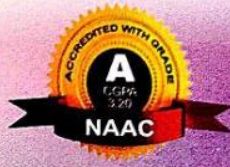




Maratha Vidya Prasarak Samaj's

ARTS, COMMERCE & SCIENCE COLLEGE, KHEDGAON

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Dr. D. N. Kare

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G.D.C.& A., SET, NET (Economics)

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College Code : 732

Centre No. : 163

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Affiliated to Savitribai Phule Pune University (ID No. PU/NS/AC/76/2003)

1.3.1: Institution integrates crosscutting issues relevant to Professional Ethics, Gender, Human Values, Environment and Sustainability into the Curriculum:

Sr. No.	Department	Subjects
1	English	Compulsory English, Optional English
2	Commerce	Business Communication, Corp. A/c, B. Eco, B. Management, Elements of Company Law, B. Administration-I, Marketing Mgt-I, M. Law, Advanced A/c, International Eco, Auditing & Taxation, B. Admin-II & III, Marketing Mgt-II & III.
3	Economics	Economics G1, G2, G3, S1, S2, S3, S4
4	Marathi	Marathi G1, G2, G3, S1, S2, S3, S4
5	Political Science	Politics Science G1, G2, G3, S1, S2, S3, S4
6	Psychology	Psychology G1, G2, G3, S1, S2, S3, S4
7	Geography	Geography G1, G2, G3

1.3.1 Institution integrates cross- cutting issues relevant to Professional Ethics, Gender, Environment and Sustainability, Human Values and into the Curriculum Cross Cutting Issues Addressed-



1) Gender Issues

Course Code	Program Name	Course Title	Subject title	Topics and Units in Which the Issues are Discussed
112	BCOM01	FYBCom	Financial Accounting-I	Unit No. 4: Introduction to Goods & Service Tax, Laws and Accounting Procedure for Registration under GST
114A	BCOM01	FYBCom	Business Mathematics & Statistics-I	Unit No. 3: Population and Sample Scope of Statistics, Concept of Population and Sample, methods of data collection, Census and Sampling.
115A	BCOM01	FYBCom	Organizational Skill Development-I	Unit No. 2: Office Organization and Management Office Management-Definition, Functions, Techniques of Scientific Office Management and Steps for installation of Scientific Office Management.
116C	BCOM01	FYBCom	Marketing and Salesmanship-I	Unit No. 2: Market Segmentation and Marketing Mix Market Segmentation, Bases for Segmentation, Marketing Mix, Importance of Marketing Mix.
122	BCOM01	FYBCom	Financial Accounting-II	Unit No. 2: Final Accounts of Charitable Trust (Clubs, Hospitals and Libraries) Meaning, types and Characteristics of Charitable Trust.
124A	BCOM01	FYBCom	Business Mathematics & Statistics-II	Unit No. 3: Correlation and Regression Concept and types of Correlation, Scatter diagram, Interpretation with respect to Magnitude and Direction of relationship
125A	BCOM01	FYBCom	Organizational Skill Development-II	Unit No. 1: Office Manager Qualities of Office Manager, Skill of Office Manager, Interpersonal Skills, Presentation Skill, Duties and Responsibilities of Office Manager
126C	BCOM01	FYBCom	Marketing and Salesmanship-II	Unit No. 1: Salesmanship Features of salesmanship, Scope of salesmanship, Utility of Salesmanship.
231	BCOM02	SYBCom	Business Communication-I	Unit No. 3: Soft Skill Soft Skills, Interview Skills , Grooming Manners and Etiquettes, Group Discussions, Social Media Network
232	BCOM02	SYBCom	Corporate Accounting-I	Unit No. 1: Accounting Standards AS-5, AS-10, AS-14, AS-21 and its applicability.
234	BCOM02	SYBCom	Business Management-I	Unit No. 4: Result Orientation and Teamwork

				Concept of Team Work, Group Dynamics and Principles regarding interpersonal communication and Group Behaviour
235	BCOM02	SYBCom	Elements of Company Law-I	Unit No. 1: The Companies Act, 2013 Introduction and Concepts: Types of Companies on the Basis of Mode of Formation, Number of Members, Liability and control, Women Director.
236A	BCOM02	SYBCom	Business Administration-I	Unit No. 2: Types of Business Organization Partnership Firm, Limited Liability Partnership, Joint Stock Co., NGO, MNC, MSME, Case study of successful local entrepreneur.
236E	BCOM02	SYBCom	Cost & Works Accounting-I	Unit No. 2: Elements of Cost and Cost Sheet Material, Labour and Other expenses, Classification of Costs
236H	BCOM02	SYBCom	Marketing Management-I	Unit No. 2: Marketing Strategy and Consumer Behaviour Consumer Behaviour, Theories of Motivation, Multi-variable models of Consumer Behaviour
241	BCOM02	SYBCom	Business Communication-II	Unit No. 1: Report Writing and Internal Correspondence Introduction and Essential elements of Report Writing, Office Memo, Office Orders, Office Circulars, Form Memos, Press Releases.
242	BCOM02	SYBCom	Corporate Accounting-II	Unit No. 1: Holding Company Accounts Adjustment of Intercompany transactions, unrealised profit of stock
244	BCOM02	SYBCom	Business Management-II	Unit No. 2: Organising from front-Leadership Skills Importance, Qualities and Functions of a Leader
245	BCOM02	SYBCom	Elements of Company Law-II	Unit No. 1: Management of Company Board of Directors - legal position of Directors, Types of Director, Related party Transactions. Appointment of Directors, Powers, Duties, Liabilities of Directors.
246A	BCOM02	SYBCom	Business Administration-II	Unit No.4: Business Alliances (growth strategies): Public private Partnership, Business Engineering
246E	BCOM02	SYBCom	Cost & Works Accounting-II	Unit No.3: Other Aspects of Labour Labour Turnover, Job Analysis and Job Evaluation, Merit Rating
246H	BCOM02	SYBCom	Marketing Management-II	Unit No.1: Green Marketing : Role of Marketing Manager in Green Marketing, Strategies of marketing Manager.
351	BCOM03	TYBCom	Business Regulatory Framework-I	Unit No. 2: The Indian Partnership Act-1932 General Nature of Partnership, Rights and Duties of Partners, Types of Partners
352	BCOM03	TYBCom	Advanced Accounting-I	Unit No. 1: Accounting Standards and Financial Reporting Brief Review of IAS, Accounting Standards: Rules and Provisions



354	BCOM03	TYBCom	Auditing & Taxation-I	Unit No. 3: Company Audit & Tax Audit Qualification & Disqualification of Auditors, Appointment, Duties & Liabilities
355A	BCOM03	TYBCom	Business Administration-II	Unit No. 2: Recruitment and Selection Purpose/ Importance, Sources, Factors Governing Recruitment Process, Selection Procedure, Tools of Selection and Selection Process.
355E	BCOM03	TYBCom	Cost & Works Accounting-II	Unit No. 1: Overheads Classification of Overheads, Cost Accounting Standard, production and operation Overheads
355H	BCOM03	TYBCom	Marketing Management-II	Unit No. 2: Marketing of Non-Profit Organization Non-Profit Organization – Concept, Characteristics and Types
356A	BCOM03	TYBCom	Business Administration-III	Unit No. 2: Financial Planning Factors Influencing Financial Plan Formulation, Methods of Estimating Financial Requirement
356E	BCOM03	TYBCom	Cost & Works Accounting-III	Unit No. 3: Uniform Costing and Inter-firm Comparison Uniform Cost Manual, Meaning, Pre-requisites, Advantages, Disadvantages of Inter-firm Comparison.
356H	BCOM03	TYBCom	Marketing Management-III	Unit No. 3: Economic, Social and Regularity Aspects of Advertising Economic Aspects- Effects of Advertising on Production Cost, Distribution Cost, Social Aspects, Regularity Aspects
361	BCOM03	TYBCom	Business Regulatory Framework-II	Unit No. 3: The Consumer Protection Act-2019 The Consumer Protection Act -2019, Complainant, Unfair Trade Practice, Restrictive Trade Practice, Unfair Contract. Consumer Protection Councils
362	BCOM03	TYBCom	Advanced Accounting-II	Unit No. 1: Final Accounts of Co-operative Societies Preparation of Final Accounts of Credit Co-op. Societies and Consumer Co-op. Societies
364	BCOM03	TYBCom	Auditing & Taxation-II	Unit No. 1: Income Tax Act-1961 – Important definitions and Concepts Income , Person, Assesses, Deemed Assesses, Assessment year, Residential status of an Assesses, GTI , TTI,PAN,TAN
365A	BCOM03	TYBCom	Business Administration-II	Unit No. 3: Product Management Pricing Management Product life cycle, External Factors- Competition, Demand , Consumers, Channel, Economic Conditions.
365E	BCOM03	TYBCom	Cost & Works Accounting-II	Unit No. 2: Contract Costing Features of contract Costing, Retention Money, Cost plus Contract, Work in Progress, Profit on incomplete Contract





365H	BCOM03	TYBCom	Marketing Management-II	Unit No. 2: Marketing Regulations Consumer Protection Act- 1986, Trade Mark Act- 1999, Competition Act- 2002, Indian Patent-2005
366A	BCOM03	TYBCom	Business Administration-III	Unit No.1: Production Management Functions Functions of Production Management, Responsibilities of Production Manager.
366E	BCOM03	TYBCom	Cost & Works Accounting-III	Unit No.4:Cost Accounting Record Rules and Cost Audit Cost Auditor- Qualification, Disqualification, Rights and duties.
366H	BCOM03	TYBCom	Marketing Management-III	Unit No.3: Introduction to Social Media Marketing Characteristics of Social Media Marketer, Various Media Marketing, Careers in Social Media Marketing
2) Environment and Sustainability				
112	BCOM01	FYBCom	Financial Accounting-I	Unit No. 1: Accounting Concepts, Conventions and Principles and an Overview of Emerging trends in Accounting Environmental Accounting
114A	BCOM01	FYBCom	Business Mathematics & Statistics-I	Unit No. 4: Measures of Central Tendency and Measures of Dispersion Measures of Central Tendency, Geometric Mean
115A	BCOM01	FYBCom	Organizational Skill Development-I	Unit No. 1: Concept of Modern Office Office Environment- Meaning and Importance, Office Location- Meaning, Principles and factors affecting office location, Office Layout.
116C	BCOM01	FYBCom	Marketing and Salesmanship-I	Unit No. 1: Introduction to Market and Marketing Classification of Market, Market Research and Marketing Information
122	BCOM01	FYBCom	Financial Accounting-II	Unit No. 4: Accounting For Leases Types of Lease, Finance Lease. Operating Lease, Royalty , Minimum Rent, Lease of Short Working
124A	BCOM01	FYBCom	Business Mathematics & Statistics-II	Unit No. 4: Index numbers Concept of index number, price index number- laspiyre's Paasches's Fishers Method .Cost of living / Consumer price index
125A	BCOM01	FYBCom	Organizational Skill Development-II	Unit No. 2: Management Reporting Office Communication, Significance, Barriers and Recent Trends in Communication
126C	BCOM01	FYBCom	Marketing and Salesmanship-II	Unit No. 3: Rural Marketing Rural Marketing- Features, Importance, Challenges, Opportunities, Present Scenario
231	BCOM02	SYBCom	Business Communication-I	Unit No. 1: Introduction of Business Communication Barriers to Communication, Types of Barriers- Cultural Barriers, Linguistic

				Barriers, Psychological Barriers
232	BCOM02	SYBCom	Corporate Accounting-I	Unit No. 2: Profit Prior to Incorporation Introduction to the process on incorporation and Commencement of Company.
234	BCOM02	SYBCom	Business Management-I	Unit No. 3: Management at Work : The Process of Organizing and Staffing Meaning, Process and Principles of Organizing and Staffing.
235	BCOM02	SYBCom	Elements of Company Law-I	Unit No. 2: Formation and Incorporation of a company Stages in the Formation and Incorporation, Registration Process.
236A	BCOM02	SYBCom	Business Administration-I	Unit No. 3: Business Environment Meaning of Business environment, Constituents of B. Env., Economic, Social, Legal, Cultural, Educational, Political, Technological, Natural and International
236E	BCOM02	SYBCom	Cost & Works Accounting-I	Unit No. 1: Basics of Cost Accounting Origin of Costing, Cost Units and Cost Centres
236H	BCOM02	SYBCom	Marketing Management-I	Unit No. 1: Elements of Marketing Management Nature and Scope of Marketing Management, Components of M Management
241	BCOM02	SYBCom	Business Communication-II	Unit No. 2: Recent Trends in Business Communication Internet, E-mail, Website, SML, Google Meet, Zoom App, Cisco Webex App
242	BCOM02	SYBCom	Corporate Accounting-II	Unit No. 2: Absorption of Company Concept of Absorption
244	BCOM02	SYBCom	Business Management-II	Unit No. 3: Achieving Success at Work: Coordination and Control Need, Techniques, Steps and Types of Coordination
245	BCOM02	SYBCom	Elements of Company Law-II	Unit No. 2: Key Managerial Personnel (KMP) Corporate Social Responsibility (CSR) Concept who is Accountable, CSR Committee, Activities Under CSR
246A	BCOM02	SYBCom	Business Administration-II	Unit No.3: Business Liaoning Interface between business and government, society and natural environment
246E	BCOM02	SYBCom	Cost & Works Accounting-II	Unit No.4: Direct Cost and Introduction to JIT CAM and ERP CAM (Computer Aided Manufacturing) Enterprise Resource planning (ERP)
246H	BCOM02	SYBCom	Marketing Management-II	Unit No.3: Digital Marketing : Social Media Marketing Face book Marketing Twitter Marketing Google Marketing Video Promotion YouTube Marketing Instagram Marketing
351	BCOM03	TYBCom	Business Regulatory Framework	Unit No. 3: The Sale of Goods Act-1930 Formation of the Contract of Sale, Concept and Essentials, Sale and Agreement to sale. Transfer of Ownership and Delivery of Goods




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352	BCOM03	TYBCom	Advanced Accounting	Unit No. 4: Investment Accounting Classification of Investment, Carrying cost of Investment
354	BCOM03	TYBCom	Auditing & Taxation-I	Unit No. 4: Audit of Computerized Systems & Forensic Audit Auditing in an EDP Environment- General EDP Control, EDP Application Control, Factors and Preparation of CAAT
355A	BCOM03	TYBCom	Business Administration-II	Unit No. 1: Introduction to Human Resource Function of Management Organization, Scope and Functions of HRM in Modern Business
355E	BCOM03	TYBCom	Cost & Works Accounting-II	Unit No. 2: Accounting of Overheads (Part –I) Collection and Allocation Of overheads. Apportionment and Reapportionment of Overheads
355H	BCOM03	TYBCom	Marketing Management-II	Unit No. 1: Market Demand and Sales Forecasting Sales Forecast , Sales Budget and Sale Quota Sales Forecasting Methods
356A	BCOM03	TYBCom	Business Administration-III	Unit No. 1: Introduction to Corporate Finance and Indian Financial System Scope of Financial Management, Indian Financial Market- Meaning and Structure (Money Market, Capital Market)
356E	BCOM03	TYBCom	Cost & Works Accounting-III	Unit No. 2: Budgetary Control Types of Budgets, Zero Base Budgeting, Essentials and Procedures of B. Control
356H	BCOM03	TYBCom	Marketing Management-III	Unit No. 1: Introduction to Advertising Fundamentals of Advertising- Role of Advertising in Modern Business, Role of Adv in Marketing Mix, Advertising Media
361	BCOM03	TYBCom	Business Regulatory Framework-II	Unit No. 2: E-Contracts (E-transaction / E-Commerce) E-transaction / E-Commerce – Nature, Formation, Legality, Recognition, Legal issue involved in E-Contracts and personal data protection.
362	BCOM03	TYBCom	Advanced Accounting-II	Unit No. 3: Recent Trends in Accounting Accounting for Corporate Social Responsibility, Accounting for Derivative contracts
364	BCOM03	TYBCom	Auditing & Taxation-II	Unit No. 2: Sources and Computation of Taxable Income under the various Heads of Income Income from Salary, Income from house Property, Income from Profin and gains of Business and Professions.
365A	BCOM03	TYBCom	Business Administration-II	Unit No. 4: Promotion and Distribution and recent trends in marketing Advertising, Types of Advertising Media- Radio, News paper, Print Media, Social Media , Online Advertising



365E	BCOM03	TYBCom	Cost & Works Accounting-II	Unit No. 4: Service Costing Cost Sheet for Transportation Service, Cost Statement for hospital and h organisation
365H	BCOM03	TYBCom	Marketing Management-II	Unit No. 1: Agricultural Marketing Various Functions in Agricultural Marketing System, Solutions of agricultural Marketing
366A	BCOM03	TYBCom	Business Administration-III	Unit No.2: Plant Location and Plant Layout Importance, Factors responsible for plant location
366E	BCOM03	TYBCom	Cost & Works Accounting-III	Unit No.3:Cost Accounting Standards and Cost Management for Specific Sector Cost Management For Specific Sector – Agricultural Sector, Information Technology Sector.
366H	BCOM03	TYBCom	Marketing Management-III	Unit No.2: Creative Advertisements Setting Advertising, Developing Advertising strategy, Introduction to copy Writing, Message, Making Radio Commercials, Television Advertising
3) Human Values				
112	BCOM01	FYBCom	Financial Accounting-I	Unit No. 1: Accounting Concepts, Conventions and Principles and an Overview of Emerging trends in Accounting Creative Accounting, Human Resource Accounting
114A	BCOM01	FYBCom	Business Mathematics & Statistics-I	Unit No. 4: Measures of Central Tendency and Measures of Dispersion Concept of Dispersion, Measures of Dispersion, Measures of Relative Dispersion, Coefficient of Range.
115A	BCOM01	FYBCom	Organizational Skill Development-I	Unit No. 4: Office Work Features of Ideal flow of Work, Benefits of flow of Work.
116C	BCOM01	FYBCom	Marketing and Salesmanship-I	Unit No. 1: Introduction to Market and Marketing Functions of Marketing- Buying, Selling, Assembling, Storage, Transportation, Advertising, Packaging, Risk Bearing, Insurance, Marketing Finance
122	BCOM01	FYBCom	Financial Accounting-II	Unit No. 3: Valuation of Intangibles Valuation of goodwill, Patents, Copyright and Trademarks
124A	BCOM01	FYBCom	Business Mathematics & Statistics-II	Unit No.2:Linear Programming problems (LPP)(For two Variables Only): Terms in LPP, Formulation of LPP, Solution by Graphical Method
125A	BCOM01	FYBCom	Organizational Skill Development-II	Unit No. 1: Office Manager Time Management- Principles, Techniques and Significance, Goal Setting, SMART Concept



126C	BCOM01	FYBCom	Marketing and Salesmanship-II	Unit No. 2: Process of Selling Psychology of Salesmanship, Stages in Process of Selling
231	BCOM02	SYBCom	Business Communication	Unit No. 4: Resume Writing and Job Application Letters Essential elements of Bio-data, Resume Writing, Curriculum Vitae, Soft Skills, Interview Skills, Grooming Manners and Etiquettes,
232	BCOM02	SYBCom	Corporate Accounting	Unit No. 4: Valuation of Shares Special Factors affecting Valuation of Shares, Methods of Valuation of Shares.
234	BCOM02	SYBCom	Business Management-I	Unit No. 2: Understanding Management: Planning and decision Making Meaning, definition, Nature and Types of Planning, Decision Making-Types
235	BCOM02	SYBCom	Elements of Company Law-I	Unit No. 3: Principle Documents Documents relating to incorporation and Rising of Capital, Memorandum of Association, Articles of association, Prospectus
236A	BCOM02	SYBCom	Business Administration-I	Unit No. 3: Business Environment Impact of new policies on Business Administration
236E	BCOM02	SYBCom	Cost & Works Accounting-I	Unit No. 4: Inventory Control Economic Order Quantity, ABC Analysis, Physical Verification
236H	BCOM02	SYBCom	Marketing Management-I	Unit No. 3: Marketing Planning Nature, Scope, Elements, Importance, Types, Principles and Steps of Marketing Planning.
241	BCOM02	SYBCom	Business Communication-II	Unit No. 3: Types and Drafting of Business Letters Enquiry Letter, Order Letter, Sales Letter
242	BCOM02	SYBCom	Corporate Accounting-II	Unit No. 4: Forensic Accounting Nature and Key Principles of Forensic Accounting
244	BCOM02	SYBCom	Business Management-II	Unit No. 1: Improving Peoples, Performance: Motivating the Staff Importance and theories of Motivation
245	BCOM02	SYBCom	Elements of Company Law-II	Unit No. 3: Company Meetings Board Meeting, Provision regarding convening, constitution, conducting of General Meetings Contained in Ss, Annual General Meeting.
246A	BCOM02	SYBCom	Business Administration-II	Unit No.3: Productivity Measurements of productivity, Factors affecting productivity, Role of National Productivity Council, Product Quality Control
246E	BCOM02	SYBCom	Cost & Works Accounting-II	Unit No.2: Labour Cost and Payroll Records and Methods - Time Keeping and time booking. Method of Wage Payment. Time rate system. piece rate system, Performance based incentive plan.



246H	BCOM02	SYBCom	Marketing Management-II	Unit No.1: Green Marketing : Importance of green Marketing, Principles of success of green products, C Studies
351	BCOM03	TYBCom	Business Regulatory Framework-I	Unit No. 1: The Indian Contract Act-1872 The Nature of the Contract, General Principles, Essential Elements of Valid Contract.
352	BCOM03	TYBCom	Advanced Accounting-I	Unit No. 1: Accounting Standards and Financial Reporting Introduction to IFRS- Fair Value Accounting
354	BCOM03	TYBCom	Auditing & Taxation-I	Unit No. 1: Introduction to Principles of Auditing and Audit Process Nature, Objectives, Advantages of Auditing, Various Classes of Audit, Audit Programme, Notebook, Working Papers
355A	BCOM03	TYBCom	Business Administration-II	Unit No. 1: Introduction to Human Resource Function of Management Role, Nature, Scope, Factors and Techniques of Human Resource Planning
355E	BCOM03	TYBCom	Cost & Works Accounting-II	Unit No. 3: Accounting of Overheads (Part –II) Under and Over Absorption of Overheads – Meaning Reasons And Accounting Treatment
355H	BCOM03	TYBCom	Marketing Management-II	Unit No. 3: Changing Role of Marketing Organizations Essentials of an effective Marketing Organizations, The Changing role of marketing and marketers.
356A	BCOM03	TYBCom	Business Administration-III	Unit No. 3: Capitalization and Capital Structure Capital Structure- Meaning, Concept and Principles of Capital Structure, Factors influencing the pattern of Capital Structure.
356E	BCOM03	TYBCom	Cost & Works Accounting-III	Unit No. 1: Marginal Costing Application of Marginal Costing, Techniques- Make or Buy Decision, Ethical and Non-financial Considerations relevant to decision making.
356H	BCOM03	TYBCom	Marketing Management-III	Unit No. 2: Appeals and Approaches in Advertisement Appeals: Introduction of Different Appeals and their Significance, Approaches: Positive and Negative, Emotional Approaches to advertisement.
361	BCOM03	TYBCom	Business Regulatory Framework-II	Unit No. 1: Negotiable Instruments Act,1881 Holder and holder in due course, Privileges of holder in due Course, Negotiation, Endorsement, Kinds of Endorsement.
362	BCOM03	TYBCom	Advanced Accounting-II	Unit No. 2: Branch Accounting Accounting treatment of dependent branches and independent branches. Methods of charging goods to branches.
364	BCOM03	TYBCom	Auditing & Taxation-II	Unit No. 3: Computation of Total Taxable Income and tax Liability

				Total Taxable Income (rate application for respective Assessment year) Education cess and higher education cess.
365A	BCOM03	TYBCom	Business Administration-II	Unit No.1: Introduction to Marketing Marketing- Scope , Objectives ,Features, Functions and Importance. Evolution of marketing concept
365E	BCOM03	TYBCom	Cost & Works Accounting-II	Unit No. 3: Process Costing Features of process Costing, Joint Products and By Products, Cost Accounting Standards 19
365H	BCOM03	TYBCom	Marketing Management-II	Unit No. 3: Global Marketing Global Marketing – Feature, Elements, Factors and Strategies
366A	BCOM03	TYBCom	Business Administration-III	Unit No.4: Supply Chain Management and Logistics Management Objective of a Supply Chain, Stages of Supply Chain, Value Chain Process, Cycle View of Supply Chain Process, Key issues in Supply chain Management.
366E	BCOM03	TYBCom	Cost & Works Accounting-III	Unit No.2:Pricing Decisions Principles of Product Pricing, Pricing Policy , Pricing of New Products and finished products.
366H	BCOM03	TYBCom	Marketing Management-III	Unit No.2: Creative Advertisements Principles of Design, Creative Advertisements, Principles of Television Advertising
4) Professional Ethics				
112	BCOM01	FYBCom	Financial Accounting-I	Unit No. 2: Introduction to Goods & Service Tax, Laws and Accounting Treatment of preferential liabilities like Govt. dues/ labour dues. Unit No. 4: Introduction to Goods & Service Tax, Laws and Accounting Constitutional Background of GST, Procedure for Registration under GST
114A	BCOM01	FYBCom	Business Mathematics & Statistics-I	Unit No. 2: Shares and Mutual Funds Concept of Shares, Brokerage, Bonus Shares, Concept of Mutual Fund, Dividend, Change in Net Asset Value
115A	BCOM01	FYBCom	Organizational Skill Development-I	Unit No. 3: Office Records Management Digitalization of Records, advantages and disadvantages of Digitalization
116C	BCOM01	FYBCom	Marketing and Salesmanship-I	Unit No. 3: Product Mix and Price Mix Factors considered for product Management, Factors affecting pricing decision
122	BCOM01	FYBCom	Financial Accounting-II	Unit No. 1: Software Used in Accounting Voucher entry and report generation including GST transactions. types and use of accounting Software
124A	BCOM01	FYBCom	Business Mathematics &	Unit No.1:Matrices and Determinants (up to Order 3 Only)



			Statistics-II	Algebra of Matrices, Determinants, Adjoin Matrix, Inverse of a matrix, Homogeneous system of Linear Equations, Condition for Consistency of homogeneous system.
125A	BCOM01	FYBCom	Organizational Skill Development-II	Unit No. 4: Office Automation Objectives, Mechanism, Factors in selecting office Machines, Leasing Vs Purchasing Office equipments, Types of Machines.
126C	BCOM01	FYBCom	Marketing and Salesmanship-II	Unit No. 4: Recent Trends in Marketing Digital Marketing, Green Marketing, Niche Marketing, E-Marketing, SML
231	BCOM02	SYBCom	Business Communication	Unit No. 2: Business Letters Qualities or Essentials, Physical Appearance of Business letter, Drafting of Job Application letter.
232	BCOM02	SYBCom	Corporate Accounting	Unit No. 3: Company Final Accounts Preparation of Company Final Accounts, Related Adjustments and their treatments.
234	BCOM02	SYBCom	Business Management-I	Unit No. 1: Management Process and Levels of Management, Functions of Management
235	BCOM02	SYBCom	Elements of Company Law-I	Unit No. 4: Capital of the Company Various Modes for Raising of share capital, Allotment of shares, Calls on Shares
236A	BCOM02	SYBCom	Business Administration-I	Unit No. 4: Business Promotion and Development Business unit Promotion concept, Stages in Business Promotion, Business Development
236E	BCOM02	SYBCom	Cost & Works Accounting-I	Unit No. 1: Basics of Cost Accounting Role of Cost Accountant in an Organization
236H	BCOM02	SYBCom	Marketing Management-I	Unit No. 4: Marketing Research Scope, Role, Objectives, Procedure, Research Design, Data Analysis, Data Collection
241	BCOM02	SYBCom	Business Communication-II	Unit No. 4: Writing Formal Mails and Blog Writing Essentials of Mail, Format of Mail, Introduction of Writing a blog
242	BCOM02	SYBCom	Corporate Accounting-II	Unit No. 4: Forensic Accounting Ethical Principles and Responsibilities of Forensic Accounting, Objectives and Types of Forensic Accounting
244	BCOM02	SYBCom	Business Management-II	Unit No. 4: Emerging Trends in Business Management CSR, Corporate Governance and Corporate Citizenship, Change Management
245	BCOM02	SYBCom	Elements of Company Law-	Unit No. 4: E Governance and Winding up Company



			II	E Governance, E Filing, Winding up, Compulsory Winding up Members voluntary winding-up Creditors voluntary winding -up
246A	BCOM02	SYBCom	Business Administration-II	Unit No.4: Legal Aspects Compliance of legal requirements in promoting business unit, Licensing Registration, Filing returns and other documents.
246E	BCOM02	SYBCom	Cost & Works Accounting-II	Unit No.1 : Material Accounting Store Location and Layout of material, Classification and Codification of material, Stores and Material Records. Use of Computer in store Accounting.
246H	BCOM02	SYBCom	Marketing Management-II	Unit No.2: E- Marketing : Online and offline Marketing, Present Status of E-Marketing in India. Scope for E-Marketing in India Scenario, Online Marketing Strategies
351	BCOM03	TYBCom	Business Regulatory Framework-I	Unit No. 4: Arbitration and Conciliation Essentials of Arbitration Agreements, Powers and Duties of Arbitration
352	BCOM03	TYBCom	Advanced Accounting-I	Unit No. 3: Final Accounts of Banking Companies Introduction of Banking Company, Legal Provisions,
354	BCOM03	TYBCom	Auditing & Taxation-I	Unit No. 2: Checking, Vouching and Audit Report Test Checking, Vouching, Verification, Valuation of Cash Book and Balance Sheet
355A	BCOM03	TYBCom	Business Administration-II	Unit No. 3: Training and Development Types, Process, Need and Objectives of Training and Development, Carrier Development
355E	BCOM03	TYBCom	Cost & Works Accounting-II	Unit No. 4: Activity Based Costing Purpose and benefits of Activity Based Costing, Cost Pools and Cost Drivers.
355H	BCOM03	TYBCom	Marketing Management-II	Unit No. 4: Brand Building Strategy Brand Building Strategy – Concept, Importance and Various types.
356A	BCOM03	TYBCom	Business Administration-III	Unit No. 4: Sources of Corporate Finance Sources of Capital- Bank Overdraft, Trade Credit, Accrual Accounts, Financial Lease, Op. Lease, Hire Purchase, Bank Loan, Merchant Loan, Debentures, Equity Shares, Pref. Shares.
356E	BCOM03	TYBCom	Cost & Works Accounting-III	Unit No. 4: MIS and Supply Chain Management MIS- Features, Procedures and Preparation, SCM- Features and Models
356H	BCOM03	TYBCom	Marketing Management-III	Unit No. 4: Brands and Brand Management Brand: Characteristics, Types, Advertising and Branding, Brand Extension, Brand Identity, Identity Sources- Symbol, Logos, Trade Marks, Brand Mgt, Process



361	BCOM03	TYBCom	Business Regulatory Framework-II	Unit No.4: Intellectual Property Rights Patent, Copyright, Trademark, Design, Geographical Indications, Traditio knowledge
362	BCOM03	TYBCom	Advanced Accounting-II	Unit No. 4: Analysis of Financial Statements Ratio Analysis, Types of ratio, Simple Problems on following ratio, Gross Profit, Net Profit, Stock Turnover.
364	BCOM03	TYBCom	Auditing & Taxation-II	Unit No. 4 : E- Filing and E- provisions Due dates of filing return, E-filing of income tax return and forms used, advance tax , TDS, AIR, SFT
365A	BCOM03	TYBCom	Business Administration-II	Unit No.2: Marketing Mix and Market Segmentation Marketing mix, market Segmentation, Mass Marketing
365E	BCOM03	TYBCom	Cost & Works Accounting-II	Unit No. 1: Methods of Costing Introduction of Batch Costing
365H	BCOM03	TYBCom	Marketing Management-II	Unit No. 4 : Cyber Security Marketing Essentials to develop cyber Security marketing strategy ,Various Tactics used by cyber security marketers.
366A	BCOM03	TYBCom	Business Administration-III	Unit No.4: Inventory Management and Quality Management Recent Trends in Inventory Management, RFID, Total Quality Management, Six Sigma , International Organisation for Standardisation.
366E	BCOM03	TYBCom	Cost & Works Accounting-III	Unit No.1: Standard Costing Types of Standards, Setting up of Material, Labour Standards.
366H	BCOM03	TYBCom	Marketing Management-III	Unit No.1: Service Marketing Importance of Services, 7P's Concept of Service Marketing, Challenges of Service Marketing, Careers in Social Media Marketing


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Semester: I
Financial Accounting- I

Course Code - 112

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

Objective of the Course:-

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

Unit No.	Unit Title	Contents	Purposed Skills to be developed
1	Accounting Concepts, Conventions and Principles and an overview of Emerging Trends in Accounting	<p>(A) Accounting Concepts, Conventions and Principles</p> <ol style="list-style-type: none"> 1. Money Measurement 2. Business Entity 3. Dual Aspect 4. Periodicity Concept 5. Realization Concept 6. Matching Concept 7. Accrual / Cash Concept 8. Consistency Concept 9. Conservatism Principle 10. Materiality Concept 11. Going Concern Concept 12. Historical Cost Concept <p>(B) Emerging Trends in Accounting</p>	<ul style="list-style-type: none"> • Knowledge about various accounting Concepts, Conventions and Principles. • Understanding emerging trends in accounting and its effect on accounting Practices.

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

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

Semester: I
Business Mathematics & Statistics- I

Course Code – 114 (A)

No. of Credits :- 03

Objective of the Program

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

Unit No.	Unit Title	Contents	Purpose/Skills to be developed
1	Interest and Annuity	Interest: Concept of Present value and Future value, Simple interest, Compound interest, Nominal and Effective rate of interest, Examples and Problems Annuity: Ordinary Annuity, Sinking Fund, Annuity due, Present Value and Future Value of Annuity, Equated Monthly Installments (EMI) by Interest of Reducing Balance and Flat Interest methods, Examples and Problems.	1. To understand the concept of Simple interest, compound interest, effect of compounding. 2. To understand the concept of Annuity and its applications for EMIs and Amortization Schedule.
2	Shares and Mutual Funds	Shares: Concept of share, face value, market value, dividend, brokerage, equity shares, preferential shares, bonus shares. Examples and Problems Mutual Funds: Concept of Mutual Funds, Problems on calculation of Net Income after considering entry load, Dividend, Change in Net Asset Value (NAV) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.). Examples and Problems	1. To understand the concept of shares and mutual funds. 2. To understand contribution of shares and mutual funds in systematic investment plans 3. To solve problems related to shares and mutual funds
3	Population and Sample	Definition of Statistics, Scope of Statistics in Economics, Management Science and Industry. Concept of population and sample methods of data collection, Census and sampling with illustration. Methods of random sampling – SRSWR, SRSWOR, Stratified, Systematic (Description of sampling procedures only).	1. Collection of data 2. Analyzing and interpreting data. 3. Knowing different method of sampling

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4	Measures of Central Tendency and Measures of Dispersion	Frequency distribution: Raw data, attributes and variables, Classification of data, frequency distribution, cumulative frequency distribution, Histogram and ogive curves. Requisites of ideal measures of central tendency, Arithmetic Mean, Median and Mode for ungrouped and grouped data. Combined mean, Merits and demerits of measures of central tendency, Geometric mean: definition, merits and demerits, Harmonic mean: definition, merits and demerits, Choice of A.M., G.M. and H.M. Concept of dispersion, Measures of dispersion: Range, Variance, Standard deviation (SD) for grouped and ungrouped data, combined SD, Measures of relative dispersion: Coefficient of range, coefficient of variation. Examples and problems.	1. To classify and represent data in tabular and graphical form. 2. To compute various measures of central tendency and measures of dispersion.
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Teaching methodology

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

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

Semester: I
Organizational Skills Development- I

Course Code – 115 - A

No. of Credits :-



Objectives of the course

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

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Concept of Modern Office	a. Modern Office :- Definition, Characteristics, importance and functions b. Office environment:- Meaning and Importance c. Office Location :- Meaning, Principles and factors affecting Office location d. Office Layout :- Meaning, Principles and factors affecting Office Layout	1. Conceptual Clarity on the meaning of a modern office 2. Developing understanding on the internal and external factors of an office environment 3. Developing analytical and technical skills to contribute towards planning office location and layout
2	Office Organisation and Management	a. Office Organisation : Definition, Importance, Principles and Types of Organisation b. Office Management:- Definition, Functions c. Scientific Office Management :- Meaning, Aims, Techniques of Scientific Office Management and Steps for installation of Scientific Office Management	1. Conceptual clarity on the meaning of Scientific office management 2. Development of understanding in various techniques for scientific management

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



Teaching Methodology

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

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



Semester - I

Marketing and Salesmanship- I
(Fundamentals of Marketing)

Course Code – 116 - C

No. of Credits :- 03



Objectives of the Course

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

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

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



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

Objectives of the course

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

Depth of the program – fundamental Knowledge

Objective of the Program

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

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Software used in Accounting	<ol style="list-style-type: none"> 1. Types of Accounting Software 2. Use of Accounting Software 3. Installation of Accounting Software 4. Advantages and disadvantages of Accounting Software <p>Voucher entry and Report Generation including GST transactions</p>	<ul style="list-style-type: none"> • Students are expected to acquaint themselves with Computerised accounting, its application and utility.

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

Syllabus for B. Com. Semester: - II
Subject Name: - Business Mathematics and Statistics - II
Course code: - 124 (A)

Depth of the program – Basic Knowledge of Mathematics and Statistics

Objective of the Program

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

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

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

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



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

Semester : - II

Subject : - Organizational Skill Development- II

Course Code - 125 (A)

Objectives of the course

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

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Office Manager	a. Qualities of office manager, skills of office manager - Interpersonal skills, Presentation skills, thinking and Negotiation skills, Duties and Responsibilities of office manager b. Goal Setting:- Concept, Importance of goals, SMART (Specific, Measurable, Achievable, Realistic and Time Bound) c. Time Management - Meaning, Techniques, Principles and Significance	1. Developing the necessary set of managerial skills 2. Developing Goal setting and Time management skills in all areas of life
2	Management Reporting (Office Reports)	a. Meaning, Purpose or Objectives and Classification of Report, Principles of preparation of report, qualities of good report, steps in report presentation, evaluating the report, follow up of reports b. Office Communication - Meaning, Significance, Barriers and Recent trends in Communication such as	1. Enhancing the communication skills 2. Developing report writing skills for formal reporting 3. Usability of latest Communication Media

		E-mail, Video Conferencing, Tele- Conferencing, Internet, Intranet , WWW, etc.,	
3	Work Measurement and standardization of office work	a. Definition, Objects, Importance, steps in work measurement, techniques of work measurement - Time study and Motion study b. Standardization of office work:- Meaning, objects, areas of standardization, types of standards, methods of setting standards, advantages and limitations of standardization	1. Conceptual Clarity on the concept of need and importance of work measurement 2. Developing Technical and analytical skills for performance measurement. 3. Skills to develop ideal standards at work place.
4	Office Automation	Objects of Mechanization, Advantages of Mechanization, Factors in selecting office machines, Leasing versus Purchasing Office equipment , Types of modern Office Machines	1. Enhancement of Technical knowledge and developing technical skills to adapt to the technical advancements 2. Critical thinking skills and technical skills to overcome the problem of choice among options

Teaching Methodology


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

FY B Com Semester : II

Course Code - 126 (C)

Subject : Marketing and Salesmanship- Fundamental of Marketing- II

1. Objective of the Course

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

Depth of the Program - Fundamental Knowledge

Objectives of the Program

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

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

		1.8 Salesmanship – a Profession 1.9 Qualities of Salesman	
2	Process of Selling	2.1 Psychology of Salesmanship – Attracting Attention, Awakening Interest, Creating Desire and Action 2.2 Stages in Process of Selling – (i) Pre-Sale Preparations (ii) Prospecting (iii) Pre-Approach (iv) Approach (v) Sales Presentation (vi) Handling of Objections (vii) Close (viii) After Sales Follow-up	Techniques of salesmanship skills will be developed.
3	Rural Marketing	3.1 Rural Marketing 3.1.1 Introduction 3.1.2 Definition of Rural Marketing 3.1.3 Features of Rural Marketing 3.1.4 Importance of Rural Marketing 3.1.5 Present Scenario of Rural Market 3.1.6 Challenges and Opportunities in Rural Marketing	Awareness and importance of Rural Marketing amongst students.
4	Recent Trends in Marketing	4.1 Digital Marketing 4.2 Green Marketing 4.3 Niche Marketing 4.4 E-marketing 4.5 Social Media Marketing- Challenges and Opportunities	Skills of Modern Marketing will be developed.

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Faculty of Commerce & Management
S Y B Com (Semester III)
(Choice Based Credit System)
Revised Syllabus (2019 Pattern)

CORE COURSE – I

Subject: Business Communication-I

Course Code: 231

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

I. Objectives of the Course:

- a. To understand the concept, process and importance of communication.
- b. To acquire and develop good communication skills requisite for business correspondence.
- c. To develop awareness regarding new trends in business communication.
- d. To provide knowledge of various media of communication.
- e. To develop business communication skills through the application and exercises.

Medium of Instruction: English

Unit No.	Unit Title	Contents	Skills to be developed
1	Introduction of Business Communication	1.1 Introduction, Meaning, Definition. 1.2 Characteristics, Importance of communication. 1.3 Principles of communication, Process of communication 1.4 Barriers to communication & Remedies. 1.5 Methods and Channels of Communication.	i. Conceptual Clarity and understanding the Meaning, Characteristics and Importance of communication. ii. To understand the Principles and Process of communication iii. To understand Barriers to communication
2	Business Letters	2.1 Meaning and Importance 2.2 Qualities or Essentials, Physical Appearance 2.3 Layout of Business	i. To understand the importance of business letters. ii. To understand Essentials

		Letter	Qualities of business letters.
3	Soft skills	3.1 Meaning, Need, Importance. 3.2 Elements of soft skills. a) Manners & Etiquettes, Grooming b) Effective Listening & Speaking c) Interview Skills. d) Presentation e) Group Discussion. f) Problem-solving skills g) Time management abilities	i. To acquire the fundamental knowledge about soft skills ii. To understand the Elements of Soft Skills
4	Resume writing & Job Application letters	4.1 Introduction, essential elements of Bio data, Resume writing, Curriculum Vitae. 4.2 Meaning & Drafting of Job Application letter	To understand Resume writing and Job application letter.

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,	Relevant You Tub Videos, Relevant slide show, online Video, Short Film Show	Individual assignment report	Understanding of basic knowledge of Business Communication

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CORE COURSE – II

Subject: CORPORATE ACCOUNTING -I

Course Code: 232

Total Credits: 03

Preamble

In the modern economic environment, the corporate sector is one of the major contributors towards GDP of any country and is also one of the largest and fastest growing sectors for providing employment opportunities. In last decade, the corporate sector has seen a massive growth in economic terms i.e. the volume of turnover, income and expenses etc. and also in terms of expansion of business across the globe. Accounting plays a vital role in this growth 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 the corporate organizations.

Objectives of the course:

1. To acquaint the student with knowledge about various Concepts , Objectives and applicability of some important accounting standards associated with to corporate accounting.
2. To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
3. To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
4. To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.
5. To acquaint the student with knowledge about various Concepts , Objectives and applicability of some important accounting standards associated with to corporate accounting.
6. To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
7. To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
8. To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Skills to be developed
1.	Accounting Standards	<ul style="list-style-type: none">Standards 5, 10, 14 Accounting and 21Its applicability with Practical Examples.	<ul style="list-style-type: none">To develop conceptual understanding about various Accounting Standards and its applicability in corporate accounting.

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2.	Profit Prior to Incorporation	<ul style="list-style-type: none"> • Introduction to the process on incorporation of a company. • Difference between incorporation and commencement of a company. • Accounting of incomes and expenses during Pre- and Post-Incorporation period. • Basis of allocation and apportionment of income and expenses for the Pre- and Post-Incorporation period. 	<ul style="list-style-type: none"> • To develop Conceptual understating about Pre- and Post-Incorporation period. • To develop analytical skills (by understanding the allocation and apportionment of incomes and expenses for the Pre- and Post-Incorporation)
3.	Company Final Accounts	<ul style="list-style-type: none"> • Preparation of Company Final Accounts- Forms and contents as per Provisions Schedule III of the Companies Act 2013(with the amendments for the relevant academic year) • Related adjustments and their treatment. 	<ul style="list-style-type: none"> • To understand Practical Application of financial statements along with various adjustments. • To understand revised format of company final accounts.
4.	Valuation of Shares	<ul style="list-style-type: none"> • Concept of Valuation, • Need for Valuation, • Special Factors affecting Valuation of Shares, • Methods of Valuation - • Net Assets Method, • Yield Basis Method, • Fair Value Method 	<ul style="list-style-type: none"> • To understand the concept and need of valuation of shares • To understand the methods of valuation of shares.

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	Use of e-contents, online lectures and quiz, PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment report	Developing understanding on applicability of various Accounting Standards

CORE COURSE – IV

Subject: BUSINESS MANAGEMENT -I

Course Code: 234

Total Credits: 03



1. Objectives of the course
 - a. To provide basic knowledge and understanding about various concepts of Business Management.
 - b. To help the students to develop cognizance of the importance of management principles.
 - c. To provide an understanding about various functions of management.
 - d. To provide them tools and techniques to be used in the performance of the managerial job.

2. Depth of the program – fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose / Skills to be developed
1	Management :	<ul style="list-style-type: none"> • Meaning definition of Management • Need for Management study • Process and levels of management • Functions of management • Contribution of F.W. Taylor, Henry Fayol, Peter Drucker, Mintzberg and Michel Porter in development of management thoughts 	<ol style="list-style-type: none"> 1. Understanding how management works 2. Developing thought process as a manger 3. Understanding functions of Management 4. Understand the role of Management Thinkers in development of modern management process
2	Understanding Management : Planning and Decision Making	<ul style="list-style-type: none"> • Meaning, definition and nature of Planning • Forms and types of Planning • Steps in Planning • Limitations of Planning • Meaning and techniques of Forecasting • Meaning, Types and Steps in Decision Making 	<ol style="list-style-type: none"> 1. How to plan various management activities, programmes and events 2. Developing of decision making skills to evaluate various alternatives and situations 3. Understanding the concept of forecasting
Unit No.	Unit Title	Contents	Skills to be developed



3.	Management at Work : The process of organizing and staffing	<ul style="list-style-type: none"> • Meaning, Process and Principles of Organizing • Concept of Authority and Responsibility • Delegation of Authority • Difficulties in Delegation of Authority • Need and importance of Staffing • Recruitment : Sources and Methods 	<ol style="list-style-type: none"> 1. Understanding the importance and process of organisation 2. Understanding authority and process of delegation of authority 3. Understanding process of recruitment
4.	Result orientation : Direction and Team Work	<ul style="list-style-type: none"> • Meaning, Elements, Principles, Techniques and Importance of Direction. • Concept of Team Work, Group Dynamics and principles regarding interpersonal communication and Group Behaviour 	<ol style="list-style-type: none"> 1. How to direct a group / team? 2. Team building skills 3. Winning confidence of group members 4. How to initiate healthy discussions to achieve consensus?

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	PowerPoint Presentations, YouTube Videos	Films on Process of Management and Films on Management Thinkers	Poster Presentation on Management Thinkers and their role in present business management	Students will get an idea about the basic managerial process
2	12	PowerPoint Presentations, YouTube Videos	Documentaries	Student group activities which involve Planning and Decision Making	Students will get an idea about how planning works in real life.
3	12	PowerPoint Presentations, YouTube Videos	Lectures on industry experts and documentaries on organizing and staffing	Poster Presentation	Students will understand the process of implementation of both the concepts.
4	12	PowerPoint Presentations, YouTube	documentaries	Student group activities which involve direction and team work.	Students will understand importance of proper direction and

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CORE COURSE – V

Subject: ELEMENTS OF COMPANY LAW

Course Code: 235

Total Credits: 03

Objectives of the Program

1. To develop general awareness of Elements of Company Law among the students.
2. To understand the Companies Act 2013 and its provisions.
3. To have a comprehensive understanding about the existing law on formation of new company in India.
4. To create awareness among the students about legal environment relating to the company law.
5. To acquaint the students on e-commerce, E governance and e-filing mechanism relating to Companies.
6. To enhance capacity of learners to seek the career opportunity in corporate sector.

Unit No	Unit Title	Contents	Skills
1.	The Companies Act, 2013: Introduction and Concept	Company and its Formation 1. Background and Features of company the Companies Act, 2013 2. Company: Meaning, Nature and Characteristics of Company. 3. Types of Companies: On the basis of mode of formation, Number of members, liability and Control. Public and Private Companies: Distinction, Advantages, Disadvantages, Privileges and their Conversion into each other. Other kinds of Companies: One Person Company, Charitable Companies, Dormant Company, Sick Company, Small Company, Listed Company, Foreign Company and its business in India etc.	Understand the concept of company and Equip the students with knowledge of nature and types of companies.

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2.	Formation and Incorporation of a Company	Formation and Incorporation of a Company: Stages in the Formation and Incorporation. 1. Promotion: Meaning of the term 'Promoter' / Promoter Group - Legal Position of Promoters, Pre-incorporation contracts. 2. Registration/ Incorporation of a Company: - Procedure, Documents to be filed with ROC. Certificate of Incorporation- Effects of Certificate of Registration. 3. Capital Subscription/Raising of Capital 4. Commencement of business	Acquaint the students with the procedure of formation of company.
3.	Principal Documents	Principal Documents: Documents relating to Incorporation and Raising of Capital: 1. Memorandum of Association: Meaning and importance- Form and contents- Alteration of memorandum. 2. Articles of Association: Meaning- Contents and form of Articles- Alteration of articles- Doctrine of constructive notice- Doctrine of Indoor Management. 3. Prospectus: Meaning, contents, Statutory requirements in relation to prospectus- Deemed Prospectus- Shelf prospectus - Statement in lieu of prospectus- Misstatement in a prospectus and Liabilities for Mis-statement.	To make students understand the role and importance of various documents like Memorandum
4.	Capital of the Company	Capital of the Company 1. Various Modes for Raising of Share Capital including private placement, public issue, rights issue, bonus shares, ESOS, Sweat Equity Shares, Buy-back of shares. 2. Allotment of Shares: Meaning- - Statutory provisions for allotment, improper and / irregular allotment- Consequences of irregular allotment. 3. Calls On Shares: Meaning- Requisites of a valid call, Calls in advance, Share Certificates: Meaning, Provisions regarding issue of share certificates - Duplicate Share Certificate.	To give Comprehensive insight about the capital of Company and various aspects of shares.

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SPECIAL ELECTIVE COURSE – VI

Subject: Business Administration

Course Code: 236(A)

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

1. Objectives of the Course:

- To provide basic knowledge about various forms of business organizations
- To acquaint the students about business environment and its implications thereon.
- To make them aware about the recent trends in business.

2. Depth of the program – fundamental Knowledge

UNIT No.	Unit title	Contents	Purpose/skills to be developed
1	Introduction to Business Administration	Business-Definition, Characteristics, Scope Objectives of Business-Economic & Social Perspectives. Commerce-Meaning, Concept, Trade & Aids to trade- Meaning & Definition of the Terms-Administration, Management and Organisation, Functions of Administration	To understand the concept of Business To understand the various perspectives to business To know the various functions of Business Administration
2	Types of Business Organisations	Sole Proprietorship, Partnership Firm, Limited Liability Partnership, Joint Stock Company, Non-Profit Joint Stock Company under Section 25 of the Companies Act, NGO, One Person Company, MNC, MSME Unorganised (informal)v/s Organized sector(registered/incorporated) Entrepreneurship: Meaning, definition and importance, objectives, skills and qualities required of an entrepreneur, case study of a successful local entrepreneur	To study the various forms of business organisations To understand the meaning and importance of organized and unorganized sector To introduce the concept of Entrepreneurship as a form of business
3	Business Environment	Meaning of Business Environment Constituents of Business Environment	To understand the concept of Business Environment

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		Economic, Social, Legal, Cultural, Educational, Political, Technological, Natural and international. Impact of New Policies on Business Administration	To study the various aspects of business environment To understand its impact on business
4	Business Promotion and development	Business unit- Promotion, Concept, Stages in business promotion, Business development: Concept, process. Business components to be focused for development like markets, customers and relationships.	To study the various stages in business promotion To understand how to develop a business To study the important factors to be emphasized for Business development

Teaching Methodology

Unit No.	No. of lectures	Innovative method to be used	Project	Expected Outcome
1.	12	PowerPoint Presentations, YouTube Videos	Assignments, poster presentations	Students will get an idea about the basic concepts and functions in administration of business
2.	14	PowerPoint Presentations, YouTube Videos	Assignments, group projects in promotion of a business, generating new ideas of business	Students will get an idea about how different forms of business organisations can be formed and operated.
3.	10	Lectures of industry experts entrepreneurs and documentaries.	Introducing Case studies to understand the impact of the environment on business	Students will understand the impact that various factors operating in external environment can have on business
4.	12	Videos and lectures by experts	Student group activities,	The development strategies of business can be introduced .

Recommended Books:

- Modern Business Organisation & Management-N.Mishra, Allied Publishers-Mumbai

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SPECIAL ELECTIVE COURSE – VI

Subject: Cost and Works Accounting -I(BASICS OF COST ACCOUNTING)

Course Code: 236(E)

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

Objectives:

1. To prepare learners to know and understand the basic concepts of cost.
2. To understand the elements of cost.
3. To enable students to prepare a cost sheet.
4. To facilitate the learners to understand, develop and apply the techniques of inventory control.

Unit No.	Unit Title	Contents	Skills to be developed
1	Basics of Cost Accounting	a) Concept of Cost, Costing, Cost Accounting and Cost Accountancy. b) Limitations of Financial Accounting. c) Origin of Costing. d) Objectives of Cost Accounting. e) Advantages & Limitations of Costing. f) Difference between Financial Accounting and Cost Accounting. g) Cost Units and Cost Centers. h) Role of a Cost accountant in an organisation	1. To understand the concept of cost, costing and cost accounting. 2. To trace the cost to cost centres and cost units. 3. To identify role of cost accountant in an organisation
2	Elements of Cost and Cost Sheet	a) Material, Labour and other Expenses b) Classification of Costs c) Preparation of Cost Sheet, Tender, Quotation and Estimates.	1. To Understand different elements of cost 2. To be able to prepare a cost sheet
3	Purchase Procedure	a) Need and Essentials of Material Control. b) Functions of the Purchase Department. c) Purchase Procedure. d) Purchase Documentation.	To understand the purchase procedure and its documentation

4	Inventory Control	a) Methods of Inventory control a. Stock Levels. b. Economic Order Quantity (EOQ) c. ABC analysis d. Perpetual and Periodic Inventory Control e. Physical verification b) Inventory Turnover Ratio	. To understand the different methods of inventory control. . To calculate EOQ , stock levels and inventory ratio
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Teaching Methodology

Unit No	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Practical	Expected Outcome
1	16	PowerPoint Presentations, Group discussions	YouTube Lectures and relevant multimedia compact discs(CD)	Poster Presentation	To remember and understand basic concept of cost accounting. Development of an overall outlook of Cost Accounting
2.	16	PPT, Quiz		Visit small industries to develop an understanding of various cost inputs	Ability to prepare a cost sheet
3	10	Invite a purchase manager in the classroom to provide practical knowledge about Purchase procedures and their documentation.		PowerPoint Presentations	1)Ability to understand which procedures are used for purchasing the material 2)Understand the documentation for purchase procedures
4	06	Invite a storekeeper in the classroom to provide practical knowledge about		Visit small units and understand which	Understanding methods used for controlling the



SPECIAL ELECTIVE COURSE – VI

Subject: Marketing Management

Course Code: 236(H)

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

Preamble

As the commercial scenario has totally changed, the need for advanced concepts has increased. Education system also has to change with the rapidly transforming times. Education system is trying to familiarize the students of commerce with advanced concepts in the field so that they are aware of the changing picture.

Marketing Management is an important subject and has been structured to create awareness of the Marketing Management by giving proper insight to the basics of Marketing, so that the foundation of this subject is strengthened for further studies in Marketing.

From this point of view Savitribai Phule Pune University has introduced Choice Based Credit System of course structure. This system will develop the logical independent thinking for accepting the challenges of the changing Business world.

Objective of the Course

1. To introduce the concept of Marketing Management.
2. To give the students the basic knowledge of Marketing Management to be a successful modern marketer.
3. To inculcate knowledge of various aspects of marketing management through practical approach.
4. To interpret the issues in marketing and their solutions by using relevant theories of marketing management.

Depth of the Program - Fundamental Knowledge of Marketing Management
Objectives of the Program

- To create awareness and impart knowledge about the basics of Marketing Management which is the basic foundation of Marketing subject.
- To orient the students in Marketing Strategy and Consumer Behaviour.
- To help students understand how to craft Marketing Plan which help the organisation outline their marketing goals and objectives.
- To enable students to apply this knowledge in practicality by enhancing their skills in the field of Marketing.

Unit No.	Unit Title	Contents	Purpose Skills To Be Developed

1	Elements of Marketing Management	<p>1.1 Introduction</p> <p>1.2 Meaning of Marketing Management</p> <p>1.3 Nature & Scope of Marketing Management</p> <p>1.4 Features of Marketing Management</p> <p>1.5 Functions of Marketing Management</p> <p>1.6 Components of Marketing Management</p>	To give the students the basic knowledge of Marketing Management.
		<p>1.7 Problems of Marketing Management</p> <p>1.8 Marketing Management Philosophy</p> <p>1.9 Marketing Characteristics in Indian Context</p> <p>1.10 Marketing Management Process</p>	
2	Marketing Strategy and Consumer Behaviour	<p>2.1 Marketing Strategy</p> <p>2.1.1 Introduction</p> <p>2.1.2 Concept of Strategy</p> <p>2.1.3 Meaning of Marketing Strategy</p> <p>2.1.4 Significance of Marketing Strategy</p> <p>2.1.5 Aim of Marketing Strategy</p> <p>2.1.6 Marketing Strategy Formulation</p> <p>2.1.7 Bases of Formulating Marketing Strategy</p> <p>2.1.8 Types of Marketing Strategy</p> <p>2.2 Consumer Behaviour</p> <p>2.2.1 Introduction</p> <p>2.2.2 Meaning of Consumer Behaviour</p> <p>2.2.3 Definition of Consumer</p> <p>2.2.4 Scope of Consumer Behaviour</p> <p>2.2.5 Determinants of Consumer Behaviour</p> <p>2.2.6 Concept of Motivation</p> <p>2.2.7 Theories of Motivation</p> <p>2.2.8 Multivariable Models of Consumer Behaviour</p> <p>2.2.9 Buying Motives & Consumer Importance of Buying Motives</p> <p>2.2.10 Monadic Models of Consumer</p>	To develop the awareness amongst the students about how marketing strategy plays a vital role in making today's customers want to buy the products and services.



		Behaviour	
3	Marketing Planning	3.1 Introduction 3.2 Meaning of Marketing Planning 3.3 Definition of Marketing Planning 3.4 Nature of Marketing Planning 3.5 Scope of Marketing Planning 3.6 Elements of Marketing Planning 3.7 Importance of Marketing Planning 3.8 Types Marketing Planning 3.9 Principles behind Successful Planning 3.10 Steps in Marketing Planning Process 3.11 Relevance in Marketing Planning 3.12 Structure of Marketing Plan 3.13 Constraints to Effective Marketing Planning	To enable the students to plan and make the best possible utilization of all the human and physical resources so that pre-determined marketing objectives of the firm can be achieved.
4	Marketing Research	4.1 Introduction 4.2 Meaning of Marketing Research 4.3 Definition of Marketing Research 4.4 Scope of Marketing Research 4.5 Role of Marketing Research 4.6 Marketing Research Agencies 4.7 Marketing Information Vs. Marketing Research 4.8 Objectives of Marketing Research 4.9 Marketing Research Procedure 4.10 Problem Definition 4.11 Research Design 4.12 Data Collection 4.13 Sampling and Sampling Designs 4.14 Probability Sampling Techniques 4.15 Data Analysis 4.16 Method of Reporting Research Findings	To make the students able to explain value of Market Research and its impact in decision making.

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CORE COURSE – I

Subject: BUSINESS COMMUNICATION-II

Course Code: 241

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

1. Objectives of the Course:

- a. To understand the concept, process and importance of communication.
- b. To acquire and develop good communication skills requisite for business correspondence.
- c. To develop awareness regarding new trends in business communication.
- d. To provide knowledge of various media of communication.
- e. To develop business communication skills through the application and exercises.

Medium of Instruction: English

Unit No.	Unit Title	Contents	Skills to be developed
I	Report Writing and Internal Correspondence	Meaning and Significance; Structure of Reports; Negative, Persuasive and Special Reporting- 1. Informal Report – Proposals; 2. Formal Reports; 3. Project Report 4. Introduction and Essential elements of Report writing (Reporting for a meeting) 5. Organization of Press Report. 6. Office Memo (Memorandums) 7. Office Orders 8. Office Circulars 9. Form Memos or Letters 10. Press Releases 11. Import Export Trade	i. To understand the Report Writing and Internal Correspondence. ii. To understand office Correspondence. iii. To study Import Export Trade Correspondence

		Correspondence	
2	Recent Trends in Business Communication	Internet, Email, Websites, Social Media Network (Twitter, Facebook, LinkedIn, YouTube, WhatsApp), Google Doc, Google Form, Google Sheet, Google Slide, Google Class Room, Online Conference, Video conferencing, Meeting through Zoom App, Google meet App, Cisco Webex meetings App.	To understand the Recent Trends in Business Communication
3	Types and Drafting of Business Letters	1) Enquiry Letters 2) Replies to Enquiry Letters 3) Order Letters 4) Credit and Status Enquiries 5) Sales Letters 6) Complaint Letters 7) Collection Letters 8) Circular Letters	i. To acquire the fundamental knowledge about types of Business Letters ii. To create ability among the students for Drafting of Business Letters
4	Writing Formal Mails and Blog writing.	4.1: Essential elements of mail, Format of mail. 4.2: Introduction and meaning of Blog, Writing a blog.	To understand the Writing Formal Mails and Blog writing.

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Lecture, PPT Presentation, Poster Presentation, Group Discussion, Library visit, Home Assignment, Pre reading, Class discussion, library visit, internet resources, case study	Relevant You Tub Videos, Relevant slide show, online Video Short Film Show	Report writing of students meeting	Understanding of basic knowledge of Report Writing and Internal Correspondence and Import Export Correspondence
2	12	Pre reading, Class discussion, internet resources, Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion,	Relevant You Tub Videos, Short Film Show, A.V Application	Project Report on types of Social Media	Learning the Recent Trends in Business Communication



CORE COURSE – II

Subject: CORPORATE ACCOUNTING-II

Course Code:

Total Credits: 03

Preamble

In the modern economic environment the corporate sector is one of the major contributors towards GDP of any country and is also one of the largest and fastest growing sectors for providing employment opportunities. In the last decade the corporate sector has seen a massive growth in economic terms i.e. the volume of turnover, income and expenses etc. and also in terms of expansion of business across the globe. Accounting plays a vital role in this growth and to ensure safeguard of the interest of the stake holders and the society at large. It is therefore important to educate the students of commerce in the accounting practices adopted by the corporate organizations.

Objectives of the course

1. To acquaint the student with knowledge of corporate policies of investment for expansion and growth through purchase of stake in or absorption of smaller units.
2. To develop the knowledge among the student about consolidation of financial statement with the process of holding.
3. To update the students with knowledge of the process of liquidation of a company
4. To introduce the students with the recent trends in the field of accountancy

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1.	Holding Company Accounts	Calculation of Capital Profit, Revenue profit, Cost of Control. Preparation of consolidated Balance sheet of Holding Company with one subsidiary only. Adjustment of intercompany transactions, unrealized profit of stock.	<ul style="list-style-type: none">• Conceptual Understanding of Holding Company Accounts• Practical Application skills• Analytical skills
2.	Absorption of Companies	Introduction , Meaning - Vendor and Purchasing Companies- Purchase Consideration, Accounting entries in the books of vendor Company and Journal entries and Preparation of Balance Sheet after Absorption in the books of	<ul style="list-style-type: none">• Conceptual understanding on the concept of Absorption of companies• Practical application skills in the process of

		Purchasing Company	accounting for Absorption
3.	Accounting for Liquidation of Companies	Meaning of Liquidation- Modes of winding up – (a) Preparation of Liquidator final statement of Account (b) Preparation of Statement of Affairs and Deficiency Account.	<ul style="list-style-type: none"> • Conceptual understanding on Liquidation of Companies • Practical application skills
4.	Forensic Accounting	Introduction , Meaning , Objectives , Types of Forensic Accounting , Nature and key principles of forensic accounting , Ethical principles and responsibilities	<ul style="list-style-type: none"> • Conceptual skills • Acquisition of knowledge about forensic accounting and its implication.

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Case Study	-----	-----	Developing understanding on accounting procedure for Holding companies
2	14	Case Study	You Tube and other online platforms for videos	Case study analysis	Conceptual understanding , Practical application skills in the process of accounting for Absorption
3	12	Case Study , Simulative approach for mock liquidation of an Indian Company based on financial statements	Online Videos for cases	Individual assignment Preparation of Charts , PPT for the format of Statement of Affairs and Deficiency Account.	Practical understanding on Process of Liquidation on companies



CORE COURSE – IV

Subject: BUSINESS MANAGEMENT-II

Course Code: 244

Total Credits: 03

Unit No.	Unit Title	Contents	Skills to be developed
1.	Improving peoples' performance : Motivating the staff	<ul style="list-style-type: none"> • Meaning, Importance and Theories of motivation • Maslow's Need Hierarchy Theory • Herzberg's Two Factor Theory • Douglas MC Gregor's Theory of X and Y • Ouchi's Theory Z • McClelland's Theory 	<ol style="list-style-type: none"> 1. Skills regarding how to motivate staff and other members of the team. 2. Skills regarding retaining motivational level 3. Understanding needs and expectations of group members and meeting them effectively.
2.	Organizing from front-Leadership Skills	<ul style="list-style-type: none"> • Meaning, Importance, Qualities and Functions of a leader • Leadership styles for effective management • Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar and Pt. Jawaharlal Nehru in leadership. 	<ol style="list-style-type: none"> 1. How to lead group 2. Understanding followers and their views on various organizational matters. 3. Conflict Management
3.	Achieving success at work : Coordination and Control	<ul style="list-style-type: none"> • Meaning and need of coordination and control • Techniques and difficulties in establishing coordination and control • Steps in the process of control and it's techniques 	<ol style="list-style-type: none"> 1. How to coordinate group efforts 2. Minimizing resource waste 3. Skills to establish coordination between departments.
4.	Emerging trends in Business management	<ul style="list-style-type: none"> • Corporate Social Responsibility, • Corporate Governance And Corporate Citizenship, • Disaster Management And • Management of Change 	<ol style="list-style-type: none"> 1. How to introduce change 2. Significance of Disaster Management 3. Importance and implementation of CSR 4. Importance of Corporate Citizenship

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CORE COURSE – V

Subject: ELEMENTS OF COMPANY LAW-II Course Code: 245

Total Credits: 03

Depth of the program – Fundamental Knowledge

Objectives of the Program

1. To develop general awareness among the students about management of company
2. To have a comprehensive understanding about Key managerial Personnel of company and their role in Company administration.
3. To acquaint the students about E Governance and E Filing under the Companies Act, 2013.
4. To equip the students about the various meetings of Companies and their importance.
5. To make students capable of becoming good human resource of the corporate sector.

Unit No	Unit Title	Contents	Purpose Skills to be developed
1	Management of Company	Management of Company: 1. Board of Directors: Definition, Powers, Restrictions, Prohibition on Board. 2. Director: Meaning and Legal position of Directors, Types of Directors, Related Party Transactions(Sec.188) 3. Appointment of Directors, Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors	To Equip the students with procedure and practices



2	Key Managerial Personnel (KMP)	Key Managerial Personnel (KMP) (U/S 203) 1. Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, CS 2. Company Secretary (CS)- Term of office/ Tenure of appointment, Role of Company secretary 3. Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP) 4. Corporate Social Responsibility (CSR) [U/S 135] – Concept who is Accountable, CSR Committee, Activities under CSR,	To Comprehensive understanding about the Key Managerial Persons and CSR
3.	Company Meetings	Company Meetings: 1. Board Meeting – Meaning and Kinds 2. Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting] 3. Meeting of Share Holders General Body Meetings, Types of Meetings A. Annual General Meeting (AGM), (Ss.96 to 99) B. Extraordinary General Meeting (EOGM).(Sec.100) 4. Provisions regarding convening, constitution, conducting of General Meetings contained in Ss.101 to 114	To acquaint students about
4.	E Governance and Winding up Company	E Governance and Winding up of a Company 1. E Governance –meaning, Importance of E Governance 2. E Filing – Basic concept of MCA, E Filing 3. Winding –up; Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal, 4. Compulsory winding-up, Members' voluntary winding-up, Creditors' voluntary winding-up	To be able to appreciate the emerging E Governance and E- filing under the Companies Act, 2013. Learn the winding up of company.

[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


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SPECIAL ELECTIVE COURSE – VI

Subject: BUSINESS ADMINISTRATION-II

Course Code: 246(A)

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

Unit No.	Unit Title	Contents	Purpose/Skills to be developed
1	Legal Aspects (Recent Trends)	Compliance of legal requirements in promoting business unit, Licensing, Registration, Filing returns and other documents	To develop a better understanding of the legal compliances in business
2	Productivity	Meaning, Importance & measurements of productivity, Factors affecting productivity, Role of National Productivity Council- Product Quality Control	To understand the term productivity and its importance in business administration
3	Business liasoning	Interface between business and government, society, and natural environment, etc Business strategy -- meaning and importance and steps in developing strategies.	To develop an understanding of the various forms of liasoning required in business administration
4	Business Alliances (growth strategies)	Mergers & Acquisition, Franchising, Outsourcing-concept and characteristics, Public Private Partnership, Business Engineering	Getting acquainted with the growth strategies of business

Teaching Methodology

Unit No.	No. of lectures	Innovative method to be used	Project	Expected Outcome
1.	12	PowerPoint Presentations, YouTube Videos	Assignments, poster presentations	Students will get an idea about the legal environment of business


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SPECIAL ELECTIVE COURSE – VI

Subject: COST & WORKS ACCOUNTING-II

Course Code: 246(E)

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

Objectives:

1. To know the documents that are used in stores and how to calculate the issuing price of material.
2. To provide knowledge to students on classification and codification.
3. To equip students with knowledge regarding the ascertainment of labour cost.
4. To understand the concept of payroll.
5. To know the concepts of labour turnover and merit rating.
6. To understand recent trends in cost accounting.

Unit No.	Unit Title	Contents	Skills to be developed
1	Material Accounting	Store Location and Layout. Classification and Codification of Material. Stores and Material Records Bin Card & Store Ledger etc. Issue of Material and Pricing Methods for Issue of Material: FIFO. LIFO. Simple Average Methods. Weighted Average Methods. Use of computer in store Accounting.	1. To understand different pricing methods used for issuing the material. 2. To gain knowledge about the documents used in store departments.
2	Labour cost and Payroll	Meaning and definition of wages. Difference Between Wages and Salary Records and methods - time keeping and time booking. Methods of Wage Payment Time rate system. Piece rate system. Taylor's differential piece rate system. Incentive Plan. Halsey Plan. Rowan Plan. Group Bonus scheme. Performance based incentive plan. Payroll meaning and components	To Understand the difference between salary and wages. To know the methods of time keeping and time booking. To enable the student to calculate wages and incentives. To understand meaning and components of payroll
3	Other Aspects of Labour	a. Labour Turnover. b. Job Analysis & Job Evaluation. c. Merit Rating.	To understand the labour turnover, job analysis and evaluation
4	Direct Cost and	Direct Cost Concept and its accounting	To understand the concept of



Introduction to JIT, CAM and ERP.	treatment Introduction to- Just In Time(JIT) CAM(Computer Aided Manufacturing) Enterprise Resource Planning (ERP)	direct cost and recent trends in cost and management accounting
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Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	16	Invite a storekeeper in the classroom to provide practical knowledge about which records are to be maintained in the store department and pricing methods for issue of material	Youtube Lectures and relevant multimedia compact discs(CD)	Visit small industries for understanding which records are to be maintained in store department	Understanding various methods used in the pricing of the issue of materials
2.	16	Powerpoint presentation and guest lecture	You Tube clippings of remuneration, time keeping and time booking and their methods	1)Calculation of wage payment and incentives. 2)Preparation of a specimen of pay slip.	Enabling to calculate wage payment and incentives.
3	10	Powerpoint presentation and group discussion.	You Tube clippings of Labour turnover, Job Analysis & Job Evaluation Merit Rating.	Analysis and evaluation of jobs in any organisation.	Understanding the process of job analysis, job evaluation and merit rating.
4	6	Guest lecture, powerpoint presentation and group discussion.	You Tube clippings of Labour turnover, Job Analysis & Job Evaluation Merit Rating.	Read articles on the recent trends in cost accounting from Journals, e-journals and web resources.	Insight into recent processes used for cost reduction.

Methods 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 subsequently reports on these visits.
Unit II			
Unit III			
Unit IV			

References



SPECIAL ELECTIVE COURSE – VI

Subject: -MARKETING MANAGEMENT -II Course Code: 246(H)

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

1. Preamble

As the commercial scenario has totally changed, the need for advanced concepts has increased. Education system also has to change with the rapidly transforming times. Education system is trying to familiarize the students of commerce with advanced concepts in the field so that they are aware of the changing picture.

Marketing Management is an important subject and has been structured to create awareness of the Marketing Management by giving proper insight to the basics of Marketing, so that the foundation of this subject is strengthened for further studies in Marketing.

From this point of view Savitribai Phule Pune University has introduced Choice Based Credit System of course structure. This system will develop the logical independent thinking for accepting the challenges of the changing Business world.

2. Objective of the Course

1. To create awareness and impart knowledge about the basics of Marketing Management which is the basic foundation of Marketing subject.
2. To orient the students in recent trends in marketing management.
3. To understand the concept of Green Marketing.
4. To enable students to apply this knowledge in practical by enhancing their skills in the field of Marketing.

Unit No.	Unit Title	Contents	Purpose Skills To Be Developed
1	Green Marketing	<p>1.1 Introduction</p> <p>1.2 Meaning of Green Marketing</p> <p>1.3 Definition of Green Marketing</p> <p>1.4 Objectives of Green Marketing</p> <p>1.5 Importance of Green Marketing</p> <p>1.6 Strategies of Green Marketing</p> <p>1.7 Role of Marketing Manager in Green Marketing</p>	<p>To understand the core principles required to create competitive advantage in the marketplace by implementing innovative green</p>

		<p>1.8 Marketing mix of green marketing</p> <p>1.9 Principles of success of green products</p> <p>1.10 Case studies</p>	marketing strategies.
2	E-Marketing	<p>2.1 Introduction</p> <p>2.2 Meaning of E-Marketing</p> <p>2.3 Definition of E-Marketing</p> <p>2.4 Utility of E-Marketing</p> <p>2.5 Advantages of E-Marketing</p> <p>2.6 Limitations of E-Marketing</p> <p>2.7 Challenges before E-Marketing</p> <p>2.8 Online and Offline Marketing</p> <p>2.9 Present status of E-Marketing in India</p> <p>2.10 Scope for E-Marketing in Indian scenario</p> <p>Online Marketing Strategies</p>	To understand Professionals working in E-Marketing to design and implement Internet marketing plans.
3	Digital Marketing	<p>3.1 Introduction</p> <p>3.2 Meaning of Digital Marketing</p> <p>3.3 Definition of Digital Marketing</p> <p>3.4 Difference between Traditional Marketing & Digital Marketing</p> <p>3.5 Digital Marketing Channels</p> <p>3.5.1 Search Engine Optimisation (SEO) Off-page Optimisation On-Page Optimization</p> <p>3.5.2 Social Media Marketing</p> <p>Facebook Marketing Twitter Marketing Google Marketing</p> <p>Video Promotion YouTube Marketing Pinterest Marketing</p> <p>Instagram Marketing</p> <p>3.5.3 Online Paid</p>	To understand how and why to use digital marketing for multiple goals within a larger



		advertisement Google AdWords Facebook Ads Twitter Ads 3.5.4 Email Marketing 3.5.5 Mobile App Marketing 3.5.6 Web Analytics 3.5.7 Content Marketing 3.5.8 Affiliate Marketing	
4	Introduction to International Marketing	4.1 Introduction 4.2 Meaning of International Marketing 4.3 Definition of International Marketing 4.4 Scope of International Marketing 4.5 Objectives of International Marketing 4.6 Facets of International Marketing 4.7 Benefits of International Marketing 4.8 Limitation of International Marketing 4.9 Forces influencing International Marketing 4.10 Forces restraining International Marketing	To expand student's knowledge of significant strategic marketing techniques which will give them great advantage to develop their career in marketing.

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Power Point Presentation, Article Review, Survey Analysis	AV Application	Market Survey	Students will understand how Green Marketing is necessary for marketers to use resources efficiently, so that organizational objectives are achieved without waste of resources.

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Revised syllabi (2019 Pattern) for three years B. Com. Degree course
Credit Base Choice System (CBCS)
Syllabus for T.Y.B. Com. Semester –V
Subject Name: Business Regulatory Framework



Course code: - 351

Credit - 3

Depth of the program – Fundamental Knowledge

Preamble

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

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

Objectives of the Program

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

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

Course Contents

Unit No	Unit Title	Contents	Purpose Skills to be developed
1	The Indian Contract Act, 1872	<ol style="list-style-type: none"> 1. The nature of the contract, General Principles 2. Definitions and elements of Contract- consideration, other essential elements of a valid contract. 3. Legality of object and consideration. , Void Agreements. , Discharge of contract. 4. Performance of the contract and breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages) 	<p>Understand the concept of Contract and its contents. Equip the students with knowledge of nature and performance and breach of Contracts.</p>
2	The Indian Partnership Act, 1932	<ol style="list-style-type: none"> 1. General Nature of Partnership , Rights, and duties of partners. Types of partner 2. Registration and dissolution of a firm 3. Limited Liability Partnership Act 2008: Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company 4. Incorporation of LLP, Partners and their relations, Liability of LLP and Partners (Section 27). Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42) Conversation to LLP (Section 55), Winding-up and 	<p>Understand the nature of partnership ,Rights and duties of Partner Handling the registration and dissolution of the partnership. Acquint Knowledge about LLP</p>

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		dissolution (Section 63 & 64)	
3	The Sale of Goods Act, 1930	<ol style="list-style-type: none"> 1. Formation of the contract of sale, Concept and Essentials. Sale and agreement to sale. 2. Goods – Concept and kinds, Conditions and Warranties 3. Transfer of ownership and delivery of goods 4. Unpaid seller and his rights and Remedial Measures. 	Compressive understanding about the sale of Goods Act. Acquaint knowledge about ownership and delivery of goods.
4.	Arbitration and Conciliation:	<ol style="list-style-type: none"> 1. Concept of Arbitration & Conciliation. 2. Definition & Essentials of Arbitration Agreement. Power and Duties of Arbitration Conciliation proceeding. (Provisions of Arbitration & Conciliation Act, 1996 in nutshell with Amendment of 2021 to be covered.) 	To give Comprehensive insight about the emerging trend of Arbitration and conciliation and its regulatory mechanism

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

Teaching Methodology

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

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

Paper: ADVANCED ACCOUNTING – I

Code: 352

No. of lectures: 48

Preamble

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

Objectives of the course

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

Objectives of the Program

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

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

Depth of the program – Fundamental Knowledge

CONTENTS

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

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

Teaching Methodology

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

Method of Evaluation


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Faculty of Commerce & Management
T Y B Com (Semester V)
(Choice Based Credit System)
Revised Syllabus (2021-22)

CORE COURSE – I **Course Code: 354**
Total Credits: 04 (Theory 03 + Practical 01=04) **Subject: Auditing**

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Objectives of the Course:

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

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

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Systems & Forensic Audit	EDP Application Control Computer Assisted Audit Techniques (Factors and Preparation of CAATs) Forensic Audit Definition, Importance of Forensic Auditor, Services Render by Forensic Auditor, Process of Forensic Auditing and Forensic Audit Techniques and Forensic Audit Report	new business trends.
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Teaching Methodology:

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

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Preamble

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

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

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

Objectives of the course

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

Depth of the program – Fundamental Knowledge

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

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


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

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

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

Subject Title :-Overhead and Accounting for Overheads

Course Code :- 355 – e

Objectives:

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

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

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

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


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

Special Paper-II

Marketing Management-II

Course code – 355 (h)

Objectives:

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

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

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

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

Recommended Books:

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

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

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

Subject Code :- PR- 356 (a)

Subject : - Business Administration – III (Finance)

Preamble

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

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

Objectives of the course

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

Depth of the program – Fundamental Knowledge

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

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

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

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

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T.Y. B.Com.
B.Com Degree Course Revised 2019 Pattern (CBCS)
Cost and Works Accounting Special Paper III

Name -: Techniques of Cost Accounting

Course Code -: 356 –E (SEM-V)

Objectives:

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

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

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

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
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Revised Syllabi (2019 Pattern) for T.Y. B. Com. Degree course (CBCS)
Semester - V
SPECIAL ELECTIVE COURSE (Special Course Paper - III)
Marketing Management _ Course Code: 356(H)

Objectives of the Course:

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

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

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

Teaching Methodology:

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

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

Syllabus for T.Y.B. Com.
 Semester –VI

Course code: - 361
 Credit - 3



Subject Name: Business Regulatory Framework

Depth of the program – Fundamental Knowledge

Preamble

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

Objectives of the Program

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

Table of Contents

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



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



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Code: 362

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.

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

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

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

CORE COURSE – I
Subject: Auditing & Taxation - II
 Total Credits: 04 (Theory 03 + Practical 01=04) **Course Code: 364**

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

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

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

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



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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 organisations 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 savvy 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


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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 & 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 & 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>

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		<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>


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SPPU, Pune
Revised Syllabi (2019 pattern) 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.

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

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

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

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

Marketing Management-II

Objectives:

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

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

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


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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	<p>1.5 1.1 Meaning, Definition, Functions of Production Management, Responsibilities of Production Manager.</p> <p>1.6 Production Planning - Objectives, Importance, levels of planning.</p> <p>1.7 Routing & Scheduling - Meaning, Route Sheets, Scheduling, Master and sequential scheduling, scheduling devices.</p> <p>1.8 Production control- Definition and meaning, Necessity, objectives, factors and techniques of production control</p>	<p>Conceptual Understanding</p> <p>Accessing and analysing information skills</p> <p>Technical Knowledge</p> <p>Analytical Skills</p>


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2	Plant Location and Plant Layout	1.4 Introduction, importance, factors responsible for plant location.	Conceptual Understanding
		1.5 Plant Layout- Meaning, Definition, Importance of good layout, factors relevant for choice of layout, Line, Process and Product layout. 1.6 Plant Layout - Advantages, disadvantages and techniques.	Technical Knowledge Analytical Skills
3	Inventory management & Quality Management	1.7 Inventory management -Introduction, methods, Economic Order Quantity , Use of Computers in Inventory Management, Material Requisition Planning (MRP) , Just In Time (JIT),ABC Analysis	Conceptual Understanding
		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	Analytical Skills
		1.9 Quality Management – Features, Techniques of Quality Control	Technical skills
		1.10 Total Quality Management, Six Sigma, International Organisation for Standardisation (ISO)	Awareness on the latest in the trends

4	Supply Chain Management and Logistics management	1.6 Supply Chain Concepts: Objectives of a Supply Chain, Stages of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, Key issues in Supply Chain Management, Difference between Supply Chain Management and Logistics.	Conceptual Understanding Analytical skills
		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.	Accessing and analysing information Imaginative thinking Awareness on the latest in the trends

Teaching Methodology

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


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Objectives:

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

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

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

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

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



Objectives of the Course:

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

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

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

1.3.1 institution integrates cross cutting issues relevant to Gender, Environment, sustainability, Human values and Professional Ethics into the curriculum: List regarding course contain that deals with the following issue: [UG: B.A and B.COM-2022-23]


Department of Economics



Program	Course Code	Course/Subject	Gender	Environment & Sustainability	Human Values	Professional Ethics	Name Of Faculty & Signature
B.A. F.Y.B.A	11151	Indian Economic Environment	Role of service sector, Challenges to education & health sector	Environmental factors, affecting to Indian Economic Environment	Industrial sector Role and challenges Health sector	Indian banking sector RBI, Private banks ,Co-operative banks	<i>NDum</i>
B.A. S.Y.B. A	23153	Economics G2	Structure Of Indian Banking Types Of Account Holder	Classification Of Financial Market	Principle Of Commercial Bank, Function of Bank, Reserve Bank of India	E-Banking NEFT, RTGS, ATM, Net Banking	<i>Deslik</i>
B.A. S.Y.B. A	23151	Economics S1	Factor Pricing Selling Cost, Price Discrimination	Basic Economics Problems, Monopoly Market Structure	Cardinal & Ordinal Utility Social Welfare Function, Supply Curve of Labour	Cost, Revenue, Market Rent Wages Profit	<i>Deslik</i>
B.A. S.Y.B. A	23152	Economics S2	Per Capital Income, Circular Flow of National Income	Causes And Effect of Business Cycle Macro Economics Objective National Income	Psychological Law of Consumption Saving Investment, Money Theory Inflation & Dif	Monetary Policy, Fiscal Policy, Nosiness Cycles, Investment Money	<i>NDum</i>
B.A – T.Y.B. A	35153	Economics G3	Socio – Cultural Characteristics Population, Social & Individual Aspect of Development	Different Growth & Technological Progress, Agricultural Growth	Human Development Index Carl Mark Theory, Poverty Circle	New Technology and Sustainable Agricultural Monetary Policy, Fiscal	<i>NDum</i>
B.A – T.Y.B. A	35151	Economics S3	Heckscher Ohlin Theory Leontief Paradox	Intra - Industry Trade SAARC, BRICS, EEC, SEZ	Free Trade Policy, Protection Policy, Tariff Growth of Indian FT	FTP India and WTO, Terms of Trade	<i>Deslik</i>
B.A – T.Y.B. A	35152	Economics S4	Principle Of Maximum Social Advantages,	The Role of Government in Economy, Effect of	Principle Of Taxation, Indian Tax Structure, Indian Central Budget	Public Revenue, Fiscal Policy, Finance Commission, Public	<i>Deslik</i>



			Gender Budget, Revenue, Various Types Defecate	Public Expenditure		Depth, Central State Relationship	
S.Y-B.COM	243	Business Economics [Macro]	Dr. Dalton Approach, Per Capita Income, National Income	Public Expenditure, Trade Cycle, Macro Economic Objective	Money Inflation and Deflation, Public Revenue and Expenditure	Role Of Central Bank, Role of Commercial Bank, Monetary Policy and Fiscal Policy	<i>N.D.</i>
T.Y – B.COM	353	International Economics	Theory Of Factors Endorsement, Heckscher Ohlin Theory Leontief Paradox	Intra - Industry Trade SAARC, BRICS, NAFTA, SAPTA, MNC	Terms Of Trade, Free Trade Policy, Protection Policy	IFT Policy, Foreign Exchange Rate, Foreign Exchange Marke	<i>N.D.</i>


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1.1.3 Institution integrates cross- cutting issues relevant to Professional Ethics, Gender, Environment and Sustainability, Human Values and into the Curriculum



Department of Politics

Cross Cutting Issues Addressed—**1) Gender Issues**

Course Code	Program Name	Course Title	Subject title	Topics and Units in Which the Issues are Discussed
11161	FYBA	Political Science (G1) (2019)	Introduction to Indian Constitution	Unit 1: Preamble of Indian Constitution Unit 2: Fundamental Right, Fundamental Duties, Directive Principles of State Policy
24164	SYBA	Political Science (G2) (2019)	An Introduction to Political Ideologies	Unit 8): Feminism –Meaning and Nature , Feminism in India
23161	SYBA	Political Science S1(2019)	Western Political Thought	Unit 1) :Plato-Views of Justice and Communism
35164 & 36164	TYBA	Political Science G3 (2019)	Local Self Government in Maharashtra	Unit 3): 73rd Constitutional Amendment Unit 5): 74rd Constitutional Amendment
36162	TYBA	Political Science S4 (2019)	International Relation	Unit6) Contemporary Global Issues: Human Rights

2)Environment and Sustainability

11161	FYBA	Political Science (G1) (2019)	Introduction to Indian Constitution	Unit 2: Fundamental Duties, Directive Principles of State Policy
35164 & 36164	TYBA	Political Science G3 (2019)	Local Self Government in Maharashtra	Unit 3): 73rd Constitutional Amendment Unit 5): 74rd Constitutional Amendment
36162	TYBA	Political Science S4 (2019)	International Relation	Unit 6): Contemporary Global Issues: Environmental Issues

3)Human Values

11161	FYBA	Political Science (G1) (2019)	Introduction to Indian Constitution	Unit 1: Preamble of Indian Constitution Unit 2: Fundamental Right, Fundamental Duties, Directive Principles of State Policy
23164 & 24164	SYBA	Political Science (G2) (2019)	An Introduction to Political Ideologies	Unit 4): Fascism Unit 6): Phule-Ambedkarism Unit 7): Gandhism



				Unit 8): Feminism
23161	SYBA	Political Science S1(2019)	Western Political Thought	Unit 1) :Plato 2) Aristotle 3)Locke 4) Rousseau 7) J S Mill
23162	SYBA	Political Science S1(2019) S1(2019)	Political Journalism	Unit 2) : Ethics of Political Journalism
36162	TYBA	Political Science S4 (2019)	International Relation	Unit6) Contemporary Global Issues: Human Rights and International Terrorism
4)Professional Ethics				
23162	SYBA	Political Science S1(2019)	Political Journalism	Unit 2) : Methods of Political Journalism
36162	TYBA	Political Science S4(2019)	Public Administration	Unit 6): Personnel Administration Unit 8) : Accountability and Control


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Department of Geography

1) Gender Issues

Course Code	Program Name	Course Title	Subject title	Topics and Units in Which the Issues are Discussed
12201	BA01	FYBA	Human Geography	Unit No. 2: Population Composition of Indian population (Gender and literacy)
24201	BA02	SYBA	Geography of Maharashtra -II	Unit No. 2: Population and Settlement Population distribution of Maharashtra, Population composition - Sex Ratio, Literacy, Occupational structure, Migration.

2) Environment and Sustainability

11201	BA01	FYBA	Physical Geography	Unit No. 3: Atmosphere Structure of the atmosphere , Heat Balance, Pressure belts and wind system
23201	BA02	SYBA	Geography of Maharashtra - I	Unit No. 3: Climate Climatic Regions of Maharashtra, Distribution of Rainfall, Draught prone areas- Problems and Management
23204	BA02	SYBA	Environment Geography -I	Unit No. 1: Introduction to Environmental Geography Definition, Nature and scope of Environmental Geography, Types of Environment, Importance of Environmental Geography, Approaches to study of environmental Geography
35204	BA03	TYBA	Geography of Disaster Management-I	Unit No. 4: Climatic disasters and their management Hail Storm & Cloud Burst, Cyclones and Storms, Droughts and Floods

3) Human Values



12201	BA01	FYBA	Human Geography	Unit No. 4: Agriculture Factors affecting on Agriculture activity, Problems of Indian agriculture
24201	BA02	SYBA	Geography of Maharashtra -II	Unit No. 1: Agriculture Importance of Agriculture in Economy of Maharashtra
35204	BA03	TYBA	Geography of Disaster Management-I	Unit No. 3: Disaster management and measures Structure of disaster management Preparedness, Response, Recovery, Mitigation, Rehabilitation, Standard operating procedure of management on government level, Role of media
36204	BA03	TYBA	Geography of Disaster Management-II	Unit No. 2: Anthropogenic disasters and their management Deforestation, Forest fire, Soil degradation
4) Professional Ethics				
12201	BA01	FYBA	Human Geography	Unit No. 3: Settlements Urbanisation in India, Urbanisation in Maharashtra
23201	BA02	SYBA	Geography of Maharashtra -I	Unit No. 1: Administrative Set up of Maharashtra Historical and Political Background of the state, Geographical location of State
24201	BA02	SYBA	Geography of Maharashtra -II	Unit No. 4: Tourism Growth and development of tourism in Maharashtra, Tourism Potential of Maharashtra, Agro-Tourism 4. Role of MTDC


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