

Savitribai Phule Pune University
Faculty of Commerce & Management
Structure for Three - Year
B.Com. Degree course (Choice Based Credit System)
(2019 Pattern)
With effect from June 2019

Preamble:-

Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce education is entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.

The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.

The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.

1. INTRODUCTION

The B.Com Degree Course (2019 pattern) will be introduced in the following order:-

- | | |
|-----------------------|-----------|
| a. First Year B.Com. | 2019-2020 |
| b. Second Year B.Com. | 2020-2021 |
| c. Third Year B.Com. | 2021-2022 |

The B.Com. Degree Course will consist of six semesters divided into three Years.

The first year (Semester I and II) choice based credit system examination will be held at the end of the each semester.

The Second Year (Semester III and IV) and Third Year (Semester V and VI) choice based credit system examination will be held at the end of each semester.

2. ELIGIBILITY

- a) No Candidates shall be admitted to the First Year of the B.Com. Degree Course (**2019 pattern**) unless he/she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board of Higher Secondary Education Board or equivalent or University with English as a passing Course.
- b) No candidate shall be admitted to the Third Semester examination of the second year unless he/ she has cleared first two semesters satisfactorily for the course at the college affiliated to this University.
- c) No candidate shall be admitted to the Third Year B.Com. (Fifth semester) Degree Course (**2019 pattern**) unless he/she has cleared all the papers of first and second semester Examination of F.Y. B.Com. and has satisfactorily kept terms for the second year (Third and Fourth Semester) and also fifth semester for the third year of B.Com) satisfactorily in a college affiliated to this University.

3. A.T.K.T. Rules :

- If a candidate fails in all the courses (subject heads) of passing of semester I shall be allowed to proceed semester II. However, a student who fails in four theory courses and two practical courses at semester I and II taken together may be admitted to semester III & IV.
- If a candidate fails in all the courses (subject heads) of passing of semester III shall be allowed to proceed to semester IV.
- If a candidate fails in all the courses (subject heads) of passing of semester V shall be allowed to proceed to semester VI. However, a student who fails in four theory courses and two practical courses at semester III and IV taken together may be admitted to semester V & VI.
- No candidate shall be allowed to proceed to semester V unless the candidate has cleared semester I & II in all courses (Subjects).
- ATKT rules are applicable for 2nd and 4th semester.

4. COURSES CARRYING PRACTICALS

- a) Each practical course will be of one credit.
- b) There will be practical and practical examination for semester I and II of the F.Y.B.Com. For the Course Financial Accounting.
- c) There will be practical and practical examinations for the special Courses (Discipline Special Elective) of S.Y.B.Com. (Semester III and IV) and of T.Y.B.Com. (Semester V & VI)
- d) There will be Practical for the S.Y.B.Com level Compulsory Course Business Communication (Semester III and IV) & for T.Y.B.Com Auditing and Taxation (Semester V) & (Semester VI)
- e) A Student must offer the same Special Course at T.Y.B.Com. (Semester V & VI) which he / she has offered at S.Y.B.Com. (Semester III and IV)
- f) In an exceptional case, a student may change the Course chosen by him at third and fourth semester of second year during the first semester of the third year provided he keeps the additional terms of the Course at S.Y.B.Com.

Course having practical examination:-

Semester	Type of Course	Name of Practical Course	Course Code
I	Core Course	Financial Accounting – I	PR - 112
II	Core Course	Financial Accounting – II	PR – 122
III	Core Course	Business Communication – I	PR - 231
III	Discipline Specific Elective	<p style="text-align: center;">Special Course Paper (I)</p> <ol style="list-style-type: none"> a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application 	PR- 236
IV	Core Course	Business Communication – II	PR- 241
IV	Discipline Specific Elective	<p style="text-align: center;">Special Course Paper (I)</p> <ol style="list-style-type: none"> a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics 	PR- 246

		<ul style="list-style-type: none"> g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application 	
V	Core Course	Auditing & Taxation – I	PR- 354
V	Discipline Specific Elective	<p style="text-align: center;">Special Course Paper (II)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application 	PR- 355
V	Discipline Specific Elective	<p style="text-align: center;">Special Course Paper (III)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application 	PR- 356
VI	Core Course	Auditing & Taxation – II	PR- 364
VI	Discipline Specific Elective	<p style="text-align: center;">Special Course Paper (II)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development 	PR- 365

		<ul style="list-style-type: none"> e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application 	
VI	Discipline Specific Elective	<p style="text-align: center;">Special Course Paper (III)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application 	PR- 366

5. MEDIUM OF INSTRUCTION

The medium of instruction for B.Com. Degree course shall be either Marathi or English except languages. The Medium of instructions for Business Communication (S.Y.B.Com) shall be English only.

6. UNIVERSITY TERMS

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

7. VERIFICATION AND REVALUATION

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

8. RESTRUCTURING OF COURSES

This revised course structure shall be made applicable to the colleges implementing 'Restructured Programme at the undergraduate level from June, 2019. The Colleges under the Restructured Programme which has revised their structure in the light of the "2019 Pattern" shall be introduced with effect from academic year 2019-20.

9. STANDARD OF PASSING.

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

It means that passing separately at internal assessment, practical examination and semester end university examination is compulsory.

10. METHODS OF EVALUATION, PASSING, AND EVALUATION CRITERIA:-

The evaluation of students will be done on three parameters:-

- a. Internal assessment
- b. Practical Examination (list of Courses having practical is given in note No. 4)
- c. University examination

For university examination, question papers will be set for seventy marks (three hours duration)

Evaluation will be done on a continuous basis, three times during each semester. Internal assessment will be of 30 marks. The colleges need to adopt any three out of the following methods for internal assessment:-

- a. Written examination
- b. Quiz
- c. Presentations
- d. Projects
- e. Assignments
- f. Tutorials
- g. Oral examination

11. STRUCTURE OF TRANSCRIPT:

Conversion of percentage into credit(s) and grade(s):The following illustrations could be taken as an example for computing SGPA and CGPA from percentage to credits for Honours courses in all disciplines, degree Program courses in Science subjects and degree Program courses in Humanities, Social Sciences and Commerce subjects:

1. Percentage to Grades and Grade Points

The following formula may be used to convert marks (%) into letter grades.

Let \bar{X} = mean of % age marks of all student appeared in the paper.

σ = Standard deviation

m = % of marks obtained

Letter grade	Numerical grade	Formula
O (outstanding)	10	$m \geq \bar{X} + 2.5 \sigma$
A+ (Excellent)	9	$\bar{X} + 2.0 \sigma \leq m < \bar{X} + 2.5 \sigma$
A (Very Good)	8	$\bar{X} + 1.5 \sigma \leq m < \bar{X} + 2.0 \sigma$
B+ (Good)	7	$\bar{X} + 1.0 \sigma \leq m < \bar{X} + 1.5 \sigma$
B (Above average)	6	$\bar{X} \leq m < \bar{X} + \sigma$
C (Average)	5	$\bar{X} - 0.5 \sigma \leq m < \bar{X}$
D (Pass)	4	$\bar{X} - \sigma \leq m < \bar{X} - 0.5 \sigma$
F (Fail)	0	$m < \bar{X} - \sigma$
Ab (Absent)	0	

* Minor variations may be adjusted by the individual institution.

- 1 A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.
- 2 For non credit courses 'Satisfactory' or 'Unsatisfactory' shall be indicated instead of the letter grade and this will not be counted for the computation of SGPA/CGPA.
- 3 The Universities can decide on the grade or percentage of marks required to pass in a course and also the CGPA required to qualify for a degree taking into consideration the recommendations of the statutory professional councils such as AICTE, MCI, BCI, NCTE etc.,
- 4 The statutory requirement for eligibility to enter as assistant professor in colleges and universities in the disciplines of arts, science, commerce etc., is a minimum average mark of 50% and 55% in relevant postgraduate degree respectively for reserved and general category. Hence, it is recommended that the cut-off marks for grade B shall not be less than 50% and

12. RESTRUCTURING OF COURSES – EQUIVALENCE AND TRANSITORY PROVISION:

The University will conduct examination of old course (2013 Pattern) for next three academic years from the date of implementation of course.

The candidate of old course will be given three chances to clear his/her Courses as per the old course (2013 Pattern) and thereafter he/she will have to appear for the Courses as per the equivalence given to old course (2013 Pattern).

13. SCHEMES OF CREDITS –

Total credits for three year integrated B.Com. Course is as follows:-

Sr. No.	Semester No	No. of courses	Lecture Hours	Credit per course	Credit for practical courses	Add on course credit (*)	Lectures + Practical + add on courses= Total Credits
1	I	7	48	3	1	1	21+2 =23
2	II	7	48	3	1	1	21+2 =23
3	III	6	48	3	2	0	18+2 =20
4	IV	6	48	3	2	2	18+2+2 =22
5	V	6	48	3	3	0	18+3=21
6	VI	6	48	3	3	2	18+3+2 =23
Total No. of credits							132

Suggested Add On courses (*)

Sr. No.	Add on course	Class	Semester	Credit
1.	Value added course - I	F.Y.B.Com.	I	1
2.	Value added course – II	F.Y.B.Com.	II	1
3.	Environment Awareness	S.Y.B.Com.	IV	2
4.	Specific Add - on Course related to specialized Course/ Internship	T.Y.B.Com.	VI	2
Total				6

**Revised structure of Choice Based Credit System Course
First Year B. Com. Semester – I w.e.f. 2019- 20**

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
111	Compulsory English- I	Ability Enhancement Compulsory Course	4	3	30	70	--	100	3 Hours
112	Financial Accounting - I	Core Course	4	4	30	50	20	100	3 Hours
113	Business Economics- I	Core Course	4	3	30	70	--	100	3 Hours
114 (A)	Business Mathematics and Statistics - I	Core Course	4	3	30	70	--	100	3 Hours
114 (B)	Computer Concepts and Application- I								
115	Optional Group. (A) (Any one of the Following) a) Organization Skill Development b) Banking and finance c) Commercial Geography d) Defence Organization and Management in India e) Cooperation f) Managerial Economics	Generic Elective Course	4	3	30	70	--	100	3 Hours

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
116	Optional Group. (B) (Any one of the Following) a) Essentials of E-Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection and Business Ethics e) Business Environment & Entrepreneurship f) Foundation Course in Commerce	Generic Elective Course	4	3 -	30	70	--	100	3 Hours
117	Any one of the following Language Additional English/ Marathi/ Hindi/ Gujarati/ Sindhi/ Persian/ Urdu/ French/ German / Sanskrit / Arabic	Ability Enhancement Course	4	3	30	70	--	100	3 Hours

First Year B. Com. Structure of the Syllabus w.e.f. 2019- 20

Semester – II

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
121	Compulsory English- II	Ability Enhancement Compulsory Course	4	3	30	70	--	100	3 Hours
122	Financial Accounting - II	Core Course	4	4	30	50	20	100	3 Hours
123	Business Economics- II	Core Course	4	3	30	70	--	100	3 Hours
124(A)	Business Mathematics and Statistics - II	Core Course	4	3	30	70	--	100	3 Hours
124(B)	OR Computer Concepts and Application- II								
125	Optional Group. – (A) (Any one of the Following) a) Organization Skill Development b) Banking and finance c) Commercial Geography d) Defence Organization and Management in India e) Cooperation f) Managerial Economics	Generic Elective Course	4	3	30	70	--	100	3 Hours

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam.	Practical Exam.		
126	Optional Group. (B) (Any one of the Following) a) Essentials of E- Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection and Business Ethics e) Business Environment & Entrepreneurship f) Foundation Course in Commerce	Generic Elective Course	4	3	30	70	--	100	3 Hours
127	Any one of the following Language- II Additional English/ Marathi/ Hindi/ Gujarati/ Sindhi/ Persian/ Urdu/ French/ German / Sanskrit / Arabic	Ability Enhancement Course	4	3	30	70	--	100	3 Hours

Second Year B. Com. w.e.f. 2020- 21.

Semester – III

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	Total No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
231	Business Communication- I	Core Course	4	4	30	50	20	100	3 Hours
232	Corporate Accounting- I	Core Course	4	3	30	70	--	100	3 Hours
233	Business Economics - I (Macro)	Core Course	4	3	30	70	--	100	3 Hours
234	Business Management - I	Core Course	4	3	30	70	--	100	3 Hours
235	Elements of Company Law- I	Core Course	4	3	30	70	--	100	3 Hours
236	Special Course Paper- I (Any One) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Special Elective	4	4	30	50	20	100	3 Hours

Second Year B. Com. w.e.f. 2020- 21

Semester – IV

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	Total No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
241	Business Communication- II	Core Course	4	4	30	50	20	100	3 Hours
242	Corporate Accounting- II	Core Course	4	3	30	70	--	100	3 Hours
243	Business Economics – II (Macro)	Core Course	4	3	30	70	--	100	3 Hours
244	Business Management - II	Core Course	4	3	30	70	--	100	3 Hours
245	Elements of Company Law- II	Core Course	4	3	30	70	--	100	3 Hours
246	Special Course Paper- I (Any One) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Special Elective	4	4	30	50	20	100	3 Hours

Third Year B. Com. w.e.f. 2021- 22
Semester – V

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment			Total Marks	Duration of Theory Examination
						Univ. Exam	Pract. Exam	Inter-ship		
351	Business Regulatory Framework - I	Core Course	4	3	30	70	--	--	100	3 Hours
352	Advanced Accounting - I	Core Course	4	3	30	70	--	--	100	3 Hours
353	Indian and Global Economic Development - I Or International Economics - I	Core Course	4	3	30	70	--	--	100	3 Hours
354	Auditing & Taxation - I	Core Course	4	4	30	50	20	--	100	3 Hours
355	Special Course Paper – II (Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Specific Elective	4	4	30	50	--	20	100	3 Hours

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment			Total Marks	Duration of Theory Examination
						Univ. Exam	Pract. Exam	Inter nship		
356	Special Course Paper – III (Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Specific Elective	4	4	30	50	--	20	100	3 Hours

Third Year B. Com. w.e.f. 2021- 22

Semester – VI

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment			Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam	Internship		
361	Business Regulatory Framework - II	Core Course	4	3	30	70	- -	- -	100	3 Hours
362	Advanced Accounting - II	Core Course	4	3	30	70	- -	- -	100	3 Hours
363	Indian and Global Economic Development - II Or International Economics - II	Core Course	4	3	30	70	- -	- -	100	3 Hours
364	Auditing & Taxation - II	Core Course	4	4	30	50	20	- -	100	3 Hours
365	Special Course Paper – II (Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Specific Elective	4	4	30	50	--	20	100	3 Hours

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment			Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam	Internship		
366	Special Course Paper – III (Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Specific Elective	4	4	30	50	--	20	100	3 Hours

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

Semester: I
Financial Accounting- I

Course Code - 112

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

Objective of the Course:-

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

Unit No.	Unit Title	Contents	Purposed Skills to be developed
1	Accounting Concepts, Conventions and Principles and an overview of Emerging Trends in Accounting	<p>(A) Accounting Concepts, Conventions and Principles</p> <ol style="list-style-type: none">1. Money Measurement2. Business Entity3. Dual Aspect4. Periodicity Concept5. Realization Concept6. Matching Concept7. Accrual / Cash Concept8. Consistency Concept9. Conservatism Principle10. Materiality Concept11. Going Concern Concept12. Historical Cost Concept <p>(B) Emerging Trends in Accounting</p> <ol style="list-style-type: none">1. Inflation Accounting2. Creative Accounting	<ul style="list-style-type: none">• Knowledge about various accounting Concepts, Conventions and Principles.• Understanding emerging trends in accounting and its effect on accounting Practices.

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

Practical for Semester– I

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

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	PowerPoint Presentations	Videos available on YouTube	Library assignment on Types of accounting principles and conventions with its usage and emerging trends in accounting	Students will be able to acquire in-depth knowledge
2	12	Group Activity	Videos available on YouTube	--	Students will be able to acquire in-depth knowledge
3	12	PowerPoint Presentations	Videos available on YouTube	Group activity of conversion of single entry into double entry system	Students will be able to understand the process and importance of conversion of single entry into double entry system
4	12	Visit and interview	Videos available on YouTube	Compilation of information about the contents in the syllabus in a journal	Students will gain knowledge about GST and its implications.

References

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

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

Semester-I
Business Economics (Micro) - I

Course Code - 113

No. of Credits :- 03

Objectives of the course:-

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

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

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

Teaching methodology

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

References

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

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

Suggested references

Web reference

Sr. no	Lectures	Films	Animation	PPTs	Articles
1.	https://mitpress.mit.edu/books/lectures-microeconomics	https://www.economicsnetwork.ac.uk/teaching/Video%20and%20Audio%20Lectures/Principles%20of%20Microeconomics	https://www.youtube.com/redirect?q=http%3A%2F%2Fwww.thateconstutor.com&v=Zre4tp90Aog&redir_token=6U11cd7zsOZt8fGKACK3B5JHJNh8MTU1NzkyNzkzMUAxNTU3ODQxNTMx&event=video_description	https://ctaar.rutgers.edu/gag/ppc2_files/ppc2.ppt	http://scholar.google.co.in/scholar?q=articles+on+microeconomics&hl=en&as_sdt=0&as_vis=1&oi=scholar
2.	https://www.amazon.com/Lectures-Microeconomics-Questions-Approach-Press/dp/0262038188	https://nptel.ac.in/courses/109104125/	https://www.youtube.com/watch?v=ewPNugIqCUM	https://www.slideshare.net/tribhuvan64/presentation-on-importance-of-microeconomics	http://theconversation.com/global/topics/microeconomics-3328

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Semester: I

Business Mathematics & Statistics- I

Course Code – 114 (A)

No. of Credits :- 03

Objective of the Program

1. To introduce the basic concepts in Finance and Business Mathematics and Statistics
2. To familiar the students with applications of Statistics and Mathematics in Business
3. To acquaint students with some basic concepts in Statistics.
4. To learn some elementary statistical methods for analysis of data.
5. The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods

Unit No.	Unit Title	Contents	Purpose/Skills to be developed
1	Interest and Annuity	Interest: Concept of Present value and Future value, Simple interest, Compound interest, Nominal and Effective rate of interest, Examples and Problems Annuity: Ordinary Annuity, Sinking Fund, Annuity due, Present Value and Future Value of Annuity, Equated Monthly Installments (EMI) by Interest of Reducing Balance and Flat Interest methods, Examples and Problems.	<ol style="list-style-type: none"> 1. To understand the concept of Simple interest, compound interest, effect of compounding. 2. To understand the concept of Annuity and its applications for EMIs and Amortization Schedule.
2	Shares and Mutual Funds	Shares: Concept of share, face value, market value, dividend, brokerage, equity shares, preferential shares, bonus shares. Examples and Problems Mutual Funds: Concept of Mutual Funds, Problems on calculation of Net Income after considering entry load, Dividend, Change in Net Asset Value (NAV) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.). Examples and Problems	<ol style="list-style-type: none"> 1. To understand the concept of shares and mutual funds. 2. To understand contribution of shares and mutual funds in systematic investment plans 3. To solve problems related to shares and mutual funds
3	Population and Sample	Definition of Statistics, Scope of Statistics in Economics, Management Science and Industry. Concept of population and sample, methods of data collection: Census and sampling with illustration. Methods of random sampling – SRSWR, SRSWOR, Stratified, Systematic (Description of sampling procedures only).	<ol style="list-style-type: none"> 1. Collection of data 2. Analyzing and interpreting data. 3. Knowing different method of sampling

4	Measures of Central Tendency and Measures of Dispersion	<p>Frequency distribution: Raw data, attributes and variables, Classification of data, frequency distribution, cumulative frequency distribution, Histogram and ogive curves.</p> <p>Requisites of ideal measures of central tendency, Arithmetic Mean, Median and Mode for ungrouped and grouped data. Combined mean, Merits and demerits of measures of central tendency, Geometric mean: definition, merits and demerits, Harmonic mean: definition, merits and demerits, Choice of A.M., G.M. and H.M.</p> <p>Concept of dispersion, Measures of dispersion: Range, Variance, Standard deviation (SD) for grouped and ungrouped data, combined SD, Measures of relative dispersion: Coefficient of range, coefficient of variation. Examples and problems.</p>	<ol style="list-style-type: none"> 1. To classify and represent data in tabular and graphical form. 2. To compute various measures of central tendency and measures of dispersion.
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Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Expected Outcome
1	16	ICT	Students will be able to apply concepts of interests and annuities to calculate EMI, prepare amortization schedule, calculate insurance premiums etc
2	8	ICT	Students will be able calculate dividend, brokerage on shares and mutual funds. Also students will be able to identify the contribution of shares and mutual funds in systematic investment plans and to select best investment options
3	8	ICT	Students will be able to recognize and classify different types of data. Students will be able to take a sample of appropriate size using suitable method of sampling.
4	16	ICT	Students will be able to calculate measures of central tendency and measures of dispersion. Students will be able to use appropriate measure of central tendency or measure of dispersion for given data to given problems from business or economics.

References:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Practical Business Mathematics	S. A. Bari	New Literature Publishing Company	New Delhi
2	Mathematics for Commerce	K. Selvakumar	Notion Press	Chennai
3	Business Mathematics with Applications	Dinesh Khattar & S. R. Arora	S. Chand Publishing	New Delhi
4	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McFraw Hill	New Delhi
5	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd	New Delhi
6	Operations Research	P. K. Gupta & D. S. Hira	S. Chand Publishing	New Delhi
7	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press	Cambridge
8	Financial Mathematics and Its Applications	Ahmad Nazri Wahidudin	Ventus Publishing ApS	Denmark
9	Fundamentals of Mathematical Statistics	Gupta S. C. and Kapoor V. K.;	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
10	Statistical Methods	Gupta S. P.:	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
11	Applied Statistics	Mukhopadhyaya Parimal	New Central Book Agency Pvt. Ltd.	Calcutta.
12	Fundamentals of Statistics	Goon A. M., Gupta, M. K. and Dasgupta, B.	World Press	Calcutta.
13	Fundamentals of Applied Statistics	Gupta S. C. and Kapoor V. K.;	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002

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Semester: I

Computer Concepts and Application - I

Course Code – 114 (B)

No. of Credits :- 03

Objective:

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

Unit 1 Introduction to Computer and Operating system

[12]

Introduction to Computer

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

Computer System Hardware

Computer Memory
Input and Output Devices

Definition – Software

Software Types - System Software, Application Software

Definition of Operating System

Types of Operating Systems,
Functions of Operating Systems

Working with Windows Operating System:

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

Introduction to Free and Open Source Software

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

Unit 2 Office automation tools

[12]

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

Office automation tools

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

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

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

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

Unit 3 Introduction to Computer Network

[12]

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

Network Components (Hub, Switch, Bridge, Gateway, Router, Modem)

Network Topology, Wireless Network
Internet and Internet application
Introduction, Internet evolution, Working of Internet, Use of Internet

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

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

Unit 4 Computer applications in Commerce

[12]

Computer Applications in Business – Need and Scope

Computer Applications in various fields of Commerce:
Personnel Administration, Accounting, Cost and Budgetary Management, Purchasing, Banking, Insurance and Stock-broking, e-governance

E-Commerce

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

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**Semester: I
Organizational Skills Development- I**

Course Code – 115 - A

No. of Credits :- 03

Objectives of the course

1. To introduce the students to the emerging changes in the modern office environment
2. To develop the conceptual , analytical , technical and managerial skills of students efficient office organization and records management
3. To develop the organizational skills of students
4. To develop Technical skills among the students for designing and developing effective means to manage records , consistency and efficiency of work flow in the administrative section of an organisation
5. To develop employability skills among the students

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Concept of Modern Office	<ol style="list-style-type: none">a. Modern Office :- Definition, Characteristics, importance and functionsb. Office environment:- Meaning and Importancec. Office Location :- Meaning, Principles and factors affecting Office locationd. Office Layout :- Meaning, Principles and factors affecting Office Layout	<ol style="list-style-type: none">1. Conceptual Clarity on the meaning of a modern office2. Developing understanding on the internal and external factors of an office environment3. Developing analytical and technical skills to contribute towards planning office location and layout
2	Office Organisation and Management	<ol style="list-style-type: none">a. Office Organisation : Definition, Importance, Principles and Types of Organisationb. Office Management:- Definition, Functionsc. Scientific Office Management :- Meaning, Aims, Techniques of Scientific Office Management and Steps for installation of Scientific Office Management	<ol style="list-style-type: none">1. Conceptual clarity on the meaning of Scientific office management2. Development of understanding in various techniques for scientific management

3	Office Records Management	<p>a. Office Records Management -Definition, Objectives, Scope of Records Management, Significance, Principles of Records management.</p> <p>b. Digitalization of records:- Advantages and Problems of Digitalization</p> <p>c. Form Design:- Objectives, types of forms, Significance, Principles of form designing</p> <p>d. Office Manual – Definition, Contents Types , benefits and limitations</p>	<p>1. Introduction to concept of digitalization of records</p> <p>2. Technical skills and critical analysis skills for designing of various office documents for effective records creation and maintenance</p>
4	Office work	Office work :-Meaning and Characteristics, Flow of work :- Significance, Features of Ideal flow of work ,benefits of flow of work ,problems in smooth flow of work , suggestions for even flow of work	1. Analytical skills for process improvement in office work.

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Power Point Presentation	Online Videos	Making a model of office layout in groups	Conceptual Clarity on meaning of Modern Office, internal and external factors of an office environment
2	12	Power Point Presentation			Conceptual clarity on the meaning of Scientific office management and understanding various techniques for scientific management

3	12	Guest Lectures by Experts	Visit to any organization , college, bank etc (group assignment)	Report on the records management system based on the visit	Technical skills and Critical analysis skills
4	12	PPT , Educational Videos	Visit to any organization , college, bank etc (group assignment)	Report on the visit and suggestions for improvement in work flow of the organization visited	Development of Technical and Analytical abilities

References :

List of Books Recommended :-

1. Modern Office Management – By Mills, Geoffrey
2. Office Management – By Dr. R.K. Chopra , Priyanka Gauri
3. Office Management – By R.S.N. Pillai
4. Office Management – By K.L.Maheshwari , R.K . Maheshwari
5. Modern Office Management : Principles and Techniques – By J.N.Jian , P.P.Singh

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Semester: I

BANKING & FINANCE- I

(Fundamentals of Banking I)

Course Code – 115 - B

No. of Credits :- 03

Objectives -

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

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

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

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

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

References:

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

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Semester- I

Defense Organization and Management in India

DEFENSE ORGANISATION AND MANAGEMENT IN INDIA-I

Course Code – 115 - D

No. of Credits :- 03

Objectives:

- 1) To understand the role of Armed Forces and Defense structure of Indian Armed Forces.
- 2) To know the vital elements of Indian Defense Organization in India.
- 3) To know the second line of Defense in India

Unit No.	Topic	No. of Lectures	Teaching Method	Skills to be developed
1.	Development of Defense Organization after Independence 1.1 Reconstruction of Indian Armed Forces since 1947. 1.2 Development of the Army after Independence. 1.3 Development of the Navy after Independence. 1.4 Development of the Air Force after Independence. 1.5 Principles of Defense Organisation.	12	Lecture, PPT, Group Discussion, Library Work, Assignment	<ul style="list-style-type: none">• Understanding defence organization after independence.• Understanding the principles of Defense organization
2.	Elements of Defense Organization in India. 2.1 Powers of the President in relation to the Armed Forces. 2.2 Defense Committee of the Cabinet. 2.3 Ministry of Defense – its organizational & function.	12	Lecture, PPT, Group Discussion, Library Work, Study Visit	<ul style="list-style-type: none">• Understanding the elements of defense organization in India.

	2.4 National Security Council.			
3.	Defense Structure of Indian Armed Forces 3.1 Chief of Staff Committee. 3.2 Organization of Army, Naval & Air Headquarters. 3.3 Organization of Army, Naval & Air Commands.	12	Lecture,PPT, Group Discussion, Library Work,	<ul style="list-style-type: none"> Understanding the defense structure of Indian Armed Forces
4.	Para Military Forces of Defense 4.1 Border Security Force. 4.2 Coast Guard. 4.3 Territorial Army. 4.4 Home Guard. 4.5 Civil Defense. 4.6 National Cadet Corps (N.C.C.) 4.7 Central Reserve Police Force. 4.8 State Reserve Police Force.	12	Lecture,PPT, Group Discussion, Library Work, Assignment	<ul style="list-style-type: none"> Understanding the paramilitary force of defense.
	Total	48		

References:

- 1) Ron Mathews, "Defense Production in India" ABC, New Delhi.
- 2) Raju G. C. Thomas (1978), "The Defense of India a Budgetary Perspective of Strategy and Politics", Mac Millan Publication, New Delhi.
- 3) Sam C.Sarhesian – The Military Industrial Complex a Reassessment', Sage Publication, New Delhi.
- 4) Maj. Gen. Pratap Narain [Retd] (1998), India's Arms Bazar," Shilpa Publication, New Delhi.
- 5) L t. Gen. R. K. Jasbir Singh(1999),Indias Defense Year Books', Nataraj Publication, Dehradun.
- 6) Chaudhari A.P., 'संरक्षणशास्त्र' Nilkantha Publication, Pune
- 7) Jadhav V.Y, 'भारताची राष्ट्रीय सुरक्षा', Snehvardhan Publication , Pune.
- 8) Venkateshwaram A. L. 'Defense Organisation in India'
- 9) C. Lakshmi (1998) 'Trends in India's Defense Expenditure,' ABC, New Delhi.

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Semester- I

Theory and Practice of Co-operation- I

Course Code – 115 - E

No. of Credits :- 03

Objectives of the course:

1. To acquaint the students with the concept of co-operative movement.
2. To introduce the scope of Co-operation.
3. To make students build their career in the field of Co-operation and Rural Development.

Depth of Programme: - Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Co-operation-	Meaning & Definitions, Objectives, Nature and Scope of Co-operation, Strength and Weakness of Co-operative Movement ,Principles of Co-operative International Co-operative Alliance (ICA) Meaning ,objectives, ICA Board Code of Governance, International Co-operative Alliance (I.C.A) Committee-1937,1966,1995 Problems & Challenges faced by the Co-operative sector	i. To understand the objectives, Nature and scope of co-operation ii. To understand the Co-operative Movement iii. To understand International Co-operative Alliance and ICA Committee 1937,1966,1995

2	History of Co-operative Movement in India	Introduction and Development of Co-operative Movement in Pre Independence period. Strength and weakness of Co-operative Movement , Sir Fedrick Nicholson Report 1904 , Maclagen Committee Report 1912 , Study of eminent supporters and their contribution	<ul style="list-style-type: none"> i. To understand the development of Co-operative Movement in India ii. To understand Sir Fedrick Nicholson Report and Maclagen Committee Report <p>To understand eminent supporters and their contribution in Co-operative Movement of India</p>
3	Development of Co-operative Movement in India in post Independent Era	Contribution of Co-operative Leaders in post Independent Era up to the present Stage, Gorewala Committee Report 1954 , Vaidyanathan Committee Report 2005 , Development of Co-operative Movement in Maharashtra , Current scenario of Co-operative Movement in India	<ul style="list-style-type: none"> i. To understand the Contribution of Co-operative Leaders in India ii. To understand the Gorewala Committee Report, Vaidyanathan Committee Report iii. To understand Current scenario of Co-operative Movement in India
4	Government and Co-operative Movement	Role of Central Government , Role of State Government Co-operative Vs Capitalism & Communism	<ul style="list-style-type: none"> i. To understand the role of Government in Co-operative Movement ii. To understand Co-operative Vs Capitalism & Communism

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and AV Application	Project	Expected Outcome
1	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Debate on The Strength and Weakness of co-operative movement in Maharashtra, Poster presentation	Short Film Show on Co-operative Movement, AV Application (Audio and Visual Application)	Project on Current scenario of Co-operative Movement in Maharashtra	Understanding of basic knowledge of co-operative movement Understanding Scope, Strength and Weakness of co-operative movement. Understanding International Co-operative Alliance

2	12	Organise Semesterinar/workshop for students, Pre reading, Class discussion, Internet resources. case studies, Field visit to Co-operative Sugar Factory, visit to Agriculture Co-operative and Non Agriculture Co-operative society, Survey report	You Tube Video on History of Co-operative Movement in India	Project Report on Co-operative Sugar Factory, Rural Co-operative and Urban Co-operative credit Society	Understanding History and current scenario of Co-operative Movement in India
3	12	Guest Lectures of eminent personalities in co-operative movement and Rural Development , experience sharing, Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies, PPT, Interview of co-operative leader	Presentation on Contribution of Co-operative Leaders in post Independent Era up to the present Stage	Project Report on Development of Co-operative Movement in Maharashtra	Understanding Contribution of Co-operative Leaders in post Independent Era up to the present Stage , Development of Co-operative Movement in Maharashtra
4	12	Pre reading, Class discussion, examples of various co-operative institution through Newspapers and internet resources, Guest Lectures of eminent personalities ,PPT	Group discussion on Co-operative Vs Capitalism & Communism	Project Report on Role of Government in Co-operative Movement	Understanding Role of Government in Co-operative Movement

References

Sr. No	Title of Book	Author/s	Publication	Place
1	Co-operation and Rural Development	Principal Dr.Nitin Ghorpade	Success	Pune
2	Co-operation- Principles and Practice-	Dr. D.G. Karve		
3	Theory, History and Practice of Co-operation	Dr. R.D. Beddy		
4	Bhartiya Sahkari Chalval- Tatve va Vyavhar (Marathi)	Prof. Jagdish Killol; Prof. Arvind Bondre; Prof. A. C. Bhavsar		
5	Sahkari Chalval 1904-2004 (Marathi)	Prof. K. L. F ale		
06	Rural Development in India-Policies and Programme	Abdul Azees NP and S.M. Javed Aktar	Kalpaz Publication	
07	Human Resource Management Practices in Co-operative sector	Principal Dr.Shaikh Aftab Anwar	Idea Publication	New Delhi
08	Report of the High Power Committee on Co-operative May 2009 Ministry of Agriculture Government of India			
09	Journal of Commerce and Management Thought(JCMT)			
10	Journal Co-operative Organization and Management , Journal of Co-operative studies			

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

Defense Organization and Management in India

Semester - I

Managerial Economics- I

Course Code – 115 - F

No. of Credits :- 03

Objectives:

1. To acquaint the students with the concepts and techniques used in micro and macroeconomics.
2. To give the introduction to basic principles of microeconomics and to demonstrate how application of economic theory can improve decision making.
3. To build a perspective necessary for the application of modern economic concepts, precepts, tools and techniques in evaluating business decision taken by a firm.

Unit No.	Unit Title.	Content	Purpose Skills to be developed
1	Introduction	1.1 Nature, Scope and significance of managerial economics. 1.2 Managerial economics and microeconomics. 1.3 Managerial economics and macroeconomics. 1.4 Main characteristics of managerial economics. 1.5 Fundamental economic concepts- opportunity cost, Discounting Principle, Time perspective, incremental reasoning, equi-marginal concept. 1.6 Application of economics in managerial decision making. 1.7 Role and responsibilities of managerial economist in business.	i) To know the meaning, nature of managerial economics ii) To understand fundamental principles of economics. iii) To know the application of principles of managerial economics in business decision making.
2	Demand Analysis	2.1 Basis for demand - concept of utility 2.2 Cardinal Utility approach- Law of marginal utility, maximization of utility, consumer surplus. 2.3 Ordinal Utility approach- Indifference Curve, maximization of utility. 2.4 Law of demand- determinants of demand. 2.5 Elasticity of demand- Price, Income and Cross elasticity of demand. 2.6 Managerial application and importance of elasticity of demand.	i. To understand the concept of utility. ii. To understand the law of diminishing marginal utility in law of demand. iii. To understand the concept of elasticity and its importance in managerial decision making process.

3	Demand forecasting	3.1 Demand forecasting-Meaning, Methods of demand forecasting- Expert opinion, surveys and market experiments, Time series analysis, Trend Projection, Barometric forecasting. 3.2 Demand forecasting for a new product.(Developing, Testing and launching of new products)	i. To understand the concept of demand forecasting and its utility in demand forecasting of new product. ii. To make the students understand different methods of demand forecasting
4	Production and Cost Analysis	4.1 Law of supply- Determinants of supply. 4.2 Theory of production- Meaning and concept of production, 4.3 Law of Variable Proportions and Returns to a Scale. 4.4 Cost Analysis- Types of Cost - Economic cost and accounting cost, Private cost and social cost, Actual cost and opportunity cost, Past cost and future cost, Explicit cost and implicit cost, Incremental cost and Sunk cost. 4.5 Cost and cost curves under short-run and long run- Fix cost and variable cost, Average cost and marginal cost, Relation between average cost and marginal cost. 4.7 Revenue Curves- Concept of average, marginal and total revenue under different market conditions, relation between average and marginal revenue.	i. To understand the law of supply. ii. To know the various concept of costs and revenues.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	i. Open book discussion ii. Interactive lectures	i. Online PPTs ii. You tube lectures	i. Study costs in a local project. ii. Application of cost principles	The students will be able to decipher, analyze and apply the theory and practice of Managerial Economics
2	12	i. Open book discussion. ii. Group discussion with examples.	i. Online PPTs ii. You tube lectures	i. Study of types of elasticity of demand. ii. Study of elasticity of demand in managerial decision.	Students will develop an understanding of the need of businessman to locate the various factors affecting demand of the product and plans of marketing and business strategies accordingly.
3	08	i.) Interactive lectures	i. Online PPTs ii. You tube lectures	i. Study of methods of demand forecasting in a local firm.	Students will understand the demand forecasting of existing and new

		ii.) Case studies. iii.) Teacher driven power point presentation.		ii. Comparative study of advantages of methods of demand forecasting.	product and its importance in managerial decision making.
4	14	i. Case studies. ii. Interactive lectures.	i. Online PPTs ii. You tube lectures	i. Study of law of variable proportions in a firm. ii. Study of concept of costs in short run and long run.	Students will understand the analytics of supply and its various uses. Students will follow the relationship between costs, revenue, profit and losses.

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Managerial Economics	Domnik Salvatore-	Oxford University Press	Oxford University Press
2	"Managerial Economics-	Mark Hirschey, .	2. Mark Hirschey, Log "managerial Economics-An Integrative Approach", Cengage Learning.	2. Mark Hirschey, Log "managerial Economics-An Integrative Approach", Cengage Learning.
3	Managerial Economics-	D.M.Mithani,	Himalaya Publishing House	Mumbai
4	Managerial Economics,	P.L.Mehatha,	S.Chand Publishing	Mumbai
5	Managerial Economics, Pearson Education	Craig Peterson, Lewis and Jain,	Pearson Education	Pearson Education
6	Modern Economic Theory	K.K.Dewett,		
7	Managerial Economics, Margham Publications, Madras	Shankaran S.	Margham Publications, Madras	Madras
8	Managerial Economics,	Thomas Christopher R. and Charles, Maurice S.	McGraw Hill Irwin, Boston.	McGraw Hill Irwin, Boston.

Suggested references

Web reference

1. <https://nptel.ac.in/courses/110101005/2>
2. <https://nptel.ac.in/downloads/110101005/>
3. <http://cec.nic.in/Pages/Home.aspx>
4. <http://en.wikipedia.org/wiki/Economics>
5. <http://www.investopedia.com/university/economics/#axzz1XwhFTmtm>
6. <http://www.tutor2u.net/blog/index.php/economics/>
7. <http://www.economicshelp.org/>
8. <https://www.intelligenteconomist.com/economics-blogs/>
9. <https://www.coursera.org/courses?query=managerial%20economics>
10. <https://www.edx.org/course/introduction-to-managerial-economics-0>
11. <https://www.mooc-list.com/tags/managerial-economics>
12. <https://online.stmary.edu/mba/courses/managerial-economics>
13. <https://www.tru.ca/distance/courses/econ3041.html>
14. <https://www.euomba.org/managerial-economic>

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Semester - I

Essentials of E- Commerce

Course Code – 116 A

No. of Credits :- 03

Objectives of the course

1. To acquaint the learner with knowledge on the basics of E-commerce.
2. To develop knowledge on various types of E-commerce business.
3. To develop practical knowledge on effective design of Website and Domain Registration.
4. To Develop knowledge on various modes of online transaction for crating convenience in day to day financial transactions and promoting cashless economy.
5. To introduce the learner to the concept of Electronic Data Inter exchange and its significance.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Overview of Electronic Commerce(EC)	Concept, Features and Functions of e-commerce practices v/s traditional practices ,scope and limitations of e-commerce , Recent trends in e-commerce , Risks in e- commerce and preventive measures	1. Conceptual understanding of basics of e-commerce
2	Types of e-Commerce Business	Definition and types of e-commerce business : B2B, B2C, C2B, C2C,B2G, C2G, B2A, C2A and P2P, B2B service provider.	1. Awareness on the various forms of e-commerce
3	Infrastructure	Internet and its role in e-commerce, Mobile and its role in e-commerce , procedure of registering an Internet domain , establishing connectivity to Internet ,tools and services of Internet , Requisites of selecting an appropriate domain name ,Website – Essential factors in designing and importance of an effective website	1. Technical knowledge on registration of a domain 2. Practical Knowledge on role of Internet in e-commerce 3. Analytical skills and Creative skills for web page designing

4	E- Payment and Electronic Data Inter exchange	<p>A. <u>E- Payment</u> : Transactions through Internet , requirements of e-payments systems, functioning of Debit and credit cards, pre and post payment services Overview on Online Payment Portals and apps in India, CC Avenue, Paytm, BHIM, UPI, Phone Pe etc. Concept of Payment Gateway and Payment Processor</p> <p>B. <u>Electronic Data Inter exchange</u>: Evolution, uses, benefits, Working of EDI, EDI standards (includes variable length EDI standards), Cost Benefit Analysis of EDI, Electronic Trading Networks, EDI Components, File types, EDI Services , EDI Software.</p>	<ol style="list-style-type: none"> 1. Practical Oriented Skills on E-commerce 2. Conceptual Clarity on Online Payment Process 3. Conceptual Clarity on EDI and Electronic
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Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	Lecture Methods / Guest Lectures	Online Educational Videos		Developing understanding on E-commerce
2	12	Guest Lectures by subject Experts / Case Study	Online Educational Videos and Success stories	Case study on any one success story	Awareness on various e-commerce platforms
3	12	PPT / Lectures / Guest Lectures	Demonstration by Industry Expert		Technical , Practical , Analytical and Creative Skills
4	14	Live Demonstrations/PPT/Lectures	Online Educational Videos	Actual online transactions of Money transfer and online purchase via online payment for small value orders (can be	Technical and Practical Skills

				undertaken as a group) Payments to vendors via various payment apps apps	
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Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	MCQ /Written Test /PPT	As per University norms	Certificate Web Page Designing
Unit – II	MCQ/Written test /Report Writing	As per University norms	Certificate course on Digital Marketing
Unit – III	Written Test/ Report and /or PPT on any 5 well designed websites	As per University norms	
Unit – IV	Written Test / MCQ	As per University norms	

References :

List of Books Recommended :-

1. The Complete E-Commerce Book - By Janice Reynolds
2. E-Commerce Website optimization – By Dan Corxen- John and Johaan van Tonder
3. E- Commerce – An Indian Perspective – By P.T.Joseph S.J.
4. E- Commerce – Business, Technology, Society – By Kenneth c. Laudomn and Carol Guercio Traver
5. Essentials of E-Commerce Technology – By. V.Rajaraman
6. E Business R(Evolution)- By Daniel Amor
7. E-Commerce Management - By Krishnamurthy
8. E-Commerce: Strategy, Technologies and Applications By David Whiteley

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Semester - I Insurance and Transport- I (Insurance)

Course Code – 116 - B

No. of Credits :- 03

Objectives:

1. To acquaint students with the concepts of Insurance.
2. To create awareness regarding basic knowledge about Life Insurance, Fire Insurance and Marine Insurance.
3. To make the students aware of career opportunities in the field of Insurance

Unit No.	Topic	No. of Lectures	Teaching Method	Proposed skills to be developed
1.	Introduction to Insurance 1.1 Meaning and Nature of Insurance 1.2 Importance of Insurance 1.3 Scope of Insurance 1.4 Principles of Insurance 1.5 Risk and Insurance 1.6 Types – Life and General Insurance 1.7 Difference between Life and General Insurance 1.8 Career opportunities in Insurance Sector	16	Lecture, PPT, Group Discussion, Library Work, Assignment Companies	<ul style="list-style-type: none">• Understanding the concept of insurance
2.	Life Insurance 2.1 Meaning and Features of Life Insurance 2.2 Nature of Life Insurance 2.3 Origin of Life Insurance 2.4 Importance of Life Insurance 2.5 Principles of Life Insurance 2.6 Types of Life Insurance Policies 2.7 Procedure of Life Insurance Contract	16	Lecture, PPT, Group Discussion, Library Work, Study Visit to Office of the Insurance	<ul style="list-style-type: none">• Understanding the concept of life insurance.

3.	Fire Insurance 3.1 Meaning and Features 3.2 Nature of Fire Insurance Contract 3.3 Types of Fire Insurance Policies	08	Lecture,PPT, Group Discussion, Library Work,	<ul style="list-style-type: none"> Understanding the concept of fire insurance
4.	Marine Insurance 4.1 Meaning and Features 4.2 Marine Insurance Contract 4.3 Types of Marine Insurance Policies	08	Lecture,PPT, Group Discussion, Library Work, Assignment	<ul style="list-style-type: none"> Understanding the concept of marine insurance
	Total	48		

References:

1. Khan M.Y. (1997), Financial Services, Tata McGraw-Hill Publishing Company Limited New Delhi .
2. Mishra M.N. (2004) Insurance - Principles and Practice, S. Chand and Company Ltd. New Delhi.
3. Gulati Neelam C., Principles of Insurance Management, Excel Books.
4. Haridas R., Life Insurance in India, New Century Publication New Delhi.
5. Godwin Frank, The Principles and Practice of Fire Insurance, Isaac Pitman and Sons Ltd. London.
6. Panda G.S., Principles and Practice of Insurance, Kalyani Publishers Ludhiana.
7. Kanwal L.S., Text Book of Insurance, Kalyani Publishers Ludhiana.
8. Mathew M.J., Insurance, RBSA Publisher Jaipur.
9. सराफमोहन, त्वमाशांसी

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Semester - I

Marketing and Salesmanship- I

(Fundamentals of Marketing)

Course Code – 116 - C

No. of Credits :- 03

Objectives of the Course

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

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

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

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

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

References

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

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Semester - I

Consumer Protection and Business Ethics - I

Course Code – 116 - D

No. of Credits :- 03

Objectives of the Program

1. To develop general awareness of consumerism among the students.
2. To understand the consumers rights, responsibility and role of United Nations.
3. To have a comprehensive understanding about the existing law on consumer protection in India.
4. To create awareness among the students about dispute redresses machinery and basic procedures for handling consumer dispute.
5. To understand the issues relating to e-commerce, e-Banking emerging issues and internet regulations.

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Consumer Protection - An Overview	Consumerism- Meaning, Evolution, Rational, Need and Importance of Consumerism, Consumer protection- objectives, scope and importance, Consumer rights and Standardization United Nations guideline on consumer protection- Objectives, scope of application , general principles and framework for consumer protection	understand the concept of consumerism Equip the students with knowledge the evolution, need and importance, of consumerism Understand the role of United Nations to protect consumer's interest.
2	Consumer Education and Awareness	Consumer education-Need and importance, Consumer Responsibility Role of consumer Association and Councils in consumer education and Awareness- Voluntary organization, Consumer protection councils, Media, Educational Institute and Government Skills required for career in Consumer studies field	Handling the emerging issues about consumer protection Acquaint knowledge and skills for career opportunity.

5.	Consumer Protection Law in India *	Consumer Protection Movement in India Consumer Protection Act 1986- Overview features, important definitions-consumers, Goods, services, Defect , Deficiency, unfair trade practices, Dispute, Complaint - Objectives, Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, Powers and Functions.) Procedure of filling complaint and Procedure to deal with complain.	Compressive understanding about the existing consumer protection Act 1986. Apply the Law for consumer protection
6.	E -Commerce and consumer Protection	E Commerce- scope and limitations, Need and importance of E commerce , Prospects and challenges of Ecommerce and its effect on consumer Need and importance of E-Education consumer Protection in E-Banking Recent Emerging Issues in E-Commerce	Understand the concept of E commerce and Consumer Protection Acquaint students about various issues of E commerce. Able to appreciate the emerging questions and policy issues

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

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Documentary , PPT, Narration, Quiz, Survey Analysis Article review	Short film about consumer movement, Role of UN	Report Review	Acquaint knowledge and maturity to understand the consumers interest
2	12	Project making, Street play, jingles, slogan Competition,	Use of You tube, Review of Movie	New Emerging Issues in consumer protection	To get training to face emerging issues. To seek career opportunity in this field.

3	12	Case study, Poster making, Interview of lawyer , Mute court	Case Analysis, Mute court ,E filing of the case	Recent Laws and silent feature	To Acquaint knowledge and application of laws
4	12	Virtual Learning, Group Discussion,	Film on cyber security, Internet precautions	Project on E COMMERCE and Consumer protection	To defend and safety in e commerce. To learn e skills

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Grahak Darshan	Mr. Bindu Madhav Joshi	Akhil Bharti Grahak Panchayat	Pune
2	Grahak Sanrakshan Adhiniyam	Ad Ghare S S	Mukund Publication	Pune
3	E- Commerce : An Indian Perspective	Dr.P. T. Joshep	PHI Publication	New Delhi
4	E Banking in India	Dr R K Uppal	New Century Publication	New Delhi
5	Consumer education and empowerment	Dr. S. S. Singh, Dr.Sapna Chadah	Abhijit Publication	New Delhi
6	GrahakRaja Jaga Ho	Prof. G. V. Kayandepatil	Chaitanya Publication	Nashik
7	United Nations Guidelines on Consumer Protection	unctad.org	UNCTAD	UNCTAD Geneva Switzerland
8	The Consumer Protection Act, 1986	Act	Govt of India	Delhi
9	The law of E Commerce	Dr A Alghamdi	Auther House	Mumbai

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Semester - I

Business Environment & Entrepreneurship - I

Course Code – 116 - E

No. of Credits :- 03

Objectives of the course:

- 1) To understand the concept of Business Environment and its aspects
- 2) To make students aware about the Business Environment issues and problems of Growth
- 3) To examine personality competencies most common to majority of successful entrepreneurs and to show how these competencies can be developed or acquired
- 4) To understand the difference between Entrepreneurial and non-Entrepreneurial behaviour
- 5) To provide knowledge of the significance of Entrepreneurship in economy
- 6) To familiarize the students with the contribution of selected institutes working to promote Entrepreneurship
- 7) To generate entrepreneurial inspiration through the study of successful Entrepreneurs

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Business Environment	Concept- Importance - Inter relationship, between environment and entrepreneur, Aspects of Environment- Natural- Economic - Political - Social - Technical - Cultural - Educational - Legal & Cross-cultural – Geographical etc.	Understanding the concept of Business Environment and its aspects Skill-correlating aspects of business environment and entrepreneur
2	Environment Issues	Pollution-Concept and types –Causes of pollution-Remedies of Pollution, Remedies of pollution-protecting the natural environment-Conservation of natural resources - Opportunities in Environment	Making students aware about business environment issues and problems of growth Skills-capable of understanding and analysing environment issues and finding out solutions to resolve these issues

3	Problems of growth	Unemployment- Concept-Types-Causes- Remedies, Poverty- Concept- Causes- Remedies , Regional Imbalance- Concept-Effects –Solutions , Social injustice- Concept, Effects, Solutions ,Black Money –Meaning – Sources –Effects- Measures, Lack of technical knowledge and information- Problems-Remedies	Understanding the problem of growth Skill-Application of mind to resolve the problem of growth
4	The Entrepreneur	Evolution of the term entrepreneur –Definition - Competencies of an Entrepreneur – Distinction between a) entrepreneur and manager- b)Entrepreneur and Enterprise, Intrapreneur- Concept and importance –Distinction between Entrepreneur and Intrapreneuer	Understanding the concept of entrepreneur, competencies of a successful entrepreneur, realising the difference between various concepts Skill-knowing the entrepreneurial competencies and imbibing the same by students

Teaching Methodology- F.Y.B.Com Semester-I, Paper-I

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Case Study-Role play	Related videos and PPT	Distribute aspects of business environment in group and ask them to prepare in brief report on it- Field Assignment	Understanding of various aspects business environment useful for would be entrepreneurs
2	12	Conducting survey and collecting information about various types of pollution	Film shows with the help of environment related organizations	Undertake survey of pollution level, its ill effects and remedies	Understanding of various aspects of pollution and its ill effects
3	12	Collecting necessary information through various resources	Related videos and PPT	Compilation of facts, figures and remedies	Understanding of Problems and their causes and remedies
4	12	Case Study	Biographical CDs of successful entrepreneurs	Interview of various types of entrepreneurs e.g. First Generation entrepreneur, Women entrepreneur, Social entrepreneur and collect entrepreneurial competencies, Collection of success stories	Understanding the concept of entrepreneur, competencies of a successful entrepreneur

				of persons organisation in the area, arranging guest lecture by eminent entrepreneurs on various aspects of entrepreneur and entrepreneurship	
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References

Sr. No	Title of Book	Author/s	Publication	Place
1	Business Environment	Francis Cherunilam	Himalaya Publishing House	New Delhi
3	Dynamics of Entrepreneurship Development and Management	Desai Vasant	Himalaya Publishing House	New Delhi
4	Entrepreneurial Development	Khanka S.S.	S. Chand	New Delhi
5	Entrepreneurial Development	Gupta, Shrinivasan	S. Chand	New Delhi
6	Udyog	--	Udyog Sanchalaya	Mumbai
7	Indian Economy	Ruddar Datt, K.P.M. Sundharam	S. Chand	New Delhi

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Semester – I

Foundation Course in Commerce

Course Code – 116 – F

No. of Credits :- 03

Objectives of the course

1. To acquaint the student with knowledge of forms of business organizations and new business models.
2. To understand the latest government regulations and policies with relation to business in India .
3. To introduce the students to the various entrepreneurial development programmes in India .
4. To update the students with the latest developments in Service sector in India.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Forms of Business Organization	A. Organization – Meaning , Importance B. Sole Proprietorship , Partnership , LLP , Joint Stock Companies, Joint Ventures , Cooperative, Government form of Business Organization(Departmental, Corporation , Government company), Non Government Organizations – Meaning , Definition , Structure , Advantages and Disadvantages	<ul style="list-style-type: none">▪ Conceptual Understanding on the various forms of Business Organization,
2	Types of Business Models	Franchise, Brick and Mortar, e- Commerce, Bricks and Clicks ,Nickel and Dime, Freemium , Subscription ,Aggregator, Online Market Place , Data Licensing/ Data Selling , Digital Advertising ,Affiliate Marketing, Drop Shipping , Agency Based, Peer to Peer Catalyst/Platform, Block Chain	1. Overview of the emerging types of business models

3	Industrial Policies and Recent Programmes for Start ups in India	<ol style="list-style-type: none"> 1. Overview of recent Industrial Policies in India –New Industrial Policy 1991, EXIM Policy , India New Foreign Trade Policy 2015 – 2020 , FDI Policy 2. Overview of : <ol style="list-style-type: none"> a. Start up India b. Attal Innovation Mission (AIM) c. Make in India d. Digital India e. Support To Training And Employment Programme For Women (STEP) f. Trade-Related Entrepreneurship Assistance And Development (TREAD) g. Pradhan Mantri Kaushal Vikas Yojana (PMKVY) 	<ol style="list-style-type: none"> 4. Overview of the various policies supporting business in India 5. Awareness on the recent programmes to promote and support for business
4	Emerging Trends in Service Sector	<p>Overview of Recent trends –</p> <ol style="list-style-type: none"> 1. Banking Sector - Internet and Mobile Banking 2. Indian Post Payments Bank 3. Insurance Sector –Malhotra Committee Report 4. Logistics 5. BPO, KPO , TPO , and LPO 6. New trends in Tourism- Religious, Rural, & Medical tourism 	4. Awareness of Recent Trends in the Service Sector

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	PPT , Project Charts	Educational Videos	Individual assignment report	Developing understanding on various forms of business organizations
2	08	Guest Lectures by subject Experts / Industry Expert , Internet Assignments , Case Study Discussion on Real Life success stories	Educational Videos, Videos on Real Life success stories	Case analysis and Discussions, Business Games	Conceptual Clarity and Awareness on Latest Changes
3	14	PPT and Internet Research	https://www.india.gov.in/my-government/schemes	Report Writing , Presentation	Understanding on various Government Policies and Promotion of Entrepreneurial spirit among learners
4	14	Demonstration Method of Online Banking and Mobile Banking , Guest Lectures from experts of respective areas	Educational Videos	Field Visit Internet Research Report	Hands on Training to understand online Baking Awareness on emerging trends and knowledge enhancement

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	MCQ / PPT / Written Test	As per University norms	
Unit – II	Chart Presentation / MCQ/ Written Test	As per University norms	Undertaking a small course under Pradhan Mantri Kaushal Vikas Yojana (PMKVY)
Unit – III	Written Test / Open Book Examination	As per University norms	Certificate Course on Soft Skills for Business
Unit – IV	PPT/ MCQ/Written Test/ Field Visit and Report	As per University norms	

References :

List of Books Recommended :-

1. Financial Management – I. M. Pandey.
2. Financial Management – Theory & practical – Prasanna Chandra
3. Financial Management – S. C. Kuchhal
4. Public Sector in India – Laxmi Nariyan
5. Indian Economy – Rudder Datt
6. Indian Economy – KPM Sundaram
7. Law & practice of banking – S. R. Davar
8. The Business Model Book – Adam J Bock , Gerard George
9. Business Model Innovation – Alexander Osterwalder , Yves Pigneur
10. <https://www.india.gov.in/my-government/schemes>

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

Objectives of the course

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

Depth of the program – fundamental Knowledge

Objective of the Program

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

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

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

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Hands-on experience of using accounting software on computers	Videos available on YouTube	Voucher entries in tally	Students will be able to acquire in-depth knowledge
2	12	Visit to charitable trust for collection of relevant information	Videos available on YouTube	Visit report	Students will be able to acquire in-depth knowledge
3	12	Case studies on intangible assets and its valuation	Videos available on YouTube	Report writing	Students will be able to acquire in-depth knowledge
4	12	Case studies and expert lectures.	Videos available on YouTube	NA	Students will be able to acquire in-depth knowledge

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Advanced Accounts	M.C. Shukla, T.S. Grewal, S.C. Gupta	S. Chand Publication	New Delhi.
2.	Financial Accounting for B.Com	CA (Dr.) P.C. Tulsian S.C. Gupta	S. Chand Publication	New Delhi.
3.	Financial Accounting	Dr. Kishor Jagtap	Tech- Max Publications,	Pune
4.	Introduction to Accountancy	S.R.N Pillai & Bhagavathi	S.Chand & CompanyLtd	New Delhi

5.	Corporate Accounting	Raj Kumar Sah	Cengage Publications	Noida, Uttar Pradesh
6.	Principles of Accountancy	Principles of Accountancy	S.Chand & CompanyLtd	New Delhi
7.	Advanced Accounting	S. N. Maheshwari		
8.	GST Law and Analysis with Conceptual Procedures	Bimal Jain and Isha Bansal (Set of 4 Volumes)	Pooja Law Publishing Company	New Delhi
9.	Guidance Note on GST by ICAI	--	The Institute of Chartered Accountants of India	New Delhi

Practical for Semester – II

Topic	Mode of Practical
Introduction to Computerised accounting, Accounting software, Features, advantages and disadvantages	Library Assignment
Company creation	Computer Laboratory
Groups and ledgers creation	Computer Laboratory
Voucher entries including GST and Report Generation	Computer Laboratory

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

First Year B. Com Semester-II Course Code - 123 Business Economics (Micro) - II

Objectives:

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

Depth of the program – Fundamental Knowledge

Objectives of the Program

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

Unit No.	Unit Title	Contents	Purpose skills to be developed
1	Cost and Revenue	1.1 Concepts and Types of Cost- Economic Cost and Accounting Cost, Private Cost and Social Cost, Actual Cost and Opportunity Cost, Explicit Cost and Implicit Cost, Incremental Cost and Sunk Cost, Fixed Cost and Variable Cost 1.2 Relation between Total Cost, Average Cost and Marginal Cost 1.3 Cost Curves in Short run and Long run 1.4 Concept of Total Revenue, Average Revenue and Marginal Revenue	<ul style="list-style-type: none">• To understand the concept and types of cost• To make the students know about short run and long run cost concepts• To impart knowledge about types of revenue Skills: Interpretation of cost curves, integrate cost and revenue concepts, draw inferences

2	Pricing Under Perfect Market Conditions	<p>2.1 Pure Competition: Meaning and Features</p> <p>2.2 Features of Perfect Competition</p> <p>2.3 Price Determination in Perfect Competition</p> <p>2.4 Equilibrium of Firm and Industry in Short Run and Long Run</p>	<ul style="list-style-type: none"> • To help the students understand the concept of pure and perfect competition • To impart knowledge about equilibrium of firm and industry in short and long run. <p>Skills: Understanding, writing skills, critical thinking</p>
3.	Pricing Under Imperfect Market Conditions	<p>1.1 Meaning of Imperfect Competition</p> <p>1.2 Monopoly: Features and Equilibrium, Price Discrimination</p> <p>3.3 Monopolistic Competition- Features and Equilibrium.</p> <p>3.4 Oligopoly: Concept and Features</p> <p>3.5 Duopoly: Concept and Features</p> <p>3.6 Comparison of Perfect and Imperfect Competition</p>	<ul style="list-style-type: none"> • To develop ability to understand the market structures under imperfect competition • Ability to compare perfect and imperfect competition <p>Skills: Understand complex relations, problem solving skill, analytical skill</p>
4	Factor Pricing	<p>4.1 Marginal Productivity Theory of Distribution</p> <p>4.2 Rent- Meaning, Ricardian Theory of Rent, Modern Theory of Rent, Concept of Quasi Rent</p> <p>4.3 Wages-</p> <p>4.3.1 Meaning and Types of Wages-</p> <p>a) Minimum Wages b) Money Wages c) Real Wages d) Subsistence Wages e) Fair Wages</p> <p>4.3.2 Backward Bending Supply Curve of Labour</p>	<ul style="list-style-type: none"> • To understand the theory of marginal productivity • To understand the concept and theories in factor pricing <p>Skills: Critical thinking, logical thinking, apply information processing skills</p>

		<p>4.3.3 Role of Collective Bargaining in Wage Determination</p> <p>4.4 Interest-Meaning, Loanable Fund Theory, Liquidity Preference Theory</p> <p>4.5 Profit- Meaning, Risk and Uncertainty Theory of Profit, Dynamic Theory of Profit, Innovation Theory of Profit</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	8	<ul style="list-style-type: none"> • Open book discussion, • Case studies 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<p>Types of cost in industries</p> <p>Comparison of cost and revenues in industries</p> <p>Trends of cost and revenue in industries</p>	<ul style="list-style-type: none"> • Will understand the concept and types of cost • Students will know about short run and long run cost concepts • Students will have knowledge about types of revenue
2	8	<p>Digital lectures</p> <p>Interactive lectures</p>	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<p>Application of perfect competition markets in the markets like that of agricultural products, dairy products etc</p>	<ul style="list-style-type: none"> • Students will understand the concept of pure and perfect competition • Students will know about the equilibrium of firm and industry in short and long run.

3	14	<ul style="list-style-type: none"> • Game oriented classes • Dramatization • Group discussion 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Study of price and output trends in oligopoly markets • Price and non price competition in monopolistic competition 	<ul style="list-style-type: none"> • Will develop ability to understand the market structures under imperfect competition • Will be able to compare perfect and imperfect competition
4	18	<ul style="list-style-type: none"> • Group discussion • Teacher driven power point presentation 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Application of backward bending supply curve of labor in the market • Study of application of theories of factor pricing 	<ul style="list-style-type: none"> • Will understand the theory of marginal productivity. • Will understand the concept and theories in factor pricing

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Advanced Economic Theory, Microeconomic Analysis	Ahuja H.L	S.Chand and Company	New Delhi
2.	Price Theory and Applications	Jack Hirshlifer	Prentice Hall of India, Pvt. Ltd	New Delhi
3.	Microeconomics,	Paul A. Samuelson and William D. Nordhaus	McGrawhill International Ed	New York
4.	First Principles of Economics,	Richard G. Lipsey, Colin Harbury:	Gerorge Weidenfeld and Nicolon Ltd,	London
5.	Consumer Behaviour and Managerial Decision Making,	Frank R. Kardes: Pearson,	Prentice Hall,	New Delhi
6.	, Microeconomics	R. Glenn Hubbard, Anthony Patrick O.	Pearson, Prentice Hall,	New Delhi

		Brien		
7.	Microeconomics: Principles, Application and Tools	O'Sullivan, Sheffrin, Perez	Pearson, Prentice Hall,	New Delhi
8.	Priniples of Economics	Karl E. Case, Ray C.Fair,	Pearson,Prentice Hall	New Delhi

Suggested References
Web Reference

Sr. No	Lectures	Films	PPTs	Articles
1	https://www.youtube.com/watch?v=oA8kL7OD74o	https://www.economicsonline.co.uk/Business_economics/Perfect_competition.html	https://www.slideshare.net/zeeshanyounas35/perfect-and-imperfect-market-competition-76374490	http://www.scielo.br/scielo.php?script=sci_arttext&pid=S1413-70542016000300337
2	https://www.economicshelp.org/blog/311/markets/monopolistic-competition/	https://www.youtube.com/watch?v=TTJ4kFX6uRM	https://slideplayer.com/slide/6410262/	http://www.economicdiscussion.net/price/factor-pricing-concept-and-theories/3875
3	http://www.economicdiscussion.net/price/factor-pricing-concept-and-theories/3875	https://www.youtube.com/watch?v=66fKCrsl_e_8 https://www.youtube.com/watch?v=qXmGnQ0WzPM	http://delhi.gov.in/wps/wcm/connect/40fd320047adb2d2aa2fff3f47d42062/economics-Rands.pps?MOD=AJPERES&lmod=-277090329	https://www.investopedia.com/ask/answers/032515/what-difference-between-perfect-and-imperfect-competition.asp

Syllabus for B. Com. Semester: - II

Subject Name: - Business Mathematics and Statistics - II

Course code: - 124 (A)

Depth of the program – Basic Knowledge of Mathematics and Statistics

Objective of the Program

1. To introduce the basic concepts in Finance and Business Mathematics and Statistics
2. To familiar the students with applications of Statistics and Mathematics in Business
3. To acquaint students with some basic concepts in Statistics.
4. To learn some elementary statistical methods for analysis of data.
5. The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Matrices and Determinants (up to order 3 only)	Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via Adjoint Matrix, Homogeneous System of Linear equations, Condition for Consistency of homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables), Applications in Business and Economics, Examples and Problems.	<ol style="list-style-type: none">1. To understand the concept of matrices and determinants.2. To understand the application of determinant in solving linear equations3. To understand applications of matrices and determinants in business and economics.
2	Linear Programming Problems (LPP) (for two variables only)	Definition and terms in a LPP, formulation of LPP, Solution by Graphical method, Examples and Problems	<ol style="list-style-type: none">1. To understand the concept of LPP and its application in business and decision making.2. To understand graphical method to solve business optimization problems with two variables.
3	Correlation and Regression	Concept and types of correlation, Scatter diagram, Interpretation with respect to magnitude and direction of relationship. Karl Pearson's coefficient of correlation for ungrouped data. Spearman's rank correlation coefficient. (with tie and without tie) Concept of regression, Lines of regression for ungrouped data, predictions using lines of regression. Regression coefficients and their properties (without proof). Examples and problems.	<ol style="list-style-type: none">1. To use correlation for knowing the relationship between two variables.2. To use regression for prediction

4	Index numbers	Concept of index number, price index number, price relatives. Problems in construction of index number. Construction of price index number: Weighted index Number, Laspeyre's, Paasche's and Fisher's method. Cost of living / Consumer price index number: Definition, problems in construction of index number. Methods of construction: Family budget and aggregate expenditure. Inflation, Uses of index numbers, commonly used index numbers. Examples and problems.	<ol style="list-style-type: none"> 1. To know different types index numbers and problems in their construction. 2. To know the applications of various index numbers.
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Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Expected Outcome
1	12	ICT	Students will be able to apply the theory of matrices to solve business and economic problems.
2	12	ICT	Students will be able represent business and economic optimization problems involving two variables as LPP and solve those problems using graphical method
3	16	ICT	<p>Students will able to predict the type of relationship between bivariate data.</p> <p>Students will be able predict the value of unknown from give bivariate data.</p>
4	08	ICT	<p>Students will be able compute different index numbers.</p> <p>Students will be able to compute cost of living.</p>

References:

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Practical Business Mathematics	S. A. Bari	New Literature Publishing Company	New Delhi
2.	Mathematics for Commerce	K. Selvakumar	Notion Press	Chennai
3.	Business Mathematics with Applications	Dinesh Khattar & S. R. Arora	S. Chand Publishing	New Delhi
4.	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McFraw Hill	New Delhi
5.	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd	New Delhi
6.	Operations Research	P. K. Gupta & D. S. Hira	S. Chand Publishing	New Delhi
7.	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press	Cambridge
8.	Financial Mathematics and Its Applications	Ahmad Nazri Wahidudin	Ventus Publishing ApS	Denmark
9.	Fundamentals of Mathematical Statistics	Gupta S. C. and Kapoor V. K.,	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
10.	Statistical Methods	Gupta S. P.:	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
11.	Applied Statistics	Mukhopadhyaya Parimal	New Central Book Agency Pvt. Ltd.	Calcutta.
12.	Fundamentals of Statistics	Goon A. M., Gupta, M. K. and Dasgupta, B.	World Press	Calcutta.

13.	Fundamentals of Applied Statistics	Gupta S. C. and Kapoor V. K.:	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
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Suggested references
Web reference for Semester I & II

1. www.freestatistics.tk(National Statistical Agencies)
2. www.psychstat.smsu.edu/sbk00.htm(Onlinebook)
3. www.bmj.bmjournals.com/collections/statsbk/index.shtml
4. www.statweb.calpoly.edu/bchance/stat-stuff.html
5. www.amstat.org/publications/jse/jse-data-archive.html(International journal on teaching and learning of statistics)
6. www.amstat.org/publications/chance(Chancemagazine)
7. www.statsci.org/datasets.html(Datasets)
8. www.math.uah.edu/stat(Virtual laboratories in Statistics)
9. www.amstat.org/publications/stats(STATS : the magazine for students of Statistics)
10. www.stat.ucla.edu/cases(Case studies in Statistics).
11. www.statsoft.com
12. www.statistics.com
13. www.indiastat.com
14. www.unstat.un.org
15. www.stat.stanford.edu
16. www.statpages.net
17. www.wto.org
18. www.censusindia.gov.in
19. www.mospi.nic.in
20. www.statisticsofindia.in

Computer Concepts & Applications - II

Semester – II
Course Code -124 (B)

Unit 1 Introduction to E-commerce Tools

[12]

Process of E-Commerce

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

E-Commerce Activities:

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

Unit 2 Introductions to E-Marketing

[14]

E-Marketing:

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

E-Customer Relationship Management:

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

Supply Chain Management:

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

Unit 3 Electronic Payment System

[14]

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

Introduction to EPS

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

Introduction to Digital Signature and Digital Certificates, Stages of SET

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

Unit 4 Introduction to M-Commerce

[8]

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

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

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

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 E-commerce Tools	U-tube Tutorial on E-commerce Tools	-	Familiar with E-commerce Tools
Unit – II	12	Use ICT or presentation on E-Marketing	U-tube Tutorial E-Marketing	One case study on E-commerce Website	Familiar with E-Marketing
Unit – III	12	Use ICT or presentation on Electronic Payment System	U-tube Tutorial Electronic Payment System	Handle One E-payment Transition application Bhim, Pay...etc	Familiar with Electronic Payment System
Unit – IV	12	Use ICT or presentation on M-Commerce	U-tube Tutorial M-Commerce	-	Familiar with M-Commerce

Reference Books

- [1]. Computer Fundamentals by: Anita Goel, Pearson Education India ISBN: 9788131742136
- [2]. Connecting with Computer Science, by Greg Anderson, David Ferro, Robert Hilton, Course Technology, Cengage Learning, ISBN:9781439080351
- [3]. Fundamentals of Computer : For undergraduate courses in commerce and management, ITL Education Solutions Limited, Pearson Education, ISBN:9788131733349
- [4]. Introduction to Computer Science, 2/e, ITL Education Solutions Limited, Pearson Education, ISBN:9788131760307
- [5]. Frontiers of Electronic Commerce, Ravi Kalakota, Andrew B. Whinston, Pearson Education, ISBN:9788177583922

- [6]. Internet: The Complete Reference, Margaret Levine Young, Tata McGraw Hill Education Private Limited, ISBN: 9780070486997
- [7]. On the Way to the Web: The Secret History of the Internet and Its Founders, A. Banks, Apress Publication, ISBN: 9781430208693
- [8]. Computers and Commerce: A Study of Technology and Management at Eckert-Mauchly Computer Company, Engineering Research Associates, and Remington, Arthur L. Norberg, MIT Press (MA), ISBN: 9780262140904
- [9]. Essential of E-commerce technology By V. Rajaraman, Prentice Hall India Learning Private Limited ISBN 9788120339378
- [10]. E-commerce Fundamental and Application By Henry Chan, Wiley ISBN: -978126514694
- [11]. Information Technology By Dr. Kishor Jagtap, Tech-Max Publications, Pune

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

Semester : - II

Subject : - Organizational Skill Development- II

Course Code - 125 (A)

Objectives of the course

1. To imbibe among the students the qualities of a good manager and develop the necessary skill sets
2. To develop the technical skills of the students to keep up with the technological advancements and digitalization
3. To develop the communication skills of students and introducing them to the latest tools in communication
4. To develop writing, presentation, interpersonal skills of the students for effective formal corporate reporting.
5. To educate the students on the recent trends in communication technology and tools of office automation

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Office Manager	<ol style="list-style-type: none">a. Qualities of office manager, skills of office manager - Interpersonal skills, Presentation skills, thinking and Negotiation skills ,Duties and Responsibilities of office managerb. Goal Setting:- Concept, Importance of goals, SMART(Specific, Measurable, Achievable, Realistic and Time Bound)c. Time Management :-Meaning, Techniques, Principles and Significance	<ol style="list-style-type: none">1. Developing the necessary set of managerial skills2. Developing Goal setting and Time management skills in all areas of life
2	Management Reporting (Office Reports)	<ol style="list-style-type: none">a. Meaning, Purpose or Objectives and Classification of Report, Principles of preparation of report, qualities of good report, steps in report presentation, evaluating the report ,follow up of reportsb. Office Communication :- Meaning, Significance, Barriers and Recent trends in Communication such as	<ol style="list-style-type: none">1. Enhancing the communication skills2. Developing report writing skills for formal reporting3. Usability of latest Communication Media

		E-mail, Video Conferencing, Tele- Conferencing, Internet, Intranet , WWW, etc.,	
3	Work Measurement and standardization of office work	<p>a. Definition, Objects, Importance, steps in work measurement, techniques of work measurement - Time study and Motion study</p> <p>b. Standardization of office work:- Meaning, objects, areas of standardization, types of standards, methods of setting standards, advantages and limitations of standardization</p>	<ol style="list-style-type: none"> 1. Conceptual Clarity on the concept of need and importance of work measurement 2. Developing Technical and analytical skills for performance measurement. 3. Skills to develop ideal standards at work place.
4	Office Automation	Objects of Mechanization, Advantages of Mechanization, Factors in selecting office machines, Leasing versus Purchasing Office equipment , Types of modern Office Machines	<ol style="list-style-type: none"> 1. Enhancement of Technical knowledge and developing technical skills to adapt to the technical advancements 2. Critical thinking skills and technical skills to overcome the problem of choice among options

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Power Point Presentation SMART Goal Setting activity for oneself for 3 yrs Role plays	TV shows on Management	Self SMART Goal Setting Report in Detail for 3 years	Conceptual Clarity Goal Setting and Goal Measurement, Enhancing the Time Management Skills
2	12	Power Point Presentation Online Videos ,Use of Latest communication Media Live in Class Rooms	Use of Latest Communication Technology and Communication Applications	Report writing on Recent trends in Communication	Enhancing Communication Skills ,Usability of latest communication media
3	12	Guest Lectures by Experts			Development Technical and analytical skills
4	12	PPT , Educational Videos	Online Videos	Report on various office automation tools	Development of Technical skills

References :

List of Books Recommended :

1. **Modern Office Management – By Mills, Geoffrey**
2. **Office Management – By Dr. R.K. Chopra , Priyanka Gauri**
3. **Office Management – By R.S.N. Pillai**
4. **Office Management – By K.L.Maheshwari , R.K . Maheshwari**
5. **Modern Office Management : Principles and Techniques – By J.N.Jian , P.P.Singh**

F.Y B.Com.

Optional Paper

Subject Name: Banking and Finance

Course Code: 125(B)

SEMESTER II: FUNDAMENTALS OF BANKING – II

Objectives:

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

Credit: 04

No. of Lectures: 48

Unit No.	Topics	No. of Lectures	Teaching Method
1.	Lending Principles and Balance Sheet of a Bank Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety Customer assessment through CIBIL and other similar agencies Balance sheet of a bank.	10	Lecture, Expert Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home, Assignment, Visit to a bank
2.	Negotiable Instruments Definition, meaning and characteristics of Negotiable instruments Definition, meaning and characteristics of Promissory Note, Bill of Exchange and Cheque. Types of Cheques- Bearer, Order and Crossed Types of Crossing- General and Special. Dishonour of Cheque	12	Lecture, PPT/ Poster Presentation, Group Discussion, Library /Home Assignment, Visit to a bank

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

References:

1. Majumdar N. C., ‘Fundamentals of Modern Banking’, New Central Book Agency (P) Ltd., New Delhi.
2. Arondekar A.M. & Others, ‘Principles of Banking’, Macmillan India Pvt. Ltd.
3. Srinivasan D. & Others, ‘Principles & Practices of Banking’, Macmillan India Pvt. Ltd.
4. Agarwal O.P, (4th Edition, 2017), ‘Banking and Insurance’, Himalaya Publication House.
5. Gopinath M. N., (1st Edition, 2008) ‘Banking Principles and Operations’, Snow White Publications Pvt. Ltd, Mumbai.
6. Gordon E. & Natarajan K., (21st Revised Edition), ‘Banking – Theory, Law and Practice’ ,Himalaya Publication

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- 7. Kaptan S S & Choubey N S, “E-Indian Banking in Electronic Era”, Sarup & Sons, New Delhi 2003.**
- 8. Padmalatha Suresh, Justin Paul, “Management of Banking and Financial Services” Second Edition, 2013, Published By Dorling Kindersley (Pearson)**

F.Y.B.com

Optional Paper

Subject name: Defense Organization and Management in India

COURSE CODE: 125 (D)

SEMESTER- II: DEFENCE ORGANISATION AND MANAGEMENT IN INDIA-II

Objectives:

- 1) To understand the Indian intelligence services.
- 2) To know the Evolution of War techniques and Economic warfare.
- 3) To understand Indian internal security.

Unit No.	Topic	No. of Lectures	Teaching Method
1.	Indian Intelligence Services 1.1 History & Types of Intelligence. 1.2 Process & Principals of Intelligence. 1.3 Devices for Collecting Intelligence. 1.4 Role of Intelligence. 1.5 Counter Intelligence. 1.6 Indian Intelligence Organization.	12	Lecture, PPT, Group Discussion, Library Work, Assignment
2.	Evolution of War Techniques 2.1 Definition of war 2.2 Concept of war 2.3 Causes of war 2.4 Function of war 2.5 Elements of war 2.6 Resources of war	12	Lecture, PPT, Group Discussion, Library Work, Study Visit

3.	Economic Warfare 3.1 Meaning 3.2 War time Economy 3.3 Economic Mobilization 3.4 Remedy 3.5 War Economy & War Effects 3.6 Cost of War.	12	Lecture,PPT, Group Discussion, Library Work,
4.	Economic Constraints on Indian Internal Security 4.1 Economic Diversification in various states of India 4.2 Economic Influence on State & Centre Relations 4.3 Unemployment and Poverty. 4.4 Economic losses due to Natural Calamities.	12	Lecture,PPT, Group Discussion, Library Work, Assignment
	Total	48	

References:

- 1) C. Lakshmi (1998), Trends in India's' Defense Expenditure," ABC, New Delhi'.
- 2) Venkateshwaram A. L., 'Defense Organisation in India', Sage Publication, New Delhi.
- 3) Chaudhari A. P. 'Hkkjrh; ;qn/k ra=kphmRdkarh,' Prashant Publication, Jalgaon
- 4) Col.(Retd) S. Sandeep, 'Funding for Defense and Development' Sumit enterprises, New Delhi.
- 5) Sali M.L., 'Military Georgraphy' Manas Publication, New Delhi.
- 6) Chaudhari A.P.,';qn/kfoKku&laj{k.k o lkefjd'kkL=' Diamond Publication, Pune.
- 7) Raju G. C. Thomas (1978) – The Defense of India a Budgetary Perspective of Strategy and Politics," Mac Millan Publication, New Delhi.
- 8) L t. Gen. R. K. Jasbir Singh (1999), 'India's Defense Year Books,'Nataraj Publication, Dehradun.
- 9) Jadhav V.Y, Hkkjrkph jk"V^h; lqj{kk, " Snehvardhan Publication , Pune

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

Option paper: - Theory and Practice of Co-operation

Semester:-F.Y.B.Com -Semester II

Course Code - 125 (E)

Subject: - -: Theory and Practice of Co-operation- II

Objectives:

1. To acquaint the students with types of co-operatives.
2. To study the role of Government in Co-operative movement.
3. To Analysis the impact of LPG on Co-operation movement.
4. To study the means of Co-operative education and Training.

Depth of Programme: - Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Types of Co-operative	Rural Co-operative and Urban Co-operative Agriculture Co-operative and Non Agriculture Co-operative Credit Co-operative and Non Credit Co-operative Weaker Sections Co-operatives Federation of Co-operatives	i. To understand the Rural Co-operative and Urban C-operative institution ii. To understand the Credit Co-operative and Non credit Co-operative Society
2	Co-operative Management	Co-operative Management , Nature and function, The Role of General Body, Management committee Chairman and Managing Director/Secretary, Professional Management Co-operatives ,Role of leadership in Co-operative Management	i. To understand Co-operative Management ii. To understand Role of leadership in Co-operative Management iii. To understand Professional Management Co-operatives

3	Impact of Liberalization ,Privatization and Globalization on Co-operative movement	Impact of Liberalization, Impact of Privatization , Impact of Globalization , Opportunities for Co-operative movement in global era	To understand the Impact of Liberalization, Privatization and Globalization on Co-operative movement
4	Co-operative Education and Training:.	Co-operative Education and Training, Objectives of Co-operative Education and Training, Role of National Co-operative union of India (NCUI) ,National Council for Co-operative Training (NCCT), Institutional arrangement for co-operative training, State Co-operative Union, Co-operative training, Education and Consultancy in Maharashtra, Regional Institute of Co-operative Management, Vaikunth Mehta National Institute of Co-operative Management Pune, Maharashtra	To understand the Objectives of Co-operative Education and Training, Training arrangement in India To understand Institutional arrangement for co-operative training

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and AV Application	Project	Expected Outcome
1	12	Documentary, Pre reading, Class discussion, examples from newspapers and internet resources, Article Review, PPT	Short Film Show on Types of Co-operative, AV Application (Audio and Visual Application)	Project Report on Credit Co-operative and Non Credit Co-operative	Understanding of basic knowledge of Types of Co-operative Society

2	12	Guest Lectures of eminent personalities, experience sharing, Pre reading, Class discussion, PPT, study visit to Co-operative department offices and Co-operative society	You Tube Video on Co-operative Management	Project on Nature and function of Co-operative management	Understanding Co-operative Management
3	12	Organise Seminar/workshop for students, Pre reading, Class discussion, Internet resources, case studies, Survey report	Use of You tube , review of particular topic	Project Report on the Impact of Liberalization ,Privatization and Globalization on Co-operative movement	Understanding the Impact of Liberalization ,Privatization and Globalization on Co-operative movement
4	12	Pre reading, Class discussion, examples through Newspapers and internet resources, Guest Lectures of eminent personalities ,PPT	Group discussion on Problems and suggestions of education and training programmes of Co-operative Education	Review of education and training programmes of Co-operative Education	Understanding Co-operative Education and Training . understanding Institutional arrangement for co-operative training

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Unit Test, Group Discussion	Written Examination	Seminar/Workshop on Types of Co-operative Society
Unit-II	Class participation, Assignment, Library Work, Unit Test, Power point presentation	Written Examination	study visit to Co-operative Institution

Unit-III	Class participation, Assignment, Library Work, Unit Test, Group Discussion, PPT	Written Examination	Guest Lectures of eminent personalities
Unit-IV	Class participation, Assignment, Library Work, Unit Test, Classroom Discussion	Written Examination	study visit to Co-operative training Institution

References

Sr. No	Title of Book	Author/s	Publication	Place
1	Co-operation and Rural Development	Principal Dr.Nitin Ghorpade	Success	Pune
2	Co-operation- Principles and Practice-	Dr. D.G. Karve		
3	Theory, History and Practice of Co-operation	Dr. R.D. Beddy		
4	Bhartiya Sahkari Chalval- Tatve va Vyavhar (Marathi)	Prof. Jagdish Killol; Prof. Arvind Bondre; Prof. A. C. Bhavsar		
5	Sahkari Chalval 1904-2004 (Marathi)	Prof. K. L. F ale		
6	New Dimensions of Co-operative Management	G.S. Kamat	Himalaya Publication	New Delhi
7	Rural Development in India-Policies and Programme	Abdul Azees NP and S.M. Javed Aktar	Kalpaz Publication	
8	Human Resource Management Practices in Co-operative sector	Principal Dr.Shaikh Aftab Anwar	Idea Publication	New Delhi
9	Journal of Commerce and Management Thought(JCMT)			
10	Journal Co-operative Organization and Management , Journal of Co-operative studies			

F.Y.B.Com.
Semester - II
Optional Paper
Subject Name- Managerial Economics- II
Course Code - 125 (F)

Objectives:

1. To aware the students about various pricing practices.
2. The Students learn about the role of profit in business.
3. The Students should realize the importance of the different methods of capital budgeting as tool of project management.
4. To help the students in applying the knowledge so acquired in policy planning and managerial decision making

Unit No	Unit Title	Content	Purpose Skills to be developed
1	Forms of Business Organization	1.1 Sole Proprietorship - Meaning, features, Merits and Demerits. 1.2 Partnership - meaning, features, merits and demerits. 1.3 Joint Stock Company- Meaning, features, merits and demerits, Distinction between public company and private company.	1. To know the fundamental business organization 2.To understand the comparative merits and demerits of these organization.
2	Public Enterprises and MNCs	2.1 Public Enterprise- Meaning, features, merits and demerits, Types of Public Enterprises. 2.2 Public Private Partnership. 2.3 Multinational Corporations- Meaning, features, merits and demerits. 2.4 Role MNCs in India.	1. To understand the need for public enterprises. 2. To know the types of PEs. 3. To be familiar with the features and role of MNCs in an economy.

3	Pricing Practices-	<p>3.1 Factor affecting pricing decision</p> <p>3.2 Components in Pricing of the product</p> <p>3.3 Marginal Cost Pricing, mark-up pricing, transfer pricing, product line pricing, price skimming and penetration.</p> <p>3.4 Profit Management, Nature and measurement of profit, The hypothesis of profit maximization and its alternative.</p>	<p>1. To know the various pricing practices</p> <p>2. To know the importance of profit management in pricing practices.</p>
4	Capital Budgeting and Investment Analysis	<p>4.1 Meaning of Capital Budgeting, Need and nature of capital budgeting.</p> <p>4.2 Demand for Capital and Supply of Capital (sources of capital)</p> <p>4.3 Capital Rationing</p> <p>4.4 Methods of Capital Budgeting- Net Present Value (NPV), Internal Rate of Return (IRR), Payback period method, Average Rate of Return.</p> <p>4.5 Apprizing the profitability of project.</p>	<p>1. To know the importance capital in a business.</p> <p>2. To understand various technical concept related with investment decision.</p>

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	<ul style="list-style-type: none"> i. Open book discussion ii. Case studies iii. Group discussion 	<ul style="list-style-type: none"> i. You tube lectures on different types of business organization. 	<ul style="list-style-type: none"> i. Study of comparative merits and demerit of different business organisation 	<p>Students will learn about the intricacies of the various Business Organizations, their features and their comparative merits and demerits.</p> <p>In addition to that the student knows the features and role of MNCs in India.</p>
2	10	<ul style="list-style-type: none"> i. Case Studies ii. Group discussion iii. Pair learning 	<ul style="list-style-type: none"> i. You tube lectures on PEs and MNCs. ii. Films 	<ul style="list-style-type: none"> i. Study of role of MNCs. ii. Study of problem of PEs. 	<p>Student should know types of public enterprises and their comparative advantages and disadvantages. In addition to that students should features and role of MNCs in India.</p>
3	14	<ul style="list-style-type: none"> i. Case Studies ii. Group discussion. iii. Game oriented Classes. 	<ul style="list-style-type: none"> i. Films. ii. You tube lectures 	<ul style="list-style-type: none"> i. Study of pricing policy followed by a firm in your area. 	<p>Awareness of students about various pricing practices</p>
4	14	<ul style="list-style-type: none"> i. Case Studies ii. Open book discussion iii. Group discussion. 	<ul style="list-style-type: none"> i. You tube lectures ii. Films 	<ul style="list-style-type: none"> i. Study of method of capital budgeting. 	<p>Students should realize the importance of the different methods of Capital Budgeting and investment as a tool of profit management</p>

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Managerial Economics- Economic Tools for Todays Decision Makers,	Keat Paul G. and Philip K.Y. Young	Prentice Hall	Prentice Hall, New Jersey
2.	Managerial Economics,	D.N.Dwivedi D.N	Vikas Publishing House	Delhi
3.	Managerial Economics in a Global Economy	Salvatore D.	8th Edition, Oxford University Press.	
4.	Managerial Economics,	Sumitra Paul,	Macmillan 2008	
5.	P.L.Mehatha, Managerial	Managerial Economics	8th Ed. S.Chand Publishing	Economics, 8th Ed. S.Chand Publishing
6.	D.M.Mithani,	Managerial Economics-2008	Himalaya Publishing House	Mumbai
7.	Shankaran S.	Managerial Economics	Margham Publications,	Madras
8.	Thomas Christopher R. and Charles, Maurice S.,	Managerial Economics	McGraw Hill Irwin,	Boston

Suggested references Web reference

<https://nptel.ac.in/courses/110101005/2>

<https://nptel.ac.in/downloads/110101005/>

<http://cec.nic.in/Pages/Home.aspx>

<http://en.wikipedia.org/wiki/Economics>

<http://www.investopedia.com/university/economics/#axzz1XwhFTmtm>

<http://www.tutor2u.net/blog/index.php/economics/>

<http://www.economicshelp.org/>

<https://www.intelligenteconomist.com/economics-blogs/>

<https://www.coursera.org/courses?query=managerial%20economics>

<https://www.edx.org/course/introduction-to-managerial-economics-0>

<https://www.mooc-list.com/tags/managerial-economics>

<https://online.stmary.edu/mba/courses/managerial-economics>

<https://www.tru.ca/distance/courses/econ3041.html>

<https://www.euomba.org/managerial-economics/>

Revised Syllabi (2019 Pattern) for three year B. Com. Degree Course (CBCS)
Semester – II
Essentials of E- Commerce

Course Code :- 126 A

No. of Credits : 03

Objectives of the course :-

1. To acquaint learners with electronic data interchange and its standards
2. To develop knowledge about e-commerce process and payment solution
3. To develop practical knowledge about security of e- commerce transactions
4. To help students understand traditional v/s electronic retailing

Depth of the programme : Fundamental Knowledge

Unit No.	Unit Title	Contents	Skills to be developed
1	Electronic data interchange	Concept – types- merits-limitations of paper Brand Business, Area groups of business, Essential documents for EDE gawky electronic data interchange simile, Steps to start EDI, EDI standards, Types of EDI files, EDI & internet, Merits of EDI, Bottlenecks & limitations	1. Conceptual understanding of Electronic Data Interchange, documentation and merits of EDI.
2	Commerce Process & Payment solution	Concept of payment solution – need, internet access solution- Areas of solution – solution provider , online commerce solution – essentials of good solution technology, standards for e-commerce, e-service, e-solution, e-business solution. Shopping cart – shopping cart software, Merchant account – Features –digital receipts for online payment, Payment system & devices, Cyber cash, features –utility, Credit card, smart card, features, utility, trades & securities, Internet currency	1. Awareness about payment solutions, various payment methods and modern modes of digital payments.

Unit No.	Unit Title	Contents	Skills to be developed
3	E-commerce – security	Need of E-Commerce security, cybercrimes- resources of privacy- tampering – proxy server system, Encryption – types of security – security precautions – cryptogram – data encryption standards & certificate authority, Ensuring electronic security – e-locking services, Security caution in e-commerce – public key – infrastructure firewall – secure socket layer secure electronic transactions	1. Understanding of E-Commerce security, precautions while using E-Commerce and methods & Process of E-Commerce security.
4	Business oriented E-Commerce	Features of B2B e-commerce, Business models, E-procedure, Virtual Market, Collaborative supply chain management, Intercompany integration, B2B e-commerce communication	1. Technical knowledge about virtual market and other business to business e-commerce communication.

Teaching Methodology:

Topic No.	Total Lectures	Teaching Methods	Film Shows and AV Applications
1	10	Lecture method ,Computer Laboratory demonstrations, Power Point Presentations	Online educational videos on related topics
2	12	Lecture method ,Computer Laboratory demonstrations, Power Point Presentations	Online educational videos on related topics
3	12	Lecture method ,Computer Laboratory demonstrations, Power Point Presentations	Online educational videos on related topics
4	14	Lecture method ,Computer Laboratory demonstrations, Power Point Presentations	Online educational videos on related topics

References:

1. E-Commerce – Henry chan willey, India
2. E-Commerce- P.T. Joseph P. H. I.
3. Understanding e-commerce, J. K. Shim A. A. Quareshi infinity books
4. E-commerce- P. W. Mann MJP publishers
5. E-commerce- C. S. Rayudu, Himalaya publishing house
6. E-commerce-K. K. Bajaj-D. Nag T. M. G. H.

F.Y. B.Com.

Optional Paper

Subject Name : Insurance and Transport - II

Course Code: 126 (B)

SEMESTER II - TRANSPORT

Objectives :

1. To acquaint students with the concepts of transport.
2. To create awareness regarding basic knowledge about transportation system in India.
3. To make the students aware of career opportunities in the field of transport.

No. of Lectures : 48

Unit No.	Topic	No. of Lectures	Teaching Method
1.	Introduction to Transport 1.1 Meaning 1.2 Importance of Transport 1.3 Types of Transport 1.4 Benefits of Transport 1.5 Problems of Transport Development in India 1.6 Measures to solve Transport Problems 1.7 Career opportunities in Transport Sector	12	Lecture, PPT, Group Discussion, Library Work, Assignment

<p>2.</p>	<p>Road Transport</p> <p>2.1 Meaning and Characteristics of Road Transport</p> <p>2.2 Importance of Road Transport in India</p> <p>2.3 Development of Road Transport in India since 1951</p> <p>2.4 Problems and Issues in Road Development</p> <p>2.5 Measures for Improvement in Road Transport</p>	<p>12</p>	<p>Lecture, PPT, Group Discussion, Library Work, Assignment</p>
<p>3.</p>	<p>Railway Transport</p> <p>3.1 Meaning and Features of Railway transport</p> <p>3.2 Significance of Railway transport</p> <p>3.2 Monorail and Metrorail</p> <p>3.3 Gauge of a railway track-Meaning and Classification</p> <p>3.4 Advantages and Limitations of Railway transport</p> <p>3.5 Progress of Railway Transport in India since 1951</p> <p>3.6 Problems of Indian Railways</p> <p>3.7 Measures to solve problems of Indian Railways</p>	<p>12</p>	<p>Lecture, PPT, Group Discussion, Library Work, Assignment</p>
<p>4.</p>	<p>Water and Air Transport</p> <p>4.1 Water Transport:</p> <p>4.1.1 Meaning and Significance of Water Transport</p> <p>4.1.2 Inland Water Transport and Coastal or Marine Transport</p> <p>4.1.3 Indian Shipping Growth and Problems</p> <p>4.1.4 Prospects of Water Transport in India</p>	<p>12</p>	<p>Lecture, PPT, Group Discussion, Library Work, Assignment</p>

	4.1.4 Limitations of Water Transport		
	4.2 Air Transport:		
	4.2.1 Meaning and Features of Air Transport		
	4.2.2 Importance of Air Transport		
	4.2.5 Progress of Air Transport in India		
	4.2.4 Problems and Prospects of Air Transport		
	Total	48	

References:

1. Misra S.K. and Puri V.K (2014) Indian Economy, Himalaya Publishing House, Mumbai.
2. India 2015, Ministry of Information and Broadcasting, Government of India.
3. Datt Gaurav and Mahajan Ashwani (2014) Datt and Sundharam Indian Economy, S. Chand and Company Ltd. New Delhi.
4. Agarwal A.N. (2001) Indian Economy, Problems of Development and Planning, WishwaPrakashan, New Delhi.
5. Shukla M.B. (2012) Indian Economy, Taxmann Publications(P)Ltd.,New Delhi.
6. Government of India, Economic Survey various Issues
7. Reserve Bank of India, Annual Report various issues
8. http://www.indianrailways.gov.in/railwayboard/uploads/directorate/stat_econ/IRSP_2016-17/Facts_Figure/Fact_Figures%20English%202016-17.pdf
9. <http://www.ncert.nic.in/NCERTS/l/legy210.pdf>
10. http://planningcommission.nic.in/reports/genrep/NTDPC_Vol_01.pdf
11. http://www.nwda.gov.in/upload/uploadfiles/files/NWDA_Annual_Report_English_2016-17-low.pdf
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Revised syllabi (2019 Pattern) for three years B.com Degree course (CBCS)

FY B Com Semester : II

Course Code - 126 (C)

Subject : Marketing and Salesmanship- Fundamental of Marketing- II

1. Objective of the Course

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

Depth of the Program - Fundamental Knowledge

Objectives of the Program

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

UNIT NO.	UNIT TITLE	CONTENTS	PURPOSE SKILLS TO BE DEVELOPED
1	Salesmanship	1.1 Meaning and Definition of Salesmanship 1.2 Features of Salesmanship 1.3 Scope of Salesmanship 1.4 Modern Concept of Salesmanship 1.5 Utility of Salesmanship 1.6 Elements of Salesmanship 1.7 Salesmanship : Arts or Science	Students will get the knowledge of Salesmanship and various approaches.

		1.8 Salesmanship – a Profession 1.9 Qualities of Salesman	
2	Process of Selling	2.1 Psychology of Salesmanship – Attracting Attention, Awakening Interest, Creating Desire and Action 2.2 Stages in Process of Selling – <ul style="list-style-type: none"> (i) Pre-Sale Preparations (ii) Prospecting (iii) Pre-Approach (iv) Approach (v) Sales Presentation (vi) Handling of Objections (vii) Close (viii) After Sales Follow-up 	Techniques of salesmanship skills will be developed.
3	Rural Marketing	3.1 Rural Marketing <ul style="list-style-type: none"> 3.1.1 Introduction 3.1.2 Definition of Rural Marketing 3.1.3 Features of Rural Marketing 3.1.4 Importance of Rural Marketing 3.1.5 Present Scenario of Rural Market 3.1.6 Challenges and Opportunities in Rural Marketing 	Awareness and importance of Rural Marketing amongst students.
4	Recent Trends in Marketing	4.1 Digital Marketing 4.2 Green Marketing 4.3 Niche Marketing 4.4 E-marketing 4.5 Social Media Marketing- Challenges and Opportunities	Skills of Modern Marketing will be developed.

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Short Film AV Application		Students will get knowledge of the basics of salesmanship which is a vital aspect of marketing.
2	14	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Short Film AV Application		It will help the students to implement this knowledge in practicality by enhancing their skills in the field of marketing by using various techniques of salesmanship.
3	12	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	AV Application		It will help the students to gain insights about Rural Marketing and its uniqueness.
4	08	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Short Film, AV Application Use of You Tube		It will help the students to gain the insights about recent trends in marketing field.

Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit - I	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	Marketing Management Course
Unit - II	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	Sales Marketing Management
Unit - III	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	Rural Marketing Online Course
Unit - IV	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	Online Marketing Course

References

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

Syllabus for B. Com. Semester –II
Subject Name: - Business Ethics - II
Course code:- 126 (D)

Depth of the program – Fundamental Knowledge

Objective of the Program

1. To enhance students' general awareness of ethical dilemmas at work.
2. To understand differing perceptions of interests in business-related situations
3. To introduce the concept of Corporate Social Responsibility, corporate Governance and explore its relevance to ethical business activity
4. To examine whether ethics set any boundaries on Accounting, marketing, IT, Social Media and workplace.
5. To prepare students to play a constructive role in improving the sustainable development with which they may become involved.

Unit No	Unit Title	Contents	Purpose Skills to be developed
1	Business Ethics	Business ethics–Meaning, definitions, scope , objectives, need and Principles. Human values and moral –meaning, formation and importance. Professional Ethics-meaning and significance, management and ethics Gandhian approach in Ethics. Global Trends in Ethics.	1. Equip the students with a skills to resolve the business problems with ethical norms. 2. Recognize the inherent conflict of interest in many business decisions.

2	Corporate Social Responsibility	<p>CSR – concept, scope, forms of CSR, dimensions of CSR, legal and ethical foundation for CSR, steps to attain CSR,</p> <p>International Approach to CSR</p> <p>CSR Activities in-</p> <ul style="list-style-type: none"> a. Social welfare, b. Healthcare, c. Education and d. Infrastructure 	<p>Understanding the scope CSR and it's scope</p> <p>2. To know the global trends</p>
3.	Corporate Governance and Business ethics	<p>Corporate Governance- concept, objectives, features, core principles of good corporate governance, advantages, system of corporate governance and SEBI's guideline</p> <p>Whsle Blowing- Meaning causes and types.</p> <p>Current issues of Business ethics in-</p> <ul style="list-style-type: none"> a. Accounting, b. Social Media, c. IT, d. Marketing and Advertisement e. Harassments and discrimination at workplace 	<p>Acquaint the students with corporate governance and global business ethics.</p>

4.	Sustainable Development and Ethics	<p>Sustainable Development- concept, need principles and importance, Goals of sustainable development and challenges to achieve SD.</p> <p>Achievements of Sustainable Development in India- clean water, clean energy, no poverty, zero hunger, Good Health, quality education, climates action and Industry innovations infrastructure.</p> <p>Ethics and sustainable development,</p>	<p>Identify various facts of sustainable development Apply the knowledge of sustainable development for people education</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	Article Review, Group Discussion, Quize	Documentary	-	Acquaint knowledge and maturity to understand the Business Ethics
2	12	Survey report. Poster presentation, Guest lecture	Short film	-	Application of CSR in various sector
3	12	Interview, Game, PPT, Narrating	Documentary	-	To analyze corporate governance in India
4	12	Project making, Street play, jingles m	Short Film	Project	To understand and achieve sustainable development

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evolution	Written Exam	Related Short Term Course/ Seminar/Workshop
Unit – II	Continuous Evolution	Written Exam	Related Short Term Course/ Seminar/Workshop
Unit – III	Continuous Evolution	Written Exam	Related Short Term Course/ Seminar/Workshop
Unit – IV	Continuous Evolution	Written Exam	Related Short Term Course/ Seminar/Workshop

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Ethics in Management	S.A. Sherlekar ,	Himalaya Publication	New Delhi
2.	Business Ethics and corporate Governance	S S Khanka	S. Chand Publication	Mumbai
3.	Business Ethics and Corporate Governance	S. K. Bhatia	Deep and Deep sons	New Delhi
4.	Corporate Governance : Principle, Policies and Practices	Bob Tricker	Oxford University Press	New Delhi
5.	Management by Values	S.K.Chakraborti ,	Oxford University Press	Mumbai
6.	Business Ethics And Corporate Governance	A. C. Fernando	Dorling Kindersly	Mumbai
7.	E Commerce - A Study in Business Ethics	Rituparna Raj	Himalaya Publication	New Delhi
8.	E-Commerce and It' Applications	Dr. U. S. Pandey, Rahul Srivastava and Saurabh Shukla.	S. Chand & Company,	New Delhi
9.	The sustainable development goals	United Nations	United Nations Publication	UN

10.	Atlas of Sustainable Development Goals 2017: from World Development Indicators	World Bank	World Bank Publication	-
11.	Business Ethics And Corporate Governance	A. C. Fernando	Dorling Kindersly	Mumbai
12.	The age of sustainable development goals	Jeffery D Saches and Ki Moon Ban	Columbia University Press	- -

Suggested References -Web Reference

Sr. No	
1	http://www.mca.gov.in/MinistryV2/csrdatasummary.html
2	Csr.gov.in
3	https://www.acclimited.com/sustainable/corporate-social-responsibility
4	https://www.youtube.com/watch?v=FN0kRR98518
5	https://sustainabledevelopment.un.org/?menu=1300
6	https://www.toppr.com/guides/business-communication-and-ethics/business-ethics/meaning-and-ethical-principles-in-business/

Syllabus for F.Y.B.Com

Semester-II, Paper-II

Subject Name: - Business Environment & Entrepreneurship - II

Course Code:-126 (E)

Depth of Programme: - Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Entrepreneurial Behaviour	Nature- Comparison between entrepreneurial and non-entrepreneurial, Personality-Habits of Entrepreneurs – Dynamics of Motivation	Understanding the difference between entrepreneurial and non-entrepreneurial, personality, Habits of Entrepreneurs Skill-developing entrepreneurial personality and developing habits of entrepreneurs in students
2	Entrepreneurship	Concept- Need and Importance of Entrepreneurship - Economic Development and Industrialization - Role of Entrepreneurship in economy- Entrepreneur as a catalyst	Providing knowledge and significance of entrepreneurship Skill-Realising role of entrepreneurship in economy
3	Institutions working for promoting entrepreneurship	<ol style="list-style-type: none">1) Entrepreneurship Development Institute of India (EDII)2) Maharashtra Centre for Entrepreneurship Development (MCED)3) District Industries Centre (DIC)4) Maharashtra Chamber of Commerce, Industries and Agriculture(MCCIA)5) Role of local NGO in promoting Entrepreneurship	Gaining knowledge of various institutions promoting entrepreneurship Skill-Acquaintance with these institutions

4	Study of entrepreneurs	1) Hanumant Gaikwad (BVG) 2) Kiran Mazumdar Shaw 3) Suwasini Kirloskar 4) Any successful Entrepreneur from your area	Getting inspiration from the entrepreneurs Skill-Developing entrepreneurial personality by getting inspiration from the entrepreneurs
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Teaching Methodology- F.Y.B.Com Semester-II, Paper-II

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Study of entrepreneurial and non-entrepreneurial personalities with the help of properly designed questionnaire	Related videos and PPT, Film 'Entrepreneurship' produced by Asian Centre for Research and Training (Pune)	A group of 3 to 5 students to interview entrepreneurial and non-entrepreneurial personalities and note the difference among them, also study habits of entrepreneurs, Shadow Training, Work experience, Entrepreneurship and Management Games	Understanding the difference between entrepreneurial and non-entrepreneurial personalities and thereby getting inspiration to make students personality entrepreneurial
2	12	Study of contribution of entrepreneurship in economic development (Study of selected advanced nations)	Film 'Entrepreneurship' produced by Asian Centre for Research and Training (Pune)	Form a group of 3 to 5 students to search role of entrepreneurship in economy, visit to exhibitions to get insight of entrepreneurship	Understanding the significance of entrepreneurship in economy thereby getting inspiration to become entrepreneur
3	12	Visit website of related institutions working for promoting entrepreneurship	Acquire CDs of related institutions working for promoting entrepreneurship	Visit to offices/regional offices of related institutions working for promoting entrepreneurship	Knowing the functions of related institutions
4	12	Study of Biographies of entrepreneurs and presenting in students group	Films on lives of Entrepreneurs	A group of students to interview entrepreneurs	Inspiration from study of Biographies to become entrepreneurs

Method of Evaluation: F.Y.B.Com Semester-II, Paper-II

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Unit Test, Case Studies	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Study of Entrepreneurial and Non-entrepreneurial Behaviour
Unit-II	Seminar, Class participation Assignment, Library Work, Unit Test	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Entrepreneurship Development
Unit-III	Seminar, Class participation Assignment, Library Work, Unit Test	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Introduction to institutions working for promoting entrepreneurship
Unit-IV	Seminar, Class participation Assignment, Library Work, Unit Test, Field Work	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Inspiring Entrepreneurship

References

Sr. No	Title of Book	Author/s	Publication	Place
1	Business Environment	Francis Cherunilam	Himalaya Publishing House	New Delhi
3	Dynamics of Entrepreneurship Development and Management	Desai Vasant	Himalaya Publishing House	New Delhi
4	Entrepreneurial Development	Khanka S.S.	S. Chand	New Delhi
5	Entrepreneurial Development	Gupta, Shrinivasan	S. Chand	New Delhi
6	Udyog	--	Udyog Sanchalaya	Mumbai
7	Indian Economy	Ruddar Datt, K.P.M. Sundharam	S. Chand	New Delhi

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

Semester : - II (F.Y.B.Com)

Course Code - 126 (F)

Subject : - **Foundation Course in Commerce**

1. Preamble

It is essential for every student of commerce to have understating on the recent improvements and innovations in commerce. The Current commerce industry has seen a major shift from Physical to Digital , with significant emphasis on the service sector form the previous era of manufacturing , from Business to Entrepreneurship.

The students of Commerce need to develop an understanding on the importance of Management and Administration in the early years to develop the skills required for a successful future

Objectives of the course

1. To introduce the students to the Concept of Entrepreneurship
 2. To improve the understanding of the students on E- Commerce
 3. To improve the knowledge of students on recent trends in Retail Sector
 4. To introduce the students to the concept of Management and Administration
- Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Skills to be developed
1	Entrepreneurship	Entrepreneurship : Introduction , difference between Business and Entrepreneurship , Qualities of an Entrepreneur Role of Entrepreneur in Social and Economical Development of the Country Types of Entrepreneurs	<ol style="list-style-type: none">1. Conceptual Understanding on Entrepreneurship ,2. Motivate the students develop Entrepreneurship Skills3. Develop Innovative entrepreneurial ideas

2	E-Commerce	<p>Introduction- Meaning, Features, Functions and Scope of E-Commerce-Importance and Limitations of E-Commerce.</p> <p>Types of E-Commerce: B2B, B2C, C2B, C2C,B2G, C2G, B2A, C2A and P2P, B2B service provider.</p>	<ol style="list-style-type: none"> 1. Understanding e- Commerce and its future prospectus 2. Awareness on the various forms of e-commerce
3	Retailing	<p>Introduction, Concept of Organized and Unorganized Retailing, Trends in Retailing, Innovations in Retailing in India , Growth of Organized Retailing in India, Measures adopted by Unorganized Retailers for Survival, FDI in Retail in India.</p> <p>Digital Retailing and Overview</p>	<ol style="list-style-type: none"> 1. Introduction to the Recent trend in Retailing 2. To develop conceptual understating on Digital Retailing
4	Management and Administration	<ol style="list-style-type: none"> a) Management: Concept and Features b) Administration: Concept and Features c) Difference between and Management and Administration d) Scope of Management 	<ol style="list-style-type: none"> 1. Conceptual understating on Management and Administration

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	PPT , Success Stories , Organizing Entrepreneurship Fairs al College Level , Guest Lectures by Successful Entrepreneurs	Interview videos and Documentaries and Motivation Videos of Eminent Entrepreneurs	Project on Innovative entrepreneurial Ideas	Developing Entrepreneurial Spirit among the students
2	12	Guest Lectures by subject Experts / Industry Expert , Internet Assignments , Case Study Discussion on Real Life success stories	Educational Videos, Videos on Real Life success stories	Case analysis and Discussions,	Conceptual Clarity and Awareness on Latest trends in e-commerce
3	12	PPT and Internet Research , Field visit to Organized and Unorganized Retail Sector.	Online Videos, Live demonstration on Online Retail e.g. Amazon, Big Basket etc.	Interview of Retailers and Managers in Organized and Unorganized Retail Sector / Project on a Retail Outlet in Organized and Unorganized	Understanding on the recent changes and innovations in the Retail Sector
4	12	PPT , Guest Lectures	Educational Videos	Project Report	Conceptual understanding on Management and Administration Understanding on Difference between Management and Administration

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	MCQ / PPT / Written Test	As per University norms	Entrepreneurship Development Workshop with Certification
Unit – II	Chart Presentation / MCQ/ Written Test	As per University norms	Certificate Course E- Commerce
Unit – III	Written Test / Open Book Examination	As per University norms	Diploma Course on Retail Management
Unit – IV	PPT/ MCQ/Written Test/ Field Visit and Report	As per University norms	Workshop on Leadership Development

References :

List of Books Recommended :-

- Introduction To E – Commerce, Dhawan, Nidhi, International Book House
- E- Commerce - Rajaraman
- Business Organisation Management Maheshwari, Rajendra P ,Mahajan, J. P . International Book House
- Business Organization and Principles of Management by Dutta Chowdury, Central Education
- Retailing Management, Levy Michael., Weitz Barton A, Tata Mcgraw Hill
- Strategic Management, David, Fred R., Phi Learning
- Government Policies on FDI in Retail.
- Retail Management - S.C. Bhatia Atlantic Publishers & Dist, 2008
- Retail Survival of the Fittest: 7 Ways to Future-Proof Your Retail Store by Francesca Nicasio
- Retail Management : Rajnish Tuli , Nidhi Varma Srivastava , Paperback
- Entrepreneurial Development by Khanka S.S , S.Chand
- Innovation and Entrepreneurship by Peter F. Drucker
- The Oxford Handbook of Entrepreneurship Edited by Anuradha Basu, Mark Casson, Nigel Wadeson, and Bernard Yeun

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