SAVITRIBAI PHULE PUNE UNIVERSITY (SPPU)
(Formerly University of Pune)

CREDIT SYSTEM (CS)
For
SEMESTER PATTERN
Post Graduate Programs

Handbook

(Updated Version)

Prepared by
Professor Vilas Kharat   **Dr. V. B. Gaikwad**

MESSAGE FROM
HON. VICE CHANCELLOR, SPPU

The world of today is full of competition in each and every field. In order to cop-up with the needs of the time it has become necessary to prepare ourselves in tune with the norms and practices accepted and implemented across the globe. As such, one of the important aspects is to add a value to a postgraduate degree by imparting a knowledge based and hands-on experience training to the students. This very aspect demands the choice based credit system for the PG programs. The Credit System (CS) not only nurtures a student to put his best efforts for touching the heights of excellent education based knowledge but also allows carrying the credits earned from one University to the other in India and abroad as well. In fact, there are as many aspects that are of great importance in the CS but CONTINUOUS ASSESSMENT is the backbone and so it has to be handled with care so as to visualize a student with potential for excellence. Our University has jumped into this well of 21st century education with a firm footing of CS from the academic year 2013-14 for the PG programs conducted at affiliated colleges also. I am confident that the teachers involved in the implementation part would shoulder the responsibility & add values to it.

This handbook of CS is prepared to facilitate the aims and objectives of the system and the teachers as well as students would testimony the lucidity and essence of it.

Dr. W. N. Gade

PREAMBLE

In pursuance of the decision to implement Credit System at the Post Graduate level and ensure continuous assessment, the SPPU has decided to incorporate the **Credit System (CS)** under **Semester Pattern** in all its affiliated colleges and recognized institutions where postgraduate programs are conducted.

The Hon. Vice-Chancellor and the authorities of University of Pune, namely, the members of the Management Council, the

Deans of Faculties, the Members of the Academic Council, and the chairmen of the board of studies are the pillars in shaping the system for the cause of the benefit to the students.

Of course, all the teachers are committed to handle the credit system for the better and result oriented output in the enhancement of knowledge level of each and every student.

Down the line of every 2/3 years, the University is keen to inculcate the system and observe the overall development of its students.

CONTENTS

1. General administration

1.1 These rules and regulations shall be applicable for the conduct of CS for the Departments on the Campus of SPPU (implemented in AY 2001-02) as well as for the affiliated colleges and institutes (implemented in AY 2013-14).

1.2 As per the UGC directives, 10 point scale is applicable from the academic year AY 2015-16 (not applicable to the students admitted before the AY 2015-16).

1.3 CS Coordination Committee.

1. *Director, BCUD – Chairman*
2. *Deans of faculties - Members*
3. *HoD s from Campus(02) - Members*
4. *Professors from Campus(02) - Members*

This Committee shall take all decisions arising pertain to these rules and the implementation of CS.

2. Conduct of the Credit System

2.1 The Post-Graduate Degree will be awarded to those students who earn the minimum number of credits as follows:

Name of the Faculty	Total credits	Average credits per semester
Science, Engineering, Pharmacy, Management, Technology	100	25
Arts & Fine Arts, Social Sciences, Commerce, Law, Education, Physical Education**	64	16

(* - will be as per the directives of Education Council)

- In a case, where the PG program duration is of one year, such a program shall consist of minimum 40 credits.
- Except the credits for practical courses, wherever applicable, a student can register for less number of courses in a semester subject to the condition that such a student will have to complete the degree in a maximum of four (five) years for 2 years (3 years) program. This facility will be available subject to the availability of concerned courses in a given semester and with a maximum variation of 25 % credits (in case of fresh credits) per semester.

2.2 The proportion of Laboratory courses shall be around 40 % of the total credits of a PG program. Project work, if included, shall consist of NOT more than 10 % of the total number credits for PG programs in Science, Engineering, Technology, Management, Pharmacy and 05 % of the total number of credits for other PG programs.

2.3 One credit will be equivalent to 15 clock hours of teacher-student classroom contact in a semester. There will be no mid-way change allowed from Credit System to Non-credit (external) System or vice versa.

2.4 A post graduate teacher in a subject shall be affiliated to only ONE post graduate center at any given time and for only one subject.

2.5 For the routine conduct of the CS in a PG Department on the campus of SPPU, HoD will be the Chairperson and the teachers (employees of SPPU) in the Department will be the members.

While for a PG Department in colleges/institutes, Dean of the concerned faculty shall be the Chairperson and the constitution of faculty wise committee shall be as follows:

1. *Dean of the Faculty – Chairman*
2. *Two HoD's of the Post Graduate centers from the respective faculty nominated by the Hon. Vice Chancellor*
3. *One HoD/Professor/Subject expert from the Post Graduate Department of the University Campus nominated by the Hon. Vice Chancellor*
4. *Director, BCUD - Coordinator*

2.6 Among the minimum number of credits to be earned by a student to complete a Post Graduate Degree program (100/64 credits), the student will have to earn minimum 75% credits from the parent Department (subject) and the remaining up to 25 % credits could be earned from the parent Department (subject) or any subject/s of any faculty conducted at other PG Department/ PG Center. In any case, a student will have to earn compulsory credits from the parent Department (subject) over and above.

3. Examination Rules

3.1   Assessment shall consist of CA-Continuous assessment and ESE(ETE)-End of Semester(Term) Examination with an equal weightage of 50%.

3.2   The concerned teacher is responsible for conduct and evaluation towards CA and shall announce at the beginning of the course about the mechanisms under which CA would take place. However, the ESE (ETE) shall cover the entire syllabus prescribed for that course.

3.3   The CA towards 50% marks will be a continuous activity and at least two written tests (for 60-80% marks out of CA marks) must be conducted in addition to at least two following mechanisms (for 20-40% marks out of CA marks) for a full course of 4/5 credits.

Journal/Lecture/Library notes, Short Quizzes, Seminar presentation, Assignments, Extension Work, An Open Book Test (book to be decided by the concerned teacher), Mini Research Project by an individual student or a group of students

A teacher may devise a mechanism other than written test in addition to above in order to flourish the course contents.

a) It is mandatory for a teacher to hand over the assessed answer sheets to the respective students well before the commencement of the ESE (ETE).

b) It is also mandatory to declare the score gained by all the students in a course towards CA on the notice board duly signed by the concerned teacher of the course and the HoD/Principal/Director.

3.4　ESE (ETE) for the remaining 50% marks will be conducted by SPPU.

3.5　A student has to obtain 40 % marks taken together of CA and ESE (ETE) with a minimum of 30% in each of these separately.

3.6　A student will have to obtain a minimum aggregate of 40% marks in each course to be counted for the minimum number of credits required for the completion of the program.

3.7　If a student misses an internal assessment examination he/she will have a second chance with the endorsement of the HoD/Principal/Director in consultation with the concerned teacher. Such a second chance shall not be the right of the student.

3.8　a) If a student is declared as "PASS" in a course (Grade other than F), then the student cannot choose/reappear that course unless appearing under "CLASS/GRADE IMPROVEMENT" for ESE (ETE) only.
　　CA is not available for a course in which the student has been declared as "PASS".
b) If a student is declared as "FAIL" (Grade F) in a course, then the student is allowed to choose such a course, with CA and ESE (ETE) both, only in a semester in which the course is conducted, irrespective of the previous score in CA.

Otherwise, the student may appear only for ESE (ETE) in that course in any of the following/forthcoming semester, provided that the student has scored at least 15% of the total 100% (or 30% of the 50% of the total marks) in CA.

Explanation:

X = 100%

CA score	ESE/ ETE Score	CA+ ESE/ETE	Result
≥15% of X	≥15% of X	≥40% of X	PASS/Earned Credits with Grade
≥15% of X	≥15% of X	<40% of X	FAIL/No Credits Earned

Y = Course,
Odd-Sem = First Half/Semester of an Academic Year
Even-Sem = Second Half/Semester of an Academic Year

Semester in which Y is conducted	Status of the Y for a student	Future scope for improvement in Y
Odd-Sem	PASS	Under CLASS IMPROVEMENT only
	FAIL	The student can appear for ESE (ETE) in any subsequent semester, provided the student has scored ≥ 15% of X. OR The student can choose/register Y with CA and ESE (ETE) both in an Odd-Sem.
Even-Sem	PASS	Under CLASS IMPROVEMENT only
	FAIL	The student can appear for ESE (ETE) in any subsequent semester, provided the student has scored ≥ 15% of X. OR The student can choose/register Y with CA and ESE (ETE) both in an Even-Sem.

c) In case of 3.8(b), the maximum duration available to register/reappear for a course will be as follows.

> # 2 years PG Program – Up to 4 (four) years
> (i.e. *if a student is registered/admitted for first semester in 2013-14, then the student is allowed to register/reappear up to second semester in 2016-17)*
>
> # 3 years PG Program – Up to 5 (five) years
> (i.e. *if a student is registered/admitted for first semester in 2013-14, then the student is allowed to register/reappear up to second semester in 2017-18)*

d) In the case of 3.8(b), the number of attempts (excluding registered for first time) available to register/reappear for the course would be 3(three) only, subject to 3.8(c).

e) In an exceptional case, if there are sufficient number of students who wish to register for a course for CA and ESE (ETE) both in which they are failed, then such a course can be conducted in the immediate following semester only, in addition to the courses conducted in that semester. However, there cannot be more than two such courses at a time in that semester.

3.9   The student will be finally declared as failed if the minimum numbers of credits are not earned within a total period of Four and Five years respectively for 2 years PG Program and 3 years PG Program. After that, such a student will have

to seek fresh admission as per the admission rules prevailing at that time.

3.10   A student cannot register for the third/fourth semester, if she/he fails to complete 50% credits of the total credits expected to be ordinarily completed within two semesters.

3.11   There shall be a revaluation of the answer scripts of ESE (ETE) as per Ordinance No.134 A & B, but not of CA.

3.12   While marks will be given for all examinations, they will be converted into grades. The Semester End Grade sheets will be generated by using marks and grades and the final grade sheets and transcripts shall have grade points average and total percentage of marks (up to two decimal points). The final grade sheet will also indicate the PG Department/Center to which the candidate is registered.

4. Assessment and Grade Point Average

4.1 **The system of evaluation will be as follows**: Each CA and ESE (ETE) will be evaluated in terms of marks. The marks for CA and ESE (ETE) will be added to convert into a grade and later a grade point average. There is no grade independently for CA or ESE (ETE).

4.2 Result of a student will be declared for each semester after the ESE (ETE) only.

4.3 The student will get a Grade Sheet with total grades earned and a Grade Point Average, after earning the minimum number of credits towards the completion of a PG program (subject to 3.9).

4.4 *Marks/Grade/Grade Point w.e.f. AY 2015-16* (*10 Point Scale*):

Marks	Grade	Grade Point
80-100	O: Outstanding	10
70-79	A+: Excellent	9
60-69	A: Very Good	8
55-59	B+: Good	7
50-54	B: Above Average	6
45-49	C: Average	5
40-44	P: Pass	4
0-39	F: Fail	0
-	Ab: Absent	0

Following will be applicable for all those who are admitted before the AY 2015-16 till they complete the PG program (subject to 3.9).

Marks	Grade	Grade Point
100 to 75	O: Outstanding	06
74 to 65	A: Very Good	05
64 to 55	B: Good	04
54 to 50	C: Average	03
49 to 45	D: Satisfactory	02
44 to 40	E: Pass	01
39 to 0	F: Fail	00

4.5 Final Grade w.e.f. the AY 2015-16 (10 Point Scale):

Grade Point Average	Grade
09.00 – 10.00	O
08.50 – 09.00	A+
07.50 – 08.49	A
06.50 – 07.49	B+
05.50 – 06.49	B
04.25 – 05.49	C
04.00 – 04.24	P
00.00 – 03.99	F

Remark: B+ is equivalent to 55% marks and B is equivalent to 50% marks.

Following will be applicable for all those who are admitted before the AY 2015-16 till they complete the PG program (subject to 3.9).

Grade Point Average	Grade
05.00-6.00	O
04.50-04.99	A
03.50-04.49	B
02.50-03.49	C
01.50-02.49	D
00.50-01.49	E
00.00-00.49	F

4.7   'B' Grade is equivalent to atleast 55% of the marks as per circular No.UGC- 1298/[4619]UNI-4. (Not applicable for 10 point scale)

4.8   A seven point grade system [guided by the Government of Maharashtra Resolution No. NGV-1298/[4619]/UNI.4 and the University regulations] will he followed uniformly for Science, Arts, Mental, Moral and Social Sciences. The corresponding grade table is detailed above.(not appplicale for 10 point scale)

4.9   If the GPA is higher than the indicated upper limit in the three decimal digit, then higher final

grade will be awarded (e.g. a student getting GPA of 4.492 may be awarded 'A' grade). (Not applicable for 10 point scale)

4.10   There will be only final compilation and moderation at GPA (Final) level done at the Department. While declaring the result, the existing relevant ordinances are applicable. There is also a provision for verification and revaluation, subject to the applicable rules at that point of time.

4.11   For grade improvement, 2 year program student will have to reappear for ESE (ETE) only in the courses comprising a minimum of 30 credits in case of Science, Engineering, Technology, Management and Pharmacy; 20 credits for other faculties and 12 credits in case of one year degree program. These courses will be from the parent Department only in which the student has earned the credits. A student can opt for the Grade Improvement Program only after the declaration of earning minimum number of credits and completion of the PG Program (subject to 3.9) within the period of two years from the completion of program.

4.12   The formula for GPA will be based on Weighted Average. The final GPA will not be printed unless a student passes courses for the minimum 100 credits, 80 credits or 64 credits as the case may be.

4.13   The description for the grades is as follows*:*

O: Outstanding: Excellent analysis of the topic, (80% and above)

Accurate knowledge of the primary material, wide range of reading, logical development of ideas, originality in approaching the subject, Neat and systematic organization of content, elegant and lucid style;

A+ : Excellent : Excellent analysis of the topic (70 to 79%) *Accurate knowledge of the primary material, acquaintance with seminal publications, logical development of ideas, Neat and systematic organization of content, effective and clear expression;*

A: Very Good: Good analysis and treatment of the topic (60 to 69%) *Almost accurate knowledge of the primary material, acquaintance with seminal publications, logical development of ideas, Fair and systematic organization of content, effective and clear expression;*

B+: Good: Good analysis and treatment of the topic (55 to 59%)
Basic knowledge of the primary material, logical development of ideas, Neat and systematic organization of content, effective and clear expression;

B: Above Average: Some important points covered (50 to 54%)

Basic knowledge of the primary material, logical development of ideas, Neat and systematic organization of content, good language or expression;

C: Average: Some points discussed (45 to 49%)

Basic knowledge of the primary material, some organization, acceptable language or expression;

P: Pass: Any two of the above (40 to 44%)

F: Fail: None of the above (0 to 39%)

4.14 One credit is equivalent to 20-25 marks for evaluation purpose.

4.15 There will be an evaluation of each course by students at the end of every semester. *(Sample format enclosed for course evaluation by students)*

Relevant circulars from which these rules are compiled and modified

· 187/2001 (12-7-2001) for both M. A. and M. Sc.

· 168/2002 (14-6-2002) & CBH/5422 of 29-8-2002 in continuation of 168/2002 for Social sciences and Humanities

· 125/2004 (22-3-2004) addition to 168 of 2002

· 296/ 2006 (5-8-2006) for all departments

   - *UGC D.O. No. F. 1-1/2014(Secy) Dated 12th Nov. 2014*

5. Modus Operandi of Evaluation under Credit System- 2 years programs

5.1 Each regular student will normally appear for all the 25% credits in a semester out of the minimum number of credits required to obtain a degree.

5.2 A student who wishes to register to the third /fourth semester should have gained at least 50% credits out of the total number of credits offered at the first and second semester of the first year.

5.3 Evaluation of each credit will be in two parts, namely CA and ESE (ETE).

5.4 A course may be of 1 or 2 or 3 or 4 or 5 credits.

5.5 The evaluation of a course means the evaluation of total number of credits of that course. As such, all the credits taken together of a particular course will be evaluated in two parts CA and ESE (ETE).

5.6 Weightage for CA would be 50% and for ESE (ETE) would be 50%.

5.7 A course will be evaluated in the form of 50 marks for CA and 50 marks for ESE (ETE).

5.8 A student will gain all the credits of a course after having obtained minimum 40 marks from CA (minimum 15 out of 50) and ESE (ETE) (minimum 15 out of 50) taken together and will get the

respective grade and grade points in the respective course. Otherwise, a student will get grade F (Fail) in that respective course and will not gain any credits or grade points towards that course.

5.9 **CA**: The teacher would evaluate a student towards a course through interaction throughout the semester which would include one or more (but not less than 4 including compulsory written test/s) of the following mechanisms with their maximum weightage out of 50 marks and this essentially enables the teacher to get positive feedback about a student's overall understanding/ability and in nutshell enhances the teaching-learning process.

    a. Written test – Max 2 with not more than 15 marks for each

    b. Assignment – Max 2 with not more than 5 marks for each

    c. Seminar presentation – 5 marks (not for all the students)

    d. Group discussion – 5 marks (not for all the students)

    e. Extension work – 5 marks (not for all the students)

    f. An open book test – 10 marks (to be conducted in a classroom for not more than 3 questions)

    g. Report/Note on research paper/s or study tours – 5 marks (not for all the students and to be presented in the respective class)

- *A teacher may propose any other mean towards CA (other than written test) that may suit for a particular course and implement only after the approval of the Departmental Committee constituted and approved by the HoD/Principal/Director.*

5.10   If a student could not attend the CA written test due to some unavoidable reasons then the teacher may consider a request for retest in writing with furnishing the reason of absence.

5.11   If a student failed to gain the credits of any course (declared F grade in that course) then the student can reattempt the course with CA (if the course is conducted in that semester) and ESE (ETE) both or with ESE (ETE) only (if one has scored 15 in CA) in the subsequent ESEs (ETEs) (max. two such attempts) within a period of 4 years (5 for 3 years programs) from the date of admission for the first semester (subject to 3.9).

5.12   In case a student failed to earn the minimum number of credits required for obtaining a degree within the stipulated period of 4 years (5 years for 3 years programs) then such a student will be declared **INCOMPLETE EXIT** and in such a case the student can seek a fresh admission as per the admission rules prevailing at that time.

5.13   The policies and procedures determined by the SPPU from time to time will be followed for the

conduct of examinations and declaration of the result of a candidate.

5.14 **ESE** (ETE): Each credit will be evaluated for a maximum period of 45 minutes. The following would be an outline for setting the question paper for ESE(ETE).

Credits	Duration	Questions to be attempted	Number of Subquestions	Marks for subquestions
1	45 min	1 out of 2	3 (for 2 questions)	4+3+3 or 5+3+2 or 4+4+2
2	90 min	3 out of 5	3 (for 3 questions)	4+3+3 or 5+3+2 or 4+4+2
			2 (for 2 questions)	5+5
3	150 min	4 out of 6	2 (for 4 questions)	4+3+3 or 5+3+2 or 4+4+2
			2 (for 2 questions)	5+5
4/5	180 min	5 out of 8	3 (for 6 questions)	4+3+3 or 5+3+2 or 4+4+2
			2 (for 2 questions)	5+5

Note: A question paper for PG program course of 3/4/5 credits under any Faculty other than Science, Engineering, Technology, Management and Pharmacy may contain a question of 10 marks(1 out of 2) without a subquestion.

5.15 **PRACTICAL EXAMINATION**:

   a. The duration for the conduct of ESE (ETE) of a practical course would be same as stipulated in 5.13.

   b. The outline of the distribution of maximum marks for various aspects/mechanisms towards CA is as follows:

- *Journal – 10 marks*
- *Viva-voce at the time of submission of each practical – 20 marks*
- *Group discussion of 5/6 students for testing the understanding level of a student – 10 marks*
- *Attendance – 5 marks*
- *Additional practical work of indisciplinary approach – 5 marks*

   c. At least three experiments should be asked for the full course of 4/5 credits and at least two for 2/3 credits.

   d. Certified Journal would be compulsory to appear for the ESE (ETE) practical course.

   e. There shall be two experts from the parent Department and two examiners (one of which will be external) per batch.

5.16 If a student failed to obtain a grade other than F in a course then such a course will not be taken into account for calculating GPA and overall grade. In fact, all the courses in which a student has passed will be taken into account for calculating the GPA and overall grade.

6 Modus Operandi of Evaluation under Credit System- 3 years programs

MCA/MSc(IMCA)/3-year Programs:

6.0 All the points other than 5.1 and 5.2 above are applicable to these programs also.

6.1 Each regular student will normally appear for all the 25 credits in a semester. (For the program of 150 credits in Six semesters)

6.2 A student who wishes to register to the third semester/fourth semester should have gained at least 25 credits. (In case 50 credits offered per year)

6.3 A student will be considered to have "Completed" the Internship/Industrial Training upon the submission of certificate of completion, duly signed and sealed, from the Organization where the candidate worked during the Internship period. In case a student failed to submit the required certificate of completion duly signed by mentor/Organization then the student will be considered to have "Not Completed" the required internship/industrial training at the time of the declaration of the result. And hence such student will have to undergo the complete training.

Savitribai Phule Pune University, Pune

Bachelor of Business Administration (Computer Application)

BBA(CA)

(Under faculty of Commerce & Management)

(To be implemented from Academic year 2019-20)

1. Name of Programme: Bachelor of Business Administration (Computer Application)

2. Introduction:

The degree shall be titled as Bachelor of Business Administration (B.B.A.)(Computer Application) under the Faculty of Commerce and Management. First Year B.B.A.(CA) choice based credit system is implemented w.e.f. the academic year 2019-2020 , Second Year B.B.A.(CA) II will be implement w.e.f. 2020-2021 and Third Year B.B.A.(CA) III w.e.f. 2021-2022

3. Programme Objectives:

- To produce skill oriented human resource.
- To import practical skills among students.
- To make industry ready resource.
- To bring the spirit of entrepreneurship.

4. Programme Structure:

- The Programme is of a Three Year (Six semesters) Full Time Degree Programme.
- The programme shall be based on credit system comprising 132 credits.

5. Eligibility for Admission

- A candidate is eligible for admission to the Degree in Bachelor of Business Administration – Computer Application after passing 12th Std. examination (H.S.C. 10 +2) from any stream with English as passing subject and has secured 40% marks at 12th std.
- Three Years Diploma after S.S.C. i.e. 10th Standard of Board of Technical Education conducted by Government of Maharashtra or its equivalent.
- Two Years Diploma in Pharmacy after H.S.C., of Board of Technical Education conducted by Government of Maharashtra or its equivalent.
- MCVC

6. Medium of Instruction: English

7. Award of Credits:
- Each course having 3 credits shall be evaluated out of 100 marks and student should secure at least 40 marks to earn full credits of that course.
- Each course with 2 credits for Sem-I &Sem-II, Sem-V &Sem-VI is divided in theory (50%) & practical (50%) and for Sem-III,IV there will be project work for students. For all practical and project there will be university evaluation. For Sem-I,II,V&VI (30%Internal & 70%Extrenal) is the pattern of evaluation.
- GPA shall be calculated based on the marks obtained in the respective subject provided that student should have obtained credits for that course.

8. Evaluation Pattern:

- Each course carrying 100 marks shall be evaluated with Continuous Assessment (CA) and University Evaluation (UE) mechanism. Continuous assessment shall be of 30 marks while University Evaluation shall be of 70 marks. To pass in the course, a student has to secure minimum 40 marks provided that he should secure minimum 28 marks in University Evaluation (UE).
- CA shall be based on internal tests (minimum 2 for 20 marks). In addition, for remaining 10 marks a teacher may assign various activities such as home assignments,

tutorials, seminars, presentations, group discussion etc, to the students and evaluate accordingly.

9. **Method of Evaluation and Evaluation Criteria:** - 1. Internal Assessment 30 marks for all theory related subjects 2. Practical and Project will be evaluated separately 3.SPPU - Examination will be 70 marks

- **1. Instructions for teachers for internal evaluation for 30 Marks -** The purpose of internal evaluation is to assess the depth of knowledge, understanding and awareness. For this purpose a teacher is expected to use different evaluation methods in order to have rational and objective assessment of the learners and available resources.
- The class work will carry 30 marks in each course. Internal Evaluation includes continuous evaluation of a student by adopting variety of techniques such as Assignments, Presentation, Internal examination, Group Discussions , Projects etc.
- There shall be Four small projects /Tutorials for internal evaluation as compulsory part of assessment (Semester I ,II ,III and IV).

2. Project Examination

For course on Practical and Project work as per the regular practice there will be Written Report and viva presentation of 100 marks at SPPU level.

3. External Examination: - There will be written Examination of 70 marks and 3 hrs duration for every course at the end of each Semester.

Setting of Question Papers (Applicable to theory subjects)
1. A candidate shall have to answer the questions in all the subjects in English only.
2. Question papers shall be framed so as to ensure that no part of the syllabus is left out of study by a candidate.
3. question paper shall be balanced in respect of various topics outlined in the syllabus.
4. The question papers shall have a combination of long, short answer and MCQ type questions.

10. Restructuring of courses –Equivalence and Transitory Provision

The University will conduct examination of old course for next three academic years from the date of implementation of new course.

The candidate of old course will be given three chances to clear his subjects as per the old course and thereafter he will have to appear for the subjects under new course as per the equivalence given to old course.

11. Completion of Degree Programme:

A student who earns 132 credits, shall be considered to have completed the requirements of the B.B.A.(CA) degree program and CGPA will be calculated for such student.

12. Credit Allocation

CC-Core Course, EC-Elective Course, PR-Practical, PJ-Project,

AECC-Ability Enhancement Compulsory Courses, SEC-Skill Enhancement Courses.

Total - 132 Credits for Three years Programme

Sr. No.	Semester	CC – Credit	EC Credit	PR Credit	PJ Credit	AECC- credit	SEC – Credit	Lectures + Project +add on courses= Total Credits
1	I	15		4			2	15+4+2 =21
2	II	15		4			2	15 +4 +2=21
3	III	9	6	6		2		9+6+6+2=23
4	IV	9	3	4	4		2	9+3+4+4+2=22
5	V	9	3	4	4		2	9+3+4+4+2=22
6	VI	10	3	4	4		2	10+3+4+4+2=23
Total		67	15	26	12	2	10	67+15+26+12+2+10=132

13. Titles of Papers and Scheme of Study for B.B.A. (C.A.) Programme
CC-Core Course, EC-Elective Course, PR-Practical, PJ-Project,
AECC-Ability Enhancement Compulsory Courses, SEC-Skill
Enhancement Courses.

SEMESTER- I

Subject Code	Subject Name	Course	Credits	
			Th	Pr
CA-101	Business Communication	CC	3	
CA-102	Principles of Management	CC	3	
CA-103	C Language	CC	3	
CA-104	Database Management System	CC	3	
CA-105	Statistics	CC	3	
CA-106	Computer Laboratory Based on 103 &104 (2 credits each)	PR		4
107	Add-On (PPA) (30 Hours)	SEC	2	

SEMESTER- II

Subject Code	Subject Name	Course	Credits	
			Th	Pr
CA-201	Organization Behavior & Human Resource Management	CC	3	
CA-202	Financial Accounting	CC	3	
CA-203	Business Mathematics	CC	3	
CA-204	Relational database	CC	3	
CA-205	Web Technology HTML-JS-CSS	CC	3	
CA-206	Computer Laboratory Based on 204 & 205(2 credits each)	PR		4
207	Add-On (Advance C) (30 Hours)	SEC	2	

SEMESTER- III

Subject Code	Subject Name	Course	Credits	
			Th	Pr
CA-301	Digital Marketing	CC	3	
CA-302	Data Structure	CC	3	
CA-303	Software Engineering	CC	3	
CA-304	Angular JS	EC	3	
OR				
CA-304	PHP	EC	3	
CA-305	Big data	EC	3	
OR				
CA-305	Block chain	EC	3	
CA-306	Computer Laboratory Based on 302 , 304 and 305 (2 credits each)	PR		2+2+2 = 6
307 AECC	Environment Awareness	AECC	2	

SEMESTER- IV

Subject Code	Subject Name	Course	Credits	
			Th	Pr
CA-401	Networking	CC	3	
CA-402	Object Oriented Concepts Through CPP	CC	3	
CA-403	Operating System	CC	3	
CA-404	**NODE JS**	**EC**	**3**	
OR				
CA-404	**Advance PHP**	**EC**	**3**	
CA-405	Project	EC		4
CA-406	Computer Laboratory Based on 402,404 (2 credits each)	PR		4
4	ADD-On (30 Hours)	SEC	2	

SEMESTER- V

Subject Code	Subject Name	Course	Credits	
			Th	Pr
CA-501	Cyber Security	CC	3	
CA-502	OOSE	CC	3	
CA-503	Core Java	CC	3	
CA-504	Mongo DB	EC	3	
OR				
CA-504	Python	EC	3	
CA-505	Project	PJ		4
CA-506	Computer Laboratory Based on 503 and 504(2 credits each)	PR		4
5	Add on Course-IOT(30 Hours)		2	

SEMESTER- VI

Subject Code	Subject Name	Course	Credits	
			Th	Pr
CA-601	Recent Trends in Information Technology(Tutorial/Assignment)	CCT	3+1	
CA-602	Software Testing	CC	3	
CA-603	Advanced Java	CC	3	
CA-604	Android Programming	EC	3	
OR				
CA-604	Dot Net framework	EC	3	
CA-605	Project	PJ		4
CA-606	Computer Laboratory Based on 603 and 604(2 credits each)	PR		4
6	Add on Course-Soft Skills Training		2	

Dr. Nitin Karmalkar, Vice Chancellor, Hon. Dr. N. S. Umarani, Pro-Vice Chancellor, Hon. Dr.Parag Kalkar, Dean, and Associate Dean, Dr. Yashodhan Mithare, Faculty of Commerce and Management have given insights in designing the BBA CA Programme.

Dr. Sanjay Kaptan ,Head ,Savkar Chair has shared his immense knowledge and expertise for designing the structure. Also, the Industry experts panel has added insights in course titles ofthe BBA CA Programme. Dr. Tanuja Devi co-ordinated the BBA CA Restructuring Committee Dr. Ranjit Patil , Shakila Sishawantan , Prashant Mule Shivendu Bhushan have contributed greatly. This synergy of contributors is very crucial in fine tuning of the BBA CA Programme in its present form.

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Savitribai Phule Pune University, Pune

B.B.A. (Computer Application)

(Under faculty of Commerce & Management)

(To be implemented from Academic year 2019-20)

Business Communication Skills
Course Code: -- 101
Credit 3

Depth of the syllabus - Reasonable knowledge of the communication

Program objectives

1 To understand what is the role of communication in personal and business world
2. To understand system and communication and their utility
3. To develop proficiency in how to write business letters and other communications in required b

Unit No.	Contents	Lectures
1	**1.Concept of Communication and Introduction to Communication** 1.1 Role of Communication in social and economic system 1.2 Need for effective communication 1.3 Meaning and definition 1.4 Principles of effective communication 1.5 Barriers to communication and over comings	12
2	**Methods and types of Communication** 2.1 Written communication, 2.2 Forms of written communication. 2.3 Qualities ,difficulties in written communication , 2.4 Constraints in developing effective written communication 2.5 Merits and Limitations of written communication 2.6 Listening Written communication, 2.7 Forms of written communication. 2.8 Qualities, difficulties in written communication , 2.9 Constraints in developing effective written communication	12
3.	**Business Correspondence** 3.1 Concept , 3.2 Need and functions of Business .Correspondence , 3.3 Types of Business letters , 3.4 Layout Drafting of business , 3.5 Sales Letter , 3.6 Orders sales circulars and business promotion letters 3.7 written methods& types of communication	12
4.	**Analysis of different Media of Communication** 4.1 Fax communication ,	12

4.2 Voice mail ,
4.3 e-mails ,
4.4 Tele conferencing ,
4.5 Communication through social media

References

Sr. No.	Title of the Book	Author/s	Publication
1	Business Communication	Meenakshi Raman , Prakash Singh	Oxford
2	Business Communication	HomaiPradhan , N.S. Pradhan	Himalaya Publishing House
3	Business Communication	R.K. Madhukar	Vikas Publishing House
4	Business Communication and personality Development	BiswajitDas .ipswwtaSatpathy	Excel Books
5	Business Communication – Concepts , Cases and applications	P.D Chaturvedi , MukeshChaturvedi	Dorling Kindersley
6	Business Communication – Connecting at work	HorySankarMukerjee	Oxford
7	Business Communication Today	Courtland L. Bovee , John V. Thill , AbhaChatterjee	Pearson
8	Hand Book of internal Communication	Eileen Scholes	Infinity Books

Principles of Management
Course Code 102
Credit -3

Depth of the course- Reasonable working knowledge
Program Objectives
- To understand basic concept regarding org. Business Administration
- To examining how various management principles
- To develop managerial skills among the students

Unit No.	Contents	Lectures
1	**Nature of management** Meaning , importance , functions ,types Management as an art ,science and social system Universality of concept of management and organization	**12**
2	**Evolution of management thoughts** Concept of managerial thoughts Contribution of Taylor, Mayo and Fayol and Drucker and Indian Management Ethos	**12**
3.	**Major managerial Functions** Planning , need types ,methods , advantages ,merits Forecasting. need types ,methods , advantages ,merits Decision making types process and techniques Directions nature and principles and Motivation –nature, principles and theories Organizing –concept delegation of authorities decentralization concepts and importance	**12**
4.	**Recent trends in Management** Management of change , Mgt of crises ,TQM ,stress management (Principles ,concepts merits)	**12**

References

Sr. No.	Title of the Book	Author/s	Publication
1	Management Concepts and Strategies	J.S. Chandan	Vikas Publishing House Pvt. Ltd.
2	Principles of Management	Harold Koontz , Heinz Weihrich , A. RamachandraArysri	McGraw hill companies
3	Management A Global and Entrepreneurial Perspective	Heinz Weihrich , Mark V. Cannice , Harold Koontz	McGraw hill companies
4	Management – 2008 Edition	Robert Kreitner , MamataMohapatra	Biztantra – Management For Flat World
5	Introduction to Management	John R. Schermerhorn	Wiley India Pvt. Ltd.
6	Principles of Management	P.C. Tripathi , P.N. reddy	McGraw hill companies
7	Management Text and Cases	R. SatyaRaju , A. Parthasarthy	PHI learning Pvt. Ltd
7	Management (Multi-Dimensional Approach)	H. R. Appannaiah , G. Dinakar , H.A. Bhaskara	Himalaya Publishing House

Subject : C-Programming
Course Code-103
Credit-3

Unit No.	Topics	No. of Lectures

1	**Introduction to C language**
	1.1 History
	1.2 Basic structure of C Programming
	1.3 Language fundamentals
	     1.3.1 Character set, tokens
	     1.3.2 Keywords and identifiers
	     1.3.3 Variables and data types
	1.4 Operators
	     1.4.1 Types of operators
	     1.4.2 Precedence and associativity
	     1.4.3 Expression
		3

2	**Managing I/O operations**
	2.1 Console based I/O and related built-in I/O functions
	     2.1.1 printf(), scanf()
	     2.1.2 getch(), getchar()
	2.2 Formatted input and formatted output
		2

3	**Decision Making and looping**
	3.1 Introduction
	3.2 Decision making structure
	     3.2.1 If statement
	     3.2.2 If-else statement
	     3.2.3 Nested if-else statement
	     3.2.4 Conditional operator
	     3.2.5 Switch statement
	3.3 Loop control structures
	     3.3.1 while loop
	     3.3.2 Do-while loop
	     3.3.3 For loop
	     3.3.4 Nested for loop
	3.4 Jump statements
	     3.4.1 break
	     3.4.2 continue
	     3.4.3 goto
	     3.4.4 exit
		9

4	**Programs through conditional and looping statements** Addition / Multiplication of integers Determining if a number is +ve / -ve / even / odd Maximum of 2 numbers, 3 numbers Sum of first n numbers, given n numbers Integer division, Digit reversing, Table generation for n, ab Factorial, sine series, cosine series, nCr , Pascal Triangle Prime number, Factors of a number	5

	Other problems such as Perfect number, GCD of 2 numbers etc (Write algorithms and draw flowcharts)		

5	**Arrays and Strings**
	5.1 Introduction to one-dimensional Array
	      5.1.1 Definition
	      5.1.2 Declaration
	      5.1.3 Initialization
	5.2 Accessing and displaying array elements
	5.3 Finding smallest and largest number from array
	5.4 Reversing array
	5.5 Finding odd/even/prime number from array
	5.4 Introduction to two-dimensional Array
	5.4.1 Definition
	5.4.2 Declaration
	5.4.3 Initialization
	5.5 Accessing and displaying array elements
	5.6 Matrices: Addition, Multiplication, Transpose, Symmetry, upper/lower triangular
	5.7 Introductions to Strings
	5.7.1 Definition
	5.7.2 Declaration
	5.7.3 Initialization
	5.8 Standard library functions
	5.9 Implementations without standard library functions.
		12	

6	**Functions** 6.1 Introduction 6.1.1 Purpose of function 6.1.2 Function definition 6.1.3 Function declaration 6.1.4 Function call 6.2 Types of functions 6.3 Call by value and call by reference 6.4 Storage classes	9	
7	**7 Introduction to pointer** 7.1 Definition 7.2 Declaration 7.3 Initialization 7.4 Indirection operator and address of operator 7.5 Pointer arithmetic 7.6 Dynamic memory allocation 7.7 Functions and pointers	4	
8	8 Structures 8.1 Introduction to structure 8.2 Definition 8.3 Declaration 8.4 Accessing members 8.5 structure operations 8.6 nested structure	4	

Reference Book :-
1) Let us C –YashwantKanetkar, BPB publication.
2) Ansi C- Balagurusamy
3) The complete Reference- HerbeltSchildt

Subject Name -: Database Management Systems
Course Code: 104
Credit-3

Sr. No.	Chapter No.	Name of Chapter and Contents	No. of Lect.

1	1	File Structure and Organization
		1.1 Introduction
		1.2 Logical and Physical Files
		1.2.1 File
		1.2.2 File Structure
		1.2.3 Logical and Physical Files Definitions
		1.3 Basic File Operations
		   1.3.1 Opening Files
		   1.3.2 Closing Files
		   1.3.3 Reading and Writing
		   1.3.4 Seeking
		1.4 File Organization
		   1.4.1 Field and Record structure in file
		   1.4.2 Record Types
		   1.4.3 Types of file organization
		     1.4.3.1 Sequential
		     1.4.3.2 Indexed
		     1.4.3.3 Hashed
		1.5 Indexing
		   1.5.1 What is an Index?
		   1.5.2 When to use Indexes?
		   1.5.3 Types of Index
		     1.5.3.1 Dense Index
		     1.5.3.2 Sparse Index
			6

2	2	Database Management System	14
		2.1 Introduction	
		2.2 Basic Concept and Definitions	
		2.2.1 Data and Information	
		2.2.2 Data Vs Information	
		2.2.3 Data Dictionary	
		2.2.4 Data Item or Field	
		2.2.5 Record	
		2.3 Definition of DBMS	
		2.4 Applications of DBMS	
		2.5 File processing system Vs DBMS	
		2.6 Advantages and Disadvantages of DBMS	
		2.7 Users of DBMS	
		2.7.1 Database Designers	
		2.7.2 Application programmer	
		2.7.3 Sophisticated Users	
		2.7.4 End Users	
		2.8 Views of Data	
		2.9 Data Models	
		2.9.1 Object Based Logical Model	
		a. Object Oriented Data Model	
		b. Entity Relationship Data Model	
		2.9.2 Record Base Logical Model	
		a. Relational Model	
		b. Network Model	
		c. Hierarchical Model	
		2.10 Entity Relationship Diagram(ERD)	
		2.11 Extended features of ERD	
		2.12 Overall System structure	

3	3	**Relational Model**	8
		3.1 Introduction	
		3.2 Terms	
		a. Relation	
		b. Tuple	
		c. Attribute	
		d. Cordinality	
		e. Degree of relationship set	
		f. Domain	
		3.3 Keys	
		3.3.1 Super Key	
		3.3.2 Candidate Key	
		3.3.3 Primary Key	
		3.3.4 Foreign Key	
		3.4 Relational Algebra Operations	
		a. Select	
		b. Project	
		c. Union	
		d. Difference	
		e. Intersection	
		f. Cartesian Product	
		g. Natural Join	
4	4	**SQL (Structured Query Language)**	12
		4.1 Introduction	
		4.2 History Of SQL	
		4.3 Basic Structure	
		4.4 DDL Commands	
		4.5 DML Commands	
		4.6 Simple Queries	
		4.7 Nested Queries	
		4.8 Aggregate Functions	
5	5	**Relational Database Design**	8
		5.1 Introduction	
		5.2 Anomalies of un normalized database	
		5.3 Normalization	
		5.4 Normal Form	
		5.4.1 1 NF	
		5.4.2 2 NF	
		5.4.3 3 NF	
		5.4.3.4 BCNF	

References:

1) Database System Concepts By Henry korth and A. Silberschatz
2) SQL, PL/SQL The Programming Language Oracle :- Ivan Bayross, BPB Publication.
3) Database Systems Concepts, Designs and Application by Shio Kumar Singh, Pearson
4) Introduction to SQL by Reck F. van der Lans by Pearson
5) Modern Database Management by Jeffery A Hoffer , V.Ramesh, Heikki Topi ,Pearson
6) Database Management Systems by Debabrata Sahoo ,Tata MacgrawHill

Business Statistics
Course code 105
Credit 3

Depth Reasonable working knowledge
Objective of the program
1. To understand role and importance of statistics in various business situations
2. To develop skills related with basic statistical technique
3. Develop right understanding regarding regression, correlation and data interpretation

Unit No.	Contents	Lectures
1	**Concept of statistics.** Role of statistics. In informatics business science Tabulation, Data condensations and tabulation, Data Condensation and graphical Methods :Raw data , attributes and variables , classification , frequency distribution ,cumulative frequency distributions. Graphs - Histogram, Frequency polygon. Diagrams - Multiple bar , Pie ,Subdivided bar.	12
2	**Measures of central tendency and dispersion** Criteria for good measures of central tendency, Arithmetic mean, Median and Mode for grouped and ungrouped data, combined mean.	12
3.	**Measures of Dispersion :** Concept of dispersion , Absolute and relative measure of dispersion, Range, Variance, Standard deviation, Coefficient of variation, Quartile Deviation , Coefficient of Quartile deviation.	12
4	**Correlation and Regression(for ungrouped data)** Concept of correlation, positive & negative correlation, Karl Pearson's Coefficient of correlation, meaning of regression, Two regression equations, Regression coefficients and properties.	12

References

Sr. No.	Title of the Book	Author/s	Publication
1	Business Statistics	GirishPhatak	Tech – Max
2	Statistics for Business	Dr. S. K. Khandelwal	International Book House
3	Fundamentals of Business Statistics	J.K. Sharma	Pearson
4	Business Statistics	G.C. Beri	The McGraw-Hill companies
5	Statistics Theory and Practice	R.S. N. Pillai Bagavathi	S. Chand
6	Statistics for Managerial decision Making	Dr. S. K. Khandelwal	International Book House
7	Business Statistics For Contemporary Decision Making	Ken Black	Wiley India Edition
8	Fundamentals of statistics	S.C. Gupta	Himalaya Publication House

Savitribai Phule Pune University
FY BBA- CA Semester II (CBCS) Pattern 2019
Organizational Behavior & Human Resource Management
Course code 201
Credit 3

Depth of the course- Basic working knowledge

Program Objectives:
i)   To understand basic concept of HRM & OB
ii)   To make aware students about traditional & modern methods of procurement & development in organization.
iii)   To know the major trends in HRM & OB

Unit No.	Unit Title	Contents	Purpose and Skills to be developed
1	**Introduction to Organizational Behavior**	Definition, concept, scope, Models of OB, Major trends in OB:-Total Quality management, Cultural diversity, Organizational change, Stress Management: Sources of Stress, Effects of Stress & Stress Management, Work life Balance and Quality of Work Life	To understand the basic concept of OB & To develop knowledge about major trends & ability to handle cultural diversity Stress, change and to maintain work life balance.
2	**Introduction to HRM**	**Introduction to HRM**- Definition, Concepts, scope, importance Functions ,Objectives & limitations, , Role of HR Manager , Areas in which Human Resource Manager can be of assistance	To understand the basic concept of HRM & developing knowledge & ability of the student about HRM.
3	**Procurement**	**HRP**-Concept, Definition, Merits & Demerits, process , influencing factors of HRP **Recruitment**-Concept, Definition, sources of recruitment and their utility in identifying vacancies, methods, E-recruitment, **Selection-** Concepts, definition, process, Types of interviews and frequently asked interview questions from the candidate at each step and how to answer them, E- selection	To understand process & importance of HR procurement and to develop the skills among students regarding awareness of new trends of Recruitment Selection and interview preparation
4	**Training & Development**	**Training & Development-** Concept, definition, importance, Methods, E-Training, Recent trends in Training	To know the training & performance appraisal methods & To develop evaluation skill.

Teaching Methodology

Teaching Hours	Innovative methods to be used	Project	Expected Outcome
10	Lecture ,Interactive teaching & Ice breaking session	Role play on HR Manager	To develop group cohesiveness.
10	Lab activity of Searching links about E-recruitment and E- selection.	Project report	Up gradation of knowledge of new trends in Recruitment and Selection.
12	Guest lecture	Assignment	Up gradation of skill.
13	Case Study , Video clips on Cultural Diversity and Stress management	Case study report	To develop decision making skill.

Evaluation Method

Internal Evaluation	External Evaluation
One project Report : 5 Marks One assignment : 5 marks One Case Study Solution Report : 5 marks Internal Examination : 15 marks	25% MCQ Short notes 35% Long answers 40%
30	70

Suggested references

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Human Resources Management.	–L.M. Prasad	**Sultan and Chand Publishing Company**	**New Delhi**
2	Human Resources Management.	K. Ashwathappa –	**Tata McGraw Hill**	**New Delhi**
3	Personnel Management.	C. B. Mamoria		
4	Organizational Behavior Text, Cases and Games	- K. Aswathappa,	**Tata McGraw Hill**	**New Delhi**
5	Organizational Behavior -	L.M. Prasad	**Sultan and Chand Publishing Company**	**New Delhi**

Savitribai Phule Pune University
FY BBA- CA Semester II (CBCS) Pattern 2019
Financial Accounting
Course code 202
Credit 3

Depth of the syllabus: Reasonable working knowledge

Program objectives

i)   To develop right understanding regarding role and importance of monetary and financial transactions in business

ii)   To cultivate right approach towards classifications of different transactions and their implications

Iii)   To develop proficiency preparation of basic financial as to how to write basis accounting statement - Trading and P&L

Unit No.	Unit Title	Contents	Purpose and Skills to be developed
1	**Financial Accounting-**	definition and Scope, objectives, Accounting concepts, principles and conventions	To understand role and importance of accounting in Business and how accounting concept can be implemented in business. Computation ability in business ability to distinguished between various accounting concepts and practices
2	**Accounting Transactions and Final Accounts**	Voucher system; Accounting Process, Journals, Ledger, Cash Book , subsidiary books ,Trial Balance preparation of Final Accounts of Sole Proprietorship(Trading and Profit & Loss Account and Balance Sheet	To understand how to record different financial transactions and their financial implications. Ability to write different accounting tractions and prepare basic financial tractions
3.	**Bank Reconciliation Statements**	Meaning, importance and preparation of Bank Reconciliation Statement	To understand the kind of accounting relationship between customer and bank. Ability to write necessary set of entries in books of accounts and in cash book and compare them with bank statement to understand their implications and effect

	Computerized Accounting	Role of computers and Financial application, Accounting Software packages	Ability to understand growing importance of software and to know how to use software and to write books of accounts Ability to use software like tally for writing of accounts

Teaching Methodology

Teaching Hours	Innovative methods to be used	AV Applications	Project	Expected Outcome
10	Appling accounting concepts in real life business Ability to distinguish between accounting tractions and real life business	Role of accounting in business	Importance of accounting of business and nonprofit organizations	To learn about importance of acc. In business
15	Using practical situations for writing Transactions And applying accounting concepts different situations	Writing ledger and cash book	Developing model of Journals and model books of accounts Preparing flow chart of accordance of different tractions	Ability to distinguish between different tractions and its nature
11	Interpretation of bank passbook and its statement Comparative analysis of bank pass book and statement and their interpretation	Lesson on How to write bank reconciliations. Statement from YouTube	Preparing BR. With imaginary data	Ability to prepare and interpret bank reconciliation statement
12	NIL	To Understand how various tractions are recorded while using software and what cautions are need to be taken while recording transactions.	Film on silent features of tally accounting As business software	Appling software basic financial statement and converting row financial data into well written financial data

Evaluation Method

Unit No	Internal Evaluation	External Evaluation	Suggested Add on Course
I	MCQ on various aspects of accounting Presentations on accounting and its importance in business	**25%MCQ** **Short notes 35%** **Long answers 40%**	**Tally and computer based accounting**
II	Practical problems on how to write different accounting tractions and maintaining books of accounts		
III	Practical problems on Bank Reconciliation		
IV	Demonstrations and hands on of experience regarding application of Tally and other accounting software .		
	30	**70**	

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	**Advance Accounting Vou- I**	**S.N. Maheshwari & S.K. Maheshwari**	**Vikas Publication**	**New Delhi**
2	**Advance Accounting Vou- I**	**M.C. Shukla , T.C. Grewal , S.C Gupta**	**S. Chand**	**New Delhi**
3	**Accountancy (Vol- I)**	**S. Kr. Paul**	**Central Educational Enterprises (P). Ltd.**	**Kolkata**
4	**Accounting (text and Cases)**	**Robert N. Anthony , David F. Hawkins , Kenneth A. Merchant**	**McGraw Hill Companies**	**New Delhi**
5	**Advanced Accountancy(Volume – I)**	**R.L. Gupta , M. Radhaswamy**	**Sultan Chand & Sons**	**New Delhi**

Course Depth: Fundamental Knowledge

Objectives:

i) To understand role and importance of Mathematics in various business situations and while developing softwares.

ii) To develop skills related with basic mathematical technique

Unit No.	Topic	No. of Lecture
1	**1. Ratio, Proportion and Percentage:** Ratio – Definition, Continued Ratio, Inverse Ration, Proportion, Continued Proportion, Direct Proportion, Inverse Proportion, Variation, Inverse Variation, Joint Variation, Percentage, computation of Percentage.	8
2	**2. Profit and Loss: -** Terms and Formulae, Trade discount, Cash discount, Problems involving cost price, selling price, Trade discount and cash discount. Introduction to Commission and brokerage, Problems on commission and brokerage	6

3	**3.Interest and Annuity: -** Simple interest, Compound interest, Equated monthly Installments (EMI) by interest of reducing balance and flat interest methods and problems.	7
	Ordinary annuity, sinker fund, annuity due, present value and future value of annuity.	
	Shares and Mutual Funds:- Concepts of Shares, face value, market value, dividend, brokerage, equity shares, preferential shares, bonus shares, examples and problems, Concept of Mutual Funds, Change in Net Asset Value (NAV), Systematic Investment Plan (SIP), Examples and Problems.	7
4	**4.Matrices and Determinant: -** Definition of Matrices, Types of Matrices, Algebra of Matrices, Determinant, Adjoint of Matrix, Inverse of Matrix, System of Linear equations, Solution of System of Linear Equation by adjoint method (upto 3 variables only).	10
5	**5. Linear Programming Problem (LPP)** Concept of LPP, Formulation of LPP and solution of LPP by graphical method.	5
	Transportation Problem (T.P.):- Concept of Transportation Problem, Initial Basic Feasible Solution, North-West Corner Method (NWCM), Least Cost Method (LCM), Vogal's Approximation Method (VAM).	5
Total		**48**

Reference Books:

1) Business Mathematics by Dr. AmarnathDikshit and Dr. Jinendrakumar Jain.
2) Business Mathematics by V. K. Kapoor – Sultan, Chand and sons. Delhi.
3) Business Mathematics by Bari – New Literature publishing company, Mumbai.
4) Operation Research by S. D. Sharma - Sultan, Chand and sons.
5) Operation Research by J. K. Sharma - Sultan, Chand and sons.

Savitribai Phule Pune University
FY BBA- CA Semester II (CBCS) Pattern 2019
Relational Data Base
Course code 204
Credit 3

Course Depth: Fundamental Knowledge

Objectives:

i) Enables students to understand relational database concepts and transaction management concepts in database system.
ii) Enables student to write PL/SQL programs that use: procedure, function, package, cursor and trigger.

Unit No.	Unit Title	Contents	Purpose	Expected Outcome
1.	**Introduction To RDBMS**	Introduction to popular RDBMS product and their features	To understand concept of RDBMS & use in business	Understanding of various RDBMS products()
		Difference Between DBMS and RDBMS	To understand advantages of RDBMS over DBMS	Use of relational database
		Relationship among application programs and RDBMS	To understand interface between application programs and data	To get knowledge of Front End and Backend

2.	**PL-SQL**	Overview of PLSQL Data Types ,PLSQL Block	To understand various data types , operators , functions and control statements	Understanding of various programming aspects
		Exception Handling	To understand predefined and user defined exceptions	Learning of different exceptions
		Functions, Procedures	To understand concept of compact program writing by making use of functions and procedure	Writing of compact code (Small program writing)
		Cursor	To understand types of cursors and selective data retrieval	Understanding of exact data retrieval
		Trigger Package	To understand concept of stored	Writing of triggers and

3.	Transaction Management	Transaction Concept	To understand effect of transaction process on database	Understanding use of transaction and effect on database
			procedure and compiled data	packages(Small application using all contents)
		Transaction Properties	To understand properties like atomicity, consistency, isolation and durability	Application of properties (Case solving)
		Transaction States	To understand various states such as active, partially committed, Failed , aborted, committed	Understanding of various states
		Concurrent Execution	To understand concept of reduction in waiting time	
		Serializability	To understand Conflict Serializability and View Serializability	

4	Concurrency Control & Recovery System	Lock Based Protocol	To understand meaning Locks, Granting of Locks ,Two Phase Locking Protocol	To understand concept of shared and exclusive lock
		Timestamp Based Protocol	To understand Timestamp and timestamp ordering protocol	To learn how to prevent deadlock situation
		Deadlock Handling	To understand dead lock detection, prevention and recovery	Understand what deadlock is and how it can occur when giving mutually exclusive access to multiple resources
		Failure Classification	To understand transaction failure and system crash	To learn concepts related to hardware failures
		Recovery & Atomicity	To understand log based recovery and checkpoint	Data recovery with different techniques
		Recovery with concurrent transaction	To understand concept of transaction rollback	Restoring of data which is changed by mistake

Suggested References:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Database Management System	Bipin Desai	Galgotia Publications	New Delhi
2	SQL/PLSQL the programming language of oracle	Ivan Bayross	BPB Publications	New Delhi
3	An Introduction to Database Systems Eighth Edition	C. J.Date, A.Kannan, S.Swamynathan	Pearson Publications	North America
4	Database System Concepts 5th Edition	Silberschatz, Korth, Sudershan	McGraw-Hill	New York

Course Depth: Fundamental Knowledge

Objectives:

i) To know & understand concepts of internet programming.
ii) To understand how to develop web based applications using JavaScript.

Unit No	Topic	No. of Lecture
1	**1. Introduction** 1.1 Clients- Servers and Communication 1.2 Internet-Basic, Internet Protocols (HTTP, FTP, IP) 1.3 World Wide Web(WWW) 1.4 HTTP request message, HTTP response message	5
2	**2. Web Design** 2.1 Concepts of effective web design 2.2 Web design issues including Browser Bandwidth and Cache 2.3 Display resolution 2.4 Look and Feel of the Website 2.5 Page Layout and linking 2.6 User centric design 2.7 Sitemap 2.8 Planning and publishing website 2.9 Designing effective navigation	9

3	**3. HTML**	**12**
	3.1 Introduction to HTML 3.2 Basic HTML Structure 3.3 Common HTML Tags 3.4 Physical and Logical HTML 3.5 Types of Images, client side and server-side Image mapping 3.6 List, Table, Frames 3.7 Embedding Audio, Video 3.8 HTML form and form elements 3.9 Introduction to HTML Front Page	
4	**4. Style sheets**	**10**

	4.1 Need for CSS
	4.2 Introduction to CSS
	4.3 Basic syntax and structure
	4.4 Using CSS-
	    4.4.1 background images, colors and properties,
	    4.4.2 manipulating texts, using fonts, borders and boxes, margins, padding lists, positioning using CSS
	4.5 Overview and features of CSS2 and CSS3	

5	**5. JavaScript** 5.1 Introduction to Java Script 5.2 Identifier & operator, control structure, functions 5.3 Document object model(DOM), 5.4 DOM Objects (window, navigator, history, location) 5.5 Predefined functions, math & string functions 5.6 Array in Java scripts 5.7 Event handling in Java script	**12**
Total		**48**

Reference Books:

1. Complete HTML- Thomas Powell
2. HTML and JavaScript – Ivan Bayross
3. HTML & CSS: The Complete Reference, Fifth Edition
4. Mastering HTML, CSS & Javascript Web Publishing

Reference websites:
   1. www.w3schools.com
   2. www.tutorialspoint.com

SPPU/BBA(CA) SYLLABUS SEMESTER-II CBCS/2019 PATTERN

Savitribai Phule Pune University
Faculty of Commerce & Management
Structure for Three - Year
B.Com. Degree course (Choice Based Credit System)
(2019 Pattern)
With effect from June 2019

Preamble:-

Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce education is entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.

The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.

The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.

1. **INTRODUCTION**

   The B.Com Degree Course (2019 pattern) will be introduced in the following order:-

a. First Year B.Com.	2019-2020
b. Second Year B.Com.	2020-2021
c. Third Year B.Com.	2021-2022

The B.Com. Degree Course will consist of six semesters divided into three Years.

The first year (Semester I and II) choice based credit system examination will be held at the end of the each semester.

The Second Year (Semester III and IV) and Third Year (Semester V and VI) choice based credit system examination will be held at the end of each semester.

2. **ELIGIBILITY**

   a) No Candidates shall be admitted to the First Year of the B.Com. Degree Course (**2019 pattern**) unless he/she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board of Higher Secondary Education Board or equivalent or University with English as a passing Course.

   b) No candidate shall be admitted to the Third Semester examination of the second year unless he/ she has cleared first two semesters satisfactorily for the course at the college affiliated to this University.

   c) No candidate shall be admitted to the Third Year B.Com. (Fifth semester) Degree Course (**2019 pattern**) unless he/she has cleared all the papers of first and second semester Examination of F.Y. B.Com. and has satisfactorily kept terms for the second year (Third and Fourth Semester) and also fifth semester for the third year of B.Com) satisfactorily in a college affiliated to this University.

3. **A.T.K.T. Rules :**

   - If a candidate fails in all the courses (subject heads) of passing of semester I shall be allowed to proceed semester II. However, a student who fails in four theory courses and two practical courses at semester I and II taken together may be admitted to semester III & IV.

   - If a candidate fails in all the courses (subject heads) of passing of semester III shall be allowed to proceed to semester IV.

   - If a candidate fails in all the courses (subject heads) of passing of semester V shall be allowed to proceed to semester VI. However, a student who fails in four theory courses and two practical courses at semester III and IV taken together may be admitted to semester V & VI.

   - No candidate shall be allowed to proceed to semester V unless the candidate has cleared semester I & II in all courses (Subjects).

   - ATKT rules are applicable for 2nd and 4th semester.

4. COURSES CARRYING PRACTICALS

a) Each practical course will be of one credit.
b) There will be practical and practical examination for semester I and II of the F.Y.B.Com. For the Course Financial Accounting.
c) There will be practical and practical examinations for the special Courses (Discipline Special Elective) of S.Y.B.Com. (Semester III and IV) and of T.Y.B.Com. (Semester V & VI)
d) There will be Practical for the S.Y.B.Com level Compulsory Course Business Communication (Semester III and IV) & for T.Y.B.Com Auditing and Taxation (Semester V) & (Semester VI)
e) A Student must offer the same Special Course at T.Y.B.Com. (Semester V & VI) which he / she has offered at S.Y.B.Com. (Semester III and IV)
f) In an exceptional case, a student may change the Course chosen by him at third and fourth semester of second year during the first semester of the third year provided he keeps the additional terms of the Course at S.Y.B.Com.

Course having practical examination:-

Semester	Type of Course	Name of Practical Course	Course Code
I	Core Course	Financial Accounting – I	PR - 112
II	Core Course	Financial Accounting – II	PR – 122
III	Core Course	Business Communication – I	PR - 231
III	Discipline Specific Elective	**Special Course Paper (I)** a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	PR- 236
IV	Core Course	Business Communication – II	PR- 241
IV	Discipline Specific Elective	**Special Course Paper (I)** a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics	PR- 246

		g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	
V	Core Course	Auditing & Taxation – I	PR- 354
V	Discipline Specific Elective	**Special Course Paper (II)** a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	PR- 355
V	Discipline Specific Elective	**Special Course Paper (III)** a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	PR- 356
VI	Core Course	Auditing & Taxation – II	PR- 364
VI	Discipline Specific Elective	**Special Course Paper (II)** a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development	PR- 365

		e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	
VI	Discipline Specific Elective	**Special Course Paper (III)** a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	PR- 366

5. MEDIUM OF INSTRUCTION

The medium of instruction for B.Com. Degree course shall be either Marathi or English except languages. The Medium of instructions for Business Communication (S.Y.B.Com) shall be English only.

6. UNIVERSITY TERMS

The dates for the commencement and conclusion of the first and the second terms shall be as determined by the University Authorities. Only duly admitted students can keep the terms. The present relevant ordinances pertaining to grant of terms will be applicable.

7. VERIFICATION AND REVALUATION

The candidate may apply for verification and revaluation or result through Principal of the College which will be done by the University as per ordinance framed in that behalf.

8. RESTRUCTURING OF COURSES

This revised course structure shall be made applicable to the colleges implementing 'Restructured Programme at the undergraduate level from June, 2019. The Colleges under the Restructured Programme which has revised their structure in the light of the "2019 Pattern" shall be introduced with effect from academic year 2019-20.

9. STANDARD OF PASSING.

A candidate is required to obtain 40% marks in Internal Assessment, Practical Examination and Semester End University Examination.
It means that passing separately at internal assessment, practical examination and semester end university examination is compulsory.

10. METHODS OF EVALUATION, PASSING, AND EVALUATION CRITERIA:-

The evaluation of students will be done on three parameters:-

    a. Internal assessment

    b. Practical Examination (list of Courses having practical is given in note No. 4)

    c. University examination

For university examination, question papers will be set for seventy marks (three hours duration)

Evaluation will be done on a continuous basis, three times during each semester. Internal assessment will be of 30 marks. The colleges need to adopt any three out of the following methods for internal assessment:-

    a. Written examination

    b. Quiz

    c. Presentations

    d. Projects

    e. Assignments

    f. Tutorials

    g. Oral examination

11. STRUCTURE OF TRANSCRIPT:

Conversion of percentage into credit(s) and grade(s):The following illustrations could be taken as an example for computing SGPA and CGPA from percentage to credits for Honours courses in all disciplines, degree Program courses in Science subjects and degree Program courses in Humanities, Social Sciences and Commerce subjects:

1.Percentage to Grades and Grade Points

The following formula may be used to convert marks (%) into letter grades.

Let $\bar{X}$ = mean of % age marks of all student appeared in the paper.

σ = Standard deviation

m = % of marks obtained

Letter grade	Numerical grade	Formula
O (outstanding)	10	$m \geq \bar{X} + 2.5\,\sigma$
A+ (Excellent)	9	$\bar{X} + 2.0\,\sigma \leq m < \bar{X} + 2.5\,\sigma$
A (Very Good)	8	$\bar{X} + 1.5\,\sigma \leq m < \bar{X} + 2.0\,\sigma$
B+ (Good)	7	$\bar{X} + 1.0\,\sigma \leq m < \bar{X} + 1.5\,\sigma$
B (Above average)	6	$\bar{X} \leq m < \bar{X} + \sigma$
C (Average)	5	$\bar{X} - 0.5\,\sigma \leq m < \bar{X}$
D (Pass)	4	$\bar{X} - \sigma \leq m < \bar{X} - 0.5\,\sigma$
F (Fail)	0	$m < \bar{X} - \sigma$
Ab (Absent)	0	

* Minor variations may be adjusted by the individual institution.

1 A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.
2 For non credit courses 'Satisfactory' or "Unsatisfactory' shall be indicated instead of the letter grade and this will not be counted for the computation of SGPA/CGPA.
3 The Universities can decide on the grade or percentage of marks required to pass in a course and also the CGPA required to qualify for a degree taking into consideration the recommendations of the statutory professional councils such as AICTE, MCI, BCI, NCTE etc.,
4 The statutory requirement for eligibility to enter as assistant professor in colleges and universities in the disciplines of arts, science, commerce etc., is a minimum average mark of 50% and 55% in relevant postgraduate degree respectively for reserved and general category. Hence, it is recommended that the cut-off marks for grade B shall not be less than 50% and

12. RESTRUCTURING OF COURSES – EQUIVALENCE AND TRANSITORY PROVISION:

The University will conduct examination of old course (2013 Pattern) for next three academic years from the date of implementation of course.

The candidate of old course will be given three chances to clear his/her Courses as per the old course (2013 Pattern) and thereafter he/she will have to appear for the Courses as per the equivalence given to old course (2013 Pattern).

13. SCHEMES OF CREDITS –

Total credits for three year integrated B.Com. Course is as follows:-

Sr. No.	Semester No	No. of courses	Lecture Hours	Credit per course	Credit for practical courses	Add on course credit (*)	Lectures + Practical + add on courses= Total Credits
1	I	7	48	3	1	1	21 +2 =23
2	II	7	48	3	1	1	21 +2 =23
3	III	6	48	3	2	0	18+2 =20
4	IV	6	48	3	2	2	18+2+2 =22
5	V	6	48	3	3	0	18+3=21
6	VI	6	48	3	3	2	18+3+2 =23
	Total No. of credits						132

Suggested Add On courses (*)

Sr. No.	Add on course	Class	Semester	Credit
1.	Value added course - I	F.Y.B.Com.	I	1
2.	Value added course – II	F.Y.B.Com.	II	1
3.	Environment Awareness	S.Y.B.Com.	IV	2
4.	Specific Add - on Course related to specialized Course/ Internship	T.Y.B.Com.	VI	2
	Total			6

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Revised structure of Choice Based Credit System Course
First Year B. Com. Semester – I w.e.f. 2019- 20

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
111	Compulsory English- I	Ability Enhancement Compulsory Course	4	3	30	70	--	100	3 Hours
112	Financial Accounting - I	Core Course	4	4	30	50	20	100	3 Hours
113	Business Economics- I	Core Course	4	3	30	70	--	100	3 Hours
114 (A)	Business Mathematics and Statistics - I	Core Course	4	3	30	70		100	3 Hours
114 (B)	OR Computer Concepts and Application- I						--		
115	**Optional Group. (A) (Any one of the Following)** a) Organization Skill Development b) Banking and finance c) Commercial Geography d) Defence Organization and Management in India e) Cooperation f) Managerial Economics	Generic Elective Course	4	3	30	70	--	100	3 Hours

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
116	**Optional Group. (B) (Any one of the Following)** a) Essentials of E-Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection and Business Ethics e) Business Environment & Entrepreneurship f) Foundation Course in Commerce	Generic Elective Course	4	3 -	30	70	--	100	3 Hours
117	**Any one of the following Language** Additional English/ Marathi/ Hindi/ Guajarati/ Sindhi/ Persian/ Urdu/ French/ German / Sanskrit / Arabic	Ability Enhancement Course	4	3	30	70	--	100	3 Hours

First Year B. Com. Structure of the Syllabus w.e.f. 2019- 20
Semester – II

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
121	Compulsory English- II	Ability Enhancement Compulsory Course	4	3	30	70	--	100	3 Hours
122	Financial Accounting - II	Core Course	4	4	30	50	20	100	3 Hours
123	Business Economics- II	Core Course	4	3	30	70	--	100	3 Hours
124(A)	Business Mathematics and Statistics - II OR	Core Course	4	3	30	70	--	100	3 Hours
124(B)	Computer Concepts and Application- II								
125	**Optional Group. – (A) (Any one of the Following)** a) Organization Skill Development b) Banking and finance c) Commercial Geography d) Defence Organization and Management in India e) Cooperation f) Managerial Economics	Generic Elective Course	4	3	30	70	--	100	3 Hours

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam.	Practical Exam.		
126	**Optional Group. (B) (Any one of the Following)** a) Essentials of E- Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection and Business Ethics e) Business Environment & Entrepreneurship f) Foundation Course in Commerce	Generic Elective Course	4	3	30	70	--	100	3 Hours
127	**Any one of the following Language- II** Additional English/ Marathi/ Hindi/ Guajarati/ Sindhi/ Persian/ Urdu/ French/ German / Sanskrit / Arabic	Ability Enhancement Course	4	3	30	70	--	100	3 Hours

Second Year B. Com. w.e.f. 2020- 21.
Semester – III

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	Total No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
231	Business Communication- I	Core Course	4	4	30	50	20	100	3 Hours
232	Corporate Accounting- I	Core Course	4	3	30	70	--	100	3 Hours
233	Business Economics - I (Macro)	Core Course	4	3	30	70	--	100	3 Hours
234	Business Management - I	Core Course	4	3	30	70	--	100	3 Hours
235	Elements of Company Law- I	Core Course	4	3	30	70	--	100	3 Hours
236	**Special Course Paper- I (Any One)** a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Special Elective	4	4	30	50	20	100	3 Hours

Second Year B. Com. w.e.f. 2020- 21
Semester – IV

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	Total No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
241	Business Communication- II	Core Course	4	4	30	50	20	100	3 Hours
242	Corporate Accounting- II	Core Course	4	3	30	70	--	100	3 Hours
243	Business Economics – II (Macro)	Core Course	4	3	30	70	--	100	3 Hours
244	Business Management - II	Core Course	4	3	30	70	--	100	3 Hours
245	Elements of Company Law- II	Core Course	4	3	30	70	--	100	3 Hours
246	Special Course Paper- I (Any One) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Special Elective	4	4	30	50	20	100	3 Hours

Third Year B. Com. w.e.f. 2021- 22
Semester – V

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment			Total Marks	Duration of Theory Examination
						Univ. Exam	Pract. Exam	Internship		
351	Business Regulatory Framework - I	Core Course	4	3	30	70	--	--	100	3 Hours
352	Advanced Accounting - I	Core Course	4	3	30	70	--	--	100	3 Hours
353	Indian and Global Economic Development - I Or International Economics - I	Core Course	4	3	30	70	--	--	100	3 Hours
354	Auditing & Taxation - I	Core Course	4	4	30	50	20	--	100	3 Hours
355	**Special Course Paper – II (Same Special Course Offered at S.Y.B.Com)** a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Specific Elective	4	4	30	50	--	20	100	3 Hours

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment			Total Marks	Duration of Theory Examination
						Univ. Exam	Pract. Exam	Internship		
356	**Special Course Paper – III (Same Special Course Offered at S.Y.B.Com)** a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Specific Elective	4	4	30	50	--	20	100	3 Hours

Third Year B. Com. w.e.f. 2021- 22
Semester – VI

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	Univ. Exam	Practical Exam	Internship	Total Marks	Duration of Theory Examination
						University Assessment				
361	Business Regulatory Framework - II	Core Course	4	3	30	70	- -	- -	100	3 Hours
362	Advanced Accounting - II	Core Course	4	3	30	70	- -	- -	100	3 Hours
363	Indian and Global Economic Development - II Or International Economics - II	Core Course	4	3	30	70	- -	- -	100	3 Hours
364	Auditing & Taxation - II	Core Course	4	4	30	50	20	- -	100	3 Hours
365	**Special Course Paper – II (Same Special Course Offered at S.Y.B.Com)** a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Specific Elective	4	4	30	50	--	20	100	3 Hours

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment			Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam	Internship		
366	**Special Course Paper – III (Same Special Course Offered at S.Y.B.Com)** a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Specific Elective	4	4	30	50	--	20	100	3 Hours

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Semester: I
Financial Accounting- I

Course Code - 112   **No. of Credits :- 03 and for practical – 01**

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

Unit No.	Unit Title	Contents	Purposed Skills to be developed

1	Accounting Concepts, Conventions and Principles and an overview of Emerging Trends in Accounting	**(A) Accounting Concepts, Conventions and Principles**
		  1. Money Measurement
		  2. Business Entity
		  3. Dual Aspect
		  4. Periodicity Concept
		  5. Realization Concept
		  6. Matching Concept
		  7. Accrual / Cash Concept
		  8. Consistency Concept
		  9. Conservatism Principle
		  10. Materiality Concept
		  11. Going Concern Concept
		  12. Historical Cost Concept
		
		(B) Emerging Trends in Accounting
		  1. Inflation Accounting
		  2. Creative Accounting
			• Knowledge about various accounting Concepts, Conventions and Principles.
			• Understanding emerging trends in accounting and its effect on accounting Practices.

		3. Environmental Accounting 4. Human Resource Accounting 5. Forensic Accounting	
2	Piecemeal Distribution of Cash	1. Surplus Capital Method only, Asset taken over by a partner, 2. Treatment of past profits or past losses in the Balance sheet, 3. Contingent liabilities 4. Realization expenses/amount kept aside for expenses 5. adjustment of actual, Treatment of secured liabilities, 6. Treatment of preferential liabilities like Govt. dues/labour dues etc., Excluding: Insolvency of partner and Maximum Loss Method.	• Knowledge about process of dissolution of partnership firm.
3	Accounts from Incomplete Records (Single Entry System)	1. Meaning of single entry system 2. Features of Single Entry System 3. Conversion of Single Entry into Double Entry	• Knowledge about single entry systems. • Purpose and advantages of double entry system • Process of conversion of single entry into double entry system.
4	Introduction to Goods and Services Tax laws and Accounting	1. Constitutional Background of GST, Concepts and definition of GST. 2. IGST, CGST and SGST 3. Input and Output Tax credit 4. Procedure for registration under GST	• Knowledge about conceptual framework of the GST • Knowledge about various components of GST. • Types of taxes under GST • Registration process under GST for business establishments.

Practical for Semester– I

Topic	Mode of Practical
Constitutional Background of GST, Concepts and Implications of GST.	Library Assignment
IGST, CGST and SGST	Guest Lecture
Procedure for registration under GST	Visit to a business establishment
Input and Output Tax credit	PowerPoint Presentation

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	PowerPoint Presentations	Videos available on YouTube	Library assignment on Types of accounting principles and conventions with its usage and emerging trends in accounting	Students will be able to acquire in-depth knowledge
2	12	Group Activity	Videos available on YouTube	--	Students will be able to acquire in-depth knowledge
3	12	PowerPoint Presentations	Videos available on YouTube	Group activity of conversion of single entry into double entry system	Students will be able to understand the process and importance of conversion of single entry into double entry system
4	12	Visit and interview	Videos available on YouTube	Compilation of information about the contents in the syllabus in a journal	Students will gain knowledge about GST and its implications.

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Advanced Accounts	M.C. Shukla, T.S. Grewal, S.C. Gupta	S. Chand Publication	New Delhi.
2.	Financial Accounting for B.Com	CA (Dr.) P.C. Tulsian S.C. Gupta	S. Chand Publication	New Delhi.
3.	Introduction to Accountancy	S.R.N Pillai & Bhagavathi	S.Chand & CompanyLtd	New Delhi
4.	Corporate Accounting	Raj Kumar Sah	Cengage Publications	Noida, Uttar Pradesh
5.	**Advanced Accounting**	**S. N. Maheshwari**		
6.	**GST Law and Analysis with Conceptual Procedures**	**Bimal Jain and Isha Bansal (Set of 4 Volumes)**	Pooja Law Publishing Company	New Delhi
7.	**Guidance Note on GST by ICAI**	--	The Institute of Chartered Accountants of India	New Delhi

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Semester-I
Business Economics (Micro) - I

Course Code - 113   **No. of Credits :- 03**

Objectives of the course:-
1. To impart knowledge of business economics
2. To clarify micro economic concepts
3. To analyze and interpret charts and graphs
4. To understand basic theories, concepts of micro economics and their application

Unit No.	Unit Title	Contents	Purpose & skills to be developed
1	**Introduction and Basic Concepts**	1.1 Meaning, Nature, Scope and Importance of Business Economics 1.2 Concept of Micro and Macro Economics 1.3 Tools for Economic Analysis- Functional Relationship, Schedules, Graphs and Equations 1.4 Basic Concepts: Household, Consumer, Firm, Plant and Industry 1.5 Goals of Firms- Economic and Non-Economic	• To make the students aware of concepts in micro economics • To help the students understand the difference between micro and macro economics • To make the students understand economic and non-economic goals of firms. **Skills :** Analyze and think critically, develop writing skills
2	**Consumer Behavior**	Utility: Concept and Types 2.2 Cardinal Approach: Law of Diminishing Marginal Utility and Law of Equi Marginal Utility 2.3 Consumer Surplus: Concept and Measurement 2.4 Ordinal Approach: Indifference curve Analysis- Concept, Characteristics, Consumer Equilibrium	• To help the students understand the concept of utility • To impart knowledge of cardinal and ordinal approach • To make them understand the concept of consumer surplus **Skills:** Understanding complex theories and concepts Geometrical skills, mathematical aptitude, writing skills

3.	**Demand and Supply Analysis**	3.1 Concept of Demand 3.2 Determinants of Demand 3.3 Law of Demand 3.4 Elasticity of Demand 3.4.1 Price Elasticity of Demand - Meaning, Types, Measurement, Uses and Significance 3.4.2 Income Elasticity of Demand-Meaning and Types 3.4.3 Cross Elasticity of Demand-Meaning and Types 3.5 Supply : Concept, Determinants and Law of Supply 3.6 Equilibrium of Demand and Supply for Price Determination	• To understand the concept of demand and elasticity of demand • To impart knowledge of law of supply and the determinants of law of supply • To help the students understand price determination in varied demand and supply condition **Skills imparted:** Applying mathematical and statistical analysis methods extracting information, drawing conclusions
4.	**Production Analysis**	4.1 Concept of Production Function 4.2 Total, Average and Marginal Production 4.3 Law of Variable Proportions 4.4 Law of Returns to Scale 4.5 Economies and Diseconomies of Scale-Internal and External	• To help the students understand the relation between revenue concepts • To understand theories of production function • To make students know about economies and diseconomies of scale **Skills:** Interpret economic theories, writing skills, understand charts and graphs.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	• Open book discussion • Case studies • Problem solving based learning	You tube lectures on micro and macro economics	• Functional relations • Goals of firms	• Students will understand basic concepts of micro economics, • Will be able to analyze and interpret
1.	12	• Digital lectures • Jigsaw reading	You tube lectures	Types of utility	• Will know cardinal and ordinal approach • Will understand the concept of consumer surplus
2.	12	• Game oriented classes • Pair learning • Group discussion	• Films • You tube lectures	Type of goods and elasticity of demand	• Will understand the concept of demand and elasticity of demand • Will understand the concept of supply • Able to interpret equilibrium in the market
3.	12.	• Group discussion • Teacher driven power point presentation • Games and simulation	• You tube lectures • Online PPTs	Effect of economies of scale on industries (with example of an industry)	• Will understand revenue concept • Will know economies and diseconomies of scale

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Microeconomics	B. Douglas Bernheim and Michael D. Whinston	Tata McGraw Hill	New York
2	Microeconomics	Pindyck, R.S. and D.L. Rubinfeld	Pearson Education	London

3	Principles of Economics	Stiglitz, J.E. and C.E. Walsh	Oxford Univ. Press	United Kingdom
4	Microeconomics: Theory and Applications	Salvatore, D.L	Oxford Univ. Press	United Kingdom
5	Intermediate Microeconomics: A Modern Approach	Varian, H.R.,	W.W. Norton	United Kingdom, United states
6	Microeconomic Theory,	Sen, Anindya	Oxford Univ. Press	United Kingdom
7	Modern Microeconomics	Koutsoyiannis, A	MacMillan Press	India
8	Principles of Microeconomics	H.L. Ahuja	S. Chand	New Delhi

Suggested references
Web reference

Sr. no	Lectures	Films	Animation	PPTs	Articles
1.	https://mitpress.mit.edu/books/lectures-microeconomics	https://www.economicsnetwork.ac.uk/teaching/Video%20and%20Audio%20Lectures/Principles%20of%20Microeconomics	https://www.youtube.com/redirect?q=http%3A%2F%2Fwww.thateconstutor.com&v=Zre4tp90Aog&redir_token=6U11cd7zsOZt8fGKACK3B5JHJNh8MTU1NzkyNzkzMUAxNTU3ODQxNTMx&event=video_description	https://ctaar.rutgers.edu/gag/ppc2_files/ppc2.ppt	http://scholar.google.co.in/scholar?q=articles+on+microeconomics&hl=en&as_sdt=0&as_vis=1&oi=scholart
2.	https://www.amazon.com/Lectures-Microeconomics-Questions-Approach-Press/dp/0262038188	https://nptel.ac.in/courses/109104125/	https://www.youtube.com/watch?v=ewPNugIqCUM	https://www.slideshare.net/tribhuwan64/presentation-on-importance-of-microeconomics	http://theconversation.com/global/topics/microeconomics-3328

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Semester: I
Business Mathematics & Statistics- I

Course Code – 114 (A)   No. of Credits :- 03

Objective of the Program

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

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

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

Teaching methodology

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

References:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Practical Business Mathematics	S. A. Bari	New Literature Publishing Company	New Delhi
2	Mathematics for Commerce	K. Selvakumar	Notion Press	Chennai
3	Business Mathematics with Applications	Dinesh Khattar & S. R. Arora	S. Chand Publishing	New Delhi
4	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McFraw Hill	New Delhi
5	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd	New Delhi
6	Operations Research	P. K. Gupta & D. S. Hira	S. Chand Publishing	New Delhi
7	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press	Cambridge
8	Financial Mathematics and Its Applications	Ahmad Nazri Wahidudin	Ventus Publishing ApS	Denmark
9	Fundamentals of Mathematical Statistics	Gupta S. C. and Kapoor V. K.:,	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
10	Statistical Methods	Gupta S. P.:	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
11	Applied Statistics	Mukhopadhya Parimal	New Central Book Agency Pvt. Ltd.	Calcutta.
12	Fundamentals of Statistics	Goon A. M., Gupta, M. K. and Dasgupta, B.	World Press	Calcutta.
13	Fundamentals of Applied Statistics	Gupta S. C. and Kapoor V. K.:,	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002

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Semester: I
Computer Concepts and Application - I

Course Code – 114 (B)   **No. of Credits :- 03**

Objective:

1. To make the students familiar with Computer environment.
2. To make the students familiar with the basics of Operating System and business   communication tools.
3. To make the students familiar with basics of Network, Internet and related concepts.
4. To make awareness among students about applications of Internet in Commerce.
5. To enable make awareness among students about e-commerce and M commerce**.**

Unit 1 Introduction to Computer and Operating system   [12]

Introduction to Computer
Definition, Block Diagram, Computer Hierarchy, (Classification),
Characteristics of Computer

Computer System Hardware
Computer Memory
Input and Output Devices

Definition – Software
Software Types - System Software, Application Software

Definition of Operating System

Types of Operating Systems,
Functions of Operating Systems

Working with Windows Operating System:

Introduction, The Desktop, Structure of Windows, Windows Explorer, File and Folder Operations, The Search, The Recycle Bin, Adding or Removing New Programs using, Control Panel, Applications in windows (Paint, Notepad, WordPad, and Calculator)

Introduction to Free and Open Source Software

Definition of Computer Virus, Types of Viruses, Use of Antivirus software.

Unit 2 Office automation tools [12]

Definition of Information Technology (IT)
Benefits of Information Technology (IT)
Applications of Information Technology (IT)

Office automation tools

MS-Word: Introduction, Starting MS-Word, MS-Word Screen and its Components, Elementary Working with MS-Word

MS-Excel: Introduction, Starting MS-Excel, Basics of Spread sheet, MS-Excel Screen and Its Components, Elementary Working with MS-Excel

MS-PowerPoint: Introduction, Starting MS-PowerPoint, Basics of PowerPoint, MS-PowerPoint Screen and Its Components, Elementary Working with MS PowerPoint

Data Processing: Files and Records, File Organization (Sequential, Direct/Random, Index)

Unit 3 Introduction to Computer Network [12]

Introduction
Importance of Networking
Computer Network (LAN, WAN, MAN)

Network Components (Hub, Switch, Bridge, Gateway, Router, Modem)

Network Topology, Wireless Network
Internet and Internet application
Introduction, Internet evolution, Working of Internet, Use of Internet

Overview of World Wide Web (Web Server and Client)
Introduction to Search engine and Searching the Web, Downloading files, Introduction to Web Browsers, Working with E-mail (creation and use of the same)

Introduction to Internet Security
Security, Privacy, Ethical Issues & Cyber Law

Unit 4 Computer applications in Commerce   [12]

Computer Applications in Business – Need and Scope

Computer Applications in various fields of Commerce:
Personnel Administration, Accounting, Cost and Budgetary Management, Purchasing, Banking, Insurance and Stock-broking, e-governance

E-Commerce

Defining e-Commerce, Main Activities of Electronic Commerce, Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce – Communication, Process Management, Service Management, Transaction Capabilities;

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Semester: I
Organizational Skills Development- I

Course Code – 115 - A   **No. of Credits :- 03**

Objectives of the course

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

Depth of the program – Fundamental Knowledge

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

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

Teaching Methodology

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

3	12	Guest Lectures by Experts	Visit to any organization , college, bank etc (group assignment)	Report on the records management system based on the visit	Technical skills and Critical analysis skills
4	12	PPT , Educational Videos	Visit to any organization , college, bank etc (group assignment)	Report on the visit and suggestions for improvement in work flow of the organization visited	Development of Technical and Analytical abilities

References :

List of Books Recommended :-

1. Modern Office Management – By Mills, Geoffrey
2. Office Management – By Dr. R.K. Chopra , Priyanka Gauri
3. Office Management – By R.S.N. Pillai
4. Office Management – By K.L.Maheshwari , R.K . Maheshwari
5. Modern Office Management : Principles and Techniques – By J.N.Jian , P.P.Singh

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

Semester: I
BANKING & FINANCE- I
(Fundamentals of Banking I)

Course Code – 115 - B   **No. of Credits :- 03**

Objectives -

• To provide knowledge of fundamentals of Banking

• To create awareness about various banking concepts

• To conceptualize banking operations.

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1.	**Evolution of Banking**	• Meaning, Definition and Origin of 'Bank' • Evolution of Banking in Europe and Asia • Evolution of Banking in India • Structure of Indian Banking System	• Knowledge of evolution of banking. • Understanding structure of Indian Banking

2.	**Functions of Bank**	**Primary Functions:**
		o **Accepting Deposits:**
		  i. Demand Deposits - Current Deposit and Savings Deposits;
		  ii. Time Deposits - Fixed Deposit and Recurring Flexi Deposits (Auto Sweep)
		o **Granting Loans and Advances-**
		  i. Short Term Loan- Overdraft Facility, Cash Credit Facility, Purchasing and Discounting of Bills,
		  ii. Term Loan
			• Understanding primary and secondary functions of a bank.
			• Understanding the concepts related to lending and ratios.

		Secondary Functions:	
		A. Agency Functions- Payment and Collection of a Cheque, Bill and Promissory Note, Execution of standing instructions, Acting as a Trustee and Executor	
		B. General Utility Functions- Safe Custody, Safe Deposit Vaults, Remittance of funds, Pension payments, Acting as a Dealer in Foreign Exchange (FOREX) Market.	
		C. Distribution of Third Party Products, Bancassurance, Mutual Funds, Issuance of Credit Card and Debit Card	
		D. Non Fund Based Credit Facilities- Letter of Credit, Bank Guarantee and Deferred Payment.	
		E. Government Business – Collecting GST, Stamp Duty, Excise Payment, etc.	
		• Concepts of Priority and non- priority sector lending Security Based and Purpose Oriented Lending, Bridge Loans, Reserve Ratios- CRR and SLR. Credit Appraisal and Credit Monitoring	

3.	**Procedure for Opening and Operating of Deposit Account**	Procedure for Opening of Deposit Account: Know Your Customer Norms, (KYC Norms), Application Form, Introduction, Proof of Residence, Specimen Signature, and Nomination Facility: Their Importance. No Frill Account	• Understanding the process of opening and operating procedure of bank accounts.
		Procedure for Operating Deposit Account: Pay-in-slip, Withdrawal slip, Issue of Pass Book, (Current, Savings or Recurring Deposit), Issue of Cheque Book, Issue of Fixed Deposit Receipt, Premature encashment of a Fixed Deposit and Loan against Fixed Deposit. Recurring Deposit: Premature encashment and loan against Recurring Deposit.	• Understanding various types of bank accounts holders
		a) Closure of Account	
		b) Transfer of Account	
		c) Death Claim Procedure	
		Types of Account Holders	
		a) Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardahnashin Woman, Non-Resident Account	
		b) Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts.	

4	**Methods of Remittance**	Demand Draft, Bankers' Cheque	• Understanding various methods of remittance.
		Electronic Funds Transfer (EFT) – Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Procedure of fund transfer through NEFT/ RTGS,	
		Society for Worldwide	
		Interbank Financial Telecommunication (SWIFT)	
		Immediate Payment Service (IMPS) - Interbank (Bank to Bank) and Intra Bank (Branch to Branch) Fund Transfer	

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1.	10	Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home Assignment	Relevant YouTube videos	NA	• Knowledge of evolution of banking. • Understanding structure of Indian Banking
2.	14	Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home Assignment	Relevant YouTube videos	Report writing of expert lecture	• Understanding primary and secondary functions of a bank. • Understanding the concepts related to lending and ratios.

| 3. | 14 | Lecture, Expert Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home Assignment, | Relevant YouTube videos | Visit to a bank | • Understanding the process of opening and operating procedure of bank accounts.
 • Understanding various types of bank accounts holders |
| 4. | 10 | Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion, Library / Home Assignment, | Relevant YouTube videos | Visit to a bank | • Understanding various methods of remittance. |

References:

1. Majumdar N. C., 'Fundamentals of Modern Banking', New Central Book Agency (P) Ltd., New Delhi.

2. Arondekar A.M. & Others, 'Principles of Banking', Macmillan India Pvt. Ltd.

3. Srinivasan D. & Others, 'Principles & Practices of Banking', Macmillan India Pvt. Ltd.

4. Agarwal O.P., (4th Edition, 2017), 'Banking and Insurance', Himalaya Publishing House.

5. Gopinath M. N.,(1st Edition, 2008),'Banking Principles and Operations', Snow White Publications Pvt. Ltd, Mumbai

6. Gordon E. & Natarajan K., 'Banking - Theory, Law and Practice', (21st Revised Edition), Himalaya Publishing House.

7. Joshi Vasant & Joshi Vinay, (3rd Edition), 'Managing Indian Banks', Sage Publication, New Delhi.

8. VarshneyP.N. (12th Edition, 2003), 'Banking - Law and Practice', Sultan Chand & Co. New Delhi

9. Kothari V., (26th Edition) 'Tannan's Banking Law & Practice in India,' Lexis Nexis Publication.

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

Semester- I
Defense Organization and Management in India

DEFENSE ORGANISATION AND MANAGEMENT IN INDIA-I

Course Code – 115 - D   **No. of Credits :- 03**

Objectives:

1) To understand the role of Armed Forces and Defense structure of Indian Armed Forces.

2) To know the vital elements of Indian Defense Organization in India.

3) To know the second line of Defense in India

Unit No.	Topic	No. of Lectures	Teaching Method	Skills to be developed
1.	**Development of Defense Organization after Independence** 1.1 Reconstruction of Indian Armed Forces since 1947. 1.2 Development of the Army after Independence. 1.3 Development of the Navy after Independence. 1.4 Development of the Air Force after Independence. 1.5 Principles of Defense Organisation.	12	Lecture, PPT, Group Discussion, Library Work, Assignment	• Understanding defence organization after independence. • Understanding the principles of Defense organization
2.	**Elements of Defense Organization in India.** 2.1 Powers of the President in relation to the Armed Forces. 2.2 Defense Committee of the Cabinet. 2.3 Ministry of Defense – its organizational & function.	12	Lecture, PPT, Group Discussion, Library Work, Study Visit	• Understanding the elements of defense organization in India.

	2.4 National Security Council.			
3.	**Defense Structure of Indian Armed Forces** 3.1 Chief of Staff Committee. 3.2 Organization of Army, Naval & Air Headquarters. 3.3 Organization of Army, Naval & Air Commands.	12	Lecture,PPT, Group Discussion, Library Work,	• Understanding the defense structure of Indian Armed Forces
4.	**Para Military Forces of Defense** 4.1 Border Security Force. 4.2 Coast Guard. 4.3 Territorial Army. 4.4 Home Guard. 4.5 Civil Defense. 4.6 National Cadet Corps (N.C.C.) 4.7 Central Reserve Police Force. 4.8 State Reserve Police Force.	12	Lecture,PPT, Group Discussion, Library Work, Assignment	• Understanding the paramilitary force of defense.
	Total	48		

References:
1) Ron Mathews, "Defense Production in India" ABC, New Delhi.
2) Raju G. C. Thomas (1978), ''The Defense of India a Budgetary Perspective of Strategy and Politics', Mac Millan Publication, New Delhi.
3) Sam C.Sarhesian – The Military Industrial Complex a Reassessment', Sage Publication, New Delhi.
4) Maj. Gen. Pratap Narain [Retd] (1998), India's Arms Bazar," Shilpa Publication, New Delhi.
5) L t. Gen. R. K. Jasbir Singh(1999),Indias Defense Year Books', Nataraj Publication, Dehradun.
6) Chaudhari A.P., 'संरक्षणशास्त्र' Nilkantha Publication, Pune
7) Jadhav V.Y, 'भारताची राष्ट्रीय सुरक्षा', Snehvardhan Publication , Pune.
8) Venkateshwaram A. L. 'Defense Organisation in India'
9) C. Lakshmi (1998) 'Trends in India's Defense Expenditure,' ABC, New Delhi.

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Revised Syllabi (2019 Pattern) for three years B.Com Degree Course (CBCS)
Semester- I
Theory and Practice of Co-operation- I

Course Code – 115 - E   **No. of Credits :- 03**

Objectives of the course:

1. To acquaint the students with the concept of co-operative movement.

2. To introduce the scope of Co-operation.

3. To make students build their career in the field of Co-operation and Rural Development.

Depth of Programme: - Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	**Co-operation-**	Meaning & Definitions, Objectives, Nature and Scope of Co-operation, Strength and Weakness of Co-operative Movement ,Principles of Co-operative **International Co-operative Alliance (ICA)** Meaning ,objectives, ICA Board Code of Governance, International Co-operative Alliance (I.C.A) Committee-1937,1966,1995 Problems & Challenges faced by the Co-operative sector	i. To understand the objectives, Nature and scope of co-operation ii. To understand the Co-operative Movement iii. To understand International Co-operative Alliance and ICA Committee 1937,1966,1995

2	**History of Co-operative Movement in India**	Introduction and Development of Co-operative Movement in Pre Independence period. Strength and weakness of Co-operative Movement , Sir Fedrick Nicholson Report 1904 , Maclagen Committee Report 1912 , Study of eminent supporters and their contribution	i.	To understand the development of Co-operative Movement in India
			ii.	To understand Sir Fedrick Nicholson Report and Maclagen Committee Report To understand eminent supporters and their contribution in Co-operative Movement of India
3	**Development of Co-operative Movement in India in post Independent Era**	Contribution of Co-operative Leaders in post Independent Era up to the present Stage, Gorewala Committee Report 1954 , Vaidyanathan Committee Report 2005 , Development of Co-operative Movement in Maharashtra , Current scenario of Co-operative Movement in India	i. ii. iii.	To understand the Contribution of Co-operative Leaders in India To understand the Gorewala Committee Report, Vaidyanathan Commiittee Report To understand Current scenario of Co-operative Movement in India
4	**Government and Co-operative Movement**	Role of Central Government , Role of State Government Co-operative Vs Capitalism & Communism	i. ii.	To understand the role of Government in Co-operative Movement To understand Co-operative Vs Capitalism & Communism

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and AV Application	Project	Expected Outcome
1	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Debate on The Strength and Weakness of co-operative movement in Maharashtra, Poster presentation	Short Film Show on Co-operative Movement, AV Application (Audio and Visual Application)	Project on Current scenario of Co-operative Movement in Maharashtra	Understanding of basic knowledge of co-operative movement Understanding Scope, Strength and Weakness of co-operative movement. Understanding International Co-operative Alliance

2	12	Organise Semesterinar/workshop for students, Pre reading, Class discussion, Internet resources. case studies, Field visit to Co-operative Sugar Factory, visit to Agriculture Co-operative and Non Agriculture Co-operative society, Survey report	You Tube Video on History of Co-operative Movement **in India**	Project Report on Co-operative Sugar Factory, Rural Co-operative and Urban Co-operative credit Society	Understanding History and current scenario of Co-operative Movement in India
3	12	Guest Lectures of eminent personalities in co-operative movement and Rural Development , experience sharing, Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies, PPT, Interview of co-operative leader	Presentation on Contribution of Co-operative Leaders in post Independent Era up to the present Stage	Project Report on Development of Co-operative Movement in Maharashtra	Understanding Contribution of Co-operative Leaders in post Independent Era up to the present Stage , Development of Co-operative Movement in Maharashtra
4	12	Pre reading, Class discussion, examples of various co-operative institution through Newspapers and internet resources, Guest Lectures of eminent personalities ,PPT	Group discussion on Co-operative Vs Capitalism & Communism	Project Report on Role of Government in Co-operative Movement	Understanding Role of Government in Co-operative Movement

References

Sr. No	Title of Book	Author/s	Publication	Place
1	Co-operation and Rural Development	Principal Dr.Nitin Ghorpade	Success	Pune
2	Co-operation- Principles and Practice-	Dr. D.G. Karve		
3	Theory, History and Practice of Co-operation	Dr. R.D. Beddy		
4	Bhartiya Sahkari Chalval- Tatve va Vyavhar (Marathi)	Prof. Jagdish Killol; Prof. Arvind Bondre; Prof. A. C. Bhavsar		
5	Sahkari Chalval 1904-2004 (Marathi)	Prof. K. L. F ale		
06	Rural Development in India-Policies and Programme	Abdul Azees NP and S.M. Javed Aktar	Kalpaz Publication	
07	Human Resource Management Practices in Co-operative sector	Principal Dr.Shaikh Aftab Anwar	Idea Publication	New Delhi
08	Report of the High Power Committee on Co-operative May 2009 Ministry of Agriculture Government of India			
09	Journal of Commerce and Management Thought(JCMT)			
10	Journal Co-operative Organization and Management , Journal of Co-operative studies			

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

Defense Organization and Management in India
Semester - I
Managerial Economics- I

Course Code – 115 - F   **No. of Credits :- 03**

Objectives:

1. To acquaint the students with the concepts and techniques used in micro and macroeconomics.
2. To give the introduction to basic principles of microeconomics and to demonstrate how application of economic theory can improve decision making.
3. To build a perspective necessary for the application of modern economic concepts, precepts, tools and techniques in evaluating business decision taken by a firm.

Unit No.	Unit Title.	Content	Purpose Skills to be developed
1	Introduction	1.1 Nature, Scope and significance of managerial economics. 1.2 Managerial economics and microeconomics. 1.3 Managerial economics and macroeconomics. 1.4 Main characteristics of managerial economics. 1.5 Fundamental economic concepts- opportunity cost, Discounting Principle, Time perspective, incremental reasoning, equi-marginal concept. 1.6 Application of economics in managerial decision making. 1.7 Role and responsibilities of managerial economist in business.	i) To know the meaning, nature of managerial economics ii) To understand fundamental principles of economics. iii) To know the application of principles of managerial economics in business decision making.
2	Demand Analysis	2.1 Basis for demand - concept of utility 2.2 Cardinal Utility approach- Law of marginal utility, maximization of utility, consumer surplus. 2.3 Ordinal Utility approach- Indifference Curve, maximization of utility. 2.4 Law of demand- determinants of demand. 2.5 Elasticity of demand- Price, Income and Cross elasticity of demand. 2.6 Managerial application and importance of elasticity of demand.	i. To understand the concept of utility. ii. To understand the law of diminishing marginal utility in law of demand. iii. To understand the concept of elasticity and its importance in managerial decision making process.

3	Demand forecasting	3.1 Demand forecasting-Meaning, Methods of demand forecasting- Expert opinion, surveys and market experiments, Time series analysis, Trend Projection, Barometric forecasting. 3.2 Demand forecasting for a new product.(Developing, Testing and launching of new products)	i. To understand the concept of demand forecasting and its utility in demand forecasting of new product. ii. To make the students understand different methods of demand forecasting
4	Production and Cost Analysis	4.1 Law of supply- Determinants of supply. 4.2 Theory of production- Meaning and concept of production, 4.3 Law of Variable Proportions and Returns to a Scale. 4.4 Cost Analysis- Types of Cost - Economic cost and accounting cost, Private cost and social cost, Actual cost and opportunity cost, Past cost and future cost, Explicit cost and implicit cost, Incremental cost and Sunk cost. 4.5 Cost and cost curves under short-run and long run- Fix cost and variable cost, Average cost and marginal cost, Relation between average cost and marginal cost. 4.7 Revenue Curves- Concept of average, marginal and total revenue under different market conditions, relation between average and marginal revenue.	i. To understand the law of supply. ii. To know the various concept of costs and revenues.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	i. Open book discussion ii. Interactive lectures	i. Online PPTs ii. You tube lectures	i. Study costs in a local project. ii. Application of cost principles	The students will be able to decipher, analyze and apply the theory and practice of Managerial Economics
2	12	i. Open book discussion. ii. Group discussion with examples.	i. Online PPTs ii. You tube lectures	i. Study of types of elasticity of demand. ii. Study of elasticity of demand in managerial decision.	Students will develop an understanding of the need of businessman to locate the various factors affecting demand of the product and plans of marketing and business strategies accordingly.
3	08	i.) Interactive lectures	i. Online PPTs ii. You tube lectures	i. Study of methods of demand forecasting in a local firm.	Students will understand the demand forecasting of existing and new

		ii.) Case studies. . iii.) Teacher driven power point presentation.		ii. Comparative study of advantages of methods of demand forecasting.	product and its importance in managerial decision making.
4	14	i. Case studies. iiInteractive lectures.	i. Online PPTs ii. You tube lectures	i. Study of law of variable proportions in a firm. ii. Study of concept of costs in short run and long run.	Students will understand the analytics of supply and its various uses. Students will follow the relationship between costs, revenue, profit and losses.

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Managerial Economics	Domnik Salvatore-	Oxford University Press	Oxford University Press
2	"Managerial Economics-	Mark Hirschey, .	2. Mark Hirschey, Log "managerial Economics-An Integrative Approach", Cengage Learning.	2. Mark Hirschey, Log "managerial Economics-An Integrative Approach", Cengage Learning.
3	Managerial Economics-	D.M.Mithani,	Himalaya Publishing House	Mumbai
4	Managerial Economics,	P.L.Mehatha,	S.Chand Publishing	Mumbai
5	Managerial Economics, Pearson Education	Craig Peterson, Lewis and Jain,	Pearson Education	Pearson Education
6	Modern Economic Theory	K.K.Dewett,		
7	Managerial Economics, Margham Publications, Madras	Shankaran S.	Margham Publications, Madras	Madras
8	Managerial Economics,	Thomas Christopher R. and Charles,Maurice S.	McGraw Hill Irwin, Boston.	McGraw Hill Irwin, Boston.

Suggested references
Web reference

1. https://nptel.ac.in/courses/110101005/2

2. https://nptel.ac.in/downloads/110101005/

3. http://cec.nic.in/Pages/Home.aspx

4. http://en.wikipedia.org/wiki/Economics

5. http://www.investopedia.com/university/economics/#axzz1XwhFTmtm

6. http://www.tutor2u.net/blog/index.php/economics/

7. http://www.economicshelp.org/

8. https://www.intelligenteconomist.com/economics-blogs/

9. https://www.coursera.org/courses?query=managerial%20economics

10. https://www.edx.org/course/introduction-to-managerial-economics-0

11. https://www.mooc-list.com/tags/managerial-economics

12. https://online.stmary.edu/mba/courses/managerial-economics

13. https://www.tru.ca/distance/courses/econ3041.html

14. https://www.euromba.org/managerial-economic

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Revised syllabi (2019 Pattern) for three years B.Com. Degree course (CBCS)
Semester - I
Essentials of E- Commerce

Course Code – 116 A   **No. of Credits :- 03**

Objectives of the course
1. To acquaint the learner with knowledge on the basics of E-commerce.
2. To develop knowledge on various types of E-commerce business.
3. To develop practical knowledge on effective design of Website and Domain Registration.
4. To Develop knowledge on various modes of online transaction for crating convenience in day to day financial transactions and promoting cashless economy.
5. To introduce the learner to the concept of Electronic Data Inter exchange and its significance.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	**Overview of Electronic Commerce(EC)**	Concept, Features and Functions of e-commerce practices v/s traditional practices ,scope and limitations of e-commerce , Recent trends in e-commerce , Risks in e- commerce and preventive measures	1. Conceptual understanding of basics of e-commerce
2	**Types of e-Commerce Business**	Definition and types of e-commerce business : B2B, B2C, C2B, C2C,B2G, C2G, B2A, C2A and P2P, B2B service provider.	1. Awareness on the various forms of e-commerce
3	**Infrastructure**	Internet and its role in e-commerce, Mobile and its role in e-commerce , procedure of registering an Internet domain , establishing connectivity to Internet ,tools and services of Internet , Requisites of selecting an appropriate domain name ,Website – Essential factors in designing and importance of an effective website	1. Technical knowledge on registration of a domain 2. Practical Knowledge on role of Internet in e-commerce 3. Analytical skills and Creative skills for web page designing

| 4 | **E- Payment and Electronic Data Inter exchange** | A. **E- Payment :** Transactions through Internet , requirements of e-payments systems, functioning of Debit and credit cards, pre and post payment services
Overview on Online Payment Portals and apps in India, CC Avenue, Paytm, BHIM, UPI, Phone Pe etc.
Concept of Payment Gateway and Payment Processor
B. **Electronic Data Inter exchange**: Evolution, uses, benefits, Working of EDI, EDI standards (includes variable length EDI standards), Cost Benefit Analysis of EDI, Electronic Trading Networks, EDI Components, File types, EDI Services , EDI Software. | 1. Practical Oriented Skills on E-commerce
2. Conceptual Clarity on Online Payment Process
3. Conceptual Clarity on EDI and Electronic |

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	Lecture Methods / Guest Lectures	Online Educational Videos		Developing understanding on E-commerce
2	12	Guest Lectures by subject Experts / Case Study	Online Educational Videos and Success stories	Case study on any one success story	Awareness on various e-commerce platforms
3	12	PPT / Lectures / Guest Lectures	Demonstration by Industry Expert		Technical , Practical , Analytical and Creative Skills
4	14	Live Demonstrations/PPT/Lectures	Online Educational Videos	Actual online transactions of Money transfer and online purchase via online payment for small value orders (can be	Technical and Practical Skills

			undertaken as a group) Payments to vendors via various payment apps apps	

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	MCQ /Written Test /PPT	As per University norms	Certificate Web Page Designing
Unit – II	MCQ/Written test /Report Writing	As per University norms	Certificate course on Digital Marketing
Unit – III	Written Test/ Report and /or PPT on any 5 well designed websites	As per University norms	
Unit – IV	Written Test / MCQ	As per University norms	

References :

List of Books Recommended :-

1. The Complete E-Commerce Book - By Janice Reynolds

2. E-Commerce Website optimization – By Dan Corxen- John and Johaan van Tonder

3. E- Commerce – An Indian Perspective – By P.T.Joseph S.J.

4. E- Commerce – Business, Technology, Society – By Kenneth c. Laudomn and Carol Guercio Traver

5. Essentials of E-Commerce Technology – By. V.Rajaraman

6. E Business R(Evolution)- By Daniel Amor

7. E-Commerce Management - By Krishnamurthy

8. E-Commerce: Strategy, Technologies and Applications By David Whiteley

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

Semester - I
Insurance and Transport- I
(Insurance)

Course Code – 116 - B   **No. of Credits :- 03**

Objectives:

1. To acquaint students with the concepts of Insurance.

2. To create awareness regarding basic knowledge about Life Insurance, Fire Insurance and Marine Insurance.

3. To make the students aware of career opportunities in the field of Insurance

Unit No.	Topic	No. of Lectures	Teaching Method	Proposed skills to be developed
1.	**Introduction to Insurance** 1.1 Meaning and Nature of Insurance 1.2 Importance of Insurance 1.3 Scope of Insurance 1.4 Principles of Insurance 1.5 Risk and Insurance 1.6 Types – Life and General Insurance 1.7 Difference between Life and General Insurance 1.8 Career opportunities in Insurance Sector	16	Lecture, PPT, Group Discussion, Library Work, Assignment Companies	• Understanding the concept of insurance
2.	**Life Insurance** 2.1 Meaning and Features of LifeInsurance 2.2 Nature of Life Insurance 2.3 Origin of Life Insurance 2.4 Importance of Life Insurance 2.5 Principles of Life Insurance 2.6 Types of Life Insurance Policies 2.7 Procedure of Life Insurance Contract	16	Lecture, PPT, Group Discussion, Library Work, Study Visit to Office of the Insurance	• Understanding the concept of life insurance.

3.	**Fire Insurance** 3.1 Meaning and Features 3.2 Nature of Fire Insurance Contract 3.3 Types of Fire Insurance Policies	08	Lecture,PPT, Group Discussion, Library Work,	• Understanding the concept of fire insurance
4.	**Marine Insurance** 4.1 Meaning and Features 4.2 Marine Insurance Contract 4.3 Types of Marine Insurance Policies	08	Lecture,PPT, Group Discussion, Library Work, Assignment	• Understanding the concept of marine insurance
	Total	48		

References:

1. Khan M.Y. (1997), Financial Services, Tata McGrew-Hill Publishing Company Limited New Delhi .
2. Mishra M.N. (2004) Insurance - Principles and Practice, S. Chand and Company Ltd. New Delhi.
3. Gulati Neelam C., Principles of Insurance Management, Excel Books.
4. Haridas R., Life Insurance in India, New Century Publication New Delhi.
5. Godwin Frank, The Principles and Practice of Fire Insurance, Isaac Pitman and Sons Ltd. London.
6. Panda G.S., Principles and Practice of Insurance, Kalyani Publishers Ludhiyana.
7. Kanwal L.S., Text Book of Insurance, Kalyani Publishers Ludhiyana.
8. Mathhew M.J., Insurance, RBSA Publisher Jaipur.
9. सराफमोहन,विमाशा\€सी

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

Semester - I

Marketing and Salesmanship- I

(Fundamentals of Marketing)

Course Code – 116 - C   **No. of Credits :- 03**

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

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

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

| 4 | Place Mix and Promotion Mix | a. Place Mix
  i. Meaning and Definition of Place Mix
  ii.   Importance
  iii.   Types of Distribution Channels – consumer goods and Industrial Goods
  iv.   Factors Influencing selection of Channels
4.2 Promotion Mix
  4.2.1 Meaning of Promotion Mix
  4.2.2 Elements of Promotion Mix- Personal Selling, Public Relation and Sales Promotion
  4.2.3 Factors Affecting Market Promotion Mix
  4.2.4 Promotion Techniques or Methods | Students will develop the skills of promoting a product along with gaining knowledge about the distribution channels. |

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Expected Outcome
1	14	Power Point Presentation, Survey Analysis	Short Film AV Application	Student will get acquainted with the basics of marketing field.
2	07	Power Point Presentation, Survey Analysis, Group Discussion	Short Film AV Application	It will highlight on the core marketing concepts namely 'Marketing Mix'. It will help students to implement this knowledge in practicality by enhancing their skills in the field of market segmentation.
3	14	Conceptual Learning Group Discussion	AV Application	Students will develop the skills of Pricing the product along with gaining knowledge on Product Mix
4	13	Conceptual Learning, Power Point Presentation, Group Discussion	Short Film, AV Application Use of You Tube	It will help the students to apply the various techniques of Promotion and understand the various channels of distribution

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing Management	Philip Kotler	Pearson Publication	
2	Marketing Management	Rajan Saxena	McGraw Hill Education	
3	Principles of Marketing	Philip Kotler	Pearson Publication	
4	Sales & Distribution Management	Tapan K Panda	Oxford Publication	
5	Advertising Management	Rajiv Batra	Pearson Publication	
6	Retail Management	Swapna Pradhan	McGraw Hill Publication	
7	Retail Management	Gibson Vedamani	Jayco Publication	
8	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication	
9	Supply Chain Management	Sunil Chopra, Peter Meindl& D. V. Karla	Pearson Publication	

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

Semester - I

Consumer Protection and Business Ethics - I

Course Code – 116 - D   **No. of Credits :- 03**

Objectives of the Program

1. To develop general awareness of consumerism among the students.

2. To understand the consumers rights, responsibility and role of United Nations.

3. To have a comprehensive understanding about the existing law on consumer protection in India.

4. To create awareness among the students about dispute redresses machinery and basic procedures for handling consumer dispute.

5. To understand the issues relating to e-commerce, e-Banking emerging issues and internet regulations.

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	**Consumer Protection - An Overview**	Consumerism- Meaning, Evolution, Rational, Need and Importance of Consumerism, Consumer protection- objectives, scope and importance, Consumer rights and Standardization United Nations guideline on consumer protection- Objectives, scope of application , general principles and framework for consumer protection	understand the concept of consumerism Equip the students with knowledge the evolution, need and importance, of consumerism Understand the role of United Nations to protect consumer's interest.
2	**Consumer Education and Awareness**	Consumer education-Need and importance, Consumer Responsibility Role of consumer Association and Councils in consumer education and Awareness- Voluntary organization, Consumer protection councils, Media, Educational Institute and Government Skills required for career in Consumer studies field	Handling the emerging issues about consumer protection Acquaint knowledge and skills for career opportunity.

5.	**Consumer Protection Law in India ***	Consumer Protection Movement in India **Consumer Protection Act 1986**- Overview features, important definitions-consumers, Goods, services, Defect , Deficiency, unfair trade practices, Dispute, Complaint - Objectives, Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, Powers and Functions.) Procedure of filling complaint and Procedure to deal with complain.	Compressive understanding about the existing consumer protection Act 1986. Apply the Law for consumer protection
6.	**E -Commerce and consumer Protection**	E Commerce- scope and limitations, Need and importance of E commerce , Prospects and challenges of Ecommerce and its effect on consumer Need and importance of E-Education consumer Protection in E-Banking Recent Emerging Issues in E-Commerce	Understand the concept of E commerce and Consumer Protection Acquaint students about various issues of E commerce. Able to appreciate the emerging questions and policy issues

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

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Documentary , PPT, Narration, Quiz, Survey Analysis Article review	Short film about consumer movement, Role of UN	Report Review	Acquaint knowledge and maturity to understand the consumers interest
2	12	Project making, Street play, jingles, slogan Competition,	Use of You tube, Review of Movie	New Emerging Issues in consumer protection	To get training to face emerging issues. To seek career opportunity in this field.

3	12	Case study, Poster making, Interview of lawyer , Mute court	Case Analysis, Mute court ,E filing of the case	Recent Laws and silent feature	To Acquaint knowledge and application of laws
4	12	Virtual Learning, Group Discussion,	Film on cyber security, Internet precautions	Project on E COMMERCE and Consumer protection	To defend and safety in e commerce. To learn e skills

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Grahak Darshan	Mr. Bindu Madhav Joshi	Akhil Bhartiy Grahak Panchayat	Pune
2	Grahak Sanrakshan Adhiniyam	Ad Ghare S S	Mukund Publication	Pune
3	E- Commerce : An Indian Perspective	Dr.P. T. Joshep	PHI Publication	New Delhi
4	E Banking in India	Dr R K Uppal	New Century Publication	New Delhi
5	Consumer education and empowerment	Dr. S. S. Singh, Dr.Sapna Chadah	Abhijit Publication	New Delhi
6	GrahakRaja Jaga Ho	Prof. G. V. Kayandepatil	Chaitanya Publication	Nashik
7	United Nations Guidelines on Consumer Protection	unctad.org	UNCTAD	UNCTAD Geneva Switzerland
8	The Consumer Protection Act, 1986	Act	Govt of India	Delhi
9	The law of E Commerce	Dr A Alghamdi	Auther House	Mumbai

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

Semester - I

Business Environment & Entrepreneurship - I

Course Code – 116 - E   **No. of Credits :- 03**

Objectives of the course:

1) To understand the concept of Business Environment and its aspects

2) To make students aware about the Business Environment issues and problems of Growth

3) To examine personality competencies most common to majority of successful entrepreneurs and to show how these competencies can be developed or acquired

4) To understand the difference between Entrepreneurial and non-Entrepreneurial behaviour

5) To provide knowledge of the significance of Entrepreneurship in economy

6) To familiarize the students with the contribution of selected institutes working to promote Entrepreneurship

7) To generate entrepreneurial inspiration through the study of successful Entrepreneurs

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	**Business Environment**	Concept- Importance - Inter relationship, between environment and entrepreneur, Aspects of Environment- Natural- Economic - Political - Social - Technical - Cultural - Educational - Legal & Cross-cultural – Geographical etc.	Understanding the concept of Business Environment and its aspects Skill-correlating aspects of business environment and entrepreneur
2	**Environment Issues**	Pollution-Concept and types –Causes of pollution-Remedies of Pollution, Remedies of pollution-protecting the natural environment-Conservation of natural resources **-** Opportunities in Environment	Making students aware about business environment issues and problems of growth Skills-capable of understanding and analysing environment issues and finding out solutions to resolve these issues

3	**Problems of growth**	Unemployment- Concept-Types-Causes-Remedies, Poverty- Concept- Causes- Remedies , Regional Imbalance- Concept-Effects –Solutions , Social injustice- Concept, Effects, Solutions ,Black Money –Meaning – Sources –Effects- Measures, Lack of technical knowledge and information-Problems-Remedies	Understanding the problem of growth Skill-Application of mind to resolve the problem of growth
4	**The Entrepreneur**	Evolution of the term entrepreneur –Definition - Competencies of an Entrepreneur – Distinction between a) entrepreneur and manager- b)Entrepreneur and Enterprise, Intrapreneur-Concept and importance –Distinction between Entrepreneur and Intraprenuer	Understanding the concept of entrepreneur, competencies of a successful entrepreneur, realising the difference between various concepts Skill-knowing the entrepreneurial competencies and imbibing the same by students

Teaching Methodology- F.Y.B.Com Semester-I, Paper-I

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Case Study-Role play	Related videos and PPT	Distribute aspects of business environment in group and ask them to prepare in brief report on it- Field Assignment	Understanding of various aspects business environment useful for would be entrepreneurs
2	12	Conducting survey and collecting information about various types of pollution	Film shows with the help of environment related organizations	Undertake survey of pollution level, its ill effects and remedies	Understanding of various aspects of pollution and its ill effects
3	12	Collecting necessary information through various resources	Related videos and PPT	Compilation of facts, figures and remedies	Understanding of Problems and their causes and remedies
4	12	Case Study	Biographical CDs of successful entrepreneurs	Interview of various types of entrepreneurs e.g. First Generation entrepreneur, Women entrepreneur, Social entrepreneur and collect entrepreneurial competencies, Collection of success stories	Understanding the concept of entrepreneur, competencies of a successful entrepreneur

				of persons organisation in the area, arranging guest lecture by eminent entrepreneurs on various aspects of entrepreneur and entrepreneurship	

References

Sr. No	Title of Book	Author/s	Publication	Place
1	Business Environment	Francis Cherunilam	Himalaya Publishing House	New Delhi
3	Dynamics of Entrepreneurship Development and Management	Desai Vasant	Himalaya Publishing House	New Delhi
4	Entrepreneurial Development	Khanka S.S.	S. Chand	New Delhi
5	Entrepreneurial Development	Gupta, Shrinivasan	S. Chand	New Delhi
6	Udyog	--	Udyog Sanchalaya	Mumbai
7	Indian Economy	Ruddar Datt, K.P.M. Sundharam	S. Chand	New Delhi

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Semester – I

Foundation Course in Commerce

Course Code – 116 – F   **No. of Credits :- 03**

Objectives of the course

1. To acquaint the student with knowledge of forms of business organizations and new business models.
2. To understand the latest government regulations and policies with relation to business in Indi .
3. To introduce the students to the various entrepreneurial development programmes in India .
4. To update the students with the latest developments in Service sector in India.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	**Forms of Business Organization**	A. Organization – Meaning , Importance B. Sole Proprietorship , Partnership , LLP , Joint Stock Companies, Joint Ventures , Cooperative, Government form of Business Organization(Departmental, Corporation , Government company), Non Government Organizations – Meaning , Definition , Structure , Advantages and Disadvantages	▪ Conceptual Understanding on the various forms of Business Organization,
2	**Types of Business Models**	Franchise, Brick and Mortar, e- Commerce, Bricks and Clicks ,Nickel and Dime, Freemium , Subscription ,Aggregator, Online Market Place , Data Licensing/ Data Selling , Digital Advertising ,Affiliate Marketing, Drop Shipping , Agency Based, Peer to Peer Catalyst/Platform, Block Chain	1. Overview of the emerging types of business models

3	**Industrial Policies and Recent Programmes for Start ups in India**	1. Overview of recent Industrial Policies in India – New Industrial Policy 1991, EXIM Policy , India New Foreign Trade Policy 2015 – 2020 , FDI Policy
		2. Overview of :
		  a. Start up India
		  b. Attal Innovation Mission (AIM)
		  c. Make in India
		  d. Digital India
		  e. Support To Training And Employment Programme For Women (STEP)
		  f. Trade-Related Entrepreneurship Assistance And Development (TREAD)
		  g. Pradhan Mantri Kaushal Vikas Yojana (PMKVY)
			4. Overview of the various policies supporting business in India
			5. Awareness on the recent progmammes to promote and support for business

4	**Emerging Trends in Service Sector**	Overview of Recent trends – 1. Banking Sector - Internet and Mobile Banking 2. Indian Post Payments Bank 3. Insurance Sector –Malhotra Committee Report 4. Logistics 5. BPO, KPO , TPO , and LPO 6. New trends in Tourism- Religious, Rural, & Medical trourism	4. Awareness of Recent Trends in the Service Sector

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	PPT , Project Charts	Educational Videos	Individual assignment report	Developing understanding on various forms of business organizations
2	08	Guest Lectures by subject Experts / Industry Expert , Internet Assignments , Case Study Discussion on Real Life success stories	Educational Videos, Videos on Real Life success stories	Case analysis and Discussions, Business Games	Conceptual Clarity and Awareness on Latest Changes
3	14	PPT and Internet Research	https://www.india.gov.in/my-government/schemes	Report Writing , Presentation	Understanding on various Government Policies and Promotion of Entrepreneurial spirit among learners
4	14	Demonstration Method of Online Banking and Mobile Banking , Guest Lectures from experts of respective areas	Educational Videos	Field Visit Internet Research Report	Hands on Training to understand online Baking Awareness on emerging trends and knowledge enhancement

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	MCQ / PPT / Written Test	As per University norms	
Unit – II	Chart Presentation / MCQ/ Written Test	As per University norms	Undertaking a small course under **Pradhan Mantri Kaushal Vikas Yojana (PMKVY)**
Unit – III	Written Test / Open Book Examination	As per University norms	Certificate Course on Soft Skills for Business
Unit – IV	PPT/ MCQ/Written Test/ Field Visit and Report	As per University norms	

References :

List of Books Recommended :-

1. Financial Management – I. M. Pandey.
2. Financial Management – Theory & practical – Prasanna Chandra
3. Financial Management – S. C. Kuchhal
4. Public Sector in India – Laxmi Nariyan
5. Indian Economy – Rudder Datt
6. Indian Economy – KPM Sundaram
7. Law & practice of banking – S. R. Davar
8. The Business Model Book – Adam J Bock , Gerard George
9. Business Model Innovation – Alexander Osterwalder , Yves Pigneur
10. https://www.india.gov.in/my-government/schemes

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