

**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

<b>nit No</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
1	The Indian Contract Act, 1872	<ol style="list-style-type: none"> <li>1. The nature of the contract, General Principles</li> <li>2. Definitions and elements of Contract- consideration, other essential elements of a valid contract,</li> <li>3. Legality of object and consideration. , Void Agreements. , Discharge of contract.</li> <li>4. Performance of the contract and breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages)</li> </ol>	<p>Understand the concept of Contract and its contents. Equip the students with knowledge of nature and performance and breach of Contracts.</p>
2	The Indian Partnership Act, 1932	<ol style="list-style-type: none"> <li>1. General Nature of Partnership , Rights, and duties of partners, Types of partner</li> <li>2. Registration and dissolution of a firm</li> <li>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</li> <li>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</li> </ol>	<p>Understand the nature of partnership ,Rights and duties of Partner Handling the registration and dissolution of the partnership. Aquint Knowledge about LLP</p>

		dissolution (Section 63 & 64)	
3	The Sale of Goods Act, 1930	<ol style="list-style-type: none"> <li>1. Formation of the contract of sale , Concept and Essentials. Sale and agreement to sale.</li> <li>2. Goods – Concept and kinds ,Conditions and Warranties</li> <li>3. Transfer of ownership and delivery of goods</li> <li>4. Unpaid seller and his rights and Remedial Measures.</li> </ol>	Compressive understanding about the sale of Goods Act. Acquaint knowledge about ownership and delivery of goods.
4.	<b>Arbitration and Conciliation:</b>	<ol style="list-style-type: none"> <li>1. Concept of Arbitration &amp; Conciliation.</li> <li>2. Definition &amp; Essentials of Arbitration Agreement. Power and Duties of Arbitration Conciliation proceeding. (Provisions of Arbitration &amp; Conciliation Act,1996 in nutshell with Amendment of 2021to be covered.)</li> </ol>	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, Sulphery 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](https://legislative.gov.in/sites/default/files/A1930-3_0.pdf)
- 11) [https://www.mca.gov.in/Ministry/actsbills/pdf/Partnership\\_Act\\_1932.pdf](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**

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

		Balance Sheet in vertical form.	
4	<b>Investment Accounting</b>	<ul style="list-style-type: none"> <li>- Meaning &amp; Introduction, Classification of Investments,</li> <li>- Meaning &amp; Calculation of the Concept of Acquisition Cost &amp; Carrying Cost of Investment,</li> <li>- Calculation of Profit/loss on disposal of investments.</li> </ul>	<ul style="list-style-type: none"> <li>- To understand the meaning of different costs incurred in investment business.</li> <li>- To develop the knowledge and skill regarding Investment Accounting.</li> </ul>

### 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:

<b>Unit</b>	<b>Topic Name</b>	<b>Links</b>
<b>1</b>	<b>Accounting Standards &amp; Financial Reporting</b>	<a href="https://youtu.be/zxSaR3JNQzE">https://youtu.be/zxSaR3JNQzE</a> <a href="https://youtu.be/d8QaGSKWkuU">https://youtu.be/d8QaGSKWkuU</a> <a href="https://youtu.be/HmAzVMlYf5U">https://youtu.be/HmAzVMlYf5U</a> <a href="https://youtu.be/g40Po3TbHcM">https://youtu.be/g40Po3TbHcM</a> <a href="https://youtu.be/6d7wrVPmaPs">https://youtu.be/6d7wrVPmaPs</a> <a href="https://youtu.be/OVNOno8qHIs?list=TLPQMDEwNjIwMjGQcgyNjkn5tw">https://youtu.be/OVNOno8qHIs?list=TLPQMDEwNjIwMjGQcgyNjkn5tw</a> <a href="https://youtu.be/mvbpTW9WUPk">https://youtu.be/mvbpTW9WUPk</a>
<b>2</b>	<b>Accounting for Capital Restructuring (Internal Reconstruction)</b>	<a href="https://youtu.be/MWca2VO8D7o">https://youtu.be/MWca2VO8D7o</a> <a href="https://youtu.be/6ZBxQJobApI">https://youtu.be/6ZBxQJobApI</a> <a href="https://youtu.be/Ta2tUaTJ5t4?list=RDCMUCILLZmeWNoJYW8iSqbuECw">https://youtu.be/Ta2tUaTJ5t4?list=RDCMUCILLZmeWNoJYW8iSqbuECw</a>
<b>3</b>	<b>Final Accounts of Banking Companies</b>	<a href="https://youtu.be/nF_P5dxGZCI">https://youtu.be/nF_P5dxGZCI</a> <a href="https://youtu.be/TVrj-tJo3qs">https://youtu.be/TVrj-tJo3qs</a>
<b>4</b>	<b>Investment Accounting</b>	<a href="https://youtu.be/pMe8ymUs2gc">https://youtu.be/pMe8ymUs2gc</a> <a href="https://youtu.be/ghCZzJCgFd8">https://youtu.be/ghCZzJCgFd8</a>

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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	<b>Indian and Global Economy</b>	<p><b>Purpose:</b> To make the students aware of concept of Development. To help the students compare Indian Economy with other developed and competitive economies.</p> <p><b>Skills:</b> Analyze &amp; think critically, develop writing skills.</p>
	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	<b>Agricultural Development In India</b>	<p><b>Purpose:</b> To give the knowledge about varied aspects of agricultural sector in India.</p> <p><b>Skills:</b> Analyze &amp; think critically, developing critical and analytical writing skills.</p>
	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	
<b>Unit 3</b>	<b>Industrial Development in India</b>	<p><b>Purpose:</b> 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.</p> <p><b>Skills:</b> Analyze &amp; think critically, developing critical writing skills.</p>
	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	
<b>Unit 4</b>	<b>Service Sector and Infrastructural Development in India</b>	<p><b>Purpose:</b>To provide the knowledge about importance and status of Service Sector and Infrastructure Development in Indian Economy</p> <p><b>Skills:</b> Analyze &amp; think critically, developing critical writing skills.</p>
	4.1 Role and Growth of Service Sector in India	
	4.2 Meaning and Effects of Digital Economy, E Commerce and E-Finance	
	4.3 Role of Infrastructure in Economic Development of India	
	4.4 Role of Public and Private Sector in Infrastructural Development	

### Teaching Methodology:

Unit No.	No. of Lectures	Innovative methods to be used	Film Shows and AV Applications	Project	Expected Outcome
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1	10	<ul style="list-style-type: none"> <li>• Open Book discussion</li> <li>• Digital lectures</li> <li>• Reading</li> <li>• Projects</li> </ul>	You Tube lectures on Development Theories and Indian Economic Development	Difference in goals of developed and developing economies	<ul style="list-style-type: none"> <li>• Students will understand basic concepts of Development.</li> <li>• Will be able to analyze and interpret critically</li> </ul>
2	14	<ul style="list-style-type: none"> <li>• Group discussion</li> <li>• Case studies</li> <li>• Problem solving based learning</li> </ul>	<ul style="list-style-type: none"> <li>• You Tube lectures,</li> <li>• Lectures on SWAYAM Portal</li> </ul>	<ul style="list-style-type: none"> <li>• Difficulties in Agricultural development in India.</li> <li>• Features of Agricultural Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Will know Difficulties in agricultural development in India.</li> <li>• Will understand the sources of agro finance marketing</li> </ul>
3	12	<ul style="list-style-type: none"> <li>• Pair learning</li> <li>• Group discussion</li> <li>• Open book discussion</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher oriented PPTs.</li> <li>• You tube lectures</li> </ul>	<ul style="list-style-type: none"> <li>• Critical evaluation of Industrial Policy</li> <li>• Analysis of Indian Industrial sector</li> </ul>	<ul style="list-style-type: none"> <li>• Will understand New Industrial Policy</li> <li>• Able to interpret the features of Indian Industrial Sector</li> </ul>
4	12	<ul style="list-style-type: none"> <li>• Group discussion</li> <li>• Teacher driven power point presentation</li> </ul>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	<ul style="list-style-type: none"> <li>• Changing trends of Service Sector</li> <li>• Role of Infrastructure Development in economic development</li> </ul>	<ul style="list-style-type: none"> <li>• Will understand the Role of service sector in economy</li> <li>• Will know the importance of Infrastructural Development in Indian Economy</li> </ul>

#### 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. Bajpai A.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-nssso](http://www.mospi.gov.in/national-sample-survey-office-nssso) (Ministry of Statistics and Programme Implementation, GoI)
  - <https://www.toppr.com/ask/question/economic-development-is-characterized-by-which-of-the-following/>
  - <https://www.economicdiscussion.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**

**Course Code: 353**

**Preamble:**

**Subject: International Economics-I**

**Total Credits: 3**

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

### Scope of the Programme:

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

### Objectives:

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

### Course Outcomes:-

1. Students will be able to understand present Economic Scenario of Indian Economy as well as World Economy.
2. Students will understand the working of foreign trade market and foreign exchange market.
3. Students will be able to comprehend trade policies and concepts related to trade policies.
4. Students will be able to use the subject knowledge in their future academic and professional ventures.

Unit No.	Topic	Purpose & Skills to be Developed
Unit 1	<b>International Economics</b>	<b>Purpose:</b> To make the students aware of concepts in international economics <b>Skills:</b> 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	<b>Theories of International Trade</b>	<b>Purpose:</b> To give the knowledge to students about trade theories in international economics <b>Skills:</b> 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)	



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

**Teaching Methodology:**

<b>Unit No.</b>	<b>No. of Lectures</b>	<b>Innovative methods to be used</b>	<b>Film Shows and AV Applications</b>	<b>Project</b>	<b>Expected Outcome</b>
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1	10	<ul style="list-style-type: none"> <li>• Open book discussion</li> <li>• Digital lectures</li> <li>• Reading</li> <li>• Projects</li> </ul>	You tube lectures on International economics	<p>Difference in Inter-regional and International trade</p> <p>Role of international trade in economic development of country</p>	<ul style="list-style-type: none"> <li>• Students will understand concepts of international economics</li> <li>• Will be able to analyze and interpret</li> </ul>
2	14	<ul style="list-style-type: none"> <li>• Group discussion</li> <li>• Case studies</li> </ul>	You tube lectures, Lectures on SWAYAM Portal	<ul style="list-style-type: none"> <li>• Critical evaluation of trade theories.</li> <li>• Comparison between different trade theories</li> <li>• Recent development in trade theories</li> </ul>	<p>Will know various theories of international trade.</p> <p>Will understand the difference between classical and modern approaches of trade theories</p>
3	12	<ul style="list-style-type: none"> <li>• Pair learning</li> <li>• Group discussion</li> <li>• Open book discussion</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher oriented PPTs.</li> <li>• You tube lectures</li> </ul>	<ul style="list-style-type: none"> <li>• Critical evaluation of</li> <li>• Free Trade Policy</li> <li>• Protection policy</li> <li>• In present context</li> </ul>	<p>Will understand the difference between Free Trade Policy</p> <p>Protection policy</p> <p>Able to interpret means of protection and free trade</p>
4	12	<ul style="list-style-type: none"> <li>• Group discussion</li> <li>• Teacher driven</li> <li>• Games and simulation</li> </ul>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	<ul style="list-style-type: none"> <li>• Different concepts of terms of trade</li> <li>• Causes of unfavourable terms of trade for India</li> </ul>	<p>Will understand the concept of terms of trade</p> <p>Will know the factors affecting on terms of trade</p>

**Recommended Books:**

1. Dr.D.M.Mithani – International Economics (Himalaya Publishing house ltd)
2. Bo Sodersten, Geoffrey Reed, International Economics (3<sup>rd</sup> Edition) Publisher Red Globe Press
3. Z.M.Jhingan : International Economics (Vrinda Publication)
4. Robert Feenstra, Alan M Taylor, International Trade (5<sup>th</sup> 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. Obstfeld (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 – Internat[https://saylordotorg.github.io/text\\_international-trade-theory-and-policy/s07-01-factor-mobility- overview.html](https://saylordotorg.github.io/text_international-trade-theory-and-policy/s07-01-factor-mobility- overview.html)ional 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](https://www.economicsonline.co.uk/Global_economics/Terms_of_trade.html)
20. [https://en.wikipedia.org/wiki/Main\\_Page](https://en.wikipedia.org/wiki/Main_Page)
21. [https://saylordotorg.github.io/text\\_international-trade-theory-and-policy/s07-01-factor-mobility-overview.html](https://saylordotorg.github.io/text_international-trade-theory-and-policy/s07-01-factor-mobility-overview.html)
22. <https://www.worldbank.org/en/publication/global-economic-prosp>[https://www.academia.edu/23377962/International\\_Trade\\_and\\_Factor\\_Mobility\\_Theorissects](https://www.academia.edu/23377962/International_Trade_and_Factor_Mobility_Theorissects)
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**

**Subject: Auditing**

**Course Code: 354**

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

## Objectives of the Course:

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

Unit No	Unit Title	Contents	Skills to be developed
1.	<b>Introduction to Principles of Auditing and Audit Process</b>	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.	<b>Checking, Vouching and Audit Report</b>	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.	<b>Company Audit and Tax Audit</b>	<b><u>Company Audit</u></b> Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities of Company Auditor  <b><u>Tax Audit</u></b> 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.	<b>Audit of Computerized</b>	<b><u>Auditing in an EDP Environment</u></b> General EDP Control –	i) Enhance the knowledge of Computerized Systems ii) Forensic Audit used for new techniques applicable for

	<b>Systems &amp; Forensic Audit</b>	EDP Application Control- Computer Assisted Audit Techniques (Factors and Preparation of CAAT)  <b>Forensic Audit</b> 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.
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**Teaching Methodology:**

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

4	10	<b>Audit of Computerized Systems &amp; Forensic Audit</b>	Lectures of experts available on YouTube and other digital platforms.	Individual assignment of solving practical problems, report review	Understanding new concepts under Audit of Computerized Systems & Forensic Audit
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**Method of Evaluation:**

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

**Reference books:**

<b>Sr. No</b>	<b>Title of Book</b>	<b>Author/s</b>	<b>Publication</b>
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
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**Guidelines for completion of Practical's:**

<b>Sr. No</b>	<b>Title of Practical</b>	<b>Objective of the Practical</b>	<b>Outcomes</b>	<b>Methodology</b>
1	A study of Audit Procedure of organisation	i) To study the meaning & Definition of Audit ii) To study the nature, scope & objective of Audit iii) To study the Audit Procedure of Organisation.	Acquaint with knowledge and maturity to Understand concept of Auditing, Know the concept of Audit Process.	Report based on visit to Individual assessee and collection of documents know the audit process
2	A study of Procedure of Vouching in Auditing	i) To study the concept of voucher and its contain ii) To study the concept of vouching and precautions to be taken by Auditor while vouching iii) To conduct vouching of representative vouchers	Conceptual Clarity and Practical understanding of Vouching	Report based on visit to a Businessman or professionals and documents collected
3	A study of Audit Report	i) To study the concept of Audit report ii) To study the types and features of Audit Report iii) To study forms of Audit Report	Understand concept of Audit Report and its types Know the various forms of Audit Report	Report based on visit to a Businessman or professionals and documents collected
4	A Study of Tax Audit	i) To study the meaning of Tax Audit ii) To Study scope of Auditor's Role under Income Tax Act iii) To Study criteria for Compulsory Tax Audit	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
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1. For each semester minimum three practicals should be completed.
2. Two practicals are compulsory from the above table.
3. Teachers are allowed to choose one practical according to the situation in their local area.
4. If a student fails to complete minimum number of practical's, then the student shall not be eligible for appearing at the practical examination.

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

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

Subject Code :- 355 (a)

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

### **Preamble**

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

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

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

### **Objectives of the course**

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

### **Depth of the program – Fundamental Knowledge**

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

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

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative methods to be used</b>	<b>Film shows and AV Applications</b>	<b>Project</b>	<b>Expected Outcome</b>
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
<b>01</b>	<b>1. Indian Financial System:</b> 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	<b>10</b>	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.
<b>02</b>	<b>Indian Money Market :</b> 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	<b>14</b>	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the meaning, functions, credit instruments, deficiencies and recent development in Money Market in India.

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

● **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' 11<sup>th</sup> 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.

<b>Unit . No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose skills to be developments</b>
1	<b>An Introduction to Labour Laws in India</b>	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	<b>The Factories Act, 1948 (Sections 1-50)</b>	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	<b>The Employees State Insurance Act,1948</b>	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	<b>The Employees Provident funds and Miscellaneous Provisions Act, 1952</b>	5.1 Introduction, Objectives and scope of the Act, 5.2 Applicability and Constitutional validity of the Act, 5.3 Definitions, Employees' Provident Fund Scheme, 5.4 Employees' pension scheme and Employees Deposit Linked Insurance scheme Authorities - Under the Act, and their workings, penalties, offences and protection.	To learn various provisions & applications of the Employees Provident funds & Miscellaneous Provisions Act, 1952.

### Teaching Methodology

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

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
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

<b>Topic</b>	<b>Mode of Practical</b>
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)**

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### 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	<b>Introduction to Marketing</b>	1.1 Meaning and definition 1.2 Elements of marketing	Understanding Basic Marketing and its importance

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

		4.6Competitive and Co-operative Pricing 4.7Agricultural Cost and Price Commission(ACPC)	
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### 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	<a href="https://www.bhagirathgram.org/">https://www.bhagirathgram.org/</a>			
9	Journal of Commerce and Management Thought(JCMT)			

## SPPU, Pune

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

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

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

**Subject Title :-Overhead and Accounting for Overheads**

**Course Code :- 355 – e**

### Objectives:

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

Unit No.	Unit Title	Contents	Skills to be developed
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1	<b>Overheads</b>	<p>1.1 Meaning and definition of overheads.</p> <p>1.2 Classification of overheads</p> <p>1.3 Introduction to Cost Accounting Standard, Cost Accounting Standard Board</p> <p>1.4. Introduction to of CAS 3, CAS 11, CAS 15</p> <p>1.5 Cost Accounting Standard 3: Production and operation Overheads</p>	<p>a. Ability to understand the concept of Overhead and classification of overheads.</p> <p>b. Students will be able to relate the cost Accounting Standard with respective overheads.</p>
2	<b>Accounting of Overheads (Part-I)</b>	<p>2.1 Collection and Allocation of overheads.</p> <p>2.2 Apportionment and Reapportionment of overheads</p> <p>2.3 Simple problem of primary distribution of Overhead</p> <p>2.4 Simple Problem of Secondary distribution of overheads (Repeated &amp; Simultaneous Equation method only)</p>	<p>a. To understand the stages in the process of accounting overheads.</p> <p>b. Students will be able to calculate total departmental overheads after implementing Primary and Secondary Distribution.</p>
3	<b>Accounting of Overheads (Part-II)</b>	<p>3.1 Absorption - Meaning, Rate and Methods of Overhead Absorption</p> <p>3.2 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment</p> <p>3.3 Simple problems on the accounting treatment of under and overabsorption of Overheads</p>	<p>a. Conceptual understanding of under and over absorption.</p> <p>b. Enable the learner with accounting treatment for under and over absorption.</p>

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

<b>Unit No.</b>	<b>Total Lectures</b>	<b>Innovative Methods to be used</b>	<b>Films Shows and AV Applications</b>	<b>Practical</b>	<b>Expected Outcome</b>
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
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### Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination, 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	<a href="https://icmai.in">https://icmai.in</a>  <a href="http://www.glo">www.glo</a>



	and Management Accountants.	industries.	on all these topics.	Analyst of India	<a href="http://balcma.in">balcma.in</a>  <a href="http://eclm.unp">eclm.unp</a> <a href="http://une.ac.in">une.ac.in</a>
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**Notes: The breakup of marks in the Examination will be as follows:**

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

#### **Areas of Practical Problems**

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

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

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

Subject Name: - **Business Statistics II**

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

Credit 3

#### **Preamble to the syllabus:**

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

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

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

Depth of the Course – Basic Knowledge of Probability Theory

**Objective of the Course**

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

Unit No.	Unit Title	Contents	Purpose/Skills to be developed
1	<b>Probability</b>	Definition of permutation and combination of distinct objects; Relationship between $nPr$ and $nCr$ , Statement of binomial theorem for positive integral index (without proof); Sample space - Definitions of sample space, event, sure event, null event, Complimentary events, Equally likely events, Simultaneous occurrence of the two events, Occurrence of at least one of the two events; Probability - Definitions of probability using classical and axiomatic 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.	<ol style="list-style-type: none"> <li>1. To understand the concepts of probability</li> <li>2. To apply the concepts of probability to real life business problems.</li> </ol>
2	<b>Univariate and Bivariate Discrete Probability Distribution</b>	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.	<ol style="list-style-type: none"> <li>1. To understand the concept of random variable</li> <li>2. To understand the concepts of univariate and bivariate probability of distribution</li> </ol>

		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	<b>Some standard discrete probability distributions</b>	Bernoulli distribution - Bernoulli trials, Probability mass function, Expected value, variance and S.D; Binomial distribution - Probability mass function, Expected value, variance and S.D (Formulae only) statement of additive property (without proof), Problems to calculate probabilities, Expected value and parameters of binomial distribution, Relation with Bernoulli distribution, Real life situations; Poisson distribution - probability mass function, Expected value, variance and S.D (Formulae only) statement of additive property (without proof), problems to calculate probabilities, expected value and parameter of Poisson distribution, Real life situations.	<ol style="list-style-type: none"> <li>1. To understand the concepts of different discrete probability distributions</li> <li>2. To apply concepts of discrete probability distributions to real life business problems.</li> </ol>
4	<b>Inventory Control</b>	Meaning and necessity of inventory control; Deterministic inventory Model: - Economic order quantity for instantaneous replenishment with uniform demand and a) shortages not allowed, b) shortages allowed; Lead time, Re - order level and Buffer stock; Probabilistic Inventory Model : - Single period probabilistic model without set up costs.	<ol style="list-style-type: none"> <li>1. To understand the concept and Inventory control</li> <li>2. To apply the concept of inventory control to real life business models.</li> </ol>

### List of Practicals

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

### Teaching methodology

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

### Method of Evaluation

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

#### Notes: -

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

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

**References:**

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

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

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

Semester V (T.Y.B.Com)

Subject code -: 355 (g)

Subject -: Business Entrepreneurship (Special Paper II)

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

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**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**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
1	<b>MICRO SMALL AND MEDIUM ENTERPRISES (MSME) POLICY 2020:</b>	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	<b>FORMATION OF MSME:</b>	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	<b>BUSINESS PLAN PREPARATION AND PROJECT REPORT:</b>	<p>Meaning and importance - objectives - Selection of suitable form of organization - Precautions to be taken by an entrepreneur while preparing Business Plan.</p> <p>Meaning, Concept and classification of project</p> <p>Project for Retail store, Oil Mill, Cold Storage, Eco friendly Bag production- Reasons for failure of project</p> <p>Project Appraisal - Break - Even Analysis and Ratio Analysis : Debt : Service Coverage Ratio - Gross Profit : Net Profit Ratio and Return on Investment (ROI), Project Audit</p>	<p>1) To understand the concept and various aspects of Business Plan and Project Report</p> <p>2) To study the concept of project appraisal and its related aspects</p>
4	<b>PROJECT ASSISTANCE:</b>	<p>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</p>	<p>1) To study the role of various institutions in Project assistance</p> <p>2) To study the scheme of assistance and incentives of various institutions</p>



		Institute (SISI), Khadi and Village Industries Commission (KVIC) - Financial incentives for Small Scale Industries (SSI's) and <i>Tax</i> Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building, Venture Capital and Technical Assistance	
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### Teaching Methodology:

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

### Method of Evaluation:

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

### References:

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

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

**Web References:**

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

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

**Special Paper-II**

**Marketing Management-II**

**Course code – 355 (h)**

**Objectives:**

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

<b>Unit No</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Method</b>	<b>Proposed skills to be developed</b>
<b>1</b>	<b><u>Market Demand and Sales Forecasting</u></b> 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	<b>12</b>	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			
<b>2</b>	<b><u>Marketing of Non-Profit Organization</u></b> Non-Profit Organization-Concept, Characteristics Types Problems Need of Marketing of Non-Profit Organization Non-Profit Organization in India	<b>12</b>	Conceptual Learning , Visit Assignment.	Familiarizing the students with the application of the concept & need of marketing in Non-profit organization.
<b>3</b>	<b><u>Changing Role of Marketing Organizations</u></b> 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.	<b>12</b>	Conceptual Learning, Power Point Presentation, Library Work, Case Study.	Understanding marketing organization and its changing role.
<b>4</b>	<b><u>Brand Building Strategy</u></b> 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	<b>12</b>	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.
	<b>Total</b>	<b>48</b>		

## References

<b>Sr.No</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
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**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Content</b>	<b>Purpose Skills to be Developed</b>
<b>1</b>	<b>Agricultural Marketing</b>	1.1 Nature, Scope and Role of Agricultural Marketing in India 1.2 Organisation and Functions of Agricultural Marketing in India 1.3 Problems of Agricultural Marketing, 1.4 Present Status of Food Retail Marketing System in India 1.5 Recent Agricultural Marketing Policies in India, 1.5.1 National Agriculture Market (e-NAM ) 1.5.2 Model APLM Act, 2017	<ul style="list-style-type: none"> <li>▪ To apprise students regarding various aspects of Agricultural marketing.</li> <li>▪ To understand the functions and Problem of Agricultural Marketing.</li> <li>▪ To impart knowledge about Policies of Agricultural Marketing.</li> </ul>
<b>2</b>	<b>Agricultural Processing</b>	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	<ul style="list-style-type: none"> <li>▪ To understand the role of Agricultural Processing.</li> <li>▪ To make the students know about Problems &amp; remedial measures of Agricultural</li> </ul>

		Industries	Processing.
<b>3</b>	<b>Major Industries in India</b>	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
<b>4</b>	<b>Public sector Enterprises</b>	4.1 Role of Public Sector in Economic Development of India. 4.2 Government Policy towards Public Sector. 4.3 Problems of Public Sectors, Issues Regarding Deregulation 4.4 Disinvestment and Future of Economic Reforms	<ul style="list-style-type: none"> <li>▪ To understand the role of the Public sector</li> <li>▪ To get acquainted with Government Policy towards Public Sector.</li> <li>▪ To understand the problems of the Public sector in India</li> </ul>

#### Teaching Methodology:

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



					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

**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	<b>Defence budgeting</b> 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			
<b>2</b>	<b>Development of Indian defence Industry</b> 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	<b>12</b>	Lecture group Discussion library work assignment field visit	Understanding the development of Indian Defence Industry and growth opportunities in the Indian defence industry.
<b>3.</b>	<b>Financial management</b> A) Purpose, planning, control & need. B) Salient features of India's Economic system	<b>12</b>	Lecture group Discussion library work assignment field visit	Understanding of propose, planning control, need and of defence financial management.
<b>4</b>	<b>Defence Expenditure Trends</b> A) Defence Expenditure as a production of the GDP B) Calculating Defence Expenditure C) Characteristics of defence Spending	<b>12</b>	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
<b>1</b>	<b>Insurance Terminology- Common for both Life and Non-Life Insurance</b> 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	<b>12</b>	Lecture, PPT, Group Discussion, Library Work, Assignment, Visit to institutions etc.	Understanding the basic terminology in Life and Non-life insurance

<b>2</b>	<b>Risk Management:</b> 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.	<b>12</b>	Lecture, PPT, Group Discussion, Library Work, Assignments, etc.	Understanding the risk management in insurance.
<b>3</b>	<b>Pricing Elements</b> – 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.	<b>12</b>	Lecture, PPT, Group Discussion, Library Work, Assignments, tests, etc.	Understanding the pricing elements and its importance.
<b>4</b>	<b>Other Legislations Applicable to Insurance Business in India:</b> Motor Vehicles Act 1988, Marine Insurance Act 1963, Consumer Protection Act 1986, Public Liability Insurance Act 1991, The Insurance Laws (Amendment) Act 2015.	<b>12</b>	Lecture, PPT, Group Discussion, Library Work, Assignment, Visit to institutions, tests, etc.	Understanding various legislations and its application to insurance business
	<b>Total</b>	<b>48</b>		

#### References:

1. Sharma M.N. (2006), 'Insurance Principles and Practice (in Hindi), Apex Publishing House, 1<sup>st</sup> 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**

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

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

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

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

		<p>influencing the pattern of capital structure.</p> <p>1.4 Trading on equity- Concepts and effects.</p>	Technical skills
4	Sources of Corporate Finance	<p>1.1 Types of Capital – Fixed and Working, Owned and Borrowed, Short Term , Medium Term and Long Term</p> <p>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</p> <p>1.3 Concept Cost of Capital and Concept of Risk and Return</p>	<p>Conceptual Understanding</p> <p>Analytical skills</p> <p>Accessing and analysing information</p>

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

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

#### Method of Evaluation

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

#### References:

##### List of Books Recommended: -

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

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

<b>Unit No.</b>	<b>Topic and Contents</b>	<b>No. of Lectures</b>	<b>Teaching Method</b>	<b>Skills to be developed</b>
<b>1.</b>	<p><b>Banking Regulation Act, 1949: Introduction the objectives and selective provisions :</b></p> <p>1.1 Definition of word Banking (Section 5B) and Bank (Section 5C)</p> <p>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)</p> <p>1.3 Profit and Loss Account and Balance Sheet, Audit - (Section 29 and 30).</p> <p>1.4 Powers of Reserve Bank of India- (Section 35, 35A and 36)</p> <p>1.5 Voluntary Amalgamation (Section 44A) – Compulsory Amalgamation (Section 45)- Liquidation (Section 45 R)</p> <p>1.6 Banking Regulation Act, 1949 applicable to Cooperative Banks- The Banking Regulation (Amendment) Bill, 2020-Features.</p>	14	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the Banking Regulation Act 1949 with Objectives and selective Provisions.
<b>2.</b>	<p><b>Negotiable Instruments Act, 1881:</b></p> <p>2.1 Introduction-Definition-Meaning- Features of Negotiable Instruments.</p>	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	
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<p><b>3.</b></p>	<p><b>Insolvency and Bankruptcy Code, 2016</b>  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)</p>	<p>14</p>	<p>Lectures, PPT, Group and Panel Discussion, Library Work, Assignments</p>	<p>Understanding the Objectives, Importance, Selective Definitions and Provisions Insolvency and Bankruptcy</p>
<p><b>4</b></p>	<p><b>Banking Ombudsman Scheme-2006</b>  4.1 Objectives of Banking Ombudsman Scheme-2006  4.2 Important Definitions: Banking Ombudsman, Appellate Authority, Authorised</p>	<p>8</p>	<p>Lectures, PPT, Group and Panel Discussion, Library Work, Assignments</p>	<p>Understanding the details Banking Ombudsman Scheme, 2006</p>

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

**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	<b>Custom Act 1962.</b>	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.	<ul style="list-style-type: none"> <li>• Have the understanding of the basic aspects of Customs Law</li> <li>• Understand various procedures involved in importation and exportation of goods</li> </ul>

		3. Clearance of Imported and Exported goods - Confiscations of goods and conveyances and imposition of penalty.	
2	<b>GST In India - An Introduction</b>	<ol style="list-style-type: none"> <li>1. Constitutional Background &amp; Introduction of Goods &amp; Service tax in India (CGST Act, 2017 &amp; IGST Act, 2017)</li> <li>2. Important definitions &amp; concepts under CGST Act, 2017</li> <li>3. Types of GST</li> </ol>	<ul style="list-style-type: none"> <li>• To Acquaint with Constitutional Background of GST Laws</li> <li>• Understand definitions &amp; concepts under CGST Act, 2017</li> </ul>
3	<b>GST - Applicability, Registration Procedure &amp; Administration of GST</b>	<ol style="list-style-type: none"> <li>1. Applicability &amp; Exemption under GST</li> <li>2. Registration procedure under GST</li> <li>3. Administration of GST &amp; Role of GST Council</li> </ol>	<ul style="list-style-type: none"> <li>• Understand Applicability &amp; Registration under GST.</li> <li>• To learn the online Registration procedures under Goods &amp; Service Tax Laws</li> <li>• Understand the Administration of GST</li> </ul>
4	<b>GST - Returns &amp; Audit</b>	<ol style="list-style-type: none"> <li>1. Various Returns and their due dates under GST Laws</li> <li>2. Applicability of Audit under GST</li> <li>3. Accounting &amp; Books to be maintained under GST</li> <li>4. Offences &amp; Penal Provisions under GST Laws</li> </ol>	<ul style="list-style-type: none"> <li>• To impart the knowledge of Accounting &amp; Books to be maintained under GST</li> <li>• To understand applicability of Audit under GST</li> <li>• To learn the various</li> </ul>

			Offences & Penal Provisions under GST Laws
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### 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,	<ul style="list-style-type: none"> <li>You tube E-Content Sources.</li> <li>E-Content on the Custom Act 1962 provided by UGC/University/MO OC etc. to be analyzed.</li> </ul>	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,	<ul style="list-style-type: none"> <li>You tube E-Content Sources.</li> <li>E-Content on the GST In India – An Introduction provided by UGC/University/M OOC etc. to be analyzed.</li> </ul>	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	<ul style="list-style-type: none"> <li>You tube E-Content Sources.</li> <li>E-Content on the GST – Applicability, Registration Procedure &amp;</li> </ul>	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/M OOC etc. to be analyzed.		Procedure & Administration of GST
4	12	case studies, Group Discussion, Quiz Competition, Expert Lecture, Team exercise,	<ul style="list-style-type: none"> <li>You tube E-Content Sources.</li> <li>E-Content on the GST - Returns &amp; Audit provided by UGC/University/M OOC etc. to be analyzed.</li> </ul>	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)

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### 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



<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Skills to be developed</b>
<b>1</b>	<b>Introduction to Co-operative Management</b>	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
<b>2</b>	<b>Role of Co-operative Management</b>	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
<b>3</b>	<b>Human Resource Management and Co-operative Organizations</b>	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
<b>4</b>	<b>Decision Making and Co-operative Management</b>	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	
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### 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	<a href="https://www.bhagirathgram.org/">https://www.bhagirathgram.org/</a>			
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.

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

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

### 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
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### Method of Evaluation

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

### References

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

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

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

16	Cost Audit and Management Audit.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi
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### 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	<a href="https://icmai.in">https://icmai.in</a> <a href="http://www.globalcma.i">www.globalcma.i</a> <u>n</u> <a href="http://eclm.unpune.ac.i">eclm.unpune.ac.i</a> <u>n</u>

### 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 $2 \times 2$ Game, Graphical Method, Examples and problems.	<ol style="list-style-type: none"><li>1. To understand the concepts of game theory</li><li>2. To apply the concepts of game theory to real life business problems.</li></ol>

2	<b>Statistical Decision Theory</b>	Introduction, acts, states of nature, pay off, regret, Decision Making Under Risk, Expected Opportunity Loss (EOL) Criterion and Expected Monetary Value (EMV) Criterion, Decision Making Under Uncertainty, Maximin Criterion, Maximax, Minimax Regret Criterion, Laplace Criterion, Hurwitz Criterion, Examples and problems.	<ol style="list-style-type: none"> <li>1. To learn different statistical methods of decision making.</li> <li>2. To apply the different statistical methods to real world decision making problems.</li> </ol>
3	<b>Replacement and Sequencing problem</b>	Replacement Problem - Introduction, replacement of Item that deteriorates with time when value of money remains same during the period. Sequencing Problem - Assumptions in sequencing model, Basic terminology, n-jobs through two machine problems.	<ol style="list-style-type: none"> <li>1. To understand the concepts of replacement and sequencing problems.</li> <li>2. To apply the concepts of replacement and sequencing to real world problems.</li> </ol>
4	<b>Statistical Quality Control</b>	Introduction, Chance and assignable Causes of variation, Uses of SQC, Control limits, specification limits, Tolerance limits Process and product control, Control charts for mean, range, P-Chart, C-Chart, Process Capability study, Interpretation of capability index $C_p$ and $C_{pk}$	<ol style="list-style-type: none"> <li>1. To understand the concept of statistical quality control.</li> <li>2. To understand different SQC techniques.</li> <li>3. To apply SQC techniques to real world problems.</li> </ol>

### 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
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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:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
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)

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### 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	<b>Organizational Behavior for Entrepreneurship</b>	<b>Organization:</b> Meaning, Definition, Goals, Approaches. <b>Organizational Behavior for Entrepreneurship:</b> Meaning, Definitions, Need, Nature, Importance & Scope, Characteristics, Types, Objectives, Merits and Demerits of Organizational Behavior for Entrepreneurship, Organizational Behavior Models. <b>Developing Entrepreneurial Behavior in the</b>	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

		<b>Organization:</b> Opportunity Identification, Opportunity Facilitation, Organizational Competencies, And Individual Competencies.	entrepreneurship.
2	<b>Individual Behavior and Personality for Entrepreneurship</b>	<p><b>Individual Behavior for Entrepreneurship:</b> Characteristics, Determinants of individual behavior, Requisites for Individual Behavior in Entrepreneurship.</p> <p><b>Personality for Entrepreneurship:</b> 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</p>	<ol style="list-style-type: none"> <li>1. Students will be able to learn how to establish work culture and patterns in an office space or a similar environment.</li> <li>2. To equip the students with techniques of emotional interaction at work place.</li> <li>3. To enhance students personal development through soft or technical skills.</li> <li>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.</li> <li>5. To focus on transferable skills that make one a competitive candidate for any job.</li> </ol>
3	<b>The Study of Autobiographies of Entrepreneurs</b>	<p><b>Autobiographies of Entrepreneurs:</b></p> <ol style="list-style-type: none"> <li>1) Mr. Anand Mahindra (Chairman, Manindra &amp; Mahindra)</li> <li>2) Mr. Baba Kalyani (MD, Bharat Forge)</li> <li>3) Mr. Shiv Nadar (Indian Industrialist)</li> <li>4) Mr. Laxmi Niwas Mittal (CEO, Arcelor Mittal)</li> <li>5) Mr. Adar Poonawala (CEO, Serum Institute of India, India's Vaccine King)</li> <li>6) Women Entrepreneurs: Falguni Nayar (The founder of Nykaa)</li> <li>7) Kiran Mazumdar Shaw (Founder of Biocon Ltd)</li> </ol>	<ol style="list-style-type: none"> <li>1. Students will able to develop and adopt some new values, and learn from their hardships, they will also get answers for their dilemmas.</li> <li>2. Students will be able understand the role of attitude in entrepreneurship.</li> <li>3. Students will be made aware and learn how the student entrepreneurs in India build their own ventures.</li> <li>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.</li> </ol>

4	<b>Group and Group Dynamics for Entrepreneurship</b>	<p><b>Group:</b> Meaning, Definition, Classification, Group Task, Group Size, Group formation process, Group Structure.</p> <p><b>Group Dynamics for Entrepreneurship:</b> 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.</p>	<p>1. To understand the concept of group and group dynamics for Entrepreneurship.</p> <p>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.</p>
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### 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)**

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**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 precisely enhancing their skills in the field of advertising.

<b>Unit No</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Proposed Skills to be developed</b>
1	<b>Introduction to Advertising.</b>	<b>Fundamentals of Advertising:</b> 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.  <b>Advertising Media:</b> Definition, Classifications and Characteristics of Different Advertising Media, Factors affecting Selection of Advertising Media, Media Mix, E-Advertising.	<ul style="list-style-type: none"><li>● Conceptual clarity of the meaning of advertising.</li><li>● To impart the knowledge about Advertising Media.</li></ul>
2	<b>Appeals and Approaches in</b>	<b>Appeals:</b> Introduction of Different Appeals and their Significance, Advertising Message, Direct and Indirect Appeal,	<ul style="list-style-type: none"><li>● To impart knowledge about the appeals and approaches in Advertisement.</li></ul>



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

### Teaching Methodology:

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

**Methods of**

		Analysis		
3	12	Power Point Presentation, Group Discussion, Survey Analysis  Feld visit	Short Film,  AV Application Use of You Tube	<ul style="list-style-type: none"> <li>● It will help the students to apply the various Economic and social aspects of advertising.</li> </ul>
4	12	Group Discussion, Quiz,  Poster Making	Short Film,  AV Application Use of You Tube	<ul style="list-style-type: none"> <li>● It will help them to implement this knowledge in practical situations by enhancing their skills in the field of Marketing</li> </ul>

**Evaluation:**

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

**References:**

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

**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 the new Industrial Policy.
4. To acquaint the learner with various aspects of Liberalisation.

**Depth of the program – Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Content</b>	<b>Purpose Skills to be Developed</b>
<b>1</b>	<b>Rural Economy of India</b>	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	<ul style="list-style-type: none"> <li>▪ To understand the meaning and Features of Rural Economy</li> <li>▪ To make the students know about Role of Agriculture in Rural Development</li> <li>▪ To impart knowledge about Concept, and Need of Sustainable Agriculture</li> </ul>
<b>2</b>	<b>Agricultural Credit</b>	2.1 Role and Importance of Agricultural Credit 2.2 Types and Sources of Agricultural Credit 2.3 Cooperative Credit Organisations and Agricultural Credit	<ul style="list-style-type: none"> <li>▪ To understand the Role and Importance of Agricultural Finance, Types and Sources of Rural Credit,</li> </ul>

		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	<ul style="list-style-type: none"> <li>To make the students know about Financial sector reforms and Challenges of Agricultural Credit in India.</li> </ul>
<b>3</b>	<b>Industrial Policy</b>	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	<ul style="list-style-type: none"> <li>To understand the Importance of Industrial Policy in Industrial Development</li> <li>To make the students know about the Industrial Policy 1991</li> </ul>
<b>4</b>	<b>Towards Liberalisation</b>	4.1 Concept and Role of Multinational Corporations (MNCs) 4.2 Concept and Role Foreign Direct Investment (FDI) and Foreign Institutional Investment (FII). 4.3 Special Economic Zones (SEZ)- Concept, Features, Role, Growth and Problems	<ul style="list-style-type: none"> <li>To make the students know about the Concept and Role of Multinational Corporations, Foreign Direct Investment and Foreign Institutional Investment and SEZ</li> </ul>

### 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
<b>1</b>	<b>10</b>	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication- SWF E-Content	<ul style="list-style-type: none"> <li>Impact of Recent Trends on Agriculture Economy</li> </ul>	<ul style="list-style-type: none"> <li>Features of Rural Economy</li> <li>Recent Trends in Agriculture Economy</li> <li>Agriculture and Industry- Interrelations</li> <li>Sustainable Agriculture- Concept, Need and factors leading to leading to Sustainable Agriculture.</li> </ul>
<b>2</b>	<b>14</b>	Lecture, PPT/ Group Discussion, Library, Problem-	Relevant videos, Consortium for Educational	<ul style="list-style-type: none"> <li>Visit to Any Agricultural Credit Society and Make a small project on Functioning</li> </ul>	<ul style="list-style-type: none"> <li>Role and Importance of Agricultural Credit</li> <li>Types and Sources of Rural Credit</li> </ul>

		solving based learning, Case study, Jigsaw reading, Practical based learning	Communication-SWF E-Content	of Credit Society	<ul style="list-style-type: none"> <li>▪ Financial Sector Reforms and Rural Credit</li> <li>▪ Micro Finance in Rural Finance – Emergence, Role, and Challenges</li> <li>▪ Challenges to Rural and Agricultural Credit in India</li> </ul>
<b>3</b>	<b>10</b>	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	<ul style="list-style-type: none"> <li>▪ Write a note on Importance of Industrial Policy in Economic Development</li> </ul>	<ul style="list-style-type: none"> <li>▪ Importance of Industrial Policy in Economic Development</li> <li>▪ Industrial Policy 1991,</li> <li>▪ Impact of Industrial Policy 1991 on Indian Economy, Shortcomings of the New Industrial Policy,</li> </ul>
<b>4</b>	<b>14</b>	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	<ul style="list-style-type: none"> <li>▪ Make a short Project on Identify the role of MNCs, FDI and SEZ in Economic Development of India</li> </ul>	<ul style="list-style-type: none"> <li>▪ Concept and Role of Multinational Corporations</li> <li>▪ Concept and Role Foreign Direct Investment and Foreign Institutional Investment.</li> <li>▪ Concept and Role, Growth and Problems of Special Economic Zone</li> </ul>

### 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. Devonath Narzary, Phanindra Goyari, (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](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\(O\)](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\(O\)](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)**

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**SPECIAL ELECTIVE COURSE – I**

**Subject: Defence budgeting finance and Management special paper - III**

**Total credits:**

**Course Code: 356 (j)**

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**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	<b>Determinates of war Ability</b> 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	<b>Military power in 21st century An Analysis</b> 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	<b>Latest contest in Defence &amp; financial management</b> 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. Shrinivas 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.	
<b>2</b>	<b>Underwriting</b> – 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.	<b>12</b>	Lecture, PPT, Group Discussion, Library Work, Assignments, etc.	Understanding the principles of underwriting and its process.
<b>3</b>	<b>The Insurance Market:</b> 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.	<b>12</b>	Lecture, PPT, Group Discussion, Library Work, Assignments, tests, etc.	Understanding the insurance market and its regulators.
<b>4</b>	<b>Insurance Business Current Scenario &amp; Future</b> : 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	<b>12</b>	Lecture, PPT, Group Discussion, Library Work, Assignment, Visit to institutions, tests, etc.	Understanding insurance business, challenges and its prospects.
	<b>Total</b>	<b>48</b>		

#### 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, Ludhiana,
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**

<b>Unit No.</b>	<b>Name of the Topic</b>	<b>Number of lectures</b>	<b>Reference Book</b>
<b>1</b>	<b>Introduction to System Concepts</b> Definition Elements of System, Characteristics of System, Types of System, System Concepts	10	Book1
<b>2</b>	<b>Requirement Analysis</b> 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
<b>3</b>	<b>Introduction to Software Engineering</b> Definition, Need for software Engineering, Software Characteristics, Software Qualities ( McCall's Quality Factors	10	Book2
<b>4</b>	<b>Software Development Methodologies</b> SDLC (System Development Life Cycle), Waterfall Model, Spiral Model, Prototyping Model, RAD MODEL. V-Model, Incremental Model, RUP Model, Agile Model Methodology	14	Book2
<b>Total Lectures -</b>		<b>48</b>	

**Teaching methodology**

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative methods to be used</b>	<b>Film shows and AV Applications</b>	<b>Project</b>	<b>Expected Outcome</b>
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. Partharthy, 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