

SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE
FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

**GENERIC / OPEN ELECTIVE COURSES FOR FACULTY OF
HUMANITIES AND SCIENCE & TECHNOLOGY**

As per NEP-2020

(GR Dated 20.04.2023 and Changes Pursuant to Letter Dated 13.03.2024 of Higher &
Technical Education Department, Government of Maharashtra)

FY Semester-II

w.e.f. Academic Year: 2024-2025

Sr. No.	Subject Code	Name of the Course	No. of Credits
A)	Board of Studies in Accountancy		
1	OE151COM	Financial Accounting-II	2
2	OE152COM	Income Tax Act-II	2
3	OE153COM	Goods and Services Tax-II	2
B)	Board of Studies in Cost and Works Accounting		
4	OE154COM	Material Accounting and Inventory Control-II	2
C)	Board of Studies in Marketing		
5	OE155COM	Retail Marketing-II	2
D)	Board of Studies in Business Practices:		
6	OE156COM	Business Entrepreneurship-II	2
E)	Board of Studies in Business Laws:		
7	OE157COM	Mercantile Laws-II	2
F)	Business Administration:		
8	OE158COM	Financial Literacy-II	2
G)	Board of Studies in Statistics and Computer Applications		
9	OE159COM	Financial Mathematics-II	2
H)	Board of Studies in Banking, Insurance and Finance		
10	OE160COM	Retail Insurance-II	2

BOS: Accountancy
FY Semester-II
Subject: Financial Accounting, Paper-II

Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
OE151COM	GE / OE	Financial Accounting, Paper-II	2	2

Course Objectives:

1. To understand the objectives of Trial Balance and preparation procedure of Trial Balance.
2. To understand and analyse the Errors and Types of Errors and their effects on the Trial Balance and Financial Statements
3. To acquaint the students with preparation of Financial Statements and important Financial Ratios
4. To develop the skills of accounting treatment of various adjustments and incorporate the same in the Financial Statements.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Trial Balance and Rectification of Errors: 1.1 Meaning, Objectives and Preparation of Trial Balance 1.2 Errors: Types of Errors; Errors affecting Trial Balance; Errors not affecting Trial Balance 1.3 Detection and Rectification of Errors (One Sided and Two Sided) 1.4 Uses of Suspense Account 1.5 Problem on preparation of Trial Balance	10
2	Financial Statements: 2.1 Meaning, Objectives and Users of Financial Statements 2.2 Distinction between Capital Expenditure and Revenue Expenditure 2.3 Trading and Profit and Loss Account: Gross Profit, Operating profit, Net Profit 2.4 Balance Sheet: Need, Grouping, Marshalling of Assets and Liabilities, Vertical Presentation of Financial Statement 2.5 Adjustments in Preparation of Financial Statements with respect to Closing Stock, Outstanding Expenses, Prepaid Expenses, Accrued Income, Income Received in Advance, Depreciation, Bad Debts, Provision for Doubtful Debts, Provision for Discount on Debtors, Managers' Commission. 2.6 Preparation of Trading and Profit and Loss Account and Balance Sheet of Sole Proprietorship	20

Course Outcomes: After completion of the course, students will be able:

1. To develop skills for preparation of Trial Balance.
2. To develop skills to understand the errors and its types and effects on Trial Balance.
3. To develop the skills for preparation of Financial Statements.
4. To create skills for calculation of Financial Ratios.

Teaching Methodology

The Teacher can use the following Methods as Teaching Methodology:

1. Class Room Lectures
2. Guest Lectures of Professionals, Industry Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Companies and Business / Industry Units
5. Group Discussion / Debates
6. Assignments, Tutorials, Presentations, Role Play etc.
7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.
8. Analysis of Case Studies

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Financial Accounting for BBA, 2nd Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi.
4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
9. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
15. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
16. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Cost & Management Accountants and Company Secretary

Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	Instructions: 1. Question No. 1 is compulsory. 2. Attempt any Three Questions from Question No. 2 to 5. Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Problem on Unit-1 = 10 Marks Q. 5: Problem on Unit-2 = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Accountancy
FY Semester-II
Subject: Income Tax Act, Paper-II

Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
OE152COM	GE / OE	Income Tax Act, Paper-II	2	2

Course Objectives:

1. To learn the basis of charge of salary and provisions of salary income.
2. To understand the methodology for computation of salary income.
3. To learn the basis of charge of house property income.
4. To know the types of house property and methodology for computation of house property income.
5. To learn the old and new tax regime.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Income under the Head “Salaries” and its Computation: 1.1 Meaning and Definition of Salary 1.2 Basis of Charge of Salary Income 1.3 Forms of Salary 1.4 Forms of Allowances 1.5 Perquisite: Taxable Perquisite, Non-Taxable Perquisite and Valuation of Perquisites 1.6 Deductions from Salary Income 1.7 Tax Treatment of Provident Fund 1.8 Tax Treatment of approved Superannuation Fund 1.9 Deduction under Section 80C 1.10 Relief in respect of Salary in Arrears and Advance 1.11 Problems on Computation of Salary Income	15
2	Income under the Head “Income From House Property” and its Computation: 2.1 Basis of Charge 2.2 Property Income is not charged to Tax 2.3 Basis of Computing Income from a Let Out House Property 2.4 Compute Taxable Income from Self-Occupied Property 2.5 Special provisions in respect to Unrealised Rent 2.6 Mode of Taxation of Arrears of Rent 2.7 Problems on Computation of Property Income	10
3	Income Tax Rates: 3.1 Rate of Income Tax under Old Tax Regime 3.2 Rates of Income Tax under Alternative Tax Regime (ATR) 3.3 Conditions and restriction under Alternative Tax Regime 3.4 Exemptions and deductions allowed and disallowed under the ATR 3.5 Advance payment of tax	5

Course Outcomes: After completion of the course, students will be able:

1. To create the understanding level about the salary income and house property income.
2. To develop the skills for understanding the provisions of salary income and house property income.
3. To understand the deductions from salary income and house property income.
4. To apply the skills for computation of salary income and house property income.

Teaching Methodology		
The Teacher can use the following Methods as Teaching Methodology:		
1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies		
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
1. Taxmann's Students Guide to Income Tax including GST by Dr. Vinod K. Singhanian and Dr. Monica Singhanian 2. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhanian and Kapil Singhanian 3. Income Tax Ready Reckoner by CA N. V. Mehta, Shri Kuber Publishing House 4. Students Handbook on Taxation (Includes Income Tax and GST) by T N Manoharan, G R Hari 5. Handbook on Income Tax by Raj K Agrawal, Bharat Publication 6. Study Materials of ICAI, ICSI, ICMA 7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary		
Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	Instructions: 1) Question No. 1 and 5 are Compulsory. 2) Attempt any Two Questions from Question No. 2 to 4 Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Theory Question on Unit-3 = 10 Marks Q. 5: Problem on Unit-1 OR Unit-2 = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks		
Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Accountancy
FY Semester-II
Subject: Goods and Services Tax, Paper-II

Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
OE153COM	GE / OE	Goods and Services Tax, Paper-II	2	2

Course Objectives:

1. To understand the concept of supply and its significance legal provisions.
2. To learn the provisions of supply with the help of problems.
3. To acquire the knowledge of legal provisions pertaining to levy of GST and Exempted GST.
4. To understand the significance of Place of Supply and Time of Supply.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Concept of Supply: 1.1 Taxable event and Meaning of Supply 1.2 Significance of consideration 1.3 Activities or transactions which are treated as supply under Schedule-II 1.4 Activities which are treated as supply under Schedule-I even if consideration is absent 1.5 Activities given in negative list (Neither supply of goods nor supply of services) 1.6 Significance or expression “supply made in the course or furtherance of business” 1.7 Relevant to attract GST: Supply by a person or a taxable person 1.8 Different types of supply 1.9 Numerical problems on supply	10
2	Levy of GST and Exemptions from GST: 2.1 Levy of GST: 2.1.1 Basis of Charge of GST 2.1.2 Levy of GST in the case of Inter-State Supply 2.1.3 Levy of GST in the case of Intra-State Supply 2.1.4 GST Rates notified for supply of various goods and services 2.1.5 Problems on levy of GST 2.2 Exemptions from GST: 2.2.1 Power to grant exemption 2.2.2 Exempted goods under exemption notification 2.2.3 Services given in exemption notification 2.2.4 Problem on exemption notifications	10
3	Place of Supply and Time of Supply: 3.1 Place of Supply: 3.1.1 Location of supplier and place of supply 3.1.2 Location of supplier of goods 3.1.3 Location of recipient of services 3.1.4 Place of supply of goods 3.1.5 Place of supply of services 3.1.6 Problems on supply 3.2 Time of Supply:	10

	3.2.1 Determine of time of supply and its significance 3.2.2 Rules for determination of time of supply of goods 3.2.3 Rules for determination of time of supply of services 3.2.4 Time of supply in case of change in GST Rate	
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Course Outcomes: After completion of the course, students will be able:

1. To apply the concept of supply and understand it through problems on the concept of supply.
2. To develop the skills for levy of GST and Exempted GST.
3. To analyze the Place of Supply.
4. To evaluate and interpret the Time of Supply.

Teaching Methodology		
The Teacher can use the following Methods as Teaching Methodology: 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies		
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
1. Students' Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi 2. GST Acts with Rules/Forms and Notifications, Taxmann Publication (P) Ltd., New Delhi 3. Indirect Tax (GST) by Dr. V. S. Datey, Taxmann Publication (P) Ltd., New Delhi 4. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Kapil Singhania 5. Constitution of India 6. Study Materials of ICAI, ICSI, ICMA 7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary		
Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)

SEE / External Exam (35 Marks) (Total 2 Hours Duration)	Instructions: 1. Question No. 1 and 5 are Compulsory. 2. Attempt any Two Questions from Question No. 2 to 4 Q. 1: Fill in the Blanks = 05 Marks Q. 2: Theory Question on Unit-1 OR Unit-2 = 10 Marks Q. 3: Theory Question on Unit-3 = 10 Marks Q. 4: Short Notes on all Units (Any 2 out of 4) = 10 Marks Q. 5: Problems on Unit-I & II (Any 2 out of 4) = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Cost and Works Accounting

FY Semester-II

Subject: Material Accounting and Inventory Control, Paper-II

Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
OE154COM	GE / OE	Material Accounting and Inventory Control, Paper-II	2	2

Objectives:

1. To learn the material accounting procedure.
2. To understand the insights of store-keeping and material recordings.
3. To enable students to inventory control techniques.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Material Accounting: 1.1 Meaning of Material 1.2 Direct and Indirect Materials 1.3 Purchase Department and Functions of Purchase Department 1.4 Purchase Routine and Procedure: Purchase Requisition Note, Searching of Sources of Supply, Vendor Rating, Purchase Order, Material Inspection Note, Goods Received Note, 1.5 Store-Keeping: Meaning of Store-Keeping, Storekeeper's Duties and Responsibilities, Layout of Stores-Centralised and Sub-Stores 1.6 Classification and Codification of Materials: Meaning, Methods of Codification, Advantages of Classification and Codification 1.7 Store Routine: Bill of Materials, Stores Requisition Note, Material Transfer Note, Material Return Note 1.8 Material Records: Bin Card and Stores Ledger 1.9 Methods of Pricing Material Issues: FIFO Method, LIFO Method, Simple Average Cost Method, Weighted Average Cost Method 1.10 Reasons for discrepancies in Stock Items 1.11 Important consideration in selection of Material Pricing Method 1.12 Treatment of Waste, Scrap, Spoilage and Defectives 1.13 Problems on Methods of Pricing Material Issues including Accounting Treatment of Waste, Scrap, Spoilage and Defectives	20
2.	Inventory Control Techniques: 2.1 Economic Order Quantity (EOQ) 2.2 Fixation of Inventory Levels 2.3 ABC Analysis 2.4 Two Bin System 2.5 Perpetual Inventory System 2.6 Continuous Stock Taking 2.7 Periodic Stock Taking System 2.8 Input-Output Ratio 2.9 Stock Turnover Ratio 2.10 Problems on EOQ, Inventory Levels, Stock Turnover Ratio	10

Course Outcome: After Completion of the course, student will be able:

1. To remember the insights the material accounting procedure.
2. To understand the relevant of store-keeping and material recordings.
3. To apply the techniques for inventory cost control.

Teaching Methodology

The Teacher can use the following Methods as Teaching Methodology:

1. Class Room Lectures
2. Guest Lectures of Professionals, Industry Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Companies and Business / Industry Units
5. Group Discussion / Debates
6. Assignments, Tutorials, Presentations, Role Play etc.
7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.
8. Analysis of Case Studies

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Cost Accounting-Principles and Practices, Jawahar Lal & Seema Shrivastava Tata by McGraw Hill New Delhi
2. Advanced Cost Accounting and Cost Systems, Ravi M Kishor by Taxman's, New Delhi
3. Cost Accounting Theory and Problems, S. N. Maheshwari by Mittal Shree Mahavir Book Depot, New Delhi
4. Advanced Cost Accounting, Jain and Narang by Kalyani Publication, New Delhi
5. Horngren's Cost Accounting Managerial Emphasis, Srikant M Datar & Madhav V Rajan by Pearson, Noida, UP
6. Cost Accounting-Principles and Practices, Dr. M.N. Arora by Vikas Publishing House, New Delhi
7. Cost Accounting Principles and Practice, Jain Narang by Kalyani Publication, New Delhi
8. Cost Accounting Methods and Problems, B.K. Bhar by Academic Publisher, Kolkata
9. Cost Accounting, M.Y. Khan, P. K. Jain by Tata McGraw Hill Private Limited, New Delhi
10. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi
11. Cost and Management Accounting, Inamdar S. M., Everest Publishing House
12. Taxmann Students' Guide to Cost Accounting with Problems & Solutions by CA Ravi Kishore
13. Study Materials of Chartered Accountants Program by ICAI, New Delhi
14. Study Materials of Cost and Management Accountants by ICMA, Kolkata
15. Study Materials of Company Secretary by ICSI, New Delhi
16. Journal of Chartered Accountants by ICAI, New Delhi
17. Journal of Chartered Accountants by ICMA, Kolkata
18. Journal of Chartered Accountants by ICSI, New Delhi

Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	Instructions: 1) Question No. 1 and 5 are Compulsory. 2) Attempt any Two Questions from Question No. 2 to 4 Q. 1: Fill in the Blanks = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Short Notes on all Units (Any 2 out of 4) = 10 Marks Q. 5: Problem on Unit-1 OR Unit-2 = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Marketing
FY Semester-II
Subject: Retail Marketing, Paper-II

Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
OE155COM	GE / OE	Retail Marketing, Paper-II	2	2

Course Objectives:

1. To understand the basic concepts of retailing.
2. To learn the insights of retail marketing and strategy.
3. To enable students to learn the managing retail business and future of retailing.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Retail Marketing: 1.1 Introduction and Meaning of Retailing and Retailer 1.2 Scope and Importance of Retail Marketing 1.3 Characteristics and Function of Retailing 1.4 Types of Retailer: Large Scale and Small-Scale Retailer 1.5 Services of Retailer 1.6 4 P's of Retail Marketing 1.7 Types of Stores 1.8 Trend in the Indian Retail Industry	10
2	Retailing Strategy: 2.1 Identifying and Understanding Customers 2.2 Customer Segmentation 2.3 Selecting Target Market 2.4 Identifying Market Segments 2.5 Selecting Site Locations 2.6 Strategic Positioning and Execution 2.7 Establishing and Maintaining Retail Image 2.8 Creating In-Store Dynamics (Layouts and Plans)	10
3	Managing Retail Business and Future of Retailing: 3.1 Managing Retail Business: Implementing Retail Marketing Plan, Brief Human Resource Requirements, Developing Product and Branding Strategies, Developing Merchandise Plans, Merchandising Strategy 3.2 Future of Retailing: Introduction to Recent Trends and Technological Advancements in Retailing. Omni Channel Retailing, Shopping with AR (Augmented Reality), Pop up Shops, Social Shopping, Private Label Brands.	10

Course Outcomes: After completion of the course, students will be able:

1. To understand the basic concepts of retailing.
2. To analyze the insights of retail marketing and strategy.
3. To remembers the insights of managing retail business and future of retailing.

Teaching Methodology

The Teacher can use the following Methods as Teaching Methodology:

1. Class Room Lectures
2. Guest Lectures of Professionals, Industry Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Companies and Business / Industry Units
5. Group Discussion / Debates
6. Assignments, Tutorials, Presentations, Role Play etc.
7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.
8. Analysis of Case Studies

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Marketing Management, Philip Kotler, Pearson Publication
2. Principles of Marketing, Philip Kotler, Pearson Publication
3. Sales and Distribution Management, Tapan K Panda, Oxford Publication
4. Retail Management, Gibson Vedamani, Jayco Publication
5. Principles of Marketing, 19th Edition - Pearson Paperback by Philip Kotler, Gary Armstrong, Sridhar Balasubramanian and Prafulla Agnihotri
6. Fundamentals of Marketing 2Ed 2021 by Paul Baines, Oxford
7. Fundamentals of Marketing Management by Mankeshya Saini, Dr. Soumya P, Dr. Daphne Fernandes, Dr. Sanjay Kumar Barik, Dr. S. Saravanah, Redshine Publication
8. Fundamentals of Marketing Management by Dr Kiran Kumar, Agrawal, Dr Shouvik Sanyal, Dr Lalit Goyal, Dr Poonam Kakkad, Book Rivers
9. Marketing Management, 16e Paperback, G. Shainesh Philip Kotler, Kevin Lane Keller, Alexander Cherney, Jagdish N. Sheth
10. Marketing Paperback – Import, by Paolo Antonetti, Paul Baines, Sara Rosengren, Oxford University Press
11. Retail Marketing, Goldrick, McGraw Hill Education, 2002
12. Introduction to Retail Marketing (IGNOU Guide Book), Gyaniversity Publication
13. Problems and Prospects of Retail Marketing by R. L. Panigrahy, Discovery Publication House
14. Retail Marketing Management By Gilbert, Pearson Publication
15. Retail Management, 13e by Barry Berman, Joel R Evans, Patrali Chatterjee, Ritu Shrivastav, Pearson Publication
16. Marketing Management: Text and Cases by Tapan K. Panda, Taxmann Publication
17. Retail Management: Text and Cases by U. C. Mathur, I K International Publishing House
18. Retail Marketing Management: Concepts Guidelines and Practices by Claudia Buhamra Abreu Romero, Author House
19. Retail Marketing by K. Rama Mohana Rao, Discovery Publishing House
20. Retailing Management: Text and Cases | 6th Edition by Swapna Pradhan, McGraw Hill Publication

Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	Instructions: 1. Question No. 1 is Compulsory 2. Attempt any Three Question from Question Nos. 2 to 5 Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Theory Question on Unit-3 = 10 Marks Q. 5: Short Notes on all Units (Any 2 out of 3) = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Business Practices
FY Semester-II
Subject: Business Entrepreneurship, Paper-II

Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
OE156COM	GE / OE	Business Entrepreneurship, Paper-II	2	2

Course Objectives:

1. To understand the concepts, understand the concept and importance of entrepreneur and entrepreneurship.
2. To make students aware about the various types of entrepreneurs, qualities, growth of entrepreneurship.
3. To study the factors affecting the growth of entrepreneurship.
4. To understand the insights of Business Environment.
5. To study the types of ethics and society responsibilities are followed in the conventional and corporate sector in the new edge followed by the rules and regulations.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Entrepreneur: 1.1 Meaning and Introduction 1.2 Evolution of the Concept of Entrepreneur 1.3 Characteristics of Successful Entrepreneurs 1.4 The Charms of Becoming an Entrepreneur 1.5 The Entrepreneurial Decision Process 1.6 Functions of Entrepreneur 1.7 Entrepreneurial Competencies and Qualities 1.8 Need for an Entrepreneur 1.9 Types of Entrepreneurs 1.10 Distinction between an Entrepreneur and a Manager 1.11 Intrapreneur 1.12 Social Entrepreneur	10
2	Entrepreneurship: 2.1 Concept of Entrepreneurship 2.2 Growth of Entrepreneurship in India: 2.2.1 Entrepreneurship during Pre-Independence 2.2.2 Entrepreneurship during Post-Independence 2.3 Role of Entrepreneurship in Economic Development 2.4 Distinction between Entrepreneurship and Enterprise 2.5 Distinction between Entrepreneurship and Self-Employment 2.6 Group Entrepreneurship: Meaning, Definition, Evolution, Nature and Scope	10
3	Business Environment: 3.1 Meaning and Definition of Business Environment 3.2 Features influencing Business Environment 3.3 Importance of Business Environment 3.4 Business Environment Factors 3.5 Types or Components of Business Environment 3.6 Micro Environment: Meaning, Concept and Elements of Micro	10

	Environment	
	3.7 Macro Environment: Meaning, Concept and Elements of Macro Environment	
	3.8 Global Business Environment	
	3.9 Factors Affecting Entrepreneurship Growth: Economic Factors and Non-Economics Factors	
	3.10 Government Actions on Factors Affecting Entrepreneurship Growth	

Course Outcomes: After completion of the course, students will be able:

1. To understand the concept and importance of entrepreneur and entrepreneurship.
2. To learn various types of entrepreneurs, qualities, growth of entrepreneurship.
3. To grasp the knowledge of factors affecting the growth of entrepreneurship.
4. To understand the various programmes of entrepreneurship development.

Teaching Methodology
The Teacher can use the following Methods as Teaching Methodology: 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies
Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi. 2. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi 3. Entrepreneurship Development by Ranbir Singh, S.K. Kataria & Sons Educational Publisher 4. Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi 5. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by McGraw Hill 6. Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publication 7. Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi 8. Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers 9. Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication 10. Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication 11. Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication 12. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi. 13. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi 14. Textbook on Entrepreneurship Development and Management In Extension by Dr S Janani Dr T N Sujeetha Dr M Asokhan M Priyadharshini, Write & Print Publications 15. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi 16. Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi 17. Udyog, Udyog Sanchalaya, Mumbai-7

18. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
 19. Study Material of Economic and Business Environment for CS Foundation by the Institute of Company Secretary of India, New Delhi

Scheme of Examination

Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	Instructions: 1. Question No. 1 is Compulsory 2. Attempt any Three Question from Question No. 2 to 5 Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Theory Question on Unit-3 = 10 Marks Q. 5: Short Notes on all Units (Any 2 out of 3) = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Business Laws
FY Semester-II
Subject: Mercantile Laws, Paper-II

Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
OE157COM	GE / OE	Mercantile Laws, Paper-II	2	2

Course Objectives:

1. To develop general legal knowledge of the Indian Partnership Act 1932 and the Limited Liability of Partnership Act, 2008
2. To acquire the knowledge about the Negotiable Instruments Act, 1881

Unit	Title and Contents	No. of Lectures in Clock Hours
1	The Indian Partnership Act, 1932: 1.1 General Nature of Partnership 1.2 Rights and Duties of Partners 1.3 Reconstitution of Firms 1.4 Registration and Dissolution of a Firm	10
2	The Limited Liability Partnership Act, 2008: 2.1 Introduction-covering Nature and Scope 2.2 Essential Features 2.3 Characteristics of LLP 2.4 Incorporation and Differences with other Forms of Organizations	10
3	The Negotiable Instruments Act, 1881: 3.1 Meaning of Negotiable Instruments and Characteristics 3.2 Classification of Instruments 3.3 Different provisions relating to Negotiation 3.4 Presentment of Instruments 3.5 Rules of Compensation	10

Course Outcomes: After completion of the course, students will be able to:

1. Understand the basic insights of the Indian Partnership Act 1932 and the Limited Liability of Partnership Act, 2008
2. Apply the knowledge about the Negotiable Instruments Act, 1881

Teaching Methodology
The Teacher can use the following Methods as Teaching Methodology: 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies
Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Business Laws Study Material for CA Foundation Course of ICAI 2. Taxmann's Business Laws by Sushma Arora

3. Avtar Singh's Business Law by Varun Malik 4. Fundamentals of Business Law and Business Communication by Y V Shruthi, Commercial Law Publishers 5. Taxmann's Mercantile & Commercial Laws by Rohini Aggarawal 6. Elements of Mercantile Law by N.D. Kapoor, Sultan Chand & Sons 7. Mercantile Law by M.C. Kuchhal and Vivek Kuchhal, Vikas Publication 8. A Textbook of Mercantile Law by P. P. S. Gogna, S Chand & Co Ltd		
Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	Instructions: 1) Question No. 1 is Compulsory 2) Attempt any Three Question from Question No. 2 to 5 Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Theory Question on Unit-3 = 10 Marks Q. 5: Short Notes on all Units (Any 2 out of 3) = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks		
Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Business Administration
FY Semester-II
Subject: Financial Literacy, Paper-II

Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
OE158COM	GE / OE	Financial Literacy, Paper-II	2	2

Course Objectives:

1. To understand the importance, principles and concept of personal finance
2. To Familiarize students with different aspects of financial terms like fund and portfolio management
3. To help students understand the relevance and process of financial planning and its need
4. To Promote understanding of financial budgeting and understand insurance concepts
5. To better understand of the various concepts/principles related to investment analysis and portfolio management.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Personal Finance: 1.1 Concept of Personal Finance, need to study and analyze personal finance. Factors impacting personal finance 1.2 Financial Planning: Meaning, Household financial health checkup, Investor's Age and Assets Allocation. 1.3 Budgeting, Setting Financial Goals, Medical and other Emergencies, Retirement planning. 1.4 Insurance Policies, Life and non-life Insurance, Term Life Insurance, Endowment Policies, Pension Policies.	15
2	Investment Planning and Portfolio Management 2.1 Concept of Investment, Types of Investments, Investment Planning 2.2 Concept of Portfolio Management, Portfolio Management – Investment Policy and Strategy. 2.3 Investment opportunity and financial products 2.4 Portfolio Theory (Markowitz, Sharpe Index model)	15

Course Outcomes: After completion of the course, students will be able:

1. Students will understand the importance, types, principles and concept of personal finance.
2. Students will Develop proficiency for personal financial planning.
3. Students will be able to understand the importance and types of financial planning, budgeting and insurance.
4. They will understand the process of financial management.

Teaching Methodology
The Teacher can use the following Methods as Teaching Methodology: 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc.

7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.		
8. Analysis of Case Studies		
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
1. Halan, Monika, Let's Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018 Harper Business.		
2. Pandit Amar, The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd.		
3. Financial Literacy for Young Adults Simplified: Discover How to Manage, Save, and Invest Money to Build a Secure and Independent Future, 18 th September 2023 by Raman Keane.		
4. Fundamentals of Financial Management by R P Rustagi Edition: 18 th Edition, 2023.		
5. Finance for Everyone (UGCF) by Amit Kumar Singh, Rohit Kumar Shrivastav Edition: 1 st Edition, 2023		
6. Financial Literacy, Its effects on Micro-Insurance uptake Studienarbeit, 2020		
7. How Finance Works: 23 rd April 2019 by Mihir Desai		
Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	Instructions: 1. Question No. 1 is Compulsory 2. Attempt any Two Question from Question Nos. 2 to 4 Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 15 Marks Q. 3: Theory Question on Unit-2 = 15 Marks Q. 4: Short Notes on all Units (Any 2 out of 4) = 15 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks		
Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Statistics and Computer Applications

FY Semester-II

Subject: Financial Mathematics, Paper-II

Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
OE159COM	GE / OE	Financial Mathematics, Paper-II	2	2

Course Objectives:

1. To acquaint students with some basic concepts in Financial Mathematics.
2. To acquaint students with the concepts of Interest and Annuities
3. To acquaint students with the concepts of Financial Markets
4. To familiarise the students with applications of Interest and Annuities in Business and Finance

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Preliminaries on Financial Markets and The Time Value of Money: 1.1 Preliminaries on Financial Markets: 1.1.1 A Primer on Banks and Rates: Banks and the Federal Funds Rate, Short-Term and Long-Term Rates and Yield Curves 1.1.2 A Primer on Securities Markets: Securities Markets Organization, Professional Participants in Securities Markets, Bid-Ask Spreads and Market Liquidity, Trading Costs 1.1.3 Economic Indicators That May Affect Financial Markets 1.2 The Time Value of Money: 1.2.1 Time 1.2.2 Interest Rate and Return Rate: Interest Rate, Required Return Rate and the Risk-Free Rate, Total Return Rate 1.2.3 Simple Interest 1.2.4 Compound Interest: Compounding: Nonnegative Integer Number of Periods, Compounding: Nonnegative Real Number of Periods, Fractional Compounding Versus Simple Interest, Continuous Compounding 1.2.5 Generalized Compound Interest: Varying Interest and Varying Compounding Periods, APR Versus APY, Geometric Mean Return Versus Arithmetic Mean Return 1.2.6 The Net Present Value and Internal Rate of Return: Present Value and NPV of a Sequence of Net Cash Flows, The Internal Return Rate, NPV and IRR for General Net Cash Flows	15
2	Annuity Theory: 2.1 Annuities: Future and Present Values of Simple Ordinary Annuities, Amortization Theory, Annuities with Varying Payments and Interest Rates 2.2 Applications of Annuities: Saving, Borrowing, and Spending, Equity in a House, Sinking Funds 2.3 Applications to Stock Valuation: The Dividend Discount Model, Present Value of Preferred and Common Stocks 2.4 Applications to Bond Valuation: Bond Terminologies, Bond Prices Versus Interest Rates and Yield to Maturity	15

Course Outcomes: After completion of the course, students will be able:

1. To understand basic concepts in Financial Mathematics
2. To analyse the time value of money
3. To calculate EMIs and prepare amortization tables
4. To find the valuation of bonds and stocks
5. To prepare/manage personal financial report

Teaching Methodology		
The Teacher can use the following Methods as Teaching Methodology:		
1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies		
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
1. Arlie O. Petters, Xiaoying Dong, An Introduction to Mathematical Finance with Applications, Springer, 2016 2. S. David Promislow, Fundamentals of Actuarial Mathematics, A John Wiley and Sons, Ltd., Publication, 2011. 3. A.K. Gupta, T. Varga, An Introduction to Actuarial Mathematics, Springer Science & Business Media, B. V., USINESS MEDIA, 2002.		
Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	Instructions: 1. Question No. 1 is Compulsory. 2. Attempt any Three Questions from Question Nos. 2 to 5. Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Problem on Unit-1 = 10 Marks Q. 5: Problem on Unit-2 = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Banking, Finance and Insurance
FY Semester-II
Subject: Retail Insurance, Paper-II

Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
OE160COM	GE / OE	Retail Insurance, Paper-II	2	2

Course Objectives:

1. To acquaint students with the concepts of insurance.
2. To cultivate awareness regarding the basic knowledge of the insurance sector.
3. To discern the disparity between Life and General Insurance.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction of Retail Insurance: 1.1 Concept and Definition 1.2 Characteristics of Insurance 1.3 Need of Insurance 1.4 Importance and Scope of Insurance 1.5 Principles of Insurance 1.6 Economic and Commercial Significance of Insurance 1.7 Difference between Life and General Insurance	10
2	Life Insurance Product: 2.1 Life Insurance – Meaning and Origin 2.2 Features of Life Insurance 2.3 Advantages of Life Insurance 2.4 Importance of Life Insurance Policies 2.5 Types of Life Insurance Policies 2.6 Procedure of taking Life Insurance Policies 2.7 Nomination and Assignment of Life Insurance Policies	10
3	General Insurance Product: 3.1 General Insurance – Meaning and Origin 3.2 Importance of General Insurance 3.3 Types of General Insurance Policies 3.4 Fire Insurance 3.5 Marine Insurance 3.6 Motor Vehicle Insurance 3.7 Theft & Burglary Insurance 3.8 Procedure for taking Fire Insurance Policy 3.9 Procedure for taking Marine Insurance Policy	10

Course Outcomes: After completion of the course, students will be able to:

1. Understand the concepts of insurance.
2. Remember the basic knowledge of the insurance sector.
3. Analyze the disparity between Life and General Insurance.

Teaching Methodology		
The Teacher can use the following Methods as Teaching Methodology:		
1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies		
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
1. Insurance Principles and Practice" by M.N. Mishra 2019, Publisher: McGraw Hill Education India 2. "Insurance Law and Practice" by Dr. S.K. Kataria 2020, Publisher: Bharat Law House 3. "General Insurance Underwriting Principles & Practice" by Dr. Rakesh Agarwal 2018, Publisher: Taxmann Publications 4. "Life Insurance: Principles and Practice" by Dr. C.L. Tyagi 2017, Publisher: S. Chand & Company Ltd. 5. "Insurance Handbook" by Dr. H.L. Kumar 2021, Publisher: New Age International Publishers 6. Principles and Practice of Life Insurance" by S.B. Mathur and R.K. Gupta 2016, Publisher: Taxmann Publications 7. "General Insurance: Principles and Practice" by Dr. N. D. Vohra 2018, Publisher: S. Chand & Company Ltd. 8. "Insurance: Theory and Practice" by S. S. Hundal and V.K. Srivastava 2019, Publisher: Himalaya Publishing House). 9. "Risk Management and Insurance Planning" by Dr. Jyotsna Sethi 2020, Publisher: Excel Books 10. "Insurance Planning and Management" by Dr. V. Ravi Kumar 2017, Publisher: McGraw-Hill Education 11. Insurance Regulatory and Development Authority of India (IRDAI): https://www.irdai.gov.in/ 12. Insurance Information Bureau of India (IIB): https://www.iib.gov.in/ 13. Insurance Institute of India (III): https://www.insuranceinstituteofindia.com/ 14. National Insurance Academy (NIA): https://www.niapune.org.in/ 15. Insurance Companies Websites 16. https://www.licindia.in/ 17. https://www.icicilombard.com/ 18. https://www.hdfcergo.com/		
Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)

SEE / External Exam (35 Marks) (Total 2 Hours Duration)	Instructions: 1. Question No. 1 is Compulsory. 2. Attempt any Three Questions from Question No. 2 to 5. Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Theory Question on Unit-3 = 10 Marks Q. 5: Short Notes on all Units (Any 2 out of 4) = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		