

**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)**

**SY Semester-IV  
w.e.f. Academic Year: 2025-2026**

<b>Sr. No.</b>	<b>Course Code</b>	<b>Name of the Course</b>	<b>No. of Credits</b>	<b>Page No.</b>
<b>A)</b>		<b>Board of Studies in Accountancy:</b>		
1	OE251COMT	Financial Accounting-IV	2	2-4
2	OE252COMT	Income Tax Act-IV	2	5-7
3	OE253COMT	Goods and Services Tax-IV	2	8-9
<b>B)</b>		<b>Board of Studies in Cost &amp; Works Accounting:</b>		
4	OE254COMT	Overheads and Methods of Costing-IV	2	10-11
<b>C)</b>		<b>Board of Studies in Marketing:</b>		
5	OE255COMT	Tourism Marketing-IV	2	12-13
<b>D)</b>		<b>Board of Studies in Business Practices:</b>		
6	OE256COMT	Startup Ecosystem in India -IV	2	14-17
<b>E)</b>		<b>Board of Studies in Business Laws:</b>		
7	OE257COMT	Labour and Employment Laws-IV	2	18-20
<b>F)</b>		<b>Business Administration:</b>		
8	OE258COMT	Principles and Functions of Management-IV	2	21-22
<b>G)</b>		<b>Board of Studies in Statistics and Computer Applications:</b>		
9	OE259COMT	Introduction to E-Commerce, Paper-IV	2	23-25
<b>H)</b>		<b>Board of Studies in Banking, Insurance and Finance:</b>		
10	OE260COMT	IT in Banking-IV	2	26-27

**BOS: Accountancy**  
**SY Semester-IV**  
**Subject: Financial Accounting, Paper-IV**

Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
OE251COMT	GE / OE	2	2

**Course Objectives:**

1. To understand the meaning, features and uses of incomplete records
2. To learn for ascertaining the profit or loss by various methods.
3. To understand the meaning of Not-for-Profit Organisation.
4. To learn the accounting treatment of Not-for-Profit Organisation.

Unit	Title and Contents	No. of Lectures
1	<b>Accounts from Incomplete Records:</b> 1.1 Incomplete Records: Meaning, Features, Uses and Limitations 1.2 Distinction between Double Entry System and Single-Entry System 1.3 Ascertainment of Profit / Loss by Statement of Affairs Method 1.4 Preparation of Trading and Profit and Loss Account and Balance Sheet 1.5 Ascertaining missing figures in Total Debtors Account, Total Creditors Account, Bill Receivables, Bills Payables and Cash Book and Opening Statement of Affairs	15
2	<b>Accounting Not-for-Profit Organisation:</b> 2.1 Not-for-profit organisation: Meaning and Examples 2.2 Receipts and Payments Account: Meaning and Features 2.3 Income and Expenditure Account: Meaning and Features 2.4 Difference between Receipts and Payments Account and Income and Expenditure Account 2.5 Items Peculiar to Not-for-Profit Organisation 2.6 Preparation of Income and Expenditure Account and Balance Sheet from Receipt and Payment Account with additional information	15

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

1. To remember the meaning, features and uses of incomplete records
2. To develop the skills for ascertaining the profit or loss by various methods.
3. To remember the meaning of Not-for-Profit Organisation.
4. To develop the skills for understanding of accounting treatment of Not-for-Profit Organisation.

<b>Teaching Methodology</b>	
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
<b>Internship for Students if any:</b> Not applicable	
<b>List of Recommended Books and Study Materials</b>	
1. A Textbook of Accounting for Management, 3 <sup>rd</sup> Edition, S. N. Maheshwari, Suneel K.	

Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.

2. Financial Accounting for BBA, 2<sup>nd</sup> Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3<sup>rd</sup> 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, 3<sup>rd</sup> 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, 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%

<b>Scheme of Examination</b>	<b>Exam Format</b>	<b>Min. Passing Marks</b>
Continuous Internal Evaluation (CIE) (15 Marks)	<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	Min. 06 Marks (40% of Passing)

SEE / External Exam (35 Marks) (Total 2 Hours Duration)	<p><b>Instructions:</b></p> <p>1) <i>Question No. 1 is Compulsory.</i>  2) <i>Attempt any Three Questions from Question No. 2 to 5</i></p> <p>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: Problem on Unit-1 = 10 Marks  Q. 5: Problem on Unit-2 = 10 Marks</p>	Min. 14 Marks (40% of Passing)
<p><b>Total 50 Marks</b></p> <p><b>Separate Passing for Internal Assessment (CIE) and External Exam (SEE)</b></p>		

**BOS: Accountancy**  
**SY Semester-IV**  
**Subject: Income Tax Act, Paper-IV**

Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
OE252COMT	GE / OE	2	2

**Course Objectives:**

1. To learn the provisions of the basis of charge of income under the head of other sources.
2. To learn the provisions of clubbing of income.
3. To understand the provisions of deductions from gross total income.
4. To understand the practical applications through numerical problems.

Unit	Title and Contents	No. of Lectures
1	<b>Income under the Head “Income from Other Sources” and its Computation:</b> <ul style="list-style-type: none"> <li>1.1 Basis of charge and relevance of method of accountancy</li> <li>1.2 Dividend and charge to tax</li> <li>1.3 Winnings from lotteries, crossword puzzles, horse races and card games</li> <li>1.4 Interest on securities</li> <li>1.5 Income from machinery, plant or furniture let on hire</li> <li>1.6 Income from composite letting of building, machinery, plant or furniture</li> <li>1.7 Receiving of property without consideration / inadequate consideration</li> <li>1.8 Problems on computation of income from business / profession</li> </ul>	12
2	<b>Clubbing of Income:</b> <ul style="list-style-type: none"> <li>2.1 Transfer of income without transfer of asset</li> <li>2.2 Revocable transfer of assets</li> <li>2.3 Individual is assessable in respect of remuneration of spouse</li> <li>2.4 Individual is assessable in respect of income from assets transferred to spouse</li> <li>2.5 Individual is assessable in respect of income from assets transferred to son’s wife</li> <li>2.6 Individual is assessable in respect of income from assets transferred to a person for the benefit of spouse</li> <li>2.7 Individual is assessable in respect of income from assets transferred to a person for the benefit of son’s wife</li> <li>2.8 Individual is assessable in respect of income of his minor child</li> <li>2.9 Tax implication of conversion of self-acquired property into joint family property and subsequent partition</li> <li>2.10 Problems on Clubbing Income</li> </ul>	12
3	<b>Deductions from Gross Total Income-Chapter VIA:</b> <ul style="list-style-type: none"> <li>3.1 Basic rules governing deductions under Chapter VIA</li> <li>3.2 Deduction under Section 80C</li> <li>3.3 Deduction under Section 80CCC</li> <li>3.4 Deduction under Section 80CCD</li> <li>3.5 Deduction under Section 80CCH</li> <li>3.6 Deduction under Section 80D</li> <li>3.7 Deduction under Section 80DD</li> <li>3.8 Deduction under Section 80DDB</li> <li>3.9 Deduction under Section 80E</li> <li>3.10 Deduction under Section 80G</li> </ul>	08

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

1. To create the understanding of the provisions of the basis of charge of income under the head of other sources.
2. To understand the provisions of clubbing of income.
3. To remember the provisions of deductions from gross total income.
4. To apply the provisions through numerical problems.

<b>Teaching Methodology</b>		
The Teacher can use the following Methods as Teaching Methodology:		
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Visits to various Professionals Units, Companies and Business / Industry Units</li> <li>5. Group Discussion / Debates</li> <li>6. Assignments, Tutorials, Presentations, Role Play etc.</li> <li>7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.</li> <li>8. Analysis of Case Studies</li> </ol>		
<b>Internship for Students if any:</b> Not applicable		
<b>List of Recommended Books and Study Materials</b>		
<ol style="list-style-type: none"> <li>1. Taxmann's Students Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania</li> <li>2. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Kapil Singhania</li> <li>3. Income Tax Ready Reckoner by CA N. V. Mehta, Shri Kuber Publishing House</li> <li>4. Students Handbook on Taxation (Includes Income Tax and GST) by T N Manoharan, G R Hari</li> <li>5. Handbook on Income Tax by Raj K Agrawal, Bharat Publication</li> <li>6. Study Materials of ICAI, ICSI, ICMA</li> <li>7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary</li> </ol>		
<b>Scheme of Examination</b>		
<b>Scheme of Examination:</b> 1. Internal Assessment: 30% and 2. External Assessment: 70%		
<b>Scheme of Examination</b>	<b>Exam Format</b>	<b>Min. Passing Marks</b>
Continuous Internal Evaluation (CIE) (15 Marks)	<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	<p><b>Instructions:</b></p> <ol style="list-style-type: none"> <li>1. Question No. 1 and 5 are Compulsory.</li> <li>2. Attempt any Two Questions from Question No. 2 to 4</li> </ol> <p>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</p>	Min. 14 Marks (40% of Passing)

	Q. 4: Theory Question on Unit-3 Q. 5: Problem on Unit-1 <b>OR</b> Unit-2	= 10 Marks = 10 Marks	
<b>Total 50 Marks</b> <b>Separate Passing for Internal Assessment (CIE) and External Exam (SEE)</b>			

**BOS: Accountancy**  
**SY Semester-IV**  
**Subject: Goods and Services Tax, Paper-IV**

Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
OE253COMT	GE / OE	2	2

**Course Objectives:**

1. To understand the provisions relating to tax invoice, credit and debit notes.
2. To learn the problems on tax invoice, credit and debit notes.
3. To learn the different of forms of GST Returns and electronic ledger of liability, credit and cash.
4. To learn the provisions relating to assessments and audit under GST.
5. To know the provisions relating to interest, late fee, penalty and TDS under GST
6. To acquaint with the E-Way Bill and e-Commerce under GST.

Unit	Title and Contents	No. of Lectures
1	<p><b>Tax Invoice, Credit and Debit Notes:</b></p> <p>1.1 Invoice under GST and Importance of tax invoice under GST  1.2 Tax invoice / bill of supply be issued by a registered person  1.3 Contents of tax invoice, bill of supply, receipt voucher, refund voucher, payment voucher, and revised tax invoice  1.4 Provisions regarding tax invoice in special cases given under rule 54  1.5 Provisions of transportation of goods without issue of invoice  1.6 Provisions pertaining to collection of tax and its indication in invoice  1.7 Credit and debit Notes  1.8 Problems on tax invoice, credit and debit notes</p>	20
2	<p><b>Returns, Tax Payment and Interest:</b></p> <p>2.1 Basic features of GST Returns mechanism  2.2 Different GST Returns: GSTR-1, GSTR-2, GSTR-3, GST CMP-08, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR-7, GSTR-8, GSTR-9, GSTR-10, GSTR-9A  2.3 Matching, reversal and reclaim of input tax credit  2.4 Electronic: liability ledger, Credit Ledger and Cash Ledger  2.5 Assessments under GST: Self-assessment, Provisional assessment, Scrutiny assessment, Best judgment assessment for filers of return, Assessment of unregistered person, Summary assessment  2.6 Applicability of interest and late fee under GST, and penalty under GST  2.7 Significance of National Anti-Profiteering Authority in GST  2.8 Provisions regulating E-Way Bill in GST  2.9 Provisions regulating e-Commerce  2.10 Mechanism of TDS under GST  2.11 Provisions regulating Audit under GST</p>	10

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

1. To create the skills for raising of tax invoice, credit and debit notes.
2. To evaluate tax invoice, credit and debit notes through numerical problems.
3. To remember the different of forms of GST Returns and electronic ledger of liability, credit and cash.
4. To apply the provisions for to assessments and audit under GST.
5. To analyze the provisions relating to interest, late fee, penalty and TDS under GST
6. To acquire skills for E-Way Bill and e-Commerce under GST.

### **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%

<b>Scheme of Examination</b>	<b>Exam Format</b>	<b>Min. Passing Marks</b>										
Continuous Internal Evaluation (CIE) (15 Marks)	<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	Min. 06 Marks (40% of Passing)										
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	<p><b>Instructions:</b></p> <ol style="list-style-type: none"> <li>1. <i>Question No. 1 and 5 are Compulsory.</i></li> <li>2. <i>Attempt any Two Questions from Question No. 2 to 4</i></li> </ol> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Q. 1: Fill in the Blanks</td> <td style="width: 40%; text-align: right;">= 05 Marks</td> </tr> <tr> <td>Q. 2: Theory Question on Unit-1</td> <td style="text-align: right;">= 10 Marks</td> </tr> <tr> <td>Q. 3: Theory Question on Unit-2</td> <td style="text-align: right;">= 10 Marks</td> </tr> <tr> <td>Q. 4: Short notes on all Units (Any 2 out of 4)</td> <td style="text-align: right;">= 10 Marks</td> </tr> <tr> <td>Q. 5: Problems on Unit-1 (Any 2 out of 4)</td> <td style="text-align: right;">= 10 Marks</td> </tr> </table>	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: Problems on Unit-1 (Any 2 out of 4)	= 10 Marks	Min. 14 Marks (40% of Passing)
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: Problems on Unit-1 (Any 2 out of 4)	= 10 Marks											

**Total 50 Marks**

**Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**

**BOS: Cost & Works Accounting**  
**SY Semester-IV**  
**Subject: Overheads and Methods of Costing, Paper-IV**

Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
OE254COMT	GE / OE	2	2

**Objectives:**

1. To learn basic of overhead and steps in accounting overhead.
2. To study of methods of costing such as job costing and batch costing.

Unit	Title and Contents	No. of Lectures
1	<p><b>Overheads:</b></p> <p>1.1 Introduction, Meaning, and Definition  1.2 Steps in Accounting Overheads:  1.2.1 Classification and Codification of Overheads: Classification of Overheads, Codification of Overheads-Objectives and Methods of Codification  1.2.2 Collection of Overheads  1.2.3 Allocation of Overheads (Primary Distribution)  1.2.4 Apportionment of Overheads (Secondary Distribution)  1.2.5 Absorption of Overheads: Methods and Rates  1.2.6 Under and Over Absorption of Overheads: Meaning, Causes and Treatment  1.3 Problems on Allocation, Apportionment and Absorption of Overheads, and Under and Over Absorption of Overheads</p>	20
2.	<p><b>Job and Batch Costing:</b></p> <p>2.1 Meaning, Features, Procedures, Advantages and Disadvantages of Job Costing  2.2 Meaning, Nature, and Use of Batch Costing  2.3 Problems on Job Costing</p>	10

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

1. To remember the basic of overhead and the step in overhead accounting.
2. To understand the methods of costing and apply the same for cost ascertainment.

Teaching Methodology
The Teacher can use the following Methods as Teaching Methodology:
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Visits to various Professionals Units, Companies and Business / Industry Units</li> <li>5. Group Discussion / Debates</li> <li>6. Assignments, Tutorials, Presentations, Role Play etc.</li> <li>7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.</li> <li>8. Analysis of Case Studies</li> </ol>
<b>Internship for Students if any:</b> Not applicable
<b>List of Recommended Books and Study Materials</b>
<ol style="list-style-type: none"> <li>1. Cost Accounting-Principles and Practices, Jawahar Lal &amp; Seema Shrivastava Tata by McGraw Hill New Delhi</li> </ol>

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. Taxmann Students Guide to Cost Accounting with Problems and Solutions by CA Ravi Kishore
12. Cost and Management Accounting, Inamdar S. M., Everest Publishing House
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%

<b>Scheme of Examination</b>	<b>Exam Format</b>	<b>Min. Passing Marks</b>										
Continuous Internal Evaluation (CIE) (15 Marks)	<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	Min. 06 Marks (40% of Passing)										
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	<p><b>Instructions:</b></p> <p>1) <i>Question No. 1 and 5 are Compulsory.</i>  2) <i>Attempt any Two Questions from Question No. 2 to 4</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Q. 1: Fill in the Blanks</td> <td style="width: 40%; text-align: right;">= 05 Marks</td> </tr> <tr> <td>Q. 2: Theory Question on Unit-1</td> <td style="text-align: right;">= 10 Marks</td> </tr> <tr> <td>Q. 3: Theory Question on Unit-2</td> <td style="text-align: right;">= 10 Marks</td> </tr> <tr> <td>Q. 4: Short Notes on all Units (Any 2 out of 4)</td> <td style="text-align: right;">= 10 Marks</td> </tr> <tr> <td>Q. 5: Problem on Unit-1 OR Unit-2</td> <td style="text-align: right;">= 10 Marks</td> </tr> </table>	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)
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											
<b>Total 50 Marks</b>												
<b>Separate Passing for Internal Assessment (CIE) and External Exam (SEE)</b>												

**BOS: Marketing**  
**SY Semester-IV**  
**Subject: Tourism Marketing, Paper-IV**

Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
OE255COMT	GE / OE	2	2

**Course Objectives:**

1. To equip students with a comprehensive understanding of marketing concepts and their application in promoting tourism products.
2. To introduce various types of tour packages and explore the use of technology in tourism marketing.
3. To familiarize students with the marketing strategies employed by leading domestic and international tour operators.

Unit	Title and Contents	No. of Lectures
1	<b>Introduction to Tourism Marketing:</b> 1.1 Concept and Scope of Tourism Marketing 1.2 Nature and Characteristics of Tourism Products 1.3 Role of Marketing in Tourism Development 1.4 Stakeholders in Tourism Marketing	10
2	<b>Tourism Marketing Administration:</b> 2.1 Organizational Structure of Tourism Marketing 2.2 Role of National and International Tourism Organizations 2.3 Tourism Policy and Marketing Coordination	10
3	<b>Promotion and Publicity:</b> 3.1 Role of media in promotion of Tourism 3.2 Public Relations in Tourism 3.3 Advertising, Personal selling and Sales Promotion 3.4 Direct Marketing 3.5 Designing and Printing of tour brochures 3.6 Digital marketing, e-brochures	10

**Course Outcomes: After Completion of the course, student will be able to:**

1. To understand the fundamentals of marketing and its significance in tourism promotion.
2. To identify and analyze different types of tour packages and the role of technology in marketing.
3. To evaluate and apply marketing strategies used by major tour operators to real-world scenarios.

<b>Teaching Methodology</b>
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

<b>Internship for Students if any:</b> Not applicable <b>List of Recommended Books and Study Materials</b>		
1. Agarwal, Surinder – Travel Agency Management 2. Bhatia, A. K. – Tourism Development: Principles and Policies 3. Foster, Dennis L. – An Introduction to Travel and Tourism 4. Chand, Mohinder – Travel Agency Management: An Introductory Text 5. Jha, S. M. – Tourism Marketing (1998); Service Marketing 6. Kotler, Philip. –Marketing for Hospitality and Tourism 7. Nigel Morgan, Annette Pritchard – Advertising in Tourism and Leisure 8. Simon Hudson and Louise Hudson - Marketing for Tourism, Hospitality & Events: A Global and Digital Approach 9. Devashish. Dasgupta - Tourism Marketing, Pearson Education India		
<b>Scheme of Examination</b>		
<b>Scheme of Examination:</b> 1. Internal Assessment: 30% and 2. External Assessment: 70%		
<b>Scheme of Examination</b>	<b>Exam Format</b>	<b>Min. Passing Marks</b>
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)	<b>Instructions:</b> 1. <i>Question No. 1 is Compulsory.</i> 2. <i>Attempt any Three Questions from Question No. 2 to 5.</i>  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: 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)
<b>Total 50 Marks</b>		
<b>Separate Passing for Internal Assessment (CIE) and External Exam (SEE)</b>		

**BOS: Business Practices**  
**SY Semester-IV**  
**Subject: Startup Ecosystem in India, Paper-IV**

Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
OE256COMT	GE / OE	2	2

**Course Objectives:**

1. To understand Micro and Small Enterprises, their essential characteristics, objectives, scope for development, relationship between enterprise and society, role played in the economic development, and problems faced by Micro and Small Enterprises.
2. To identify the business opportunity and learn the environmental dynamics.
3. To formulate business plan and Planning Commission guidelines for formulation of Project Report.
4. To understand the structure and role of the Indian startup ecosystem and central and state government schemes that support startups.
5. To learn the funding, credit, and innovation support mechanisms.
6. To evaluate the impact of government schemes on startup growth and entrepreneurship

Unit	Title and Contents	No. of Lectures
1	<b>Micro and Small Enterprises:</b> 1.1 Small Enterprises: Meaning and Definition, Classification of Micro and Macro Units as per MSMED Act, 2006 1.2 Essentials, Features and Characteristics 1.3 Rationale behind Micro and Small Enterprises 1.4 Scope of Micro and Small Enterprises 1.5 Objectives of Micro Enterprises 1.6 Enterprise and Society 1.7 Role of Micro Enterprises in Economic Development 1.8 Package for promotion of Micro and Small-Scale Enterprises 1.9 Problems of Micro and Small Enterprises	08
2	<b>Opportunity Identification and Selection:</b> 2.1 Need for opportunity identification and selection 2.2 Environmental dynamics and change 2.3 Business opportunities in various sectors 2.4 Identification of Business Opportunity: Idea Generation and Opportunity / Product Identification 2.5 Opportunity Selection 2.6 Steps in setting up of a small business enterprise	07
3	<b>Formulation of Business Plans:</b> 3.1 Meaning of Business Plan 3.2 Contents of Business Plan 3.3 Significance of Business Plan 3.4 Formulation of Business Plan 3.5 Planning Commission's Guidelines for formulating Project Report 3.6 Network Analysis 3.7 Common errors in business plan formulation	07

4	<p><b>Government Startup Ecosystem:</b></p> <p><b>4.1 Startup Ecosystem in India:</b></p> <p>4.1.1 Concept and definition of a Startup (DPIIT Norms)</p> <p>4.1.2 Role of Government in startup promotion</p> <p>4.1.3 Key Stakeholders: Incubators, Accelerators, AIFs, SIDBI, MSME bodies</p> <p>4.1.4 Overview of National Innovation and Entrepreneurship Policies</p> <p><b>4.2 Flagship National Startup Programs:</b></p> <p>4.2.1 Startup India Initiative</p> <p>4.2.2 Startup India Action Plan</p> <p>4.2.3 Eligibility and Recognition Process</p> <p>4.2.4 Benefits: Tax incentives, compliance relaxation, procurement support</p> <p><b>4.3 Overview of Major Central Schemes:</b></p> <p>4.3.1 Fund of Funds for Startups (FFS – SIDBI)</p> <p>4.3.2 Startup India Seed Fund Scheme (SISFS)</p> <p>4.3.3 Credit Guarantee Scheme for Startups (CGSS)</p> <p><b>4.4 Funding, Credit and Subsidy Schemes:</b></p> <p>4.4.1 Fund of Funds for Startups (FFS – SIDBI)</p> <p>4.4.2 Startup India Seed Fund Scheme (SISFS)</p> <p>4.4.3 Credit Guarantee Scheme for Startups (CGSS)</p>	08
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**Course Outcomes: After Completion of the course, student will be able to:**

1. Define Micro and Small Enterprises, their essential characteristics, objectives, scope for development, relationship between enterprise and society, role played in the economic development, and problems faced by Micro and Small Enterprises, concept of startups and the significance of government support.
2. Highlight various business opportunity and learn the environmental dynamics.
3. List the contents of business plan, Planning Commission guidelines for formulation of Project Report and enumerate the common errors committed in formulating a business plan of a small enterprise.
4. Identify and describe major schemes promoting startups in India.
5. Compare financial, credit, and innovation-based schemes and their benefits.
6. Analyze real-life case studies of startups benefitting from government schemes.

<b>Teaching Methodology</b>
The Teacher can use the following Methods as Teaching Methodology:
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Visits to various Professionals Units, Companies and Business / Industry Units</li> <li>5. Group Discussion / Debates</li> <li>6. Assignments, Tutorials, Presentations, Role Play etc.</li> <li>7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.</li> <li>8. Analysis of Case Studies</li> </ol>
<b>Internship for Students if any:</b> Not applicable
<b>List of Recommended Books and Study Materials</b>
<ol style="list-style-type: none"> <li>1. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi.</li> <li>2. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P)</li> </ol>

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, Srinivasan, S. Chand, New Delhi
14. Textbook on Entrepreneurship Development and Management In Extension by Dr S Janani Dr T N Sujeetha Dr M Ashokan M Priyadarshini, 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, Srinivasan, 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
20. Startup India: Opportunities and Challenges – Ministry of Commerce Publications
21. Entrepreneurship Development and Small Business Enterprises – Poornima M. Charantimath
22. MSME Schemes in India: Policies & Procedures – Government of India (Compendium)
23. <https://www.startupindia.gov.in/content/sih/en/government-schemes.html>
24. <https://kiic.in/government-schemes-for-startups-in-india-a-complete-guide/>
25. [https://msins.in/assets/Maharashtra-Startup-Entrepreneurship-\\_Innovation-Policy-2025-C5OBUYrd.pdf](https://msins.in/assets/Maharashtra-Startup-Entrepreneurship-_Innovation-Policy-2025-C5OBUYrd.pdf)

#### **Scheme of Examination**

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

<b>Scheme of Examination</b>	<b>Exam Format</b>	<b>Min. Passing Marks</b>
Continuous Internal Evaluation (CIE) (15 Marks)	<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	Min. 06 Marks (40% of Passing)

SEE / External Exam (35 Marks) (Total 2 Hours Duration)	<p><b>Instructions:</b></p> <ol style="list-style-type: none"> <li>1. <i>Question No. 1 is Compulsory.</i></li> <li>2. <i>Attempt any Three Questions from Question No. 2 to 5.</i></li> </ol> <table> <tbody> <tr> <td>Q. 1: Fill in the Blanks</td><td>= 05 Marks</td></tr> <tr> <td>Q. 2: Theory Question on Unit-1</td><td>= 10 Marks</td></tr> <tr> <td>Q. 3: Theory Question on Unit-2</td><td>= 10 Marks</td></tr> <tr> <td>Q. 4: Theory Question on Unit-3</td><td>= 10 Marks</td></tr> <tr> <td>Q. 5: Theory Question on Unit-4</td><td>= 10 Marks</td></tr> </tbody> </table>	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: Theory Question on Unit-3	= 10 Marks	Q. 5: Theory Question on Unit-4	= 10 Marks	Min. 14 Marks (40% of Passing)
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: Theory Question on Unit-3	= 10 Marks											
Q. 5: Theory Question on Unit-4	= 10 Marks											
<b>Total 50 Marks</b>												
<b>Separate Passing for Internal Assessment (CIE) and External Exam (SEE)</b>												

**BOS: Business Laws**  
**SY Semester-IV**  
**Subject: Labour and Employment Laws, Paper-IV**

Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
OE257COMT	GE / OE	2	2

**Course Objectives:**

1. To understand the concept, role, and legal framework of trade unions and their importance in industrial relations.
2. To study the Trade Unions Act, 1926 including objectives, registration process, rights, duties, and liabilities of trade unions.
3. To explain the meaning, stages, and significance of collective bargaining and to understand issues and challenges in trade unionism.
4. To understand the nature, terms, and enforceability of Employment Contracts in employer-employee relationships.
5. To gain knowledge of modern Labour Laws, including Wages and Bonus Laws (Code on Wages, 2019), Social Security Code, and new Labour Codes related to compensation, safety, and industrial relations.

Unit	Title and Contents	No. of Lectures
1	<b>Trade Unions and Collective Bargaining:</b> <b>1.1 Concept and meaning of Trade Unions:</b> <b>1.2 Trade Unions Act, 1926:</b> 1.2.1 Objectives of Trade Unions Act, 1926 1.2.2 Registration of Trade Unions 1.2.3 Rights of Registered Trade Unions 1.2.4 Liabilities and Duties of Trade Unions <b>1.3 Collective Bargaining:</b> 1.3.1 Meaning of Collective Bargaining 1.3.2 Process / stages of Collective Bargaining 1.3.3 Importance of Collective Bargaining 1.3.4 Issues and Challenges in Trade Unionism 1.3.5 Employment Contract: Nature, Terms, and Enforceability	08
2	<b>Wages and Bonus Laws (Revised 2025):</b> 2.1 Introduction to Code on Wages, 2019, consolidation of previous wage and bonus laws 2.2 Definition of “Wages” under Wage Code, implications for bonus, gratuity, social security 2.3 Revised eligibility criteria for statutory bonus (as per Code on Wages) 2.4 Bonus computation and wage threshold changes under new regime 2.5 Disqualification grounds under new law 2.6 Impact of new wage/bonus law on allowances, incentives, and social security benefits	07
3	<b>Social Security Laws:</b> 3.1 Social Security Code, 2020: Objectives, Scope, Laws merged 3.2 EPF Act: UAN, Higher Pension Scheme, Aadhaar linking, coverage expansion 3.3 ESI Act: Coverage extension, e-Pehchan, medical and maternity benefits	08

	3.4 Maternity Benefit Act: 26 weeks leave, creche facility, WFH provision 3.5 Gratuity Act: Fixed-term employees, eligibility changes 3.6 Employee Compensation Act: Digital procedures 3.7 Social security for gig and platform workers (NEW)	
4	<b>Compensation and New Labour Codes:</b> 4.1 Employees' Compensation Act, 1923: Objectives, employer liability, compensation rules, occupational diseases, penalties 4.2 OSH Code, 2020: Safety standards, migrant worker welfare, women night shift rules, working hours 4.3 Industrial Relations Code, 2020: Fixed-term employment, new retrenchment norms, strike notice rules 4.4 Digital compliance and single registration system under new labour codes 4.5 Changes in penalties, inspections and facilitation system	07

**Course Outcomes: After Completion of the course, student will be able to:**

1. Explain the role, objectives, rights, duties, and legal framework of Trade Unions under the Trade Unions Act, 1926.
2. Understand and analyse the process, stages, and importance of Collective Bargaining, along with challenges in trade unionism.
3. Interpret Employment Contracts, including their nature, essential terms, and enforceability in employer-employee relationships.
4. Apply the updated provisions of Wages and Bonus Laws, particularly the Code on Wages, 2019 relating to wages, bonus, and allowance structure.
5. Understand and evaluate major Social Security and New Labour Codes, including EPF, ESI, Maternity Benefit, Gratuity, Employees' Compensation Act, OSH Code, and Industrial Relations Code, with focus on safety, social security, and digital compliance.

<b>Teaching Methodology</b>
The Teacher can use the following Methods as Teaching Methodology:
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Visits to various Professionals Units, Companies and Business / Industry Units</li> <li>5. Group Discussion / Debates</li> <li>6. Assignments, Tutorials, Presentations, Role Play etc.</li> <li>7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.</li> <li>8. Analysis of Case Studies</li> </ol>
<b>Internship for Students if any:</b> Not applicable
<b>List of Recommended Books and Study Materials</b>
<ol style="list-style-type: none"> <li>1. B. R. Ghaiye, Law of Trade Unions &amp; Industrial Relations</li> <li>2. S. C. Srivastava, Industrial Relations and Labour Laws</li> <li>3. D. D. Basu, Law of Trade Unions</li> <li>4. C. B. Mamoria and Mamoria, Dynamics of Industrial Relations</li> <li>5. O. P. Malhotra, The Law of Industrial Disputes</li> <li>6. S. N. Mishra, Labour and Industrial Laws</li> <li>7. H. L. Kumar, Wages and Bonus Laws</li> <li>8. P. L. Malik, Handbook of Labour Laws</li> <li>9. Taxmann, Code on Wages (Annotated Version)</li> </ol>

10. Ministry of Labour and Employment – Government of India (Official Notifications)
11. Bare Acts of the respective Labour Legislations
12. Ministry of Labour Website: <https://labour.gov.in>
13. K. D. Srivastava, Social Security and Labour Welfare Laws
14. S. K. Shukla, Industrial and Labour Laws
15. Taxmann, Code on Social Security, 2020
16. Taxmann, New Labour Codes (2020), IR Code, OSH Code, Wage Code, Social Security Code
17. S. C. Srivastava, Industrial Relations and Labour Laws
18. H. L. Kumar, Guide to the Industrial Relations Code, 2020
19. Universal Publishing, Employees' Compensation Act, 1923 – Bare Act
20. Relevant Supreme Court and High Court Judgments

#### **Scheme of Examination**

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

<b>Scheme of Examination</b>	<b>Exam Format</b>	<b>Min. Passing Marks</b>										
Continuous Internal Evaluation (CIE) (15 Marks)	<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	Min. 06 Marks (40% of Passing)										
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	<p><b>Instructions:</b></p> <ol style="list-style-type: none"> <li>1. <i>Question No. 1 is Compulsory.</i></li> <li>2. <i>Attempt any Three Questions from Question No. 2 to 5.</i></li> </ol> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Q. 1: Fill in the Blanks</td> <td style="width: 50%; text-align: right;">= 05 Marks</td> </tr> <tr> <td>Q. 2: Theory Question on Unit-1</td> <td style="text-align: right;">= 10 Marks</td> </tr> <tr> <td>Q. 3: Theory Question on Unit-2</td> <td style="text-align: right;">= 10 Marks</td> </tr> <tr> <td>Q. 4: Theory Question on Unit-3</td> <td style="text-align: right;">= 10 Marks</td> </tr> <tr> <td>Q. 5: Theory Question on Unit-4</td> <td style="text-align: right;">= 10 Marks</td> </tr> </table>	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: Theory Question on Unit-3	= 10 Marks	Q. 5: Theory Question on Unit-4	= 10 Marks	Min. 14 Marks (40% of Passing)
Q. 1: Fill in the Blanks	= 05 Marks											
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Q. 3: Theory Question on Unit-2	= 10 Marks											
Q. 4: Theory Question on Unit-3	= 10 Marks											
Q. 5: Theory Question on Unit-4	= 10 Marks											

**Total 50 Marks**

**Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**

**BOS: Business Administration**  
**SY Semester-IV**  
**Subject: Principles and Functions of Management, Paper-IV**

Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
OE258COMT	GE / OE	2	2

**Course Objectives:**

1. To provide basic knowledge and understanding about various concepts of Business Management.
2. To help the students to understand the importance of management principles.
3. To create an understanding about various functions of management.
4. To provide them tools and techniques to be used in the decision making.

Unit	Title and Contents	No. of Lectures
1	<b>Introduction, Process and Functions of Management:</b> 1.1 Definition, Nature or Characteristics, and Five M's of Management 1.2 Management Vs Administration and its difference. 1.3 Management as an Art, Management as a Science, Management as a Profession 1.4 Levels of Management, Managerial Skills and Managerial Roles 1.5 Management Process and its Elements 1.6 Functions of Management and Universality of Management	10
2	<b>Historical Development of Management:</b> 2.1 Pre-scientific Management Era 2.2 Modern Management Thoughts: 2.2.1 Classical Theories: a) Max Weber's Bureaucracy Theory, b) F. W. Taylor's Scientific Management Theory, and c) Henri Fayol's Administrative Management Theory 2.2.2 Neo-classical Theories: a) Human Relations Approach, and b) Behavioural Science Approach 2.2.3 Modern Theories: a) Quantitative Approach, b) Systems Approach, and c) Contingency Approach	10
3	<b>Functions of Management:</b> 3.1 Planning: Concept, Features, Advantages, Limitations, Principles, Types, and Steps in Planning Process 3.2 Forecasting: Concept, Features, Importance, Limitations, Process of Forecasting, and Forecasting Techniques 3.3 Decision-Making: Concept, Characteristics, Process, Principles, Techniques of Decision-Making, Types of Managerial Decisions, and Rationality in Decision-Making or Models of Decision-Making Behaviour	10

**Course Outcomes: After Completion of the course, student will be able to:**

1. Understand the importance of management and its evolution process in detail.
2. Learn various functions of management and their applicability.
3. Have strong foundation in understanding management at work.
4. Understand various tools and techniques used for decision making.

<b>Internship for Students if any:</b> Not applicable		
<b>List of Recommended Books and Study Materials</b>		
1. Essentials of Management - Horold Koontz and Iteinz Weibrich – McGraw Hills International 2. Management Theory and Practice - J. N. Chandan 3. Essential of Business Administration - K. Aswathapa Himalaya Publishing House 4. Principles and Practice of Management - Dr. L. M. Parasad, Sultan Chand and Sons, New Delhi 5. Business Organization and Management - Dr. Y. K. Bhushan 6. Management: Concept and Strategies by J. S. Chandan, Vikas Publishing 7. Principles of Management by Tripathi, Reddy Tata McGraw Hill 8. Business Organization and Management by Talloo by Tata McGraw Hill 9. Business Environment and Policy – A book on Strategic Management by Francis Cherunilam Himalaya Publishing House 10. Organisation and Management, Dr. C. B. Gupta by Sultan Chand & Sons, New Delhi		
<b>Scheme of Examination</b>		
<b>Scheme of Examination:</b> 1. Internal Assessment: 30% and 2. External Assessment: 70%		
<b>Scheme of Examination</b>	<b>Exam Format</b>	<b>Min. Passing Marks</b>
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)	<b>Instructions:</b> 1. <i>Question No. 1 is Compulsory.</i> 2. <i>Attempt any Three Questions from Question No. 2 to 5.</i>  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: 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)
<b>Total 50 Marks</b>		
<b>Separate Passing for Internal Assessment (CIE) and External Exam (SEE)</b>		

# **BOS: Statistics and Computer Applications**

## **SY Semester-IV**

### **Subject: Introduction to E-Commerce, Paper-IV**

Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
OE259COMT	GE / OE	2	2

#### **Course Objectives:**

1. To understand the Fundamentals of E-Commerce and Its Evolution.
2. To analyze E-Commerce Business Models and Revenue Mechanisms.
3. To evaluate the Role of Technology in E-Commerce and Digital Transformation.
4. To explore E-Governance and Its Implementation in India.
5. To gain Proficiency in E-Payment and E-Banking Systems.

Unit	Title and Contents	No. of Lectures
1	<p><b>1.1 Introduction:</b></p> <p>1.1.1 Meaning of E-Commerce: E-Commerce Web Portal, E-Commerce Software, E-Commerce APIs, M-Commerce and Multi-channel Commerce, Use of Emerging Technologies in E-Commerce</p> <p>1.1.2 Need of E-Commerce</p> <p>1.1.3 Evolution of E-Commerce</p> <p>1.1.4 Types of E-Commerce: B2B, B2C, C2C, C2B, B2G, C2A, P2P, D2C</p> <p>1.1.5 Advantages and Disadvantages of E-Commerce</p> <p><b>1.2 E-Commerce Business Models:</b></p> <p>1.2.1 Mean of a Business Model</p> <p>1.2.2 Elements of a Business Model</p> <p>1.2.3 E-Commerce Business Models and Target Customer</p> <p>1.2.4 E-Commerce Design Models</p> <p>1.2.5 Implementing E-Commerce Models</p> <p>1.2.6 E-Commerce Revenue Models</p> <p><b>1.3 Technology used in E-Commerce:</b></p> <p>1.3.1 Design Considerations of E-commerce: Design of E-commerce Website, Easy Navigation, Simple Checkout, Logistics, Good Product Pages</p> <p>1.3.2 Essential Technology Features Required</p> <p>1.3.3 Difference between App based and web-based business</p> <p>1.3.4 Building, Designing and Launching E-Commerce Website</p> <p>1.3.5 SDLC cycle for designing E-commerce solutions: Hardware, Software, Outsourcing vs In-house Development of Application</p> <p>1.3.6 Architectural Framework and Network Infrastructure: Architectural Framework of E-Commerce, Domain Name System, Web Servers Implementation</p> <p>1.3.7 Impact of Emerging technologies on E-commerce</p> <p>1.3.8 Digital Platforms and E-commerce</p> <p>1.3.9 Digitalisation and Digital Transformation in Businesses</p>	15
2	<p><b>2.1 E-Governance:</b></p> <p>2.1.1 Meaning of E-Governance</p> <p>2.1.2 Differences between E-Government and E-Governance</p> <p>2.1.3 Differences between E-Governance and E-Commerce</p> <p>2.1.4 Advantages of Employing Digital Technologies in Governance</p> <p>2.1.5 Gartner's Evolution Model of E-Governance</p>	15

	<p>2.1.6 E-Governance in India: From 1970s to 1990s - Establishment of IT based Organisations, Growth of E-governance in India from 1990s to till now</p> <p>2.1.7 Digital India: Nine pillars of Digital India, Key Initiatives of Digital India</p> <p>2.1.8 E-Governance initiatives in India: e-NAM, FMS, Soil Health Card, GeM, DigiLocker, PMGDish, e-Granthalya, UMANG, TDIL, NKN</p> <p><b>2.2 E-Payment:</b></p> <p>2.2.1 Overview of Payment System</p> <p>2.2.2 Meaning of E-Payment</p> <p>2.2.3 Difference between E-Payment &amp; Conventional Payment</p> <p>2.2.4 Payment Gateways: Payment Gateway, Process of Payment Gateway, Securing Information through Payment Gateway, Examples of a Payment Gateway</p> <p>2.2.5 Steps about functioning of a Payment Gateway: Steps showing a typical E-Payment System</p> <p>2.2.6 Types of Payment Gateways: Hosted Payment Gateways, Self Hosted Payment Gateways, API hosted payment Gateways, Local bank integration Gateways</p> <p>2.2.7 Types of Payment Methods: Credit Cards, Cyber Cash, Internet Cheques, Smart Card, Cash Payment System, E-Wallet, Crypto Currencies</p> <p>2.2.8 Requirement Metrics of a E-Payment System</p> <p>2.2.9 Advantages of E-Payment System</p> <p>2.2.10 Risks Involved in E-payment</p> <p><b>2.3 E-Banking:</b></p> <p>2.3.1 Concept of E-Banking</p> <p>2.3.2 Importance of E-Banking</p> <p>2.3.3 Technology used in E-Banking</p> <p>2.3.4 Electronic Fund Transfer: NEFT, RTGS, IMPS, UPI, Difference between NEFT, RTGS &amp; IMPS</p> <p>2.3.5 Virtual Currency</p> <p>2.3.6 Automated Clearing House</p> <p>2.3.7 Automated Ledger Posting</p> <p>2.3.8 Distributed Ledger Technology</p>	
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**Course Outcomes: After completion of the course, students will be able to:**

1. Understand the fundamental concepts of E-Commerce and its various business models.
2. Analyse and differentiate between various E-Commerce architectures, technologies, and revenue models.
3. Evaluate the role of digital transformation, digital platforms, and emerging technologies in enhancing E-Commerce and E-Governance.
4. Apply knowledge of E-Payment systems and security protocols to real-world online transaction scenarios.
5. Design and develop a basic E-Commerce or E-Governance framework integrating technology, payment systems, and security protocols.

**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. Group Discussion / Debates		
5. Assignments, Tutorials, Presentations, Role Play etc.		
6. Analysis of Case Studies		
<b>Internship for Students if any:</b> Not applicable		
<b>List of Recommended Books and Study Materials</b>		
1. BCOS-184 E-Commerce (IGNOU Course Material: Block 1 & 2), <a href="https://egyankosh.ac.in/handle/123456789/82610">https://egyankosh.ac.in/handle/123456789/82610</a>		
2. E-commerce: business. technology. society., Kenneth C. Laudon and Carol Guercio Traver, Pearson Education, Inc., [2024]		
3. Introduction to E-commerce, Zheng Qin, Tsinghua University Press, Beijing and Springer-Verlag (2009)		
4. E-Commerce E-Business, C. S. Rayudu, Himalaya Publishing, 2015		
<b>Scheme of Examination</b>		
<b>Scheme of Examination:</b> 1. Internal Assessment: 30% and 2. External Assessment: 70%		
<b>Scheme of Examination</b>	<b>Exam Format</b>	<b>Min. Passing Marks</b>
Continuous Internal Evaluation (CIE) (15 Marks)	<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	<p><b>Instructions:</b></p> <ol style="list-style-type: none"> <li>1) Question No. 1 is Compulsory</li> <li>2) Attempt any Two Questions from Question No. 2 to 4</li> </ol> <p>         Q. 1: Fill in the Blanks = 05 Marks          Q. 2: Theory Question <b>OR</b> Problems on Unit-1 = 15 Marks          Q. 3: Theory Question <b>OR</b> Problems on Unit-2 = 15 Marks          Q. 4: Short Notes on all Units (Any 3 out of 4) = 15 Marks       </p>	Min. 14 Marks (40% of Passing)
<b>Total 50 Marks</b>		
<b>Separate Passing for Internal Assessment (CIE) and External Exam (SEE)</b>		

**BOS: Banking, Finance and Insurance**  
**SY Semester-IV**  
**Subject: Information of Technology in Banking, Paper-IV**

Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
OE260COMT	GE / OE	2	2

**Course Objectives:**

1. To provide the students a basic knowledge about the role of Information Technology in Banking.
2. To awareness regarding the use of IT applications in Banking sector.

Unit	Title and Contents	No. of Lectures
1	<p><b>Information Technology:</b></p> <p>1.1 <b>Information Technology:</b> Meaning, Role of IT in business and Limitations</p> <p>1.2 <b>Internet:</b> Meaning, Basic Internet Terminology; Search Engines, Usage of Internet to Society</p> <p>1.3 <b>E-Commerce:</b> Meaning, Characteristics, Advantages and Limitations, Types, Difference between Traditional Commerce and E-Commerce</p> <p>1.4 <b>Database Management:</b> Introduction to Database Concepts, SQL, and its application in Banking</p>	10
2	<p><b>IT Applications in Banking:</b></p> <p>2.1 <b>E-Banking and Electronic Commerce:</b> Understanding online banking, digital wallets, and various e-commerce platforms used in banking.</p> <p>2.2 <b>Banking Software and Systems:</b> Exploring core banking software, transaction processing systems, and other banking applications.</p> <p>2.3 <b>Electronic Clearing and Settlement Systems (ECS):</b> Understanding how electronic transactions are cleared and settled.</p>	10
3	<p><b>E-Banking:</b></p> <p>3.1 <b>E-Banking:</b> Meaning, definition, features, advantages and limitations, core banking, legal framework for e-banking.</p> <p>3.2 <b>Electronic Payment System:</b> Types of Electronic Payment Systems, Digital Token-based EPS, Smart Card EPS, Credit Card EPS</p> <p>3.3 <b>Security in Electronic Banking:</b> Measures to protect bank systems from cyber threats and fraud</p> <p>3.4 <b>Internet Applications:</b> Understanding email, online banking, and other internet-based applications used in banking.</p>	10

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

1. Acquaint with the role of Information Technology in Banking and Insurance Sector.
2. Understand the concepts of IT Applications in Banking Sector.
3. Remember the basic knowledge of E-Banking.

<b>Teaching Methodology</b>		
The Teacher can use the following Methods as Teaching Methodology:		
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Visits to various Banks</li> <li>5. Group Discussion / Debates</li> <li>6. Assignments, Tutorials, Presentations, Role Play etc.</li> <li>7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.</li> <li>8. Analysis of Case Studies</li> </ol>		
<b>Internship for Students if any:</b> Not applicable		
<b>List of Recommended Books and Study Materials</b>		
<ol style="list-style-type: none"> <li>1. E-Banking Management: Issues, Solutions, and Strategies - Mahmood Shah &amp; Steve Clarke - Information Science Reference (an imprint of IGI Global)</li> <li>2. Banking and Finance on the Internet – Mary J Cronin</li> <li>3. E – Banking – Brian Vixon and Mary Dixon.</li> <li>4. For e-resources and books - <a href="http://bookboon.com/">http://bookboon.com/</a></li> <li>5. E-Commerce (Framework: Technologies and Application)-Author-Bharat Bhasker-Publisher-McGraw Hill Companies.</li> <li>6. E-Commerce (The Cutting Edge of Business)-Author-Kamlesh K. Bajaj Debjani Nag-Publisher-Tata McGraw Hill publishing New Delhi.</li> <li>7. Information Technology and Digital Banking, Indian Institute of Banking and Finance (Author), Macmillan Education.</li> <li>8. Information Technology, Data Communications and Electronic Banking 3<sup>rd</sup> Edition, Indian Institute of Banking and Finance (Author), Macmillan Education.</li> </ol>		
<b>Scheme of Examination</b>		
<b>Scheme of Examination:</b> 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	Min. 06 Marks (40% of of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	<p><b>Instructions:</b></p> <ol style="list-style-type: none"> <li>1. Question No. 1 is Compulsory.</li> <li>2. Attempt any Three Questions from Question No. 2 to 5.</li> </ol> <p>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</p>	Min. 14 Marks (40% of Passing)
<b>Total 50 Marks; Separate Passing for Internal Assessment (CIE) and External Exam (SEE)</b>		