate for any job.
3	**The Study of Autobiographies of Entrepreneurs**	**Autobiographies of Entrepreneurs:** 1) Mr. Anand Mahindra (Chairman, Manindra & Mahindra) 2) Mr. Baba Kalyani (MD, Bharat Forge) 3) Mr. Shiv Nadar (Indian Industrialist) 4) Mr. Laxmi Niwas Mittal (CEO, Arcelor Mittal) 5) Mr. Adar Poonawala (CEO, Serum Institute of India, India's Vaccine King) 6) Women Entrepreneurs: Falguni Nayar (The founder of Nykaa) 7) Kiran Mazumdar Shaw (Founder of Biocon Ltd)	1. Students will able to develop and adopt some new values, and learn from their hardships, they will also get answers for their dilemmas. 2. Students will be able understand the role of attitude in entrepreneurship. 3. Students will be made aware and learn how the student entrepreneurs in India build their own ventures. 4. Students will also have an idea how these entrepreneurs have lived out their dreams with incredibly big, risks, trials, and tribulations and gone on to become the top in their businesses.

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

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Group discussion and case studies	Related Videos and PPTs	Personal or group project on new business creation.	Capacity to: I. Analyze Individual and group behavior, and understand the implications of organizational behavior on the process of management. Ii .Demonstrate the applicability of the concept of organizational behavior to understand the Behavior of people in the organization. iii) Analyze the complexities associated with management of the group behavior in the Organization.
2	12	Completing research or conceptual papers on topics	Related Videos and PPTs	To prepare a detailed report on new age entrepreneurship.	Capacity to: I. Analyze the complexities associated with management of the group behavior in the organization.

		appropriate for the course. Participation in classroom discussion and group exercises.			Ii. Develop the necessary managerial and personal skills which are essential to the current business environment.
3	12	Interactive teaching-learning methods- Process-oriented learning - Learning from mistakes - Interviewing entrepreneurs - Bilateral learning - Group discussion - Networking – Discussion - Problem-oriented learning - Active learning	Biographical videos or CDs of entrepreneurs	Assign small business models, product or project(s) to students to understand them with the 360 degree of the business.	Iii Understanding the new age entrepreneur and will learn each. Understanding to interpret their own business plan.
4	12	Small students group formation	Related Videos, PPTs	Assign small projects in group.	Capacity to- I. Demonstrate understanding of principles of group dynamics, including group process components. Ii. Become more conscious of his/her personal growth through participation as a group member.

Method of Evaluation:

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

References:

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

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

Semester - V

SPECIAL ELECTIVE COURSE (Special Course Paper – III)

Marketing Management _Course Code: 356(H)

Objectives of the Course:

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

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

	Advertisement	Relation between Advertising Appeal and Buying Motive, **Approaches:** Positive and Negative Emotional Approaches to Advertisement.	● To acquaint the students to direct and indirect appeals.
3	**Economic, Social and Regulatory Aspects of Advertising**	**Economic Aspects-**Effects of Advertising on Production Cost, Effects of Advertising on Distribution Costs, Effects of Advertising on Consumer Prices, Advertising and Monopoly, Wastes in Advertising, **Social Aspects** - Ethics in Advertising, "Truth" in Advertising, **Regulatory Aspects**-Role of Advertising Standards Council of India (ASCI).	● To make students understand the Effects of Advertising on Production Cost, Distribution Costs and Consumer Prices. ● To help the students to develop the knowledge of Economic and Social and Regulatory Aspects of Advertising.
4	**Brands and Brand** **Management**	Meaning & definitions of brand, Characteristics of brands, Types of brands, Advertising and Branding, Brand Extension, Brand identity, Identity Sources – symbols, logos, trademarks, Brand loyalty. Brand Management Process, Challenges in New Branding.	● Conceptual clarity of meaning of brand. ● To impart knowledge about Brand identity, Brand Extension and Brand loyalty.

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Expected Outcome
1	14	Power Point Presentation, Survey Analysis	Short Film, AV Application Use of You Tube	● Student will understand the concept of advertising and advertising media ● To enable them toanalyze and interpret
2	10	Power Point Presentation, Group Discussion, Survey	Short Film, AV Application Use of You Tube	● To enable the students to study the Appeals and Approaches in Advertisement

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

Methods of Evaluation:

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

References:

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

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

Semester - V **Subject: Agricultural and Industrial Economics III** **Paper- III**
Course Code: 356 (i) **Total Credits: 4**

Objectives:

1. To understand the Features, Role and Recent Trends in Rural Economy.
2. To impart adequate knowledge about the role, types, and Problems of Agricultural Credit.
3. To understand thenew Industrial Policy.
4. To acquaint the learner with various aspects of Liberalisation.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Content	Purpose Skills to be Developed
1	**Rural Economy of India**	1.1 Meaning and Features of Rural Economy 1.2 Recent Trends in Rural Economy 1.3 Interdependence of Agriculture and Industry 1.4 Need of Coordination in Agricultural Development and Industrial Development 1.5 Sustainable Agriculture- Concept, Needs,factors leading to Sustainable Agriculture	▪ To understand the meaning and Features of Rural Economy ▪ To make the students know about Role of Agriculture in Rural Development ▪ To impart knowledge about Concept, and Need of Sustainable Agriculture
2	**Agricultural Credit**	2.1 Role and Importance of Agricultural Credit 2.2 Types and Sources of Agricultural Credit 2.3 Cooperative Credit Organisations and Agricultural Credit	▪ To understand the Role and Importance of Agricultural Finance, Types and Sources of Rural Credit,

		2.4 Financial Sector Reforms and Rural Credit 2.4.1 Micro Finance in Rural Credit- Emergence, Role and Challenges 2.4.1 Financial Sector Reforms and Cooperative Credit 2.5 Challenges of Rural and Agricultural Credit in India	▪ To make the students know about Financial sector reforms and Challenges of Agricultural Credit in India.
3	**Industrial Policy**	3.1 Importance of Industrial Policy in Industrial Development 3.2 New Industrial Policy 1991- Broad Features 3.3 Impact of New Industrial Policy 1991 on Indian Economy 3.4. Shortcomings of the New Industrial Policy 1991	▪ To understand the Importance of Industrial Policy in Industrial Development ▪ To make the students know about the Industrial Policy 1991
4	**Towards Liberalisation**	4.1 Concept and Role of Multinational Corporations (MNCs) 4.2 Concept and Role Foreign Direct Investment (FDI) and Foreign Institutional Investment (FII). 4.3Special Economic Zones (SEZ)- Concept, Features, Role, Growth and Problems	▪ To make the students know about the Concept and Role of Multinational Corporations, Foreign Direct Investment and Foreign Institutional Investment and SEZ

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome After completing this topic, the student will be able to understand
1	**10**	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	▪ Impact of Recent Trends on Agriculture Economy	▪ Features of Rural Economy ▪ Recent Trends in Agriculture Economy ▪ Agriculture and Industry-Interrelations ▪ Sustainable Agriculture- Concept, Need and factors leading to leading to Sustainable Agriculture.
2	**14**	Lecture, PPT/ Group Discussion, Library, Problem-	Relevant videos, Consortium for Educational	▪ Visit to Any Agricultural Credit Society and Make a small project on Functioning	▪ Role and Importance of Agricultural Credit ▪ Types and Sources of Rural Credit

		solving based learning, Case study, Jigsaw reading, Practical based learning	Communication-SWF E-Content	of Credit Society	▪ Financial Sector Reforms and Rural Credit ▪ Micro Finance in Rural Finance – Emergence, Role, and Challenges ▪ Challenges to Rural and Agricultural Credit in India
3	**10**	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	▪ Write a note on Importance of Industrial Policy in Economic Development	▪ Importance of Industrial Policy in Economic Development ▪ Industrial Policy 1991, ▪ Impact of Industrial Policy 1991 on Indian Economy, Shortcomings of the New Industrial Policy,
4	**14**	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	▪ Make a short Project on Identify the role of MNCs, FDI and SEZ in Economic Development of India	▪ Concept and Role of Multinational Corporations ▪ Concept and Role Foreign Direct Investment and Foreign Institutional Investment. ▪ Concept and Role, Growth and Problems of Special Economic Zone

Recommended Books:

1.Ramesh Chand, S. K Srivastava and Jaspal Singh, (2017), Changing Structure of Rural Economy of India Implications for Employment and Growth, NITI Ayog Discussion Paper.
2.Dabesh Roy, Gopakumaran Nair, Gynendra Mani, (2018) Rural India Perspective 2017, Oxford University Press, India.
3.DevonathNarzary, PhanindraGoyari, (2011), Institutional Agriculture Credit in India, LAP Lambert Academic Publishing
4. J. Satyanarayana, (1996), The New Industrial Policy and Its Impact on India's Industrial Economy, Booklinks Corporation,
5.Puri V.K., Misra S.K., Indian Economy (2019), 37th Edition, Himalaya Publishing House.
6. Gardner, B.L. and G.C. Rausser (2001), Handbook of Agricultural Economics, Vol. I., Elsevier.

7. Kavimandan Vijay, (2009) KrushiArthshastra, Shri Mangesh Prakashan, Nagpur.
9. Kavimandan Vijay, KrushiArthshastra.
6. Ramesh Singh, Indian Economy, Tata Mc-Graw Hill, Publication
7. Annual Reports, Department of Agriculture, Govt. of Indi
8. Agricultural Statistics at a Glance 2019, Directorate of Economics and Statistics, Ministry of Agriculture, Government of India, New Delhi.

Web reference

1) https://niti.gov.in/writereaddata/files/document_publication/Rural_Economy_DP.pdf
2) https://maitri.mahaonline.gov.in/PDF/Maharashtra%20New%20Industrial%20Policy-2019.pdf
3) https://eands.dacnet.nic.in/PDF/At%20a%20Glance%202019%20Eng.pdf
4) https://www.youtube.com/user/cecedusat5)
https://www.swayamprabha.gov.in/
http://14.139.13.96:8080/lectures.aspx?pno=Paper05(O) -UGC CEC E Contain on Agricultural Economics
http://14.139.13.96:8080/lectures.aspx?pno=Paper06(O) -UGC CEC E Contain on Industrial Economics

T Y B Com (Semester V)

(Choice Based Credit System)

Revised Syllabus (2019 Pattern)

SPECIAL ELECTIVE COURSE – I **Subject: Defence budgeting finance and Management special paper - III**

Total credits: **Course Code: 356 (j)**

Objectives:

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

Unit No.	Topic	No 'of lectures	Teaching Method	Proposed Skill to be Developed
1	**War Impact**	**12**	Lecture group Discussion library	Understanding the Impact of war on

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

References

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

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

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

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

Insurance, Transport & Tourism-I

(Insurance)

Objectives:

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

Unit No	Topic	No. of Lectures	Teaching Method	Proposed skills to be developed
1	The Insurance Customer Customers are Different- Different Mind sets, Their Satisfactions-Ethical Behaviours- Risk Management- Avoidance or Prevention-Reduction- Retention-	**12**	Lecture, PPT, Group Discussion, Library Work, Assignment, Visit to	Understanding the insurance customer and their behaviours.

	Transfer- The techniques, Separation- Duplication, Diversification- Retention and The Individual.		institutions etc.	
2	**Underwriting** – Origin, Definition, Objectives & principles of underwriting, Underwriting process- source of information concerning life insurance risk, special underwriting practices in areas such as non-medical insurance, guaranteed issue insurance, reinstatement & policy changes and highly impaired risk.	**12**	Lecture, PPT, Group Discussion, Library Work, Assignments, etc.	Understanding the principles of underwriting and its process.
3	**The Insurance Market:** Life and Non-life Insurers- Reinsurers- Individual and Corporate Agents-Brokers- Surveyors- Medical Examiners- Third Party Administrators- Regulator IRDA- Insurance Councils- Ombudsmen- Educational Institutes- Councils- Tariff Advisory Committee.	**12**	Lecture, PPT, Group Discussion, Library Work, Assignments, tests, etc.	Understanding the insurance market and its regulators.
4	**Insurance Business Current Scenario & Future :** Privatization, Foreign Direct Investment in India, Status of Indian Insurance Industry in the context of International Insurance Market, Challenges & Future of Insurance Business in India, Insurance Regulatory Systems in UK and USA. Right to Information Act and Insurance Business	**12**	Lecture, PPT, Group Discussion, Library Work, Assignment, Visit to institutions, tests, etc.	Understanding insurance business, challenges and its prospects.
	Total	**48**		

References-

1. M. N. Mishra & S.B. Mishra (2016), 'Insurance Principles and Practices', S. Chand & Company, New Delhi.
2. M. Arif Khan (2016), 'Theory and Practice of Insurance', Educational Book House, Aligarh.
3. S. Balachandran, 'Life Insurance – Insurance Institute of India' , Mumbai,

4. G. S. Panda (2011), 'Principles and Practices of Insurances, Kalyani Publishers, Ludhiana.
5. Kothari & Bahal (2019), 'Principles and Practices of Insurance', Sahitya Bhavan , Agra.
6. Dr. Inderjit Singh, Katyal, Sanjay Arora, 'Insurance Principles & Practices', Kalyani Publishers,Ludhiyana,
7. K. C. Mishra & C. S. Kumar (2009), 'Life Insurance Principle & Practice' Cengage Learning India Pvt. Ltd, Delhi.
8. Insurance Regulatory Development Act 1999
9. Life Insurance Corporation of India Act,1956
10. Insurance Act- 1938

Savitribai Phule Pune University, Pune

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

Computer Programming and Application Special Paper III **Course Code -: 356 (L)**

Subject Name -: Software Engineering- (I).

Objective: To understand the different system concepts used in Software Engineering.
To learn the different types applications of Software Engineering.
To know the facts about Software Development.

Term-I

Unit No.	Name of the Topic	Number of lectures	Reference Book
1	**Introduction to System Concepts** Definition Elements of System, Characteristics of System, Types of System, System Concepts	10	Book1
2	**Requirement Analysis** Definition of System Analysis , Requirement Anticipation, Knowledge and Qualities of System Analyst, Role of a System Analyst, Feasibility Study And It's Types, Fact Gathering Techniques, SRS(System Requirement Specification)	14	Book1
3	**Introduction to Software Engineering** Definition, Need for software Engineering, Software Characteristics, Software Qualities (McCall's Quality Factors	10	Book2
4	**Software Development Methodologies** SDLC (System Development Life Cycle), Waterfall Model, Spiral Model, Prototyping Model, RAD MODEL. V-Model, Incremental Model, RUP Model, Agile Model Methodology	14	Book2
	Total Lectures -	**48**	

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
Unit – I	10	Use ICT or presentation on System Concepts	U–tube Tutorial on System Concepts	-	Familiar with System Concepts
Unit – II	14	Use ICT or presentation on Requirement Analysis	U–tube Tutorial Requirement Analysis	One case study on Requirement Analysis	Familiar with Requirement Analysis
Unit – III	10	Use ICT or presentation on Software Engineering	U–tube Tutorial Software Engineering	-	Familiar with Software Engineering
Unit – IV	14	Use ICT or presentation on Software Development Methodologies	U–tube Tutorial Software Development Methodologies	-	Familiar with Software Development Methodologies

Method of Evaluation

Subject	Internal Evaluation	External Evaluation
Unit – I	30	70
Unit – II	30	70
Unit – III	30	70
Unit – IV	30	70

Guidelines for Examination:

[1]. Term End Exam (30 Marks):
[2]. To be conducted by college as per rules provided by University of Pune. Semester Exam 70 Marks):
[3]. To be conducted by University of Pune at the end of the academic year.
[4]. Passing marks for the course are 40 (Out of which **minimum 32** marks are compulsory in Semester Examination).

Recommended Book

1. Software Engineering: A Practitioner's Approach By Roger S. Pressman and Bruce Maxim McGraw-Hill Higher International; ISBN-10: 1259872971; ISBN-13: 978- 1259872976, 9 th Edition
2. Software Engineering (10th Edition) by Ian Sommerville Pearson; ISBN-10: 0133943038; ISBN-13: 978-0133943030 (04/15)
3. System Analysis, Design and Introduction to Software Engineering (SADSE) - S. Parthsarthy, B.W. Khalkar
4. Analysis and Design of Information Systems(Second Edition) - James A. Senn, McGraw Hill
5. System Analysis and Design- Elias Awad, Galgotia Publication, Second Edition
6. Fundamentals of Software Engineering- Rajib Mall, PHI Publication, Fourth Edition

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

Syllabus for T.Y.B. Com. **Course code: - 361**

Semester –VI **Credit - 3**

Subject Name: Business Regulatory Framework

Depth of the program – Fundamental Knowledge

Preamble

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

Objectives of the Program

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

Table of Contents

Unit No	Unit Title	Contents	Purpose Skills to be developed
1	**Negotiable Instruments Act,1881** **(14 Lectures)**	Concept of Negotiable Instruments: Characteristics, Meaning Important relevant definitions under the Act • Definitions, Essentials of promissory note, bill of exchange and cheque. Distinction between these instruments. Crossing of cheques – It's meaning and types. • Holder and holder in due course, Privileges of holder in due course. • Negotiation, endorsement, kinds of endorsement. • Liabilities of parties to negotiable instruments. • Dishonor of N. I., kinds, law relating to notice of dishonor.	To Equip the students with procedure and practices about negotiable instruments and liabilities of parties in case of dishonor of negotiable instruments.
2	**E-Contracts (E-Transactions/E-Commerce.):** **(06 Lectures**	• Significance of E-Transactions /E-Commerce. Nature, Formation, Legality. Recognition. (Chapter 4.Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement, dispatch of E-Records) • Digital Signatures –Meaning & functions, Digital Signature, certificates [Sections 35-39] • Legal issues involved in E-Contracts and personal data protection (Sec.43 A)	Comprehensive understanding about the E-Contracts, E-Commerce and their legal aspects

3	**The Consumer Protection Act,2019** **(14 Lectures**	The Consumer Protection Act, 2019 • Salient features of the C.P. Act,2019 • Definitions-Consumer, Complainant, Services, Defect & Deficiency, Complainant, unfair trade practice, restrictive trade practice, unfair contract. • Consumer Protection Councils. • Procedure to file complaint & Procedure to deal with complaint in commissions & Reliefs available to consumer.(Sec.39) • Consumer Disputes Redressal Commissions. (Composition, Jurisdiction, Powers and Functions.)	To acquaint students about regulatory mechanism of Consumer Protection and Procedural aspect of Redressal of Consumers' grievances.
4.	**Intellectual Property Rights** **(14 Lectures)**	Intellectual Property Rights : (IPRs) • Meaning & importance of IPRs, International efforts in protection of IPR: WIPO (Objectives & activities) & TRIPS Agreement: Objectives • Definition and conceptual understanding of following IPRs under the relevant Indian current statutes. • Patent: Definition & concept, Rights & obligation of Patentee, its term. • Copyright: Characteristics & subject matter of copyright, Author & his Rights, term. • Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder. • Design: Importance, characteristics, Rights of design holder.	To be able to appreciate the emerging developments in the area of intellectual property Laws and their impact on the Indian businesses.

		• Geographical Indications, Confidential Information & Trade Secrets, Traditional knowledge—Meaning & scope of these IPRs.	

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

Teaching Methodology

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

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

Methods of Evaluations

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

References

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

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

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

Paper: ADVANCED ACCOUNTING – II

Code: 362 **No. of lectures: 48**

Preamble

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

Objectives of the course

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

Objectives of the Program

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

Depth of the program – Fundamental Knowledge

CONTENTS

Unit No.	Unit Name	Contents	Purpose skills to be developed
1	**Final Accounts of Co-operative Societies**	- Meaning and Introduction, - Allocation of Profit as per Maharashtra State Co-operative Societies Act. - Preparation of Final Accounts of Credit Co-op. Societies & Consumer Co-op. Societies	- To upgrade regarding legal provisions of co-operative accounting. - To develop the skill regarding preparation & presentation of final accounts of Credit Co-op. Societies & Consumer Co-op. Societies.
2	**Branch Accounting**	- Concept of Branches & their Classification from accounting point of view. - Accounting treatment of dependent branches & independent branches. - Methods of charging goods to branches.	- To develop conceptual understanding about accounting for different branches. - To ascertain whether the branch should be expanded or closed, to ascertain the requirement of cash and stock for each branch. - To develop the skill & upgrade the knowledge regarding methods of charging goods to branches.
3	**Recent Trends in Accounting**	- Forensic Accounting - Accounting for Corporate Social Responsibility - Accounting for Derivative Contracts - Artificial Intelligence in Accounting	- To develop conceptual understanding about forensic accounting, corporate social responsibility, derivative contracts and artificial intelligence in accounting.
4	**Analysis of Financial Statements**	- Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis, Types of Ratios – Profitability, Liquidity, Leverage etc. - Simple Problems on following Ratios: - Gross Profit, - Net Profit, - Operating, - Stock Turnover, - Debtors Turnover, - Creditors Turnover, - Current Ratio, Liquid Ratio, - Debt-Equity Ratio, - Working Capital to Net worth, Assets Turnover Ratio.	- To understand the conceptual knowledge, objectives, methods & tools of analysis of financial statements. - To develop the analytical skill and decision-making skill of the students. - To diagnose the information contained in financial statements so as to judge the profitability, liquidity & solvency position of business organizations.

Teaching Methodology

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

Method of Evaluation

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

References:

- **List of Books Recommended:**

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

- **List of Videos Recommended:**

Unit	Topic Name	Links
1	**Final Accounts of Co-operative Societies**	- https://youtu.be/Bt0sv9IZwIs - https://youtu.be/CCgR_pJg49c
2	**Branch Accounting**	- https://youtu.be/QnrqPiAEzac - https://youtu.be/aia6lxASh24
3	**Recent Trends in Accounting**	- https://youtu.be/L_Q9rXAFZeg
4	**Analysis of Financial Statements**	- https://youtu.be/76gMXQBnbps - https://youtu.be/1iYK6s5_Db0

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

Semester - VI **Subject: Indian & Global Economic Development** **Course Code: 363**
Total Credits: 3

Preamble:

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

Scope of the Programme –

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

Objectives:

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

Course Outcomes:-

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

Unit No.	Topic	Purpose & Skills to be Developed
Unit 1	**Human Resources and Economic Development** **1.1** Role of Human Resources in Economic Development **1.2** Human Development Index and India **1.3** Concepts of Different Indexes in Quality of Life and Status of India **1.3.1** Gender Development Index **1.3.2** Gender Inequality Index **1.3.3** Human Poverty Index **1.3.4** Global Hunger Index	**Purpose:** To make the students aware of concepts related to Human Development and HDI **Skills:** Analyze & think critically, develop writing skills.
Unit 2	**Foreign Capital and Economic Development** **2.1** Role of Foreign Capital in Economic Development **2.2** Types of Foreign Capital **2.3** Foreign Investment in India Since 2001 **2.4** Limitations of Foreign Capital	**Purpose:** To give the knowledge to students about Foreign Capital and issues related to Foreign capital in India. **Skills:** Analyze & think critically, develop writing skills.
Unit 3	**India's Foreign Trade and Balance of Payment** **3.1** Role of Foreign Trade in Indian Economic Development **3.2** India's Foreign Trade Since 2001 **3.3** India's Recent Foreign Trade Policy (EXIM Policy) **3.4** Meaning and Components of Balance of Payment **3.5** India's Balance of Payment Since 2001 **3.6** Causes of Unfavorable Balance of Payment **3.7** Convertibility of Indian Rupee – Current and Capital Account	**Purpose:** To make aware to students about the situation of Foreign Trade and Balance of Payments. **Skills:** Analyze & think critically, develop writing skills.

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

Teaching methodology:

UnitNo.	Total Lectures	Innovative methods to beused	Film shows and AV Applications	Project	Expected Outcome
1	**10**	• Open Book discussion • Casestudies • Problem solvingbased learning	• You tube lectures • Films	• Implication of HDI • Policies of Indian Government for improving Human Quality	• Students will understand concepts of Development • Will be able to critically evaluate status of India as compared to world
2	**10**	• Digital lectures • Project based learning	• You tube lectures • Online PPTs	• Role of Foreign Capital in Developing Countries • Concepts of Foreign Capital	• Will understand the concepts of Foreign Capital

3	**14**	• Pair learning • Group discussion	• Films • You tube lectures • PPTs made by Teachers	• Role of Foreign Trade in Development of Developing Countries • Trends of Trade in developed and developing countries • Concepts of Balance of Trade and Balance of Payments	• Will understand the concepts of Balance of Trade and Balance of Payment • Will able to make comparison of Indian trade with other countries
4	**14**	• Group discussion • Teacher driven power point presentation	• You tube lectures • Online PPTs	• Role of International Financial Institutions In Development of Developing Countries • Importance of Economic Cooperation in Development	• Will understand the importance of International Financial Institutions. • Will be able the Organization and Functions of International Cooperation Organizations

Recommended Books:

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

- www.,mospi.gov.in/national-sample-survey-office-nsso- (Ministry of Statistics and Programme Implementation, GoI)

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

OR

Savitribai Phule Pune University, Pune
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(CBCS-2019 Pattern) (w.e.f. 2021-22)

Semester - VI **Subject: International Economics II** **Course Code: 363**

Total Credits: 3

Preamble: International Economics is subject that is relevant in the current context. This provides an understanding of balance of payments, foreign exchange market and International factors mobility. The subject discusses Balance of Payments, Foreign Exchange, Currency Management as well as International capital flows. The subject discusses Free Trade, Barriers to Trade, Trade Agreements and Trade Organizations. Various issues are discussed and analyzed arising out of international trade and finance.

Objectives:

1. To acquaint the students with the concept of balance of payments, foreign exchange and international factors' mobility.
2. To help the students evaluate the working and functions of international organizations and institutions.
3. To develop a foundation in the subject that will help the students in their future academic and professional ventures.

Course outcomes:

1. Students will be able to comprehend the basic concepts of balance of payment and foreign exchange.
2. Students will be able to evaluate the working and functions of international organizations and institutions.
3. Students will be able to apply the knowledge while preparing for the competitive examinations and other future prospects.

Unit No.	Topic	Purpose & Skills to be Developed
1	**Balance of Payment** **1.1** Concept of Balance of Trade and Balance of Payments **1.2** Balance of Payment on Current Account and Capital Account **1.3** Causes of Disequilibrium in Balance of Payment **1.4** Measures to Correct Disequilibrium in Balance of Payment **1.5** Convertibility of Rupee on Current and Capital Account	**Purpose**: To make the students aware of concepts balance of payments **Skills:** Analyze & think critically, developing writing skills.
2	**Foreign Exchange** **2.1** Foreign Exchange Market 2.1.1 Meaning 2.1.2 Functions 2.1.3 Structure 2.1.4 Euro Dollar Market **2.2**. Foreign Exchange Rate 2.2.1 Meaning of Foreign Exchange Rate 2.2.2 Fixed and Flexible Exchange Rate- Merits and Demerits 2.2.3 Determination of Foreign Exchange Rate: Purchasing	**Purpose:** To understand the concepts of foreign exchange market, foreign exchange rate, euro market etc. **Skills:** Analyze & think critically, developing writing skills.

	Power Parity Theory	
3	**International Factor Mobility**	**Purpose:** To understand the concept of international factor mobility and its effects on economy **Skills:** Analyze & think critically, developing writing skills.
	3.1 Labor Migration- Meaning, Causes and Effects	
	3.2 Brain Drain- Concept, Causes and Effects	
	3.3 Types of Foreign Capital 3.3.1 Foreign Direct Investment 3.3.2 Foreign Institutional Investments	
	3.4 Problems of Foreign Capital	
	3.5 Role of Multinational Corporations (MNC's)	
4	**International Economic Institutions and Regional Cooperation**	**Purpose:** To make the students aware about different organizations working for international finance and trade development **Skills:** Analyze & think critically, developing writing skills.
	4.1 World Trade Organization (WTO): Objectives and Functions	
	4.2 International Monetary Fund (IMF): Organization and Functions	
	4.3 World Bank: Objectives and Functions	
	4.4 South Asian Association for Regional Cooperation (SAARC): Objectives and Functions	
	4.5 BRICS- Introduction and Functions	

Teaching Methodology:

Unit No.	No. of Lectures	Innovative methods to be used	Film Shows and AV Applications	Project	Expected Outcome
1	**12**	• Open book discussion • Digital lectures • Reading • Projects	You tube lectures on balance of payments, Teacher oriented PPTs	• Difference in Balance of Trade and Balance of Payments • Comparison between current Account and Capital Account	• Students will understand basic concepts of Balance of Trade and Balance ofPayments • Account Will be able to analyze and current Account and Capital Account
2	**12**	• Group discussion • Case studies • Problem solving based learning	You tube lectures, Lectures on SWAYAM Portal	• Role of foreign exchange market in the economy. • Methods of foreign exchange determination	• Will know Meaning of Foreign exchange market • Will know the methods of foreign exchange determination

3	**12**	• Pair learning • Group discussion • Open book discussion	• Teacher oriented PPTs. • You tube lectures	• Problems of Foreign Capital • Role of Multinational Corporations (MNC's)	• Will understand the concept of international factors mobility • Will understandCauses and Effects of Labor migration and Brain Drain • Able to interpret Role of Multinational Corporations (MNC's)
4	**12**	• Group discussion • Teacher driven power point presentation • You tube videos and presentations	• You tube lectures • Online PPTs	• Role and Functions of WTO • Comparison World Bank and IMF • Study of the regional coopertions	• Will understand role of international institutions in development of economies • Will know the effect of regional cooperation on trade and development

Recommended Books:

1. Dr.D.M.Mithani – International Economics (Himalaya Publishing house ltd)
2. Bo Sodersten, Geoffirey Reed, International Economics (3rd Edition) Publisher Red Globe Press
3. Kenan, P.B. (1994), The International Economy, Cambridge University Press, London.
4. Kindlberger, C.P. (1973), International Economics, R.D. Irwin, Homewood.
5. Krugman, P.R. and M. Obstgeld (1994), International Economics: Theory and Policy, Glenview, Foresman.
6. Salvatore, D.L. (1997), International Economics, Prentice-Hall, Upper Saddle River, N.J.
7. Sodersten, Bo (1991), International Economics, Macmillan Press Ltd., London.
8. International Economics , M.L. Jhingan
9. Z.M.Jhingan : International Economics (Vrinda Publication)
10. Robert Feenstra, Alan M Taylor, International Trade (5th Edition) Publisher Worth
11. Dr.Mrs.NirmalBhalerao&S.S.M.Desai – International Economics (Himalaya Publishing house ltd)
12. DeminicSalvatove – International Economics

13. Francis Cherunilam – International Economics, McGraw Hill publications
14. Francis Cherulliom - International Economics (Prentice hall)
15. Panchmukhi, V.R. (1978), Trade Policies of India: A Quantitative Analysis, Concept Publishing Company, New Delhi.
16. Patel, S.J. (1995), Indian Economy towards the 21st Century, University Press Ltd., India.
17. L.M.Bhole – Financial Institutions Markets (Tata McGraw Hill)
18. H.R.Macharaju – Internathttps://saylordotorg.github.io/text_international-trade-theory-and-policy/s07-01-factor-mobility-overview.htmlional Financial Markets and India (Wheeler Publication)
19. https://www.economicsdiscussion.net/international-economics/international-economics-its-concept-parts/4205
20. https://www.emerald.com/insight/content/doi/10.1108/00251749710160214/full/html
21. https://www.economicsonline.co.uk/Global_economics/Terms_of_trade.html
22. https://en.wikipedia.org/wiki/Main_Page
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Savitribai Phule Pune University

Faculty of Commerce & Management

T Y B Com (Semester VI)

(Choice Based Credit System)

Revised Syllabus (2021-22)

CORE COURSE – I

Subject: Auditing & Taxation - II **Course Code: 364**

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

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

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

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

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

Teaching Methodology:

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

Method of Evaluation:

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

List of Practical's

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

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

Guidelines for completion of Practical's:

1) For each semester minimum three practical's should be completed.

2) Two Practical are compulsory from the given list.

3) Teachers are allowed to choose one practical according to the situation in their local area.

Reference books:

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

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

Semester : - VI (T.Y.B.Com) **Subject Code :- PR- 365 (a)**

Subject : - Business Administration – II (Marketing)

Preamble

Business Administration describes a set of activities necessary to maintain the level of operations within business organizations and is a key element associated with a high level of productivity and efficiency. Business administration is a field of study that focuses on the planning, analyzing, management, and organizing of various business activities and financial needs of an organization . the knowledge of which opens the path to a high possibility of advancing to management or leadership positions in reputed organisation and contributing to the growth of the organisation, industry and the Nation at large.

Marketing is one of the most essential factors/areas to achieve the business objectives and also provides a wide range of career opportunities to the aspiring students. Marketing Knowledge prepares students for more than just a career in business. Marketing is a thorough exploration of customer perceptions, buyer personas, messaging, communication, data, and much more. Marketing Knalowledge, equips students to act as well-rounded, critical thinkers. Not only do marketers present impeccable skills in data interpretation, but they also offer the higher-level thinking that turns analytics into strategy. Foundational knowledge in Marketing makes savvier professionals — no matter what the industry.

Objectives of the course

1. To acquaint the student with knowledge about Marketing, Marketing Concepts identification on various types of markets.
2. To develop understanding among the students on the various elements of Marketing Mix and Market Segmentation

3. To update the students with knowledge on varied dimensions of Product Management , Branding and Pricing Management
4. To update the students with the knowledge on various aspects of Promotion and Distribution and to update them on the recent trends in the field of Marketing.

Depth of the program – Fundamental Knowledge

Unit No.	**Unit Title**	**Contents**	**Skills to be developed**
1	Introduction to Marketing	1.1 Marketing – Introduction, Meaning , Scope , Objectives , Features, Functions and Importance 1.2 Types of Markets – Regulated Market , Organised Market & Unorganised Market ,Virtual/ Internet Market, Industrial Market , Consumer Market, Financial Market , Auction Market and Black Market 1.3 Difference between Selling & Marketing 1.4 Evolution of Marketing Concepts – Exchange Concept, Production Concept , Product Concept, Selling Concept Marketing Concept, Societal Concept, Relationship Marketing Concept, Holistic Concept and Pace Concept	Conceptual Understanding Critical thinking skills Accessing and analyzing information skills Imaginative thinking

2	Marketing Mix & Market Segmentation	1.1 Marketing Mix – Meaning , Features , 7 P's of Marketing (Product , Price , Place, People, Promotion , Processes and Physical Evidence) , Environmental Factors affecting Marketing Mix – Consumers, Competitors , Trade Factors, Political & Legal , Economic , Social , Technological , Global. 1.2 Market Segmentation – Meaning , Advantages and Limitations , Essentials of Effective Market Segmentation, Methods /Basis of Market Segmentation : Geographic, Demographic , Sociographic, Psychographic and Behavioural. , Steps in Market Segmentation 1.3 Mass Marketing, Multi Segment Marketing and Niche Marketing – Meaning, Advantages and Limitations	Conceptual Understanding Analytical skills Accessing and analyzing information Imaginative thinking
3	Product Management, Pricing Management,	1.1 Product Levels – Core Product, Basic Product, Expected, Augmented Product and Potential Product 1.2 Product Life Cycle 1.3 Branding - Meaning , Types of Brands, Brand Equity & Brand Loyalty and Brand Extension – Meaning Advantages and Limitations 1.4 Pricing – Meaning, Objectives 1.5 Factors affecting Pricing – Internal Factors – Cost, Objectives of Firm, Product, Image of Firm, Product Life Cycle Product Line and Credit Policy External Factors – Competition, Demand, Consumers, Channel intermediaries, Economic Conditions,	Conceptual Understanding Analytical Skills Technical skills Critical thinking

		Government Control. 1.6 Pricing Methods – Cost Plus Pricing, Mark up Pricing, Brake Even Pricing, Target Return Pricing , Marginal Cost Pricing , Early Cash Recovery Pricing , Perceived Value Pricing , Going Rate Pricing , Sealed Bid Pricing , Differentiated Pricing , 2 Part Pricing and Demand Backward Pricing	
4	Promotion and Distribution and Recent Trends in Marketing	1.1 Promotion Mix – Meaning , Objectives , Elements of Promotion Mix – Advertising , Publicity , Sales Promotion, Personal Selling , Public Relations, Packaging , Direct Marketing , Trade Fairs and Exhibitions 1.2 Advertising – Meaning, Importance , Scope , Advantages of Advertising 1.3 Types of Advertising Media – Radio , News Paper , Print Media , Social Media Advertising , Online Advertising 1.4 Difference between Advertising , Publicity and Sales Promotion 1.5 Recent Trends in Marketing - Visualization , Voice Search ,Live Video and Video marketing, Integrated Online-Offline Customer Experience , The Internet of Everything ,Content marketing ,Search Engine Optimization /Semantic keyword research , Browser push notifications ,Social Media Marketing ,Virtual / Internet Marketing , Green Marketing , Social Marketing	Conceptual Understanding Analytical skills Accessing and analyzing information Imaginative thinking Awareness on the latest in the trends

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	PPT , Visit to various types of Markets , Role Play, Demonstrations	Online Videos of various types of markets in India and at Global Levels	Individual assignment report on comparative analysis of types of Markets	Developing understanding about Marketing , Learning the difference between Marketing and Selling. Understanding the various markets in operation
2	12	PPT , Lectures by Marketing Managers/Executives , Case Study of various Products and services	Online Videos	Interview with Marketing Managers and various business owners from different segments of the Market	Conceptual Clarity and Practical understanding
3	18	PPT, Videos of Various Products and its life cycle , Demonstration	Videos of various Multi Product Line Manufacturers	Creation of Short Video of Innovative Product Development, Pricing , Market Launch Strategy	Conceptual Clarity and Practical understanding Creative and Imaginative Skills Innovation
4	08	PPT , Lectures by Experts from the field of Media and Advertising Agencies	Analysis of Advertisements on various Media	Group Activity – Creation of Videos , Charts , Posters , Message for advertisement and promotion of Products on various types of Media	Analytical skills Decision making skills Creative and Imaginative Skills Innovation

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	MCQ, Field Visit Report	As per University norms	
Unit – II	MCQ, Assignments, PPT	As per University norms	Certificate course in Soft Skills
Unit – III	MCQ, Interview Report with Manufacturers/distributors / Retailers etc. , Assignments , Case Study	As per University norms	Certificate Course in Photoshop, Corel Draw
Unit – IV	MCQ , Charts/Posters/Video , Market Survey , Case Study	As per University norms	Certificate courses Digital Marketing, Retail Marketing

References:

<u>List of Books Recommended: -</u>

- Basics of Marketing- Cannon
- Marketing Management, Philips, Kotler
- Marketing – Gandhi 9
- Principles of Marketing – Sherlekar S.A.
- International Marketing- P. Saravanavel (Himalaya Publishing House)
- Modern Marketing Management- R.S. Davar
- Epic Content Marketing by Joe Pullizzi
- Social Media ROI by Olivier Blanchard
- The Anatomy of Buzz by Emanuel Rosen
- Selling the invisible by Harry Beckwith
- Permission Marketing by Seth Godin

- Principles of Marketing , Philip Kotler, Gary Armstrong
- Marketing Management , Philip Kotler, Kevin Lane Keller, Mairead Brady, Malcolm Goodman, Torben Hansen
- Ultimate Guide to Google AdWords: How to Access 100 Million People in 10 Minutes by Perry Marshall and Bryan Todd
- The New Rules Of Marketing And PR: How to Use Social Media, Online Video, Mobile Applications, Blogs, News Releases, and Viral Marketing to Reach Buyers Directly by David Meerman Scott
- Web Analytics 2.0: The Art of Online Accountability and Science of Customer Centricity by Avinash Kaushik

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Semester – VI

SPECIAL ELECTIVE COURSE (Special Course – II)

Banking & Finance-Special Paper II) Semester-VI(

) Financial Markets and Institutions in India – II Course code :365-B

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

Objectives :

1 .To familiarize students about various basic concepts of stock market.
2 .To analyse the types and process of stock trading.
3 .To enable the students to understand the functions and working of Non -Banking Financial Institutions in India .
4 .To enable the students to acquire sound knowledge of Regulatory Bodies in India.

Unit No.	Topic	Number of Lectures	Teaching Method	Proposed skills to be developed
01	**Basic Concepts of Stock Market:** 1 Primary & Secondary Market . Merchant Banking, IPO,FPO 2 .Selective Stock Exchanges .Concept of Stock market 2.1 BSE - Bombay Stock Exchange 2.2 NSE- National Stock Exchange 2.3 Broker &Sub.broker, Demat Account, broker account, IPO Price band, Stock Listing, IPO Stock allotment 2.5 Small Cap, Mid Cap & Large Cap Companies 2.6 .Selective Market Index. Sensex, Niffty, Bank Niffty, Niffty future & Option 2.7 Bear & Bull Market	10	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the basic concept of stock market.

02	**Stock Trading:** 2.1. Cash Market, Future &Option Market 2.2 Types of Stock Trading A. Day Trading)Intra.day Trading (B. Delivery Trading C. Future & Option Trading 2.3 Types of Orders A. Buy B. Sell C. Stop loss . 2.4 Premium amount, Lot size 2.5. Lower & Upper Circuit. 2.6 Trade Settlement, Stock Oxen 2.7 Carrier opportunities in Stock Market	14	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the basic concept and types of stock trading.
03	**Non-Banking Financial Institutions (NBFIs):** 3.1 Meaning and definitions Of NBFIs 3.2 Distinction between Bank and NBFIs 3.3 Functions and workings of. i) Lease Financing ii) Mutual Fund iii) Housing Finance Companies iv) Life Insurance Company)LIC (v) General Insurance Company) GIC(3.4 carrier opportunities in Insurance Sector	12	Lecture, PPT, Group Discussion, Library Work Book Assignment, Use of internet	Understanding the functions and working of Non -Banking Financial Institutions in India .
04	**Regulatory Bodies** 4.1 SEBI -Security Exchange Board of India 4.2 IRDA -Insurance Regulatory & Development Authority.	12	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the role of SEBI in financial Market and Understanding the role of IRDA in Insurance Sector
Total		**48**		

References:

1 . Financial Institution and Market: L .M .Bhole

2 . Prasanna Chandra, “Investment analysis & Portfolio Management”, New-Delhi, The McGraw Hill Company Ltd.

3. V. K. Bhalla, “Portfolio Analysis & Management”, New-Delhi, Sultanchand & Sons Publication.

4. Panithavathy Pandian, “Securities Analysis and Portfolio Management”, New-Delhi, Vikash Publishing House Pvt. Ltd.

5. M. Ranganathan & R. Madhumahi, “Investment Analysis and Portfolio Management”. Pearson Education [India]

6 .Indian Financial System: Dr .M .Y .Khan

7 .Investment and Securities Markets in India: V .A .Avadhani

8 .Economic Reforms and Capital Markets in India: Anand Mittal

9. Financial Market and Institutions in India: Dr .Sunil Shete, Success Publication.

SYLLABUS FOR T.Y.B.COM UNDER CBCS PATTERN 2019

SEMESTER-VI

PAPER- II

SUBJECT NAME: - BUSINESS LAWS AND PRACTICE PAPER II (BLP-II)

COURSE CODE – 365 (c)

Objectives of the course:

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

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

Depth of the program:

Basic to application based

Objectives of the Subject:

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

Unit . No.	Unit Title	Contents	Purpose skills to be developments
1	**Historical Development of Company Law in India :**	1.1 Historical Overview, Development of various concepts and trends in company law, Social responsibilities of companies, Development of	Understanding the historical development of Company law.

		company law administration. 1.2 Need based (Major) amendments from inception to till the date.	
2	**Prevention of Oppression and Mismanagement.**	2.1 Meaning of oppression, who can apply to court, Rule of Majority, protection of minority interest, remedies and rights of minority shareholders, 2.2 Prevention of oppression and mismanagement, powers of the court	It will help the students to gain insights of prevention of oppression & mismanagement.
3	**Inspection, Investigations, Compromise and Arrangement:**	3.1 Inspection and investigation suo-moto - Investigation by Government. 3.2 Rights and duties of Inspector - Report by an Inspector. 4.1 Schemes for Compromise and Arrangement - Persons entitled to apply for sanction of court. 4.2 Powers of court - Conditions for sanction of compromise - Effect of sanction	To create awareness among the students about Inspection and Investigations. To study & understand the Compromise and Arrangement in detail.
4	**Rules of Corporate Governance :**	5.1 Meaning & Concept of corporate Governance, History of Corporate Governance – Cadbury Committee Report 5.2 Principles of Morality and business ethics –Code of conduct for professionals.	Understand the rules of Corporate Governance in detail.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	➢ Internet Sources.	➢ You tube videos on Historical Development of Company Law in India ➢ E-Content provided by UGC/University/MOOC /You tube etc. to be studied.	Project report should be prepared on Historical Development of Company Law in India	Understanding the Historical Development of Company Law in India
2	12	➢ Group Discussion. ➢ Internet Sources.	➢ E-Content on Prevention of Oppression and Mismanagement provided by UGC/University/MOOC etc. to be studied & analyzed.	Project report can be prepared on overview of Prevention of Oppression and Mismanagement.	Understanding in detail Prevention of Oppression and Mismanagement.
3	12	➢ Internet Sources. ➢ Presentation can be taken.	➢ E-Content on Inspection and investigation provided by UGC/University/MOOC/ You Tube etc. to be Watched & analyzed.	Project report can be prepared on Inspection, Investigations, Compromise and Arrangement	Understanding the Inspection, Investigations, Compromise and Arrangement

4	12	➢ Internet Sources. ➢ Presentation can be taken.	E-Content on Corporate Governance provided by UGC/University/MOOC/YouTube etc. to be Studied & analyzed.	Project report can be prepared on benefits of Corporate Governance.	Understanding the Corporate Governance in detail.

References

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

Practical for Semester – VI

Topic	Mode of Practical
Historical Overview, Development of various concepts and trends in company law	Library Assignment
Prevention of Oppression and Mismanagement	Applications with library & Online sources.
Inspection, Investigations, Compromise and Arrangement:	Library Assignment.
Corporate Governance	Review of Research Papers/Articles, News Paper Articles etc.

References

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

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

Semester -VI Subject: --: Co-operation & Rural Development (Special Paper-II) Course Code- 365 (d)

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

Preamble:

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

Objectives of the Course:

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

Unit No.	Unit Title	Contents	Skills to be developed
1.	**Marketing Strategy for Co-operatives**	1.1 Meaning and definition of marketing Strategy 1.2 Importance of marketing strategy in co-operatives 1.3 Factors influencing marketing strategy of co-operatives 1.4 Marketing strategy followed by co-operatives 1.5 Agricultural Cooperative Processing. 1.6 Co-operative produces Marketing. 1.7 Co-operative Service Marketing. 1.8 Strategy for Exporting Agricultural Produce.	Understanding about co-operative marketing strategies

2.	**National Agricultural Co-operative Marketing Federation of India Ltd. (NAFED)**	2.1 Objectives 2.2 Organizational Set-up 2.3 Functions 2.4 Performance and evaluation of NAFED. 2.5 Problems and challenges for NAFED	Understanding about function, objectives and organizational set-up of NAFED
3.	**Agricultural Produce Market Committee**	3.1 Organizational Set-up 3.2 Functions 3.3 Importance & scope 3.4 Progress, Problems and challenges	Awareness about agricultural marketing committee.
4.	**The Agricultural Produce Marketing (Development & Regulation)Act, 2003 (Model Act)**	4.5 Objectives 4.6 Basic features. 4.7 Main provisions 4.8 Impact on Agricultural Marketing	Understanding about Agri. Produce Marketing Act, 2003.

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	**12**	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources	Relevant You Tub Videos, Relevant slide show, online Video, Short Film Show	Individual assignment report	Understanding of basic knowledge of Marketing strategies for co-operatives
2	**12**	Pre reading, Class discussion, internet resources, Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion, Library /Home Assignment ,Internal Assignment, case study	Relevant You Tub Videos , Short Film Show, A.V Application	Visit to Office of NAFED Presentations	Understanding the importance and Essentials NAFED

3	**12**	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop ,case study	Relevant You Tub Videos. PPT, AV Application, online video	Visit to Agricultural produce marketing committee office. Report writing	To acquire the fundamental knowledge Agricultural produce marketing committee
4	**12**	Guest Lectures of eminent Personalities , Group Discussion, Library visit ,Home Assignment, case study	Online Videos, Relevant slide show, Short Film Show	Guest Lecture	To understand elements of agricultural produce marketing Act..

Method of Evaluation:

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

References:

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

SPPU, Pune

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

Degree Course CBCS

Semester Vl

Subject Name -: Cost and Works Accounting. Special Paper II **Course Code -: 365 – E**

Subject Title -: Methods of Costing

Objectives:

1. To provide knowledge about the various methods of costing.
2. To understand the applications of different methods of costing in manufacturing and service industries.

3. To enable students to prepare cost statements under different types of manufacturing industries and Service Industries
4. To build the applicability of cost accounting standards in the method of costing.

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

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

Teaching Methodology

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

Method of Evaluation

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

References

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

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

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

Web References

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

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

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

Areas of practical problems

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

Syllabus for **B. Com. Semester: - VI**
Subject Name: - **Business Statistics II**
Course code: - **365(F)**
Credit 3

Preamble to the syllabus:

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

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

Depth of the Course – Basic Knowledge of Elementary Statistics

Objective of the Course

1. **To understand and Master the concepts, techniques & applications of Sampling Methods.**
2. **To understand and Master the concepts, techniques & applications of Hypothesis Testing.**

Unit No.	Unit Title	Contents	Purpose/Skills to be developed
1	**Sampling Methods**	Meaning of census and sampling. Advantages of sampling over census; Methods of Sampling: - Simple random sampling with replacement (SRSWR), Simple random sampling without replacement (SRSWOR), Stratified sampling, Systematic sampling; Meanings of the terms: - Estimator and estimate, Statistic, Sampling distribution of statistic, Standard error of statistic; Examples and problems - Numerical problems to estimate population mean, population total, standard error of unbiased estimator of population mean in case of SRSWR and SRSWOR, Numerical problems to estimate population mean and population total in case of stratified sampling.	1. To understand the concept sampling. 2. To understand different methods of sampling. 3. To apply sampling methods to real life business problems.

2	**Normal Distribution**	Probability density function of - Normal distribution with mean μ and variance σ^2, Standard normal variate (SNV); 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.	1. To understand the concept of normal distribution and its relevance. 2. To understand the relation of normal distribution with other standard distributions.
3	**Large and Small Sample Tests**	**Large Sample Tests** Concept of hypothesis, statistical hypothesis, null hypothesis, alternative hypothesis, critical region, two types of errors, level of significance, P-Value; Large sample test for testing $H_0 : \mu = \mu_0 \; v/s \;\; H_1 : \mu \neq \mu_0$ $(\mu : Mean)$ $H_0 : \mu_1 = \mu_2 \quad v/s \;\; H_1 : \mu_1 \neq \mu_2$ $H_0 : P = P_0 \; v/s \;\; H_1 : P \neq P_0$ $H_0 : P_1 = P_2 \; v/s \;\; H_1 : P_1 \neq P_2$ Examples and problems related to business **Small sample tests** χ^2 test of goodness of fit for proportions. χ^2 test of independence of two attributes - 2×2 contingency table, $m \times n$ contingency table t-test for $H_0 : \mu = \mu_0 \; v/s \;\; H_1 : \mu \neq \mu_0$ t-test for $H_0 : \mu_1 = \mu_2 \quad v/s \;\; H_1 : \mu_1 \neq \mu_2$ Paired t test $H_0 : \mu_d = 0 \; v/s \;\; H_1 : \mu_d \neq 0$ t-test for $H_0 : \rho = 0 \; v/s \;\; H_1 : \rho \neq 0$ (Test of significance of correlation coefficient.) F-test for $H_0 : \sigma_1^2 = \sigma_2^2 \; v/s \;\; H_1 : \sigma_1^2 \neq \sigma_2^2$ Examples and problems related to business	1. To understand the concept large sample tests for hypothesis testing. 2. To understand the concept of small sample tests for hypothesis testing. 3. To apply the concepts of large sample tests and small sample test to real world business problems.
4	**Analysis of variance**	Meaning; One way classification; Two way classification; Basic hypothesis and preparation of ANOVA table and F test for the hypothesis; Examples and problems related to business.	1. To understand the concept of ANOVA 2. To apply the concept of ANOVA to real world business problems.

List of practical's

Sr. No	Name of the experiment
1.	Sampling methods
2.	Applications of normal distribution
3.	Project/Case study based on testing of hypothesis

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	ICT	NA	NA	Students will be able to apply the concept sampling and different sampling methods to real world business problems.
2	10	ICT	NA	NA	Students will be able to apply the concept of normal distribution to solve real world business problems.
3	18	ICT	NA	Yes	Students will be able to apply the concept large sample tests and small sample tests for hypothesis testing. Students will be able to apply the concepts of large sample tests and small sample test to real world business problems.
4	08	ICT	NA	NA	Students will be able to apply the concept of ANOVA to real world business problems.

Method of Evaluation

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

Notes: -

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

References:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McFraw Hill	New Delhi
2	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd	New Delhi

3	**Mathematics for Economics and Finance: Methods and Modeling**	**Martin Anthony and Norman Biggs**	**Cambridge University Press**	**Cambridge**
4	**Statistical Methods**	**Gupta S. P.**	**Sultan Chand and Sons**	**New Delhi**
5	**Applied Statistics**	**Mukhopadhya Parimal**	**New Central Book Agency Pvt. Ltd.**	**Calcutta.**
6	**Fundamentals of Statistics**	**Goon A. M., Gupta, M. K. and Dasgupta, B.**	**World Press**	**Calcutta.**
7	**Fundamentals of Applied Statistics**	**Gupta S. C. and Kapoor V. K.**	**Sultan Chand and Sons**	**New Delhi**
8	**Statistics for Business and Financial Economics**	**Cheng-Few Lee, John C. Lee and Alice C. Lee**	**Springer**	**New York**
9	**Fundamentals of Statistics**	**S. C. Gupta**	**Himalaya Publishing House**	**New Delhi**
10	**Statistics for Business and Economics**	**J. S. Chandan**	**Vikas Publishing House**	**New Delhi**
11	**Business Statistics**	**S. P. Gupta and M. P. Gupta**	**Sultan Chand and Sons**	**New Delhi**
12	**Quantitative Techniques**	**N. D. Vohra**	**McGraw Hill Education**	**New Delhi**
13	**Business Statistics**	**S. C. Gupta and Indra Gupta**	**Himalaya publishing House**	**New Delhi**
14	**Complete Business Statistics**	**Amir Aczel, J. Sounderpandian, and P. Saravanan**	**McGraw Hill Education**	**New Delhi**
15	**Fundamentals of Statistics**	**D. N. Elhance**	**Kitab Mahal**	**New Delhi**

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

Semester VI (T.Y.B.Com) **Subject code -: 365 (g)**

Subject -: Business Entrepreneurship (Special Paper II) **Total Credits: - 04 (Theory 03 Internship 01=04)**

Preamble:

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

Objectives:

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

Depth of Programme: - Basic knowledge of Business Entrepreneurship

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	**BUSINESS PLAN (BP) IMPLEMENTATION**	Meaning - importance - preparation of Business Plan, Financial aspects, Marketing aspects, Human Resource aspects, Technical aspects, Social aspects of Business Plan. Common pitfalls to be avoided in preparation of a Business Plan., Steps in Business Plan, Implementation, Objectives, Ideas, Guidelines in Business Plan	1) To understand the concept, Importance and various aspects of Business Plan 2) To study the steps, Ideas, Guidelines in implementation of Business Plan
2	**MSME MANAGEMENT :**	(As Distinct from corporate sector management) Functional v/s Integrated Approach Structured v/s Flexible Approach Logical v/s Creative Approach Start up phase Management: Difference of opinion with in promoting team - Avoiding failure – Problem-Solving, Creativity and Innovation, Stability Phase Management, Growth phase Management, MSME Registration, Consultants, Udyog Adhar Registration Consultancy, Enterprise Risk Management (ERM), Challenges in implementation of Enterprise Risk Management (ERM)	1) To study various approaches of MSME management 2) To study the MSME Registration, Consultancy Services related to MSME Registration

3	**BUSINESS CRISES AND SICKNESS :**	Types of Business Crises, Starting crises, Cash crises, Delegation Crisis, Leadership Crises, Financial Crises, Prosperity Crises, Succession Crises, Crises Management and Business Continuity: Meaning, Crises under Covid-19 Sickness : Meaning and Definition, Symptoms, Causes, Turnaround Strategies, Revival Schemes of Sickness,	1) To understand various types of Business Crises including Crises under Covid-19 2) To study the concept of industrial sickness, its Causes, Turnaround Strategies and Revival Schemes of Sickness
4	**INTRODUCTION TO START UP INDIA SCHEME:**	Aim of Startup- Significance of Startup- Advantages of Startup-Significance of Startup-Advantages of Startup- Eligibility for Startup India-Do's and Don'ts for Startup – Examples of Startup-Wow! Mome—Cabs- Zomoto-Paytm-Digit Insurance-Vedantu-Dailyhunt-Sharechat-Topper-Urban Ladder	1) To study the concept of Start up India Scheme and its related aspects 2) To study some typical examples of Startup

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Expected Outcome
1	12	Group Discussion, Quiz	Related Videos and PPTs	Understanding the concept Importance and various aspects of Business Plan
2	12	Power Point Presentation, Practical based learning	Related Videos and PPTs	Gaining practical knowledge related to Registration of MSME and various approaches of MSME management
3	12	Power Point Presentation, Case study	Project Reports of Companies, Related Videos and PPTs	Students will be able to understand various types of Crises including Covid 19 Crisis
4	12	Power Point Presentation, Case study	Annual Reports of Companies Related Videos and PPTs	Understanding the role and Functioning of Startup India Scheme

Method of Evaluation:

Topic No.	Internal Evaluation	External Evaluation	Suggested Add On Course
1	MCQ, Assignment	As per University Norms	1) Startup Entrepreneurship 2) Global Entrepreneurship: Design Thinking and Start ups 3) Entrepreneurship and Leadership Development Programme
2	Project, Presentation	As per University Norms	
3	Project, Quiz, Tutorials	As per University Norms	
4	MCQ, Assignment	As per University Norms	

References:

1) Pandey G.N. - 'A Complete Guide to Successful Entrepreneurship' Vikas PublishingHouse PvL Ltd.
2) Maharashtra Centre for Entrepreneurship Development - 'Project Profile', 'Profile for SSIProjects.'
3) Edward D. Boao - 'Opportunities'.
4) Prof. John Mullins - 'The New Business Road Tests' - Pearson.
5) Prof. Rajeev Roy - 'Entrepreneurship' Oxford University Press.
6) Rashmi Bansal - 'Stay Hunary Stay Foolish' - CIIFIIM, Ahmedabad.
7) Dr.Patel V.G. - 'When The Going Gets Tough' - Tata McGraw Hill, New Delhi.
8) Mark. J. Dollinger, Entrepreneurship - Strategies and Resources, Pearson Edition.
9) Udai Pareek and T.V. Rao, Developing Entrepreneurship
10) S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
11) Srivastava, A Practical Guide to Industrial Entrepreneurs

12) Anil Kumar: Small Business and Entrepreneurship I.K. International Publishers

13) Government of India, Report of the committee on Development of small and mediumentrepreneurs, 1975

14) Bharusali, Entrepreneur Development

15) 23 Vidya Hattangadi : Entrepreneurial

16) Dr. Venkataramanappa : : Entrepreneurship Development

17) B. Janakiraman , Rizwana M: Entrepreneurship Development

18) N.V.R Naidu : Entrepreneurship Development, I.K. International Publishers

19) Business Entrepreneurship – Dr. M. B. Sonawane

20) Business Entrepreneurship –Dr. S. L. Shirgave.

Web References:

1) **https://msme.gov.in/**
2) **https://www.startupindia.gov.in/**

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

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

Marketing Management-II

Objectives:

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

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

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

References

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

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

Semester - VI Subject: Agricultural and Industrial Economics II Paper-II Course Code: 365 (i)
Total Credits: 4

Objectives:

1. To understand the meaning, types and Problems of Agricultural Labour.
2. To get acquainted with Recent Trends in Agriculture
2. To impart adequate knowledge about Industrial Relations
3. To understand the recent Industrial Policies in India.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Content	Purpose Skills to be Developed
1	**Agricultural Labour**	**1.1 Meaning, Types, Status and Magnitude of Agricultural Labour** **1.2 Socio-Economic Characteristics of Agricultural Labour** **1.3 Problems of Agricultural Labour** **1.4 Causes of Increasing Agricultural Labour in India** **1.5 Remedial Measures for Solving the Problems of Agricultural Labour**	▪ To understand the types and status of Agricultural labour. ▪ To understand the Characteristics of Agricultural labour. ▪ To get acquaintedwith the Problem of Agricultural labour.
2	**RecentTrends in Agriculture**	**2.1 Diversification of Agriculture** **2.2 Water Management Initiatives** **2.3 Increasing Trends in Horticultural & Floricultural Output** 2.4 Farmers Producer Organizations(FPO)- Need of	▪ To understand the various recent trends in Agricultural

		Leveraging 2.5 Impact of Climate Resilience on Agriculture 2.6 Farm Bill 2020. 2.7 Impact of Covid-19 Pandemic on Agricultural Sector	
3	**Industrial Relations**	3.1 Meaning, Scope, Historical Background of Industrial Relations 3.2 Conflict, Disputes and Co-ordination in Industrial Relation 3.2.1 Grievance Handling and Disciplinary Action, Code of Conduct 3.3 Steps Taken from the Employer Side 3.4 Industrial Relations in Changing Scenario	▪ To understand Concept, Scope, Evolution of Industrial Relations ▪ To understand the Conflict, Disputes and cooperation in Industrial Relation ▪ To understand the importance of sound Industrial Relations.
4	**Recent Industrial Policies**	4.1 National Manufacturing Policy 2011 4.2 Make in India 4.3 Start-Up India 4.4 National Intellectual Property Rights Policy 2016 4.5 Maharashtra Industrial Policy 2019	▪ To understand the National Manufacturing Policy 2011, Make in India, Start-Up India and National Intellectual Property Rights 2016.

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AVApplications	Project	Expected Outcome
1	**12**	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	▪ Identify the Problems of Agricultural Labour in India.	**After completing this topic, the student will be able to understand** ▪ Meaning, Types, Status and Magnitude of Agricultural Labour ▪ Socio-Economic Characteristics of Agricultural labourProblems of Agricultural Labour ▪ Unemployment,Migration-Causes and Remedies, Discussed unemployment

2	**12**	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	▪ **Visit Farmer Producer Organisation to understand the Function the FPOs.**	▪ **Diversification of Agriculture, Increasing Trend in Horticultural & Floricultural Output,** ▪ **Leveraging the Farmer Producer Organizations, Water management initiatives, Impact of Climate Resilience on Agriculture** ▪ **Farm Bill 2020**
3	**12**	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	▪ List the importance the Industrial Legislation.	▪ Concept, Scope, Evolution of Industrial Relations ▪ Conflict, Disputes and cooperation in Industrial Relation ▪ Collective Bargaining, Workers' Participation in Management ▪ Grievance Handling and Disciplinary Action, Code of Conduct ▪ Employers' organisations. ▪ Industrial Relations in changing scenario
4	**12**	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	▪ Importance of recent Industrial Policy.	▪ National Manufacturing Policy 2011, Make in India, Start-Up India and National Intellectual Property Rights 2016

Recommended Books:

1. Datt, G (1996), Bargaining Power, Wages and Employment: An Analysis of Agricultural, Labour: Markets in India: Sage Publications, New Delhi.
2. McConnell, C.R. And S.L. Brue (1986), Contemporary Labour Economics, McGraw-Hill, New York.
3. T.N.Srinivasan (Eds) The Handbook of Development Economics North-Holland, New York.
4. Datt, G (1996), Bargaining Power, Wages and Employment: An Analysis of Agricultural, Labour: Markets in India: Sage Publications, New Delhi.
5. Misra S.K. &V.K.Puri, (2017) Indian Economy, Himalaya Publication house Mumbai.
6. Kavimandan Vijay, (2009) KrushiArthshastra, Shri Mangesh Prakashan, Nagpur.
7. Barthwal R.R. (1985), Industrial Economics, Wiley Eastern Ltd., New Delhi.
8. Barthwal R.R (2204) Industrial Economics Introductory Text Book, New Age International Limited, Kanpur.
9. W. Stewart Howe, Industrial Economics An Applied Approach, Springer Link, Switzerland.
10. Singh, A and A.N. Sandhu (1988), Industrial Economics, Himalaya Publishing House, Bombay.
11.Jain S.C. Industrial Economics, (Edition: First, 2019), Publisher: Kailash PustakSadan, 30 Shah Building, Hamidia Road, Bhopal.

Web reference

1) https://www.meity.gov.in/writereaddata/files/National%20Manufacturing%20Policy%20(2011)%20(167%20KB).pdf
2) http://164.100.47.4/BillsTexts/LSBillTexts/PassedLoksabha/113_2020_LS_Eng.pdf
3) https://dipp.gov.in/sites/default/files/National_IPR_Policy_English.pdf
4) https://maitri.mahaonline.gov.in/PDF/Maharashtra%20New%20Industrial%20Policy-2019.pdf
5) https://www.youtube.com/user/cecedusat
6) https://www.swayamprabha.gov.in/
7) http://14.139.13.96:8080/ -UGC CEC E Contain on Agricultural Economics
8) http://14.139.13.96:8080/-UGC CEC E Contain on Industrial Economics

Savitribai Phule Pune University

Faculty of Commerce &Management

T Y B Com (Semester VI)

(Choice Based Credit System)

Revised Syllabus (2019 Pattern)

SPECIAL ELECTIVE COURSE – I **Course Code: 365(j)**

Subject: Defence budgeting finance and Management special paper - II

Total credits:

Objectives:

1. To know concept of defence, Development.
2. To understand Economic & political aspect of defence production in India.
3. To understand the significance of selfrelient strategy in defence production.

Unit No.	Topic	No. of lectures	Teaching Method	Proposed Skill to be Developed
1	**Defense Development** **A)** Concept of Defence & Development **B)** Evaluation of the debate **C)** Future prospects of the debate	12	Lecture, Group discussion, Library work, Assignment, Field visit	To know how the defence &development are equally related with each other, the evolution & future prespects of defence and development.
2	**Fundamentals of Defence production in India** **A)** Economic aspects of defence production	12	Lecture, Group discussion, Library work, Assignment, Field visit field visit	Understanding the Defence production strategy from economic & political point of view.

	B) Political aspects of Defence production			
3	**India's selfrelient strategy in Defence production India** **A)** Status of Indigenous arms production in India. **B)** From self – sufficiency to self-Reliance	**12**	Lecture, Group discussion, Library work, Assignment, Field visit	Understanding the status of Indigenous arms production in India the need of selfrelient in defence production
4	**Mobilization of Resources** **A)** Pattern of Resources Mobilization in India. **B)** Principles of war finance	**12**	Lecture, Group discussion, Library work, Assignment, Field visit	Understanding the concept of resources mobilization in India the principles of war finance.

References:

1. S. Sandeep (col retd), 'Funding for Defence & Development', Sumit Enterprises, New Delhi.
2. Dutta Meena and Sharma Jai Narayan, 'Defence Economics', Deep and Deep Publication, New Delhi.
3. Deger s. & Sen S. (1986), 'Military Expenditure in the Third World countries: The Economic effects', Routlet & Kegan Paul.
4. Thomas Raju G. C. (1988), 'Indian security policy', Princeton, New Jersey, University Press.
5. Robert Loony and David Winter Ford (1995), 'Economic Causes and consequences of Defence Exependiture in the Middle East and South Asia', University Press.

TYBCOM
SPECIAL ELECTIVE COURSE – VI
Subject: INSURANCE, TRANSPORT AND TOURISM - II (TOURISM)-Special Paper-II
Course Code: 365 (k)

Objectives:

1. To acquaint students with the concepts of tourism transport.
2. To create awareness about different types of tour operator.
3. To make the students aware of career opportunities in the field of tourism.
4. To aware the students about the tourism organizations

Unit No.	Topic	No. of Lectures	Teaching Methods	Proposed skills to be developed
1.	**Transport and Tourism** 1.1 Transport – Element, Types and Linkages 1.2 Tourism and Transport – the interrelationship 1.3 Tourism Transport – Nature and Types 1.4 Factors influencing Tourist Transport Selection 1.5 Tourism Demand and Transport	12	Lecture, PPT, Group Discussion, Library Work, Assignments	Understanding the the interrelationship between transport and tourism
2.	**Tour Operator** 2.1 Meaning and Definitions of Tour Operator 2.2 Types of Tour Operators 2.3 Functions of Tour Operator 2.4 Importance of Tour Operators 2.5 Difference between Travel Agent and Tour Operator 2.6 Career in Tourism Business in India	12	Lecture, PPT, Group Discussion, Library Work, Panel Discussion, Study Visit to Travel Agency	Understanding the tour operator and Career in Tourism Business in India
3.	**Tourist Accommodation** 3.1 Meaning 3.2 Types of Accommodation 3.3 Role of Accommodation sector in Tourism	12	Lecture, PPT, Group Discussion, Library Work,	Understanding the Concept of tourism accommodation

4.	**Tourism Organization and their role in Tourism Development** 1 Indian Association of Tour Operators (IATO) 2. Travel Agents Association of India (TAAI) 3. India Tourism Development Corporation (ITDC) 4. United Nations World Tourism Organization (UNWTO) 5. IATA International Air Transport Association (IATA) 6. International Civil Aviation Organization (ICAO)	12	Lecture, PPT, Group Discussion, Library Work, Assignments	Understanding the important tourism organizations and its role in tourism development
		48		

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References:

1. Bezbaruah, M.P. (1999), 'Indian Tourism beyond the Millennium', Gyan Publication, New Delhi,
2. Bhatia A.K., (2012), 'Travel Agency and Tour Operations', Sterling Publications, New Delhi.
3. Bull, A. (2095), 'The Economics of Travel and Tourism', Longman: UK.
4. Chand, M., (2007), 'Travel Agency Management: An Introductory Text', Anmol Publication Pvt. Ltd., New Delhi.
5. Dileep M.R., (2019), 'Tourism, Transport and Travel Management', Routledge New York
6. Goeldner, R and Ritchie. B., (2011), 'Tourism: Practises, Principles and Philosphies', John
7. Holloway, J.C.,and Claire Humphreys (2016), 'The Business of Tourism', Pearson.
8. Jagmohan Negi (2005), 'Travel Agency Operations and Concepts and Principles', Kanishka, New Delhi.
9. Mill and Morrison- (2002), 'The Tourism System' Kendall/Hunt Pub.
10. Murphy G. J.(1972,) 'Transport and Distribution', Random House Business Books
11. Negi J., (2006), 'Travel Agency and Tour Operations: Concepts and Principles' Kanishka, New Delhi.
12. Singh S. P. (2006), 'Travel Tourism Management' , ABD Publishers;

Savitribai Phule Pune University, Pune (T.Y. B.Com.)

Computer Programming and Application Special Paper II

Subject Name: **Computer Networking and E-Commerce-II.** **Course Code: 365(L).**

Term-II

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

7	**Applications of Networks in E Commerce** **Framework of E-Commerce: Application Services – Interface Layers - Secure Messaging - Middleware Services and Network Infrastructure - Site Security - Firewalls & Network Security - TCP/IP – HTTP - Secured HTTP – SMTP - SSL.** **2 Applications of Ecommerce: E-Commerce Organization Applications - E- Marketing - E-Advertising - E-Banking - Mobile Commerce - E-Trading - E-Learning - E- Shopping.**	14	Book No 4,5
8.	**E-MARKETING TECHNIQUES:** **II Introduction - New Age of Information - Based Marketing - Influence on Marketing - Search Engines & Directory Services - Charting the On-Line Marketing Process - Chain Letters - Applications of 5P's (Product, Price, Place, Promotion, People) E-Advertisement - Virtual Reality & Consumer Experience - Role of Digital Marketing.**	10	Book No 4,5
Total No. Lectures		**48**	

Teaching methodology

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

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

Method of Evaluation

Subject	Internal Evaluation	External Evaluation
Unit – I	30	70
Unit – II	30	70
Unit – III	30	70
Unit – IV	30	70

Guidelines for Examination:

[1]. Term End Exam (30 Marks):
[2]. To be conducted by college as per rules provided by University of Pune. Semester Exam 70 Marks):
[3]. To be conducted by University of Pune at the end of the academic year.
[4]. Passing marks for the course are 40 (Out of which **minimum 32** marks are compulsory in Semester Examination).

Recommended Books:

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

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

Semester : - VI (T.Y.B.Com) **Subject Code :- PR- 366 (a)**

Subject : - Business Administration – III (Production and Operations Management)

Preamble

The very essence of any business is to cater needs of customer by providing services and goods, and in process create value for customers and solve their problems. Production and operations management talks about applying business organization and management concepts in creation of goods and services. Production is a scientific process which involves transformation of raw material (input) into desired product or service (output) by adding economic value. Production can broadly categorize into following based on technique: Operations management is the process that generally plans, controls and supervises manufacturing and production processes and service delivery. Operations management is important in a business organization because it helps effectively manage, control and supervise goods, services and

people. Production and Operations Management have a great utility in diverse fields. Businesses Houses seek executives that have a holistic understanding of the business, which includes Production and Operations Management.

Objectives of the course

5. To acquaint the student with knowledge of Production Management and Production Functions
6. To equip the students with knowledge for efficient Inventory Management and the recent development in the area Inventory Management

7. To introduce the students to the concept of Quality Management and to motivate to adopt quality management even in the regular lifestyle
8. To update the students with the knowledge of Logistics Management

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Skills to be developed
1	Production Management Functions	1.5 1.1 Meaning, Definition, Functions of Production Management, Responsibilities of Production Manager. 1.6 Production Planning - Objectives, Importance, levels of planning. 1.7 Routing & Scheduling - Meaning, Route Sheets, Scheduling, Master and sequential scheduling, scheduling devices. 1.8 Production control- Definition and meaning, Necessity, objectives, factors and techniques of production control	Conceptual Understanding Accessing and analysing information skills Technical Knowledge Analytical Skills

2	Plant Location and Plant Layout	1.4 Introduction, importance, factors responsible for plant location. 1.5 Plant Layout- Meaning, Definition, Importance of good layout, factors relevant for choice of layout, Line, Process and Product layout. 1.6 Plant Layout - Advantages, disadvantages and techniques.	Conceptual Understanding Technical Knowledge Analytical Skills
3	Inventory management & Quality Management	1.7 Inventory management -Introduction, methods, Economic Order Quantity , Use of Computers in Inventory Management, Material Requisition Planning (MRP) , Just In Time (JIT),ABC Analysis 1.8 Recent trends in Inventory Management - Radio Frequency Identification (RFID), Automated guided vehicles (AGVs) and automated mobile robots (AMRs), Artificial intelligence (AI) and Machine learning (ML), Distributed inventory management, Cloud-based solutions Predictive picking 1.9 Quality Management – Features, Techniques of Quality Control 1.10 Total Quality Management, Six Sigma, International Organisation for Standardisation (ISO)	Conceptual Understanding Analytical Skills Technical skills Awareness on the latest in the trends

4	Supply Chain Management and Logistics management	1.6 Supply Chain Concepts: Objectives of a Supply Chain, Stages of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, Key issues in Supply Chain Management, Difference between Supply Chain Management and Logistics. 1.7 Logistics: Evolution, Objectives, Components and Functions of Logistics Management, Distribution related Issues and Challenges, Transportation-Functions, Costs, and Mode; Network and Decision, Containerization, Cross docking.	Conceptual Understanding Analytical skills Accessing and analysing information Imaginative thinking Awareness on the latest in the trends

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	PPT , Lectures by Industry Exerts	Online Videos	----	Conceptual Understanding
2	12	PPT , Visit to Factories to understand Plant Layout	Online Videos on functioning of Factories of reputed organisations	--------	Conceptual Clarity and Practical understanding

3	18	PPT, Lectures from experts of Industry, Visit to organisations to study Inventory Management, Establishment of Quality Circles among Students	----------	Project Report on Innovative Inventory Management Techniques	Conceptual Clarity and Practical understanding Technical Understating Awareness on Latest Trends
4	08	PPT , Lectures by Experts from the field Logistics Management , Case study of organisations such as Amazon Flipkart etc.	Online references of E-Commerce companies and their Logistics Management Practices	Project Report on any Logistics Management Organisation	Analytical skills Practical understanding Technical Understating Awareness on Latest Trends n

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	MCQ, Field Visit Report	As per University norms	
Unit – II	MCQ, Assignments, PPT	As per University norms	Certificate Course in Cloud Computing
Unit – III	MCQ, Field Visit Report, Case Study	As per University norms	Certificate Course in Logistics Management
Unit – IV	MCQ , Assignment , Field Visit Report Case Study	As per University norms	

References:

List of Books Recommended: -

- Modern Production and Operation Management ,Buffa Elwood S,Wiley India Ltd
- Production and Operation Management ,Sexena J.P.,Tata McGraw-Hill Eduction Private Limited
- Production and Operation Management ,Madan Pankaj,Global Vision Publishing House
- Production and Operation Management ,Nair N.G.,Tata McGraw-Hill Eduction Private Limited
- Production (Operation) Management ,Jhamb L.C.,Everest Publishing House
- Production and Operations Management ,Adam and Ebert, Prentice-Hall
- Operations Management : Theory and Practice , B Mahadevan,Pearson
- Production and Operations Management , Panneerselvam,Prentice Hall India Learning Private Limited
- **Operations Management (McGraw-Hill Series in Operations and Decision Sciences)**
- Supply Chain Management: Strategy, Planning and Operation Chopra, Sunil, Meindl, Peter and Kalra, D. V. ,Pearson Education;;
- Supply Chain Management: Concepts and Cases Altekar, Rahul V , PHI Learning Reference.
- Supply Chain Management , Ballou, Ronald H ,Pearson Education.
- Supply Chain Management , Sahay, B.S. ,Macmillan;; 6. Business Logistics Management , Ballou, R.H. , Prentice-Hall Inc..
- Logistical Management, Bowersox D.J. ,Closs D.J., McGraw-Hill, 1996
- Fundamentals of Business Finance- Dr. R. M. Shrivastav
- Production, Operations Management - Dr.B.S. Goel (Pragati Prakashan Meerut) 7. Operations Management- Norman Gaither, Greg Frazaier (Sengage Learning) 8. Production Management - Chunawalla

Revised syllabi (2019 Pattern) for T.Y.B. Com Degree course (CBCS)
Semester – VI
SPECIAL ELECTIVE COURSE (Special Course – III)
Banking & Finance-Special Paper III) Sem.VI
Banking Law and Practices in India – II Course code :366-B
Total Credits :04)Theory 03 +Practical 01=04(

Objectives:

1. To familiarize students about concept and types cybercrimes in banking.
2. To understand the aspects of paying and collecting banker.
3. To analyse the banker and customers relationship.
4. To enable the students to apply the legal and practical aspects of bank advances.

Unit No.	Topic and Contents	No. of Lectures	Teaching Method	Skills to be developed
1.	**Cyber Crimes in Banking:** 1.1 Meaning and Definition of Cyber Crimes 1.2 Types of Cyber Crimes 1.3 Types of Cyber Crimes in Banking- a) Virus attack b) Hacking c) Phishing d) Vising e) Spamming f) ATM skimming g) E-mail spoofing 1.4 Reasons of Cyber Crimes in Banking 1.5 Impact of Cyber Crimes on Banking 1.6 Measures to control Cyber Crimes in Banking:	14	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments Guest Lectures	Understanding the concept and types of cyber-crimes in banking

	A) Legal Measures: i) IPC-420 ii) IT Act (2000) SEC 66C,66D B) Non-legal Measures			
2.	**Paying and Collecting Banker:** 2.1 Meaning and Definition of Paying Banker 2.2 Precautions to be taken while doing payment of cheques 2.3 Duties and Rights of Paying Banks 2.4 Meaning and Definition of Collecting Bank 2.5 Precautions to be taken while collecting payment of cheques 2.6 Duties and Rights of collecting Banker	12	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments,	Understanding the the concept of paying and aspects of paying and collecting banker.
3.	**Banker and Customer Relationship:** 3.1 Definition of Banker and Customer - Relationship as Debtor and Creditor 3.2 Banker as Trustee Banker as Agent 3.3 Banker's Obligation of Secrecy of Accounts 3.4 Banker's Lien Right of Set Off 3.5 Garnishee Order 3.6 Termination of Relationship	**12**	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the relationship between banker and customers
4	**Bank Advances:** 4.1 Secured and Unsecured loans 4.2 Types of loan schemes in Banks 4.3 Securities for Loans 4.4 Mode of creating Charges: Lien, Pledge, Hypothecation and Mortgage 4.5 Causes of loan recovery problems 4.6 Recovery Measures: a) Legal measures b) Non-legal measures	**10**	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the legal aspects of bank advances
	Total	**48**		

References:

1. Practice and Law of Banking: G.S. Gill
2. Banking Law and Practices: P. N. Varshney
3. Banking Law, Theory and Practices: S. N. Gupta
4. Law and Practices of Banking: V. M. Mugali
5. IT Act, 2000
6. Cyber-attack in banking industry, Adharsh Manivannan.
7. Prevention of cyber-crime and fraud Management, Indian Institution of Banking and finance.
8. Fundamentals of Banking Theory and Practices: A.K.Basu

Syllabus for T.Y.B. Com
Semester- VI, Paper-III
Subject Name: - Business Laws and Practice Paper III

Course Code – 366 (c)

Objectives of the Course :

To impart Basic and Advanced knowledge of the various provisions of the Companies Act, its schedules, rules, notifications, circulars, guidance note including case laws.

Depth of the program:

Fundamental and Advanced Knowledge

Objective of the Program:

- To understand the Companies Act, 2013 and its provisions.
- To develop general awareness among the students about the Company Law.
- To create awareness among the students about the legal environment relating to the Company Law.
- To enhance the capacity of learners to seek career opportunities in the Corporate Sector.

Unit. No.	Unit Title	Contents	Purpose skills to be developments
1	Declaration and Payment of Dividend[Sections 123-127]	1. Meaning of Dividend [Sec. 2(35)] 2. Types of Dividend (Interim Dividend & Final Dividend) 3. Declaration of Dividend [Sec. 123 & Companies (Declaration and Payment of Dividend) Rules, 2014] 4. Unpaid/ Unclaimed Dividend	• Understand the legal provisions relating to declaration and payment of dividend • Learn about the conditions which need to be fulfilled before declaring dividend out of accumulated

		[Sec. 124] 5. Investor Education and Protection Fund[Sec. 125] 6. Punishment for failure to distribute dividend within 30 days [Sec.127]	reserves.
2	Accounts of Companies[Sections 128-134, 136-138]	1. Types of accounts to be maintained (section 128 and 129) 2. Reopening and recasting of accounts on Court's or Tribual's Orders (Section 130) 3. Voluntary revision of accounts (section 131) 4. Constitution of NFRA & power of CG to prescribe accounting standards(Section 132- 133) 5. Financial Statements, Board reports, etc (Section 134) 6. Right of members & Filing of Financial statement with Registrar (Section 136- 137) 7. Internal Audit (Section 138)	• To acquaint with preparation and maintenance of books of account etc. to be kept by company. • Understand the various concepts related to National Financial Reporting Authority (NFRA). • Learn procedure related to internal audit of companies
3	Audit and Auditors[Sections 139-148]	1. Appointment of Auditors, Removal, resignation of auditor and giving of special notice 2. Eligibility, Qualification & Disqualification, Remuneration of Auditor 3. Powers & Duties of auditors and auditing standards 4. Segment of Audit Reports,	• Understand the procedure for appointment of auditors, their removal, resignation, eligibility, qualifications, disqualifications and remuneration. • Know the powers and duties of auditors.

		Prohibited Services, Signing of Audit Reports 5. Auditor to attend AGM, Punishment Provisions, Cost Auditor	• Know about auditing services and certain services which an auditor cannot render
4	Appointment and Qualifications of Directors [Sections 149-172]	1. Company to have Board of Directors, Manner of selection of independent directors, Appointment of directors. 2. Application, Allotment, Prohibition of Director Identification Number, Punishment for contravention. 3. Right of persons other than retiring directors to stand for directorship, additional director, alternate director and nominee director., Appointment of directors to be voted individually. Number of directorships. 4. Disqualifications, Duties, Vacation of office, Resignation, Removal, Register of directors and key managerial personnel and their shareholding. Members right to inspect. Punishment.	• To Know the provisions relating to the appointment of directors, number of directors, resident director, appointment of woman director and others. • Understand about the Director Identification Number (DIN), its allotment and other matters relating to DIN. • Understand the concept of disqualifications, duties, vacation of office, resignation, removal of director, etc.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Pre Literature, case studies, Group Discussion, Expert Lecture, Team exercise,	• You tube E-Content Sources. • E-Content on the Declaration and Payment of Dividend provided by UGC/University/MOOC etc. to be analyzed.	Project report can be prepared on Declaration of Dividend	To understand the concept of Declaration of Dividend
2	12	Case studies, Moot court Lecture, Group Discussion, Article Reviews	• You tube E-Content Sources. • E-Content on the Accounts of Companies provided by UGC/University/MOOC etc. to be analyzed.	Project report can be prepared on Types of accounts to be maintained	To gain the knowledge about the different kinds of account to be maintained by company
3	12	Expert Lecture, Team exercise, Field visit, PPT Presentation, Interaction with the industry expert, Article Reviews	• You tube E-Content Sources. • E-Content on the Audit and Auditors provided by UGC/University/MOOC etc. to be analyzed.	Project report can be prepared on Eligibility, Qualification & Disqualification, Remuneration of Auditor	To be able to discuss the various provisions relating to the Auditors of a company
4	12	Case studies, Moot court Lecture, Group	• You tube E-Content Sources. • E-Content on the Appointment and	Project report can be prepared on Director Identification	To be able to discuss the various provisions relating to the Directors of

		Discussion, , Quiz Competition, Team exercise, Field visit, PPT Presentation	Qualifications of Directors by UGC/University/MOOC etc. to be analyzed.	Number	a company

References

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

Practical for Semester – VI

Topic	Mode of Practical
Types of Dividend	Library Assignment.
Constitution of NFRA	Overview & Presentation can be taken.
Eligibility, Qualification & Disqualification, Remuneration of Auditor	Problem or case-based Assignment
Manner of selection of independent directors	Group Discussions

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

Semester -VI **Course Code- 366 (d)**

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

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

Preamble:

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

Objectives of the Course:

1) To acquaint students with the financial management of Co-operatives
2) To study the Co-operative Organization and Management

Unit No.	Unit Title	Contents	Skills to be developed
1	**Financial Management of Co-operatives**	1.1 Meaning, Nature and Importance of Financial Management 1.2 Sources of Finance to Co-operative 1.3 Distinction between Corporate Finance and Co-operative Finance 1.4 Significance of financial Management in Co-operatives	1) To understand the meaning , nature and significance of financial management of co-operatives 2) To understand distinction between corporate finance and co-operative financial management
2	**Financial Planning**	2.1 Meaning and Characteristics 2.2 Estimation of Financial Requirement 2.3 Capital and Funds of Co-operatives and their raising	To understand the Recent Trends and financial requirement of cooperatives.

		2.4 Budget and Accounting of Co-operatives	
3	**Financial Control**	3.1 Meaning and Need 3.2 Proper utilization of Funds and Capital. 3.3 Investment Policy- Profitability and Security 3.4 Operating Expenditure and Cost Control	To acquire the fundamental knowledge financial controls for co-operatives
4	**Co-operative Audit**	4.1 Meaning, Definition and Nature of Co-operative Audit 4.2 Objectives and Significance of Co-operative Audit 4.3 Provisions of co-operative law related to Audit. 4.4Types of Audit – Statutory Audit, Re-Audit, Test Audit and Internal Audit 4.5 Co-operative Auditor 4.6 Powers and Duties of Auditor 4.7 Audit Report and Rectification 4.8 Importance of Audit Report	1) To understand the co-operative audits, its process, powers rights of co-operative auditor. 2) To understand Audit reports and its importance

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	**12**	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources, case study	Relevant You Tub Videos ,Relevant slide show, online Video Short Film Show	Report writing of students meeting	Understanding of basic knowledge financial management of co-operatives.
2	**12**	Pre reading, Class discussion, internet resources, Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion, Library /Home Assignment ,Internal Assignment, students Seminar/Workshop	Relevant You Tub Videos , Short Film Show, A.V Application , online Video	Project Report on types of Social Media	Learning the Recent Trends in co-operative financial planning and its need in present competitive markets.

3	**12**	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,case study	Relevant You Tub Videos, PPT ,AV Application , Short Film Show , Online Videos	Writing of any one Business letter	To acquire the fundamental knowledge financial controls for co-operatives
4	**12**	Guest Lectures of eminent Personalities , Group Discussion, Library visit ,Home Assignment, case study	Online Videos, Relevant slide show	Blog writing	1) To understand the co-operative audits, its process, powers rights of co-operative auditor. 2) To understand Audit reports and its importance

Method of Evaluation:

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

References:

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

List of Industries/Institutions for Internship Programme:

Co-operation & Rural Development (Special Paper-II and Special Paper III)

1) Any Co-operative stores, student's Co-operative stores etc.
2) Any Co-operative credit society
3) Co-operative bank
4) Employee's Co-operative credit society
5) Co-operative auditor's offices, CA establishments auditing Co-operative.
6) Entities like Amul, or Milk producer's Co-operatives etc.
7) Any other industry in consultation with subject teacher

For more details of Internship please refer Internship Programme Manual

T.Y. B.Com.

B.Com Degree Course Revised 2019 Pattern (CBCS)

Cost and Works Accounting Special Paper III

Name -: Techniques of Cost Accounting and Cost Audit

Course Code -: 366 – E (SEM-VI)

Objectives:

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

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

		1.5 Variance Analysis & its Significance 1.6. Meaning, types, and causes of material & labour variances. 1.7. Problems on Material & Labour variances.	
2	**Pricing Decisions**	2.1 Principles of Product Pricing 2.2 Pricing Policy 2.3 Pricing of New Products and Finished Products 2.4 Target Costing. Meaning ,Importance in Pricing decision 2.3 Pricing Methods a. Competition based b. Cost-based c. Value-based (Simple Problems Only)	1. Students will be able to understand the Principles of product Pricing and Pricing Policy. 2. Students will learn to calculate the Selling price under different pricing methods.

3	**Cost Accounting Standards and Cost Management for Specific Sector**	3.1 Cost Accounting Standards a. CAS-6 Material Cost b. CAS-7 Employee Cost 3.2 Cost Management for Specific Sector a. Agricultural Sector b. Information Technology (IT) Sector	1. Students will be able to understand the application of Cost Accounting Standards. 2.Learners will be able to understand Cost Management practices in the Agricultural and IT sectors
4	**Cost Accounting Record Rules & Cost Audit:**	4.1 Introduction to cost accounting record u/s 148 of the companies Act 2013. 4.2 Cost records and Verification of Cost Records 4.3 Cost Audit – History, Meaning, applicability, Scope, objectives & advantages of Cost Audit 4.4 Cost auditor – Qualification, disqualification, rights, and duties. 4.5 Preparation and Submission (XBRL) Cost Audit Report.	1. Learners will be able to understand the compliance about the preparation of Cost Accounting records U/S 148 of Companies Act 2013. 2.Students will get exposure to details of Cost Audit and Role of a Cost Auditor

Teaching Methodology

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

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

Method of Evaluation

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

References

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

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

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

Web References

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

	Accountants.			Institute of Chartered Financial Analyst of India	n

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

- 50 % of the marks for Theory &50 % of the marks for Practical Problems

1. Problems on Material and Labour Variances
2. Problems on Pricing decisions

SUGGESTED AREAS FOR INTERNSHIP

Duration: 60 hours

Total Credits: 4

Nature of Internship: Compulsory

Guidelines: As per INTERNSHIP MANUAL of SPPU

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

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

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

Syllabus for **B. Com. Semester: - VI**
Subject Name: - **Business Statistics - III**
Course code: - **366(F)**
Credit 3

Preamble to the syllabus:

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

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

Depth of the Course – Basic Knowledge of Elementary Statistics

Objective of the Course

1. **To understand and Master the concepts, techniques & applications of Statistical Methods Operations Research.**
2. **To develop the skills of solving real life problems using Statistical Methods and Operations Research.**
3. **To make students to understand the art of applying statistical techniques to solve some real life problems.**
4. **To gain knowledge of Statistical Computations.**

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	**CPM/PERT**	Meaning and scope, activity, event, node, network, path, critical path, slack, float (total, free, independent), forward pass and backward pass methods. Pessimistic, Most likely and Optimistic times in PERT, mean and variance for each activity, expected duration of project, probability of completion of project, Examples and problems.	1. To understand the concept CPM/PERT. 2. To apply techniques CPM/PERT methods to real life business problems.
2	**Simulation**	Meaning and scope, Advantages and disadvantages of simulations, Monte-Carlo Simulation, Examples and problems.	1. To understand the concept of simulation.

			2. To apply concept of simulation to real world problems.
3	**Queuing Theory**	Meaning, calling population, queue discipline, inter arrival rate, service rate, traffic intensity, single channel Poisson arrival with exponential service rate, average waiting time in i) queue and ii) system, average length of i) queue and ii) system, Examples and problems.	1. To understand the concept queuing theory. 2. To apply concept of queuing theory to real world problems.
4	**Application of Derivative in Business**	Algebraic Function: Demand function, Supply function, Cost function, Profit function, and Revenue function. Derivative and double derivative of some simple algebraic functions and its meaning in computation of maxima and minima of a function. Concept of average cost, marginal cost, variable cost and fixed cost, Market Equilibrium, Tax and Market Equilibrium. Concept of elasticity, elasticity of supply, elasticity of demand, cost elasticity. Maximization of revenue, minimization of cost, maximization of profit, effect of taxes and subsidies on profit, Examples and problems.	1. To understand the concept of derivatives. 2. To apply the concept of derivative to real world problems.

List of Practicals:

Sr. No.	Name of Experiment
1	CPM/PERT
2	Simulation Using Excel
3	Queuing Theory

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Expected Outcome
1	14	ICT	Students will be able to understand and apply the concept CPM/PERT to real life business problems.
2	10	ICT	Students will be able to understand and apply the concept of simulation solve real world business problems.
3	10	ICT	Students will be able to understand and apply the concept queuing theory to real world problems.
4	14	ICT	Students will be able to understand and apply the concept of derivatives to real world problems.

Method of Evaluation

Subject	Internal Evaluation	External Evaluation
Unit – I	30%	70%
Unit – II	30%	70%
Unit – III	30%	70%
Unit – IV	30%	70%
Total		

Notes: -

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

References:

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

Web reference for Semester V & VI

1. www.freestatistics.tk(National Statistical Agencies)
2. www.psychstat.smsu.edu/sbk00.htm(Onlinebook)
3. www.bmj.bmjournals.com/collections/statsbk/index.shtml
4. www.statweb.calpoly.edu/bchance/stat-stuff.html
5. www.amstat.org/publications/jse/jse-data-archive.html(International journal on teaching and learning of statistics)
6. www.amstat.org/publications/chance(Chancemagazine)
7. www.statsci.org/datasets.html(Datasets)
8. www.math.uah.edu/stat(Virtual laboratories in Statistics)
9. www.amstat.org/publications/stats(STATS : the magazine for students of Statistics)
10. www.stat.ucla.edu/cases(Case studies in Statistics).
11. www.statsoft.com

12. www.statistics.com
13. www.indiastat.com
14. www.unstat.un.org
15. www.stat.stanford.edu
16. www.statpages.net
17. www.wto.org
18. www.censusindia.gov.in
19. www.mospi.nic.in
20. www.statisticsofindia.in
21. https://swayam.gov.in/
22. https://www.coursera.org/in

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

Semester : VI (T. Y. B. Com) **Course Code : 366 (g)**

Subject : Business Entrepreneurship (Special Paper-III)

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

Preamble:

Its goal is to teach students how to think like entrepreneurs or how to establish their own business in the future. Social Entrepreneurship, MSME and Family Business, and Innovation and Creativity are just a few of the disciplines covered in this curriculum. The programme examines a variety of viewpoints on entrepreneurship.

Objectives of the Course:

1) To acquaint students how to establish connections, encourage communication and teamwork, foster innovation and creativity and building team bonds.
2) To develop the ability in students to tap personal strengths for preventing stress and achieving meaningful goals.
3) To develop the ability in students how to accept the responsibility of taking charge of your own levels of stress.
4) To identify theories of motivation and evaluate their applicability.
5) To study the students how design thinking is made for a digital world.

Unit No.	Unit Title	Contents	Skills to be developed
1	**Team Building in Entrepreneurship**	**Team in Entrepreneurship:** Meaning, Definition, Activities, Skills, Virtual Learning, Corporate Training, Digital Team, Challenges and Application to Team Building.	1. To understand the concept Team and significance of team in achievement of organizational objectives. 2. To understand the concept of digital team and how it saves the resources of organization in entrepreneurship. 3. To explain the concept team building and how it is essential

		Team V/s Group, Types of Team, Creating High Performance Team, Managing Team	in performing task in entrepreneurship. 4. To equip the students with the difference between team and group, and how team enhances its performance w.r.t. achieving organizational objectives. 5. To identify ambiguities and confusions festering in each other and take proactive steps to overcome them.
2	**Stress and Conflict Management in Entrepreneurship**	**Stress in Entrepreneurship:** Introduction, Meaning, Definition, Nature, Characteristics, Types, Causes of Stress in Entrepreneurship. Sources and Consequences of Stress, Stress Management- Personal and Organizational Approach Entrepreneurship. Measures to reduce stress in the workplace. **Conflict Management in Entrepreneurship:** Meaning, Definition, Nature, Characteristics, Types of Conflict Management in Entrepreneurship, Causes of Conflicts in Entrepreneurship, Stress Factors Influencing on Conflict Management in Entrepreneurship, Strategies of Conflict Management in Entrepreneurship, Theories of Conflict Management.	1. To understand and to recognize the stressors and signs or causes of stress in work place. 2. To recognize the cognitive components of stress, especially the effects of one's automatic thoughts and internal dialogue on appraisal of stressors. 3. To learn various relaxation methods to reduce stress. 4. To understand the theoretical and practical elements on organizational culture, business communication, the main characteristics and reasons of conflicts in organizations, and stress management. 5. To recognize the nature of conflict and its impact on interpersonal relationships and organizations. 6. To demonstrate the role of communication in generating productive conflict outcomes and to use communication skills effectively in a rage of specific conflict situations. 7. To effectively utilize and apply conflict intervention strategies such as coaching, negotiation, mediation, and system design in the management and resolution of conflict. 8. To integrate and appropriately apply a broad range of theoretical concepts, processes and methodologies in analyzing, managing and resolving conflicts relevant to their study.

3	**Motivation for Entrepreneurs**	**Motivation:** Motivation at Work Place- Meaning, Definition, Need and Types of Motivation For Entrepreneurs, Techniques of Motivation, Motivational Theories, Motivation In Covid-19 Crises For Entrepreneurs. Job Description, Job Analysis, Management By Objectives (MBO), Job Rotation, Job Enrichment, Job Enlargement, Employee Involvement Programme In Entrepreneurship.	1. To understand the term motivation in entrepreneurship and appreciate different views of how people are motivated. 2. To understand how to apply different theories to an individual's motivation. 3. To initiate and accomplish entrepreneurial goals in order to become successful business managers. 4. To familiarize students about the different motivation theories. 5. To understand how employee motivation is key to company success during Covid crises. 6. To familiarize with the new concepts in motivation.
4	**Digital Marketing for Entrepreneurship**	**Digital Marketing:** Concept, Meaning, Definition, Significance For Entrepreneurs, Types Of Digital Marketing, Role Of Digital Marketing In Entrepreneurship, Issues In Digital Marketing, The New 4 P's Of Digital Marketing, Key Elements Of Digital Marketing, Ways To Become The Best Digital Marketer, Future Scope For Digital Marketing, Role Of Covid-19 In Digital Marketing For Enhancing Entrepreneurship.	1. To analyze the convergence of marketing, operations, and human resources in real-time delivery. 2. To have an idea of how to demonstrate cognitive knowledge of the skills required in conducting online research and research on online markets, as well as in identifying, assessing and selecting digital market opportunities. 3. To explain emerging trends in digital marketing and critically assess the use of digital marketing tools by applying relevant marketing theories and frameworks. 4. To investigate and evaluate issues in adapting to globalize markets those are constantly changing and increasingly networked. 5. To understand the importance of conversion and working with digital relationship marketing. 6. To analyze cross-cultural and ethical issues in globalised digital markets.

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Team building games, exercises, activities and quizzes also warm up meetings, improve training, and liven up conferences.	Related Videos and PPTs	Asked students to participate in activities and prepare detailed report with case studies.	To Recognize Strengths and Weaknesses, Problem Solving Skills. To Enhances Creativity, Increased Confidence, Team work.
2	12	Actually teach the students how to recognize and effectively manage stress.	Related Videos and PPTs	Assign small projects (Stress & Conflict Specific) to students in individual or group research.	To understand the list and describe common stressors, stress and conflict, types of business conflict, managing conflict, consequences of conflict.
3	12	Interactive/participative, content-focused, learner-centered methods to be used to teach motivation	Motivational videos or CDs of entrepreneurs and enterprises	Allow students to choose specific tasks or assignments for themselves, where possible, because their choices are more likely than usual to reflect prior personal interests, and hence be motivated more intrinsically than usual.	To identify different motivational theories and evaluate motivational strategies used in a variety of organizational settings.
4	12	To show students the creative possibilities of content marketing. Experiential learning through digital marketing simulations.	Interviews of consumers, customers, PPTs	Assign small projects in individual or in group.	To practically experience and study the digital marketing.

Method of Evaluation:

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

References:

1) Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi.
2) Entrepreneurship Development, Khanna S.S, S. Chand, New Delhi.
3) Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
4) Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi
5) Indian Economy, Ruddar Datt, K.P.M. Sundharam, S. Chand, New Delhi
6) THE ENTREPRENEUR MIND, KEVIN D. JOHNSON, JOHNSON MEDIA INC.
7) THE BEGINNER ENTREPRENEUR, ANGELA JENKINS, INNOVATIVE THINKING PUBLISHING
8) The Lean Startup, ERIC RIES, Random House Audio
9) Udyog, Udyog Sanchalaya, Mumbai
10) Vyawasaya Udyojagata, Dr. S. L. Shiragave, Success Publication, Pune

List of Industries/Institutions for Internship Programme:

Business Entrepreneurship Special Paper (Special Paper-II AND Special Paper III)

1) Retail Trade
2) Corporate sector- Local Units in nearby MIDC/ Industrial Area.
3) Banking Sector
4) Insurance Sector
5) Financial Institutions
6) Public Sectors Organization e.g. MSEB, Railway, Bus etc
7) Agro Tourism Industry
8) Hospitality Industry
9) Textile Industry
10) Automobile Industry
11) Pharmaceutical Industry
12) Cement Industry
13) Steel Industry
14) Process Industries
15) Telecommunication Industry
16) Engineering and Capital Goods Industry
17) Logistics
18) Print media
19) Social Media Consultant

20) Project Management Services
21) Event or Party Planning Firm
22) Catering Services
23) Crafts Seller Firms
24) Local Tour Consultant Firms
25) Interior Designer Services
26) Makeup artist services
27) Repair computers or phones firms
28) Digital marketing
29) Hotels and restaurants
30) Placement and Management Consultancy Services.
31) Healthcare Industry
32) Auto Repair, Services and Garages
33) Industrial Testing Labs
34) Small Workshop
35) Assembling Business under SEZ project
36) Press tools
37) Businesses Registered under MSME
38) Any other industry in consultation with subject teacher

For more details of Internship please refer Internship Programme Manual

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

Objectives of the Course:

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

Unit No	Unit Title	Contents	Proposed Skills to be developed
1	**Service Marketing**	**Introduction** - Meaning, Definition, Characteristics, Components, B2B Services and B2C Services, Importance of Services, 7P's concept of Service Marketing, Challenges of Service Marketing.	● To impart knowledge about the concept Service Marketing.
2	**Creative Advertisements**	**Introduction** to Typography, Principles of Design, Setting Advertising, Developing Advertising Strategy, Introduction to copy writing, Message, Making Radio Commercials, Television Advertising	● The objective is to make students understand the art and craft of creating advertisements for various media.
3	**Introduction to Social Media Marketing**	**Introduction -**Meaning , Importance , Myths about Social Media Marketing, Brief History, Characteristics of Social Media Marketer, Various Social Media Marketing Careers in Social media marketing	● The objective is to introduce various Social Media Marketing.

4	**Marketing Control and Audit**	**Marketing Control-**Meaning and Definition, objectives of Marketing Control, Benefits of Marketing Control, essential of an effective Marketing Control System, Techniques of Marketing Control, Process of Marketing Control, **Marketing Audit** – Meaning, characteristics, objectives, process of Marketing Audit.	● Conceptual Clarity of Marketing Control. ● To impart knowledge about Marketing Audit.

Teaching Methodology:

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

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

Methods of Evaluation:

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

References:

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

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

Semester - VI Subject: Agricultural and Industrial Economics III Paper- III Course Code: 366 (i)
Total Credits: 4

Objectives:

1. To understand the Agricultural Policy Framework in India
2. To impart adequate knowledge about the Agricultural Price Policy in India.
3. To understand the concept of Industrial Imbalance.
4. To acquaint the learner with various Industrial Legislations

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Content	Purpose Skills to be Developed
1	**Agricultural Policy Framework in India**	1.1 Need for Sound Agricultural Policies 1.2 Agricultural Policy and Programmes under Planning Periods 1.3 Need for Policy Intervention – Productivity, Equity and Sustainability	▪ To understand the need for sound Agricultural policy in India. ▪ To understand the Policy on Agrarian Reforms. ▪ To understand the policy on Agrarian Reforms.
2	**Agricultural Price Policy**	2.1 Introduction and Need of Agricultural Price Policy 2.2 Concept of Minimum Support Price and Procurement Price. 2.3 Cost Concepts of Commission for Agricultural Cost and Price 2.4 Role of CACP in Agricultural Cost and Price determination	▪ To understand the need and role of Agricultural Price policy ▪ To understand the Policy on Agrarian Reforms. ▪ To understand the policy on Agrarian Reforms. ▪ To make the students know about

		2.5 Critical Evaluation of Market Intervention Schemes	various reforms in Agricultural Produce Marketing Committee.
3	**Industrial Imbalance**	3.1 Meaning of Regional Industrial Imbalance. 3.2 Need for balanced the Regional Industrial Development 3.3 Causes of Regional Industrial Imbalance 3.4 Remedial Measures for balanced regional development	▪ To understand the meaning of Industrial Imbalance and the Need for balanced regional Industrial Development. ▪ To make the students know about causes of Industrial Imbalance.
4	**Industrial Legislations**	4.1 Need of Industrial Legislations 4.2 Legislations Relating to Wages and Benefits (Only broad features) 4.2.1 Payment of Wages Act, 1936. 4.2.2 Minimum Wages Act, 1948, 4.2.3. Payment of Bonus Act, 1965 4.3 Legislations Concerning with Industrial Relations (only broad features) 4.3.1 Industrial Disputes Act, 1947, 4.3.2 The Trade Unions (Amendments) Act, 2001, 4.3.3 The Sexual Harassment at the Workplace (Prevention, Prohibition and Redressal) Act, 2013 4.4.Legislations Relating to Environment and Safety (Only broad features) 4.4.1 The National Green Tribunal Act, 2010 4.4.2 The Air (Prevention and Control of Pollution) Act, 1981 4.4.3The Water (Prevention and Control of Pollution) Act, 1974.	▪ To understand the various industrial Legislations regarding Employment, Wage and Benefits, Industrial Relations, Environment and Safety.

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome After completing this topic, the student will be able to understand
1	**12**	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	▪ Make a project on Important Agricultural Policies in India.	▪ Need for sound Agricultural Policies ▪ Agricultural Policy and Programmes under Planning Periods ▪ Policy on Agrarian Reforms: Tenancy Reform, Ceiling of Agricultural Landholdings, Impact of Land Reforms on Farming Community, ▪ Need for Policy Intervention – Productivity, Equity and Sustainability,
2	**12**	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	▪ Understand Fixation of Minimum Support Price in India.	▪ Introduction and Need of Agricultural Price Policy ▪ Concept of MSP & Cost Concepts of Commission for Agricultural Cost and Price ▪ Role of CACP in Agricultural Cost and Price determination ▪ Market Intervention Schemes and Governments
3	**12**	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	▪ Identify the Less developed Areas in District and Find the causes of less Development	3.1 Meaning of Industrial Imbalance. 3.2 Need for balanced the Regional Industrial Development 3.3 Causes of Industrial Imbalance and Remedial Measures
4	**12**	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	▪ List the benefits and Need of Industrial Legislation in India.	4.1 Need of Industrial Legislations 4.1 Industrial Employment Legislations 4.2 Legislations Relating to Wages and Benefits 4.3 Legislations Concerning Industrial Relations 4.4.Legislations Relating to Environment and Safety

Recommended Books:

1. Acharya and Agarwal, 1987, Agricultural Marketing in India, Oxford & IBH Publishing Company.
2. Gardner, B.L. and G.C. Rausser (2001), Handbook of Agricultural Economics, Vol. I., Elsevier.
4. Misra S.K. &V.K.Puri, (2017) Indian Economy, Himalaya Publication house Mumbai.
5. Bhalla, G. S. and Singh G., 2001, Indian Agriculture: Four Decades of Development, Sage Publications.
7. Kavimandan Vijay, (2009) KrushiArthshastra, Shri Mangesh Prakashan, Nagpur.
8. Gardner B.L. &Rausser G.C. (2001). Handbook of Agricultural Economics. Vol. I. Agricultural Production. Elsevier
9. Kavimandan Vijay, KrushiArthshastra.
6. Ramesh Singh, Indian Economy, Tata Mc-Graw Hill, Publication
7. Annual Reports, Department of Agriculture, Govt. of Indi
8. Agricultural Statistics at a Glance 2019, Directorate of Economics and Statistics, Ministry of Agriculture, Government of India, New Delhi.

Web reference

1) https://maitri.mahaonline.gov.in/PDF/Maharashtra%20New%20Industrial%20Policy-2019.pdf

2) https://eands.dacnet.nic.in/PDF/At%20a%20Glance%202019%20Eng.pdf

3) https://www.youtube.com/user/cecedusat

4) https://www.swayamprabha.gov.in/

http://14.139.13.96:8080/lectures.aspx?pno=Paper05(O) -UGC CEC E Contain on Agricultural Economics

http://14.139.13.96:8080/lectures.aspx?pno=Paper06(O) -UGC CEC E Contain on Industrial Economics

Savitribai Phule Pune University

Faculty of Commerce &Management

T Y B Com (Semester VI)

(Choice Based Credit System)

Revised Syllabus (2019 Pattern)

SPECIAL ELECTIVE COURSE – I **Course Code: 366 (j)**

Subject: Defence budgeting finance and Management special paper - III

Total credits:

Objectives:

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

Unit No.	Topic	No. of lectures	Teaching Method	Proposed Skill to be Developed
1	**Defence budgeting** **A)** Budget as Instrument of financial Direction & control **B)** Ingredients of Budgeting **C)**Defence budgeting-it cost Effectiveness	**12**	Lecture, Group Discussion, Library work, Assignment, Field visit	.Understanding how the defence Budget is used as instrument of financial direction & Control.

2	**Development of Indian defence Industry** **A)** Indian Defence Industry : A Historical overview **B)** Policy changes in Defence Industry **C)** India's offset Policy to encourage domestic production **D)** Growth opportunities in the Indian Defence Industry	**12**	Lecture, Group Discussion, Library work, Assignment, Field visit	Understanding the development of Indian Defence Industry and growth opportunities in the Indian defence industry.
3.	**Financial management** **A)** Purpose, planning, control & need. **B)** Salient features of India's Economic system	**12**	Lecture, Group Discussion, Library work, Assignment, Field visit	Understanding of propose, planning control, need and of defence financial management.
4	**Defence Expenditure Trends** **A)** Defence Expenditure as a production of the GDP **B)** Calculating Defence Expenditure **C)** Characteristics of defence Spending	**12**	Lecture, Group Discussion, Library work, Assignment, Field visit	Understanding Defence Expenditure proportion with GDP & know the calculating system of defence Expenditure & also characteristics of Defence Expenditure.

Reference:

1) Raju G. C. Thomas (1978), 'The Defense of India: A Budgetary perspective', MacMillan Publication, New Delhi.
2) Subramanyam K. (1991), 'India's security perspective – Policy and Planning, Lancer books, New Delhi.
3) Nanda Ravi (1991), 'National Security Perspective, policy planning', Lancer Books, New Delhi.
4) Khanna D. D. and Malhotra P N. (1993), 'Defense vs Development: A Case study of India', Indus publication company, New Delhi.
5) Kennedy Gavin (1983), 'Defense Economics', Gerald Duckworth & Co. Ltd.

6) Ghosh Amiya (1996), 'India's Defense Budget & Expenditure Management in Wider Context, Lancer Publication and Span Tech, Delhi.
7) Dutta Meena and Sharma Jai Narayan, 'Defence Economics', Deep and Deep Publication, New Delhi.
8) Deger s. & Sen S. (1986), 'Military Expenditure in the Third World countries: The Economic effects', Routlet & Kegan Paul.
9) S. Sandeep (col retd), 'Funding for Defence & Development', Sumit Enterprises, New Delhi.
10) Annual report, Ministry of Defence, government of India.
11) Report of the finance Commission, government of India.

TYBCOM
SPECIAL ELECTIVE COURSE – VI
Subject: INSURANCE, TRANSPORT AND TOURISM - II (TOURISM) **Course Code: 366 (k)**
Special Paper-III

Objectives:
1. To acquaint students with the tour package
2. To create awareness about different types of tour operator.
3. To make the students aware about pre-tour preparations.
4. To aware the students about the management of tour.

Unit No.	Topic	No. of Lectures	Teaching Method	Proposed Skills to bedeveloped
1.	**Tour Package** 1.1 Meaning of Tour Package 1.2 Significances of Tour Package 1.3 Types of Tour Packages 1.4 Components of Tour Package 1.5 Factor Affecting the Tour Package Formulation 1.6 Tour Package Design and Selection Process	12	Lecture, PPT, Group Discussion, Library Work, Assignments	Understanding the the concept of tour package
2.	**Tour marketing** 2.1 Tour brochure 2.2 Market segmentation and target market 2.3 Tourist buying behavior and the role of tour operators 2.4 Image, branding and positioning 2.5 Distribution system 2.6 Career in tour marketing	12	Lecture, PPT, Group Discussion, Library Work, Panel Discussion, Study Visit to Travel Agency	Understanding the tour marketing and role of tour operator
3.	**Pre-tour Preparations** 3.1 Tour booking and administration 3.2 Travel documents	12	Lecture, PPT, Group Discussion, Library Work,	Understanding the Pre-tour preparations

	3.3 Tour manager briefing 3.4 Pre-departure meeting			
4.	**Managing the Tour** 4.1 Arrival procedures 4.2 Handling emergencies 4.3 Post-tour activities 4.4 Tour guiding 4.5 Need of quality and customer satisfaction	12	Lecture, PPT, Group Discussion, Library Work, Assignments	Understanding the Management of tour
		48		

References:

1. Bezbaruah, M.P. (1999), 'Indian Tourism beyond the Millennium', Gyan Publication, New Delhi,
2. Bhatia A.K., (2012), 'Travel Agency and Tour Operations', Sterling Publications, New Delhi.
3. Bull, A. (2095), 'The Economics of Travel and Tourism', Longman: UK.
4. Chand, M., (2007), 'Travel Agency Management: An Introductory Text', Anmol Publication Pvt. Ltd., New Delhi.
5. Dileep M.R., (2019), 'Tourism, Transport and Travel Management', Routledge New York
6. Goeldner, R and Ritchie. B., (2011), 'Tourism: Practises, Principles and Philosphies', John
7. Holloway, J.C.,and Claire Humphreys (2016), 'The Business of Tourism', Pearson.
8. Jagmohan Negi (2005), 'Travel Agency Operations and Concepts and Principles', Kanishka, New Delhi.
9. Mill and Morrison- (2002), 'The Tourism System' Kendall/Hunt Pub.
10. Murphy G. J.(1972,) 'Transport and Distribution', Random House Business Books
11. Negi J., (2006), 'Travel Agency and Tour Operations: Concepts and Principles' Kanishka, New Delhi.
12. Singh S. P. (2006), 'Travel Tourism Management' , ABD Publishers;

Savitribai Phule Pune University, Pune (T.Y. B.Com.)

Computer Programming and Application Special Paper III **Course Code -: 366 – L**

Subject Name -: Software Engineering- (II).

Objective: To understand the different system concepts used in Software Engineering.

To learn the different types applications of Software Engineering.

To know the facts about Software Development

Unit No	Name Of Topic	Number of Lectures	Reference Book
5	**Analysis and Design Tools** Entity-Relationship Diagrams, Decision Tree and Decision Table, Data Flow Diagrams (DFD), Data Dictionary Elements of DD, Advantage of DD, Pseudo code, Input and Output Design, CASE STUDIES (Based on Above Topic solve min.5 case studies)	16	Book1, Book2
6	**Structured System Design** Modules Concepts and Types of Modules Structured Chart, Qualities of Good Design, Coupling, Types of Coupling, Cohesion, Types of Cohesion	14	Book1 and Book2
7	**Software Testing** Definition, Test characteristics, Types of testing, Black-Box Testing, White-Box Testing, Unit testing, Integration testing Validation, Verification, Testing Tools Software risk, Risk identification, Risk projection	10	Book1 and Book2

8	**Designing And Document Case Studies** CASE STUDIES (Based on Above Topic solve E Commerce Case Studies) Introduction Feasibility Study Fact Finding Techniques Designing (E-R Diagram & Data Flow Diagram) Screen Layout Designing	08	Book1
Total Lectures		**48**	

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
Unit – I	16	Use ICT or presentation on Analysis and Design Tools	U–tube Tutorial on Analysis and Design Tools	-	Familiar with Analysis and Design Tools
Unit – II	14	Use ICT or presentation on Structured System Design	U–tube Tutorial Structured System Design		Familiar with Structured System Design

Unit – III	10	Use ICT or presentation on Software Testing	U–tube Tutorial Software Testing		Familiar with Software Testing
Unit – IV	8	Use ICT or presentation on Designing And Document Case Studies	U–tube Tutorial Designing And Document Case Studies	Design and Documentation of CASE STUDIES (Based on Above Topic solve E Commerce Case Studies)-	Familiar with Complete Case study

Method of Evaluation

Subject	Internal Evaluation	External Evaluation
Unit – I	30	70
Unit – II	30	70
Unit – III	30	70
Unit – IV	30	70

Guidelines for Examination:

[1]. Term End Exam (30 Marks):
[2]. To be conducted by college as per rules provided by University of Pune. Semester Exam 70 Marks):
[3]. To be conducted by University of Pune at the end of the academic year.
[4]. Passing marks for the course are 40 (Out of which **minimum 32** marks are compulsory in Semester Examination).

Recommended Book

1. Software Engineering: A Practitioner's Approach By Roger S. Pressman and Bruce Maxim McGraw-Hill Higher International; ISBN-10: 1259872971; ISBN-13: 978- 1259872976, 9 th Edition

2. Software Engineering (10th Edition) by Ian Sommerville Pearson; ISBN-10: 0133943038; ISBN-13: 978-0133943030 (04/15)

3. System Analysis, Design and Introduction to Software Engineering (SADSE) - S. Parthsarthy, B.W. Khalkar

4. Analysis and Design of Information Systems (Second Edition) - James A. Senn, McGraw Hill

5. System Analysis and Design- Elias Awad, Galgotia Publication, Second Edition

6. Fundamentals of Software Engineering- Rajib Mall, PHI Publication, Fourth Edition