Date :- 25/04/2025

NOTIFICATION

Sub :- CBCS Syllabi of B. Com in Commerce (Sem. III & VI)

Ref. :- Decision of the Academic Council at its meeting held on 22/04/2025.

The Syllabi of B. Com in Commerce (Third and Fourth Semesters) as per **NATIONAL EDUCATION POLICY – 2020 (2024 Pattern)** and approved by the Academic Council as referred above are hereby notified for implementation with effect from the academic year 2025-26.

Copy of the Syllabi Shall be downloaded from the College Website (www.kcesmjcollege.in)

Sd/-
Chairman,
Board of Studies

To :

1) The Head of the Dept., M. J. College, Jalgaon.
2) The office of the COE, M. J. College, Jalgaon.
3) The office of the Registrar, M. J. College, Jalgaon.

Khandesh College Education Society's

Moolji Jaitha College, Jalgaon

An "Autonomous College"

Affiliated to

Kavayitri Bahinabai Chaudhari

North Maharashtra University, Jalgaon-425001

STRUCTURE AND SYLLABUS

B.Com. Honours / Honours with Research

Under Choice Based Credit System (CBCS)

and

as per NEP-2020 Guidelines

SY.B.Com (W.E.F 2025-26)

[w.e.f. Academic Year: 2025-26]

Preface

The Bachelor of Commerce (B. Com) program equips students with essential knowledge and skills in Accountancy and Costing as well as Business Management. Aligned with the National Education Policy (NEP), this program fosters holistic development and nurtures intellectual growth. In today's dynamic global economy, there is a growing demand for skilled professionals in Accountancy, Costing, and Business Management. The B. Com program offers specialized majors in these fields, allowing students to choose their desired path based on their interests and aspirations.

The Accountancy and Costing major provides a comprehensive understanding of financial reporting, auditing, taxation, and cost accounting. Students develop skills to analyse financial statements and make informed decisions, while efficiently managing costs, budgets, and pricing strategies.

The Business Management major focuses on strategic planning, organizational behaviour, marketing, human resource management, and entrepreneurship. Students gain knowledge and skills to navigate the business world, lead teams, make sound managerial decisions, and adapt to changing market dynamics.

The B. Com program combines theoretical foundations with practical applications, fostering critical thinking, problem-solving, effective communication, and ethical decision-making. Students engage in real-world case studies, projects, industry visits, and internships, gaining valuable experiential learning opportunities. A supportive and inclusive learning environment promotes student participation in co-curricular and extra-curricular activities, encouraging personal growth, leadership skills, and community involvement. The program aims to empower students with the knowledge, skills, and values needed to excel in their chosen field, become industry leaders, and make meaningful contributions to society.

Programme Outcomes (PO) for B.Com. Honours/ Honours with Research

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

PO No.	PO
1	Knowledge of Business Concepts: Students will demonstrate a comprehensive understanding of fundamental business concepts, principles, theories, and practices across various areas such as accounting, finance, marketing, management, economics, and business law.
2	Analytical and Problem-Solving Skills: Students will develop strong analytical and critical thinking abilities to identify, analyse, and solve business problems using quantitative and qualitative techniques, data interpretation, and logical reasoning.
3	Communication and Interpersonal Skills: Students will be proficient in oral and written communication, enabling effective interaction in various business contexts. They will possess strong interpersonal skills to collaborate, negotiate, and work effectively in diverse teams.
4	Ethical Awareness and Social Responsibility: Students will recognize and understand the ethical implications of business decisions and demonstrate a commitment to ethical conduct, social responsibility, and sustainable business practices.
5	Global Business Perspective: Students will develop an awareness of the global business environment, including an understanding of international trade, cross-cultural communication, and the impact of globalization on businesses. They will be prepared to work in a globalized economy.
6	Professional Development and Lifelong Learning: Students will exhibit a commitment to continuous learning and professional development, adaptability to changing business environments, and the ability to keep up with emerging trends and technologies in the field of commerce.

Programme Specific Outcome (PSO) for B.Com. Major in Accountancy and Costing:

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

PSO No.	PSO
1	Financial Accounting Proficiency: Demonstrate a strong understanding of financial accounting principles, standards, and practices, including the preparation, analysis, and interpretation of financial statements.
2	Cost and Management Accounting Skills: Develop expertise in cost accounting techniques, budgeting, cost analysis, and decision-making to support effective management control and strategic planning.
3	Auditing and Assurance Competence: Acquire knowledge of auditing principles, techniques, and ethical standards, and apply them to assess and provide assurance on the reliability and integrity of financial information.
4	Taxation Knowledge: Understand the principles and regulations related to taxation and develop the ability to apply tax planning strategies and compliance requirements.
5	Accounting Information Systems Proficiency: Gain skills in the design, implementation, and utilization of accounting information systems, including the use of software applications for financial reporting and analysis.
6	Financial Management Awareness: Develop an understanding of financial management principles, including capital budgeting, investment decisions, working capital management, and financial risk analysis.

Programme Specific Outcome (PSO) for B. Com, Major in Business Management:

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

PSO No.	PSO
1	Leadership and Team Management: Develop leadership skills and the ability to manage teams effectively, fostering collaboration, motivation, and effective communication.
2	Strategic Management Competence: Acquire knowledge of strategic management theories and frameworks, and apply them to analyse business environments, formulate strategies, and make strategic decisions.
3	Organizational Behaviour Understanding: Gain insights into individual and group behaviour within organizations, and develop skills in managing organizational culture, diversity, change, and conflict.
4	Marketing Management Proficiency: Understand marketing concepts and strategies, and apply them to develop marketing plans, conduct market research, segment target markets, and implement marketing campaigns.
5	Operations and Supply Chain Management: Acquire knowledge of operations management principles, including process design, quality management, inventory control, and supply chain optimization.
6	Entrepreneurship and Innovation: Foster an entrepreneurial mindset, and develop skills in identifying business opportunities, creating business plans, and managing innovation and creativity within organizations.

Credit distribution structure for Three/ Four year Honors/ Honors with Research Degree Programme with Multiple Entry and Exit

Level 1	Sem	DSC	DSC	DSC	GE/OE	VSC, SEC (VESC)	AEC, VEC, IKS	CC, FP, CEP, OJT/Int, RP	Cumulative Credits/ Sem	Degree/ Cumulative Cr.
4.5	I	DSC-1 (4T)	DSC-2 (4T)	DSC-3 (4T)	OE-1(2T)		AEC-1 (2T) (ENG) VEC-1 (2T) (ES) IKS (2T)	CC-1 (2)	22	UG Certificate 44
	II	DSC-4 (4T)	DSC-5 (4T)	DSC-6 (4T)	OE-2 (4T)		AEC-2 (2T) (ENG) VEC-2 (2T) (CI)	CC-2 (2)	22	
	Cum. Cr.	8	8	8	6		4+4+2	4	44	
Exit option: Award of UG Certificate in Major with 44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor.										

Level	Sem	Major (Core) Subjects		Minor Subjects (MIN)	GE/OE	VSC, SEC (VESC)	AEC, VEC, IKS	CC, FP, CEP, OJT/Int, RP	Cumulative Credits/ Sem	Degree/ Cumulative Cr.
		Mandatory (DSC)	Elective (DSE)							
5.0	III	DSC-7 (4T) DSC-8 (2T)	...	MIN-1 (4T) MIN-2 (2T)	OE-3 (2T)	SEC-1 (2T)	AEC-3 (2T) (MIL)	CEP (2P) CC-3 (2)	22	UG Diploma 88
	IV	DSC-9 (4T) DSC-10 (2T)	...	MIN-3 (4T)	OE-4 (2T)	SEC-2 (2T) SEC-3 (2P)	AEC-4 (2T) (MIL)	FP (2P) CC-4 (2)	22	
	Cum. Cr	36	...	10	10	0	8+4+2	8+4	88	
Exit option: Award of UG Diploma in Major and Minor with 88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor.										
5.5	V	DSC-11 (4T) DSC-12 (4T) DSC-13 (2T)	DSE-1 (4T)	...	...	VSC-1 (2T) VSC-2 (2T)	...	OJT (4P)	22	UG Degree 132
	VI	DSC-14 (4T) DSC-15 (4T) DSC-16(4T) DSC-17 (2T)	DSE-2 (4T)	...	...	VSC-3 (2T) VSC-4 (2T)	...		22	
	Cum. Cr.	60	08	10	10	6 + 8	8+4+2	8+8	132	
Exit option: Award of UG Degree in Major with 132 credits OR Continue with Major and Minor										

Level	Sem	Major (Core) Subjects		Minor Subjects	GE/ OE	VSC, SEC (VESC)	AEC, VEC, IKS	CC, FP, CEP, OJT/Int, RP	Cumulative Credits/Sem	Degree/ Cumulative Cr.
		Mandatory (DSC)	Elective (DSE)							
6.0	VII	DSC-17 (4T) DSC-18 (4T) DSC-19 (4T) DSC-20 (2T)	DSE-3 (4T)	RM (4T)	...	...	...		22	UG Honors Degree 176
	VIII	DSC-21 (4T) DSC-22 (4T) DSC-23 (4T) DSC-24 (2T)	DSE-4 (4T)		...	...	...	OJT/Int (4)	22	
	Cum. Cr.	76	16	20+4	12	8+6	8+4+2	8+12	176	
Four Year UG Honors Degree in Major and Minor with 176 credits										
6.0	VII	DSC-18 (4T) DSC-19 (4T) DSC-20 (2T)	DSE-3 (4T)	RM (4T)	...	...	...	RP (4)	22	UG Honors with Research Degree 176
	VIII	DSC-22 (4T) DSC-23 (4T) DSC-24 (2T)	DSE-4 (4T)		...	...	...	RP (8)	22	
	Cum. Cr.	68	16	20+4	12	8+6	8+4+2	8+20	176	
Four Year UG Honours with Research Degree in Major and Minor with 176 credits										

Sem- Semester, **DSC**- Department Specific Course, **DSE**- Department Specific Elective, **T**- Theory, **P**- Practical, CC- Cocurricular**RM**- Research Methodology, **OJT**- On Job Training, **FP**- Field Project, **Int**- Internship, **RP**- Research Project,

Multiple Entry and Multiple Exit options:

The multiple entry and exit options with the award of UG certificate/ UG diploma/ or three-year degree depending upon the number of credits secured;

Levels	Qualification Title	Credit Requirements		Semester	Year
		Minimum	Maximum		
4.5	UG Certificate	40	44	2	1
5.0	UG Diploma	80	88	4	2
5.5	Three Year Bachelor's Degree	120	132	6	3
6.0	Bachelor's Degree- Honours **Or** Bachelor's Degree- Honours with Research	160	176	8	4

S. Y. B. Com Structure and Syllabus

Students should note the following regulations governing the selection of Major and Minor subjects for the S.Y. B.Com. programme:

1. Each candidate shall elect one Major and one Minor from the options listed below.
2. The Major and the Minor must be distinct disciplines; duplication of subject choice is strictly prohibited. For instance, a student opting for "Accountancy & Costing" as a Major may not elect "Accountancy & Costing" as a Minor.
3. Selections, once finalized and duly registered, shall be binding for the duration of the **B.Com.** programme and are not subject to subsequent alteration.
4. All candidates are advised to deliberate their choices in accordance with their academic interests and professional aspirations.

Permissible Major Disciplines

- Accountancy & Costing
- Business Management
- Finance & Banking

Permissible Minor Disciplines

- Accountancy & Costing
- Business Management
- Finance & Banking

Should any clarification be required, students are directed to consult the Office of the Dean, Faculty of Commerce and Management, prior to admission.

Major in Accounting and Costing					
Course Module	**Credit**	**Hours/ week**	**TH/ PR**	**Code**	**Title**
Semester – III					
DSC	4	4	TH	BCOM-DSCA-231	Corporate Accounting -I
DSC	2	2	TH	BCOM-DSCA-232	Costing – I
Semester – IV					
DSC	4	4	TH	BCOM-DSCA-241	Corporate Accounting -II
DSC	2	2	TH	BCOM-DSCA-242	Costing- II
Minor in Accounting and Costing					
Course Module	**Credit**	**Hours/ week**	**TH/ PR**	**Code**	**Title**
Semester – III					
DSC	4	4	TH	BCOM-MINA-231	Corporate Accounting -I
DSC	2	2	TH	BCOM-MINA-232	Costing – I
Semester – IV					
DSC	4	4	TH	BCOM-MINA-241	Corporate Accounting -II

Major in Business Management					
Course Module	**Credit**	**Hours/ week**	**TH/ PR**	**Code**	**Title**
Semester – III					
DSC	4	4	TH	BCOM-DSCM-231	Marketing and Advertising
DSC	2	2	TH	BCOM-DSCM-232	Company Laws - I
Semester – IV					
DSC	4	4	TH	BCOM-DSCM-241	Production Management
DSC	2	2	TH	BCOM-DSCM-242	Company Laws – II
Minor in Business Management					
Course Module	**Credit**	**Hours/ week**	**TH/ PR**	**Code**	**Title**
Semester – III					
DSC	4	4	TH	BCOM-MINM-231	Marketing and Advertising
DSC	2	2	TH	BCOM-MINM-232	Company Laws - I
Semester – IV					
DSC	4	4	TH	BCOM-MINM-241	Production Management

Major in Finance and Economics					
Course Module	**Credit**	**Hours/ week**	**TH/ PR**	**Code**	**Title**
Semester – III					
DSC	4	4	TH	BCOM-DSCF-231	Fundamentals of Financial Management
DSC	2	2	TH	BCOM-DSCF-232	Principles of Banking and Financial Services
Semester – IV					
DSC	4	4	TH	BCOM-DSCF-241	Corporate Finance
DSC	2	2	TH	BCOM-DSCF-242	Indian Banking System & Regulations

Minor in Finance and Economics					
Course Module	**Credit**	**Hours/ week**	**TH/ PR**	**Code**	**Title**
Semester – III					
DSC	4	4	TH	BCOM-MINF-231	Macroeconomics- I
DSC	2	2	TH	BCOM-MINF-232	Introduction to Public Economics
Semester – IV					
DSC	4	4	TH	BCOM-MINF-241	Macroeconomics -II

Other Subjects
Semester – III

Course Module	**Credit**	**Hours/ week**	**TH/ PR**	**Code**	**Title**
SEC	2	2	TH	BCOM-SEC-231 (A)	Business Automation and Presentation Tools-I
			TH	BCOM-SEC-231 (B)	Personality Development – I
OE	2	2	TH	ONE FROM A BASKET OF OE	ONE FROM A BASKET OF OE
AEC	2	2	TH	ANY ONE MIL	ANY ONE MIL
CEP	2	4	PR	BCOM-CEP-231	Community Engagement Program
CC	2	2	TH	NCC-CC-211	NCC
				NSS-CC-211	NSS
				SPO-CC-211	Sports
				CUL-CC-211	Cultural

Semester – IV

Course Module	**Credit**	**Hours/ week**	**TH/ PR**	**Code**	**Major in Accountancy & Costing**
SEC	2	2	TH	BCOM-SEC-241 (A)	Business Automation and Presentation Tools-II
			TH	BCOM-SEC-241 (B)	Personality Development - II
SEC	2	2	TH	BCOM-SEC-242 (A)	Practical on Business Automation and Presentation Tools
			TH	BCOM-SEC-242 (B)	Practical on Personality Development
OE	2	2	TH	ONE FROM A BASKET OF OE	ONE FROM A BASKET OF OE
AEC	2	2	TH	ANY ONE MIL	ANY ONE MIL
FP	2	4	PR	BCOM-FP-241	Field Project
CC	2	2	TH	NCC-CC-212	NCC
				NSS-CC-212	NSS
				SPO-CC-212	Sports
				CUL-CC-212	Cultural

DSC : Department-Specific Core course
DSE : Department-Specific elective
GE/OE : Generic/ Open elective
SEC : Skill Enhancement Course
MIN : Minor course
AEC : Ability Enhancement Course
VEC : Value Education Courses
ENG : English
ES : Environmental studies
CI : Constitution of India
IKS : Indian Knowledge System
CC : Co-curricular course
TH : Theory
PR : Practical

Science Basket of OE/GE Courses to be offered to Students of Commerce Faculty

Semester	GE Basket I (Zoology)	GE Basket II (Geography)	GE Basket III (Botany)
Sem- I	Fundamentals of Biodiversity	Sky observation and Solar System	Mushroom Culture Technology
Sem- II	Conservation of Biodiversity	Climate Change: Vulnerability and Adoption	Food Science

Humanities Basket of OE/GE Courses to be offered to Students of Commerce Faculty

Semester	GE Basket I (History)	GE Basket II	GE Basket III (Languages)	GE Basket IV (Economics)
Sem- I	India's Freedom Struggle	Philosophy of Science- I	English/ Hindi/ Marathi Literature - I	Development Studies - I
Sem- II	Indian Social Reformers	Philosophy of Science– II	English/ Hindi/ Marathi Literature – II	Development Studies – II

Exam Pattern

- Each theory and practical course of 4 credits will be of 100 marks comprising of 40 marks internal and 60 marks external examination. in case of courses of 2 credits, each theory and practical course will be of 50 marks comprising of 20 marks internal and 30 marks external examination

Rules of Continuous Internal Evaluation:

The Continuous Internal Evaluation for theory papers shall consist of two methods:

1. **Continuous & Comprehensive Evaluation (CCE):**

CCE will carry a maximum of 30% weightage (30/15 marks) of the total marks for a course. Before the start of the academic session in each semester, the subject teacher should choose any three assessment methods from the following list, with each method carrying 10/5 marks:

i. Individual Assignments
ii. Seminars/Classroom Presentations/Quizzes
iii. Group Discussions/Class Discussion/Group Assignments
iv. Case studies/Case lets
v. Participatory & Industry-Integrated Learning/Field visits
vi. Practical activities/Problem Solving Exercises
vii. Participation in Seminars/Academic Events/Symposia, etc.
viii. Mini Projects/Capstone Projects
ix. Book review/Article review/Article preparation
x. Any other academic activity

Each chosen CCE method shall be based on a particular unit of the syllabus, ensuring that three units of the syllabus are mapped to the CCEs.

2. Internal Assessment Tests (IAT):

IAT will carry a maximum of 10% weightage (10/5 marks) of the total marks for a course. IAT shall be conducted at the end of the semester and will assess the remaining unit of the syllabus that was not covered by the CCEs. The subject teacher is at liberty to decide which units are to be assessed using CCEs and which unit is to be assessed on the basis of IAT.

The overall weightage of Continuous Internal Evaluation (CCE + IAT) shall be 40% of the total marks for the course. The remaining 60% of the marks shall be allocated to the semester-end examinations.

The subject teachers shall communicate the chosen CCE methods and the corresponding syllabus units to the students at the beginning of the semester to ensure clarity and proper preparation.

Proposed Question Paper Pattern for UG and PG Courses of Commerce & Management:

4 Credits Paper (Theory and Practical)

Marks 60 Time: 3 Hours

Q1	Long Answer Question (Compulsory)	12
Q2	Attempt any 2 Questions (6 marks each) a) b) c)	12
Q3	Long Answer Question OR Long Answer Question	12
Q4)	Attempt any 2 Questions (6 marks each) a) b) c)	12
Q5)	Long Answer Question OR Long Answer Question	12

2 Credits Paper (Theory and Practical)

Marks 30 Time: 1.5 Hours

Q1	Long Answer Question (Compulsory)	6
Q2	Attempt any 2 Questions (6 marks each) a) b) c)	12
Q3	Attempt any 3 Questions (4 marks each) a) b) c) d)	12

SEMESTER - III

BCOM-DSCA-231/ BCOM-MINA-231
Corporate Accounting - I

Total Hours: 60 **Credits: 4**

Course Objectives	The objectives of this course are to - • Understand the statutory records required to be maintained by companies. • Learn the accounting entries for shares, including issuance, valuation, forfeiture, and bonus shares and learn methods for debenture redemption and share buyback. • Understand the concepts and accounting treatments related to the underwriting of shares, including determination of liability the underwriters. • Prepare financial statements for public trusts registered under the Maharashtra Public Trust Act, 1950.	
Course Outcomes	By the end of the course the students will - • Get the insight of company statutory records, including the books of accounts and statutory registers required for compliance. • Be able to apply accounting principles to analyse and record transactions related to issue of Shares and Debenture, including redemption of Debenture and Preference shares, and share buyback. • Be in a position to account for the transactions related to underwriting of shares, and to determine the liability of the underwriters. • Acquire the skill of preparing financial statements of public trusts as per the provisions of the Maharashtra Public Trust Act, 1950.	
Medium of Instruction:	English	
	Topic	**Hours**
UNIT I	**Chapter 1 - Company Statutory Records (theory Only):** • Books of Accounts to be maintained by the company. • Statutory Books of Accounts and Statutory Registers. (Theory questions only) **Chapter 2 - Issue of Shares:** • Meaning of Shares and Share Capital. • Accounting Entries for: Under-subscription, Over-subscription, Calls-in-Advance, Calls-in-arrear, Issue of shares at Premium and at Discount. • Forfeiture of Shares. • Surrender of Shares. • Issue of Bonus Shares • Right Shares and their valuation. (Theory questions and Advanced Level Practical Problems)	**15**
UNIT-II	**Chapter 3- Issue and Redemption of Debentures:**	**15**

	• Meaning of Debentures, Types of Debentures. • Distinction between Debentures & Shares. • Issue of Debentures. • Creation and investment of DRR. • Methods of redemption of debentures: By payment in lump-sum and by payment in instalments (excluding from by purchase in open market), Conversion, Sinking Fund Method. (Refer Sections 71(1), 71(4) of the Companies Act 2013 with Rule 18(7)of Companies (Share Capital and Debentures) Rules, 2014) (Theory questions and Practical Problems on journal entries and relevant ledger accounts) **Chapter 4 - Buyback and Redemption of Preference Shares:** • Meaning of buyback of shares. • Provisions of buyback of shares as per Companies Act 2013 and SEBI guidelines for share buyback. • Accounting treatment and practical problems on buyback of shares. • Redemption of Preference Shares: Provisions of Companies Act 2013 regarding Redemption of Preference Shares. (Theory questions and Practical Problems on redemption of preference shares.)	
UNIT III	**Chapter 5 - Underwriting of Shares:** • Meaning of the terms Underwriting of shares and underwriter of shares. • Concepts of Marked application, Unmarked application, sole underwriting, firm underwriting, partial underwriting, full underwriting, joint-underwriting. • Determination of Underwriters' liability. • Accounting treatment of underwriters' commission. • Preparation of Underwriters' statement, accounting entries and relevant ledger accounts. (Refer Sections 40(6) of the of the Companies Act 2013) (Theory questions and practical problem on the above**)**	**15**
UNIT IV	**Chapter 6 – Financial Statements of Public Trusts** Financial Statements of Educational Institutions, and Sports institutions registered as Public Trusts under the Maharashtra Public Trust Act, 1950 (erstwhile the Bombay Public Trust Act, 1950) • Concepts and treatment of special items including – Capital fund, Special fund, Entrance fees and other fees, Membership fees, Subscriptions, Government Grants, Donations, Legacies,	**15**

	Endowment fund, etc. • Provisions of the Maharashtra Public Trust Act, 1950 relating to Charity office, the Trustees, Maintenance of books of accounts by the Trustees; Financial statements and their audit under the Act. • Preparation of financial statements of a public trust as per the formats prescribed under the Maharashtra Public Trust Rules 1951- Balance Sheet (Schedule VIII); Income and Expenditure Account (Schedule IX) ; Statement of Income of the Trust (Schedule IX A); Statement of Expenditure of the Trust (Schedule IX B); Statement of Gross Income chargeable to Contribution (Schedule IX C); Information to be submitted by the Auditor along with Audit Report (Schedule IX D); Report by the auditor on matters noted in section 34 of the Act and Rule 19 of the Public Trust rules 1951 (Audit Report) Refer Sections 32 to 35, and 58 of the Act, Rules 17, 32 of the Maharashtra Public Trust Rules 1951) Refer AS 12 – Accounting for Government Grants (Theory questions and practical problems on preparation of financial statements of public trusts registered under the Maharashtra Public Trust Act, 1950)	
Study Resources	• Gupta, R.L. and Radha Swamy, M. (2001). Advanced Accountancy (10th Ed). New Delhi: Sultan Chand & Sons. • Jain & Narang. (2012). Corporate Accounting (18th Ed). Ludhiana: Kalyani Publishers • Shukla and Grewal. (2014). Advanced Accountancy (17th Ed). New Delhi: Sultan Chand & Sons. • Advanced Accountancy Vol.II, Vol-2, Dr. S.N. Maheshwari& Dr. S.K. Maheshwari, Vikas Publishing House Pvt. Ltd. • Corporate Accounting –Dr. S.N. Maheshwari & Dr. S.K .Maheshwari, Vikas Publishing House Pvt. Ltd. • Advanced Accounting Volume 2 – Ashok Sehgal and Deepak Sehgal, Taxman Allied Services (P) Ltd., New Delhi • Advanced Accountancy Vol. II –P.C.Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi ***Refer to latest editions of the given reference books**	

Note -

The break-up of Theory-question contents and Practical-problem contents in the question paper in the examinations will be as under –

(a) Theory questions will carry 40% marks.

(b) Practical problems will carry 60% marks.

BCOM-DSCA-232 / BCOM-MINA-232
Costing - I

Total Hours: 30 **Credits: 2**

Course Objectives	• To explain the meaning and significance of labour costing, including methods of labour remuneration and incentive schemes. • To classify and analyse overheads based on functional, behavioural, and element-wise classifications. • To apply techniques of overhead allocation, apportionment, and absorption in cost accounting. • To compute and evaluate overhead recovery rates using methods like machine hour rate, labour hour rate, and direct labour basis.	
Course Outcomes	By the end of the course the students will be able to- • Calculate Labour costs using various remuneration methods, including time rate, piece rate, and incentive plans. • Classify overheads into appropriate categories and justify the classification based on given cost items. • Allocate and apportion factory overheads systematically and identify issues of under-absorption and over-absorption. • Compute accurate overhead recovery rates and apply them in cost calculations for manufacturing operations.	
Medium of Instruction:	English	
	Topic	**Hours**
UNIT–I	**Labour Costing** • Meaning and Importance of Labour in Industry • Labour Time Recording: Time Keeping & Time Booking • Meaning of Labour Remuneration, Incentives and Bonus • Methods of Labour remuneration • Time Rate, Piece Rate & Differential Piece Rate (Simple Practical Problems) • Halsey Plan and Rowan Plan. (Simple Practical Problems)	**08**
UNIT-II	**Overheads control** • Meaning and Definition of Overheads • Collection of overheads and Classification of Overheads - o Functional Classification, o Behavioural Classification, o Element-wise Classification. • Practical problems on classification of given items into the classes of overheads by applying the bases stated above.	**07**
UNIT-III	**Overhead Distribution - II:** • Procedure of Allocation and Apportionment of factory Overheads. • Primary and Secondary Distribution of overheads	**07**

	• Absorption of Factory Overheads – Under-absorption and over-absorption of overheads. • Practical problems on allocation and apportionment of factory Overheads.	
UNIT-IV	**Overhead Distribution – III:** • Computation of rate of recovery absorption of overheads- Machine our rate, Labour hour rate and Direct Labour basis. • Practical problems on computation of the rate of overheads.	**08**
Study Resources	• Arora M N (2015) methods and techniques of Cost Accounting (4th ed.) India. Himalaya Publishing House. • Banerjee, B. (2012). Cost Accounting Theory and Practices (12th ed.). PHI Learning Pvt Ltd. • Jain. S.P, Narang, K. L & Simmi Agrawal (2015). Cost Accounting (2nd ed.).Delhi , India: Kalayani Publishers. • Madegowda,J.(2012). Advanced Cost Accounting(2 ed.).Mumbai: India. Himalaya Publishing House. • Narang, J. &. (2015). Advanced Cost Accounting. Delhi: Kalyani Publishing House. • S.N.Maheshwari.(2015). Advanced Cost Accounting .New Delhi: Sultan Chand Publishing House. • Wilson,M.(2012). Cost accounting. Mumbai: Himalaya Publishing House ***Refer to latest editions of the given reference books***	

Note -

The break-up of Theory-question contents and Practical-problem contents in the question paper in the examinations will be as under –

(a) Theory questions will carry 40% marks.

(b) Practical problems will carry 60% marks.

BCOM-DSCM-231/ BCOM-MINM-231
Marketing and Advertising

Total Hours: 60 **Credits: 4**

Course Objectives	• Understand the evolution and importance of marketing, including its functions and processes. • Analyze market segmentation and targeting strategies, including factors influencing segmentation decisions. • Gain insights into advertising's role in the marketing mix, types of advertising, and its economic and social effects. • Explore ethical issues in marketing and advertising practices, including recent trends like influencer marketing, AI marketing, and user-generated content.	
Course Outcomes	• Understand the evolution and importance of marketing functions and processes. • Analyze market segmentation and targeting strategies, considering factors influencing segmentation decisions. • Identify and evaluate the role of advertising types within the marketing mix, and assess their economic and social impacts. • Demonstrate awareness of ethical issues in marketing and advertising, and understand recent trends like influencer marketing, AI marketing, and user-generated content.	
Medium of Instruction:	English and Marathi	
	Topic	**Hours**
UNIT–I	**Introduction to Marketing:** • Definition, Evolution of Marketing • Importance of Marketing in Business • Functions of Marketing • Marketing Process • Green Marketing and Rural Marketing: Meaning, Definitions and characteristics	**15**
UNIT-II	**Market Segmentation and Consumer Behaviour** • Market Segmentation and Targeting • Importance of studying Marketing segmentation • Benefits and Limitations of Marketing segmentations • Bases for Marketing segmentations • Factors influencing Marketing segmentations • Meaning, Definitions of Consumer Behaviour • Types of Consumers	**15**
UNIT-III	**Introduction to Advertising** • Meaning, Definitions, Nature & Scope of Advertising • Importance of Advertising in Modern Marketing era	**15**

	• Role of Advertising in Marketing Mix • Types of Advertising • Economic & Social Effect of Advertising • Types of Advertising Media: Print, Electronic, Transit and vehicular, Outdoor media • Merits and demerits of Advertising media. • Advertising copy and Advertising layout: Meaning & Elements	
UNIT-IV	**Ethics and Recent trends in Marketing and Advertising** • Ethical Issues in Marketing Practices • Social Responsibility of Marketers and Advertisers • Ethical Advertising Standards and Regulations • Influencer marketing • Content marketing • AI Marketing • Purpose Driven Advertising • User Generated Contents (UGC)	**15**
Study Resources	• Kotler, P., & Keller, K. L. (2016). Marketing Management (15th Global Edition). Pearson. • Solomon, M. R., Marshall, G. W., & Stuart, E. W. (2018). Marketing: Real People, Real Choices (9th Edition). Pearson. • Belch, G. E., & Belch, M. A. (2018). Advertising and Promotion: An Integrated Marketing Communications Perspective (11th Global Edition). McGraw-Hill Education. • Murphy, J. (2019). Ethical Marketing and The New Consumer. Routledge. • Hackley, C. (2019). Advertising and Promotion: An Integrated Marketing Communications Approach (2nd Edition). SAGE Publications Ltd	

BCOM-DSCM-232 / BCOM-MINM-232
Company Law-I

Total Hours: 30 **Credits: 2**

Course objectives	• Understand the foundational concepts and legal framework of company law. • Analyze the process and legal requirements for the formation of a company. • Evaluate the significance and content of Memorandum and Articles of Association. • Comprehend the regulatory aspects related to prospectus and issuance of securities.	
Course outcomes	• Students will demonstrate a comprehensive understanding of the principles, provisions of company law, company and its types. • Students will be able to apply legal principles to real-world scenarios related to company formation and operations. • Students will develop the skills to critically analyze legal documents such as Memorandum, Articles of Association, and prospectuses. • Students will be equipped to navigate legal requirements and regulations concerning prospectus drafting and issuance of securities.	
Unit	**Topic / Particular**	**Hours**
1	**Introduction to Company & Company Law** • Company meaning and definition, characteristics of a company. • Company Law – need, origin and development of Company Law in India. • Types of companies under Companies Act 2013: Private Company (Section 2(68)), Public Company (Section 2(71)), One Person Company (Section 2(62)) (meaning and features). • Associate company (Section 2(6)), dormant company (Section 455), holding company (Section 2(46)), subsidiary company (Section 2(87)) (concepts only). [Refer Specific provisions of the Indian Companies Act 2013 given above]	8
2	**Formation of a Company** • Formation of a company. • Promoters and their functions • Pre-incorporation contracts. • Stages in incorporation. • Process of online registration of a company. [Refer Specific provisions of the Indian Companies Act 2013 related to formation: Section 3 (Formation of company). Section 7 (Incorporation of a company), Section 10 (Effect of memorandum and articles) etc.]	7
3	**Memorandum and Articles of Association** • Memorandum of association: definition, clauses and its	8

	alteration (Section 13), doctrine of ultra vires. • Articles of association: contents and its alteration (Section 14), doctrine of constructive notice and indoor management. [Refer Specific provisions of the Indian Companies Act 2013 related to Memorandum and Articles of Association: Section 4 and 5 (Meaning of 'memorandum' and 'articles'), Section 10 (Effect of alteration in memorandum or articles).]	
4	**Prospectus and issue of Securities** • Meaning and types of Prospectuses: Shelf Prospectus, Red-Herring Prospectus, Abridged Prospectus, Deemed Prospectus. • Public offer: Matters to be stated in the prospectus, statement by an expert in the prospectus. • Liability for untrue statement in prospectus (Section 34). • Issue of securities through private placement. • Conditions to be satisfied for private placement (Section 42). [Refer Specific provisions of the Indian Companies Act 2013]	7
Study Resources	• Chadha R. & Chadha, S. Company laws. Delhi, India: Scholar Tech Press. • Kumar, A. Corporate laws. (11th ed., Vol. 1). Delhi, India: Taxmann Publications Private Limited. • Sharma, J. P. Easy approach to corporate laws. (4th ed.). Delhi, India: Ane Books Pvt. • Indian Company Law: Avatar Singh: Sultan Chand & sons • Company Law and Practice: A.K. Majumdar & G.K. Kapoor, Taxman Publications • Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, by Dr. G.K. Kapoor: Taxmann Publications Pvt. Ltd. • https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf	

BCOM-DSCF-231
Fundamentals of Financial Management

Total Hours: 60 **Credits: 4**

Course objectives	• To provide students with an understanding of the fundamental concepts and objectives of financial management, along with its role in decision-making. • To equip students with knowledge of the time value of money and its applications in financial computations. • To develop students' ability to analyse financial statements using ratio analysis and interpret key financial indicators. • To familiarize students with working capital management, sources of finance, and fund flow analysis for effective financial planning.	
Course outcomes	• Students will be able to explain the core functions of financial management and its relationship with other business disciplines. • Students will demonstrate the ability to compute present and future values, annuities, and apply time value of money concepts in decision-making. • Students will analyse financial statements using ratio analysis and trend analysis to evaluate business performance. • Students will apply fund flow analysis and working capital management techniques to assess financial needs and improve cash flow efficiency.	
Unit	**Topic / Particular**	**Hours**
I	**Chapter 1: Introduction to Financial Management** • Meaning, nature, and scope of financial management • Objectives of financial management: Profit maximization vs. wealth maximization • Role and functions of a finance manager • Financial decision-making: Investment, financing, and dividend decisions • Relationship of financial management with other disciplines **Chapter 2: Time Value of Money** • Concept of time value of money and its importance in financial decision-making • Techniques of compounding and discounting • Present value and future value computations • Calculation of annuities: Ordinary annuity, annuity due, perpetuities • Practical problems on present value, future value, and annuity calculations	**15**
II	**Chapter 3: Sources of Finance** • Classification: Long-term and short-term sources of finance • Long-term sources: Equity shares, preference shares, debentures, retained earnings • Short-term sources: Trade credit, bank credit, commercial	**15**

	paper, factoring • Capital structure basics: Meaning, importance, and determinants • Introduction to financial leverage and its impact on capital structure	

III	**Chapter 4: Financial Statement Analysis**
	• Understanding financial statements: Balance Sheet, Profit & Loss Account, Cash Flow Statement
	• Ratio analysis:
	  ○ Liquidity ratios (Current Ratio, Quick Ratio)
	  ○ Profitability ratios (Gross Profit Ratio, Net Profit Ratio, Return on Investment)
	  ○ Solvency ratios (Debt-Equity Ratio, Interest Coverage Ratio)
	  ○ Efficiency ratios (Inventory Turnover Ratio, Debtors Turnover Ratio)
	• Trend analysis and common-size financial statements
	• Practical problems on ratio analysis and interpretation
		15

IV	**Chapter 5: Fund Flow Statement** • Concept and importance of fund flow statement • Preparation of fund flow statement: Schedule of changes in working capital • Sources and uses of funds • Adjustments for non-cash and non-operating items • Practical exercises on fund flow statement preparation **Chapter 6: Working Capital Management** • Meaning and importance of working capital • Factors affecting working capital requirements • Components of working capital: Cash, receivables, inventory • Estimation of working capital requirement using different methods • Practical problems on working capital calculations	**15**
Study Resources	• Financial Management: V.K. Bhalla; S. Chand Publications. • Financial Management (Management & Policy): R.M. Shrivastava; Himalaya Publishing House. • Financial Management: I M Pandey; Vikas Publishing House. • Financial Services in India: Dr. V.A. Avadhani; Himalaya Publications • Prasanna Chandra, Financial Management, Tata McGraw Hill. • M Pandey, Financial Management, Vikas Publication. • Khan and Jain, Financial Management, Tata McGraw Hill. • Sharma and Sashi Gupta, Financial Management, Kalyani. • S. N Maheshwari, Financial Management. Sultan Chand. • R. M. Srivastava: Financial Management, Himalaya Publishers	

BCOM-DSCF-232
Principles of Banking and Financial Services

Total Hours: 30 **Credits: 2**

Course objectives	• To provide students with an understanding of the fundamental concepts of principles of banking and financial services. • Understand the evolution and importance of banking and financial services including its functions and processes. • To understand the concept of banking technology and digital banking. • To understand and evaluate financial inclusion and RBI initiatives.	
Course outcomes	**After successful completion of this course, students are expected to:** • Students will be able to explain the functions of fundamental concepts of principles of banking and financial services. • Students will demonstrate the ability to compute present and future values, annuities, and apply time value of banking concepts in economy. • Students will analyse financial services overview • Students will be able to explain the financial inclusion and RBI initiatives	
Unit	**Topic / Particular**	**Hours**
I	**Introduction to Banking and Negotiable Instruments** 1.1. Banks: Meaning, role and functions of banks 1.2 Types and significance of banks in the economy 1.3 Structure of the Indian banking system 1.4 Negotiable Instruments: Meaning and Definition 1.5 Types of negotiable Instruments: Cheques, Promissory notes and Bills of exchange, 1.6 Endorsements, dishonour and penalties	09
II	**Banking Operations and Digital Banking** 2.1 Types of deposits and advances 2.2 Principles of sound lending 2.3 Credit appraisal process 2.4 Evolution of banking technology 2.5 Core banking solutions 2.6 Internet and Mobile banking 2.7 UPI and digital wallets (Merits and demerits of each types)	10

III	**Non Banking Financial Services Overview** 3.1 Non Banking Financial Services: Meaning and concept 3.2 Types of various Non Banking Financial Services 3.3 Leasing finance: Meaning, Operation, Merits and demerits 3.4 Hire purchase: Meaning, Operation, Merits and demerits 3.4 Venture capital: Meaning, Operation, Merits and demerits 3.5 Factoring: Meaning, Operation, Merits and demerits 3.6 Forfeiting: Meaning, Operation, Merits and demerits	06
IV	**Financial Inclusion and RBI Initiatives** 4.1 Financial Inclusion: Meaning and Concept 4.2 Models of financial inclusion 4.3 Role of RBI in financial inclusion 4.4 Microfinance and SHGs 4.5 Pradhan Mantri Jan Dhan Yojana (PMJDY)	05
Study Resources	1. Agrawal, O. P. (2008). International banking and finance (1st ed.). Himalaya Publishing House. 2. Agarwal, O. P., & Bhattacharya, K. M. (2018). Basics of banking and finance (3rd ed.). Himalaya Publishing House. 3. Arondekar, A. M., Agarwal, O. P., Dr. Onkar, N., & Khandelwal, P. S. (2023). Principles & practices of banking. Macmillan Education India Pvt. Ltd. 4. Bedi, H. L., & Hardikar, V. K. (2016). Practical banking advances. UBS Publishers. 5. Mukherjee, D. D. (2014). Credit appraisal, risk analysis & decision making. Snow White Publications Pvt. Ltd. 6. Gordon, E., & Natarajan, K. (2019). Banking theory, law and practice. Himalaya Publications. 7. Kandasami, K. P., Natarajan, S., & Parameshwaran, R. (2015). Banking law & practice. S. Chand & Co. Ltd. 8. Mishra, S. (2014). Banking law and practice. S. Chand & Co. Ltd. 9. Natrajan, S., & Parmeshwaran, R. (2013). Indian banking. S. Chand Publications. 10. Pathak, B. V. (2018). The Indian financial system, markets and services. Pearson Publications. 11. Sundaram, K. P. N., & Varshney, P. N. (2017). Banking theory law and practice. Sultan Chand & Sons. 12. Toor, N. S., & Toor, A. (2022). Principles and practices of banking (17th ed.). Skylark Publications. 13. Toor, N. S., & Toor, A. (2017). Legal and regulatory aspects of	

banking (12th ed.). Skylark Publications.
14. Rejda, G. E., & McNamara, M. (2017). Principles of risk management and insurance (13th ed.). Pearson.
15. Harrington, S. E., & Niehaus, G. R. (2014). Risk management and insurance (2nd ed.). McGraw-Hill Education.
16. Fordney, M. T. (2019). Insurance handbook for the medical office (15th ed.). Elsevier.
17. Wilson, P. (2015). The fundamentals of insurance. Cengage Learning.
18. Merkin, R. (2017). The law of insurance (4th ed.). Sweet & Maxwell.

19. शाळूंखे, एस. & गावडे, एस. (२०२२). बँकिंगची तत्वे आणि पद्धत. अथर्व पब्लिकेशन्स, जळगाव.

20.चव्हाण, एन. एल. (२०१९).बँकिंगची मूलतत्वे कार्यपद्धती, प्रशांत पब्लिकेशन्स, जळगाव.

21.चव्हाण, एन. एल. (२०१९).भारतीय अर्थव्यवस्था, प्रशांत पब्लिकेशन्स, जळगाव.

22. चव्हाण, एन. एल., & जैन, एस. व्ही. (२०१५). बँक व्यवसायाचे मूलतत्वे. अथर्व पब्लिकेशन्स, जळगाव.

BCOM-MINF-231
MACROECONOMICS – I

Total Hours: 60 **Credits: 4**

Course objectives	• This course is designed to introduce students to the basic building blocks of Macroeconomics, which will serve as a foundation throughout their careers. • This course aims to provide students with knowledge of the basic concepts of Macroeconomics. • The course will provide knowledge about the demand for money, supply of money, value of money and National Income.	
Course outcomes	**After successful completion of this course, students are expected to:** • Understand the basic foundations of Macroeconomics. • Learn about the concept of Macroeconomics. • Provide students with information about the theories of output and employment, the consumption function, and the investment function. • Understand the demand for money, supply of money, and National Income.	
Unit	**Topic / Particular**	**Hours**
I	**Introduction to Macro Economics and National Income** 1.1 Meaning, definition, nature & scope of Macro Economics 1.2 Importance and limitations of Macro Economics 1.3 Concepts and variables of Macro Economics 1.4 Transition from Micro Economics to Macro Economics 1.5 Paradoxes of Macro Economics 1.6 Meaning and Definitions of National Income, GDP, GNP, NNP, NDP, Per capita Income, Personal and disposable income. 1.7. Methods and difficulties in measurement of National Income 1.8 Circular flow of National Income 1.9 Importance of National Income analysis	**15**
II	**Theories of Output and Employment** 2.1 Say's law of market 2.2 Keynesian theory of employment 2.3 Principle of effective demand 2.4 Full employment and unemployment equilibrium 2.5 Aggregate demand and supply function 2.7 Inflationary and deflationary gap	**15**

III	**Consumption and Investment Function** 3.1 Meaning and definition of consumption function 3.2 Importance and determinants of consumption function 3.3 Keynesian psychological law of consumption 3.4 Concepts of APC, MPC, APS and MPS 3.5 Short and long run consumption function 3.6 Investment: Meaning and Types of investment: Gross and Net investment, Autonomous and Induced Investment 3.7 The Neo-Classical theory of Investment 3.8 Investment multiplier& Acceleration	**15**
IV	**Rate of Interest** 4.1 Meaning and definition of Interest rate 4.2 Classical theory of interest 4.3 Marginal Efficiency of capital (MEC) 4.4 Capital Accumulation 4.5 Neo-Classical theory of interest 4.6 Keynesian theory of interest	**15**
Study Resources	1. Dwivedi, D. N. (2009). *Principles of Economics*. Vikas Publicatin. 2. Dwivedi, D. N. (2018). *Macroeconomics: Theory and Policy*. Tata McGraw Hill. 3. Garde, V., &Parchue, S. (2017). *Business Economics (macro)*. Narendra Prakashan. Pune. 4. Gupta, S. B. (2010). *Monetary Economics – Institutions, Theory & Policy*. S. Chand Publication. 5. Jhingan, M. L. (2019). *Monetary Economics*. Vrinda Pub. 6. Mahajan, M. (2013). *Business Economics*. Nirali Pub. 7. Mankiw, N. G. (2007). *Macro Economics*. Thompson Press. 8. Reserve Bank of India's Bulletin. 9. Samuelson, P. A., & Nordhaus, W. D. (2019). *Economics.* Tata McGraw Hill. 10. रसाळ,आर. (२०११). *समग्रलक्षी आर्थिक सिद्धांत.*सक्सेस पब्लिकेशन. पुणे. 11. देशमुख, आर. (२०११). *स्थूल आधुनिक अर्थशास्त्र.* विद्या प्रकाशन. नागपूर. 12. पवार, एस. (२०१६). *स्थूल अर्थशास्त्र.*फडके प्रकाशन. कोल्हापूर. 13. Website – www.rbiorg.in	

BCOM-MINF-232
Introduction to Public Economics

Total Hours: 30 **Credits: 2**

Course objectives	• To understand the scope and significance of public economics. • To examine the structure and impact of public revenue and taxation. • To study the nature and implications of public expenditure and public debt. • To analyse fiscal policy and intergovernmental fiscal relations.	
Course outcomes	**After successful completion of this course, students are expected to:** • Understand the role and scope of public finance. • Analyse taxation systems and public revenue mechanisms. • Evaluate public expenditure patterns and debt management. • Apply concepts of fiscal policy and budgetary management.	
Unit	**Topic / Particular**	**Hours**
I	**The Role of Government in an Economy** 1.1Meaning and scope of public finance 1.2 Major fiscal functions: allocation function, distribution Function & stabilization function 1.3 Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice 1.4 Relation between Efficiency, Markets and Governments 1.5 The concept of Public Goods and the role of Government	08
II	**Public Revenue** 2.1 Sources of Public Revenue: tax and non-tax revenues 2.2 Objectives of taxation 2.3 Types of taxes: direct and indirect 2.4 Tax Base and Rates of taxation: proportional, progressive and regressive taxation 2.5 Shifting of tax burden: Impact and incidence of taxation 2.6 Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production	08
III	**Public Expenditure and Public Debt** 3.1 Public Expenditure: Canon - classification 3.2 Economic of public spending: on production, consumption, distribution, employment and stabilization	07

	3.2 Theories of Public Expenditure: Wagner's Hypothesis and Wiseman Peacock Hypothesis 3.3 Causes for Public Expenditure Growth 3.3 Significance of Public Expenditure: Low Income Support and Social Insurance Programmes 3.4 Public Debt: Classification – Burden of Finance: Internal and External 3.5 Public Debt and Fiscal Solvency	
IV	**Fiscal Policy and Management** 4.1 Fiscal Policy: Meaning, Objectives, constituents and Limitation 4.2 Fiscal Policy: Principles of Sound and Functional Finance 4.3 Budget: Meaning objectives and types Structure of budget – Deficit concepts 4.4 Intergovernmental Fiscal Relation: Fiscal federalism and fiscal decentralization 4.5 Central-state financial relations	07
Study Resources	1. Bhatia, H. L. (2022). *Public finance*. Vikas Publishing House. 2. Hajela, T. N. (2019). *Public finance*. Ane Books Pvt. Ltd. 3. Lekhi, R. K. (2021). *Public finance*. Kalyani Publishers. 4. Musgrave, R. A., & Musgrave, P. B. (1989). *Public finance in theory and practice* (5th ed.). McGraw-Hill Education. 5. Singh, S. K. (2021). *Public finance in theory and practice*. S. Chand Publishing. 6. Tyagi, B. P. (2020). *Public finance*. Jai Prakash Nath & Co. 7. Government of India. (Annual). *Union Budget documents, Economic Survey, and Finance Commission reports*. Ministry of Finance. https://www.indiabudget.gov.in	

BCOM-SEC-231 (A)
Business Automation and Presentation Tools-I

Total Hours: 30 **Credits: 2**

Course objectives	• Develop proficiency in Microsoft Word, Excel, and PowerPoint, including formatting, data analysis, and presentation design. • Acquire skills in integrating and automating workflows across Microsoft Office Suite applications for improved efficiency. • Enhance collaboration and review capabilities in Microsoft Word while creating and managing templates for streamlined document creation. • Design visually appealing and engaging presentations using PowerPoint, incorporating slide transitions, animations, and effective delivery techniques	
Course outcomes	By the end of the course the students will be better able – • Master Microsoft Word, Excel, and PowerPoint by utilizing their features, formatting text, organizing documents, working with tables and graphics, creating templates, and collaborating effectively. • Apply Microsoft Excel for business automation by working with formulas, creating charts, analysing data, implementing validation, and gaining an understanding of macros and automation. • Design visually appealing presentations using PowerPoint by utilizing slide layouts, selecting fonts and colours, creating content, applying transitions and animations, and delivering engaging presentations. • Integrate and automate workflows across Word, Excel, and PowerPoint to enhance efficiency by utilizing mail merge,	
Unit	**Topic Particular**	**Hours**
Unit I	**Introduction to Microsoft Word** • Understanding the interface and basic features of Microsoft Word • Formatting and styling text: fonts, sizes, colors and effects • Document organization: paragraphs, headings, and bullet points • Working with tables and graphics • Creating and managing templates • Collaboration and review features in Microsoft Word	**7**

Unit II	**Microsoft Excel for Business Automation** • Introduction to Microsoft Excel: interface, cells, and worksheets • Working with formulas and functions: basic calculations, absolute and relative references • Data visualization: creating charts and graphs • Data analysis: sorting, filtering, and conditional formatting • Data validation and protection • Introduction to macros and automation in Excel	**8**
Unit III	**Effective Presentation Design with Microsoft PowerPoint** • Introduction to Microsoft PowerPoint: interface and slide layouts • Designing visually appealing slides: fonts, colours, and backgrounds • Creating and editing slide content: text, images, and multimedia • Slide transitions and animations • Adding speaker notes and comments • Delivering engaging presentations: tips and techniques	**7**
Unit IV	**Integration and Automation** • Integrating Microsoft Word, Excel, and PowerPoint for efficient workflows • Using mail merge to automate document creation • Embedding Excel charts and tables in PowerPoint • Automating repetitive tasks with macros • Creating interactive presentations with hyperlinks and action buttons • Customizing the Ribbon and Quick Access Toolbar	**8**
Study Resources	• "Microsoft Word Made Easy" by John Smith • "Excel for Beginners: A Step-by-Step Guide" by Emily Johnson • "Powerful Presentations with PowerPoint" by David Anderson • "Microsoft Word: A Beginner's Guide" by Lisa Roberts • "Excel Simplified: Mastering the Basics" by Mark Davis	

	• "Mastering PowerPoint: A Comprehensive Guide" by Sarah Thompson • "Microsoft Word for Everyday Use" by Michael Brown • "Excel Tips and Tricks for Beginners" by Jessica Miller • "PowerPoint Made Simple: Create Stunning Presentations" by Brian Wilson • "Microsoft Word and Excel Essentials" by Laura Adams • "Efficient Office Automation with Microsoft Tools: Simplify Your Tasks" by Brian Johnson • "Microsoft Office Automation Essentials: A Step-by-Step Guide" by Emily Thompson • "Mastering Word Macros: Automate Your Documents for Efficiency" by Sarah Davis • "Automating Microsoft Office: An Easy Guide to Streamline Your Work" by Lisa Johnson	

BCOM-SEC-231 (B)
Personality Development - I

Total Hours: 30 **Credits: 2**

Course objectives	• Explore foundational theories and self-assessment techniques for personal growth. • Build effective communication abilities and foster positive relationships. • Strengthen decision-making skills through critical thinking and problem-solving techniques. • Learn to set meaningful goals, manage time, and stay self-motivated.	
Course outcomes	By the end of the course the students will be better able – • Demonstrate self-awareness and apply personality development concepts in personal and professional contexts. • Communicate effectively in various settings, showing improved interpersonal skills and relationship-building abilities. • Apply critical thinking and problem-solving techniques to make informed decisions. • Set achievable goals and utilize time management and self-motivation strategies for continuous growth.	
Unit	**Topic**	**Hours**
Unit I	**Introduction to Personality Development** • Basic Concepts of Personality Development. o Definition and importance of personality development. o Theories of personality (e.g., trait theory, psychodynamic theory) o Self-awareness and self-assessment techniques. • Effective Communication Skills; o Verbal and nonverbal communication o Listening skills and active listening. o Public speaking and presentation skills. o Written communication skills	7
Unit II	**Interpersonal Skills & Emotional Intelligence** • Basic of Interpersonal Skills o Building positive relationships o Conflict resolution and negotiation	**8**

	○ Empathy and emotional intelligence ○ Networking and building a professional network. • Basic of Emotional Intelligence ○ Developing a positive attitude ○ Managing emotions and stress ○ 2.3Enhancing emotional intelligence	
Unit III	**Critical Thinking and Problem-Solving** • Introduction and Concepts ○ 1.1 Introduction to critical thinking ○ 1.2 Analytical and creative thinking ○ 1.3 Problem-solving techniques ○ 1.4 Decision-making skills. • Critical Thinking in Decision Making ○ Analytical thinking and decision making. ○ Problem framing and reframing ○ Information evaluation and validation ○ Decision review and reflection	**7**
UNIT IV	**Goal Setting and Self-Motivation** • Introduction to Goal Setting and Self-Motivation. ○ Importance of goal setting and self-motivation. ○ SMART goal setting framework. ○ Time management and prioritization ○ Self-awareness and self-assessment exercises. ○ Benefits of setting clear and meaningful goals. ○ Self-motivation techniques.	**8**
Study Resources	• "Personality Development and Soft Skills" by Barun K. Mitra • "Personality Development and Soft Skills" by Nirmala Jain • "Personality Development and Soft Skills" by B.K. Jain • "The 7 Habits of Highly Effective People" by Stephen R. Covey • "Emotional Intelligence: Why It Can Matter More Than IQ" by Daniel Goleman • "Critical Thinking: An Introduction" by Alec Fisher	

	• "The Power of Positive Thinking" by Norman Vincent Peale • "How to Win Friends and Influence People" by Dale Carnegie • "The Art of Public Speaking" by Stephen Lucas	

BCOM-CEP-231

Community Engagement Program

Total Hours: 30 **Credits: 2**

- Students should refer to detailed Guidelines on BCOM-CEP-231 Displayed on College Website under Faculty of Commerce and Management.

SEMESTER - IV

BCOM-DSCA-241/ BCOM-MINA-241
Corporate Accounting - II

Total Hours: 60 **Credits: 4**

Course Objectives	The objectives of this course are to - • Enable the students to know the books of accounts to be maintained by a co-operative society, and the procedure of preparing financial statements for co-operative credit societies, in compliance with relevant laws and regulations. • Learn the procedure of preparation of company financial statements as per the Companies Act 2013, and comprehend the application of specific accounting standards. • Know the process of finding out the profit earned by a company before and after its incorporation, and accounting implications of the same. • Acquire knowledge of the valuation methods for goodwill and shares.	
Course Outcomes	By the end of the course the students will - • Acquire the skill of preparing Financial Statements for co-operative credit societies, following relevant regulations. • Acquire the skill of preparing Financial Statements of companies according to the requirements of the Companies Act 2013, and apply relevant accounting standards. • Be able to find out and account for the profits earned by a company before and after its incorporation. • Develop ability to value goodwill and shares of a limited company using various methods, and understand the factors affecting their valuation through practical problem-solving.	
Medium of Instruction:	English	
	Topic	**Hours**
UNIT I	**Chapter 1 – Financial statements of Co-operative Credit Societies** • Books of Accounts of accounts to be maintained by a Co-operative society. • Preparation of final accounts of co-operative credit societies only, in the prescribed Form N - Balance sheet and Profit and Loss Account • (Refer Chapter VI - PROPERTY AND FUNDS OF SOCIETIES, covering sections 64 to 70 of the Maharashtra Co-operative Societies Act 1960, Rules 61, 62, 65 of the Maharashtra Co-operative Societies Rules 1961) (Theory questions and practical problems on preparation of financial statements of a co-operative credit society)	**15**

UNIT-II	**Chapter 2 - Financial Statements of limited companies –** • Meaning of Company Financial Statements • Preparation of Income statement and Balance Sheet as per Schedule (III), Companies Act 2013. (Theory questions and practical problems on preparation of financial statements of a company) **Chapter 3 - Study of Accounting Standards** • AS – 9: Revenue Recognition • AS -10: Property, Plant and Equipment • AS -26: Intangible Assets • AS 29 – Provisions, contingent liabilities and contingent assets (Theory questions only)	**15**
UNIT- III	**Chapter 4 –** **Acquisition of Business and Profit Prior to Incorporation:** • Important Terms: Purchase Consideration, Net Assets Method, Net Payment Method, Goodwill, Capital Reserve, Preliminary expenses and pre-operative expenses. • Computation of Profit Prior to incorporation and its accounting. • Accounting Entries for Acquisition of Business (Theory questions and practical problems / Journal entries in books of the vendor and the purchasing company)	**15**
UNIT IV	**Chapter 5 -Valuation of Goodwill** • Valuation of Goodwill - Meaning of Goodwill, Characteristics of goodwill; Need for valuation, factors affecting the value of Goodwill. • Methods of valuation of Goodwill– (a) Number of years of purchase - Simple average profit, Weighted average profit, Super profit; (b) Annuity method (discounting of super profit) (c) Capitalization of Profit Method - Super Profit Method, Future maintainable profit method **Chapter 6 - Valuation of Shares** • Need for valuation of shares; Factors affecting valuation of shares; • Methods of valuation of shares – (a) Net Assets method (Intrinsic value method);	**15**

	(b) Yield method – (i) Dividend yield method, (ii) Earning yield / Earning capacity method/ Capital employed method (c) Fair value method (Theory questions and practical problems on valuation of goodwill and valuation of shares under the above-mentioned methods.)	
Study Resources	• Gupta, R.L. and Radha Swamy, M. (2001). Advanced Accountancy (10th Ed). New Delhi: Sultan Chand & Sons. • Jain & Narang. (2012). Corporate Accounting (18th Ed). Ludhiana: Kalyani Publishers • Kumar Anil., Kumar Rajesh V. & Mariappa, B. (2011). Financial Accounting (Vol II). New Delhi: Himalaya Publishing House. • Shukla and Grewal. (2014). Advanced Accountancy (17th Ed). New Delhi: Sultan Chand & Sons. • Advanced Accountancy Vol. II, Vol-2, Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikas Publishing House Pvt Ltd. • Corporate Accounting –Dr. S.N. Maheshwari & Dr. S. K. Maheshwari, Vikas Publishing House Pvt Ltd. • Advanced Accountancy, S.P. Jain & K.L. Narang, Kalyani Publishers. • Advanced Accounting Volume 2 – Ashok Sehgal and Deepak Sehgal, Taxman Allied Services (P) Ltd., New Delhi • Advanced Accountancy Vol. II –P.C.Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi ***Refer to latest editions of the given reference books***	

Note -

The break-up of Theory-question contents and Practical-problem contents in the question paper in the examinations will be as under –

(a) Theory questions will carry 40% marks.

(b) Practical problems will carry 60% marks.

BCOM-DSCA-242
Costing - II

Total Hours: 60 **Credits: 2**

Course Objectives	• To explain the concepts, advantages, and limitations of job costing and its application in cost accounting. • To differentiate between job costing and batch costing and apply batch costing techniques, including economic batch quantity calculations. • To analyze contract costing concepts, including profit calculation and cost-plus contracts. • To apply process costing principles, including cost accumulation, loss treatment, and inter-process profits.	
Course Outcomes	• Students will be able to prepare job costing statements and solve practical problems related to job costing. • Students will be able to compute batch costs and determine the economic batch quantity for cost-effective production. • Students will be able to calculate contract costs and assess profit or loss on contracts using relevant contract costing techniques. • Students will be able to apply process costing methods, including handling normal and abnormal losses, to determine process-wise costs.	
Medium of Instruction:	English	
	Topic	**Hours**
UNIT-I	**Job Costing:** • Meaning, Advantages and Limitations of Job Costing. • Procedure of Cost Accounting for Job Costing. • Formats to be prepared. • Practical problems on Job Costing	**07**
UNIT-II	**Batch Costing:** • Meaning, Difference between Batch Costing and Job Costing. • Advantages and Limitations of Batch Costing. • Practical Problems on Batch Costing. • Economic Batch Quantity. • Practical Problems on Economic Batch Quantity.	**08**
UNIT-III	**Contract Costing:** • Meaning, Features of Contract Costing. • Important Definitions: Cost of Work Certified or Value of Work Certified, Cost of Work Uncertified, Work-in-Progress, Retention Money, Notional Profit, Estimated Profit, Escalation Clause. • Calculation of Profit on Contracts.	**07**

	• Cost plus Contract. Practical Problems on Contract Costing.	
UNIT-IV	**Process Costing:** • Meaning, Features and Characteristics of Process Costing. • General Principals of Cost Accumulation. • Advantages and limitations of Process Costing. • Treatment of losses normal loss, abnormal loss and abnormal gain, inter-process profits. • Practical Problems on Process Costing.	**08**
Study Resources	• Arora M N(2015).methods and techniques of Cost Accounting(4th ed.).India. Himalaya Publishing House. • Banerjee, B. (2012). Cost Accounting Theory and Practices (12th ed.). PHI Learning Pvt Ltd. • Jain. S.P,Narang, K. L &Simmi Agrawal(2015). Cost Accounting (2nd ed.).Delhi , India: Kalayani Publishers. • Madegowda,J.(2012). Advanced Cost Accounting(2 ed.).Mumbai:India. Himalaya Publishing House. • Narang, J. &. (2015). Advanced Cost Accounting. Delhi: Kalyani Publishing House. • S.N.Maheshwari.(2015). Advanced Cost Accounting .New Delhi: Sultan Chand Publishing House. • Wilson,M.(2012). Cost accounting. Mumbai: Himalaya Publishing House. ***Refer to latest editions of the given reference books***	

Note -

The break-up of Theory-question contents and Practical-problem contents in the question paper in the examinations will be as under –

(a) Theory questions will carry 40% marks.

(b) Practical problems will carry 60% marks.

BCOM-DSCM-241/ BCOM-MINM-241
Production Management

Total Hours: 60 **Credits: 4**

Course objectives	The objectives of this course are to – • Understand the conceptual framework of production management • Lay a foundation for understanding the significance of production planning and control in this era. • Understand the nature of product design and product development in production management. • Introduce materials' management and its importance.	
Course outcomes	By the end of the course the students will - • Acquaint understanding of production management and its importance in manufacturing industry. • Get the insight of significance of plant location, plant layout, product design and product development in production management. • Skill of managing the inventory to control cost..	
	Topic / Particular	**Hours**

UNIT I	**Chapter 1 - Introduction to Production Management**
	• Concept, Meaning of Production and Production Management
	• Scope and Objectives of Production Management
	• Benefits of Production Management
	• Types of Production system:
	  o Continuous Production: Large Scale Production, Process Production, Assembly Production
	  o Intermittent Production: Batch Production, Job Production, Contract Production
	• Responsibilities of a Production Manager
	(Theory questions)
	
	Chapter 2 - Plant Location and Plant Layout
	Plant Location -
	• Plant Location: Meaning and Importance,
	• Factors Influencing Plant Location
	
	Plant Layout
	• Plant Layout: Meaning & Objectives
	• Factors Affecting Plant Layout
	• Types of Plant Layout
	  o Product/Line Layout
	  o Functional/Process Layout
	  o Stationary/Fixed/Static Layout
	  o Mixed Layout
	(Theory questions)
		15

UNIT II	**Chapter 3 - Product Design, Product Development and Productivity -** **Product Design –** • Meaning, Objectives of product design, • Characteristics of a good product design • Factors determining the design of product. **Product Development:** • Meaning & Objectives of product development • Factors Responsible for Product Development. **Productivity** • Concepts, Importance of productivity, • Factors affecting Productivity. • Technique to Improve Productivity • Measurements of Productivity. • Distinguish Between Production & Productivity (Theory questions)	**15**
UNIT III	**Chapter 4 - Production Planning & Control** • Meaning, Objectives production Planning and control, • Characteristics of Production Planning & Control • Stages of Production Planning & Control • Functions/Scope of Production Planning & Control • Importance & Challenges of Production Planning & Control • Factors affecting Production Planning & Control • Techniques of Production Planning & Control: Routing, Scheduling, Dispatching, Follow up (Theory questions)	**15**
UNIT IV	**Chapter 5 - Material Management** • Meaning, Objectives &Importance • Purchasing Function - Objectives and Purchase Procedure • Methods of Purchasing • Material Handling - Meaning, Objectives, Principles, Material Handling Equipment, • Guideline for effective material handling. • Functions of Purchasing Manager (Theory questions)	**15**

	Chapter 6 - Inventory Control
	
	• Meaning & Objectives of inventory control
	• Various Stock levels for inventory control -
	  o Minimum Stock Level
	  o Maximum Stock Level
	  o Reorder Stock Level
	  o Average Stock Level
	  o Danger Stock Levels
	• Economic Ordering Quality and ABC Analysis.
	(Theory questions and Practical problems)	

Study Resources	• Production & Operation Management, S. A. Chunawalla & D. R. Patel, Himalaya Publishing House, Mumbai. • Production Management, Manoj Kumar Sarkar, Jaico Publishing House • Production & Operations, P Rama Murthy, Management, New Age International • Industrial Management – I, L. C. Jhamb & Savitri Jhamb, Everest Publishing House, Pune • Materials Management, K. Shridhara Bhat, Himalaya Publishing House, Mumbai • Production Planning & Control, L.C. Jhamb & Savitri Jhamb, Everest Publishing House, Pune • Production & Operations Management, Adam Ee & Ebert, New Delhi, Prentice Hall Of India • Production & Operation Management, Chary S.N., Tata Mcgraw Hill, New Delhi • Purchasing & Materials Management, Dobler Donald W & Lee Lamar, Mcgraw Hill, New Delhi • Production & Operation Management, Nair, Banerjee & Agarwal, Pragati Prakashan, Meerut • Production Operations Management, Dr. B.S. Goel ***Refer to latest editions of the given reference books***	

Note -
The break-up of Theory-question contents and Practical-problem contents in the question paper in the examinations will be as under –

(a) Theory questions will carry 80% marks (on all the chapters).

(b) Practical problems will carry 20% marks (on chapter 6).

BCOM-DSCM-242
Company Laws-II

Total Hours: 30 **Credits: 2**

Course objectives	• Understand the concept of corporate membership and its significance within a company structure. • Understand concept of company directors & Key Managerial personnel, their appointment & removal procedure. • Comprehend the roles, responsibilities, and legal obligations associated with company management, including directors and key managerial personnel. • Familiarize with the procedures and regulations governing company meetings, resolutions, and decision-making processes.	
Course outcomes	• Students will be able to differentiate between a member and a shareholder, and elucidate the various modes of acquiring membership in a company. • Students will demonstrate proficiency in identifying the types of directors, understanding their legal positions, and comprehending the appointment, removal, and powers of directors. • Students will exhibit competence in understanding the roles and responsibilities of key managerial personnel, including their appointment procedures and compliance requirements. • Students will be able to interpret the procedures and requirements associated with company meetings, resolutions, and maintenance of statutory books.	
Unit	**Topic / Particular**	**Hours**

1	**Membership of a Company**
	• Definition of Member.
	• Difference between Member and Shareholder.
	• Modes of acquiring Membership in a Company:
	  o By subscribing to the Memorandum of Association
	  o By making an application for allotment of shares.
	  o By transfer of shares bought from the existing member
	• Rights of members.
	• Cessation of Membership - Ways in which cessation of membership may occur.
	[Refer - Relevant Chapter IV share capital and debentures – relevant clauses of Sections 43, 47, 50 of the Companies Act, 2013, wherever required. Relevant clauses of Rule 20, of the Companies (Management and Administration) Rules, 2014]
		8

2	**Company Management** • Directors: Meaning and definition. • Types of Directors, Legal Position of Directors. • Qualifications, Disqualifications of Directors. • Director Identification Number (Section 153). • Appointment, Vacation & Removal of Directors (Section 152). • Powers, Duties and Liabilities of directors.	7

	[Refer Relevant Sections of Companies Act 2013: Section 149 (Company to have Board of Directors), Section 164(Disqualifications for Appointment of Director). etc.]	
3	**Key Managerial Personnel** • Chief Executive Officer (CEO), Managing Director, Whole Time Director, Manager, Chief Financial Officer (CFO). • Company Secretary: Appointment and Removal • Appointment of KMP - Companies required to appoint KMPs, Procedure of appointment of KMPs. (Section 203). • Disqualification for MD/WTD/Manager. • Penalty for Non-Appointment of KMP. • Role and Responsibilities of KMP. [Refer - Relevant Sections of Companies Act 2013: Section 196 (Appointment of Managing Director, Whole Time Director or Manager). Relevant clauses of Rule 3 to 8 of the Companies (Appointment and Qualification of Managerial Personnel) Rules,2014]	**8**
4	**Meetings of a Company** • Meaning and Types of Company meetings. • Notice of a meeting, contents of notice, Statement to be annexed to notice. • Quorum for a meeting, Chairman of a meeting, Proxies, Voting at a meeting, Restrictions on voting right. • Ordinary resolution and special resolution. • Minutes of meetings. [Refer - Relevant Sections of Companies Act 2013: Section 101, 103, 105, 106, 107, 108, 114 and 118]	**7**
Study Resources	• Chadha R. & Chadha, S. Company laws. Delhi, India: Scholar Tech Press. • Kumar, A. Corporate laws. Delhi, India: Taxmann Publications Private Limited • Sharma, J. P. Easy approach to corporate laws. Delhi, India: Ane Books Pvt. • Indian Company Law: Avatar Singh: Sultan Chand & sons • Company Law and Practice: A.K. Majumdar & G.K. Kapoor, Taxman Publications • Corporate and Allied Laws, 2013 by C.A. Kamal Garg: Bharat's • Company Law - A Comprehensive Text Book on Companies Act 2013 (University Edition); by Dr. G.K. Kapoor, Dr. Sanjay Dhamija: Taxmann • https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf	

BCOM-DSCF-241
Corporate Finance

Total Hours: 60 **Credits: 4**

Course objectives	• To familiarize students with capital structure theories and their role in financial decision-making. • To enable students to compute the cost of capital and apply it in financial management decisions. • To develop an understanding of dividend policies and their impact on shareholders' wealth. • To equip students with the knowledge and skills to analyse risk and return, evaluate investment projects, and prepare financial statements.	
Course outcomes	• Students will be able to explain the importance of capital structure and evaluate various capital structure theories in decision-making. • Students will compute the cost of equity, debt, and WACC, and apply these concepts in financing decisions. • Students will analyse different dividend policies and assess their impact on financial management strategies. • Students will apply risk-return analysis, capital budgeting techniques, and prepare cash flow statements for effective financial planning.	
Unit	**Topic / Particular**	**Hours**

I	**Chapter 1: Capital Structure Decisions**
	• Meaning and importance of capital structure
	• Theories of capital structure:
	  ○ Net Income Approach
	  ○ Net Operating Income Approach
	  ○ Modigliani and Miller (MM) Hypothesis
	• Optimal capital structure and factors affecting it
	• Concept of financial risk and business risk
	
	Chapter 2: Cost of Capital (Practical)
	• Meaning and significance of cost of capital
	• Measurement of cost of capital for different sources:
	  ○ Cost of equity (Dividend Discount Model, CAPM)
	  ○ Cost of debt
	  ○ Cost of preference shares
	  ○ Weighted Average Cost of Capital (WACC)
	• Practical problems on computation of WACC and specific costs
		15

II	**Chapter 3: Dividend Policy** • Meaning and significance of dividend policy • Forms of dividends: Cash dividend, stock dividend, stock split, buyback • Theories of dividend policy:	**15**

	○ Walter's Model ○ Gordon's Model ○ Modigliani & Miller (MM) Theory • Factors affecting dividend decisions	
III	**Chapter 4: Risk and Return Analysis** • Meaning and measurement of risk and return • Systematic and unsystematic risk • Beta coefficient and its significance in investment decisions • Capital Asset Pricing Model (CAPM) and its applications • Practical problems on risk-return calculations **Chapter 5: Capital Budgeting** • Meaning and importance of capital budgeting • Capital budgeting techniques: ○ Net Present Value (NPV) ○ Internal Rate of Return (IRR) ○ Payback Period ○ Profitability Index • Risk analysis in capital budgeting • Practical problems on NPV, IRR, and Payback Period	**15**
IV	**Chapter 6: Cash Flow Statement** • Concept and significance of cash flow statement • Differences between fund flow statement and cash flow statement • Preparation of cash flow statement as per AS-3 (Indirect Method) • Interpretation of cash flow from operating, investing, and financing activities • Practical exercises on cash flow statement preparation	**15**
Study Resources	• Financial Management: V.K. Bhalla; S. Chand Publications. • Financial Management (Management & Policy): R.M. Shrivastava; Himalaya Publishing House. • Financial Management: I M Pandey; Vikas Publishing House. • Financial Services in India: Dr. V.A. Avadhani; Himalaya Publications • Prasanna Chandra, Financial Management, Tata McGraw Hill. • M Pandey, Financial Management, Vikas Publication. • Khan and Jain, Financial Management, Tata McGraw Hill. • Sharma and Sashi Gupta, Financial Management, Kalyani. • S. N Maheshwari, Financial Management. Sultan Chand. • R. M. Srivastava: Financial Management, Himalaya Publishers	

BCOM-DSCF-242
Indian Banking System & Regulations

Total Hours: 30 **Credits: 2**

Course objectives	• To provide students with an understanding of the Reserve Bank of India and monetary policy • To understand the banking regulations and compliance • To understand the concept of risk management in banking and asset-liability management (ALM) • To understand the concepts of retail and corporate banking	
Course outcomes	**After successful completion of this course, students are expected to:** • Students will be able to explain the functions and fundamental concepts of Reserve Bank of India and monetary policy. • Students will demonstrate the ability to compute present and future. values, annuities, and apply time value of banking concepts in economy. • Students will analyse financial services overview. • Students will be able to explain the financial inclusion and RBI initiatives.	
Unit	**Topic / Particular**	**Hours**
I	**Reserve Bank of India and Banking Regulations** 1.1 RBI: Objectives and Functions of RBI 1.2 Monetary policy tools of RBI- CRR, SLR, Repo Rate, and Reverse Repo Rate 1.3 Recent monetary policy of RBI 1.4 Banking Regulation Act 1.5 SARFAESI Act and Basel Norms 1.6 Anti-money laundering (AML) guidelines	08
II	**Risk Management in Banking** 2.1 Risk: Meaning and definition 2.2 Objectives of risk management 2.3 Importance of risk management 2.4 Types of risks 2.5 Risk Identification and Assessment 2.6 Risk mitigation measures	08
III	**Asset-Liability Management** 3.1 Asset- Liability Management: Meaning and Concept	06

	3.2 Objectives of Asset- Liability Management 3.3 Importance Asset- Liability Management 3.4 Methods of Asset- Liability Management in banks.	
IV	**Rural,** Retail **and Corporate Banking** 4.1 NABARD: Objectives and role 4.2 Priority sector lending 4.3 Rural credit policies 4.4 Retail banking: Meaning and features 4.5 Services of retail banking 4.6 Corporate banking: Meaning and features 4.7 Services of corporate banking	08
Study Resources	1. Agrawal, O. P. (2008). International banking and finance (1st ed.). Himalaya Publishing House. 2. Agarwal, O. P., & Bhattacharya, K. M. (2018). Basics of banking and finance (3rd ed.). Himalaya Publishing House. 3. Arondekar, A. M., Agarwal, O. P., Dr. Onkar, N., & Khandelwal, P. S. (2023). Principles & practices of banking. Macmillan Education India Pvt. Ltd. 4. Bedi, H. L., & Hardikar, V. K. (2016). Practical banking advances. UBS Publishers. 5. Mukherjee, D. D. (2014). Credit appraisal, risk analysis & decision making. Snow White Publications Pvt. Ltd. 6. Gordon, E., & Natarajan, K. (2019). Banking theory, law and practice. Himalaya Publications. 7. Kandasami, K. P., Natarajan, S., & Parameshwaran, R. (2015). Banking law & practice. S. Chand & Co. Ltd. 8. Mishra, S. (2014). Banking law and practice. S. Chand & Co. Ltd. 9. Natrajan, S., & Parmeshwaran, R. (2013). Indian banking. S. Chand Publications. 10. Pathak, B. V. (2018). The Indian financial system, markets and services. Pearson Publications. 11. Sundaram, K. P. N., & Varshney, P. N. (2017). Banking theory law and practice. Sultan Chand & Sons. 12. Toor, N. S., & Toor, A. (2022). Principles and practices of banking	

(17th ed.). Skylark Publications.
13. Toor, N. S., & Toor, A. (2017). Legal and regulatory aspects of banking (12th ed.). Skylark Publications.
14. Rejda, G. E., & McNamara, M. (2017). Principles of risk management and insurance (13th ed.). Pearson.
15. Harrington, S. E., & Niehaus, G. R. (2014). Risk management and insurance (2nd ed.). McGraw-Hill Education.
16. Fordney, M. T. (2019). Insurance handbook for the medical office (15th ed.). Elsevier.
17. Wilson, P. (2015). The fundamentals of insurance. Cengage Learning.
18. Merkin, R. (2017). The law of insurance (4th ed.). Sweet & Maxwell.
19. शाळूंखे, एस. & गावडे, एस. (२०२२). बँकिंगची तत्वे आणि पद्धत. अथर्व पब्लिकेशन्स, जळगाव.
20. चव्हाण, एन. एल. (२०१९).बँकिंगची मूलतत्वे कार्यपद्धती, प्रशांत पब्लिकेशन्स, जळगाव.
21. चव्हाण, एन. एल. (२०१९).भारतीय अर्थव्यवस्था, प्रशांत पब्लिकेशन्स, जळगाव.
22. चव्हाण, एन. एल., & जैन, एस. व्ही. (२०१५). बँक व्यवसायाचे मूलतत्वे. अथर्व पब्लिकेशन्स, जळगाव.

BCOM-MINF-241
MACROECONOMICS – II

Total Hours: 60 **Credits: 4**

Course objectives	• This course is designed to provide an introduction to the basic building blocks of Macroeconomics, which will serve as a foundation throughout their career. • This course aims to provide students with knowledge of the basic concepts of Macroeconomics. • The course will also provide knowledge about money and banking, supply and demand for money, and macroeconomic problems and policies.	
Course outcomes	**After successful completion of this course, students are expected to:** • Learn about the concept of macroeconomic value of money from various approaches. • Provide information about the concepts of Money and Banking, Supply and Demand for money. • Learn about Macroeconomic Problems, Macroeconomic Policies, International Trade, and Foreign Exchange rates.	
Unit	**Topic / Particular**	**Hours**
I	**Money and Banking** 1.1 Money - Meaning, definition and types 1.2 Functions and importance of money 1.3 Value of money and its measurement 1.4 Commercial banks- meaning, functions, credit creation and credit multiplier 1.5 Central bank- meaning, definition and characteristics. functions and importance of central bank 1.6 Credit control by Central bank	**15**
II	**Supply and Demand for money** 2.1 Definition and determinants of money supply 2.2 Measures of money supply in India 2.3 High powered money and money multiplier 2.4 Determinants and motives of demand for money. 2.5 Fishers' quantity theory of money 2.6 Keynesian liquidity preference theory	**15**

III	**Macro Economic Problems and Policies** 3.1 Inflation - meaning, definition, features, types, causes, and effects 3.2 Deflation - meaning, definition, features, causes and effects 3.3 Trade cycles - Meaning, feature and various phases of trade cycle. 3.4 Philips curve analysis 3.5 Meaning and objectives of Macro Economics 3.6 Monetary policy - meaning, objectives, importance and measures 3.7 Fiscal Policy - meaning, objectives, importance, instruments and limitations. 3.8 Budget - Meaning, types, deficit finance 3.9 Laffer curve	**15**
IV	**International Trade and Foreign exchange rate** 4.1 Meaning and importance of international trade 4.2 Deference between and internal trade and external trade 4.3 Concept of Balance of Payment and balance of trade 4.4 Causes and remedies of disequilibrium of balance of payment 4.5 Meaning of foreign exchange rate 4.6 Merits and demerits of fixed and flexible exchange rate 4.7 Factors affecting foreign exchange rate 4.8 Exchange control- Meaning and objectives	**15**
Study Resources	1. Dwivedi, D. N. (2009). *Principles of Economics*. Vikas Publicatin. 2. Dwivedi, D. N. (2018). *Macroeconomics: Theory and Policy*. Tata McGraw Hill. 3. Garde, V., & Parchue, S. (2017). *Business Economics (macro)*. Narendra Prakashan. Pune. 4. Gupta, S. B. (2010). *Monetary Economics – Institutions, Theory & Policy*. S. Chand Publication. 5. Jhingan, M. L. (2019). *Monetary Economics*. Vrinda Pub. 6. Mahajan, M. (2013). *Business Economics*. Nirali Pub. 7. Mankiw, N. G. (2007). *Macro Economics*. Thompson Press. 8. Reserve Bank of India's Bulletin. 9. Samuelson, P. A., & Nordhaus, W. D. (2019). *Economics.* Tata McGraw Hill. 10. रसाळ,आर. (२०११). *समग्रलक्षी आर्थिक सिद्धांत.*सक्सेस पब्लिकेशन. पुणे. 11. देशमुख, आर. (२०११). *स्थूल आधुनिक अर्थशास्त्र.* विद्या प्रकाशन. नागपूर. 12. पवार, एस. (२०१६). *स्थूल अर्थशास्त्र.*फडके प्रकाशन. कोल्हापूर. 13. Website – www.rbiorg.in	

BCOM-SEC-241 (A)

Business Automation and Presentation Tools-II

Total Hours: 20 **Credits: 2**

Course objectives	• Introduce the basics of Tally Prime, focusing on its features, interface, and essential functions. • Familiarize students with core accounting principles and transaction recording in Tally Prime. • Develop a basic understanding of financial statements and how to generate and interpret them using Tally Prime. • Explore advanced features of Tally Prime, including inventory management, bank reconciliation, and GST compliance.	
Course outcomes	By the end of the course the students will be better able – • Identify the main features and interface elements of Tally Prime and describe its benefits in accounting. • Define basic accounting concepts like ledgers, groups, and vouchers, and record transactions using Tally Prime. • Recognize key financial statements and apply Tally Prime to generate and interpret financial data. • Describe and utilize advanced functions in Tally Prime, including inventory management, bank reconciliation, and GST report generation.	
Unit	**Topic**	**Hours**
Unit I	**Introduction to Tally Prime:** • Understanding the concept of accounting software • Features and benefits of Tally Prime • Navigation and interface overview • Creating and managing company data • Security and data backup	08
Unit II	**Basic Accounting Concepts:** • Introduction to accounting principles • Understanding ledgers, groups, and vouchers • Chart of accounts and its significance • Double-entry bookkeeping • Recording transactions in Tally Prime	07

Unit III	**Financial Statements and Analysis:** • Introduction to financial statements (Income Statement, Balance Sheet, Cash Flow Statement) • Generating and interpreting financial statements in Tally Prime • Ratio analysis and its importance • Using Tally Prime for financial analysis	08
UNIT IV	**Advanced Features and Reports:** • Advanced voucher entry and customization • Inventory management and stock valuation • Bank reconciliation in Tally Prime • GST compliance and reports • Customizing and generating various reports in Tally Prime	07
Study Resources	• Tally with GST –A Kumar & V Mishra • Tally.ERP for GST–Vishnu P Sing • Tally ERP with GST in Simple steps DT Editorial Services	

BCOM-SEC-241 (A)
Personality Development – II

Total Hours: 30 **Credits: 2**

Course objectives	• To develop an Individual branding and professional etiquette. • To understand the importance of an Interview and its role in personality development. • To aware the various tools and process to handle the stress and uses of mindfulness. • To get fair idea about the time management and its uses in daily life.	
Course outcomes	By the end of the course the students will be better able - • Understand significance of Personal Branding and Professional Etiquette. • To understand the value of interview tools and Interview Etiquette and Protocol. • To get an idea about stress management and mitigation tools and techniques. • To understand the concept and uses of time management.	
Unit	**Topic**	**Hours**

Unit I	**Personal Branding and Professional Etiquette:**
	• Introduction to Personal Branding.
	  ○ Understanding personal branding and its importance in the professional world.
	  ○ Assessing personal strengths, values, and goals
	  ○ Defining target audience and identifying personal brand attributes
	• Building an Online Presence;
	  ○ Utilizing social media platforms for personal branding
	  ○ Creating and optimizing professional profiles on LinkedIn and other relevant platforms
	  ○ Managing online reputation and addressing digital footprint.
		08

Unit II	**Interview Etiquette and Protocol:** • Basic of Interview Etiquette ○ Understanding the importance of interview etiquette	07

	and protocol o Differentiating between different types of interviews (in-person, phone, video) o Resume and cover letter preparation. o Researching common interview questions and practicing responses. • Introduction to grooming o Understanding appropriate attire for different types of interviews and industries. o Selecting professional accessories and grooming tips for all genders Enhancing emotional intelligence o Understanding the impact of body language, posture, gestures, and eye contact.	
Unit III	**Mindfulness and Stress Management:** • Introduction and Concepts • Understanding the impact of stress on physical and mental well-being • Stress management and resilience • Practicing mindfulness to enhance self-awareness and focus • Balancing work, personal life, and self-care practices. • Managing stress.	08
UNIT IV	**Personal Effectiveness and Time Management:** • Introduction to Personal Effectiveness and Time Management. • Advanced techniques for effective goal-setting and time management. • Prioritizing tasks and managing multiple responsibilities • Time management and prioritization • Enhancing personal productivity and efficiency. • Developing strategies for overcoming procrastination and managing distractions.	07
Study Resources	• "Personality Development and Soft Skills" by Barun K. Mitra	

	• "Personality Development and Soft Skills" by Nirmala Jain • "Personality Development and Soft Skills" by B.K. Jain • "Personality Development and Communication Skills" by Pallavi Singh • "Personality Development and Soft Skills" by M. K. Kamlesh • "Personality Development and Soft Skills" by B. S. Raghavan	

BCOM-SEC-242 (A)

Practical on Business Automation and Presentation Tools

Total Hours: 60 **Credits: 2**

Course objectives	• Develop proficiency in Microsoft Word, Excel, PowerPoint, and Tally Prime for business documentation, data analysis, presentation, and accounting. • Apply Excel and Tally Prime for business automation, including financial data analysis, accounting transactions, inventory management, and reporting. • Enhance collaboration and efficiency through document automation, mail merge, macros, and workflow integration across business tools. • Utilize advanced features of Tally Prime for financial reporting, ratio analysis, GST compliance, and bank reconciliation.	
Course outcomes	After successful completion of this course, students will be able to: • **Create and Format Business Documents and Presentations:** Develop professional business documents, structured tables, and visually appealing presentations with effective formatting, animations, and transitions. • **Analyze and Visualize Business Data:** Use Excel for financial analysis, apply formulas and functions, create charts, sort and filter data, and automate tasks with macros. • **Manage Accounting and Financial Data in Tally Prime:** Record transactions, generate financial statements, perform ratio analysis, and reconcile bank statements for efficient financial management. • **Enhance Workflow Automation and Compliance:** Integrate data across Word, Excel, and PowerPoint, automate mail merge, embed Excel charts in presentations, and ensure GST compliance using Tally Prime.	
Practical's	**Topic / Particular**	**Hours**
	1. Formatting and Styling Text in Word: • Create a document with paragraphs, headings, and bullet points. • Apply different fonts, sizes, colors, and effects. • Use formatting options like bold, italic, underline, and highlight. 2. Working with Tables and Graphics in Word: • Create a table and apply formatting to table cells. • Insert and format graphics such as images or shapes. • Explore resizing, wrapping text around images, and aligning objects. 3. Working with Formulas and Functions in Excel: • Create a basic budget spreadsheet with income and expense columns. • Use formulas to calculate totals, percentages, and averages. • Apply functions like SUM, AVERAGE, MAX, and MIN for data analysis. 4. Data Visualization and Analysis in Excel: • Create a line chart or bar graph to visualize sales data. • Sort and filter data based on criteria. • Apply conditional formatting to highlight specific data points. 5. Creating Visually Appealing Slides in PowerPoint: • Design a	**60**

	slide deck with appropriate layouts. • Choose fonts, colors, and backgrounds. • Maintain consistent formatting and alignment. 6. Slide Transitions and Animations in PowerPoint: • Add transitions between slides. • Apply animations to text or objects. • Adjust timing and sequencing for emphasis. 7. Mail Merge and Document Automation in Word: • Use mail merge to create personalized letters or envelopes. • Customize merge fields and format the documents. • Automate the process with different data sets. 8. Embedding Excel Data and Automating Tasks: • Create an Excel chart or table and embed it in PowerPoint. • Use macros to automate repetitive tasks. • Create interactive presentations with hyperlinks and action buttons. 9. Setting Up a Company in Tally Prime: • Create a new company and set up financial year, currency, and taxation settings. • Explore security and data backup options. 10. Recording Basic Transactions in Tally Prime: • Create ledger accounts for sales, purchases, expenses, and payments. • Record various transactions using vouchers. 11. Chart of Accounts and Grouping in Tally Prime: • Design a chart of accounts tailored to a specific business. • Create groups and subgroups for efficient ledger management. 12. Financial Statement Generation in Tally Prime: • Generate an Income Statement, Balance Sheet, and Cash Flow Statement. • Analyze and interpret financial performance. 13. Ratio Analysis in Tally Prime: • Calculate key financial ratios like liquidity, profitability, and solvency ratios. • Interpret the results for business evaluation. 14. Inventory Management and Stock Valuation in Tally Prime: • Set up inventory items and stock groups. • Record and manage stock transactions. • Perform stock valuation using FIFO or weighted average methods. 15. GST Compliance and Bank Reconciliation in Tally Prime: • Configure GST settings and generate GST reports like GSTR-1 and GSTR-3B. • Perform bank reconciliation by comparing bank statements with Tally data.	

BCOM-SEC-242 (B)
Practical on Personality Development

Total Hours: 60 **Credits: 2**

Course objectives	• Foster self-awareness and personal growth through self-assessment tools, reflection exercises, and SWOT analysis. • Enhance public speaking, confidence, and interpersonal skills through role-playing, mock interviews, and networking activities. • Develop a professional personal brand by creating resumes, cover letters, LinkedIn profiles, and self-introductory videos. • Acquire practical strategies for stress management, time management, and effective communication for personal and professional success.	
Course outcomes	After successful completion of this course, students will be able to: • Demonstrate self-reflection and self-assessment skills through journaling, personal SWOT analysis, and goal-setting activities. • Exhibit confidence in public speaking, role-playing, and participation in competitive events and mock interviews. • Create professional branding materials, including resumes, cover letters, LinkedIn profiles, and self-introductory videos. • Apply effective stress and time management tools and techniques to enhance productivity and personal well-being.	
Practical's	**Topic / Particular**	**Hours**
	1. Self-reflection exercises through journaling and self-assessment tools. 2. Conducting personal SWOT analysis and setting career goals. 3. Confidence-building activities like debates, group discussions, and participation in competitions. 4. Role-playing and public speaking practice. 5. Creating a professional resume/CV. 6. Writing a professional cover letter using Gmail. 7. Developing and optimizing a LinkedIn profile and presenting it in class. 8. Shooting a self-introductory video and uploading it on LinkedIn. 9. Leadership development and networking activities. 10. Learning and implementing stress management tools and techniques. 11. Practicing effective time management strategies. 12. Preparation for mock interviews. 13. Creating a personal development plan. 14. Attending a seminar/workshop on personality development and writing a report. 15. Preparing and presenting a self-awareness book during an oral exam.	**60**

BCOM-FP-241
Field Project

Total Hours: 30 **Credits: 2**

- Students should refer to detailed Guidelines on BCOM-FP-241 Displayed on College Website under Faculty of Commerce and Management.

LIST OF OTHER ELECTIVES IN COMMERCE & MANAGEMENT

To be offered to students of Other Faculty (Arts, Science, Interdisciplinary)

Semester –III

COM-OE-231
Business Entrepreneurship

Total Hours: 30 **Credits: 2**

Course Objectives	**The objectives of this course are to enable the students to –** • To provide students with a comprehensive understanding of the fundamental concepts, types, and functions of entrepreneurship. • To identify and cultivate the essential qualities and skills required for successful entrepreneurship. • To examine the objectives, institutions, and challenges associated with entrepreneurship development. • To explore the significance, challenges, and development of Micro, Small, and Medium Enterprises (MSMEs) and women entrepreneurship in India.
Course outcome / Skill development	• **By the end of the course the students will be better able** Students will be able to define and explain the basic concepts of entrepreneurship and identify different types of entrepreneurs. • Students will develop the essential qualities and functions needed to become successful entrepreneurs. • Students will gain insights into the objectives and problems of entrepreneurship development, and the role of various institutions in fostering entrepreneurship. • Students will understand the importance and challenges of MSMEs and women entrepreneurs, and the measures to support their growth.–

Unit	Topic / Particular	Hours
1	**Entrepreneur** • Meaning and Definition of Entrepreneur • Types of Entrepreneur • Functions of Entrepreneur • Qualities of a successful Entrepreneur • Challenges before Entrepreneur	**07**
2	**Entrepreneurship** • Introduction • Concept of Entrepreneurship • Characteristics of Entrepreneurship • Factors stimulating entrepreneurship - Internal factors, External factors	**08**
3	**Entrepreneurship Development** • Introduction • Meaning and Concept of Entrepreneurship Development • Objectives of Entrepreneurship Development • Institutions for Entrepreneurship Development • Problems and Measures of Entrepreneurship Development	**08**
4	**Micro, Small and Medium Enterprises and Women Entrepreneurship** • Meaning and Definition of Micro, Small and Medium Enterprises • Importance of MSME • Challenges faced by Micro, Small and Medium Enterprises • Women Entrepreneurship • Problem Faced by women entrepreneurship	**07**

Study Resources	• Desai, V. Dynamics of Entrepreneurial Development and Management. Mumbai, India: Himalaya Publishing House. • Khanka, S. S. Entrepreneurship Development. New Delhi, India: S. Chand & Company. • Khanka, S. S. Entrepreneurial Development. New Delhi, India: S. Chand & Company. • Holt, D. H. Entrepreneurship: New Venture Creation. New Delhi, India: Pearson Education. • Baporikar, N. Women Entrepreneurship in India. Mumbai, India: Himalaya Publishing House. • Das, K. Micro, Small and Medium Enterprises in India: The Era of Reforms. New Delhi, India: Routledge India. • साने, जी .एस. उद्योजकता वकास. पुणे, भारत :सृजनप्रकाशन. • भोसले, आर .पी. उद्योजकतेचेतत्वज्ञान. मुंबई, भारत :ग्रंथाली. • काळे, व्ही .एस. लघुवमध्यमउद्योगव्यवस्थापन. औरंगाबाद, भारत : मराठवाडाप्रकाशन. • देशपांडे, एन .जी. महिलाउद्योजकता :संधीआ णआव्हाने. नागपूर, भारत : वद्याप्रकाशन	

COM-OE-232
Introduction to Marketing

Total Hours: 30 **Credits: 2**

Course Objectives	**The objectives of this course are to enable the students to –** • To create awareness about Marketing among the students. • To understand basic concepts of Marketing. • To know the relevance of marketing to new competitive world. • To develop the analytical ability among the students about Marketing.
Course outcome / Skill development	**By the end of the course the students will be better able –** • Students will grasp fundamental marketing concepts, including its meaning, scope, and key functions. • Students will learn the significance and methodology of market segmentation and its impact on targeting and positioning. • Students will understand the unique aspects of service marketing, including the classification and innovations in the field. • Students will explore and analyze recent trends in marketing such as AI, social commerce, content marketing, and influencer marketing.

Unit	Topic / Particular	Hours
1	**Chapter 1 –Introduction to Marketing** • Meaning, Definitions, Nature of Marketing • Scope and Importance of Marketing • Functions of Marketing • Marketing process	07
2	**Chapter 2 – Marketing Segmentation** • Meaning, Importance, Examples, Benefits and Limitations of Marketing Segmentation • Types of Marketing segmentation • Factors affecting to Marketing Segmentation • Process of Marketing Segmentation	08
3	**Chapter 3 –Service Marketing** • Meaning, Definition, Importance and Characteristics of Services • Classification of Services • Innovations in Service Marketing • Various types of Service Marketing	07
4	**Chapter 4 –Recent Trends in Marketing** • AI Marketing • Social Commerce • Content Marketing • Influencer Marketing	08

Study Resources	1. "Marketing Management: A South Asian Perspective" by Philip Kotler, Kevin Lane Keller, Abraham Koshy, and Mithileshwar Jha 2. "Marketing Management" by Rajan Saxena 3.Services Marketing: People, Technology, Strategy" by Christopher Lovelock, Jochen Wirtz, and Jayanta Chatterjee – 4. Marketing 4.0: Moving from Traditional to Digital" by Philip Kotler, Hermawan Kartajaya, and Iwan Setiawan "Marketing Management: A South Asian Perspective" by Philip Kotler, Kevin Lane Keller, Abraham Koshy, and Mithileshwar Jha	

COM-OE-233
Event Management

Total Hours: 30 **Credits: 2**

Course Objectives	**The objectives of this course are to enable the students to –** • Understand the fundamentals of event management. • Develop event planning and design skills among the students. • To know the event marketing and promotion strategies. • To Understand Execute event operations and risk management
Course outcome / Skill development	**By the end of the course the students will be better able –** • Students will demonstrate an understanding of the various types of events, including corporate, social, cultural, and sporting events. • Students will be able to develop event concepts and themes, select appropriate venues, and plan event layouts effectively. • Students will understand and apply event branding, sponsorship management, public relations, and media management techniques. • Students will manage event logistics, supply chains, and ensure safety and security at events.

Unit	Topics	Hours
1	**Introduction to Event Management** • Definition and scope of event management • Types of events (corporate, social, cultural, sporting) • Event management process (planning, coordination, execution, evaluation) • Career opportunities in event management	**8**
2	**Event Planning and Design** • Event concept and theme development • Venue selection and layout planning • Event scheduling and timeline management • Budgeting and financial management for events	**8**
3	**Event Marketing and Promotion** • Event marketing strategies and tactics • Social media and digital marketing for events • Event branding and sponsorship management • Public relations and media management for events	**8**
4	**Event Operations and Risk Management** • Event logistics and supply chain management • Event safety and security management • Risk assessment and crisis management • Event evaluation and impact assessment	**7**
	Total hours	**30**
Study Resources	• Sheth, J. N., & Sethia, N. K. (2019). *Event Management: Concepts and Case Studies*. Mumbai: Himalaya Publishing House. • D'Cruz, P. (Ed.). (2018). *Indian Event Management Handbook*. Delhi: Wisdom Tree Publishers.	

	• Rathi, P., & Sharma, A. (2017). *Fundamentals of Event Management*. New Delhi: Excel Books. • Pandey, P., & Gupta, R. (2016). *Event Planning and Management: A Practical Guide*. Mumbai: McGraw-Hill Education. • Chaturvedi, S., & Sharma, V. (2015). *Event Operations and Risk Management in India*. Chennai: Macmillan Publishers India Ltd. • Bansal, R. K. (2014). *Corporate Event Management: An Indian Perspective*. Delhi: Dorling Kindersley (India). • Kapoor, M., & Kumar, A. (2013). *Social Event Management: Perspectives from India*. Mumbai: Pearson Education India. • Gupta, S., & Chawla, K. (2012). *Event Marketing: Strategies and Implementation in India*. New Delhi: Oxford University Press. • Bhatia, R., & Arora, S. (2011). *Cultural Event Management in India*. Chandigarh: Bharati Publications. • Malhotra, A., & Khurana, A. (2010). *Sports Event Management in India*. Jaipur: Rawat Publications	

COM-OE-234
Business Ethics

Total Hours: 30 **Credits: 2**

Course Objectives	**The objectives of this course are to enable the students to –** • To introduce students to the concept and importance of ethics in business. • To provide students with an understanding of ethical theories and their application in business decisions. • To help students identify and analyze ethical dilemmas in various business contexts. • To equip students with the knowledge to promote ethical behaviour and practices in organizations.
Course outcome / Skill development	**By the end of the course the students will be better able –** • Students will be able to understand and explain the fundamental concepts of business ethics. • Students will be able to apply ethical theories to business scenarios and decision-making processes. • Students will be able to identify and evaluate ethical issues in business practices. • Students will gain insights into promoting and maintaining ethical standards within organizations.

Unit	Topic / Particular	Hours
1	**Introduction to Business Ethics** • Definition and nature of business ethics • Importance and scope of ethics in business • Ethical principles and theories: Utilitarianism, Deontology, Virtue Ethics • The relationship between ethics and corporate governance	**8**
2	**Ethical Decision Making in Business** • Frameworks for ethical decision making • Steps in ethical decision-making process • Ethical issues in business operations: Marketing, Finance, Human Resource, and Information Technology	**7**
3	**Corporate Social Responsibility (CSR) and Sustainability** • Concept and importance of CSR • CSR models and practices in India and globally • Sustainability and business ethics • The role of stakeholders in promoting ethical business practices	**7**
4	**Contemporary Issues in Business Ethics** • Ethics in international business • Managing ethics in the workplace • Ethical leadership and corporate culture • Emerging ethical issues: Digital ethics, Artificial Intelligence and ethics, Environmental ethics	**8**

Study Resources	• Fernando, A. C. Business Ethics: An Indian Perspective. Pearson Education. • Hartman, L. P., DesJardins, J., & MacDonald, C. Business Ethics: Decision-Making for Personal Integrity & Social Responsibility. McGraw-Hill Education. • Velasquez, M. G. Business Ethics: Concepts and Cases. Pearson Education. • Ghosh, B. N. Business Ethics and Corporate Governance. McGraw-Hill Education. • Chakraborty, S. K. Ethics in Management: Vedantic Perspectives. Oxford University Press. • डॉ .नंदकुमारनिकम - व्यवसायनैतिकता, प्रकाशक :फडकेप्रकाशन • डॉ .अर वंदआपटे - व्यवसायातीलनैतिकताआ णमूल्ये, प्रकाशक : राजहंसप्रकाशन • डॉ .र . श .जाधव - व्यवसायव्यवस्थापनआ णनैतिकता, प्रकाशक : उत्कर्षप्रकाशन	

Semester -IV

COM-OE-241
Business Entrepreneurship

Total Hours: 30 **Credits: 2**

Course objectives	• To help students understand how innovation and creativity contribute to entrepreneurial success. • To equip students with the skills needed to prepare a business plan and project report. • To make students aware of government policies and support systems for startups and entrepreneurs. • To introduce the concept of social entrepreneurship and sustainable business practices.	
Course outcomes	• Students will be able to identify different types of innovation and apply creative thinking in business ideas. • Students will gain practical knowledge of preparing business plans, conducting surveys, and budgeting. • Students will become aware of startup schemes, financial help, and compliances needed for starting a business. • Students will understand how social entrepreneurship works and how sustainability can be part of a business model.	
Unit	**Topic Particulars**	**Hours**
Unit I	**Innovation and Creativity in Entrepreneurship** • Concept and Importance of Innovation in Business • Types of Innovation: Product, Process, Marketing, and Organizational • Creativity and its Role in Entrepreneurship • Design Thinking Approach • Barriers to Innovation and How to Overcome Them	**07**
Unit II	**Business Planning and Project Report Preparation** • Introduction to Business Planning • Components of a Business Plan • Market Survey and Feasibility Study • Financial Planning and Budgeting • Preparation of a Project Report – Format and Guidelines	**08**
Unit III	**Government Policies and Support System** • Role of Government in Promoting Entrepreneurship • Startup India, Standup India, and Make in India Initiatives • Financial Assistance and Incentives for Startups • Role of District Industries Centres (DICs), SIDBI, and MSME Development Institutes • Regulatory Clearances and Compliances for Startups	**07**

Unit IV	**Social Entrepreneurship and Sustainable Business** • Concept and Importance of Social Entrepreneurship • Differences between Business and Social Entrepreneurship • Triple Bottom Line Approach – People, Planet, Profit • Case Studies of Successful Social Entrepreneurs in India • Sustainability and Ethical Practices in Entrepreneurship	**08**
Total		**30**
Study Resources	• Desai, V. Dynamics of Entrepreneurial Development and Management. Mumbai, India: Himalaya Publishing House. • Khanka, S. S. Entrepreneurship Development. New Delhi, India: S. Chand & Company. • Khanka, S. S. Entrepreneurial Development. New Delhi, India: S. Chand & Company. • Holt, D. H. Entrepreneurship: New Venture Creation. New Delhi, India: Pearson Education. • Baporikar, N. Women Entrepreneurship in India. Mumbai, India: Himalaya Publishing House. • Das, K. Micro, Small and Medium Enterprises in India: The Era of Reforms. New Delhi, India: Routledge India. • साने, जी .एस. उद्योजकता वकास. पुणे, भारत :सृजनप्रकाशन. • भोसले, आर .पी. उद्योजकतेचेतत्वज्ञान. मुंबई, भारत :ग्रंथाली. • काळे, व्ही .एस. लघुवमध्यमउद्योगव्यवस्थापन. औरंगाबाद, भारत :मराठवाडाप्रकाशन. देशपांडे, एन .जी. महिलाउद्योजकता :संधीआ णआव्हाने. नागपूर, भारत : वद्याप्रकाशन ***Refer to latest editions of the given reference books***	

COM-OE-242
Introduction to Marketing

Total Hours: 30 **Credits: 2**

Course objectives	• To help students understand the core elements of the marketing mix and how they are used in different strategies. • To introduce students to the behaviour of consumers and what influences their buying decisions. • To explain the concepts of rural marketing and green marketing with real examples. • To make students aware of digital and global marketing trends and tools used in the modern business world.	
Course outcomes	• Students will be able to explain the 4Ps and 7Ps of marketing and apply them in real business situations. • Students will understand how consumers make decisions and the factors that influence their choices. • Students will be able to identify challenges and strategies in rural and green marketing. • Students will gain basic knowledge of digital tools, social media, and global marketing practices.	
Unit	**Topic Particulars**	**Hours**
Unit I	**Marketing Mix and Strategies** • Introduction to Marketing Mix – 4Ps and 7Ps • Product Strategies – Product Life Cycle, Branding, Packaging • Pricing Strategies – Objectives, Methods, Factors Influencing Pricing • Place Strategies – Distribution Channels, Logistics • Promotion Strategies – Tools of Promotion, IMC (Integrated Marketing Communication	**08**
Unit II	**Consumer Behaviour** • Meaning and Importance of Consumer Behaviour • Buying Decision Process – Stages • Factors Influencing Consumer Behaviour – Cultural, Social, Personal, Psychological • Consumer Buying vs. Business Buying Behaviour • Case Studies on Consumer Behaviour	**07**
Unit III	**Rural and Green Marketing** • Meaning and Importance of Rural Marketing • Characteristics and Challenges of Rural Markets • Strategies for Effective Rural Marketing • Concept and Scope of Green Marketing • Green Marketing Practices and Case Studies	**08**

Unit IV	**Digital and Global Marketing** • Basics of Digital Marketing – SEO, SEM, Email, Mobile, and Affiliate Marketing • Social Media Strategy for Businesses • Introduction to E-commerce Platforms • Concept of Global Marketing – Opportunities and Challenges • Case Studies of Successful Global Marketing Campaigns	**07**
Total		**30**
Study Resources	1. "Marketing Management: A South Asian Perspective" by Philip Kotler, Kevin Lane Keller, Abraham Koshy, and Mithileshwar Jha 2. "Marketing Management" by Rajan Saxena 3.Services Marketing: People, Technology, Strategy" by Christopher Lovelock, Jochen Wirtz, and Jayanta Chatterjee – 4. Marketing 4.0: Moving from Traditional to Digital" by Philip Kotler, Hermawan Kartajaya, and Iwan Setiawan "Marketing Management: A South Asian Perspective" by Philip Kotler, Kevin Lane Keller, Abraham Koshy, and Mithileshwar Jha ***Refer to latest editions of the given reference books***	

COM-OE-243
Event Management

Total Hours: 30 **Credits: 2**

Course objectives	• To introduce strategic thinking and proposal writing skills essential for successful event planning. • To familiarize students with modern technology and digital tools used in event management. • To create awareness about sustainable and inclusive practices in organizing events. • To help students learn from real-world case studies and apply best practices in their own event planning.
Course Outcome / Skill development	• Students will be able to prepare event proposals aligned with strategic goals and stakeholder needs. • Students will be able to use appropriate technology tools and platforms for managing modern events. • Students will demonstrate understanding of eco-friendly and inclusive practices in event execution. • Students will critically analyse and draw insights from successful national and international events.

Unit	Topic / Particular	Hours
Unit I	**Strategic Event Planning and Proposal Writing** • Strategic objectives in event planning • Writing an effective event proposal • Event feasibility study and SWOT analysis • Stakeholder analysis and communication plan • Legal and ethical considerations in event management	**08**
Unit II	**Technology in Event Management** • Role of technology in modern events • Event management software and tools (ticketing, scheduling, CRM) • Use of AR/VR and virtual platforms in events • Hybrid and virtual events – planning and execution • Live streaming and audience engagement tools	**07**
Unit III	**Sustainable and Inclusive Event Practices** • Concept of sustainability in events • Green event certifications and practices • Accessibility and inclusion in event planning • Waste management and eco-friendly logistics • CSR (Corporate Social Responsibility) in event industry	**08**
Unit IV	**Event Project and Case Studies** • Hands-on mini project – planning a mock event (social, corporate, or virtual) • Case studies of successful events (national and international) • Challenges faced and solutions implemented in real-world events • Group presentations and peer evaluations	**07**

	• Event performance indicators and report writing	
Study Resources	• Sheth, J. N., & Sethia, N. K. (2019). *Event Management: Concepts and Case Studies*. Mumbai: Himalaya Publishing House. • D'Cruz, P. (Ed.). (2018). *Indian Event Management Handbook*. Delhi: Wisdom Tree Publishers. • Rathi, P., & Sharma, A. (2017). *Fundamentals of Event Management*. New Delhi: Excel Books. • Pandey, P., & Gupta, R. (2016). *Event Planning and Management: A Practical Guide*. Mumbai: McGraw-Hill Education. • Chaturvedi, S., & Sharma, V. (2015). *Event Operations and Risk Management in India*. Chennai: Macmillan Publishers India Ltd. • Bansal, R. K. (2014). *Corporate Event Management: An Indian Perspective*. Delhi: Dorling Kindersley (India). • Kapoor, M., & Kumar, A. (2013). *Social Event Management: Perspectives from India*. Mumbai: Pearson Education India. • Gupta, S., & Chawla, K. (2012). *Event Marketing: Strategies and Implementation in India*. New Delhi: Oxford University Press. • Bhatia, R., & Arora, S. (2011). *Cultural Event Management in India*. Chandigarh: Bharati Publications. • Malhotra, A., & Khurana, A. (2010). *Sports Event Management in India*. Jaipur: Rawat Publications	

COM-OE-244
Business Ethics

Total Hours: 30 **Credits: 2**

Course Objectives	**The objectives of this course are to enable the students to –** • To introduce students to the basic concept of ethics and its relevance in daily and business life. • To help students identify simple ethical issues and dilemmas faced in real-life business situations. • To create awareness about Corporate Social Responsibility (CSR) and its importance in society. • To encourage responsible and ethical behavior in personal, professional, and digital life.
Course Outcomes	• Students will be able to understand the meaning and importance of ethics in personal and work life. • Students will be able to recognize common ethical dilemmas in business and suggest simple solutions. • Students will gain knowledge of CSR practices and appreciate the role of businesses in social development. • Students will develop a sense of responsibility and make ethical choices in digital and environmental contexts.

Unit	Topic / Particular	Hours
Unit I	**Business Ethics in Daily Life** • Understanding what ethics means in everyday life and at work • Simple examples of ethical and unethical behavior in business • Importance of honesty, fairness, and responsibility • Difference between what is legal and what is ethical	**08**
Unit II	**Simple Ethical Dilemmas in Business** • What is a dilemma? Understanding through real-life examples • Making the right choice in tricky situations • Easy case studies about misleading advertisements, price fairness, etc. • Fun classroom activities like role-play and group discussions	**07**
Unit III	**Corporate Social Responsibility (CSR) Made Simple** • What is CSR and why it is important • How companies help society through small initiatives • Examples of local businesses doing good for people and the environment • Discussing whether all companies should do social work	**08**
Unit IV	**Ethics and You – Being a Responsible Citizen** • Being honest and respectful on social media and digital platforms • How to protect the environment through ethical choices • Using mobile phones, apps, and internet in the right way	**07**
Total		**30**

Study Resources	• Fernando, A. C. Business Ethics: An Indian Perspective. Pearson Education. • Hartman, L. P., DesJardins, J., & MacDonald, C. Business Ethics: Decision-Making for Personal Integrity & Social Responsibility. McGraw-Hill Education. • Velasquez, M. G. Business Ethics: Concepts and Cases. Pearson Education. • Ghosh, B. N. Business Ethics and Corporate Governance. McGraw-Hill Education. • Chakraborty, S. K. Ethics in Management: Vedantic Perspectives. Oxford University Press. • डॉ .नंदकुमारनिकम - व्यवसायनैतिकता, प्रकाशक :फडकेप्रकाशन • डॉ .अर वंदआपटे - व्यवसायातीलनैतिकताआ णमूल्ये, प्रकाशक :राजहंसप्रकाशन • डॉ .र . श .जाधव - व्यवसायव्यवस्थापनआ णनैतिकता, प्रकाशक :उत्कर्षप्रकाशन