

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

**Syllabus for T.Y.B. Com.**

**Course code: - 361**

**Semester –VI**

**Credit - 3**

**Subject Name: Business Regulatory Framework**

**Depth of the program – Fundamental Knowledge**

**Preamble**

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

**Objectives of the Program**

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

## Table of Contents

Unit No	Unit Title	Contents	Purpose Skills to be developed
1	<b>Negotiable Instruments Act,1881</b>  <b>(14 Lectures)</b>	Concept of Negotiable Instruments: Characteristics, Meaning Important relevant definitions under the Act <ul style="list-style-type: none"> <li>• Definitions, Essentials of promissory note, bill of exchange and cheque. Distinction between these instruments. Crossing of cheques – It’s meaning and types.</li> <li>• Holder and holder in due course, Privileges of holder in due course.</li> <li>• Negotiation, endorsement, kinds of endorsement.</li> <li>• Liabilities of parties to negotiable instruments.</li> <li>• Dishonor of N. I., kinds, law relating to notice of dishonor.</li> </ul>	To Equip the students with procedure and practices about negotiable instruments and liabilities of parties in case of dishonor of negotiable instruments.
2	<b>E-Contracts (E-Transactions/E-Commerce.):</b>  <b>(06 Lectures)</b>	<ul style="list-style-type: none"> <li>• Significance of E-Transactions /E-Commerce. Nature, Formation, Legality. Recognition. (Chapter 4.Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement, dispatch of E-Records)</li> <li>• Digital Signatures –Meaning &amp; functions, Digital Signature, certificates [Sections 35-39]</li> <li>• Legal issues involved in E-Contracts and personal data protection (Sec.43 A)</li> </ul>	Comprehensive understanding about the E-Contracts, E-Commerce and their legal aspects

3	<b>The Consumer Protection Act,2019</b>  <b>(14 Lectures)</b>	The Consumer Protection Act, 2019 <ul style="list-style-type: none"> <li>• Salient features of the C.P. Act,2019</li> <li>• Definitions-Consumer, Complainant, Services, Defect &amp; Deficiency, Complainant, unfair trade practice, restrictive trade practice, unfair contract.</li> <li>• Consumer Protection Councils.</li> <li>• Procedure to file complaint &amp; Procedure to deal with complaint in commissions &amp; Reliefs available to consumer.(Sec.39)</li> <li>• Consumer Disputes Redressal Commissions. (Composition, Jurisdiction, Powers and Functions.)</li> </ul>	To acquaint students about regulatory mechanism of Consumer Protection and Procedural aspect of Redressal of Consumers' grievances.
4.	<b>Intellectual Property Rights</b>  <b>(14 Lectures)</b>	Intellectual Property Rights : (IPRs) <ul style="list-style-type: none"> <li>• Meaning &amp; importance of IPRs, International efforts in protection of IPR: WIPO (Objectives &amp; activities) &amp; TRIPS Agreement: Objectives</li> <li>• Definition and conceptual understanding of following IPRs under the relevant Indian current statutes.</li> <li>• Patent: Definition &amp; concept, Rights &amp; obligation of Patentee, its term.</li> <li>• Copyright: Characteristics &amp; subject matter of copyright, Author &amp; his Rights, term.</li> <li>• Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder.</li> <li>• Design: Importance, characteristics, Rights of design holder.</li> </ul>	To be able to appreciate the emerging developments in the area of intellectual property Laws and their impact on the Indian businesses.

		<ul style="list-style-type: none"> <li>• Geographical Indications, Confidential Information &amp; Trade Secrets,</li> </ul> <p>Traditional knowledge—Meaning &amp; scope of these IPRs.</p>	
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[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

### Teaching Methodology

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

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

## Methods of Evaluations

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

## References

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

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

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

**Paper: ADVANCED ACCOUNTING – II**

**Code: 362**

**No. of lectures: 48**

**Preamble**

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

**Objectives of the course**

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

**Objectives of the Program**

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

## Depth of the program – Fundamental Knowledge

### CONTENTS

Unit No.	Unit Name	Contents	Purpose skills to be developed
1	<b>Final Accounts of Co-operative Societies</b>	<ul style="list-style-type: none"> <li>- Meaning and Introduction,</li> <li>- Allocation of Profit as per Maharashtra State Co-operative Societies Act.</li> <li>- Preparation of Final Accounts of Credit Co-op. Societies &amp; Consumer Co-op. Societies</li> </ul>	<ul style="list-style-type: none"> <li>- To upgrade regarding legal provisions of co-operative accounting.</li> <li>- To develop the skill regarding preparation &amp; presentation of final accounts of Credit Co-op. Societies &amp; Consumer Co-op. Societies.</li> </ul>
2	<b>Branch Accounting</b>	<ul style="list-style-type: none"> <li>- Concept of Branches &amp; their Classification from accounting point of view.</li> <li>- Accounting treatment of dependent branches &amp; independent branches.</li> <li>- Methods of charging goods to branches.</li> </ul>	<ul style="list-style-type: none"> <li>- To develop conceptual understanding about accounting for different branches.</li> <li>- To ascertain whether the branch should be expanded or closed, to ascertain the requirement of cash and stock for each branch.</li> <li>- To develop the skill &amp; upgrade the knowledge regarding methods of charging goods to branches.</li> </ul>
3	<b>Recent Trends in Accounting</b>	<ul style="list-style-type: none"> <li>- Forensic Accounting</li> <li>- Accounting for Corporate Social Responsibility</li> <li>- Accounting for Derivative Contracts</li> <li>- Artificial Intelligence in Accounting</li> </ul>	<ul style="list-style-type: none"> <li>- To develop conceptual understanding about forensic accounting, corporate social responsibility, derivative contracts and artificial intelligence in accounting.</li> </ul>
4	<b>Analysis of Financial Statements</b>	<ul style="list-style-type: none"> <li>- Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis, Types of Ratios – Profitability, Liquidity, Leverage etc.</li> <li>- Simple Problems on following Ratios: - Gross Profit, - Net Profit, - Operating, - Stock Turnover, - Debtors Turnover, - Creditors Turnover, - Current Ratio, Liquid Ratio, - Debt-Equity Ratio, - Working Capital to Net worth, Assets Turnover Ratio.</li> </ul>	<ul style="list-style-type: none"> <li>- To understand the conceptual knowledge, objectives, methods &amp; tools of analysis of financial statements.</li> <li>- To develop the analytical skill and decision-making skill of the students.</li> <li>- To diagnose the information contained in financial statements so as to judge the profitability, liquidity &amp; solvency position of business organizations.</li> </ul>

### Teaching Methodology

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

### Method of Evaluation

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

## References:

### ❖ List of Books Recommended:

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

### ❖ List of Videos Recommended:

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

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

**Semester - VI**

**Subject: Indian & Global Economic Development**

**Course Code: 363**

**Total Credits: 3**

**Preamble:**

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

**Scope of the Programme –**

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

**Objectives:**

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

**Course Outcomes:-**

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

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

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

**Teaching methodology:**

Unit No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	<ul style="list-style-type: none"> <li>• Open Book discussion</li> <li>• Casestudies</li> <li>• Problem solvingbased learning</li> </ul>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Films</li> </ul>	<ul style="list-style-type: none"> <li>• Implication of HDI</li> <li>• Policies of Indian Government for improving Human Quality</li> </ul>	<ul style="list-style-type: none"> <li>• Students will understand concepts of Development</li> <li>• Will be able to critically evaluate status of India as compared to world</li> </ul>
2	10	<ul style="list-style-type: none"> <li>• Digital lectures</li> <li>• Project based learning</li> </ul>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	<ul style="list-style-type: none"> <li>• Role of Foreign Capital in Developing Countries</li> <li>• Concepts of Foreign Capital</li> </ul>	<ul style="list-style-type: none"> <li>• Will understand the concepts of Foreign Capital</li> </ul>

3	14	<ul style="list-style-type: none"> <li>• Pair learning</li> <li>• Group discussion</li> </ul>	<ul style="list-style-type: none"> <li>• Films</li> <li>• You tube lectures</li> <li>• PPTs made by Teachers</li> </ul>	<ul style="list-style-type: none"> <li>• Role of Foreign Trade in Development of Developing Countries</li> <li>• Trends of Trade in developed and developing countries</li> <li>• Concepts of Balance of Trade and Balance of Payments</li> </ul>	<ul style="list-style-type: none"> <li>• Will understand the concepts of Balance of Trade and Balance of Payment</li> <li>• Will be able to make comparison of Indian trade with other countries</li> </ul>
4	14	<ul style="list-style-type: none"> <li>• Group discussion</li> <li>• Teacher driven power point presentation</li> </ul>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	<ul style="list-style-type: none"> <li>• Role of International Financial Institutions In Development of Developing Countries</li> <li>• Importance of Economic Cooperation in Development</li> </ul>	<ul style="list-style-type: none"> <li>• Will understand the importance of International Financial Institutions.</li> <li>• Will be able the Organization and Functions of International Cooperation Organizations</li> </ul>

#### Recommended Books:

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

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

**OR**

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

**Semester - VI**

**Subject: International Economics II**

**Course Code: 363**

**Total Credits: 3**

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

**Objectives:**

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

**Course outcomes:**

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

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

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

**Teaching Methodology:**

<b>Unit No.</b>	<b>No. of Lectures</b>	<b>Innovative methods to be used</b>	<b>Film Shows and AV Applications</b>	<b>Project</b>	<b>Expected Outcome</b>
<b>1</b>	<b>12</b>	<ul style="list-style-type: none"> <li>• Open book discussion</li> <li>• Digital lectures</li> <li>• Reading</li> <li>• Projects</li> </ul>	You tube lectures on balance of payments, Teacher oriented PPTs	<ul style="list-style-type: none"> <li>• Difference in Balance of Trade and Balance of Payments</li> <li>• Comparison between current Account and Capital Account</li> </ul>	<ul style="list-style-type: none"> <li>• Students will understand basic concepts of Balance of Trade and Balance of Payments</li> <li>• Account Will be able to analyze and current Account and Capital Account</li> </ul>
<b>2</b>	<b>12</b>	<ul style="list-style-type: none"> <li>• Group discussion</li> <li>• Case studies</li> <li>• Problem solving based learning</li> </ul>	You tube lectures, Lectures on SWAYAM Portal	<ul style="list-style-type: none"> <li>• Role of foreign exchange market in the economy.</li> <li>• Methods of foreign exchange determination</li> </ul>	<ul style="list-style-type: none"> <li>• Will know Meaning of Foreign exchange market</li> <li>• Will know the methods of foreign exchange determination</li> </ul>

3	12	<ul style="list-style-type: none"> <li>• Pair learning</li> <li>• Group discussion</li> <li>• Open book discussion</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher oriented PPTs.</li> <li>• You tube lectures</li> </ul>	<ul style="list-style-type: none"> <li>• Problems of Foreign Capital</li> <li>• Role of Multinational Corporations (MNC's)</li> </ul>	<ul style="list-style-type: none"> <li>• Will understand the concept of international factors mobility</li> <li>• Will understand Causes and Effects of Labor migration and Brain Drain</li> <li>• Able to interpret Role of Multinational Corporations (MNC's)</li> </ul>
4	12	<ul style="list-style-type: none"> <li>• Group discussion</li> <li>• Teacher driven power point presentation</li> <li>• You tube videos and presentations</li> </ul>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	<ul style="list-style-type: none"> <li>• Role and Functions of WTO</li> <li>• Comparison World Bank and IMF</li> <li>• Study of the regional coopertions</li> </ul>	<ul style="list-style-type: none"> <li>• Will understand role of international institutions in development of economies</li> <li>• Will know the effect of regional cooperation on trade and development</li> </ul>

### Recommended Books:

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

13. Francis Cherunilam – International Economics, McGraw Hill publications
14. Francis Cherulliom - International Economics (Prentice hall)
15. Panchmukhi, V.R. (1978), Trade Policies of India: A Quantitative Analysis, Concept Publishing Company, New Delhi.
16. Patel, S.J. (1995), Indian Economy towards the 21st Century, University Press Ltd., India.
17. L.M.Bhole – Financial Institutions Markets (Tata McGraw Hill)
18. H.R.Macharaju – International Financial Markets and India (Wheeler Publication)
19. <https://www.economicdiscussion.net/international-economics/international-economics-its-concept-parts/4205>
20. <https://www.emerald.com/insight/content/doi/10.1108/00251749710160214/full/html>
21. [https://www.economicsonline.co.uk/Global\\_economics/Terms\\_of\\_trade.html](https://www.economicsonline.co.uk/Global_economics/Terms_of_trade.html)
22. [https://en.wikipedia.org/wiki/Main\\_Page](https://en.wikipedia.org/wiki/Main_Page)
23. <https://openknowledge.worldbank.org/handle/10986/2140>
24. <https://infobrics.org/>
25. <https://economictimes.indiatimes.com/definition/Brexit>
26. [https://europa.eu/european-union/index\\_en](https://europa.eu/european-union/index_en)

**Savitribai Phule Pune University**  
**Faculty of Commerce & Management**  
 T Y B Com (Semester VI)  
 (Choice Based Credit System)  
**Revised Syllabus (2021-22)**

**CORE COURSE – I**

**Subject: Auditing & Taxation - II**

**Course Code: 364**

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

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

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

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

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

**Teaching Methodology:**

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

**Method of Evaluation:**

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

**List of Practical's**

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

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

**Guidelines for completion of Practical's:**

- 1) For each semester minimum three practical's should be completed.
- 2) Two Practical are compulsory from the given list.
- 3) Teachers are allowed to choose one practical according to the situation in their local area.

**Reference books:**

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

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

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

**Subject Code :- PR- 365 (a)**

**Subject : - Business Administration – II (Marketing)**

**Preamble**

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

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

**Objectives of the course**

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

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

**Depth of the program – Fundamental Knowledge**

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

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

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

### Teaching Methodology

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

### Method of Evaluation

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

### References:

#### List of Books Recommended: -

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

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

**Revised syllabi (2019 Pattern) for T.Y.B. Com Degree course (CBCS)**  
**Semester – VI**  
**SPECIAL ELECTIVE COURSE (Special Course – II)**  
**Banking & Finance-Special Paper II) Semester-VI(**  
**) Financial Markets and Institutions in India – II Course code :365-B**  
**Total Credits :04 (Theory 03 +Practical 01=04)**

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**Objectives :**

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

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

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

**References:**

- 1 . Financial Institution and Market: L .M .Bhole
- 2 . Prasanna Chandra, “Investment analysis & Portfolio Management”, New-Delhi, The McGraw Hill Company Ltd.
3. V. K. Bhalla, “Portfolio Analysis & Management”, New-Delhi, Sultanchand & Sons Publication.
4. Panithavathy Pandian, “Securities Analysis and Portfolio Management”, New-Delhi, Vikash Publishing House Pvt. Ltd.
5. M. Ranganathan & R. Madhumahi, “Investment Analysis and Portfolio Management”. Pearson Education [India]
- 6 .Indian Financial System: Dr .M .Y .Khan
- 7 .Investment and Securities Markets in India: V .A .Avadhani
- 8 .Economic Reforms and Capital Markets in India: Anand Mittal
9. Financial Market and Institutions in India: Dr .Sunil Shete, Success Publication.

**SYLLABUS FOR T.Y.B.COM UNDER CBCS PATTERN 2019**  
**SEMESTER-VI**  
**PAPER- II**  
**SUBJECT NAME: - BUSINESS LAWS AND PRACTICE PAPER II (BLP-II)**  
**COURSE CODE – 365 (c)**

**Objectives of the course:**

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

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

**Depth of the program:**

Basic to application based

**Objectives of the Subject:**

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

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

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

## Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	<ul style="list-style-type: none"> <li>➤ Internet Sources.</li> </ul>	<ul style="list-style-type: none"> <li>➤ You tube videos on Historical Development of Company Law in India</li> <li>➤ E-Content provided by UGC/University/MOOC /You tube etc. to be studied.</li> </ul>	Project report should be prepared on Historical Development of Company Law in India	Understanding the Historical Development of Company Law in India
2	12	<ul style="list-style-type: none"> <li>➤ Group Discussion.</li> <li>➤ Internet Sources.</li> </ul>	<ul style="list-style-type: none"> <li>➤ E-Content on Prevention of Oppression and Mismanagement provided by UGC/University/MOOC etc. to be studied &amp; analyzed.</li> </ul>	Project report can be prepared on overview of Prevention of Oppression and Mismanagement.	Understanding in detail Prevention of Oppression and Mismanagement.
3	12	<ul style="list-style-type: none"> <li>➤ Internet Sources.</li> <li>➤ Presentation can be taken.</li> </ul>	<ul style="list-style-type: none"> <li>➤ E-Content on Inspection and investigation provided by UGC/University/MOOC/ You Tube etc. to be Watched &amp; analyzed.</li> </ul>	Project report can be prepared on Inspection, Investigations, Compromise and Arrangement	Understanding the Inspection, Investigations, Compromise and Arrangement

4	12	<ul style="list-style-type: none"> <li>➤ Internet Sources.</li> <li>➤ Presentation can be taken.</li> </ul>	E-Content on Corporate Governance provided by UGC/University/MOOC/YouTube etc. to be Studied & analyzed.	Project report can be prepared on benefits of Corporate Governance.	Understanding the Corporate Governance in detail.
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## References

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

## Practical for Semester – VI

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

## References

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

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

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

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

### Preamble:

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

### Objectives of the Course:

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

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

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

### Teaching Methodology:

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

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

### **Method of Evaluation:**

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

**References:**

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

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

Degree Course CBCS

Semester VI

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

**Course Code -: 365 – E**

**Subject Title -: Methods of Costing**

**Objectives:**

1. To provide knowledge about the various methods of costing.
2. To understand the applications of different methods of costing in manufacturing and service industries.
3. To enable students to prepare cost statements under different types of manufacturing industries and Service Industries
4. To build the applicability of cost accounting standards in the method of costing.

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

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

## Teaching Methodology

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

### Method of Evaluation

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

### References

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

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

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

### Web References

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

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

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

**Areas of practical problems**

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

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

**Preamble to the syllabus:**

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

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

**Depth of the Course – Basic Knowledge of Elementary Statistics**

**Objective of the Course**

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

Unit No.	Unit Title	Contents	Purpose/Skills to be developed
1	<b>Sampling Methods</b>	Meaning of census and sampling. Advantages of sampling over census; Methods of Sampling: - Simple random sampling with replacement (SRSWR), Simple random sampling without replacement (SRSWOR), Stratified sampling, Systematic sampling; Meanings of the terms: - Estimator and estimate, Statistic, Sampling distribution of statistic, Standard error of statistic; Examples and problems - Numerical problems to estimate population mean, population total, standard error of unbiased estimator of population mean in case of SRSWR and SRSWOR, Numerical problems to estimate population mean and population total in case of stratified sampling.	<ol style="list-style-type: none"> <li>1. To understand the concept sampling.</li> <li>2. To understand different methods of sampling.</li> <li>3. To apply sampling methods to real life business problems.</li> </ol>

2	<b>Normal Distribution</b>	Probability density function of - Normal distribution with mean $\mu$ and variance $\sigma^2$ , Standard normal variate (SNV); Properties of normal distribution (without proof); Additive property of two independent normal variates (without proof); Problems to evaluate probabilities and to find mean and variance.	<ol style="list-style-type: none"> <li>1. To understand the concept of normal distribution and its relevance.</li> <li>2. To understand the relation of normal distribution with other standard distributions.</li> </ol>
3	<b>Large and Small Sample Tests</b>	<p><b>Large Sample Tests</b>  Concept of hypothesis, statistical hypothesis, null hypothesis, alternative hypothesis, critical region, two types of errors, level of significance, P-Value; Large sample test for testing  <math>H_0 : \mu = \mu_0</math> v/s <math>H_1 : \mu \neq \mu_0</math> (<math>\mu</math> : Mean)  <math>H_0 : \mu_1 = \mu_2</math> v/s <math>H_1 : \mu_1 \neq \mu_2</math>  <math>H_0 : P = P_0</math> v/s <math>H_1 : P \neq P_0</math>  <math>H_0 : P_1 = P_2</math> v/s <math>H_1 : P_1 \neq P_2</math>  Examples and problems related to business</p> <p><b>Small sample tests</b>  <math>\chi^2</math> test of goodness of fit for proportions.  <math>\chi^2</math> test of independence of two attributes - <math>2 \times 2</math> contingency table, <math>m \times n</math> contingency table  t-test for <math>H_0 : \mu = \mu_0</math> v/s <math>H_1 : \mu \neq \mu_0</math>  t-test for <math>H_0 : \mu_1 = \mu_2</math> v/s <math>H_1 : \mu_1 \neq \mu_2</math>  Paired t test <math>H_0 : \mu_d = 0</math> v/s <math>H_1 : \mu_d \neq 0</math>  t-test for <math>H_0 : \rho = 0</math> v/s <math>H_1 : \rho \neq 0</math>  (Test of significance of correlation coefficient.)  F-test for <math>H_0 : \sigma_1^2 = \sigma_2^2</math> v/s <math>H_1 : \sigma_1^2 \neq \sigma_2^2</math>  Examples and problems related to business</p>	<ol style="list-style-type: none"> <li>1. To understand the concept large sample tests for hypothesis testing.</li> <li>2. To understand the concept of small sample tests for hypothesis testing.</li> <li>3. To apply the concepts of large sample tests and small sample test to real world business problems.</li> </ol>
4	<b>Analysis of variance</b>	Meaning; One way classification; Two way classification; Basic hypothesis and preparation of ANOVA table and F test for the hypothesis; Examples and problems related to business.	<ol style="list-style-type: none"> <li>1. To understand the concept of ANOVA</li> <li>2. To apply the concept of ANOVA to real world business problems.</li> </ol>

### List of practical's

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

### Teaching methodology

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

## Method of Evaluation

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

### Notes: -

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

### References:

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

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

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

Semester VI (T.Y.B.Com)

Subject code -: 365 (g)

Subject -: Business Entrepreneurship (Special Paper II)

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

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### Preamble:

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

### Objectives:

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

## Depth of Programme: - Basic knowledge of Business Entrepreneurship

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>BUSINESS PLAN (BP) IMPLEMENTATION</b>	Meaning - importance - preparation of Business Plan, Financial aspects, Marketing aspects, Human Resource aspects, Technical aspects, Social aspects of Business Plan. Common pitfalls to be avoided in preparation of a Business Plan., Steps in Business Plan, Implementation, Objectives, Ideas, Guidelines in Business Plan	<ol style="list-style-type: none"> <li>1) To understand the concept, Importance and various aspects of Business Plan</li> <li>2) To study the steps, Ideas, Guidelines in implementation of Business Plan</li> </ol>
2	<b>MSME MANAGEMENT :</b>	<p>(As Distinct from corporate sector management)</p> <p>Functional v/s Integrated Approach</p> <p>Structured v/s Flexible Approach</p> <p>Logical v/s Creative Approach</p> <p>Start up phase Management: Difference of opinion with in promoting team -</p> <p>Avoiding failure – Problem-Solving, Creativity and Innovation, Stability Phase Management, Growth phase Management,</p> <p>MSME Registration, Consultants, Udyog Adhar Registration Consultancy, Enterprise Risk Management (ERM), Challenges in implementation of Enterprise Risk Management (ERM)</p>	<ol style="list-style-type: none"> <li>1) To study various approaches of MSME management</li> <li>2) To study the MSME Registration, Consultancy Services related to MSME Registration</li> </ol>

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

### Teaching Methodology:

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

### Method of Evaluation:

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

### References:

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

- 12) Anil Kumar: Small Business and Entrepreneurship I.K. International Publishers
- 13) Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
- 14) Bharusali, Entrepreneur Development
- 15) 23 Vidya Hattangadi : Entrepreneurial**
- 16) Dr. Venkataramanappa : : Entrepreneurship Development
- 17) B. Janakiraman , Rizwana M: Entrepreneurship Development
- 18) N.V.R Naidu : Entrepreneurship Development, I.K. International Publishers
- 19) Business Entrepreneurship – Dr. M. B. Sonawane
- 20) Business Entrepreneurship –Dr. S. L. Shirgave.

**Web References:**

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

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

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

**Marketing Management-II**

**Objectives:**

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

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

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

## References

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

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

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

**Objectives:**

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

**Depth of the program – Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Content</b>	<b>Purpose Skills to be Developed</b>
1	<b>Agricultural Labour</b>	<b>1.1 Meaning, Types, Status and Magnitude of Agricultural Labour</b> <b>1.2 Socio-Economic Characteristics of Agricultural Labour</b> <b>1.3 Problems of Agricultural Labour</b> <b>1.4 Causes of Increasing Agricultural Labour in India</b> <b>1.5 Remedial Measures for Solving the Problems of Agricultural Labour</b>	<ul style="list-style-type: none"> <li>▪ To understand the types and status of Agricultural labour.</li> <li>▪ To understand the Characteristics of Agricultural labour.</li> <li>▪ To get acquainted with the Problem of Agricultural labour.</li> </ul>
2	<b>Recent Trends in Agriculture</b>	<b>2.1 Diversification of Agriculture</b> <b>2.2 Water Management Initiatives</b> <b>2.3 Increasing Trends in Horticultural &amp; Floricultural Output</b> <b>2.4 Farmers Producer Organizations(FPO)- Need of</b>	<ul style="list-style-type: none"> <li>▪ To understand the various recent trends in Agricultural</li> </ul>

		Leveraging 2.5 Impact of Climate Resilience on Agriculture 2.6 Farm Bill 2020. 2.7 Impact of Covid-19 Pandemic on Agricultural Sector	
3	<b>Industrial Relations</b>	3.1 Meaning, Scope, Historical Background of Industrial Relations 3.2 Conflict, Disputes and Co-ordination in Industrial Relation 3.2.1 Grievance Handling and Disciplinary Action, Code of Conduct 3.3 Steps Taken from the Employer Side 3.4 Industrial Relations in Changing Scenario	<ul style="list-style-type: none"> <li>▪ To understand Concept, Scope, Evolution of Industrial Relations</li> <li>▪ To understand the Conflict, Disputes and cooperation in Industrial Relation</li> <li>▪ To understand the importance of sound Industrial Relations.</li> </ul>
4	<b>Recent Industrial Policies</b>	4.1 National Manufacturing Policy 2011 4.2 Make in India 4.3 Start-Up India 4.4 National Intellectual Property Rights Policy 2016 4.5 Maharashtra Industrial Policy 2019	<ul style="list-style-type: none"> <li>▪ To understand the National Manufacturing Policy 2011, Make in India, Start-Up India and National Intellectual Property Rights 2016.</li> </ul>

**Teaching Methodology:**

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AVApplications	Project	Expected Outcome
1	12	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication- SWF E-Content	<ul style="list-style-type: none"> <li>▪ Identify the Problems of Agricultural Labour in India.</li> </ul>	<p><b>After completing this topic, the student will be able to understand</b></p> <ul style="list-style-type: none"> <li>▪ Meaning, Types, Status and Magnitude of Agricultural Labour</li> <li>▪ Socio-Economic Characteristics of Agricultural labourProblems of Agricultural Labour</li> <li>▪ Unemployment,Migration- Causes and Remedies, Discussed unemployment</li> </ul>

2	12	Lecture, PPT/ Group Discussion, Library, Problem- solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication- SWF E-Content	<ul style="list-style-type: none"> <li>▪ <b>Visit Farmer Producer Organisation to understand the Function the FPOs.</b></li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Diversification of Agriculture, Increasing Trend in Horticultural &amp; Floricultural Output,</b></li> <li>▪ <b>Leveraging the Farmer Producer Organizations, Water management initiatives, Impact of Climate Resilience on Agriculture</b></li> <li>▪ <b>Farm Bill 2020</b></li> </ul>
3	12	Lecture, PPT/ Group Discussion, Library, Problem- solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication- SWF E-Content	<ul style="list-style-type: none"> <li>▪ List the importance the Industrial Legislation.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Concept, Scope, Evolution of Industrial Relations</li> <li>▪ Conflict, Disputes and cooperation in Industrial Relation</li> <li>▪ Collective Bargaining, Workers' Participation in Management</li> <li>▪ Grievance Handling and Disciplinary Action, Code of Conduct</li> <li>▪ Employers' organisations.</li> <li>▪ Industrial Relations in changing scenario</li> </ul>
4	12	Lecture, PPT/ Group Discussion, Library, Problem- solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication- SWF E-Content	<ul style="list-style-type: none"> <li>▪ Importance of recent Industrial Policy.</li> </ul>	<ul style="list-style-type: none"> <li>▪ National Manufacturing Policy 2011, Make in India, Start-Up India and National Intellectual Property Rights 2016</li> </ul>

### **Recommended Books:**

1. Datt, G (1996), Bargaining Power, Wages and Employment: An Analysis of Agricultural, Labour: Markets in India: Sage Publications, New Delhi.
2. McConnell, C.R. And S.L. Brue (1986), Contemporary Labour Economics, McGraw-Hill, New York.
3. T.N.Srinivasan (Eds) The Handbook of Development Economics North-Holland, New York.
4. Datt, G (1996), Bargaining Power, Wages and Employment: An Analysis of Agricultural, Labour: Markets in India: Sage Publications, New Delhi.
5. Misra S.K. & V.K.Puri, (2017) Indian Economy, Himalaya Publication house Mumbai.
6. Kavimandan Vijay, (2009) Krushi Arthshastra, Shri Mangesh Prakashan, Nagpur.
7. Barthwal R.R. (1985), Industrial Economics, Wiley Eastern Ltd., New Delhi.
8. Barthwal R.R (2004) Industrial Economics Introductory Text Book, New Age International Limited, Kanpur.
9. W. Stewart Howe, Industrial Economics An Applied Approach, Springer Link, Switzerland.
10. Singh, A and A.N. Sandhu (1988), Industrial Economics, Himalaya Publishing House, Bombay.
11. Jain S.C. Industrial Economics, (Edition: First, 2019), Publisher: Kailash PustakSadan, 30 Shah Building, Hamidia Road, Bhopal.

### **Web reference**

- 1) [https://www.meity.gov.in/writereaddata/files/National%20Manufacturing%20Policy%20\(2011\)%20\(167%20KB\).pdf](https://www.meity.gov.in/writereaddata/files/National%20Manufacturing%20Policy%20(2011)%20(167%20KB).pdf)
- 2) [http://164.100.47.4/BillsTexts/LSBillTexts/PassedLoksabha/113\\_2020\\_LS\\_Eng.pdf](http://164.100.47.4/BillsTexts/LSBillTexts/PassedLoksabha/113_2020_LS_Eng.pdf)
- 3) [https://dipp.gov.in/sites/default/files/National\\_IPR\\_Policy\\_English.pdf](https://dipp.gov.in/sites/default/files/National_IPR_Policy_English.pdf)
- 4) <https://maitri.mahaonline.gov.in/PDF/Maharashtra%20New%20Industrial%20Policy-2019.pdf>
- 5) <https://www.youtube.com/user/cecedusat>
- 6) <https://www.swayamprabha.gov.in/>
- 7) <http://14.139.13.96:8080/> -UGC CEC E Contain on Agricultural Economics
- 8) <http://14.139.13.96:8080/> -UGC CEC E Contain on Industrial Economics

**Savitribai Phule Pune University**  
**Faculty of Commerce & Management**  
**T Y B Com (Semester VI)**  
**(Choice Based Credit System)**  
**Revised Syllabus (2019 Pattern)**

**SPECIAL ELECTIVE COURSE – I**

**Course Code: 365(j)**

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

**Total credits:**

**Objectives:**

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

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

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

### References:

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

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

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**Objectives:**

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

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

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

#### References:

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

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

**Computer Programming and Application Special Paper II**

Subject Name: **Computer Networking and E-Commerce-II.**

Course Code: **365(L).**

**Term-II**

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

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

### Teaching methodology

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

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

### Method of Evaluation

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

### **Guidelines for Examination:**

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

### **Recommended Books:**

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

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

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

**Subject Code :- PR- 366 (a)**

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

**Preamble**

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

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

**Objectives of the course**

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

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

**Depth of the program – Fundamental Knowledge**

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

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

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

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

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

#### Method of Evaluation

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

## References:

### List of Books Recommended: -

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

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

Semester – VI

SPECIAL ELECTIVE COURSE (Special Course – III)

Banking & Finance-Special Paper III) Sem.VI

**Banking Law and Practices in India – II Course code :366-B**

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

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**Objectives:**

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

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

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

**References:**

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

**Syllabus for T.Y.B. Com**  
**Semester- VI, Paper-III**  
**Subject Name: - Business Laws and Practice Paper III**  
**Course Code – 366 (c)**

**Objectives of the Course :**

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

**Depth of the program:**

Fundamental and Advanced Knowledge

**Objective of the Program:**

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

Unit. No.	Unit Title	Contents	Purpose skills to be developments
1	Declaration and Payment of Dividend[Sections 123-127]	1. Meaning of Dividend [Sec. 2(35)] 2. Types of Dividend (Interim Dividend & Final Dividend) 3. Declaration of Dividend [Sec. 123 & Companies (Declaration and Payment of Dividend) Rules, 2014] 4. Unpaid/ Unclaimed Dividend	<ul style="list-style-type: none"> <li>• Understand the legal provisions relating to declaration and payment of dividend</li> <li>• Learn about the conditions which need to be fulfilled before declaring dividend out of accumulated</li> </ul>

		<p>[Sec. 124]</p> <p>5. Investor Education and Protection Fund[Sec. 125]</p> <p>6. Punishment for failure to distribute dividend within 30 days [Sec.127]</p>	reserves.
2	Accounts of Companies[Sections 128-134, 136-138]	<ol style="list-style-type: none"> <li>1. Types of accounts to be maintained (section 128 and 129)</li> <li>2. Reopening and recasting of accounts on Court's or Tribunal's Orders (Section 130)</li> <li>3. Voluntary revision of accounts (section 131)</li> <li>4. Constitution of NFRA &amp; power of CG to prescribe accounting standards(Section 132- 133)</li> <li>5. Financial Statements, Board reports, etc (Section 134)</li> <li>6. Right of members &amp; Filing of Financial statement with Registrar (Section 136- 137)</li> <li>7. Internal Audit (Section 138)</li> </ol>	<ul style="list-style-type: none"> <li>• To acquaint with preparation and maintenance of books of account etc. to be kept by company.</li> <li>• Understand the various concepts related to National Financial Reporting Authority (NFRA).</li> <li>• Learn procedure related to internal audit of companies</li> </ul>
3	Audit and Auditors[Sections 139-148]	<ol style="list-style-type: none"> <li>1. Appointment of Auditors, Removal, resignation of auditor and giving of special notice</li> <li>2. Eligibility, Qualification &amp; Disqualification, Remuneration of Auditor</li> <li>3. Powers &amp; Duties of auditors and auditing standards</li> <li>4. Segment of Audit Reports,</li> </ol>	<ul style="list-style-type: none"> <li>• Understand the procedure for appointment of auditors, their removal, resignation, eligibility, qualifications, disqualifications and remuneration.</li> <li>• Know the powers and duties of auditors.</li> </ul>

		<p>Prohibited Services, Signing of Audit Reports</p> <p>5. Auditor to attend AGM, Punishment Provisions, Cost Auditor</p>	<ul style="list-style-type: none"> <li>• Know about auditing services and certain services which an auditor cannot render</li> </ul>
4	Appointment and Qualifications of Directors [Sections 149-172]	<ol style="list-style-type: none"> <li>1. Company to have Board of Directors, Manner of selection of independent directors, Appointment of directors.</li> <li>2. Application, Allotment, Prohibition of Director Identification Number, Punishment for contravention.</li> <li>3. Right of persons other than retiring directors to stand for directorship, additional director, alternate director and nominee director., Appointment of directors to be voted individually. Number of directorships.</li> <li>4. Disqualifications, Duties, Vacation of office, Resignation, Removal, Register of directors and key managerial personnel and their shareholding. Members right to inspect. Punishment.</li> </ol>	<ul style="list-style-type: none"> <li>• To Know the provisions relating to the appointment of directors, number of directors, resident director, appointment of woman director and others.</li> <li>• Understand about the Director Identification Number (DIN), its allotment and other matters relating to DIN.</li> <li>• Understand the concept of disqualifications, duties, vacation of office, resignation, removal of director, etc.</li> </ul>

## Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Pre Literature, case studies, Group Discussion, Expert Lecture, Team exercise,	<ul style="list-style-type: none"> <li>You tube E-Content Sources.</li> <li>E-Content on the Declaration and Payment of Dividend provided by UGC/University/MOOC etc. to be analyzed.</li> </ul>	Project report can be prepared on Declaration of Dividend	To understand the concept of Declaration of Dividend
2	12	Case studies, Moot court Lecture, Group Discussion, Article Reviews	<ul style="list-style-type: none"> <li>You tube E-Content Sources.</li> <li>E-Content on the Accounts of Companies provided by UGC/University/MOOC etc. to be analyzed.</li> </ul>	Project report can be prepared on Types of accounts to be maintained	To gain the knowledge about the different kinds of account to be maintained by company
3	12	Expert Lecture, Team exercise, Field visit, PPT Presentation, Interaction with the industry expert, Article Reviews	<ul style="list-style-type: none"> <li>You tube E-Content Sources.</li> <li>E-Content on the Audit and Auditors provided by UGC/University/MOOC etc. to be analyzed.</li> </ul>	Project report can be prepared on Eligibility, Qualification & Disqualification, Remuneration of Auditor	To be able to discuss the various provisions relating to the Auditors of a company
4	12	Case studies, Moot court Lecture, Group	<ul style="list-style-type: none"> <li>You tube E-Content Sources.</li> <li>E-Content on the Appointment and</li> </ul>	Project report can be prepared on Director Identification	To be able to discuss the various provisions relating to the Directors of

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

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

## Practical for Semester – VI

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

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

Semester -VI

Course Code- 366 (d)

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

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

## Preamble:

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

## Objectives of the Course:

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

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

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

### Teaching Methodology:

<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>
1	<b>12</b>	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources, case study	Relevant You Tub Videos ,Relevant slide show, online Video Short Film Show	Report writing of students meeting	Understanding of basic knowledge financial management of co-operatives.
2	<b>12</b>	Pre reading, Class discussion, internet resources, Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion, Library /Home Assignment ,Internal Assignment, students Seminar/Workshop	Relevant You Tub Videos , Short Film Show, A.V Application , online Video	Project Report on types of Social Media	Learning the Recent Trends in co-operative financial planning and its need in present competitive markets.

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

### Method of Evaluation:

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

## References:

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

## List of Industries/Institutions for Internship Programme:

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

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

For more details of Internship please refer Internship [Programme](#) Manual

**T.Y. B.Com.**  
**B.Com Degree Course Revised 2019 Pattern (CBCS)**

**Cost and Works Accounting Special Paper III**

**Name -: Techniques of Cost Accounting and Cost Audit**

**Course Code -: 366 – E (SEM-VI)**

**Objectives:**

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

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Skills to be developed</b>
1	Standard Costing	1.1 Definition and meaning of standard cost and Standard Costing. 1.2 Types of standards, setting up of Material, Labour Standards 1.3 Difference between Standard Costing & Budgetary Control. 1.4 Advantages and Limitations of standard costing	1.The student will develop the ability to understand the basic concepts of Standard Costing 2.The learner will be able to calculate variances (Material and Labour)

		<p>1.5 Variance Analysis &amp; its Significance</p> <p>1.6. Meaning, types, and causes of material &amp; labour variances.</p> <p>1.7. Problems on Material &amp; Labour variances.</p>	
2	<b>Pricing Decisions</b>	<p>2.1 Principles of Product Pricing</p> <p>2.2 Pricing Policy</p> <p>2.3 Pricing of New Products and Finished Products</p> <p>2.4 Target Costing. Meaning ,Importance in Pricing decision</p> <p>2.3 Pricing Methods</p> <ul style="list-style-type: none"> <li>a. Competition based</li> <li>b. Cost-based</li> <li>c. Value-based</li> </ul> <p>(Simple Problems Only)</p>	<p>1. Students will be able to understand the Principles of product Pricing and Pricing Policy.</p> <p>2. Students will learn to calculate the Selling price under different pricing methods.</p>

3	<b>Cost Accounting Standards and Cost Management for Specific Sector</b>	<p>3.1 Cost Accounting Standards</p> <ul style="list-style-type: none"> <li>a. CAS-6 Material Cost</li> <li>b. CAS-7 Employee Cost</li> </ul> <p>3.2 Cost Management for Specific Sector</p> <ul style="list-style-type: none"> <li>a. Agricultural Sector</li> <li>b. Information Technology (IT) Sector</li> </ul>	<p>1. Students will be able to understand the application of Cost Accounting Standards.</p> <p>2. Learners will be able to understand Cost Management practices in the Agricultural and IT sectors</p>
4	<b>Cost Accounting Record Rules &amp; Cost Audit:</b>	<p>4.1 Introduction to cost accounting record u/s 148 of the companies Act 2013.</p> <p>4.2 Cost records and Verification of Cost Records</p> <p>4.3 Cost Audit – History, Meaning, applicability, Scope, objectives &amp; advantages of Cost Audit</p> <p>4.4 Cost auditor – Qualification, disqualification, rights, and duties.</p> <p>4.5 Preparation and Submission (XBRL) Cost Audit Report.</p>	<p>1. Learners will be able to understand the compliance about the preparation of Cost Accounting records U/S 148 of Companies Act 2013.</p> <p>2. Students will get exposure to details of Cost Audit and Role of a Cost Auditor</p>

### Teaching Methodology

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

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

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

## References

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

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

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

### Web References

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

	Accountants.			Institute of Chartered Financial Analyst of India	<u>n</u>
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**Notes: The breakup of marks in the Examination will be as follows:**

- 50 % of the marks for Theory & 50 % of the marks for Practical Problems
- 1. Problems on Material and Labour Variances
- 2. Problems on Pricing decisions

**SUGGESTED AREAS FOR INTERNSHIP**

**Duration: 60 hours**

**Total Credits: 4**

**Nature of Internship: Compulsory**

**Guidelines: As per INTERNSHIP MANUAL of SPPU**

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

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

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

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

**Preamble to the syllabus:**

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

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

**Depth of the Course – Basic Knowledge of Elementary Statistics**

**Objective of the Course**

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

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

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

**List of Practicals:**

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

### Teaching methodology

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

### Method of Evaluation

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

### Notes: -

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

**References:**

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

**Web reference for Semester V & VI**

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

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

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

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

Course Code : 366 (g)

Subject : Business Entrepreneurship (Special Paper-III)

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

### Preamble:

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

### Objectives of the Course:

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

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

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

3	<b>Motivation for Entrepreneurs</b>	<b>Motivation:</b> Motivation at Work Place- Meaning, Definition, Need and Types of Motivation For Entrepreneurs, Techniques of Motivation, Motivational Theories, Motivation In Covid-19 Crises For Entrepreneurs. Job Description, Job Analysis, Management By Objectives (MBO), Job Rotation, Job Enrichment, Job Enlargement, Employee Involvement Programme In Entrepreneurship.	<ol style="list-style-type: none"> <li>1. To understand the term motivation in entrepreneurship and appreciate different views of how people are motivated.</li> <li>2. To understand how to apply different theories to an individual's motivation.</li> <li>3. To initiate and accomplish entrepreneurial goals in order to become successful business managers.</li> <li>4. To familiarize students about the different motivation theories.</li> <li>5. To understand how employee motivation is key to company success during Covid crises.</li> <li>6. To familiarize with the new concepts in motivation.</li> </ol>
4	<b>Digital Marketing for Entrepreneurship</b>	<b>Digital Marketing:</b> Concept, Meaning, Definition, Significance For Entrepreneurs, Types Of Digital Marketing, Role Of Digital Marketing In Entrepreneurship, Issues In Digital Marketing, The New 4 P's Of Digital Marketing, Key Elements Of Digital Marketing, Ways To Become The Best Digital Marketer, Future Scope For Digital Marketing, Role Of Covid-19 In Digital Marketing For Enhancing Entrepreneurship.	<ol style="list-style-type: none"> <li>1. To analyze the convergence of marketing, operations, and human resources in real-time delivery.</li> <li>2. To have an idea of how to demonstrate cognitive knowledge of the skills required in conducting online research and research on online markets, as well as in identifying, assessing and selecting digital market opportunities.</li> <li>3. To explain emerging trends in digital marketing and critically assess the use of digital marketing tools by applying relevant marketing theories and frameworks.</li> <li>4. To investigate and evaluate issues in adapting to globalize markets those are constantly changing and increasingly networked.</li> <li>5. To understand the importance of conversion and working with digital relationship marketing.</li> <li>6. To analyze cross-cultural and ethical issues in globalised digital markets.</li> </ol>

### Teaching Methodology:

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

## Method of Evaluation:

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

## References:

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

## **List of Industries/Institutions for Internship Programme:**

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

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

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

**For more details of Internship please refer Internship [Programme Manual](#)**

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

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**Objectives of the Course:**

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

Unit No	Unit Title	Contents	Proposed Skills to be developed
1	<b>Service Marketing</b>	<b>Introduction</b> - Meaning, Definition, Characteristics, Components, B2B Services and B2C Services, Importance of Services, 7P's concept of Service Marketing, Challenges of Service Marketing.	<ul style="list-style-type: none"> <li>● To impart knowledge about the concept Service Marketing.</li> </ul>
2	<b>Creative Advertisements</b>	<b>Introduction</b> to Typography, Principles of Design, Setting Advertising, Developing Advertising Strategy, Introduction to copy writing, Message, Making Radio Commercials, Television Advertising	<ul style="list-style-type: none"> <li>● The objective is to make students understand the art and craft of creating advertisements for various media.</li> </ul>
3	<b>Introduction to Social Media Marketing</b>	<b>Introduction</b> -Meaning , Importance , Myths about Social Media Marketing, Brief History, Characteristics of Social Media Marketer, Various Social Media Marketing Careers in Social media marketing	<ul style="list-style-type: none"> <li>● The objective is to introduce various Social Media Marketing.</li> </ul>

4	<b>Marketing Control and Audit</b>	<b>Marketing Control</b> -Meaning and Definition, objectives of Marketing Control, Benefits of Marketing Control, essential of an effective Marketing Control System, Techniques of Marketing Control, Process of Marketing Control, <b>Marketing Audit</b> – Meaning, characteristics, objectives, process of Marketing Audit.	<ul style="list-style-type: none"> <li>● Conceptual Clarity of Marketing Control.</li> <li>● To impart knowledge about Marketing Audit.</li> </ul>
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**Teaching Methodology:**

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

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

### Methods of Evaluation:

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

**References:**

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

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

**Semester - VI Subject: Agricultural and Industrial Economics III Paper- III**

**Course Code: 366 (i)**

**Total Credits: 4**

**Objectives:**

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

**Depth of the program – Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Content</b>	<b>Purpose Skills to be Developed</b>
<b>1</b>	<b>Agricultural Policy Framework in India</b>	1.1 Need for Sound Agricultural Policies 1.2 Agricultural Policy and Programmes under Planning Periods 1.3 Need for Policy Intervention – Productivity, Equity and Sustainability	<ul style="list-style-type: none"> <li>▪ To understand the need for sound Agricultural policy in India.</li> <li>▪ To understand the Policy on Agrarian Reforms.</li> <li>▪ To understand the policy on Agrarian Reforms.</li> </ul>
<b>2</b>	<b>Agricultural Price Policy</b>	2.1 Introduction and Need of Agricultural Price Policy 2.2 Concept of Minimum Support Price and Procurement Price. 2.3 Cost Concepts of Commission for Agricultural Cost and Price 2.4 Role of CACP in Agricultural Cost and Price determination	<ul style="list-style-type: none"> <li>▪ To understand the need and role of Agricultural Price policy</li> <li>▪ To understand the Policy on Agrarian Reforms.</li> <li>▪ To understand the policy on Agrarian Reforms.</li> <li>▪ To make the students know about</li> </ul>

		2.5 Critical Evaluation of Market Intervention Schemes	various reforms in Agricultural Produce Marketing Committee.
<b>3</b>	<b>Industrial Imbalance</b>	3.1 Meaning of Regional Industrial Imbalance. 3.2 Need for balanced the Regional Industrial Development 3.3 Causes of Regional Industrial Imbalance 3.4 Remedial Measures for balanced regional development	<ul style="list-style-type: none"> <li>▪ To understand the meaning of Industrial Imbalance and the Need for balanced regional Industrial Development.</li> <li>▪ To make the students know about causes of Industrial Imbalance.</li> </ul>
<b>4</b>	<b>Industrial Legislations</b>	4.1 Need of Industrial Legislations 4.2 Legislations Relating to Wages and Benefits (Only broad features) 4.2.1 Payment of Wages Act, 1936. 4.2.2 Minimum Wages Act, 1948, 4.2.3. Payment of Bonus Act, 1965 4.3 Legislations Concerning with Industrial Relations (only broad features) 4.3.1 Industrial Disputes Act, 1947, 4.3.2 The Trade Unions (Amendments) Act, 2001, 4.3.3 The Sexual Harassment at the Workplace (Prevention, Prohibition and Redressal) Act, 2013 4.4.Legislations Relating to Environment and Safety (Only broad features) 4.4.1 The National Green Tribunal Act, 2010 4.4.2 The Air (Prevention and Control of Pollution) Act, 1981 4.4.3The Water (Prevention and Control of Pollution) Act, 1974.	<ul style="list-style-type: none"> <li>▪ To understand the various industrial Legislations regarding Employment, Wage and Benefits, Industrial Relations, Environment and Safety.</li> </ul>

**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 After completing this topic, the student will be able to understand</b>
<b>1</b>	<b>12</b>	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	<ul style="list-style-type: none"> <li>▪ Make a project on Important Agricultural Policies in India.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Need for sound Agricultural Policies</li> <li>▪ Agricultural Policy and Programmes under Planning Periods</li> <li>▪ Policy on Agrarian Reforms: Tenancy Reform, Ceiling of Agricultural Landholdings, Impact of Land Reforms on Farming Community,</li> <li>▪ Need for Policy Intervention – Productivity, Equity and Sustainability,</li> </ul>
<b>2</b>	<b>12</b>	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	<ul style="list-style-type: none"> <li>▪ Understand Fixation of Minimum Support Price in India.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Introduction and Need of Agricultural Price Policy</li> <li>▪ Concept of MSP &amp; Cost Concepts of Commission for Agricultural Cost and Price</li> <li>▪ Role of CACP in Agricultural Cost and Price determination</li> <li>▪ Market Intervention Schemes and Governments</li> </ul>
<b>3</b>	<b>12</b>	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	<ul style="list-style-type: none"> <li>▪ Identify the Less developed Areas in District and Find the causes of less Development</li> </ul>	<p>3.1 Meaning of Industrial Imbalance.</p> <p>3.2 Need for balanced the Regional Industrial Development</p> <p>3.3 Causes of Industrial Imbalance and Remedial Measures</p>
<b>4</b>	<b>12</b>	Lecture, PPT/ Group Discussion, Library, Problem-solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E-Content	<ul style="list-style-type: none"> <li>▪ List the benefits and Need of Industrial Legislation in India.</li> </ul>	<p>4.1 Need of Industrial Legislations</p> <p>4.1 Industrial Employment Legislations</p> <p>4.2 Legislations Relating to Wages and Benefits</p> <p>4.3 Legislations Concerning Industrial Relations</p> <p>4.4. Legislations Relating to Environment and Safety</p>

### **Recommended Books:**

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

### **Web reference**

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

**Savitribai Phule Pune University**  
**Faculty of Commerce & Management**  
**T Y B Com (Semester VI)**  
**(Choice Based Credit System)**

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**Revised Syllabus (2019 Pattern)**

**SPECIAL ELECTIVE COURSE – I**

**Course Code: 366 (j)**

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

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**Total credits:**

**Objectives:**

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

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

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

**Reference:**

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

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

**TYBCOM  
SPECIAL ELECTIVE COURSE – VI**

**Subject: INSURANCE, TRANSPORT AND TOURISM - II (TOURISM)  
Special Paper-III**

**Course Code: 366 (k)**

**Objectives:**

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

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

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

### References:

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

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

Computer Programming and Application Special Paper III

Course Code -: 366 – L

Subject Name -: Software Engineering- (II).

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

To learn the different types applications of Software Engineering.

To know the facts about Software Development

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

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

### Teaching methodology

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

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

### Method of Evaluation

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

### **Guidelines for Examination:**

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

### **Recommended Book**

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