



**Anjuman Khairul Islam's**

**POONA COLLEGE OF ARTS, SCIENCE & COMMERCE**

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**Structure of the program  
clearly indicating courses,  
credits/Electives as approved  
by Chairman, Rules and  
Regulation Committee and  
Dean of various faculties of  
Savitribai Phule Pune  
University**

# Savitribai Phule Pune University


## RULES AND REGULATIONS


for

UG Choice Based Credit System for Science Programme

under Faculty of Science and Technology

Effective from June 2019

  
Prof. S. D. Dhole  
Chairman  
UG/PG Rules & Regulations committee,  
SPPU, Pune

  
Prof. A. D. Shaligram  
Dean,  
Faculty of Science & Technology  
SPPU, Pune



## 1. Background/Preamble:

Education plays enormously significant role in building of a nation. There are quite a large number of educational institutions, engaged in imparting education in our country. Majority of them have entered recently into semester system to match with international educational pattern. However, our present education system is churning out youth who have to compete locally, regionally, nationally as well as globally. The present alarming situation necessitates transformation and/or redesigning of system, not only by introducing innovations but developing learner-centric approach.

Majority of Indian higher education institutions have been following the system which obstructs the flexibility for the students to study the subjects/courses of their choice and their mobility to different institutions. There is need to allow the flexibility in education system, so that students depending upon their interests can choose inter-disciplinary, intra-disciplinary and skill-based courses. This can only be possible when choice based credit system (CBCS), an internationally acknowledged system, is adopted. The choice based credit system not only offers opportunities and avenues to learn core subjects but also explore additional avenues of learning beyond the core subjects for holistic development of an individual. The CBCS will undoubtedly facilitate benchmarking of our courses with best international academic practices.

### 1.1 Preface

In a bid to fine tune our scientific education system to the global standards & practices, the Credit-Grade based performance and assessment system will be implemented with effect from June 2019 onwards for all the Under Graduate Programmes (UG) under the Faculty of Science, Savitribai Phule Pune University, Pune, starting with First Year.

With the advent of frontier science, technology and ever-changing expectations from the Industry and Society, it has become imperative to relook at the structure and subject contents of various UG courses to make it contemporary and relevant.

As per the decision by the authorities of Savitribai Phule Pune University, the faculty of Science has prepared the choice based credit system and its structure. The revised course is of 132 credits and 1 credit is equivalent to 15 hours. Assessments in credit system consist of A) In-semester continuous assessment and B) End-semester assessment for the Theory head and Term Work/ Practical / Oral / Presentation at the end of the semester for Practical, Oral, Seminar and Project Head.

The faculty of Science has shouldered the idea of incorporating latest advances in Science and technology and equips the subject/syllabus contents with latest and relevant topics and know-hows. Accordingly the new structure and syllabi are being introduced, to be implemented from the academic year 2019-20 from First Year and it will continue for subsequent years.

1. All UG programmes, under Faculty of Science shall be offered with credit system.
2. All the B.Sc. programmes running under the Faculty of Science will be of three years duration.
3. The total no. of credits required for the completion of the programme is 132 credits.
4. One credit is equivalent to 15 hours.
5. A student is required to earn 132 credits in a minimum period of six semesters.
6. There are eight mandatory credits to be earned by the students for the award of degree.
7. Final CGPA will be calculated on the basis of 132 credits.
8. There is 15 weeks of teacher-student interaction during the semester.
9. The 15 week is divided into 12 weeks teaching and 3 weeks for continuous assessment including preparation time to students during the semester (for theory course).



However, the 15 week is divided into 14 weeks laboratory teaching and 1 week for continuous assessment in terms of evaluation / viva's / Journal certification during the semester (for practical course).

10. The workload will be calculated on the basis of 12 weeks teaching for theory and 14 weeks for practical only.

### **1.2 Advantages of the choice based credit system:**

1. Shift in focus from the teacher-centric to student-centric education.
2. Student may undertake as many credits as they can cope with (without repeating all courses in a given semester if they fail in one/more courses).
3. CBCS allows students to choose inter-disciplinary, intra-disciplinary courses, skill oriented papers (even from other disciplines according to their learning needs, interests and aptitude) and more flexibility for students.
4. CBCS makes education broad-based and at par with global standards. One can take credits by combining unique combinations. For example, Physics with Economics, Microbiology with Chemistry or Environment Science etc.
5. CBCS offers flexibility for students to study at different times and at different institutions to complete one course (ease mobility of students). Credits earned at one institution can be transferred to another institution.

### **1.3 Implementation of UG course structure:**

1. For First year: Student has to select 4 different subject among the subjects offered by the College /Institute.
2. For Second year: Student has to select 3 different subject among 4 subject chosen in first year
3. For Third year: Student has to select only 1 subject among the 3 subject opted in second year
4. CGPA will be calculated on the basis of core 132 credits only
5. Each theory credit is equivalent to 15 clock hours of teaching and each practical credit is equivalent to 30 clock hours of laboratory teaching in a semester.
6. There is 15 weeks of teacher-student interaction during the semester.
7. The 15 week is divided into 12 weeks teaching and 3 weeks for continuous assessment including preparation time to students during the semester (for theory course). However, the 15 week is divided into 14 weeks laboratory teaching and 1 week for continuous assessment in terms of evaluation / viva's / Journal certification during the semester (for practical course).
8. The workload will be calculated on the basis of 12 weeks teaching for theory and 14 weeks for practical only.
9. For the purpose of computation of work-load the following mechanism may be adopted as per UGC guidelines:
  - i) 1 Credit = 1 Theory period of one hour fifteen minute duration per week
  - ii) 1 Credit = 1 Tutorial period of one hour fifteen minute duration per week
  - iii) 1 Credit = 1 Practical period of two hour ten minute duration per week
10. Each theory Lecture time for FY,SY,TY is of 50 min. (3 Lectures per week for 2 credit course)
11. Each practical session time for FY is of 3 hour 15 minutes = 195 min



12. Each practical session time for SY & TY is of 4 hour 20 minutes = 260 min
13. Exam pattern: University assessment 70 % and continuous internal assessment 30 %.
14. For Internal examination minimum two tests per paper of which one has to be written test of 10 marks.
15. Methods of assessment for Internal exams: Seminars, Viva-voce, Projects, Surveys, Field visits, Tutorials, Assignment, Group Discussion.

## 2. UG Programme Structure:

**2.1** Each B.Sc. programme is of 3 years duration. The minimum total no. of credits requirement for each programme is 132. In the structure, the credits are distributed over 6 semesters. The open elective included, gives the student a wide choice of subjects from other programmes. The Credit structure for B.Sc. programme is given below in Table 1.

**Table 1**  
**Savitribai Phule Pune University**  
**Faculty of Science and Technology**  
**Structure of Choice Based Credit System for Undergraduate Science Programme**

Sem ester	Discipline Specific Core Courses (CC)		Ability Enhancement Compulsory Courses (AECC)		Discipline specific Elective Courses (DSEC)		Skill Enhancement Courses (SEC)		Total Credi
	Course	Theory 1 + Theory 2 + Practical Credit	Course	Theory + Practical Credit	Course	Theory 1 + Theory 2 + Practical Credit	Course	Theory + Practical Credit	
I	CC - I	2 + 2 + 1.5 = 5.5							22
	CC - II	2 + 2 + 1.5 = 5.5							
	CC - III	2 + 2 + 1.5 = 5.5	-	-	-	-	-	-	
	CC - IV	2 + 2 + 1.5 = 5.5							
II	CC - V	2 + 2 + 1.5 = 5.5							22
	CC - VI	2 + 2 + 1.5 = 5.5							
	CC - VII	2 + 2 + 1.5 = 5.5	-	-	-	-	-	-	
	CC - VIII	2 + 2 + 1.5 = 5.5							
III	CC - IX	2 + 2 + 2 = 6	AECC - I (Environment)	2 + 0 = 2					22
	CC - X	2 + 2 + 2 = 6	AECC - II (Language communication)	2 + 0 = 2	-	-	-	-	
	CC - XI	2 + 2 + 2 = 6							



IV	CC - XII	2 + 2 + 2 = 6	AECC - III (Environment)	2 + 0 = 2					
	CC - XIII	2 + 2 + 2 = 6	AECC - IV (Language communication)	2 + 0 = 2	-	-	-	-	
	CC - XIV	2 + 2 + 2 = 6							22
V	-	-	-	-	DSEC - I	2 + 2 + 2 = 6	SEC - I	2 + 0 = 2	
	-	-	-	-	DSEC - II	2 + 2 + 2 = 6	SEC - II	2 + 0 = 2	
	-	-	-	-	DSEC - III	2 + 2 + 2 = 6	-	-	22
VI	-	-	-	-	DSEC - IV	2 + 2 + 2 = 6	SEC - III	2 + 0 = 2	
	-	-	-	-	DSEC - V	2 + 2 + 2 = 6	SEC - IV	2 + 0 = 2	
	-	-	-	-	DSEC - VI	2 + 2 + 2 = 6	-	-	22
<b>Total Credit</b>									<b>132</b>



## 2.2 Mandatory Credit courses for award of B.Sc. Degree:

In addition to the compulsory credits of 132, the student has to earn additional 8 credits from following groups by taking/participating/conducting respective activities.

**Courses in Group I are compulsory.**

The student can earn **maximum 04 credits from an individual group from Group 2 to Group -9.**

**These extra credits will not be considered for GPA calculation, however these are mandatory for the completion and award of B. Sc. Degree.**

**Group 1:** Physical Education (at F. Y. B. Sc. Sem. I) -01 credit

Physical Education (at F. Y. B. Sc. Sem. II) - 01 credit

(Note: Group I is compulsory for all the students as stated above.)

**Group 2:** Sport representation at College level - 01 credit

Sport representation at University/State level - 02 credits

**Group 3:** National Social Service Scheme (participation in Camp): 01 credits

N.C.C.(with participation in annual camp) -01 credit

N. C. C. (with B certificate/C certificate award)- 02 credits

N.S.S./N.C.C. Republic day parade participation - 04 credits

**Group 4:** Avishkar participation; Extension activity participation, Cultural activity participation -01 credit

Avishkar selection at University level - 02 credits

Avishkar winner at state level - 04 credits

**Group 5:** Research paper presentation at State/National level - 01 credits

Research paper presentation at International level - 02 credits

**Group 6:** Participation in Summer school/programme; Short term course (not less than 1-week duration) - 03 credit.

**Group 7:** Scientific Survey, Societal survey, - 02 credits.

**Group 8:** Field Visits; Study Tours; Industrial Visits; Participation in curricular/ cocurricular competitions- 01 Credit.

**Group 9:** Online certificate Courses /MOOC Courses/ Career Advancement Course up to 04 credits (Minimum 10 Hrs. / credit)



## 2.3 Outlines of Choice Based Credit System [Detailed description of the courses]:

- a) **Core Course**(14 for honours courses; 4 discipline specific papers each for regular courses): The papers under this category are going to be taught uniformly across all universities with 30% deviation proposed in the draft. The purpose of fixing core papers is to ensure that all the institutions follow a minimum common curriculum so that each institution/university adheres to common minimum standard. Also the course designed for papers under this category aim to cover the basics that a student is expected to imbibe in that particular discipline. A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.
- b) **Elective Course:** Generally a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.
- i. **Discipline Specific Elective (DSE) Course**(4 for honours courses and 2 each for regular courses): Elective courses offered under the main discipline/subject of study is referred to as Discipline Specific Elective. The list provided under this category are suggestive in nature and each University has complete freedom to suggest their own papers under this category based on their expertise, specialization, requirements, scope and need. The University/Institute may also offer discipline related Elective courses of interdisciplinary nature (to be offered by main discipline/subject of study).
  - ii. **Dissertation/Project\*:** An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher/faculty member is called dissertation/project.
- P.S.: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Generic Elective.
- c) **Ability Enhancement Courses (AEC):** The Ability Enhancement (AE) Courses may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC). "AECC" courses are the courses based upon the content that leads to Knowledge enhancement; i. Environmental Science and ii. English/Hindi/MIL Communication. These are mandatory for all disciplines. SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.
- i. **Ability Enhancement Compulsory Courses (AECC):** Environmental Science, English Communication/Hindi Communication/MIL Communication.
  - ii. **Skill Enhancement Courses (SEC)**(minimum 4 for regular courses): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge and should contain both theory and lab/hands-on/training/field work. The main purpose of these courses is to provide students life-skills in hands-on mode so as to increase their employability. The list provided under this category are suggestive in nature and each University



has complete freedom to suggest their own papers under this category based on their expertise, specialization, requirements, scope and need.

**d) Practical/tutorials** (One each with every core and discipline/generic specific elective paper): The list of practical provided is suggestive in nature and each university has the freedom to add/subtract/edit practical from the list depending on their faculty and infrastructure available. Addition will however be of similar nature.

**e) Introducing Research Component in Under-Graduate Courses**

**Project work/Dissertation** is considered as a special course involving application of knowledge in solving / analyzing /exploring a real life situation / difficult problem. A Project/Dissertation work would be of 6 credits. A Project/Dissertation work may be given in lieu of a discipline specific elective paper.

### 3. Eligibility for Admission:

#### 3.1 First Year B.Sc.:

- A. Higher Secondary School Certificate (10+2) or its equivalent Examination with English and three science subjects such as Physics, Chemistry, Mathematics, Biology, Geography, Geology, etc. OR
- B. Three Years Diploma Course of Board of Technical Education conducted by Government of Maharashtra or its equivalent. OR
- C. Higher Secondary School Certificate (10+2) Examination with English and vocational subject of + 2 level (MCVC) - Medical Lab. Technician (Subject Code = P1/P2/P3)

Admissions will be given as per the selection procedure / policies adopted by the respective college keeping in accordance with conditions laid down by the University of Pune.

Reservation and relaxation will be as per the Government rules.

#### 3.2 Medium of Instruction: English

#### 3.3 Award of Credits:

- Each course having 4 credits shall be evaluated out of 100 marks and student should secure at least 40 marks (40%) in continuous assessment as well as term end exam to earn full credits of that course.
- Each course having 3 credits shall be evaluated out of 75 marks as students should secure at least 30 marks (40%) in continuous assessment as well as term end exam to earn full credits of that course.
- Each course having 2 or 1.5 credits shall be evaluated out of 50 marks and student should secure at least 20 marks (40%) in continuous assessment as well as term end exam to earn full credits of that course.
- Each course having 1 credits shall be evaluated out of 25 marks as student shall secure 10 marks (40%) in continuous assessment as well as term end exam to earn full credits of that course.
- GPA shall be calculated based on the marks obtained in the respective subject provided that student should have obtained credits for that course. Structure of marks scheme for choice based credit system program is given in Table 2.



**Table 2**  
**Structure of Examination Mark Scheme of Choice Based Credit System for Undergraduate Science Programme**

Sem	Course opted	Course Name	Credit	Internal Max Marks	External Max Marks	Total Max Marks	
I	CC-1	Paper 1:	2	15	35	50	
		Paper 2:	2	15	35	50	
		CC-1 Practical	1.5	15	35	50	
	CC-2	Paper 1:	2	15	35	50	
		Paper 2:	2	15	35	50	
		CC-2 Practical	1.5	15	35	50	
	CC-3	Paper 1:	2	15	35	50	
		Paper 2:	2	15	35	50	
		CC-3 Practical	1.5	15	35	50	
	CC-4	Paper 1:	2	15	35	50	
		Paper 2:	2	15	35	50	
		CC-4 Practical	1.5	15	35	50	
				<b>22</b>	<b>180</b>	<b>420</b>	<b>600</b>
	II	CC-5	Paper 1:	2	15	35	50
Paper 2:			2	15	35	50	
CC-5 Practical			1.5	15	35	50	
CC-6		Paper 1:	2	15	35	50	
		Paper 2:	2	15	35	50	
		CC-6 Practical	1.5	15	35	50	
CC-7		Paper 1:	2	15	35	50	
		Paper 2:	2	15	35	50	
		CC-7 Practical	1.5	15	35	50	
CC-8		Paper 1:	2	15	35	50	
		Paper 2:	2	15	35	50	
		CC-8 Practical	1.5	15	35	50	
			<b>22</b>	<b>180</b>	<b>420</b>	<b>600</b>	
<b>First Year Total</b>			<b>44</b>	<b>360</b>	<b>840</b>	<b>1200</b>	



III	CC-9	Paper 1:	2	15	35	50
		Paper 2:	2	15	35	50
	CC-9 Practical	Practical	2	15	35	50
	CC-10	Paper 1:	2	15	35	50
		Paper 2:	2	15	35	50
	CC-10 Practical	Practical	2	15	35	50
	CC-11	Paper 1:	2	15	35	50
		Paper 2:	2	15	35	50
	CC-11 Practical	Practical	2	15	35	50
	AECC -1A	Environmental Science -1	2	15	35	50
AECC -2A	English/Hindi Communication -1	2	15	35	50	
			<b>22</b>	<b>165</b>	<b>385</b>	<b>550</b>
IV	CC-12	Paper 1:	2	15	35	50
		Paper 2:	2	15	35	50
	CC-12 Practical	Practical	2	15	35	50
	CC-13	Paper 1:	2	15	35	50
		Paper 2:	2	15	35	50
	CC-13 Practical	Practical	2	15	35	50
	CC-14	Paper 1:	2	15	35	50
		Paper 2:	2	15	35	50
	CC-14 Practical	Practical	2	15	35	50
	AECC -1B	Environmental Science -2	2	15	35	50
AECC -2B	English/Hindi Communication -2	2	15	35	50	
			<b>22</b>	<b>165</b>	<b>385</b>	<b>550</b>
<b>Second Year Total</b>			<b>44</b>	<b>330</b>	<b>770</b>	<b>1100</b>

V	DSE - 1A	Paper 1:	2	15	35	50	
	DSE - 1B	Paper 2:	2	15	35	50	
	DSE - 2A	Paper 3:	2	15	35	50	
	DSE - 2B	Paper 4:	2	15	35	50	
	DSE - 3A	Paper 5:	2	15	35	50	
	DSE - 3B	Paper 6:	2	15	35	50	
	DSE-1	Practical Lab 1	2	15	35	50	
	DSE -2	Practical Lab 2	2	15	35	50	
	DSE -3	Practical Lab 3	2	15	35	50	
	SEC-1	Skill Based Course 1:	2	15	35	50	
	SEC-2	Skill Based Course 2:	2	15	35	50	
				<b>22</b>	<b>165</b>	<b>385</b>	<b>550</b>



VI	DSE - 4A	Paper 1:	2	15	35	50
	DSE - 4B	Paper 2:	2	15	35	50
	DSE - 5A	Paper 3:	2	15	35	50
	DSE - 5B	Paper 4:	2	15	35	50
	DSE - 6A	Paper 5:	2	15	35	50
	DSE - 6B	Paper 6:	2	15	35	50
	DSE-4	Practical Lab 1	2	15	35	50
	DSE-5	Practical Lab 2	2	15	35	50
	DSE-6	Project	2	15	35	50
	SEC-2	Skill Based Course 2	2	15	35	50
SEC-2	Skill Based Course 2	2	15	35	50	
			<b>22</b>	<b>165</b>	<b>385</b>	<b>550</b>
<b>Third Year Total</b>			<b>44</b>	<b>330</b>	<b>770</b>	<b>1100</b>
<b>Total</b>			<b>132</b>			<b>3400</b>



#### 4. Evaluation Pattern:

- 4.1 The course carrying 100 marks shall be evaluated with Continuous Assessment (CA) and University Evaluation (UE) mechanism.
- 4.2 Continuous assessment shall be of 30 marks while University Evaluation shall be of 70 marks. To pass in a course of 4 credit, a student has to secure minimum 40 marks provided that he should secure minimum 28 marks in University Evaluation (UE) and 12 marks (40%) in continuous assessment.
- 4.3 The course carrying 50 marks shall be evaluated with Continuous Assessment (CA) and University Evaluation (UE) mechanism. Continuous assessment shall be of 15 marks while University Evaluation shall be of 35 marks.
- 4.4 To pass in a course of 2 or 1.5 credit, a student has to secure minimum 20 marks provided that he/she should secure minimum 14 marks in University Evaluation (UE) and 6 marks (40%) in continuous assessment..
- 4.5 For Internal examination minimum two tests per paper of which one has to be a written test 10 Marks
- 4.6 Methods of assessment for Internal exams: Seminars, Viva-voce, Projects, Surveys, Field visits, Tutorials, Assignment, Group Discussion, etc (on approval of the head of the centre)
- 4.7 There shall be revaluation of the answer scripts of semester-end examination of theory papers only but not of internal assessment papers as per Ordinance no 134 A and B.

#### 5. ATKT Rules:

- 5.1 Minimum number of credits required to take admission to Second Year of B. Sc.: 31 [70%]
- 5.2 Minimum number of credits required to take admission to Third Year of B.Sc.: 44 credits [100%] to be completed from F.Y. B.Sc. and at least 22 credits from S.Y. B.Sc.

#### 6. Completion of Degree Course:

- 6.1 A student who earns 140 credits, shall be considered to have completed the requirements of the B. Sc. degree program and CGPA will be calculated for such student. On the basis of only 132 credits. The following percentage to grade and grade point is given in Table-3 and respective example of CGPA calculation is given in Table-4.

**Table 3**  
**Percentage to Grades and Grade Points**

Sr. No.	Grade Letter	Grade Point	Marks
1	O (Outstanding)	10	$90 \leq \text{Marks} \leq 100$
2	A+ (Excellent)	9	$75 \leq \text{Marks} \leq 89$
3	A (Very Good)	8	$60 \leq \text{Marks} \leq 74$
4	B+ (Good)	7	$55 \leq \text{Marks} \leq 59$
5	B (Above Average)	6	$50 \leq \text{Marks} \leq 54$
6	C (Average)	5	$45 \leq \text{Marks} \leq 49$
7	D (Pass)	4	$40 \leq \text{Marks} \leq 44$
8	F (Fail)	0	Marks < 40
9	Ab (Absent)	0	



**Table 4**

**Structure of CGPA and Mark Scheme of Choice Based Credit System for Undergraduate Science Programme to be implemented from Academic year 2019-20**

Se m	Course opted	Course Name	Cre dit	Interna l Max Marks	Extern al Max Marks	Total Max Marks	Grade Letter (F-O)	Grade point (0 - 10)	Credit Point = (Credit x Grade point)
I	CC-1	Paper 1:	2	15	35	50	O	10	20.00
		Paper 2:	2	15	35	50	A+	9	18.00
	CC-1 Practical	Practical	1.5	15	35	50	A	8	12.00
	CC-2	Paper 1:	2	15	35	50	B+	7	14.00
		Paper 2:	2	15	35	50	B	6	12.00
	CC-2 Practical	Practical	1.5	15	35	50	C	5	7.50
	CC-3	Paper 1:	2	15	35	50	D	4	8.00
		Paper 2:	2	15	35	50	A	8	16.00
	CC-3 Practical	Practical	1.5	15	35	50	D	4	6.00
	CC-4	Paper 1:	2	15	35	50	O	10	20.00
		Paper 2:	2	15	35	50	A+	9	18.00
	CC-4 Practical	Practical	1.5	15	35	50	A	8	12.00
			<b>22</b>	<b>180</b>	<b>420</b>	<b>600</b>			<b>163.50</b>
<b>SGPA</b>						Total Credit point / Total credit for the semester			<b>7.43</b>
II	CC-5	Paper 1:	2	15	35	50	O	10	20.00
		Paper 2:	2	15	35	50	A+	9	18.00
	CC-5 Practical	Practical	1.5	15	35	50	A	8	12.00
	CC-6	Paper 1:	2	15	35	50	B+	7	14.00
		Paper 2:	2	15	35	50	B	6	12.00
	CC-6 Practical	Practical	1.5	15	35	50	C	5	7.50
	CC-7	Paper 1:	2	15	35	50	D	4	8.00
		Paper 2:	2	15	35	50	C	5	10.00
	CC-7 Practical	Practical	1.5	15	35	50	B	6	9.00
	CC-8	Paper 1:	2	15	35	50	O	10	20.00
		Paper 2:	2	15	35	50	A+	9	18.00
	CC-8 Practical	Practical	1.5	15	35	50	A	8	12.00
			<b>22</b>	<b>180</b>	<b>420</b>	<b>600</b>	<b>0</b>		<b>160.50</b>
<b>SGPA</b>						Total Credit point / Total credit for the semester			<b>7.30</b>
<b>First Year Total</b>			<b>44</b>	<b>360</b>	<b>840</b>	<b>1200</b>			<b>323.50</b>
<b>SGPA</b>						Total Credit point / Total credit for the year			<b>7.35</b>



III	CC-9	Paper 1:	2	15	35	50	O	10	20.00
		Paper 2:	2	15	35	50	A+	9	18.00
	CC-9 Practical	Practical	2	15	35	50	A	8	16.00
	CC-10	Paper 1:	2	15	35	50	B+	7	14.00
		Paper 2:	2	15	35	50	B	6	12.00
	CC-10 Practical	Practical	2	15	35	50	C	5	10.00
	CC-11	Paper 1:	2	15	35	50	B+	7	14.00
		Paper 2:	2	15	35	50	B	6	12.00
	CC-11 Practical	Practical	2	15	35	50	C	5	10.00
	AECC -1A	Environmental Science - 1	2	15	35	50	B	6	12.00
AECC -2A	English/H indi Commun ication -1	2	15	35	50	A	8	16.00	
			<b>22</b>	<b>165</b>	<b>385</b>	<b>550</b>			<b>154.00</b>
<b>SGPA</b>						Total Credit point / Total credit for the semester			<b>7.00</b>

IV	CC-12	Paper 1:	2	15	35	50	O	10	20.00
		Paper 2:	2	15	35	50	A+	9	18.00
	CC-12 Practical	Practical	2	15	35	50	A	8	16.00
	CC-13	Paper 1:	2	15	35	50	B+	7	14.00
		Paper 2:	2	15	35	50	B	6	12.00
	CC-13 Practical	Practical	2	15	35	50	C	5	10.00
	CC-14	Paper 1:	2	15	35	50	B+	7	14.00
		Paper 2:	2	15	35	50	B	6	12.00
	CC-14 Practical	Practical	2	15	35	50	C	5	10.00
	AECC -1B	Environm ental Science - 2	2	15	35	50	D	4	8.00
AECC -2B	English/H indi Commun ication -2	2	15	35	50	C	5	10.00	
			<b>22</b>	<b>165</b>	<b>385</b>	<b>550</b>			<b>144.00</b>
<b>SGPA</b>						Total Credit point / Total credit for the semester			<b>6.55</b>
<b>Second Year Total</b>			<b>44</b>	<b>330</b>	<b>770</b>	<b>1100</b>			<b>298.00</b>
<b>SGPA</b>						Total Credit point / Total credit for the year			<b>6.77</b>



V	DSE - 1A	Paper 1:	2	15	35	50	D	4	8.00
	DSE - 1B	Paper 2:	2	15	35	50	C	5	10.00
	DSE - 2A	Paper 3:	2	15	35	50	D	4	8.00
	DSE - 2B	Paper 4:	2	15	35	50	C	5	10.00
	DSE - 3A	Paper 5:	2	15	35	50	D	4	8.00
	DSE - 3B	Paper 6:	2	15	35	50	C	5	10.00
	DSE-1	Practical Lab 1	2	15	35	50	O	10	20.00
	DSE - 2	Practical Lab 2	2	15	35	50	A+	9	18.00
	DSE - 3	Practical Lab 3	2	15	35	50	A	8	16.00
	SEC-1	Skill Based Course 1:	2	15	35	50	D	4	8.00
	SEC-2	Skill Based Course 2:	2	15	35	50	C	5	10.00
				<b>22</b>	<b>165</b>	<b>385</b>	<b>550</b>		
<b>SGPA</b>						Total Credit point / Total credit for the semester			<b>5.73</b>
VI	DSE - 4A	Paper 1:	2	15	35	50	D	4	8.00
	DSE - 4B	Paper 2:	2	15	35	50	C	5	10.00
	DSE - 5A	Paper 3:	2	15	35	50	D	4	8.00
	DSE - 5B	Paper 4:	2	15	35	50	C	5	10.00
	DSE - 6A	Paper 5:	2	15	35	50	D	4	8.00
	DSE - 6B	Paper 6:	2	15	35	50	C	5	10.00
	DSE-4	Practical Lab 1	2	15	35	50	O	10	20.00
	DSE-5	Practical Lab 2	2	15	35	50	A+	9	18.00
	DSE-6	Project	2	15	35	50	A	8	16.00
	SEC-2	Skill Based Course 2	2	15	35	50	D	4	8.00
	SEC-2	Skill Based Course 2	2	15	35	50	C	5	10.00
				<b>22</b>	<b>165</b>	<b>385</b>	<b>550</b>		
<b>SGPA</b>						Total Credit point / Total credit for the semester			<b>5.73</b>
<b>Third Year Total</b>			<b>44</b>	<b>330</b>	<b>770</b>	<b>1100</b>			<b>252.00</b>
<b>SGPA</b>						Total Credit point / Total credit for the year			<b>5.73</b>
<b>Total</b>			<b>132</b>			<b>3400</b>			<b>873.50</b>
<b>CGPA</b>						Total Credit point / Total credit for the course			<b>6.62</b>



## 7. PERFORMANCE INDICES:

The semester end grade sheet will contain grades for the courses along with titles and SGPA. Final grade sheet and transcript shall contain CGPA.

**7.1 Semester Grade Point Average (SGPA)** -The performance of a student in a semester is indicated by a number called the Semester Grade Point Average (SGPA). The SGPA is the weighted average of the grade points obtained in all the courses, seminars and projects registered by the student during the semester.

$$SGPA = \frac{\sum_{i=1}^p C_i G_i}{\sum_{i=1}^p C_i}$$

$$SGPA = \frac{\sum \text{Grade Points Earned} \times \text{Credits for each course}}{\text{Total Credits}}$$

For Example: suppose in a given semester a student has registered for five courses having credits C1, C2, C3, C4, C5 and his / her grade points in those courses are G1, G2, G3, G4, G5 respectively.

Then students

$$SGPA = \frac{C_1 G_1 + C_2 G_2 + C_3 G_3 + C_4 G_4 + C_5 G_5}{C_1 + C_2 + C_3 + C_4 + C_5}$$

SGPA is calculated up to two decimal places by rounding off.

**7.2 Course Grade Point Average (CGPA)**- The CGPA is the weighted average of the grade points obtained in all the courses (Theory/term work/practical/oral/presentation) of first semester to sixth semester for the students admitted in the First year and third to sixth semester for the students directly admitted at Second year. It is calculated in the same manner as the SGPA.

In case of a student passing a failed course or in case of improvement, the earlier grade would be replaced by the new grade in calculation of the SGPA and CGPA.

## 8. RESULT:

Based on the performance of the student in the semester examinations, the Savitribai Phule Pune University will declare the results and issue the Semester Grade sheets.

The class shall be awarded to a student on the CGPA calculated as mentioned in Rule no. 6.1. The award of the class shall be as per Table 5. and corresponding percentage calculation for the CGPA is given in Table 6. along with all details and examples.



**Table 5**  
**CGPA distribution and corresponding class of the degree awarded**

Sr. No	CGPA	Class of the Degree awarded
1	9.50 or More than 9.50	Outstanding (O)
2	8.25 or more but less than 9.50	Excellent (A+)
3	6.75 or more but less than 8.25	Very Good (A)
4	5.75 or more but less than 6.75	Good (B+)
5	5.25 or more but less than 5.75	Above Average (B)
6	4.75 or more but less than 5.25	Average (C)
7	4.00 or more but less than 4.75	Pass (D)

**Table 6**

**Percentage calculation of a corresponding CGPA**

For the calculation of Percentage from CGPA following equation can be used.

$$\% \text{ of Marks} = \left\{ \begin{array}{l} \text{if O grade then } 20 \times \text{CGPA} - 100 \\ \text{if A+ grade then } 12 \times \text{CGPA} - 25 \\ \text{if A grade then } 10 \times \text{CGPA} - 7.5 \\ \text{if B+ grade then } 5 \times \text{CGPA} + 26.25 \\ \text{if B grade then } 10 \times \text{CGPA} - 2.5 \\ \text{if C grade then } 10 \times \text{CGPA} - 2.50 \\ \text{if D grade then } 6.6 \times \text{CGPA} + 13.6 \end{array} \right\}$$

The factor considered in the above equations are evaluated from the grade point and marks distribution given in Table 3. The examples of the calculation of percentage are given in the Table 7.

**Table 7**

**Some examples of CGPA to percentage calculations**

Obtained CGPA	Equation	Percentage (%)	Grade
10	$20 \times 10 - 100 = 100$	100	O
9.75	$20 \times 9.75 - 100 = 95$	95	O
9.5	$20 \times 9.5 - 100 = 90$	90	O
9.0	$12 \times 9 - 24 = 84$	84	A+
8.25	$12 \times 8.25 - 24 = 75$	75	A+
8.0	$10 \times 8.0 - 7.5 = 72.5$	72.5	A
7.0	$10 \times 7.0 - 7.5 = 62.5$	62.5	A
6.75	$10 \times 6.75 - 7.5 = 60.0$	60.0	A
6.25	$5 \times 6.25 + 26.25 = 57.5$	57.5	B+
5.75	$5 \times 5.75 + 26.25 = 55$	55	B+
5.5	$10 \times 5.5 - 2.5 = 52.5$	52.5	B
5.25	$10 \times 5.25 - 2.5 = 50$	50	B
4.75	$10 \times 4.75 - 2.50 = 45$	45	C
4.0	$6.6 \times 4.0 + 13.6 = 40$	40	D

While declaring the result, the existing relevant ordinances are applicable. There is also a provision for verification and revaluation. In case of verification, the existing rules will be



applicable. The revaluation result will be adopted if there is a change of at least 10% marks and in the grade of the course.

For grade improvement a student will have to take minimum 30% of the requisite number of credits for the concerned degree. These courses will be theory courses from the parent department. Grade improvement programme will be implemented at the end of the academic year. A student can opt for the grade improvement programme only after the declaration of the result for his/her final semester exam, i.e., at the end of the next academic year after passing the final examination and within two years of completion of the degree and only once.





**Savitribai Phule Pune University**

**RULES AND REGULATIONS**

for

**UG Choice Based Credit System for BA Programme**

**under the Faculty of Humanities**

**Effective from June 2019**

Prof.(Dr.) Vijay Khare  
Dean, Faculty of Humanities  
Savitribai Phule Pune University (SPPU)



## **Background/Preamble:**

Education plays an enormously significant role in the building of a nation. There are quite a large number of educational institutions, engaged in imparting education in our country. Majority of them have entered recently into semester system to match international educational pattern. However, our present education system is churning out youth who have to compete locally, regionally, nationally as well as globally. The present alarming situation necessitates transformation and/or redesigning of system, not only by introducing innovations but also developing learner-centric approach.

Majority of Indian higher education institutions have been following the system which obstructs the flexibility for the students to study the subjects/courses of their choice and their mobility to different institutions. There is need to allow the flexibility in education system, so that students depending upon their interests can choose inter-disciplinary, interdisciplinary and skill-based courses. This can only be possible when choice based credit system (CBCS), an internationally acknowledged system is adopted. The choice based credit system not only offers opportunities and avenues to learn core subjects but also explores additional avenues of learning beyond the core subjects for holistic development of an individual. The CBCS will undoubtedly facilitate benchmarking of our courses with best international academic practices.

## **Preface:**

Considering the change in nature of higher education and input given by new education policy, SPPU has been implementing all Under-graduate programmes under the Faculty of Humanities from June 2019. As per the decisions by the authorities of Savitribai Phule Pune University, the Faculty of Humanities has prepared choice based credit system and its structure. The revised course is of 132 credits and 1 credit is equivalent to 15 hours. Assessment in credit system consists of:

- a) in-semester continuous assessment
- b) end-semester assessment for the oral/presentation at the end of the semester

The Faculty of Humanities has shouldered the idea of incorporating latest advances and equips the subjects /syllabus contents with latest and relevant topics and know-hows. Accordingly the new structure and syllabi are being introduced, to be implemented from the academic year 2019-20 from First Year and it will continue for subsequent years.

1. All UG programmes, under the Faculty of Humanities shall be offered with credit system.
2. All the BA programmes running under the Faculty of Humanities will be of three years duration.



3. The total no. of credits required for the completion of the programme is 132 credits.
4. One credit is equivalent to 15 hours.
5. A student is required to earn 132 credits in a minimum period of six semesters
6. The final CGPA will be calculated on the basis of 132 credits.
7. There is a 15 week of teacher-student interaction during the semester.
8. The 15 week is divided into 12 weeks teaching and 3 weeks for continuous assessment including preparation time to students during the semester (for theory course).
9. Advantages of the Choice based credit system:
10. Shift in focus from the teacher-centric to student-centric education.
11. CBCS allows students to choose inter-disciplinary, intra-disciplinary courses, skill oriented papers (even from other disciplines according to their learning needs, interests and aptitude) and more flexibility for students.

### **I. Implementation of UG course structure:**

1. For first year: student has to select 6 core courses offered by the college/institute.
  - i) F.Y. B.A. – Semester – I student has to select among 6 Core Courses, a total of 18 credits (Compulsory English included)
  - ii) F.Y. B.A. – Semester – II student has to select among 6 Core Courses, a total of 18 credits (Compulsory English included)
2. For second year: student has to select 5 subjects among the courses offered by the college/institute.
  - i) S.Y. B.A.- Semester -III student has to select among 5 courses, a total of 22 credits (2 Core Courses, 1 Ability Enhancement Compulsory Course (AEC), 2 Skill Enhancement Courses (SEC), 2 Discipline Specific Elective Courses (DSE) and Compulsory English)
  - ii) S.Y. B.A.- Semester -IV student has to select among 5 courses, a total of 24 credits (2 Core Courses, 1 Ability Enhancement Compulsory Course (AEC), 2 Skill Enhancement Courses (SEC), 2 Discipline Specific Elective Courses (DSE) and Compulsory English)
3. For third year: student has to select 6 different subjects among the subjects offered by the college/institute.
  - i) T.Y. B.A.- Semester -V student has to select among 5 courses, a total of 25 credits [2 Core Courses, 1 Ability Enhancement Compulsory Course (AEC) MIL (Language/Communication), 2 Skill Enhancement Courses (SEC), 2 Discipline



Specific Elective Courses (DSE), 2 Generic Elective (GE) and Compulsory English]

- ii) T.Y. B.A.- Semester -VI student has to select among 5 courses, a total of 25 credits [2 Core Courses, 1 Ability Enhancement Compulsory Course (AEC) MIL (Language/Communication), 2 Skill Enhancement Courses (SEC), 2 Discipline Specific Elective Courses (DSE), 2 Generic Elective (GE) and Compulsory English]
4. CGPA will be calculated on the basis of total 132 credits only
  5. Each theory credit is equivalent to 15 clock hours of teaching
  6. There are 15 weeks of teacher-student interaction during the semester.
  7. The 15 weeks are divided into 12 weeks teaching and 3 weeks for continuous assessment including preparation time to students during the semester (for theory course).
  8. Each theory lecture for FY, SY, TY is of 50 mins.
  9. Exam pattern : University assessment 70% and continuous internal assessment 30%
  10. For Internal Examination minimum two tests per paper of which one has to be written test of 10 marks.
  11. Methods of assessment for internal exams: seminars. Viva-voca, projects, surveys, field visits, tutorials, assignments, group discussions.

## II. **Outlines of Choice Based Credit System [Detailed description of the courses]**

- a) **Core Course (14 for honours courses; 4 discipline specific papers each for regular courses):**The papers under this category are going to be taught uniformly across all universities with 30% deviation proposed in the draft. The purpose of fixing core papers is to ensure that all the institutions follow a minimum common curriculum so that each institution/university adheres to common minimum standard. Also the course designed for papers under this category aim to cover the basics that a student is expected to imbibe in that particular discipline. A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core Course.
- b) **Elective Course:** Generally a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidates proficiency/skill is called and Elective Course.



- i) **Discipline Specific Elective (DSE) Course:** (4 for Honours courses and 2 each for regular courses): Elective course offered under the main discipline/subject of study is referred to as a Discipline Specific Elective. The list provided under this category are suggestive in nature and each university has complete freedom to suggest their own papers under this category based on theory, expertise, specialization, requirements, scope and need. The University/institute may also offer discipline related Elective courses if interdisciplinary nature (to be offered by main discipline/subject of study)
- ii) **Dissertation/Project:** An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work and a candidate studies such a course on his own with an advisory support by a teacher/faculty member id called dissertation/project.

P.S.: A Core Course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice-versa and such electives may also be referred to as Generic Elective.

c) **Ability Enhancement Courses (AEC):** The Ability Enhancement (AE) Courses may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC). “AECC” courses are the courses based upon the English/Hindi/MIL Communication. These are mandatory for all disciplines. SEC courses are value-based and/or skill-based and are aimed at providing hands-on training, competencies, skills, etc.

- i) **Ability Enhancement Compulsory Courses (AECC):** Environmental Science, English Communication/Hindi Communication/ MIL Communication.
- ii) **Skill Enhancement Courses (SEC)** (minimum 4 for regular courses): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge and should contain both theory and lab/hands-on/training/field work. The main purpose of these courses is to provide students life-skills in hands-on mode so as to increase their employability. The list provided under this category are suggestive in nature and each University has complete freedom to suggest their expertise, specialization, requirements, scope and need.

- d) **Practical/tutorials:** (One each with every core and discipline/generic specific elective paper). The list of practical provided is suggestive in nature and each university has the freedom to add/subtract/edit practical from the list depending on their faculty and infrastructure available. Addition will however be of similar nature.
- e) **Introducing Research Component in Under-Graduate Courses Project work/dissertation** is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/difficult problem. A project/Dissertation work would be of 6 credits. A project/Dissertation work may be given in lieu of a discipline specific elective paper.

### **III. Eligibility for Admission:**

First Year – B.A.: Higher Secondary School Certificate (10+2) or its equivalent Examination with English as a passing subject.

Admissions will be given as per the selection procedure /policies adopted by the respective college keeping in accordance with conditions laid down by SPPU.

Reservation and relaxation will be as per the Government rules.

### **IV. Medium of instruction: Marathi/English**

### **V. Award of Credits:**

- i) Each course having 3 credits shall be evaluated out of 70 marks and student should secure at least 28 marks (40%) in continuous assessment as well as term end exam to earn full credits of that course.
- ii) Each course having 3 credits shall be evaluated out of 70 marks as student should secure at least 28 marks (40%) and in continuous assessment student should secure minimum 12 marks.

### **VI) Evaluation Pattern:**

- i) The course carrying 100 marks shall be evaluated with continuous Assessment (CA) and University Evaluation (UE) mechanism.
- ii) Continuous assessment shall be of 30 marks while university evaluation shall be of 70 marks. To pass in a course of 3 credits, a student has to secure minimum 40 marks, provided that he should secure minimum 28 marks in University Evaluation (UE) and 12 marks (40%) in continuous assessment.
- iii) For internal examination minimum two tests per paper of which one has to be a written test of 10 marks.



- iv) Methods of assessment for internal exams: seminars, viva-voce, projects, surveys, field visits, tutorials, assignments, group discussion etc. (on approval of the head of the centre).
- v) There shall be revaluation of the answer scripts of semester-end examination of theory papers only but not of internal assessment papers as per ordinance no 134 A and B.

**VII) ATKT Rules:**

- i) Minimum 80% core courses have to be qualified in the I<sup>st</sup> and II<sup>nd</sup> semester, then only will the student be allowed in the III<sup>rd</sup> semester (2<sup>nd</sup> year B.A).
- ii) Minimum 36 credits have to be earned by the students in the 1<sup>st</sup> year. Then students will be allowed in the 3<sup>rd</sup> year which means students have to clear all the compulsory courses of 1<sup>st</sup> year.

**VIII) Completion of Degree Course:**

A student who earns 132 credits, shall be considered to have completed the requirements of the B.A. degree program and CGPA will be calculated for such student, on the basis of only 132 credits. The following percentage to grade and grade point is given in the below table:

**Percentage to Grade and Grade Points**

Sr. No.	Grade Letter	Grade Point	Marks
1	O ( Outstanding)	10	90 ≤Marks≤ 100
2	A+ (Excellent)	9	75 ≤Marks≤ 89
3	A (Very Good)	8	60 ≤Marks≤ 74
4	B+ (Good)	7	55≤Marks≤59
5	B (Above average)	6	50 ≤Marks≤ 54
6	C ( Average)	5	45 ≤Marks≤ 49
7	D(Pass)	4	40 ≤Marks≤ 44
8	F ( Fail)	0	Marks≤ 40
9	Ab ( Absent)		

**Prof.(Dr.) Vijay Khare**  
 Dean, Faculty of Humanities  
 SavitribaiPhule Pune University (SPPU)

**1. B. A. Structure :**

Semester	Core Courses (CC)	Ability Enhancement Compulsory Course (AEC)	Skill Enhancement Course (SEC)	Discipline Specific Elective Courses (DSE)	Generic Elective(GE)	Total Credit
I	Compulsory English (3)					<b>18</b>
	CC – 1 A (3)					
	CC – 2 A (3)					
	CC – 3 A (3)					
	CC – 4 A (3)					
CC – 5 A (3)						
II	Compulsory English (3)					<b>18</b>
	CC – 1 B (3)					
	CC – 2 B (3)					
	CC – 3 B (3)					
	CC – 4 B (3)					
CC – 5 B (3)						
III	Compulsory English (3)	Environment Science (2)	SEC 1 A(3)	DSE 1 A (3)		<b>24</b>
	MIL 2 (2)		SEC 2 A (2) <b>(Value/skill based course)</b>	DSE 2 A (3)		
	CC – 1 C (3)					
	CC – 2 C (3)					
IV	Compulsory English (3)	Environment Science (2)	SEC 1 B (3)	DSE 1 B (3)		<b>24</b>
	MIL 2 (2)		SEC 2 B (2) <b>(Value/skill based course)</b>	DSE 2 B (3)		
	CC – 1 D (3)					
	CC – 2 D (3)					
V	Compulsory English (3)		SEC 1 C (3)	DSE 1 C (3)+1 Research Project, Field work etc	<b>G.E. 1 (2)</b>	<b>24</b>
	CC – 1 E (3)		SEC 2 C (2) <b>(Value/skill based course)</b>	DSE 2 C (3)+1 Research Project, Field work etc.		
	CC – 2 E (3)					
VI	Compulsory English (3)		SEC 1 D (3)	DSE1 D (3)+1 Research Project, Field work	<b>G.E.2 (2)</b>	<b>24</b>
	CC – 1 F (3)		SEC 2 D (2) <b>(Value/skill based course)</b>	DSE 2 D (3)+1 Research Project, Field work		
	CC – 2 F (3)					
Total Credit	<b>76</b>	<b>04</b>	<b>20</b>	<b>28</b>	<b>04</b>	<b>132</b>



## 2. B.A. Existing Pattern & New Pattern :

Semester	Existing Pattern	New CBCS Pattern
I	Compulsory English	Compulsory English (3)
	G 1 ( General Paper)	CC – 1 A (3)
	G 2 ( General Paper)	CC – 2 A(3)
	G 3 ( General Paper)	CC – 3 A(3)
	G 4 ( General Paper)	CC – 4 A(3)
	G 5 ( General Paper)	CC – 5 A(3)
II	Compulsory English	Compulsory English (3)
	G 1 ( General Paper)	CC – 1 B(3)
	G 2 ( General Paper)	CC – 2 B(3)
	G 3 ( General Paper)	CC – 3 B(3)
	G 4 ( General Paper)	CC – 4 B(3)
	G 5 ( General Paper)	CC – 5 B(3)
III	Compulsory English	Compulsory English (3)
		MIL 2 (2) (Modern Indian Languages )
	G 2 ( General Paper)	CC 1 C (3)
	G 2 ( General Paper)	CC 2 C (3)
	G 2 ( General Paper)	SEC 1 A (3)
		SEC 2 A (2) (Skill Base Course of DSE Subject)
	S1 (Special 1)	DSE 1 A (3)
	S2 (Special 2)	DSE 2 A (3)
Environment Science	Environment Science (2)	
IV	Compulsory English	Compulsory English (3)
		MIL 2 (2) (Modern Indian Language)
	G 2 ( General Paper)	CC 1 D (3)
	G 2 ( General Paper)	CC 2 D (3)
	G 2 ( General Paper)	SEC 1 B (3)
		SEC 2 B (2) (Skill Base Course of DSE Subject)
	S1 (Special 1)	DSE 1 B (3)
	S2 (Special 2)	DSE 2 B (3)
	(Special 1 & Special 2 )	
Environment Science	Environment Science (2)	
V	Compulsory English	Compulsory English (3)
	G 3 ( General Paper)	CC 1 E (3)
	G 3 ( General Paper)	CC 2 E (3)
	G 3 ( General Paper)	SEC 1 C (3)
		SEC 2 C (2) (Skill Base Course of DSE Subject)
	S 3 (Special 1)	DSE 1 C (3)+1 ( Research Project, field visit, etc)
	S 4 (Special 2)	DSE 2 C (3)+1 (Research Project, Field visit etc)
		GE 2 A (2)

VI	Compulsory English	Compulsory English (3)
	G 3 ( General Paper)	CC 1 F (3)
	G 3 ( General Paper)	CC 2 F (3)
	G 3 ( General Paper)	SEC 1 D (3)
		SEC 2 D (2) (Skill Base Course of DSE Subject)
	S 3 (Special 1)	DSE 1 D (3)+1 (Research Project, field visit etc)
	S 4 (Special 2)	DSE 2 D (3)+1 ( Research Project, field visit etc)
		GE 2 B (2)

**Note:**

Semester V and VI -DSE 3+1 = One credit is for Research Project/field visit/ or any other subject-centric activities to be taken by the students in consultation with the concerned teacher.

GE: Generic Elective Course



**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 2<sup>nd</sup> and 4<sup>th</sup> 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	<b>Special Course Paper (I)</b> 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	<b>Special Course Paper (I)</b> 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"> <li>g) Business Entrepreneurship</li> <li>h) Marketing Management</li> <li>i) Agricultural and Industrial Economics</li> <li>j) Defence Budgeting, Finance and Management</li> <li>k) Insurance, Transport and Tourism</li> <li>l) Computer Programming and Application</li> </ul>	
V	Core Course	Auditing & Taxation – I	PR- 354
V	Discipline Specific Elective	<p style="text-align: center;"><b>Special Course Paper (II)</b></p> <ul style="list-style-type: none"> <li>a) Business Administration</li> <li>b) Banking and Finance</li> <li>c) Business Law and practices</li> <li>d) Cooperation and Rural Development</li> <li>e) Cost and Works Accounting</li> <li>f) Business Statistics</li> <li>g) Business Entrepreneurship</li> <li>h) Marketing Management</li> <li>i) Agricultural and Industrial Economics</li> <li>j) Defence Budgeting, Finance and Management</li> <li>k) Insurance, Transport and Tourism</li> <li>l) Computer Programming and Application</li> </ul>	PR- 355
V	Discipline Specific Elective	<p style="text-align: center;"><b>Special Course Paper (III)</b></p> <ul style="list-style-type: none"> <li>a) Business Administration</li> <li>b) Banking and Finance</li> <li>c) Business Law and practices</li> <li>d) Cooperation and Rural Development</li> <li>e) Cost and Works Accounting</li> <li>f) Business Statistics</li> <li>g) Business Entrepreneurship</li> <li>h) Marketing Management</li> <li>i) Agricultural and Industrial Economics</li> <li>j) Defence Budgeting, Finance and Management</li> <li>k) Insurance, Transport and Tourism</li> <li>l) Computer Programming and Application</li> </ul>	PR- 356
VI	Core Course	Auditing & Taxation – II	PR- 364
VI	Discipline Specific Elective	<p style="text-align: center;"><b>Special Course Paper (II)</b></p> <ul style="list-style-type: none"> <li>a) Business Administration</li> <li>b) Banking and Finance</li> <li>c) Business Law and practices</li> <li>d) Cooperation and Rural Development</li> </ul>	PR- 365



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

$\sigma$  = 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
<b>Total No. of credits</b>							<b>132</b>

### 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
<b>Total</b>				<b>6</b>

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**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	<b>Optional Group. (A) (Any one of the Following)</b> 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	<b>Optional Group. (B) (Any one of the Following)</b> 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	<b>Any one of the following Language</b> 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	<b>Optional Group. – (A)</b> <b>(Any one of the Following)</b> 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	<b>Optional Group. (B) (Any one of the Following)</b> 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	<b>Any one of the following Language- II</b> 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	<b>Special Course Paper- I (Any One)</b> 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	Practical Exam		
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	<b>Special Course Paper – II (Same Special Course Offered at S.Y.B.Com)</b> 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		
356	<b>Special Course Paper – III (Same Special Course Offered at S.Y.B.Com)</b> 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		
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	<b>Special Course Paper – II (Same Special Course Offered at S.Y.B.Com)</b> 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		
366	<b>Special Course Paper – III (Same Special Course Offered at S.Y.B.Com)</b>  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

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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><b>(A) Accounting Concepts, Conventions and Principles</b></p> <ol style="list-style-type: none"><li>1. Money Measurement</li><li>2. Business Entity</li><li>3. Dual Aspect</li><li>4. Periodicity Concept</li><li>5. Realization Concept</li><li>6. Matching Concept</li><li>7. Accrual / Cash Concept</li><li>8. Consistency Concept</li><li>9. Conservatism Principle</li><li>10. Materiality Concept</li><li>11. Going Concern Concept</li><li>12. Historical Cost Concept</li></ol> <p><b>(B) Emerging Trends in Accounting</b></p>	<ul style="list-style-type: none"><li>• Knowledge about various accounting Concepts, Conventions and Principles.</li><li>• Understanding emerging trends in accounting and its effect on accounting Practices.</li></ul>



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

### 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.	<b>Advanced Accounting</b>	<b>S. N. Maheshwari</b>		
6.	<b>GST Law and Analysis with Conceptual Procedures</b>	<b>Bimal Jain and Isha Bansal (Set of 4 Volumes)</b>	Pooja Law Publishing Company	New Delhi
7.	<b>Guidance Note on GST by ICAI</b>	--	The Institute of Chartered Accountants of India	New Delhi

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**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

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose &amp; skills to be developed</b>
1	<b>Introduction and Basic Concepts</b>	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"> <li>• To make the students aware of concepts in micro economics</li> <li>• To help the students understand the difference between micro and macro economics</li> <li>• To make the students understand economic and non-economic goals of firms.</li> </ul> <p><b>Skills :</b> Analyze and think critically, develop writing skills</p>
2	<b>Consumer Behavior</b>	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	<ul style="list-style-type: none"> <li>• To help the students understand the concept of utility</li> <li>• To impart knowledge of cardinal and ordinal approach</li> <li>• To make them understand the concept of consumer surplus</li> </ul> <p><b>Skills:</b> Understanding complex theories and concepts Geometrical skills, mathematical aptitude, writing skills</p>

		Analysis- Concept, Characteristics, Consumer Equilibrium	
3.	<b>Demand and Supply Analysis</b>	<p>3.1 Concept of Demand</p> <p>3.2 Determinants of Demand</p> <p>3.3 Law of Demand</p> <p>3.4 Elasticity of Demand</p> <p>3.4.1 Price Elasticity of Demand - Meaning, Types, Measurement, Uses and Significance</p> <p>3.4.2 Income Elasticity of Demand-Meaning and Types</p> <p>3.4.3 Cross Elasticity of Demand-Meaning and Types</p> <p>3.5 Supply : Concept, Determinants and Law of Supply</p> <p>3.6 Equilibrium of Demand and Supply for Price Determination</p>	<ul style="list-style-type: none"> <li>• To understand the concept of demand and elasticity of demand</li> <li>• To impart knowledge of law of supply and the determinants of law of supply</li> <li>• To help the students understand price determination in varied demand and supply condition</li> </ul> <p><b>Skills imparted:</b> Applying mathematical and statistical analysis methods extracting information, drawing conclusions</p>
4.	<b>Production Analysis</b>	<p>4.1 Concept of Production Function</p> <p>4.2 Total, Average and Marginal Production</p> <p>4.3 Law of Variable Proportions</p> <p>4.4 Law of Returns to Scale</p> <p>4.5 Economies and Diseconomies of Scale- Internal and External</p>	<ul style="list-style-type: none"> <li>• To help the students understand the relation between revenue concepts</li> <li>• To understand theories of production function</li> <li>• To make students know about economies and diseconomies of scale</li> </ul> <p><b>Skills:</b> 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"> <li>• Open book discussion</li> <li>• Case studies</li> <li>• Problem solving based learning</li> </ul>	You tube lectures on micro and macro economics	<ul style="list-style-type: none"> <li>• Functional relations</li> <li>• Goals of firms</li> </ul>	<ul style="list-style-type: none"> <li>• Students will understand basic concepts of micro economics,</li> <li>• Will be able to analyze and interpret</li> </ul>
1.	12	<ul style="list-style-type: none"> <li>• Digital lectures</li> <li>• Jigsaw reading</li> </ul>	You tube lectures	Types of utility	<ul style="list-style-type: none"> <li>• Will know cardinal and ordinal approach</li> <li>• Will understand the concept of consumer surplus</li> </ul>
2.	12	<ul style="list-style-type: none"> <li>• Game oriented classes</li> <li>• Pair learning</li> <li>• Group discussion</li> </ul>	<ul style="list-style-type: none"> <li>• Films</li> <li>• You tube lectures</li> </ul>	Type of goods and elasticity of demand	<ul style="list-style-type: none"> <li>• Will understand the concept of demand and elasticity of demand</li> <li>• Will understand the concept of supply</li> <li>• Able to interpret equilibrium in the market</li> </ul>
3.	12.	<ul style="list-style-type: none"> <li>• Group discussion</li> <li>• Teacher driven power point presentation</li> <li>• Games and simulation</li> </ul>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	Effect of economies of scale on industries (with example of an industry)	<ul style="list-style-type: none"> <li>• Will understand revenue concept</li> <li>• Will know economies and diseconomies of scale</li> </ul>

## 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.	<a href="https://mitpress.mit.edu/books/lectures-microeconomics">https://mitpress.mit.edu/books/lectures-microeconomics</a>	<a href="https://www.economicsnetwork.ac.uk/teaching/Video%20and%20Audio%20Lectures/Principles%20of%20Microeconomics">https://www.economicsnetwork.ac.uk/teaching/Video%20and%20Audio%20Lectures/Principles%20of%20Microeconomics</a>	<a href="https://www.youtube.com/redirect?q=http%3A%2F%2Fwww.thateconstutor.com&amp;v=Zre4tp90Aog&amp;redir_token=6U11cd7zsOZt8fGKACK3B5JHJNh8MTU1NzkyNzkzMUAxNTU3ODQxNTMx&amp;event=video_description">https://www.youtube.com/redirect?q=http%3A%2F%2Fwww.thateconstutor.com&amp;v=Zre4tp90Aog&amp;redir_token=6U11cd7zsOZt8fGKACK3B5JHJNh8MTU1NzkyNzkzMUAxNTU3ODQxNTMx&amp;event=video_description</a>	<a href="https://ctaar.rutgers.edu/gag/ppc2_files/ppc2.ppt">https://ctaar.rutgers.edu/gag/ppc2_files/ppc2.ppt</a>	<a href="http://scholar.google.co.in/scholar?q=articles+on+microeconomics&amp;hl=en&amp;as_sdt=0&amp;as_vis=1&amp;oi=scholar">http://scholar.google.co.in/scholar?q=articles+on+microeconomics&amp;hl=en&amp;as_sdt=0&amp;as_vis=1&amp;oi=scholar</a>
2.	<a href="https://www.amazon.com/Lectures-Microeconomics-Questions-Approach-Press/dp/0262038188">https://www.amazon.com/Lectures-Microeconomics-Questions-Approach-Press/dp/0262038188</a>	<a href="https://nptel.ac.in/courses/109104125/">https://nptel.ac.in/courses/109104125/</a>	<a href="https://www.youtube.com/watch?v=ewPNugIqCUM">https://www.youtube.com/watch?v=ewPNugIqCUM</a>	<a href="https://www.slideshare.net/tribhuwan64/presentation-on-importance-of-microeconomics">https://www.slideshare.net/tribhuwan64/presentation-on-importance-of-microeconomics</a>	<a href="http://theconversation.com/global/topics/microeconomics-3328">http://theconversation.com/global/topics/microeconomics-3328</a>

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

**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

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose/Skills to be developed</b>
1	<b>Interest and Annuity</b>	<p><b>Interest:</b> Concept of Present value and Future value, Simple interest, Compound interest, Nominal and Effective rate of interest, Examples and Problems</p> <p><b>Annuity:</b> 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.</p>	<ol style="list-style-type: none"> <li>1. To understand the concept of Simple interest, compound interest, effect of compounding.</li> <li>2. To understand the concept of Annuity and its applications for EMIs and Amortization Schedule.</li> </ol>
2	<b>Shares and Mutual Funds</b>	<p><b>Shares:</b> Concept of share, face value, market value, dividend, brokerage, equity shares, preferential shares, bonus shares. Examples and Problems</p> <p><b>Mutual Funds:</b> 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</p>	<ol style="list-style-type: none"> <li>1. To understand the concept of shares and mutual funds.</li> <li>2. To understand contribution of shares and mutual funds in systematic investment plans</li> <li>3. To solve problems related to shares and mutual funds</li> </ol>
3	<b>Population and Sample</b>	<p>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).</p>	<ol style="list-style-type: none"> <li>1. Collection of data</li> <li>2. Analyzing and interpreting data.</li> <li>3. Knowing different method of sampling</li> </ol>

4	<b>Measures of Central Tendency and Measures of Dispersion</b>	<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"> <li>1. To classify and represent data in tabular and graphical form.</li> <li>2. To compute various measures of central tendency and measures of dispersion.</li> </ol>
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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:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
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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**Revised syllabi (2019Pattern) for three years F.Y. B. Com. Degree course (CBCS)**

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

**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**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	Concept of Modern Office	<ol style="list-style-type: none"><li>a. Modern Office :- Definition, Characteristics, importance and functions</li><li>b. Office environment:- Meaning and Importance</li><li>c. Office Location :- Meaning, Principles and factors affecting Office location</li><li>d. Office Layout :- Meaning, Principles and factors affecting Office Layout</li></ol>	<ol style="list-style-type: none"><li>1. Conceptual Clarity on the meaning of a modern office</li><li>2. Developing understanding on the internal and external factors of an office environment</li><li>3. Developing analytical and technical skills to contribute towards planning office location and layout</li></ol>
<b>2</b>	Office Organisation and Management	<ol style="list-style-type: none"><li>a. Office Organisation : Definition, Importance, Principles and Types of Organisation</li><li>b. Office Management:- Definition, Functions</li><li>c. Scientific Office Management :- Meaning, Aims, Techniques of Scientific Office Management and Steps for installation of Scientific Office Management</li></ol>	<ol style="list-style-type: none"><li>1. Conceptual clarity on the meaning of Scientific office management</li><li>2. Development of understanding in various techniques for scientific management</li></ol>

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

## 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.	<b>Evolution of Banking</b>	<ul style="list-style-type: none"><li>• Meaning, Definition and Origin of 'Bank'</li><li>• Evolution of Banking in Europe and Asia</li><li>• Evolution of Banking in India</li><li>• Structure of Indian Banking System</li></ul>	<ul style="list-style-type: none"><li>• Knowledge of evolution of banking.</li><li>• Understanding structure of Indian Banking</li></ul>
2.	<b>Functions of Bank</b>	<p><b>Primary Functions:</b></p> <ul style="list-style-type: none"><li>○ <b>Accepting Deposits:</b><ul style="list-style-type: none"><li>i. Demand Deposits - Current Deposit and Savings Deposits;</li><li>ii. Time Deposits - Fixed Deposit and Recurring Flexi Deposits (Auto Sweep)</li></ul></li><li>○ <b>Granting Loans and Advances-</b><ul style="list-style-type: none"><li>i. Short Term Loan- Overdraft Facility, Cash Credit Facility, Purchasing and Discounting of Bills,</li><li>ii. Term Loan</li></ul></li></ul>	<ul style="list-style-type: none"><li>• Understanding primary and secondary functions of a bank.</li><li>• Understanding the concepts related to lending and ratios.</li></ul>

		<p><b>Secondary Functions:</b></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"> <li>• 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</li> </ul>	
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<p>3.</p>	<p><b>Procedure for Opening and Operating of Deposit Account</b></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><b>Types of Account Holders</b></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"> <li>• Understanding the process of opening and operating procedure of bank accounts.</li> <li>• Understanding various types of bank accounts holders</li> </ul>
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4	<b>Methods of Remittance</b>	<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"> <li>Understanding various methods of remittance.</li> </ul>
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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"> <li>Knowledge of evolution of banking.</li> <li>Understanding structure of Indian Banking</li> </ul>
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"> <li>Understanding primary and secondary functions of a bank.</li> <li>Understanding the concepts related to lending and ratios.</li> </ul>



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"> <li>• Understanding the process of opening and operating procedure of bank accounts.</li> <li>• Understanding various types of bank accounts holders</li> </ul>
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"> <li>• Understanding various methods of remittance.</li> </ul>

#### 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., (4<sup>th</sup> Edition, 2017), 'Banking and Insurance', Himalaya Publishing House.
5. Gopinath M. N., (1<sup>st</sup> Edition, 2008), 'Banking Principles and Operations', Snow White Publications Pvt. Ltd, Mumbai
6. Gordon E. & Natarajan K., 'Banking - Theory, Law and Practice', (21<sup>st</sup> Revised Edition), Himalaya Publishing House.
7. Joshi Vasant & Joshi Vinay, (3<sup>rd</sup> Edition), 'Managing Indian Banks', Sage Publication, New Delhi.
8. Varshney P.N. (12<sup>th</sup> Edition, 2003), 'Banking - Law and Practice', Sultan Chand & Co. New Delhi
9. Kothari V., (26<sup>th</sup> Edition) 'Tanna's Banking Law & Practice in India,' Lexis Nexis Publication.

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

## 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.	<b>Development of Defense Organization after Independence</b> 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"><li>• Understanding defence organization after independence.</li><li>• Understanding the principles of Defense organization</li></ul>
2.	<b>Elements of Defense Organization in India.</b> 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"><li>• Understanding the elements of defense organization in India.</li></ul>

	2.4 National Security Council.			
<b>3.</b>	<b>Defense Structure of Indian Armed Forces</b> 3.1 Chief of Staff Committee. 3.2 Organization of Army, Naval & Air Headquarters. 3.3 Organization of Army, Naval & Air Commands.	<b>12</b>	Lecture,PPT, Group Discussion, Library Work,	<ul style="list-style-type: none"> <li>Understanding the defense structure of Indian Armed Forces</li> </ul>
<b>4.</b>	<b>Para Military Forces of Defense</b> 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.	<b>12</b>	Lecture,PPT, Group Discussion, Library Work, Assignment	<ul style="list-style-type: none"> <li>Understanding the paramilitary force of defense.</li> </ul>
	<b>Total</b>	<b>48</b>		

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

## 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 <b>International Co-operative Alliance (ICA)</b> 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	<b>History of Co-operative Movement in India</b>	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"> <li>i. To understand the development of Co-operative Movement in India</li> <li>ii. To understand Sir Fedrick Nicholson Report and Maclagen Committee Report To understand eminent supporters and their contribution in Co-operative Movement of India</li> </ul>
3	<b>Development of Co-operative Movement in India in post Independent Era</b>	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"> <li>i. To understand the Contribution of Co-operative Leaders in India</li> <li>ii. To understand the Gorewala Committee Report, Vaidyanathan Commiittee Report</li> <li>iii. To understand Current scenario of Co-operative Movement in India</li> </ul>
4	<b>Government and Co-operative Movement</b>	Role of Central Government , Role of State Government Co-operative Vs Capitalism & Communism	<ul style="list-style-type: none"> <li>i. To understand the role of Government in Co-operative Movement</li> <li>ii. To understand Co-operative Vs Capitalism &amp; Communism</li> </ul>

### 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			

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

## Managerial Economics I Semester - 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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# Revised syllabi ( 2019 Pattern ) for three years B.Com. Degree course (CBCS)

## 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



<b>4</b>	<b>E- Payment and Electronic Data Inter exchange</b>	<p>A. <b><u>E- Payment</u></b> : Transactions through Internet , requirements of e-payments systems, functioning of Debit and credit cards, pre and post payment services</p> <p>Overview on Online Payment Portals and apps in India, CC Avenue, Paytm, BHIM, UPI, Phone Pe etc.</p> <p>Concept of Payment Gateway and Payment Processor</p> <p>B. <b><u>Electronic Data Inter exchange</u></b>: 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"> <li>1. Practical Oriented Skills on E-commerce</li> <li>2. Conceptual Clarity on Online Payment Process</li> <li>3. Conceptual Clarity on EDI and Electronic</li> </ol>
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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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# Revised Syllabi (2019 Pattern) for three years B.Com Degree Course (CBCS)

## 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.	<b>Introduction to Insurance</b> 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"><li>• Understanding the concept of insurance</li></ul>
2.	<b>Life Insurance</b> 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"><li>• Understanding the concept of life insurance.</li></ul>

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

### 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,विमाशास्त्र,सी .जमनादासआणिकंपनी

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

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

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative Methods to be used</b>	<b>Film shows and AV Applications</b>	<b>Expected Outcome</b>
<b>1</b>	<b>14</b>	Power Point Presentation, Survey Analysis	Short Film AV Application	Student will get acquainted with the basics of marketing field.
<b>2</b>	<b>07</b>	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.
<b>3</b>	<b>14</b>	Conceptual Learning Group Discussion	AV Application	Students will develop the skills of Pricing the product along with gaining knowledge on Product Mix
<b>4</b>	<b>13</b>	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

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
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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# Revised syllabi (2019 Pattern) for three years B.com Degree course (CBCS)

## 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	<b>Consumer Protection - An Overview</b>	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	<b>Consumer Education and Awareness</b>	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.	<b>Consumer Protection Law in India *</b>	Consumer Protection Movement in India <b>Consumer Protection Act 1986-</b> 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.	<b>E -Commerce and consumer Protection</b>	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 Bhartiy 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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## Revised syllabi (2019 Pattern) for three years B.com Degree course (CBCS)

### 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	<b>Business Environment</b>	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	<b>Environment Issues</b>	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

<b>3</b>	<b>Problems of growth</b>	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
<b>4</b>	<b>The Entrepreneur</b>	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 Intrapreneur	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

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative Methods to be used</b>	<b>Film Shows and A.V. Application</b>	<b>Project</b>	<b>Expected Outcome</b>
<b>1</b>	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
<b>2</b>	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
<b>3</b>	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
<b>4</b>	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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# Revised syllabi (2019 Pattern) for three years B.com Degree course (CBCS)

## 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"><li>▪ Conceptual Understanding on the various forms of Business Organization,</li></ul>
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	<ol style="list-style-type: none"><li>1. Overview of the emerging types of business models</li></ol>

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



## 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	<a href="https://www.india.gov.in/my-government/schemes">https://www.india.gov.in/my-government/schemes</a>	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 <b>Pradhan Mantri Kaushal Vikas Yojana (PMKVY)</b>
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>

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# SAVITRIBAI PHULE PUNE UNIVERSITY

## Revised Syllabus of Master of Commerce (M.Com.) Semester Pattern with Credit System with effect from June 2019

The M. Com. Syllabus for regular students is being revised from the academic year 2019-20. The course structure is as below:-

### 1. Objectives :

- To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- To develop independent logical thinking and facilitate personality development.
- To equip the students to seek suitable careers in management and entrepreneurship.
- To acquaint students with significance of research in business.
- To impart skills regarding methods of data collection and their interpretations.
- To develop communication and analytical skills among students.

### 2. Duration :

The M.Com. Course will be of Two Years duration consisting of two part. I.e. Part I and Part II. Each part is having Two Semesters.

Thus, the M.Com. Course is of Four Semesters. For each Semester, there will be Four Papers of 100 marks each. M.Com. Degree will be of 1600 marks in aggregate.

### 3. Duration and Structure of Programme:

The M.Com (Semester pattern with Credit System) degree Programme shall be of 2 years' duration divided into two parts, Part I and Part II, and 4 semesters.

### 4. Eligibility :

The student who has passed any Bachelors degree of this University or any other recognized University shall be held eligible to be admitted to M.Com. Course.

### 5. Course Structure:

The M.Com. degree course will be of two year duration consisting of four semesters and of minimum 64 credits as below:

Sr. No.	Semester	Total Credits
1	Semester I	16
2	Semester II	16
3	Semester III	16
4	Semester IV	16
	<b>Grand Total</b>	<b>64</b>

Four extra credits for project work at 4<sup>th</sup> Semester (This will include credits for fieldwork, data presentation and report writing)

In each Semester, there will be four papers of 100 marks each out of which **40 marks will be for Internal Assessment** (attendance, home assignments, class tests, long term papers, classroom presentation and **60 marks for University Examination**. Thus M.Com. degree examination, four Semesters shall be of 1600 marks.

**In addition to the above, students are required to secure following ten credits. These credits are compulsory in nature.**

Semester	Human Rights	Introduction to cyber security / information security	Skill development	Total Credits
I	1 credit	1 credit	--	2 credits
II	1 credit	1 credit	--	2 credits
III	--	1 credit	2 credits	3 credits
IV	--	1 credit	2 credits	3 credits
<b>Total Credits</b>	<b>2 credits</b>	<b>4 credits</b>	<b>4 credits</b>	<b>10 credits</b>

- Syllabus and other details regarding 'Human Rights' has been displayed on the home page of the university website.
- Syllabus and other details regarding '**Introduction to cyber security / information security**' has been displayed on the 'syllabi' page of the university website.

6. **The Scheme of Papers:** The following will be the Scheme of papers:

**The List of Courses**

**Semester I**

Semester	Subject Types	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							Internal	Univ.	Total	
Semester I	Core Compulsory	101	Management Accounting	04	04	03	40	60	100	
		102	Strategic Management	04	04	03	40	60	100	
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>								
		<b>Group A (Advanced Accounting &amp; Taxation)</b>								
		103	Advanced Accounting	04	04	03	40	60	100	
		104	Income Tax	04	04	03	40	60	100	
		<b>Group B (Commercial Laws &amp; Practices)</b>								
		105	Information system and E-Commerce Practices	04	04	03	40	60	100	
		106	Intellectual Property Laws	04	04	03	40	60	100	
		<b>Group C (Advanced Cost Accounting &amp; Cost system)</b>								
		107	Advanced Cost Accounting	04	04	03	40	60	100	
		108	Costing Technique Examination s and Responsibility Accounting	04	04	03	40	60	100	
		<b>Group D (Co-operation &amp; Rural Development)</b>								
		109	Co-operative Movement in India	04	04	03	40	60	100	
		110	Rural Development	04	04	03	40	60	100	
		<b>Group E (Business Practices &amp; Environment)</b>								
		111	Organized Traders and Markets	04	04	03	40	60	100	
		112	Business Environment and Policy	04	04	03	40	60	100	
<b>Group F (Business Administration)</b>										
113	Production and Operation Management	04	04	03	40	60	100			
114	Financial Management	04	04	03	40	60	100			
<b>Group G (Advanced Banking &amp; Finance)</b>										
115	Legal Framework of Banking	04	04	03	40	60	100			
116	Central Banking	04	04	03	40	60	100			
<b>Group H (Advanced Marketing)</b>										
117	Marketing Techniques	04	04	03	40	60	100			
118	Consumer Behaviour	04	04	03	40	60	100			



## Semester II

Semester	Subject Types	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							Internal	Univ.	Total	
Semester II	Core Compulsory	201	Financial Analysis and Control/ Principals of Financial Accounting	04	04	03	40	60	100	
		202	A. Industrial Economics B. Business Statistics	04	04	03	40	60	100	
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>								
		<b>Group A (Advanced Accounting &amp; Taxation)</b>								
		203	Specialized Areas in Accounting	04	04	03	40	60	100	
		204	Business Tax Assessment & Planning	04	04	03	40	60	100	
		<b>Group B (Commercial Laws &amp; Practices)</b>								
		205	E- Security & Cyber Laws	04	04	03	40	60	100	
		206	Laws Regulating to Copyrights & Design	04	04	03	40	60	100	
		<b>Group C (Advanced Cost Accounting &amp; Cost system)</b>								
		207	Application Cost Accounting	04	04	03	40	60	100	
		208	Cost Control & Cost System	04	04	03	40	60	100	
		<b>Group D (Co-operation &amp; Rural Development)</b>								
		209	International Co-operative Movement	04	04	03	40	60	100	
		210	Management of Co-operative Business	04	04	03	40	60	100	
		<b>Group E (Business Practices &amp; Environment)</b>								
		211	Modern Business Practices	04	04	03	40	60	100	
		212	Business Environment Analysis	04	04	03	40	60	100	
		<b>Group F (Business Administration)</b>								
		213	Business Ethics & Professional Value	04	04	03	40	60	100	
214	Elements of Knowledge Management	04	04	03	40	60	100			
<b>Group G (Advanced Banking &amp; Finance)</b>										
215	Banking Law & Practices	04	04	03	40	60	100			
216	Monetary Policy	04	04	03	40	60	100			
<b>Group H (Advanced Marketing)</b>										
217	Customer Relationship Management & Retailing	04	04	03	40	60	100			
218	Services Marketing	04	04	03	40	60	100			

### Semester III

Semester	Subject Types	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks		
							Internal	Univ.	Total
	Core	301	Business Finance	04	04	03	40	60	100
	Compulsory	302	Research Methodology for Business	04	04	03	40	60	100
Semester III	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>							
		<b>Group A (Advanced Accounting &amp; Taxation)</b>							
		303	Advanced Auditing	04	04	03	40	60	100
		304	Specialized Auditing	04	04	03	40	60	100
		<b>Group B (Commercial Laws &amp; Practices)</b>							
		305	Laws Relating to International Business	04	04	03	40	60	100
		306	WTO – Norms & Practices	04	04	03	40	60	100
		<b>Group C (Advanced Cost Accounting &amp; Cost system)</b>							
		307	Cost Audit	04	04	03	40	60	100
		308	Management Audit	04	04	03	40	60	100
		<b>Group D (Co-operation &amp; Rural Development)</b>							
		309	Co-operative Credit System	04	04	03	40	60	100
		310	Co-operative Banking System	04	04	03	40	60	100
		<b>Group E (Business Practices &amp; Environment)</b>							
		311	Entrepreneurial Behaviour	04	04	03	40	60	100
		312	Entrepreneurship	04	04	03	40	60	100
		<b>Group F (Business Administration)</b>							
		313	Human Resource Management	04	04	03	40	60	100
		314	Organizational Behaviour	04	04	03	40	60	100
		<b>Group G (Advanced Banking &amp; Finance)</b>							
315	Foreign Exchange	04	04	03	40	60	100		
316	International Finance	04	04	03	40	60	100		
<b>Group H (Advanced Marketing)</b>									
317	International Marketing	04	04	03	40	60	100		
318	Marketing Research	04	04	03	40	60	100		

### Semester IV

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
Semester IV	Core Compulsory	401	Capital Market and Financial Services	04	04	03	40	60	100	
		402	Industrial Economic Environment (OR) Operations Research	04	04	03	40	60	100	
	<i>To choose any one Group of the following</i>									
	<b>Group A (Advanced Accounting &amp; Taxation)</b>									
		403	Recent Advances in Accounting, Taxation, Taxation and Auditing	04	04	03	40	60	100	
		404	Project Work/ Case Studies	04	04	03	40	60	100	
	<b>Group B (Commercial Laws &amp; Practices)</b>									
		405	Recent Advances in Commercial Laws and Practices	04	04	03	40	60	100	
		406	Project Work/Case Studies	04	04	03	40	60	100	
	<b>Group C (Advanced Cost Accounting &amp; Cost system)</b>									
		407	Recent Advances in Cost Auditing and Cost System	04	04	03	40	60	100	
		408	Project Work/Case Studies	04	04	03	40	60	100	
	<b>Group D (Co-operation &amp; Rural Development)</b>									
		409	Recent Advances in Co-operative and Rural Development	04	04	03	40	60	100	
		410	Project Work/Case Studies	04	04	03	40	60	100	
	<b>Group E (Business Practices &amp; Environment)</b>									
		411	Recent Advances in Business Practices and Environment	04	04	03	40	60	100	
		412	Project Work/Case Studies	04	04	03	40	60	100	
	<b>Group F (Business Administration)</b>									
		413	Recent Advances in Business Administration	04	04	03	40	60	100	
	414	Project Work/Case Studies	04	04	03	40	60	100		
<b>Group G (Advanced Banking &amp; Finance)</b>										
	415	Recent Advances in Banking and Finance	04	04	03	40	60	100		
	416	Project Work/Case Studies	04	04	03	40	60	100		
<b>Group H (Advanced Marketing)</b>										
	417	Recent Advances in Marketing	04	04	03	40	60	100		
	418	Project Work/Case Studies	04	04	03	40	60	100		

## 7. Scheme of Examination:

The examination of regular students of M.Com. degree course of the University of Pune admitted in the academic session 2019-20 and after shall be based on:

- (a) Semester Examination
- (b) Continuous Assessment
- (c) Choice Based Credit System, and
- (d) Semester Grade Point Average and Cumulative Grade Point Average System

**For each paper of 100 marks, there will be an Internal Assessment (1A) of 40 marks and the University Examination (UE) of 60 marks/ 3 hours duration at the end of each semester.** A candidate who will secure at least 40% marks allotted to each paper will be given 4 credits. A candidate who does not pass the examination in any subject or subjects in one semester will be permitted to appear in such failed subject or subjects along with the papers of following semesters.

**The Internal Assessment for each paper will be 40 marks**, which will be carried out by the department during the term. The Internal Assessment may be in the forms of written test, seminars, term papers, presentations, assignments, orals or any such others. The distribution of internal assessment marks shall be as follows:

Midterm Test	20
Presentation/Role Play	10
Case studies/ Group Discussion	10

There shall be four semester examinations: first semester examination at the middle of the first academic year and the second semester examination at the end of the first academic year. Similarly, the third and fourth semester examinations shall be held at the middle and the end of the second academic year, respectively.

The candidates shall be permitted to proceed from the first semester up to final semester irrespective of their failure in any of the semester examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (Subsequent) semester subjects.

## 8. Research project work:

There will be a Research Project to be prepared by a student during the fourth semester. The objective of the project work is to introduce students to research methodology in the subject and prepare them for pursuing research in theoretical or experimental or computational areas of the subject. The project work is to be undertaken under guidance of a teacher allotted to a student by the department.

<b>Division of marks</b>	<b>Marks</b>
Synopsis with working bibliography (Internal Assessment)	40 marks
A full project Report (Minimum 50-80 pages)	40 marks
Viva Voce	20 marks

Total	100 marks
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As the Research Project is based on the self-study done by the candidate and evaluated for 100 marks altogether, having four credits. The project may be evaluated by two examiners one internal and one external, selected from the panel of PG examiners of the University. The Viva voce must be conducted by the teachers selected out of the panel of PG examiners maintained by the University.

The candidates have to submit the project 15 days before the commencement of the fourth semester university examination. The project report shall be type-written and submitted in duplicate. A candidate who fails to submit the project may resubmit the same in the subsequent semester examination for evaluation. The project work activities must be duly supported by documentary evidence to be endorsed by the Head or Guide.

### 9. Standard of passing:

A candidate shall be declared to have passed in the paper provided he/she has secured minimum GP of 4.5 in the UNIVERSITY EXAMINATION and GRADE POINT AVERAGE of 4.0 in aggregate of UNIVERSITY GRADE and INTERNAL ASSESSMENT taken together.

### 10. Classification of successful candidates:

Candidates who secured not less than 60% of aggregate marks (INTERNAL ASSESSMENT +UNIVERSITY EXAMINATION ) in the whole examination shall be declared to have passed the examination in the first class. All other successful candidates shall be declared to have passed in second class. Candidates who obtain 70% of the marks in the aggregate (INTERNAL ASSESSMENT +UNIVERSITY EXAMINATION) shall be deemed to have passed the examination in first class with distinction.

A student who passes in all the courses will be declared to have passed the M.Com. degree with the following honors.

CGPA in (4.00, 4.99)	- Pass Class
CGPA in (5.00, 5.49)	- Second Class
CGPA in (5.50, 5.99)	- Higher Second Class
CGPA in (6.00, 7.99)	- First Class
CGPA in (8.00, 10,00)	- First Class with Distinction

### 11. Scheme of Credits:

**Sixty (60) hours of teaching will lead to four credits** (which mean four hours per week teaching in one semester) and long term paper as well as presentation will carry one credit. Each semester shall offer 16 credits or more.

### 12. Grade Points Scheme:

The term grading system indicates a 10 – points scale of evaluation of the performance of students in terms of marks obtained in the Internal and External Examination, grade points and letter grade. The total performance within a semester and continuous performance starting from the first semester are indicated respectively by Grade Point



Average (GPA) and Cumulative Grade Point Average (CGPA). Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking.

The 10-point scale would be used to convert marks out of 100 to grades and grade points according to the following table:

Marks as Percentage	Grade	Grade Point
[75.0, 100]	O	10.0
[70.0, 74.9]	A+	9.0
[65.0, 69.9]	A	8.0
[60.0, 64.9]	B+	7.0
[55.0, 59.9]	B	6.0
[50.0, 54.9]	C+	5.5
[45.0, 49.9]	C	5.0
[40.0, 44.9]	D	4.5
[00.0, 39.9]	F	0.0

### 13. Structure of Transcript:

At the end of each semester, student will be given a transcript showing the performance and result in each course. The transcript shows, for each course the title of the course, credit values, grade in UNIVERSITY EXAMINATION , grade in INTERNAL ASSESSMENT , grade point index, result as pass or fail. Also, the semester grade point average (SGPA) and cumulative grade point average (CPGA) will be shown. Further the equivalent percentage of marks corresponding to SGPG or CGPA to equivalent percentage is given by:

$$\text{Equivalent percentage marks} = \begin{cases} 10 \times \text{CGPA} & \text{if CGPA /SGPA is in [4.00, 6.00]} \\ 05 \times \text{CGPA} + 30 & \text{if CGPA /SGPA is in [6.00, 9.00]} \\ 25 \times \text{CGPA} - 150 & \text{if CGPA /SGPA is in [9.00, 10.00]} \end{cases}$$

The above formula computes to the following table:

Range in % of Marks	Range of CGRADE POINT AVERAGE	Letter Grade	Division
[75.0, 100]	[9.00, 10.00]	O	First Class with Distinction
[70.0, 74.9]	[8.00, 8.99]	A+	
[65.0, 67.9]	[7.00, 7.99]	A	First Class
[60.0, 64.9]	[6.00,6.99]	B+	
[55.0, 59.9]	[5.50, 5.99]	B	Higher Second Class
[50.0, 54.9]	[5.00,5.49]	C+	Second Class
[45.0, 49.9]	[4.50, 4.99]	C	Pass Class
[40.0, 44.9]	[4.00, 4.49]	D	
[00.0, 39.9]	[0.00, 3.99]	F	Fail

Thus the percentage of Marks can be obtained by using the following table:

<b>CGRADE POINT AVERAGE</b>	<b>% of Marks</b>	<b>CGRADE POINT AVERAGE</b>	<b>% of Marks</b>	<b>CGRADE POINT AVERAGE</b>	<b>% of Marks</b>	<b>CGRADE POINT AVERAGE</b>	<b>% of Marks</b>
4.0	40.0	5.5	55.0	7.0	65.0	8.5	72.5
4.1	41.0	5.6	56.0	7.1	65.0	8.6	73.0
4.2	42.0	5.7	57.0	7.2	66.0	8.7	73.5
4.3	43.0	5.8	58.0	7.3	66.0	8.8	74.0
4.4	44.0	5.9	59.0	7.4	67.0	8.9	74.5
4.5	45.0	6.0	60.0	7.5	67.0	9.0	75.0
4.6	46.0	6.1	60.0	7.6	68.0	9.1	77.5
4.7	47.0	6.2	61.0	7.7	68.0	9.2	80.0
4.8	48.0	6.3	61.0	7.8	69.0	9.3	82.5
4.9	49.0	6.4	62.0	7.9	69.5	9.4	85.5
5.0	50.0	6.5	62.0	8.0	70.0	9.5	87.5
5.1	51.0	6.6	63.0	8.1	70.0	9.6	90.0
5.2	52.0	6.7	63.0	8.2	71.5	9.7	92.5
5.3	53.0	6.8	64.0	8.3	71.0	9.8	95.0
5.4	54.0	6.9	64.0	8.4	72.0	9.9	97.5
						10.0	100.0

#### 14. Distribution of Periods:

There shall be 60 periods for each subject to cover the entire teaching of 4 credits. This will be distributed as follows:

<b>Particulars</b>	<b>Periods</b>
Teaching session per programme	48
Assignment/ Test	04
Role play/ Group Discussion	04
Case studies and presentation	04
<b>Total</b>	<b>60</b>

#### 15. Standard of Passing.

Regular students: - A candidate is required to obtain 40% marks in each of course in both Mid Semesters and Semester end. It means passing separately at Mid-Semester and semester Examinations is compulsory.

#### 16. Award of Class.

- The class in respect of M.Com. Examination will be awarded on the basis of aggregate marks obtained by the candidates in all the sixteen papers at the Semester I, II, III, and IV together.

The Award of class shall be as under:-

<b>Marks Obtained</b>	<b>Class</b>
70% and above	First Class with Distinction.
60% and above but less than 70%	First Class.
55% and above but less than 60%	Higher Second Class.

50% and above but less than 55%	Second Class.
40% and above but less than 50%	Pass Class.
Less than 40%	Fail.

- b. Improvement: - A candidate having passed M.Com. Examination will be allowed to improve the performance. The same is termed as 'Class Improvement Scheme' under which improvement of performance shall be allowed only at the Semester end Examination.
- c. A candidate after passing M.Com. Examination will be allowed to appear in the additional Special Subject after keeping necessary terms in the concerned special subject only, for which a passing certificate will be issued.

### 17. Medium of Instruction :

The use of Marathi is allowed for writing answers in the examination except for following courses:

- a. Management Accounting
- b. Financial Analysis & Control
- c. Business Statistics,
- d. Advanced Accounting and Taxation
- e. Advanced Cost Accounting and Cost Systems.

### 18. Qualification of the Teachers :

The Teachers recognized to teach the subjects as per Old Course shall be deemed to be recognized in the corresponding equivalent subjects under Revised Course.

In case of: A) Business Statistics, B) Industrial Economics, C) Co-operation and Rural Development, D) Advanced Banking and Finance and E) Research Methodology and Project Work- Paper-IV of each Special Subject, the following qualifications be made applicable.

- A. Business Statistics :** M.Com, M.Phil with Statistics or Research Methodology as one of the Papers at M.Com /B.Com /M. Phil examination with 5 years degree teaching experience or M.A./M.Sc. With Statistics having 5 years degree teaching experience.
- B. Industrial Economics:** M.Com., M. Phil with Business Economics/Economics of Industries or Economics as one of the papers at B. Com/ M.Com Examination with 5 years degree teaching experience or M.A. Economics with 5 years degree teaching experience.
- C. Co-operation and Rural Development:** M. Com, M. Phil. With 5 years degree teaching experience or M.A. Economics (with Co-operation Rural Economics)
- D. Advanced Banking and Finance:** M. Com., M. Phil., with Banking as one of the papers at B.Com/M.Com examination 5 years degree teaching experience.
- E. Research Methodology and Project Work:** M.Com. M.A (Eco.) M.Phil./Ph.D. with 5 years degree teaching experience.
- F.** Similarly all the changes in qualification as per U.G.C norms and guidelines shall also be applicable as and when the changes come into force (If applicable)

**Revised syllabi (2019 Pattern) for two years M. Com. Course (CBCS)**

**Semester: I**

**Subject: Management Accounting**

**Course Code: 101**

**Depth of the programme:** Basic Knowledge with recent advancement and its applicability

**Objectives of the Programme:**

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. To enhance the abilities of learners to analyze the financial statements.
3. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.
4. To make the students develop competence with their usage in managerial decision making and control.

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Accounting for Emerging Sectors</b>	<ol style="list-style-type: none"><li>1. Limitations of conventional Financial Accounting</li><li>2. Emergence of Management Accounting and Cost Accounting</li><li>3. Advantages of Management Accounting and Cost Accounting</li><li>4. Distinction between Management Accounting and Cost Accounting</li><li>5. Management Accounting as a decision making tool</li></ol>	To understand the concept of Financial Accounting and its limitations, emergence of Management Accounting and Cost Accounting, its advantages and distinction between Management Accounting and Cost Accounting.
<b>2</b>	<b>Application of Management Accounting Techniques</b>	<ol style="list-style-type: none"><li>1. Marginal Costing and Cost-Volume Profit (CVP) Analysis, Key Factors</li><li>2. Decision Making through Managerial Cost Accounting (Make or Buy Decision) Purchasing and Leasing</li><li>3. Techniques and Managerial Cost Accounting</li><li>4. Standardization of Accounting System<ol style="list-style-type: none"><li>a. Fixed and Variable Cost Analysis</li><li>b. Application of Fixed and Variable Cost Analysis technique in decision making process</li></ol></li></ol>	To understand the concept of Marginal Costing, its applications, different techniques of managerial cost accounting and Fixed and Variable Cost Analysis in decision making process.

<b>3.</b>	<b>Budgets as a tool for Decision Making</b>	<ol style="list-style-type: none"> <li>1. Budget Manual</li> <li>2. Budget Committee and Budgetary Control</li> <li>3. Preparation of Budget</li> <li>4. Master Budget</li> <li>5. Purchase and Sales Budgets</li> <li>6. Fixed and Flexible Budget</li> <li>7. Cash Budget</li> </ol>	To understand the concept of budget and budgetary control, types of budgets and preparation of functional budgets in an organization.
<b>4.</b>	<b>Working Capital Management</b>	<ol style="list-style-type: none"> <li>1. Concept and definition of working capital,</li> <li>2. Determination of Working capital, Assessment of Working</li> <li>3. Capital needs - Study of components of working capital such as cash management</li> <li>4. Accounts receivable management and inventory management.</li> </ol>	To understand the concept of Working Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management.

### References

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1.	Management Accounting	P.C. Tulsian	Tata McGraw Hill Publishing Company	New Delhi
2.	Management Accounting	A.Mukharji & M. Hanif	Tata McGraw Hill Publishing Company	New Delhi
3.	Management Accounting	S. N. Maheshwari & S.K. Maheshawari	Vikas Publishing House Pvt. Ltd.	New Delhi
4.	Advanced Accounting	M. C. Shukla & S.P. Gerwal	S. Chand and Co. Ltd.	New Delhi
5.	Advanced Accountancy	S.P. Jain & K.N. Narang	Kalyani Publishers	New Delhi



6.	Advanced Accountancy	R.L. Gupta & M. Radhaswamy	S. Chand and Co. Ltd.	New Delhi
7.	Advanced Accounting	Dr. Sadashiv Sirgave	Success Publications	Pune
8.	Principles of Management Accounting	S. N. Maheshwari	Vikas Publishing House Pvt. Ltd.	New Delhi
9.	Management Accounting	I.M. Pandey	Vikas Publishing House Pvt. Ltd.	New Delhi
10.	Advanced Management Accounting	Ravi Kishore	Taxman	New Delhi
11.	Management Accounting	Dr. Arun Gaikwad	Success Publications	Pune
12.	Management Accounting	Dr. Yashodhan Mithare	Success Publications	Pune

### Suggested references

#### Web reference

Sr. No	Lectures	PPTs	Articles
1	Introduction to Cost & Management Accounting: CA Raj K. Agarwal (On youtube)	Management Accounting: An Introduction to concept and Methods: Igor Baranov	How do managers react to a Peer's situation? The influence of environmental similarity on budgetary reporting: James N. Cannon ( <a href="https://www.sciencedirect.com/science/article/pii/S1044500518300659">https://www.sciencedirect.com/science/article/pii/S1044500518300659</a> )
2	Decision Making	Management	The role of cognitive frames in combined decisions about risk and effort: Karla Oblak, Mina Licen and others ( <a href="https://www.sciencedirect.com/science/article/pii/S1044500517300239">https://www.sciencedirect.com/science/article/pii/S1044500517300239</a> )

	in Cost and Management Accounting: CA Naresh Agarwal (On youtube)	Accounting: James T. Mocky and Others	
3	Budget and Budgetary Control: CA Naresh Agarwal (On youtube)	Managerial Accounting: Maher, Stickney and Weil	Identity conflict and the paradox of embedded agency in the management accounting profession: Adding a new piece to the theoretical jigsaw: Kate E. Horton ( <a href="https://www.sciencedirect.com/science/article/pii/S1044500516300245">https://www.sciencedirect.com/science/article/pii/S1044500516300245</a> )
4	Working Capital Management: Shivansh Sharama (On youtube)	Study Material PPT: ICAI,	Regulation and adaptation of management accounting innovations: The case of economic value added in Thai state-owned enterprises: Pimsiri Chiwamit and others ( <a href="https://www.sciencedirect.com/science/article/pii/S1044500517300100">https://www.sciencedirect.com/science/article/pii/S1044500517300100</a> )

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**Revised syllabi (2019 Pattern) for two years M.Com. Degree course (CBCS)**

**Semester : - I (M.Com Part – I)**

**Subject : - Strategic Management**

**Course Code - 102**

**Objectives of the course**

- To introduce the students to the emerging changes in the modern business environment
- To develop the analytical , technical and managerial skills of students in the various areas of Business Administration
- To empower to students with necessary skill to become effective future managers and leaders
- To develop Technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business

**Depth of the program – Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Introduction to Strategic Management</b>	Strategy - Concept and its evolution Strategic Management Characteristics , dimensions and Approaches to strategic Decision Making Strategic Management Process Components of Strategic Management Model – Policies , Role of Top Management Strategic implications of Social and Ethical Issues	Understanding of the concept of Strategic management To understand the process of Strategic Management
<b>2</b>	<b>Strategy Formulation , Strategic Analysis and</b>	Organizational Goals, Mission and Social Responsibility	Understanding the External and Internal Business Environment for effective Strategy

	<b>Strategic Planning</b>	<p>Analysis of Business Environment</p> <p>Internal analysis for Strategic Advantage – Strategic Planning – meaning, steps, alternatives, advantages and Disadvantages.</p> <p>Designing an effective Strategic Plan</p>	<p>formulation</p> <p>Development of Strategic analytical skills</p> <p>Skills to design an effective Strategic Plan</p>
3	<b>Strategic Choices and Strategy Implementation</b>	<p>Generating Strategic Alternatives for Stability, Growth and Sustainable Strategies</p> <p>Evaluation of Strategic Alternatives for developing Product portfolio Models and selection of Suitable Corporate Strategy</p> <p>Implementation issues</p> <p>Planning and allocation of resources</p> <p>Organizational Structures – factors affecting the choice , Degree of Flexibility and Autonomy</p>	<p>Development of Applicability skills for effective plan implementation</p> <p>Developing Technical skills for evaluation of alternatives and analytical skills for choice among alternatives</p>
4	<b>Functional Strategy and Strategic Review</b>	<p>Knowledge and Formulation of Functional Strategy for</p> <p>Marketing</p> <p>Environment Sustainability</p> <p>CSR ( Corporate Social Responsibility)</p> <p>Human Resource</p> <p>Finance</p> <p>Logistics</p> <p>Evaluation of Strategic Performance – Criteria and Problems</p> <p>Concept of Corporate Restructuring ,Business Process Reengineering , Benchmarking , TQM and Six Sigma</p> <p>Chankyaniti - A Case study approach</p>	<p>Development of Technical and Analytical abilities for formulation of sound functional Strategy in various areas of business</p> <p>Development of Analytical and Managerial Abilities for critical evaluation</p>

## Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Power Point Presentation	PPT Online Videos	Report writing	Conceptual Clarity on Strategic management
2	12	PPT and Case Study	Case Study of any Organization	Report writing	Development effective Strategy formulation and analytical ability and Skills to design Strategic Plan
3	12	Guest Lectures by Experts from corporate	--	--	Development of Applicability skills and Technical skills
4	12	PPT , Educational Videos	Online Videos	--	Development of Technical and Analytical abilities

### References :

#### List of Books Recommended :-

1. Strategic Management : the Indian Context – By R.Srivivasan
2. Strategic Management – By Dinesh Madan
3. Concepts in Strategic Management and Business Policy – By Thomas L. Wheelen, J. David Hunger, Alan Hoffman, Charles E. Bamford
4. Strategic Management – By Fred R. David , Forest R. David
5. Strategic Management – By Dr.C.B.Gupta
6. Introduction to Strategic Management – Dr. Arun Ingale, Success Publications.

**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**  
**Syllabus for M. Com. Semester –I**  
**Grope – A (Advanced Accounting and Taxation)**  
**Subject Name :- Advanced Accounting & Taxation Special Paper I**  
**Subject Title - Advanced Accounting**  
**Course Code :- 103**

Depth of the program – Advanced Knowledge

**Objectives of the course**

1. To lay a theoretical foundation of Accounting & Accounting Standards.
2. To gain ability to solve problems relating to Corporate Accounting.

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>	<b>Total Lectures</b>
1	<b>Basic Concepts:</b>	Conceptual framework of Accounting - Accounting environment - Concept of accounting theory - Role of accounting theory - Classification of accounting theory - Approaches to accounting theory - Accounting Standards - Generally Accepted Accounting Principles - Selection of Accounting Principles - Professional Development of Accounting in India. Introduction to IFRS & IND-AS.	Getting familiar with the Advanced Concepts	10
2	<b>Consolidated Financial Statements:</b>	Consolidated Accounts of Holding and two Consolidated Profit & Loss Accounts - subsidiary Companies Consolidation - Inter Company transactions - Issue of Bonus Shares - Revaluation of Fixed Assets - Debentures and Preference Shares of subsidiary Company- Dividend - (Holding company with two subsidiaries Only to be studied). AS.21.	Understanding the Consolidation of Financial Statements of Holding Companies & two Subsidiary Companies	18



3.	<b>Liquidation of Company:</b>	Preparation of Statement of affairs including deficiency /surplus account.	To Prepare Statement of Affairs of the Companies in Liquidation	10
4.	<b>Valuation of Shares And Goodwill:</b>	<p><b>A. Valuation of Shares</b> - Need for valuation - Methods of valuation of shares- Net Asserts method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method &amp; DCF Method (Discounted Cash Flow Method).</p> <p><b>B. Valuation of Goodwill</b> - Need for valuation - Methods of valuing Goodwill - Number of Years purchase of average profits method, Capitalization method - Annuity method - Super profits method.</p>	In the today's competitive Corporate World to understand the needs and methods of valuation of Goodwill & Shares	10
		<b>Total Lectures</b>		<b>48</b>

### References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Advanced Accounts	Shukla and Grewal	S. Chand & Co Ltd. New Delhi	Delhi
2.	Advanced Accounts	Jain and Narang	Kalyani Publishers, Ludhiana	Ludhiana
3.	Accountancy, Volume-I and II	Sr. K. Paul	New Central Book Agency, Kolkata	Kolkata
4.	Accounting Theory	Dr. L. S. Porwal	Tata McGraw Hill	
5.	Accounting Text & Cases	Robert Anthony, D.F.Hawkins & K.A. Merchant	Tata McGraw Hill	

<b>6.</b>	Corporate Accounting	Dr.S.N. Maheshwari:	Viakas Publishing House Pvt. Ltd. New Delhi	New Delhi
<b>7.</b>	Advanced Accounting	Dr. Sadashiv Shirgave	Success Publications	Pune

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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**  
**Syllabus for M. Com. (Semester – I)**  
**Grope – A (Advanced Accounting and Taxation)**  
**Subject Name: - Advanced Accounting & Taxation Special Paper II**  
**Subject Title - Income Tax**  
**Course Code: - 104**

**Objective of the Program**

- i. To gain knowledge of the provisions of Income - tax including Rules pertaining there to, relating to the following topics.
- ii. To develop ability to calculate taxable Income of 'Individual', 'Hindu Undivided Family' and 'Company' assesses.

**Depth of the program – Advanced Knowledge**

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>Concepts and Definition</b>	History of Income Tax in India - Introduction, Features, Difference between direct and Indirect Taxes - Fundamental Concepts and definitions under Income Tax Act, 1961 - Rates of taxes - Basis of charge - Residential status and scope of total income -Income Exempt from tax - Capital & Revenue  ( Theory )	To provide the basic knowledge of Income Tax Act. 1961
2	<b>Heads of Income</b>	<b>a) Income From Salary :</b> Chargeability -Allowances and Taxability - Perquisites - Valuation of perquisites - Provident Funds -	To understand the concepts of Heads of Income and to compute the income under each head.

		<p>Deduction from salaries</p> <p><b>b) Income from House Property:</b> Annual Value-Self occupied property and let out property -deemed to be let out property - Permissible deductions.</p> <p><b>c) Income From Business Or Profession :</b> Meaning of Business, Profession and Vocation-deductions expressly allowed Depreciation -Specific disallowances - Method of accounting - Maintenance of Books of Account - Audit of Accounts</p> <p><b>d)Capital Gains:</b> Meaning, Types and Exemptions</p> <p><b>e) Income from Other Sources:</b> Chargeability - Deductions - Amounts not deductible.</p> <p><b>(Theory &amp; Advanced Problems)</b></p>	
3.	<b>Deductions Under Chapter VIA</b>	<p>Permissible deductions U/s.80 of the Income Tax Act.</p> <p>Rebate U/s. 87A</p> <p>Relief U/s. 89</p> <p><b>( Theory )</b></p>	To understand the concept of deductions and provisions of Sec. 80C to 80U

4.	<b>Computation Of Gross Total Income And Assessment Af Companies</b>	Computation of Total Taxable income of an Individual and Hindu Undivided Family and Assessment of Companies.  ( <b>Advanced Problems</b> )	To Compute the taxable income of an Individual , Hindu Undivided Family and Companies.
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### Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
<b>Unit – I</b>	Assignments, Tutorials, Group Discussions and Power Point Presentations	Orals, Project VIVA, Theory Examinations	Preparation and Submission of compulsory project by collecting data from minimum 10 assesses of an individual or HUF or minimum one company
<b>Unit – II</b>	Assignments, Tutorials, Group Discussions and Power Point Presentations	Orals, Project VIVA, Theory Examinations	
<b>Unit – III</b>	Assignments, Tutorials, Group Discussions and Power Point Presentations	Orals, Project VIVA, Theory Examinations	
<b>Unit – IV</b>	Assignments, Tutorials, Group Discussions and Power Point Presentations	Orals, Project VIVA, Theory Examinations	

## References

Sr. No.	Title of the Book	Author/s	Publication	Place
8.	Direct Taxes, Law and Practice,	Dr. Vinod Singhania:	Taxman Publication,	New Delhi
9.	Direct Taxes	Dr. Bhagawati Prasad:		
10.	Direct Taxes,	Girish Ahuja and Ravi Gupta:	Bharat Law House,	New Delhi.
11.	Direct Taxes	Gaur V.P. & Narang D.B.	Kalyani Publications	New Delhi
12.	Income Tax ( Law & Practice )	Dr. H.C. Mehrotra & Dr. S.P.Goyal	Sahitya Bhavan Publication	Agra
13.	Income Tax ( Problems & Solutions )	Dr. H.C. Mehrotra & Dr. S.P.Goyal	Sahitya Bhavan Publication	Agra
14.	Income Tax Act.	Dr. Vinod Singhania:	Taxman Publication,	New Delhi
15.	Income Tax Rules	Dr. Vinod Singhania:	Taxman Publication,	New Delhi

### Notes:

1. Amendments made prior to commencement of Academic Year in the relevant act should be considered & studied.
2. The breakup of questions in the Examination will be as under:
  - a. Theory questions will carry 30% marks.
  - b. Problems will carry 70% marks.

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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I (Special Paper I)**

**Group – B (Commercial Laws & Practices)**

**Subject Name - Commercial Laws & Practices Paper - I**

**Subject Title: - Information System and E-Commerce Practices**

**Course Code - 105**

**Objectives of the course**

- a. To equip and train the students to accept the challenges of emerging Business World with advanced information Systems and emerging E-Commerce by practices.
- b. To analyze the advanced Commercial and business methods and processes in E-Commerce transactions.
- b. To develop independent logical thinking and facilitate personality development with the help of new information systems.
- c. To equip the students for seeking suitable emerging careers in management, entrepreneurship and E-Commerce activities.
- d. To study methods of Data collection and their interpretations.
- e. To develop among students Communication, Study and Analytical and interpretation skills.

**Depth of the Programme:** – Basic Knowledge with recent advancements and its applicability

**Objective of the Programme:**

1. To equip and train the students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
2. To develop independent logical thinking and facilitate personality development of the business persons.
3. To equip the students for seeking suitable careers in management and entrepreneurship and E-Commerce transactions..
4. To study methods of Data collection and their interpretations in the field of E-Commerce practices.
5. To develop among students Communication, Study and Analytical skills with critical thinking.

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>Introduction to Information Systems</b>	System Concepts, Information Systems Architecture, Definition of a system, Basic Components of a system, Elements and types of a systems, General Model of a system, The model of a Business system. Information systems supporting major business functions. Four major types of systems – Transaction Processing Systems, Management Information systems, Decision Support Systems and Executive Support systems	To understand the fundamentals/ Concept of Information systems and their components, hardware, software, communications networks, and data resources that collects data, transforms it, and disseminates information in a business environment.
2	<b>Introduction to E-Commerce</b>	Meaning and Definition of E-commerce, Benefits of E-Commerce to Businesses, Consumers and Society, Limitations of E-Commerce, Drivers of E-Commerce. Categories of e-Commerce- B2B, B2C, C2C, B2G and G2B. B2B applications, B2C applications and C2C applications.	To understand the concept in relation to business application like Document automation in supply chain and logistics, Enterprise content management, Conversational commerce: e-commerce via chat.
3.	<b>Inter organizational Information Systems and Internet</b>	Internet, Intranet and Extranet, Introduction, Role, benefits and structure of Inter organizational systems. Introduction to Electronic Data Interchange (EDI), Definition, benefits of EDI. EDI transactions and EDI Applications. Electronic Fund transfer. Introduction to Internet, Definition of Internet, Components of Internet, Services offered by Internet. Introduction to Intranet, Definition, advantages and disadvantages of intranet. Introduction to extranet and definition and applications of Extranet.	To understand the inter-organizational information system for managing inter-organizational activities of virtual organizations, extended enterprises, and trans-enterprise systems.

4.	<b>E-Commerce Supporting functions</b>	Purchase and sale Procedures, Supply Chain management, Value Chains in E-Commerce. Electronic Payment Systems, Authentication of payment, Mode of Payments E-Commerce Security. Security Requirements. Security Mechanisms-Encryption, Digital Signature, E-Certificate, Secure electronic transaction protocol. Problems in Taxing of E-Commerce	To equip the students with various E-Commerce functions, electronic payment systems and security mechanism to be followed while completing E-Transactions. Making students aware of significance of digital signatures and security mechanism.
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**\*All Acts are to be studied with recent amendments**

**Teaching methodology:**

Topic No.	Total Lectures	Expected Outcome
1.	12	To understand Transaction Processing Systems, Management Information systems, Decision Support Systems and Executive Support systems
2	12	To understand the concept of E-Commerce in relation to various business applications such as Document automation in supply chain and logistics, Enterprise content management, Conversational commerce etc.
3	12	To get knowledge of the inter-organizational information system for managing inter-organizational activities of virtual organizations, extended enterprises, and trans-enterprise systems.
4	12	To understand various e-Commerce functions along with electronic payment systems-Security measures and mechanism of Digital signature.

**Method of Evaluation**

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation (Written tests etc.)	Written Examinations	Certificate Course in E-Commerce

Unit – II	Continuous Evaluation [Class Presentations (PPT) etc.]	Written Examinations	Certificate Course in E-Banking
Unit – III	Continuous Evaluation (Seminar /Group discussions etc.)	Written Examinations	Diploma in Digital Marketing
Unit – IV	Continuous Evaluation (Viva-Voce etc.)	Written Examinations	Certificate Course in E-Security

## References

Sr. No.	Title of the Book	Author/s	Publication
1.	E-commerce	Devid Whiteley	McGraw Hill
2.	E-commerce	P.Joseph	PHI
3.	E-commerce – The cutting edge of business	K.Bajaj and Nog	TMH
4.	Text book on Intellectual property rights	N.K. Acharya	Asia Law House,
5.	Guide to Cyber Laws	Rohnay D. Ryder	Wadhwa, Nagpur
6.	Cyber Laws	Justice Yatindra Singh	Universal Law Publishing Co.

**Suggested references Web reference**

Sr. no	PPTs	Others
1	<p>PPT – Presentation On Electronic Security PowerPoint presentation ...</p> <p><a href="https://www.powershow.com/.../Presentation_On_Electronic_Security_powerpoint_pp...">https://www.powershow.com/.../Presentation_On_Electronic_Security_powerpoint_pp...</a></p>	<p><a href="https://economictimes.indiatimes.com/industry/services/retail/indian-e-commerce-market-to-touch-usd-84-billion-in-2021-report/articleshow/68169239.cms">https://economictimes.indiatimes.com/industry/services/retail/indian-e-commerce-market-to-touch-usd-84-billion-in-2021-report/articleshow/68169239.cms</a></p>
2	<p>Seminar ppt on digital signature - SlideShare</p> <p><a href="https://www.slideshare.net/jolly9293/seminar-ppt-on-digital-signature">https://www.slideshare.net/jolly9293/seminar-ppt-on-digital-signature</a></p>	<p><a href="https://www.ibef.org/industry/ecommerce.aspx">https://www.ibef.org/industry/ecommerce.aspx</a></p>
3	<p><b>E-Security:</b><a href="https://slideplayer.com/slide/5139575/">https://slideplayer.com/slide/5139575/</a></p>	<p><a href="https://www.thebalancesmb.com/electronic-data-interchange-edi-2221329">https://www.thebalancesmb.com/electronic-data-interchange-edi-2221329</a></p>
4	—	<p>UP: What Is Electronic Data Interchange?</p> <p><a href="https://www.up.com/suppliers/order_inv/edi/what_is_edi/">https://www.up.com/suppliers/order_inv/edi/what_is_edi/</a></p>

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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I (Special Paper II)**

**Group – B (Commercial Laws & Practices)**

**Subject Name - Commercial Laws & Practices Paper - II**

**Subject Title: - Intellectual Property Laws: Patents, Trade Marks & Biodiversity  
Course Code - 106**

**1. Objectives of the Course:**

- a. To equip the students to deal with the challenges of Contemporary Business World with recent knowledge.
- b. To develop independent logical thinking and problem solving skills.
- c. To sensitise the students regarding suitable careers in management and regulation of IPRs.
- d. To acquaint the students with the methods of Data collection and their interpretations.
- e. To develop among students Analytical and interpretation skills.

**Depth of the program:** Fundamental Knowledge, Principles and provisions of relevant Statutes and understanding of its applicability

**Objectives of the Program:**

1. To equip and train the students to accept the challenges of existing business environment.
2. To develop independent logical thinking and facilitate students to enhance their personality.
3. To equip the students for seeking suitable careers in management and entrepreneurship in the field of IPRs.
4. To study methods of Data collection and its interpretations.
5. To develop among students Communication and critical thinking skills.



Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>Intellectual Property</b>	<p>Intellectual Property Rights (IPR): Origin and Concept, Commercial and cultural dimensions, types of IPR,</p> <p>International Conventions and Organizations;</p> <p>WTO, WIPO, GATT, TRIPS Paris Convention, PCT, Budapest Treaty</p>	<ul style="list-style-type: none"> <li>• Acquainting students with historical aspects of IPR and International Conventions and organizations regarding IPRs.</li> </ul>
2	<b>Patents</b>	<p><b>Patents:</b> Definition, concept, types, patentable &amp; non-patentable inventions, Applications for patents, complete procedure for obtaining patents. (Chapters 1 to 8 of Patents Act, 1970 as amended), Patents of Additions, surrender &amp; revocation of patents. Working of Patents, Compulsory licenses and revocation, use of patents for government purposes and acquisition of patents, Infringement of patents - acts of Infringement and defenses, remedies for Infringement - suits, appeals.</p> <p>Offenses and penalties [Chapters 16 to 20 of Patents Act, 1970 as amended]</p> <p>Patents Offices, establishment, Controller of Patents: functions and powers, Patent Agents, International arrangement [Chapters 14 &amp; 21, 22 of the Act ], Issues and concerns in patent regime</p> <p>Important Judgments To Be Studied:</p> <p><b>1) <i>Bajaj Auto Limited v. TVS Motor Company Limited</i> JT 2009 (12) SC 103</b></p> <p><b>2) <i>Novartis v. Union of India</i> (2013) 6 SCC 1</b></p> <p><b>3) <i>Dr Snehlata C. Gupte v. Union of India &amp; Ors</i> [W.P. (C) No 3516 and 3517 of 2007] Delhi HC</b></p> <p><b>4) <i>Bayer Corporation v. Union of India</i> 162(2009) DLT 371</b></p>	<ul style="list-style-type: none"> <li>• Acquiring conceptual and procedural know-how of Patents, Patents office and Remedial measures in case of infringements of patents.</li> </ul>

3	<b>Trade Marks</b>	<p><b>Trade Marks:</b> Definition, concept, types, Registration of Trade Marks - Procedure, duration, effect.</p> <p>Appellate Board - Establishment, Composition, qualifications, procedure and powers, disposal of appeals.</p> <p>Assignments and Transmission of Trade Marks, Provisions relating to collective &amp; certification Trade Marks, textile goods, Infringement of Trade Marks and remedies, Offenses and Penalties.</p> <p>Important Judgments To Be Studied :</p> <p>1) <i>The Coca-Cola Company v. Bisleri International Pvt. Ltd</i> Manu/DE/2698/2009</p> <p>2) <i>Clinique Laboratories LLC and Anr. v. Gufic Limited and Anr.</i> MANU/DE/0797/2009</p> <p>3) <i>Yahoo!, Inc. v. Akash Arora &amp; Anr</i> [1999 (19) PTC 201 (Del)]</p> <p>4) <i>Cadila Health Care v. Cadila Pharmaceutica Ltd.</i> [2001 PTC (SC) 561]</p>	<ul style="list-style-type: none"> <li>• Acquiring conceptual and procedural knowledge of Trade mark and its registration. Appellate Board, Remedial measures in case of infringements of Trade mark.</li> </ul>
4	<b>Biodiversity Act, 2002</b>	<p>Important relevant definitions of the terms like Biodiversity, Biological Resources, Benefit Claims, Commercial Utilization, Fair &amp; Equitable Benefit Sharing, Sustainable Use—Regulation of Access to Biodiversity [ Ss 3 to 7], Functions &amp; Powers of National Biodiversity Authority &amp; State Biodiversity Board [ Ss 18 to 25]</p>	<ul style="list-style-type: none"> <li>• Identifying need and Significance Biodiversity along with its regulatory framework .</li> </ul>

**\*All Acts are to be studied with recent amendments**

**Method of Evaluation:**

<b>Subject</b>	<b>Internal Evaluation</b>	<b>External Evaluation</b>	<b>Suggested Add on Course</b>
Unit – I	Continuous Evaluation (Written Test etc.)	Written Examination	Diploma in IPR
Unit – II	Continuous Evaluation [Class Presentation (PPT)etc.]	Written Examination	Diploma in Patents
Unit – III	Continuous Evaluation (Seminar/Workshops etc)	Written Examination	Diploma in Trade Marks
Unit – IV	Continuous Evaluation (Viva-Voce etc.)	Written Examination	Online Courses of WIPO,Moocs etc

**References:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1.	Intellectual Property Law	P. Narayan	Eastern Law House.	New Delhi
2.	Text book on Intellectual Property Rights	N.K. Acharya	Asia Law House	Hyderabad
3.	Law Relating to Intellectual Property	Dr. B.L. Waderha	Universal Law Publishing Co.	New Delhi
4.	Intellectual Property Rights, (2011)	Dr. Sreenivasulu N. S.	Regal Publications	New Delhi

5.	Intellectual Property Law in India (2006)	Justice P. S. Narayana	Goigia Law Agency	Hyderabad
6.	Law of Intellectual Property	Dr. S. R. Mynei	Asia Law House	Hyderabad
7.	Intellectual Property Rights – Heritage, Science & Society Under International Treaties	A.Subbian	Deep & Deep Publications Pvt. Ltd	New Delhi
8.	Intellectual Property Laws	Bextly & Sherman,	Asia Law House	Hyderabad

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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**  
**Semester: - I**  
**Group – C (Advanced Cost Accounting and Cost Systems)**  
**Subject Name - Advanced Cost Accounting and Cost Systems Special Paper I**  
**Subject Title: - Advanced Cost Accounting**  
**Course Code: 107**

**Objectives:**

1. To prepare learners to understand the Scope of Cost Accounting in any business activity.
2. To learn the Cost Accounting treatment in relation to Material Cost Accounting, employee cost and overheads.
3. To develop the learners to establish the interface between Cost Accounting Standards and the various elements of Cost.
4. To enable students to learn application of different methods of costing in Manufacturing and Service industries.

Unit No.	Unit Title	Contents	Skills to be developed
1.	Nature and Scope of Cost Accounting	a) Introduction, Meaning, Definitions and Objectives of Cost Accounting, Cost Centres and Cost unit. b) Elements of Cost: Material, Labour and Overheads. <b>Material:</b> Concept, Procurement of Material, Concept of Landed cost of Material in major currencies with special reference to Dollar, Euro, and Pound only c) Preparation of Cost Sheet d.) Storage and Inventory Control Techniques - Perpetual Inventory system, ABC Analysis, Inventory Turnover ratios, Just In Time, Economic Order Quantity. Fixation of inventory Levels. e) Study of CAS 1 (Classification of Cost ) and CAS 6 (Material Cost)	<ol style="list-style-type: none"> <li>1. Ability to understand the classification of costs.</li> <li>2. Trace the cost to cost centers</li> <li>3. To be able to prepare cost sheet in various situations</li> <li>4. To understand the inventory related treatments in Cost Accounting</li> </ol>
2.	Employee	a. Meaning, Definitions and Significance of Labour Cost	1. To understand the concept of Employee Cost and its relevance in the total cost of

	Cost	<p>b. Classification of Labour Cost</p> <p>c. Methods of Remuneration-Performance Based Remuneration</p> <p>d. Labour Cost –</p> <ul style="list-style-type: none"> <li>• Idle time-causes and Accounting treatment</li> <li>• Overtime premium-Accounting Treatment &amp; its Control</li> <li>• Treatment of special Labour Cost –Fringe benefits, Bonus, Employees Welfare Costs</li> </ul> <p>e. Labour Turnover – concept, causes, Measurement &amp; Cost of Labour Turnover.</p> <p>f.Study of CAS – 7 relating to Employees Cost</p>	<p>product or services.</p> <p>2. To develop Performance Linked Employee Remuneration Systems.</p> <p>3. To relate the CAS 7 to Employee Cost Concepts</p>
3.	Overheads Accounting	<p>a. Meaning &amp; Classification of Overheads, b.Allocation, Apportionment &amp; reapportionment ( Repeated distribution Methods &amp; Simultaneous Equations Method) of Overheads</p> <p>c.Absorption of Overheads-Methods, Over and under absorption of overheads</p> <p>d.CAS – 3 ( Overheads)</p>	<p>1. To understand the stages in the process of Accounting of Overheads.</p> <p>2. To study CAS 3 in relation to Overheads.</p>
4	Methods of Costing	<p>a. Job Costing and Contract Costing.</p> <p>b. Process Costing</p> <p>c. Operating Costing in Transport, Hospitals &amp; Hotel undertakings.</p>	<p>To develop ability to ascertain cost in different industries.</p>



## Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	12	Use of Published Annual Reports of listed companies to classify various cost elements.	You Tube clippings of cost elements of various industries.	Visit to small industries to develop understanding about various cost inputs	Development of overall outlook of Cost Accounting
2	12	Find out the ratio to employee cost to turnover as evidenced from the published data.	View TV Channels- Sony BBC Earth where the process of manufacturing in various industries is shot.	Visit to such industries where employee cost is prominent in the total cost of product/service	Understanding the related weightage of employee cost in the total cost of product/service
3	12	Ascertain various items of Overheads from Annual Reports	Classroom Discussion	Visit small units and make a list of overheads of the respective units.	Understand the significance of overheads in the total cost of product/service
4	12	Invite the tour operators, Accountant of Hotels & Hospitals in the class room to provide the practical exposure to ascertain the cost thereof.  Study of process costing by visiting Bakeries, Papad Rolling Units, Chapati Making on mass scale for supplying to industrial canteens	You Tube clippings of various industries	Visit to Transport, Hospital & Hotel undertakings to find out the methodology applied in cost ascertainment	Understand formats of cost sheets as per Industry Specifications

## References

Sr. No	Title of the Book	Author	Publisher	Place
01	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngren's Cost Accounting-A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up
06	Cost Accounting-Principles & Practices	Dr.M.N. Arora	Vikas Publishing House	New Delhi
07	Cost Accounting	Dr. Eknath Khedkar	Success Publications	Pune
08	Principles and Practices of Cost Accounting	Dr. Sunita Pokharna	Success Publications	Pune

## Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants. .	You Tube films showing working of different industries.  Discovery Turbo Channel	Cost & Its Classification  vmouonline  •Classification & Types of cost,method of costing part 1  Commerce Guru	Articles from the Professional Journals such as , The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	<a href="https://icmai.in">https://icmai.in</a>

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

- 30 % of marks for Theory & 70 % of marks for Practical.Problems
  - Areas of practical problems:
    1. Preparation of Cost Sheet
    2. Inventory turnover ratios
    3. EOQ
    4. Labour Turnover
    5. Primary and Secondary Distribution of Overheads – Repeated Distribution and Simultaneous Equation Method
    6. Methods of Absorption.
    7. Contract Costing, Process Costing and Operating Costing.
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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – C (Advanced Cost Accounting and Cost Systems)**

**Subject Name – Advanced Cost Accounting and Cost Systems Special Paper II**

**Subject Title: - Costing Techniques and Responsibility Accounting**

**Course Code: 108**

**Objectives:**

- 1 To enhance the abilities of learners to develop the concept of Cost and Management Accounting and its significance in the business
- 2 To enable the learners to understand, develop and apply the techniques of costing in the decision making in the corporate world.
- 3 To equip the students with knowledge and skill to design and implement Cost Control through Costing Techniques.

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Skills to be developed</b>
1.	Budgetary Control	<ol style="list-style-type: none"><li>a. Concept of Budget and pre-requisites of preparing budget.</li><li>b. Types of Budgets</li><li>c. Process of preparing Budgets – Flexible Budget, Cash Budget Production Cost ,Quantity Budget &amp; Sales Budget</li><li>d. Limiting Factors in preparing Budgets</li><li>e. ZBB (Zero Based Budget)</li></ol>	Students are expected to understand the role of Budget in the process of Cost Control and Decision Making.
2.	Standard Costing	<ol style="list-style-type: none"><li>a. Concept of Standard Cost</li><li>b. Setting of Standards</li><li>c. Variance Analysis – Material, Labour, Overhead, Sales and Profit Variances.</li></ol>	Skills in computation and analysis of various variances
3.	Uniform Costing and Inter-firm Comparison	<ol style="list-style-type: none"><li>a) Reasons for differences in Cost and Costing Practices.</li><li>b)The application , Advantages and Limitations of Uniform Costing.</li><li>c)Inter- firm comparison –Meaning, Advantages and Disadvantages</li></ol>	Understand the concepts of Uniform Costing and Inter

			firm Comparison
4	Responsibility Accounting and Reporting	<p>a)Definition, Meaning, Principles, controllable and Non-controllable Costs.</p> <p>b)Centers of control, Cost Centers, Revenue Center, Investment Center, Profit Center</p> <p>c)Performance Measurement of Business Centers.</p> <p>d)Reporting to different levels of Management</p>	Understand the relevance of Cost Accounting Data as a part of monitoring various segments of business.

### Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	15	Start with discussion on Family Budget and extend the principles to Business Budgets	Browse You Tubes on these topics	Preparation of Cash Budget	Understand Budget Preparation Process
2	15	Invite experts from industries and discuss the process of setting the standards.		Analysis of variances	Understand the impact of adverse and favourable variances on cost of a product/service.
3	06	Classroom Discussion		Compare Cost Ratios of different companies in the same sector( e.g Tyre – SEAT, MRF)	Understand the industry specific cost ratios.
4	12	Responsibility Accounting and Reporting		Performance measurement of Business Centres	To understand the importance of various tools to evaluate the business centers.

## Method of Evaluation

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

## References

Sr. No	Title of the Book	Author	Publisher	Place
01	Cost Accounting- Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngren's Cost Accounting-A	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up

	Managerial Emphasis			
06	Cost Accounting-Principles & Practices	Dr.M.N. Arora	Vikas Publishing House ,	New Delhi
07	Cost Accounting	Dr. Eknath Khedkar	Success Publications	Pune
08	Principles and Practices of Cost Accounting	Dr. Sunita Pokharna	Success Publications	Pune

**Web References:**

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants. .	You Tube films showing working of different industries.  Discovery Turbo Channel	Responsibility Accounting  Dr. Shuchi Singhal  vmouonline,  Standard Costing Revision  CA Praveen Khatod  Budgetary Control and Responsibility Accounting,  Cori Crews	Articles from the Professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	<a href="https://icmai.in">https://icmai.in</a>

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

- 30 % of marks for Theory & 70 % of marks for Practical Problems .
- Area of practical problems:
  1. Cash Budget
  2. Flexible Budget
  3. Material, Labour , Overhead and Sales Variances
  4. Performance Measurement of Business Centers
  5. Responsibility Accounting



**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – D (Co-operation & Rural Development)**

**Subject Name - Co-operation & Rural Development Special Paper I**

**Subject Title: - Co-operative Movement in Indian**

**Course Code: 109**

**Objectives of the course:**

1. To acquaint the students with the Co-operative Movement of India
2. To aware the role of State and Central Govt. in development of co-operative sector.
3. To give basic knowledge about formation of Co-operative society and its administration.

**Depth of Programme: - Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Co-operative Movement in India:</b>	Evolution of Co-operative Movement in India- Pre and Post Independence, Recent scenario in Co-operative Movement in India , Problems and Challenges of Co-operative movement in India	<ul style="list-style-type: none"><li>• To understand the Evolution of Co-operative Movement in India</li><li>• To understand the Recent scenario in Co-operative Movement in India</li><li>• To understand the Problems and Challenges of Co-operative movement in India</li></ul>
<b>2</b>	<b>Study of Co-operative legislations in India</b>	Study of Maharashtra State Co-operative Societies Act 1960 and rules 1961 with updated amendments regarding :- a. Registration b. Members and their Rights. c. Properties and Funds Management. e. Audit Enquiry Inspection & Supervision.	<ul style="list-style-type: none"><li>• To understand the Maharashtra State Co-operative Societies Act 1960</li><li>• To understand the registration process of Co-operative Society</li><li>• To understand the Members and their Rights of Co-operative Society</li></ul>

		f. Settlement of Disputes. E.g. Liquidation h. Appeal Revision & Reviews I. 97 <sup>th</sup> Amendment in co-operative act.	<ul style="list-style-type: none"> <li>To understand the Management of Co-operative Society</li> <li>To understand 97<sup>th</sup> Amendment in co-operative act.</li> </ul>
3	<b>Structure of Co-operatives Department</b>	(a) State Level (b) Divisional Level (c) District Level (d) Rights, Duties and Responsibilities of Registrar of Co-operative Societies	<ul style="list-style-type: none"> <li>To understand structure of co-operative department.</li> <li>To understand the Rights, Duties and Responsibilities of Registrar of Co-operative Societies</li> </ul>
4	<b>Support of Various Committees and Institutional to Cooperative Movement</b>	(a) All India Rural Credit Survey Committee (AIRCS), Rural Credit Review , Report Committee on Inauguration of Co-operative Credit CRAFTICAD , Report of Vaidyanthan Committee, Report of Narsimham Committee (b)NABARD & NCDC support to Co-operatives, Co-operative courses	<ul style="list-style-type: none"> <li>To understand the Support of various committees and institutional to co-operative movement</li> <li>To study the Role of NABARD &amp; NCDC support to Co-operatives</li> </ul>

### 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. Case studies of Co-operative Societies for understand Recent scenario in Co-operative Movement, Debate on Challenges of Co-operative movement in India	Short Film Show on Co-operative Movement, A.V. Application (Audio and Visual Application)	Project on Co-operative Movement in India- Pre and Post Independence	Understanding of basic knowledge of Co-operative Movement in India Understanding the Problems and Challenges of Co-operative movement in India
2	12	Guest Lectures of eminent personalities in co-operative sector, experience sharing, Pre reading, Class discussion, examples from real life	You Tube Video on Indian Co-operative Movement	Project Report on Amendment of Co-operative Societies Act. Project Report on 97 <sup>th</sup> Amendment in co-operative act.	Understanding of Study of Co-operative legislations in Maharashtra. Learning functioning of

		through newspapers and internet resources, case studies, PPT			Co-operative Society.
3	12	Organise workshop for students, Pre reading, Class discussion, examples from real life through newspapers and internet resources. case studies, Field visit to Co-operative Societies, PPT	Presentation on structure of co-operative department and Rights, Duties and Responsibilities of Registrar of Co-operative Societies	Project on Rights, Duties and Responsibilities of Registrar of Co-operative Societies	Understanding the structure of co-operative department.
4	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources, Guest Lectures of eminent personalities	Presentation on Support of various committees and institutional to co-operative movement	Project on Role of NABARD & NCDC support to Co-operatives	Understanding the role of various committees and institutional for support to co-operative movement

### Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Seminar on Co-operative Movement in India:
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Study visit to Co-operative Society
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	To Organize guest lecture of Co-operative department officer
Unit-IV	Class participation, Case Studies, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Workshop on Support of various committees and institutional to co-operative movement

## References

<b>Sr. No</b>	<b>Title of Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1	Co-operation and Rural Development	Principal Dr.Nitin Ghorpade	Success	Pune
2	New Dimensions of Co-operative Management	G.S. Kamat	Himalaya Publication	New Delhi
3	Cases in Co-operative Management	G.S. Kamat	Himalaya Publication	New Delhi
6	Consumer Co-operation in India	G.S. Kamat		
7	Co-operation	Prof L.P. Wakale and Dr. G.H.Barhate	Sheth Publishing	Mumbai
8	Journal of Commerce and Management Thought(JCMT)			
9	Journal Co-operative Organization and Management , Journal of Co-operative studies			

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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – D (Co-operation & Rural Development)**

**Subject Name - Co-operation & Rural Development Special Paper II**

**Subject Title: - Rural Development**

**Course Code: 110**

**Objectives of the course:**

1. To acquaint the students with the Rural Development
2. To study the problems of rural development
3. To study the solution for rural development

**Depth of Programme: - Fundamental and deep Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Introduction - Rural development</b>	concept of rural development, Importance of Rural development in Maharashtra, Need of Rural development in Maharashtra, The problems and challenges of rural development in India	<ul style="list-style-type: none"><li>• To understand the Importance of Rural development</li><li>• To understand the Need of Rural development in Maharashtra</li><li>• To understand the Problems and Challenges of rural development in India</li></ul>
<b>2</b>	<b>Rural development in Maharashtra</b>	Introduction ,Current scenario of Rural development of Maharashtra, Government schemes and programme for Rural development in Maharashtra The problems of rural development in Maharashtra, The Role of government for Rural development in Maharashtra	<ul style="list-style-type: none"><li>• To understand the Current scenario of Rural development of Maharashtra</li><li>• To understand the Government schemes and programme for Rural development in Maharashtra</li><li>• To understand the Role of government for Rural development in Maharashtra</li></ul>

<b>3</b>	<b>Rural development in India</b>	Introduction ,Current scenario of Rural development of India, Central Government schemes and programme for Rural development in India, The problems and Challenges for rural development in India ,The Role of government for Rural development	<ol style="list-style-type: none"> <li>i. To understand the Current scenario of Rural development of India</li> <li>ii. To understand the Government schemes and programme for Rural development in India</li> <li>iii. To understand the Role of government for Rural development in India</li> </ol>
<b>4</b>	<b>Rural Development Planning and Management</b>	Concepts, Principles and Approaches: Concept of development: Indicators of development; Conceptual framework, Strategies; Rural development in India: A retrospective; Policies, Programs: Techniques of planning: Detail steps in district and block level planning: Area Development Planning: Definition, purpose, Area development plans, The Role of Management function for Rural development	<ul style="list-style-type: none"> <li>• To understand the Principles and Approaches of rural development</li> <li>• To study the Rural development in India</li> <li>• To understand the Role of Management function for Rural development</li> </ul>

### Teaching Methodology

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative Methods to be used</b>	<b>Film Shows and AV Application</b>	<b>Project</b>	<b>Expected Outcome</b>
<b>1</b>	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Debate on The problems and challenges of rural development in Maharashtra, Poster presentation	Short Film Show on Rural Development e.g. Hivre Bazar Village video	Project on Importance of Rural development in Maharashtra	Understanding of basic knowledge of Rural development in Maharashtra Understanding The problems and challenges of rural development in Maharashtra

2	12	Guest Lectures of eminent personalities in Rural Development , experience sharing, Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies, PPT, Survey report	You Tube Video on rural development in Maharashtra and India	Project Report on Government schemes and programme for Rural development in Maharashtra	Understanding rural development in Maharashtra and India. Understanding the problems of rural development in Maharashtra
3	12	Organise workshop for students, Pre reading, Class discussion, examples of Various developed Villages, Internet resources. case studies, Field visit ,street play	Presentation on Central Government schemes and programme for Rural development in India	Project on Current scenario of Rural development of India, The Role of government for Rural development	Understanding the problems and Challenges for rural development in India and the Role of government for Rural development
4	12	Pre reading, Class discussion, examples of Villages through Newspapers and internet resources, Guest Lectures of eminent personalities ,PPT	Group discussion on Rural Development Planning and Management	Project on Conceptual framework and Strategies for Rural development	Understanding Rural Development Planning and Management



## Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination ,G.D	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Seminar/Workshop on Rural development
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Awareness Programme on the problems of rural development in Maharashtra
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination, Presentation	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Group discussion on Central Government schemes and programme for Rural development in India ,Field visit
Unit-IV	Class participation, Case Studies, Assignment, field visit , Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Visit to Panchat Committee/ Z.P office for understanding the scheme of Rural Development

## References

Sr. No	Title of Book	Author/s	Publication	Place
1	Co-operation and Rural Development	Principal Dr.Nitin Ghorpade	Success	Pune
2	Human Resource Management Practices in Co-operative sector	Principal Dr. Shaikh Aftab Anwar	Idea Publication	New Delhi
3	Rural development –Principles –Policies and Management	Katar Singh	Sage Publication	New Delhi
4	Rural Society and development	Sambhaji Desai	Prashant Publication	
5	Rural Development in India-Policies and Programme	Abdul Azees NP and S.M. Javed Aktar	Kalpaz Publication	
6	Journal of Rural Development			
7	Journal of commerce and Management			

**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – E (Business Practices & Environment)**

**Subject Name - Business Practices & Environment Special Paper I**

**Subject Title: - Organized Trades and Markets**

**Course Code: 111**

**Objectives of the course:**

- 1) To understand the concepts of organized trade and markets, community markets, regulated markets and business.
- 2) To understand service sector and its role.
- 3) To know about FDI
- 4) To understand cooperative marketing.

**Depth of Programme: - Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Organized Trade &amp; Markets :</b>	Introduction , Meaning and importance - Features of Organized Commodity Markets and Regulated Markets Business-concept - Objectives - Nature and scope of Business in the modern context – Study of various policies with illustrations – Product Buying, Selling Price and Credit Policies.	<ul style="list-style-type: none"><li>• To understand the nature and scope of modern business</li><li>• To understand the relevance and working of different types of organised markets, reasons for regulating them and challenges associated with the same.</li><li>• To understand various types of business policies in modern context</li></ul>
<b>2</b>	<b>Service Sector:</b>	Meaning, Characteristics, Types of services, Role, Importance and development of Service Sector in India - Business Practices with reference to E-Commerce.	<ul style="list-style-type: none"><li>• To understand the nature, role and importance, progress and contribution of service sector in India</li><li>• To understand the concept of E-Commerce and its need in today's business world</li></ul>
<b>3</b>	<b>State in Trade</b>	FDI – Meaning, importance & objectives, Role of FDI in retail trade with illustrations. Arguments for and against FDI. Concept of State Trading -	<ul style="list-style-type: none"><li>• To gain the fundamental knowledge about FDI and its role in retail trade</li><li>• To evaluate the performance of FDI in</li></ul>

		Arguments for and against State Trading - Role of State, Trading Corporation (STC) - State and privatization of trading Activities. Mall administration & organization – Super Markets.	development of business sector in India <ul style="list-style-type: none"> <li>To understand the role of State and Trading Corporations in modern trading activities</li> </ul>
4	<b>Co-operative Marketing</b>	Objectives;, Need - Features – Structure - Functions – Advantages and Role of co-operative marketing with illustrations in rural areas - Direct Marketing for farmers, Self Help Group ,Rural Development Policy, Central Mall, D Mart, Reliance Mart, Innovative Marketing practices	<ul style="list-style-type: none"> <li>To understand the fundamental knowledge regarding nature and role of cooperative marketing in rural areas</li> <li>To study the need of direct marketing, Self Help Group in context of rural areas</li> <li>To gain fundamental knowledge about Innovative marketing practice and Mall Culture</li> </ul>

### Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Case studies of prominent Businessmen in India and World	Film Show on Types of Markets Film on Nature of Business and Business Policies	Project on Business Polices Project on Organised Commodity market and Regulated markets	Understanding of basic knowledge of Modern Business and how to start a new business Understanding various markets and its relation in framing business policies
2	12	Guest Lectures of eminent personalities in service sector, experience sharing, Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies	You Tube Video on Service Sector and E-Commerce	Project Report on Role and Development of Service Sector in India Project Report on Advantages of E-Commerce in modern business context.	Learning the concept of E-Commerce and its practical application in business world Learning functioning of Service Sector and its growth in India
3	12	Debate on Burning and real life economical issues such as FDI, Role of State etc., Pre reading, Class discussion, examples from real life	Presentation on FDI and its positive and negative aspects	Project on FDI with illustration and case studies	Evaluate the performance of FDI in development of business sector in India Understanding the role of

		through newspapers and internet resources.			trading corporations in India
4	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies, Field visit to Malls	Presentation on Cooperative Marketing, Direct Marketing Mall Culture	Project on Self Help Groups Project report on Mall Culture, Case studies	Understanding the procedure of Co-operative Marketing, Direct Marketing and functioning of Malls

### Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Functioning of Commodity Market and Stock Market
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	E-Commerce
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Mall Administration and Organisation
Unit-IV	Class participation, Case Studies, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	i. Co-operative Marketing ii. Agro Tourism

## References

<b>Sr. No</b>	<b>Title of Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1	Principles of Practice of Marketing	C.B.Mamoria	KitabMahal	New Delhi
2	Commodity Marketing	P.L.Gadgil	Shubhada Sarswat,DistributiveTrade	Pune
3	Business Environment Text & Cases	Francis Cherunilam	Himalaya Publishing House Pvt.Ltd.	Mumbai
4	Regulated Markets	W.R.Natu	Asia Publishing House	Mumbai
5	Financial Derivatives & Risk Management	O. P.Agarwal	Himalaya Publishing House Pvt.Ltd.	Mumbai
6	Principles of business organization	Acharya, Govekar, A.R.Sheth & Co	Bombay A.R. Sheth and Co.	Mumbai

**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – E (Business Practices & Environment)**

**Subject Name - Business Practices & Environment Special Paper II**

**Subject Title: -Business Environment and Policy**

**Course Code: 112**

**Objectives of the course:**

- 1) To understand the term business environment and its aspects
- 2) To study the problems of growth of economy and remedies to solve problems
- 3) To know the term pollution and its problems and types
- 4) To understand the term globalization and its effects and challenges

**Depth of Programme: - Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Business Environment</b>	Meaning, Nature, Importance Aspects of Environment -Business Environment with reference to India.	<ul style="list-style-type: none"><li>• To understand the nature and Importance, Aspects of Business Environment</li><li>• To understand the Business Environment with reference to India</li></ul>
<b>2</b>	<b>Problems of growth of Economy</b>	Unemployment, Poverty, Regional Imbalance. Social Injustice, Inflation, Parallel economy, Lack of technical knowledge and information. - Remedies to solve these problems, Opportunities in Environment.	<ul style="list-style-type: none"><li>• To understand the Unemployment, Poverty, Regional Imbalance</li><li>• To understand the Lack of technical Knowledge and information</li></ul>
<b>3</b>	<b>Pollution</b>	Meaning, Problems of pollution - Types of pollution- Water, Air and Noise- Regulatory mechanism & laws, sources and effects, various policies of Government, Go Green Movement	<ul style="list-style-type: none"><li>• To Understand the Problems of various types of Pollution</li><li>• To understand the Regulatory Mechanism and Laws</li><li>• To understand the various policies of Government to go Green Movement.</li></ul>

4	<b>Globalization &amp; its impact</b>	Meaning, objectives, importance & scope of Globalization Effect & challenges of Globalization, Review, Impact and implication Globalization	<ul style="list-style-type: none"> <li>• To understand the fundamental knowledge regarding objectives, importance and scope of Globalisation.</li> <li>• To study the Effects and Challenges of Globalisation.</li> <li>• To gain fundamental knowledge about Impact and implication of Globalisation.</li> </ul>
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### Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and T.V. Application	Project	Expected Outcome
1	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Case studies of Business Environment.	Film Show on Aspects of Environment.	Project on Business Environment with reference to India	Understanding of basic knowledge of nature, Importance and Aspects of Environment
2	12	Guest Lectures of eminent personalities in Business Economy, experience sharing, Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies	You Tube Video on Unemployment, Poverty, and Regional Imbalance	Project Report on problems and Remedies of Unemployment, Poverty, and Regional Imbalance.	Learning the concept of Unemployment, Poverty, and Regional Imbalance and to find out Remedies of these problems.
3	12	Debate on Burning and real life issues of Pollution such as Water, Air, and Noise pollutions, Pre reading, Class discussion, examples from real life through newspapers and internet resources	Presentation on problems, Regulatory mechanism and laws of Pollution.	Project on various policies of Government for Go Green Movement.	Evaluate the performance of application of Govt.Policies
4	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies, Field visit	Presentation on Effects and challenges of Globalisation	Project on Review of Impact and implication of Globalisation.	Understanding the importance, scope, effects and challenges of Globalisation.



### Method of Evaluation

<b>Subject</b>	<b>Internal Evaluation</b>	<b>External Evaluation</b>	<b>Suggested Add on Course</b>
Unit-I	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Business Environment in India
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Remedies to solve the problems of Growth of Economy
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Policies of Government for Pollution and GO Green Movement
Unit-IV	Class participation, Case Studies, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Review Impact and implication of Globalisation.

### References

<b>Sr. No</b>	<b>Title of Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1	Global Economy and Business Environment	Francis Cheranilan	Himalaya publishing house	Mumbai
2	Commodity Marketing	P.L.Gadgil	Shubhada Sarswat, Distributive Trade	Pune
3	Business Environment Text & Cases	Francis Cherunilam	Himalaya Publishing House Pvt.Ltd.	Mumbai
4	Business Environment Chllaaghan	, Elliaon Edward Arnold	Asia Publishing House	Mumbai

**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – F (Business Administration)**

**Subject Name - Business Administration Special Paper I**

**Subject Title: - Production & Operation Management**

**Course Code - 113**

**Objectives of the course**

- To understand and develop deep insight of Production & Operation Management.
- To understand & identify business problems involving operational function, planning and control, design development and quality management.
- Demonstrate awareness and importance of application, operation and supply chain management.
- To develop skills necessary to effectively analyze and synthesize the many inter relationship inherent in complex socio-economic productive systems.
- To increase the knowledge and perspective to gain from emerging trends in production and operation management.

**Depth of the program – Fundamental Knowledge**

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>Production and Operation Management : An Overview</b>	a. <u>Production and Operation Management</u> : Meaning ,importance , Functions , Types of Production Systems – Mass Production /Flow Line , Continuous, Intermittent , Batch Production , Job Lots etc. b. Service Systems – Recent trends in production and service systems c. Plant Layout – Objectives , basic principles and types d. Safety Considerations and environmental aspects	<ul style="list-style-type: none"> <li>• Acquaint the students knowledge about Production and Operation Management.</li> <li>• Recognize the inherent conflict of interest in many business decisions relating to safety consideration and environmental aspects.</li> </ul>
2	<b>Supply Chain Management</b>	a. Supply chain Management : Introduction , Scope, Components, Process of Supply Chain Management. b. Tools and Techniques of Supply Chain Management , Performance Measurement and implementation. c. Career opportunities in Supply Chain Management	<ul style="list-style-type: none"> <li>• Understanding the scope and Process of Supply Chain Management</li> <li>• Knowledge on various career opportunities in</li> </ul>
3	<b>Production Planning and Control</b>	a. Production Planning : Meaning , Objectives , Importance and its components b. Production Control : Meaning , Objectives, Significance and factors affecting Production Control. c. Product Design and Development – Concept , Process and factors affecting product development	<ul style="list-style-type: none"> <li>• Acquaint the students with knowledge of Production Planning and Control.</li> <li>• Motivate the students to develop and innovate ideas for Product Design and Development</li> </ul>

<b>4</b>	<b>Total Quality Management and Emerging Issues</b>	<ol style="list-style-type: none"><li>a. Total Quality Management – Meaning , Dimensions , Objectives and importance</li><li>b. Emerging Issues in Production and Operations Management –<ol style="list-style-type: none"><li>i. Mobile Accessibility</li><li>ii. Atomization of Operational Processes</li><li>iii. Employee empowerment</li><li>iv. Outsourcing</li><li>v. Waste Management</li></ol></li></ol>	<ul style="list-style-type: none"><li>• Recognize the importance of Total Quality Management</li><li>• Identification of emerging issues in Production and operation Management</li></ul>
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## Teaching Methodology

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative methods to be used</b>	<b>Film shows and AV Applications</b>	<b>Project</b>	<b>Expected Outcome</b>
1	12	Article Review , Group Discussion , Quiz	Documentary	Report on the Review of Article	Conceptual Clarity
2	12	Survey Report , Poster Presentation , Guest Lecture	Documentary	Survey Report / Poster Presentation	Awareness on Career opportunities in Supply Chain Management  Introduction to Alternative Career opportunities
3	12	Interview , Game , PPT , Narrating	Documentary	Report Writing	Development of Innovative abilities and Application oriented skills
4	12	Project making , street Play , Jingles making	Documentary	Project	Awareness on the recent and emerging areas  Change in overall perception towards quality enhancement

## Method of Evaluation

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

## References :

### List of Books Recommended :-

1. Production and Operation Management – By B.S.Goel (Pragati Prakashan)
2. Production and Operation Management – By S.N. Chary (Tata Mcgraw Hill)
3. Modern Production and Operation Management – By Elword Buffa
4. Production Planning and Inventory Control – By Magee Budman (Tata Mcgraw Hill)
5. Essentials of Business Administration – By K.A. Shantappa
6. A Key of Production Management – By Kalyani Publication

**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – F (Business Administration)**

**Subject Name - Business Administration Special Paper II**

**Subject Title: - Financial Management**

**Course Code - 114**

**Objectives of the course**

- To acquaint the student with knowledge of various Financial Management terminologies ( Investment ,Credit Planning , Working Capital Management
- To understand the concepts relating to Financing & Financial Statement Analysis
- To utilize the information gathered to reach an optimum conclusion by a process of reasoning
- To enable the students to use their learning to evaluate , make decisions and provide recommendations

Depth of the program – Fundamental Knowledge

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Introduction</b>	Meaning and objectives of Financial Management , Financial systems in India – RBI , SEBI. New trends in Financial Management	<ul style="list-style-type: none"><li>• Understanding Financial Management</li><li>• Recognizing the Financial System of India.</li></ul>
<b>2</b>	<b>Financial Statements &amp; Financial Analysis</b>	Concept of Financial Statements – Income and Balance Statements Financial Analysis – Types and Techniques	<ul style="list-style-type: none"><li>• Understanding Financial Statements</li><li>• Analyzing the Financial Statements</li></ul>
<b>3</b>	<b>Investment Decisions</b>	Capital Expenditure, Capital Budgeting, techniques of Capital Budgeting. Investment	<ul style="list-style-type: none"><li>• To enable the students to make Investment Decisions</li></ul>



		Decision Methods – Payback , Net Present Value , A.R.R and I.R.R	<ul style="list-style-type: none"> <li>To study the Capital Budgeting Techniques</li> </ul>
<b>4</b>	<b>Working Capital &amp; Credit Management</b>	<p>Meaning and Nature of Working Capital and Factors affecting Working Capital</p> <p>Formulation of Credit Policy , Collection Policy , Accounts Receivable Management, Factoring and Lease Financing</p>	<ul style="list-style-type: none"> <li>To understand the meaning and nature of Working Capital</li> <li>To enable the students to formulate Credit and Collection policy</li> </ul>

### Teaching Methodology

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative methods to be used</b>	<b>Project</b>	<b>Expected Outcome</b>
1	08	Lecture Methods	Individual assignment report	Developing understanding on Financial Management
2	14	Lectures Method Guest Lectures by subject Experts	Case analysis and Discussions	Developing Financial Statement analysis skills
3	14	Case analysis Internet Research	Article Review Survey analysis	Developing Decision making Skills
4	12	Survey analysis , Assignments , Field Visits	Field Visit Article Review	Developing skills for effective Credit and Working Capital Management

<b>Suggested Add on Course</b>
Add on course on share market
Basic Statistical Analysis Certificate Course
Short term course on Capital Budgeting Techniques
Certificate course on Working Capital Management

**References :**

List of Books Recommended :-

7. Financial Management – By M.Y.Khan and P.K. Jain (Tata Mcgraw Hill)
8. Financial Management – By I.M.Pandey ( Vikas Publishing House)
9. Financial Management – By Prasanna Chnadra (Tata Mcgraw Hill)
10. Financial Management – By P.V. Kulkarni (Himalaya Publishing House)
11. Financial Management – By Prasanna Chnadra (Tata Mcgraw Hill)
12. The Indian Financial System – By Bharati Pathak (Dorling Kindersley Pvt. Ltd.)
13. Financial Policy and Management Accountant – By Bhabatosh Banerjee(PHI Learning Pvt. Ltd.)
14. Introduction to Lease Financing – By Rajas Parchure , N. Ashok(Time Research Foundation)
15. Credit Management – By Herbert Edwards (Coles Publishing Co. Ltd.)
16. Financial Management – Dr. Parag Kalkar, Success Publications.

**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – G (Advanced Banking & Finance)**

**Subject Name - Advanced Banking & Finance Paper I**

**Subject Title:- Legal Framework of Banking**

**Course Code – 115**

**Objectives:**

1. To acquaint the students with legal framework in which the Indian banking is working today.
2. To make the students aware about the latest developments in the field of banking law.
3. To enable the students to understand modern banking practices.
4. To enable the students to establish a link between the legal provisions and the practical aspects of banking.

<b>Unit No.</b>	<b>Topic</b>	<b>No. of Periods</b>	<b>Teaching Method</b>
01	<b>Banking Regulation Act 1949</b> Provisions relating to- Definition of bank (Sec. 5B and 5C), Business of Banking Companies (Sec.6), Restrictions on business of banking companies (Sec.8, 19 and 20), Capital Structure(Sec.12), Powers of the RBI (Sec.21, 22and 36 to 36AD), Applicability of the Act to Cooperative Banks (Sec.56), amendments of BRA1949 up to 2012, Banking Regulation (Amendment) Bill 2017	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet
02	<b>The Negotiable Instrument Act 1881</b> Provisions relating to: Definition of negotiable Instrument (Sec- 13), Promissory note (Sec -4), Bill of exchange (Sec -5), and Cheque (Sec -6), Comparative Study of Negotiable Instruments Parties to negotiable instrument (Section -7), Holder (Sec -8), Holder in due course (Sec -9), Payment in due course (Sec -10), Negotiation (Sec -14), Endorsement (Sec -15), Dishonour of Negotiable Instruments (Sec -91-92),	12	Lecture, PPT, Group Discussion, Library Work,

	<p>Noting and Protest (Sec -99-104-A), Penalties in case of dishonour of certain cheques for insufficiency of funds in the account (Sec. 138 to 147), Negotiable Instruments (Amendment and Miscellaneous Provisions) Act, 2002: Electronic Cheques/Truncated Cheques</p> <p>Negotiable Instruments (Amendment) Act, 2018- Empowers the Appellate Court to order payment pending the appeal against conviction (Sec.148)</p>		<p>Assignment, Use of internet</p>
03	<p><b>A. The Reserve Bank of India Act, 1934</b></p> <p>Provisions relating to: Incorporation, Capital management and Business (Sec 3 to 19), Central Banking functions ((Sec -20 to 45),Regulatory and Supervisory Collection and furnishing of credit information (45 A to 45 G) ,Penalties (Sec 58 B to 58 -G), RBI Act ( As Amended By Finance Act 2018)- Monetary Policy Committee (Sec.45 ZA to 45 ZO)</p> <p><b>B. RBI and Regulation of Digital Financial Services in India, 2012 to 2016.</b></p>	12	<p>Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet</p>
04	<p><b>Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002</b></p> <p>Provisions relating to: Preliminary (Section 1 and 2) Regulation of securitisation and reconstruction of financial assets and financial institutions (Section 3 to 12 A) Enforcement of security interest (Section 13 to 19) Central registry (Section 20 to 26) Offences and penalties (Section 27 to 30) Miscellaneous (Section 31 to 41) Relevant amendments between 2004 and 2008 and Amendments in SARFAESI Act in 2016: (Taking possession over collateral: Audit and inspection)</p>	12	<p>Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet</p>
		Total- 48	

## References,

1. Gordon & Natarajan: Banking Theory Law and Practice, Himalya Publishing House
2. Srivastava S. P.; Banking Theory & Practice, Anmol Publications
3. PrakhasM., Bhargabhi R: Banking law & Operation, Vision Book House.
4. Tannan : Banking Law and Practice in India, Indian Law House
5. Sheldon H.P: Practice and Law of Banking.
6. VenkataramanaK., Banking Operations, SHBP.
7. Kothari N. M: Law and Practice of Banking.
8. GulatiNeelam C: Principles of Banking Management.
9. Maheshwari. S.N.: Banking Law and Practice, Vikas Publication
10. Varshaney P.N.:- Banking Law & Practice
11. Justine Paul and Pamalata Suresh; Management of Banking & Financial Services; Second Edition- Published by Dorling Kindersley (Pearson)
12. Compendium on the Insolvency and Bankruptcy Code- 2016
13. Principles and Practices of Banking- By Indian Institute of Banking & Finance- Macmillan Publication
14. [www.rbi.org.in](http://www.rbi.org.in)
15. Legal and Regulatory Aspects of Banking– Published by Indian Institute of Banking & Finance.
16. All relevant & recent Bare Acts.
17. Banking Law and Practices- Mr. Prakash Misal, Success Publications.

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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – G (Advanced Banking & Finance)**

**Subject Name - Advanced Banking & Finance Special Paper II**

**Subject Title:- Central Banking**

**Course Code – 116**

**Objectives:**

1. To acquaint the students with RBI's various functions.
2. To make the students aware about the latest developments in the field of Para banking and NBFCs in India.
3. To enable the students to understand the role of central banking especially in India.
4. To enable the students to acquire sound knowledge of working and techniques of central bank.

<b>Unit No.</b>	<b>Topic</b>	<b>No. of Periods</b>	<b>Teaching Method</b>
<b>01</b>	<b>Changing Role and Need of Central Banking</b> Origin and evolution of Central banking  Role of Central Bank in emerging Economies  Need and Rationale of Central Bank.  Autonomy of Central Banks Evolution of Reserve Bank of India (R.B.I.)	08	Lecture, PPT,  Group Discussion, Library Work,  Assignment, Use of Internet
02	<b>Functions and Regulations of Reserve Bank of India</b>  <b>2 I. Functions of RBI-</b>  <b>A. The Reserve Bank as currency authority:</b>	14	Lecture, PPT,  Group

	<p>Issue of currency notes, Asset banking for note- issue, Distribution of currency, Currency chests,</p> <p>Recent developments in currency management.</p> <p><b>B. The Reserve Bank as banker to Government:</b> Maintenance of Government accounts,</p> <p>Banker to the Central Government and the State governments, Management of public debt</p> <p><b>C. RBI as a Banker's Bank:</b> Controller of Credit, Lender of Last Resort</p> <p><b>D. RBI as a Custodian/Manager of Foreign Reserves</b></p> <p><b>E. Promotional Functions of RBI</b></p> <p><b>2 II. Regulation and Supervision of Reserve Bank over Commercial banks.</b></p> <p>Regulation and supervision over commercial banks:</p> <p>Licensing of banks, Opening of new banks, Branch Licensing, Foreign banks, Cash reserves and liquid assets, Prudential norms, Capital and reserves, Control over methods of operation, New Banking Licensing Policy</p>		<p>Discussion, Library Work,  Assignment, Use of internet</p>
03	<p><b>Para banking activities</b> Control over management, Annual accounts and audit, Subsidiaries of commercial banks, Credit Information Bureau of India Ltd. (CIBIL) Bank Assurance, Portfolio Management Services, Pension Fund Managers,</p> <p>Mutual Fund Business, Underwriting of Bonds of PSUs,</p> <p>Investment in Venture Capital Funds etc.</p>	14	<p>Lecture,  PPT,  Group Discussion, Library Work  Book Assignment, Use of internet</p>
04	<p><b>Non Banking Financial Companies (NBFCs)</b> Meaning and types of NBFCs</p>	12	<p>Lecture,  PPT,</p>



Role of NBFCs Problems of NBFC Measures for supervision over NBFCs. Revised Regulatory framework for NBFCs		Group Discussion, Library Work, Assignment, use of Internet
	<b>Total- 48</b>	

### References,

1. Venugopal Reddy Y.; Monetary & Financial Sector Reforms in India
2. Jhingan M.L., Vrinda; Money, Banking, International Trade And Public Finance- Publications Ltd.
3. Fabozzi Frank J.; Foundation of Financial Markets and Institutions- Dorling Kindersley Pvt. Ltd.
4. Sharma Hemant; Encyclopaedia of Banking and Finance – Cyber Tech Publication, New Delhi
5. Financial Markets and Institutions in India- Dr. Sunil Shete, Success Publications.
6. Indian and Global Economy - Dr. M. U. Mulani, Success Publications
6. rsaaLrajaoMd` 32016´ : BaartIya Aqa-vyavasqaa , sa@saosa piblakoSana , puNao.
7. Govt. of India- Economic Survey
8. R.B.I.: Functions and Working – R.B.I. Publication.
9. R.B.I. Bulletins.
10. R.B.I. Annual Reports.
11. Reports on Trend & Progress of Banking in India- R.B.I. Publication
12. www.rbi.org.in

**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – H (Advanced Marketing)**

**Subject Name - Advanced Marketing Special Paper I**

**Subject Title:- Marketing Techniques**

**Course Code -: 117**

**Objectives of the course**

1. To expose the students to various approaches to the study of marketing
2. To create awareness about environmental factors which are affecting marketing environment
3. To provide in-depth knowledge about marketing mix
4. To acquaint students with the importance of public relation in the field marketing
5. To help students understand stake-holders role in marketing mix

Depth of the program – Detailed Knowledge

Objective of the Program

- a. To equip and train Post Graduate students to accept the challenges in the field of marketing by providing opportunities to study and analyze advanced marketing techniques.
- b. To develop students' independent logical thinking and facilitate personality development.
- c. To prepare the students for seeking suitable careers in the field of marketing.
- d. To impart the knowledge about how to collect the data and interpret it.
- e. To develop among students Communication and Analytical skills

Unit No	Unit Title	Contents	Purpose Skills to be developed
01	Marketing Introduction & Marketing Environment	<p><b>Marketing</b> : Meaning ,Definition,Elements, Objectives, Importance, Advantages and limitations, Evolution and Scope Approaches to the study of Marketing <b>Marketing Environment:</b> Meaning and Definition, Internal and external Environmental factors influencing the marketing environment</p>	To impart the students about Marketing & marketing environment
02	Product Mix and Price Mix	<p><b>Marketing Mix</b> : Meaning, Definition,Elements, <b>Product Mix:</b> Concept of Product, Product Lines, Product line length, depth, width. Product Mix Width. Product Simplification diversification and elimination <b>Product Management:</b> New product development and Product Life Cycle <b>Brand Management:</b> concept definition and history ofbrand/branding Brand Creation, Rebranding, Brand Positioning, Brand Equity Brand Contract, Brand Factory <b>Labelling: Meaning and importance</b> <b>Price Mix:</b> Price—Meaning, Definition and Elements of price mix. Need, importance and objectives of pricing. Factors influencing pricing. Various Pricing Strategies.</p>	To impart to the students about Product mix and place mix techniques.
03	<b>Place Mix and Promotion Mix</b>	<p><b>Place</b> – Types of Distribution Channels , Advantages &amp; Limitations, factors affecting selection of channel. <b>Promotion Mix</b> : Meaning, Elements of Promotion Mix,</p>	To impart to the students about place mix and promotion mix technique

		<p><b>Advertising</b> – Concept, Classification, functions, benefits of advertising, Economic, Social &amp; ethical issues, evaluating advertising effectiveness, Recent trends in advertising,</p> <p><b>Personal Selling</b> – concept and importance, theories of selling, process of personal selling. Selling Methods, Limitations of personal selling.</p> <p><b>Publicity:</b> Meaning, difference between advertising and publicity</p> <p><b>Sales Promotion:</b> Meaning, Objectives and importance. Tools or techniques, Evaluation of sales promotion.</p>	
04	<p><b>Public Relations, People Process and Physical Evidence</b></p>	<p><b>Public Relations—</b> Concept, History, Tools of public relations, Role of Public Relation Officer</p> <p><b>E- Marketing Promotion</b> – E mails, different types of Web advertising, blog spots, Online Sponsorships. Social Media Marketing,</p> <p><b>People, Process and Physical Evidence --</b> People as a part of Marketing Mix, customer interaction, customer service Process as part of the Marketing Mix, Physical evidence/ Packaging</p>	To impart the students to develop public relation skill in marketing

**Teaching methodology**

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
01	12	Guest Lecture, Presentation of the students and Lectures available on Youtube	Videos on Youtube	N.A	Students will understand various approaches to study marketing and also get sufficient knowledge about the factors which influencing marketing environment.

02	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will get in-depth knowledge about Product Mix and Price Mix
03	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will understand about Place Mix and Promotion Mix
04	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will aware about various tools of Public Relation and also e-marketing promotion

### Method of Evaluation

Subject	Internal Evaluation	External Evaluation
Unit – I	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination
Unit – II	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination
Unit – III	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination
Unit – IV	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination

## References

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1.	Marketing Management	Arun Kumar, Rachana Sharma.	Atlantic Publishers & Distributors	New Delhi
2.	Marketing Management	Amar Jyoti	Gennext Publishers	New Delhi
3.	Marketing Management	Ranjan Saxena	Tata Mc-Graw Hill Publishers	New Delhi
4.	International Marketing Mix Management	Tobias Richter	Noyos	Berlin
5.	Marketing Management	Russell Winer	Pearson Education	Delhi
6.	Public Relation in Marketing Mix	Jordan Goldman,	NTC Business Books	New York
7.	Public Relation for Marketing Management	Frank Jefkins	The MACMILLAN Press Ltd	London
8.	Marketing Management	Prin. Dr. Babasaheb Sangale	Success Publications	Pune

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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – H (Advanced Marketing)**

**Subject Name - Advanced Marketing Special Paper II**

**Subject Title:- Consumer Behaviour**

**Course Code -: 118**

**Objectives of the course**

1. To help students understand the various models of Consumer Behaviour
2. To facilitate students 'awareness about consumer motivation & how to overcome motivational problem
3. To provide in-depth knowledge about consumer personality
4. To acquaint the students with the culture and Social Influences on Consumer Behaviour

Depth of the program – Detailed Knowledge

Objective of the Program

- d. To equip and train Post Graduate students to accept the challenges in the field of marketing by providing opportunities to study and analyze advanced marketing techniques.
- e. To develop students' independent logical thinking and facilitate personality development.
- f. To prepare the students for seeking suitable careers in the field of marketing.
  - d. To impart the knowledge about how to collect the data and interpret it.
  - e. To develop among students Communication and Analytical skills

<b>Unit No</b>	<b>Unit Title</b>	<b>Content</b>	<b>Skills to be developed</b>
01	Consumer Behavior	Meaning and Definition of Consumer Behaviour. Need and Advantages to Study Consumer Behaviour. Models of Consumer Behaviour—Economic, Learning, Sociological and Psychological Models and other relevant Models.	To identify various consumer behavioural traits and patterns.
02	Consumer Motivation.	Introduction , needs , objectives and Scope of Consumer Motivation. Overcoming Problems of Motivational Conflict. Defense Mechanism. Motive arousal, Motivational theories	To discern the motivational gaps among consumers and to use the right type of motivational techniques to fill / reduce the gap.
03	Consumer Personality: Learning Memory and Involvement	Consumer attitudes, beliefs, feelings and Behaviour Consumer Learning attitudes and components of learning Memory system , memory process, concept of involvement , dimensions of involvement	To identify the consumer personality, with regard to attitude, learning , memory and involvement
04	Cultural and Social Influences on Consumer Behaviour	Characteristics of Culture, values, sub cultures, cross cultural and multi-cultural influences on Consumer Behaviour. Social Class and Group influences on Consumer Behaviour with regard to money and other status symbols, conformity to group norms behavior and Influence, family life influences, standard of life and living Influences.	To specifically Identify differences in Consumer Behaviour based on Cultural and Social Influences.



### Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
01	12	Guest Lecture, Presentation of the students and Lectures available on Youtube	Videos on Youtube	N.A	Students will understand various approaches to study marketing and also get sufficient knowledge about the factors which influencing marketing environment.
02	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will get in-depth knowledge about Product Mix and Price Mix
03	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will understand about Place Mix and Promotion Mix
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## Method of Evaluation

<b>Subject</b>	<b>Internal Evaluation</b>	<b>External Evaluation</b>
Unit – I	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination
Unit – II	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination
Unit – III	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination
Unit – IV	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination

## References

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1	Consumer Behaviour	Leon G Schiffman, Joseph Wisenblit and S. Ramesh Kumar	Pearson	USA
2	Consumer Behaviour – Insights from Indian Market	RamanujMajumdar	PHI Learning Pvt Ltd	New Delhi
3	Consumer Behaviour—The Indian	S. Ramesh Kumar	Pearson	USA

	<b>Context ( Concept and Cases)</b>			
<b>4</b>	<b>Consumer Behaviour</b>	<b>Rodger D Blackwell, Paul W Miniard, James F Engel and Zillur Rahman</b>	<b>Cengage Learning India Pvt Ltd</b>	<b>Delhi</b>
<b>5</b>	<b>International Marketing Mix Management</b>	<b>Tobias Richter</b>	<b>Noyos</b>	<b>Berlin</b>
<b>6</b>	<b>Marketing Management</b>	<b>Russell Winer</b>	<b>Pearson Education</b>	<b>Delhi</b>
<b>7</b>	<b>Public Relation in Marketing Mix</b>	<b>Jordan Goldman,</b>	<b>NTC Business Books</b>	<b>New York</b>
<b>8</b>	<b>Public Relation for Marketing Management</b>	<b>Frank Jefkins</b>	<b>The MACMILLAN Press Ltd</b>	<b>London</b>

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