

# Savitribai Phule Pune University



## Circular No. 93 of 2023

### Dates of Commencement and Conclusion of the Academic Year 2023-24 for Affiliated Colleges and Institutes.

It is hereby informed that, the dates of commencement and conclusion of the First and Second term of Courses, under the faculty of **Commerce & Management**, for the academic year 2023-24 shall be as under:

#### Term – I

Sr. No.	Course, Programme, Year	Commencement	Conclusion	Tentative Commencement Exam	Vacation	
					From	To
1	Commerce	20/06/2023	31/10/2023	01/11/2023	01/11/2023	21/11/2023
2	MBA II	22/07/2023	11/11/2023	16/11/2023	20/11/2023	10/12/2023
3	MCA II	22/07/2023	11/11/2023	16/11/2023	20/11/2023	10/12/2023
4	BHMCT II III IV	22/07/2023	11/11/2023	28/11/2023	20/11/2023	10/12/2023

#### Term – II

Sr. No.	Course, Programme, Year	Commencement	Conclusion	Tentative Commencement Exam	Vacation	
					From	To
1	Commerce	22/11/2023	30/04/2024	02/05/2024	02/05/2024	15/06/2024
2	MBA II	18/12/2023	30/04/2024	02/05/2024	03/05/2024	16/06/2024
3	MCA II	18/12/2023	30/04/2024	02/05/2024	03/05/2024	16/06/2024
4	BHMCT II III IV	18/12/2023	30/04/2024	02/05/2024	03/05/2024	16/06/2024

#### NOTE :

1. The dates of commencement and conclusion of the all those courses whose admission is made under Common Entrance Test (CET) conducted by Government of Maharashtra / Savitribai Phule Pune University will be declared separately.
2. In case, the Head of the college requires to give additional holidays in exceptional circumstances, he/she may do so by compensating the same by keeping the college working on holidays.

Ref. No. PGS/ 2455  
Date: 30/05/2023

  
Deputy Registrar  
(P.G.Admission)

**Copy to: for Information and necessary action**

The Members of the Management Council.

The Deans of Faculties.

The Registrar, Savitribai Phule Pune University, Pune.

The Director, Board of Examinations & Evaluation, Savitribai Phule Pune University, Pune.

The Heads of all University Departments.

The Principals of all Affiliated Colleges.

The Directors of all Recognized Institutes.

The Heads of all the Administrative Sections of the University Office.

Asstt. Registrar, office of the Hon. Vice-Chancellor, Savitribai Phule Pune University

Asstt. Registrar, office of the Hon. Pro-Vice-Chancellor, Savitribai Phule Pune University

**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 2<sup>nd</sup> and 4<sup>th</sup> 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	<b>Special Course Paper (I)</b> 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	<b>Special Course Paper (I)</b> 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

		<ul style="list-style-type: none"> <li>g) Business Entrepreneurship</li> <li>h) Marketing Management</li> <li>i) Agricultural and Industrial Economics</li> <li>j) Defence Budgeting, Finance and Management</li> <li>k) Insurance, Transport and Tourism</li> <li>l) Computer Programming and Application</li> </ul>	
V	Core Course	Auditing & Taxation – I	PR- 354
V	Discipline Specific Elective	<p style="text-align: center;"><b>Special Course Paper (II)</b></p> <ul style="list-style-type: none"> <li>a) Business Administration</li> <li>b) Banking and Finance</li> <li>c) Business Law and practices</li> <li>d) Cooperation and Rural Development</li> <li>e) Cost and Works Accounting</li> <li>f) Business Statistics</li> <li>g) Business Entrepreneurship</li> <li>h) Marketing Management</li> <li>i) Agricultural and Industrial Economics</li> <li>j) Defence Budgeting, Finance and Management</li> <li>k) Insurance, Transport and Tourism</li> <li>l) Computer Programming and Application</li> </ul>	PR- 355
V	Discipline Specific Elective	<p style="text-align: center;"><b>Special Course Paper (III)</b></p> <ul style="list-style-type: none"> <li>a) Business Administration</li> <li>b) Banking and Finance</li> <li>c) Business Law and practices</li> <li>d) Cooperation and Rural Development</li> <li>e) Cost and Works Accounting</li> <li>f) Business Statistics</li> <li>g) Business Entrepreneurship</li> <li>h) Marketing Management</li> <li>i) Agricultural and Industrial Economics</li> <li>j) Defence Budgeting, Finance and Management</li> <li>k) Insurance, Transport and Tourism</li> <li>l) Computer Programming and Application</li> </ul>	PR- 356
VI	Core Course	Auditing & Taxation – II	PR- 364
VI	Discipline Specific Elective	<p style="text-align: center;"><b>Special Course Paper (II)</b></p> <ul style="list-style-type: none"> <li>a) Business Administration</li> <li>b) Banking and Finance</li> <li>c) Business Law and practices</li> <li>d) Cooperation and Rural Development</li> </ul>	PR- 365

		<ul style="list-style-type: none"> <li>e) Cost and Works Accounting</li> <li>f) Business Statistics</li> <li>g) Business Entrepreneurship</li> <li>h) Marketing Management</li> <li>i) Agricultural and Industrial Economics</li> <li>j) Defence Budgeting, Finance and Management</li> <li>k) Insurance, Transport and Tourism</li> <li>l) Computer Programming and Application</li> </ul>	
VI	Discipline Specific Elective	<p style="text-align: center;"><b>Special Course Paper (III)</b></p> <ul style="list-style-type: none"> <li>a) Business Administration</li> <li>b) Banking and Finance</li> <li>c) Business Law and practices</li> <li>d) Cooperation and Rural Development</li> <li>e) Cost and Works Accounting</li> <li>f) Business Statistics</li> <li>g) Business Entrepreneurship</li> <li>h) Marketing Management</li> <li>i) Agricultural and Industrial Economics</li> <li>j) Defence Budgeting, Finance and Management</li> <li>k) Insurance, Transport and Tourism</li> <li>l) Computer Programming and Application</li> </ul>	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.

$\sigma$  = 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
<b>Total No. of credits</b>							<b>132</b>

### 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
<b>Total</b>				<b>6</b>

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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)	Computer Concepts and Application- I								
115	<b>Optional Group. (A) (Any one of the Following)</b> 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	<b>Optional Group. (B) (Any one of the Following)</b> 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	<b>Any one of the following Language</b> Additional English/ Marathi/ Hindi/ Gujarati/ 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	Core Course	4	3	30	70	--	100	3 Hours
124(B)	OR Computer Concepts and Application- II								
125	<b>Optional Group. – (A)</b> <b>(Any one of the Following)</b> 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	<b>Optional Group. (B) (Any one of the Following)</b> 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	<b>Any one of the following Language- II</b> Additional English/ Marathi/ Hindi/ Gujarati/ 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	<b>Special Course Paper- I (Any One)</b> 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	Inter-ship		
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	<b>Special Course Paper – II (Same Special Course Offered at S.Y.B.Com)</b> 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	Inter nship		
356	<b>Special Course Paper – III (Same Special Course Offered at S.Y.B.Com)</b> 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	University Assessment			Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam	Internship		
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	<b>Special Course Paper – II (Same Special Course Offered at S.Y.B.Com)</b> 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	<b>Special Course Paper – III (Same Special Course Offered at S.Y.B.Com)</b>  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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Revised syllabi (2019Pattern) for three years F.Y. B. Com. Degree course (CBCS)

Semester: I  
Financial Accounting- I

Course Code - 112

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

Objective of the Course:-

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

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

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

### 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.	<b>Advanced Accounting</b>	<b>S. N. Maheshwari</b>		
6.	<b>GST Law and Analysis with Conceptual Procedures</b>	<b>Bimal Jain and Isha Bansal (Set of 4 Volumes)</b>	Pooja Law Publishing Company	New Delhi
7.	<b>Guidance Note on GST by ICAI</b>	--	The Institute of Chartered Accountants of India	New Delhi

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

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	<b>Introduction and Basic Concepts</b>	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	<ul style="list-style-type: none"><li>• To make the students aware of concepts in micro economics</li><li>• To help the students understand the difference between micro and macro economics</li><li>• To make the students understand economic and non-economic goals of firms.</li></ul> <b>Skills :</b> Analyze and think critically, develop writing skills
2	<b>Consumer Behavior</b>	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	<ul style="list-style-type: none"><li>• To help the students understand the concept of utility</li><li>• To impart knowledge of cardinal and ordinal approach</li><li>• To make them understand the concept of consumer surplus</li></ul> <b>Skills:</b> Understanding complex theories and concepts Geometrical skills, mathematical aptitude, writing skills

3.	<b>Demand and Supply Analysis</b>	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	<ul style="list-style-type: none"> <li>• To understand the concept of demand and elasticity of demand</li> <li>• To impart knowledge of law of supply and the determinants of law of supply</li> <li>• To help the students understand price determination in varied demand and supply condition</li> </ul> <p><b>Skills imparted:</b> Applying mathematical and statistical analysis methods extracting information, drawing conclusions</p>
4.	<b>Production Analysis</b>	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	<ul style="list-style-type: none"> <li>• To help the students understand the relation between revenue concepts</li> <li>• To understand theories of production function</li> <li>• To make students know about economies and diseconomies of scale</li> </ul> <p><b>Skills:</b> Interpret economic theories, writing skills, understand charts and graphs.</p>

## Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	<ul style="list-style-type: none"> <li>• Open book discussion</li> <li>• Case studies</li> <li>• Problem solving based learning</li> </ul>	You tube lectures on micro and macro economics	<ul style="list-style-type: none"> <li>• Functional relations</li> <li>• Goals of firms</li> </ul>	<ul style="list-style-type: none"> <li>• Students will understand basic concepts of micro economics,</li> <li>• Will be able to analyze and interpret</li> </ul>
1.	12	<ul style="list-style-type: none"> <li>• Digital lectures</li> <li>• Jigsaw reading</li> </ul>	You tube lectures	Types of utility	<ul style="list-style-type: none"> <li>• Will know cardinal and ordinal approach</li> <li>• Will understand the concept of consumer surplus</li> </ul>
2.	12	<ul style="list-style-type: none"> <li>• Game oriented classes</li> <li>• Pair learning</li> <li>• Group discussion</li> </ul>	<ul style="list-style-type: none"> <li>• Films</li> <li>• You tube lectures</li> </ul>	Type of goods and elasticity of demand	<ul style="list-style-type: none"> <li>• Will understand the concept of demand and elasticity of demand</li> <li>• Will understand the concept of supply</li> <li>• Able to interpret equilibrium in the market</li> </ul>
3.	12.	<ul style="list-style-type: none"> <li>• Group discussion</li> <li>• Teacher driven power point presentation</li> <li>• Games and simulation</li> </ul>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	Effect of economies of scale on industries (with example of an industry)	<ul style="list-style-type: none"> <li>• Will understand revenue concept</li> <li>• Will know economies and diseconomies of scale</li> </ul>

## 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.	<a href="https://mitpress.mit.edu/books/lectures-microeconomics">https://mitpress.mit.edu/books/lectures-microeconomics</a>	<a href="https://www.economicsnetwork.ac.uk/teaching/Video%20and%20Audio%20Lectures/Principles%20of%20Microeconomics">https://www.economicsnetwork.ac.uk/teaching/Video%20and%20Audio%20Lectures/Principles%20of%20Microeconomics</a>	<a href="https://www.youtube.com/redirect?q=http%3A%2F%2Fwww.thateconstutor.com&amp;v=Zre4tp90Aog&amp;redir_token=6U11cd7zsOZt8fGKACK3B5JHJNh8MTU1NzkyNzkzMUAXNTU3ODQxNTMx&amp;event=video_description">https://www.youtube.com/redirect?q=http%3A%2F%2Fwww.thateconstutor.com&amp;v=Zre4tp90Aog&amp;redir_token=6U11cd7zsOZt8fGKACK3B5JHJNh8MTU1NzkyNzkzMUAXNTU3ODQxNTMx&amp;event=video_description</a>	<a href="https://ctaar.rutgers.edu/gag/ppc2_files/ppc2.ppt">https://ctaar.rutgers.edu/gag/ppc2_files/ppc2.ppt</a>	<a href="http://scholar.google.co.in/scholar?q=articles+on+microeconomics&amp;hl=en&amp;as_sdt=0&amp;as_vis=1&amp;oi=scholar">http://scholar.google.co.in/scholar?q=articles+on+microeconomics&amp;hl=en&amp;as_sdt=0&amp;as_vis=1&amp;oi=scholar</a>
2.	<a href="https://www.amazon.com/Lectures-Microeconomics-Questions-Approach-Press/dp/0262038188">https://www.amazon.com/Lectures-Microeconomics-Questions-Approach-Press/dp/0262038188</a>	<a href="https://nptel.ac.in/courses/109104125/">https://nptel.ac.in/courses/109104125/</a>	<a href="https://www.youtube.com/watch?v=ewPNugIqCUM">https://www.youtube.com/watch?v=ewPNugIqCUM</a>	<a href="https://www.slideshare.net/tribhuvan64/presentation-on-importance-of-microeconomics">https://www.slideshare.net/tribhuvan64/presentation-on-importance-of-microeconomics</a>	<a href="http://theconversation.com/global/topics/microeconomics-3328">http://theconversation.com/global/topics/microeconomics-3328</a>

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

**Semester: I**

**Business Mathematics & Statistics- I**

**Course Code – 114 (A)**

**No. of Credits :- 03**

**Objective of the Program**

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

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose/Skills to be developed</b>
1	<b>Interest and Annuity</b>	<b>Interest:</b> Concept of Present value and Future value, Simple interest, Compound interest, Nominal and Effective rate of interest, Examples and Problems <b>Annuity:</b> 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.	<ol style="list-style-type: none"> <li>1. To understand the concept of Simple interest, compound interest, effect of compounding.</li> <li>2. To understand the concept of Annuity and its applications for EMIs and Amortization Schedule.</li> </ol>
2	<b>Shares and Mutual Funds</b>	<b>Shares:</b> Concept of share, face value, market value, dividend, brokerage, equity shares, preferential shares, bonus shares. Examples and Problems <b>Mutual Funds:</b> 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	<ol style="list-style-type: none"> <li>1. To understand the concept of shares and mutual funds.</li> <li>2. To understand contribution of shares and mutual funds in systematic investment plans</li> <li>3. To solve problems related to shares and mutual funds</li> </ol>
3	<b>Population and Sample</b>	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).	<ol style="list-style-type: none"> <li>1. Collection of data</li> <li>2. Analyzing and interpreting data.</li> <li>3. Knowing different method of sampling</li> </ol>

4	<b>Measures of Central Tendency and Measures of Dispersion</b>	<p>Frequency distribution: Raw data, attributes and variables, Classification of data, frequency distribution, cumulative frequency distribution, Histogram and ogive curves.</p> <p>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.</p> <p>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.</p>	<ol style="list-style-type: none"> <li>1. To classify and represent data in tabular and graphical form.</li> <li>2. To compute various measures of central tendency and measures of dispersion.</li> </ol>
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### Teaching methodology

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

**References:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
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	Mukhopadhyaya 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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**Revised syllabi (2019Pattern) for three years F.Y. B. Com. Degree course (CBCS)**

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

**Semester: I  
Organizational Skills Development- I**

**Course Code – 115 - A**

**No. of Credits :- 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 organisation
5. To develop employability skills among the students

**Depth of the program – Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	Concept of Modern Office	<ol style="list-style-type: none"><li>a. Modern Office :- Definition, Characteristics, importance and functions</li><li>b. Office environment:- Meaning and Importance</li><li>c. Office Location :- Meaning, Principles and factors affecting Office location</li><li>d. Office Layout :- Meaning, Principles and factors affecting Office Layout</li></ol>	<ol style="list-style-type: none"><li>1. Conceptual Clarity on the meaning of a modern office</li><li>2. Developing understanding on the internal and external factors of an office environment</li><li>3. Developing analytical and technical skills to contribute towards planning office location and layout</li></ol>
<b>2</b>	Office Organisation and Management	<ol style="list-style-type: none"><li>a. Office Organisation : Definition, Importance, Principles and Types of Organisation</li><li>b. Office Management:- Definition, Functions</li><li>c. Scientific Office Management :- Meaning, Aims, Techniques of Scientific Office Management and Steps for installation of Scientific Office Management</li></ol>	<ol style="list-style-type: none"><li>1. Conceptual clarity on the meaning of Scientific office management</li><li>2. Development of understanding in various techniques for scientific management</li></ol>

<b>3</b>	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
<b>4</b>	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.	<b>Evolution of Banking</b>	<ul style="list-style-type: none"><li>• Meaning, Definition and Origin of 'Bank'</li><li>• Evolution of Banking in Europe and Asia</li><li>• Evolution of Banking in India</li><li>• Structure of Indian Banking System</li></ul>	<ul style="list-style-type: none"><li>• Knowledge of evolution of banking.</li><li>• Understanding structure of Indian Banking</li></ul>
2.	<b>Functions of Bank</b>	<p><b>Primary Functions:</b></p> <ul style="list-style-type: none"><li>○ <b>Accepting Deposits:</b><ul style="list-style-type: none"><li>i. Demand Deposits - Current Deposit and Savings Deposits;</li><li>ii. Time Deposits - Fixed Deposit and Recurring Flexi Deposits (Auto Sweep)</li></ul></li><li>○ <b>Granting Loans and Advances-</b><ul style="list-style-type: none"><li>i. Short Term Loan- Overdraft Facility, Cash Credit Facility, Purchasing and Discounting of Bills,</li><li>ii. Term Loan</li></ul></li></ul>	<ul style="list-style-type: none"><li>• Understanding primary and secondary functions of a bank.</li><li>• Understanding the concepts related to lending and ratios.</li></ul>

		<p><b>Secondary Functions:</b></p> <p>A. Agency Functions- Payment and Collection of a Cheque, Bill and Promissory Note, Execution of standing instructions, Acting as a Trustee and Executor</p> <p>B. General Utility Functions- Safe Custody, Safe Deposit Vaults, Remittance of funds, Pension payments, Acting as a Dealer in Foreign Exchange (FOREX) Market.</p> <p>C. Distribution of Third Party Products, Bancassurance, Mutual Funds, Issuance of Credit Card and Debit Card</p> <p>D. Non Fund Based Credit Facilities- Letter of Credit, Bank Guarantee and Deferred Payment.</p> <p>E. Government Business – Collecting GST, Stamp Duty, Excise Payment, etc.</p> <ul style="list-style-type: none"> <li>• 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</li> </ul>	
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<p>3.</p>	<p><b>Procedure for Opening and Operating of Deposit Account</b></p>	<p>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</p> <p>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.</p> <p>a) Closure of Account</p> <p>b) Transfer of Account</p> <p>c) Death Claim Procedure</p> <p><b>Types of Account Holders</b></p> <p>a) Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardahnashin Woman, Non-Resident Account</p> <p>b) Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts.</p>	<ul style="list-style-type: none"> <li>• Understanding the process of opening and operating procedure of bank accounts.</li> <li>• Understanding various types of bank accounts holders</li> </ul>
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4	<b>Methods of Remittance</b>	<p>Demand Draft, Bankers' Cheque</p> <p>Electronic Funds Transfer (EFT) – Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Procedure of fund transfer through NEFT/ RTGS,</p> <p>Society for Worldwide</p> <p>Interbank Financial Telecommunication (SWIFT)</p> <p>Immediate Payment Service (IMPS) - Interbank (Bank to Bank) and Intra Bank (Branch to Branch) Fund Transfer</p>	<ul style="list-style-type: none"> <li>Understanding various methods of remittance.</li> </ul>
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### 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	<ul style="list-style-type: none"> <li>Knowledge of evolution of banking.</li> <li>Understanding structure of Indian Banking</li> </ul>
2.	14	Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home Assignment	Relevant YouTube videos	Report writing of expert lecture	<ul style="list-style-type: none"> <li>Understanding primary and secondary functions of a bank.</li> <li>Understanding the concepts related to lending and ratios.</li> </ul>

3.	14	Lecture, Expert Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home Assignment,	Relevant YouTube videos	Visit to a bank	<ul style="list-style-type: none"> <li>• Understanding the process of opening and operating procedure of bank accounts.</li> <li>• Understanding various types of bank accounts holders</li> </ul>
4.	10	Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion, Library / Home Assignment,	Relevant YouTube videos	Visit to a bank	<ul style="list-style-type: none"> <li>• Understanding various methods of remittance.</li> </ul>

#### 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., (4<sup>th</sup> Edition, 2017), 'Banking and Insurance', Himalaya Publishing House.
5. Gopinath M. N., (1<sup>st</sup> Edition, 2008), 'Banking Principles and Operations', Snow White Publications Pvt. Ltd, Mumbai
6. Gordon E. & Natarajan K., 'Banking - Theory, Law and Practice', (21<sup>st</sup> Revised Edition), Himalaya Publishing House.
7. Joshi Vasant & Joshi Vinay, (3<sup>rd</sup> Edition), 'Managing Indian Banks', Sage Publication, New Delhi.
8. Varshney P.N. (12<sup>th</sup> Edition, 2003), 'Banking - Law and Practice', Sultan Chand & Co. New Delhi
9. Kothari V., (26<sup>th</sup> Edition) 'Tanna'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

<b>Unit No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Method</b>	<b>Skills to be developed</b>
<b>1.</b>	<b>Development of Defense Organization after Independence</b> 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.	<b>12</b>	Lecture, PPT, Group Discussion, Library Work, Assignment	<ul style="list-style-type: none"><li>• Understanding defence organization after independence.</li><li>• Understanding the principles of Defense organization</li></ul>
<b>2.</b>	<b>Elements of Defense Organization in India.</b> 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.	<b>12</b>	Lecture, PPT, Group Discussion, Library Work, Study Visit	<ul style="list-style-type: none"><li>• Understanding the elements of defense organization in India.</li></ul>

	2.4 National Security Council.			
<b>3.</b>	<b>Defense Structure of Indian Armed Forces</b> 3.1 Chief of Staff Committee. 3.2 Organization of Army, Naval & Air Headquarters. 3.3 Organization of Army, Naval & Air Commands.	<b>12</b>	Lecture,PPT, Group Discussion, Library Work,	<ul style="list-style-type: none"> <li>Understanding the defense structure of Indian Armed Forces</li> </ul>
<b>4.</b>	<b>Para Military Forces of Defense</b> 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.	<b>12</b>	Lecture,PPT, Group Discussion, Library Work, Assignment	<ul style="list-style-type: none"> <li>Understanding the paramilitary force of defense.</li> </ul>
	<b>Total</b>	<b>48</b>		

#### 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 <b>International Co-operative Alliance (ICA)</b> 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

<b>2</b>	<b>History of Co-operative Movement in India</b>	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	<ul style="list-style-type: none"> <li>i. To understand the development of Co-operative Movement in India</li> <li>ii. To understand Sir Fedrick Nicholson Report and Maclagen Committee Report</li> </ul> <p>To understand eminent supporters and their contribution in Co-operative Movement of India</p>
<b>3</b>	<b>Development of Co-operative Movement in India in post Independent Era</b>	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	<ul style="list-style-type: none"> <li>i. To understand the Contribution of Co-operative Leaders in India</li> <li>ii. To understand the Gorewala Committee Report, Vaidyanathan Committee Report</li> <li>iii. To understand Current scenario of Co-operative Movement in India</li> </ul>
<b>4</b>	<b>Government and Co-operative Movement</b>	Role of Central Government , Role of State Government Co-operative Vs Capitalism & Communism	<ul style="list-style-type: none"> <li>i. To understand the role of Government in Co-operative Movement</li> <li>ii. To understand Co-operative Vs Capitalism &amp; Communism</li> </ul>

### Teaching Methodology

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative Methods to be used</b>	<b>Film Shows and AV Application</b>	<b>Project</b>	<b>Expected Outcome</b>
<b>1</b>	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. ii. Interactive 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.euomba.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

<b>4</b>	<b>E- Payment and Electronic Data Inter exchange</b>	<p>A. <b><u>E- Payment</u></b> : 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</p> <p>B. <b><u>Electronic Data Inter exchange</u></b>: 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.</p>	<ol style="list-style-type: none"> <li>1. Practical Oriented Skills on E-commerce</li> <li>2. Conceptual Clarity on Online Payment Process</li> <li>3. Conceptual Clarity on EDI and Electronic</li> </ol>
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### 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	
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### 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.	<b>Introduction to Insurance</b> 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	<ul style="list-style-type: none"><li>• Understanding the concept of insurance</li></ul>
2.	<b>Life Insurance</b> 2.1 Meaning and Features of Life Insurance 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	<ul style="list-style-type: none"><li>• Understanding the concept of life insurance.</li></ul>



<b>3.</b>	<b>Fire Insurance</b> 3.1 Meaning and Features 3.2 Nature of Fire Insurance Contract 3.3 Types of Fire Insurance Policies	<b>08</b>	Lecture,PPT, Group Discussion, Library Work,	<ul style="list-style-type: none"> <li>Understanding the concept of fire insurance</li> </ul>
<b>4.</b>	<b>Marine Insurance</b> 4.1 Meaning and Features 4.2 Marine Insurance Contract 4.3 Types of Marine Insurance Policies	<b>08</b>	Lecture,PPT, Group Discussion, Library Work, Assignment	<ul style="list-style-type: none"> <li>Understanding the concept of marine insurance</li> </ul>
	<b>Total</b>	<b>48</b>		

### References:

1. Khan M.Y. (1997), Financial Services, Tata McGraw-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 Ludhiana.
7. Kanwal L.S., Text Book of Insurance, Kalyani Publishers Ludhiana.
8. Mathew M.J., Insurance, RBSA Publisher Jaipur.
9. सराफमोहन, त्रिभाषाई, 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	<p>2.1 Market Segmentation: -</p> <p>2.1.1 Introduction</p> <p>2.1.2 Meaning and Definition</p> <p>2.1.3 Importance</p> <p>2.1.4 Limitations</p> <p>2.1.5 Bases for Segmentation</p> <p>2.2 Marketing Mix</p> <p>2.2.1 Introduction</p> <p>2.2.2 Meaning &amp; Definition</p> <p>2.2.3 Elements of Marketing Mix- Product, Price, Place and Promotion</p> <p>2.2.4 Importance of Marketing Mix</p>	Students will develop the Marketing Segmentation knowledge along with the basic concept of Marketing Mix.
3	Product Mix and Price Mix	<p>3.2 Product Mix</p> <p>3.2.1 Meaning and Definition</p> <p>3.2.2 Product Line and Product Mix</p> <p>3.2.3 Product Classification</p> <p>3.2.4 Product Life Cycle</p> <p>3.2.5 Factors Considered for Product Management</p> <p>3.3 Price Mix</p> <p>3.3.1 Meaning and Definition</p> <p>3.3.2 Pricing Objectives</p> <p>3.3.3 Factors Affecting Pricing Decision</p> <p>3.3.4 Pricing Methods</p>	Students will get proper insight of Product and Price Mix.

4	Place Mix and Promotion Mix	<p>a. Place Mix</p> <ul style="list-style-type: none"> <li>i. Meaning and Definition of Place Mix</li> <li>ii. Importance</li> <li>iii. Types of Distribution Channels – consumer goods and Industrial Goods</li> <li>iv. Factors Influencing selection of Channels</li> </ul> <p>4.2 Promotion Mix</p> <ul style="list-style-type: none"> <li>4.2.1 Meaning of Promotion Mix</li> <li>4.2.2 Elements of Promotion Mix- Personal Selling, Public Relation and Sales Promotion</li> <li>4.2.3 Factors Affecting Market Promotion Mix</li> <li>4.2.4 Promotion Techniques or Methods</li> </ul>	Students will develop the skills of promoting a product along with gaining knowledge about the distribution channels.
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## Teaching Methodology

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative Methods to be used</b>	<b>Film shows and AV Applications</b>	<b>Expected Outcome</b>
<b>1</b>	<b>14</b>	Power Point Presentation, Survey Analysis	Short Film AV Application	Student will get acquainted with the basics of marketing field.
<b>2</b>	<b>07</b>	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.
<b>3</b>	<b>14</b>	Conceptual Learning Group Discussion	AV Application	Students will develop the skills of Pricing the product along with gaining knowledge on Product Mix
<b>4</b>	<b>13</b>	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

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
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	<b>Consumer Protection - An Overview</b>	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	<b>Consumer Education and Awareness</b>	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.	<b>Consumer Protection Law in India *</b>	Consumer Protection Movement in India <b>Consumer Protection Act 1986-</b> 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.	<b>E -Commerce and consumer Protection</b>	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	<b>Business Environment</b>	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	<b>Environment Issues</b>	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

<b>3</b>	<b>Problems of growth</b>	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
<b>4</b>	<b>The Entrepreneur</b>	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 Intrapreneuer	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

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative Methods to be used</b>	<b>Film Shows and A.V. Application</b>	<b>Project</b>	<b>Expected Outcome</b>
<b>1</b>	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
<b>2</b>	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
<b>3</b>	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
<b>4</b>	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	
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## 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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# Revised syllabi (2019 Pattern) for three years B.com Degree course (CBCS)

## 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 India .
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	<ul style="list-style-type: none"><li>▪ Conceptual Understanding on the various forms of Business Organization,</li></ul>
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	<b>Industrial Policies and Recent Programmes for Start ups in India</b>	<ol style="list-style-type: none"> <li>1. Overview of recent Industrial Policies in India –New Industrial Policy 1991, EXIM Policy , India New Foreign Trade Policy 2015 – 2020 , FDI Policy</li> <li>2. Overview of : <ol style="list-style-type: none"> <li>a. Start up India</li> <li>b. Atal Innovation Mission (AIM)</li> <li>c. Make in India</li> <li>d. Digital India</li> <li>e. Support To Training And Employment Programme For Women (STEP)</li> <li><b>f. Trade-Related Entrepreneurship Assistance And Development (TREAD)</b></li> <li><b>g. Pradhan Mantri Kaushal Vikas Yojana (PMKVY)</b></li> </ol> </li> </ol>	<ol style="list-style-type: none"> <li>4. Overview of the various policies supporting business in India</li> <li>5. Awareness on the recent programmes to promote and support for business</li> </ol>
4	<b>Emerging Trends in Service Sector</b>	<p>Overview of Recent trends –</p> <ol style="list-style-type: none"> <li>1. Banking Sector - Internet and Mobile Banking</li> <li>2. Indian Post Payments Bank</li> <li>3. Insurance Sector –Malhotra Committee Report</li> <li>4. Logistics</li> <li>5. BPO, KPO , TPO , and LPO</li> <li>6. New trends in Tourism- Religious, Rural, &amp; Medical tourism</li> </ol>	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	<a href="https://www.india.gov.in/my-government/schemes">https://www.india.gov.in/my-government/schemes</a>	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 <b>Pradhan Mantri Kaushal Vikas Yojana (PMKVY)</b>
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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Rayat Shikshan Sanstha's

# CHANDRAROOP DAKLE JAIN COLLEGE OF COMMERCE

Shrirampur

## PROSPECTUS

2023-24

**Dr. Suhas Nimbalkar**  
I/C Principal

**Rayat Shikshan Sanstha's**  
**Chandraroop Dakle Jain College of Commerce, Shrirampur**

**COLLEGE DEVELOPMENT COMMITTEE**

**(2022-23 to 2026-27)**

(Constituted as per the Maharashtra University Act 2016)

**College Development Committee**

1.	Hon. Sou. Meenatai Manikrao Jagdhane (Representative of Chairman)	Chairman
2.	Hon. Secretary Rayat Shikshan Sanstha, Satara	Member
3.	Hon. Raosaheb Nathaji Mhaske Patil Local Representative (Social Service Dept.)	Member
4.	Hon. Prakash Ramrao Nikam Patil Local Representative (Entrepreneur Dept.)	Member
5.	Hon. Dr. Rajiv Raosaheb Shinde Local Representative (Research Dept.)	Member
6.	Hon. Dr. Goarkh Haribhau Barhate Representative (Alumni)	Member
7.	Professor Dr. Sadik Bashir Sayyed (Principal's Representative)	Member
8.	Prof. Subhash Yashwant Deshmukh (Teacher's Representative)	Member
9.	Dr. Maruti Arjun Kekane (Teacher's Representative)	Member
10.	Shri. Somnath Kisan Pathve (Non-Teaching's Representative)	Member
11.	Prof. Sachin Vijayrao Kulkarni (Co-ordinator, IQAC)	Member
12.	President College Student Council	Member
13.	Secretary, College Student Council	Member
14.	Principal, C. D. Jain College of Commerce, Shrirampur	Secretary

# **The Complete Commerce College**

**(From 11<sup>th</sup> Std. to Ph.D. in Commerce)**

## **FEATURES**

- Highly qualified & experienced faculty Research Centre in Commerce.
- University recognised M.Phil + Ph.D. Guides.
- Well-equipped computer centre.
- A well-furnished online teaching center of commerce.
- Rich library with large no. of books, journals, periodicals etc.
- Competition Examination centre helps the students by preparing them to appear in MPSC and (IBPS) banking examinations.
- To help rural students to use computers are persuaded to undergo computer application course or other certificate courses in the subject.
- The college conducts seminars / conferences almost every year on various current issues relevant to the business and commerce.
- Several faculty members are in the Board of studies of the University.
- The college maintains good connection with the NGOs. The DIC of Ahmednagar arranged in the campus “Entrepreneurship Development Programme” for new aspirant among the students.
- When the Central budget is presented, the college arranges discussion on it for enlightening students and the public on budget proposal.
- Earn and learn scheme is effectively implemented. Many students are benefited by the scheme.
- Commerce laboratory is an innovative mechanism where students are trained practical and useful information on different types of documents used in industrial and commercial transactions.
- The alumni profile is very high and includes prominent personalities not only in business and commerce but also in administration, politics contracting, banking education etc.
- Several teachers have written text books in various subjects.
- Career Oriented Courses in Marketing, Banking and Office Automation.
- C.A., C.S. Foundation Guidance Centre.
- Share Market Guidance Centre.

## **IMPORTANT**

**Student should see the Notice Board every day. The college authorities will not be responsible for any loss.**

## CONTENETS

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## **1. GENERAL INFORMATION :**

### **1.1 Rayat Shikshan Sanstha, Satara**

C. D. Jain College of Commerce is one of the flourishing branches of Rayat Shikshan Sanstha, Satara. We are fortunate enough to have a rich heritage of the Rayat Shikshan Sanstha having high repute, committed to social justice and national integration. The Sanstha was founded by Late Padmabhushan Dr. Karmaveer Bhaurao Patil, popularly known as 'Karmaveer Anna'. Karmaveer Anna, who followed the footsteps of Mahatma Jyotiba Phule and Rajeshree Chhatrapati Shahu Maharaja, firmly believed that education is the panacea for the social and economic problems of the society.

The foundation of the Sanstha was laid by opening a boarding house for students of all religions, castes and creed at village 'Kale' in Karad block of Satara district in 1919. In 1924 the head-quarter of the Sanstha was shifted to Satara.

Rayat Shikshan Sanstha has an outstanding place on the educational map of Asian Countries. Like its emblem, the ever green banyan tree the Sanstha has spread up its branches in the form of 42 colleges, 675 branches which includes Primary and Secondary schools, hostels, technical schools, agricultural schools, ladies' hostels, Ashramshalas (Residential schools), and other branches. There are 16,172 teaching and non- teaching employees, and 4,54,165 students. The branches of Rayat Shikshan Sanstha are spread up in 15 districts of Maharashtra and 1 district of adjoining state Karnataka. The Sanstha stands for the symbol of the aspirations of the common people i.e. 'Rayat' "Education through self-help is the Mootto" and the Sanstha strongly advocates the dignity of labour. Like its symbol the lush green banyan tree the Sanstha has stood the test of time and is ever flourishing. The Sanstha has its own website which may be visited at [www.rayatshikshan.edu](http://www.rayatshikshan.edu).

### **1.2 Emerging C. D. Jain College of Commerce (From Teaching to Research)**

Our college popularly known as 'C. D. J. College' is one of the most flourishing branches of the Rayat Shikshan Sanstha, Satara. Shirampur, which is a new township, developed and progressed basically as a business town. From 1940 to 1960 it was nationally known as 'gur' (Jaggery) market and from 1960s as 'Sugar' market. It has rail and road links with other major towns and cities. A number of sugar factories and M.I.D.C. have sprouted in the vicinity. Business men of varied religions have flocked into this town and therefore it has cosmopolitan atmosphere. The town is famous for its hospitals and various medical services.

The local traders and intelligentsia naturally felt the need of a college imparting commerce education. Rayat Shikshan Sanstha took an appropriate decision in June 1962 and established a separate single faculty commerce college at Shirampur. A local social worker and businessman and philanthropist Late Chandrabhan Roopchand Dakale generously donated a sum of two lakh rupees. With the financial help of the local people and the grants from the University Grants Commission, the college is now fully flourished.

The college complex is located on a 16 acre plot. With a fully built up space of about 6642.40 Sq.m. it offers all modern amenities required for the all-round development of the students. The college has all modern facilities such as hostels for girls, library, reading hall, ladies room, seminar hall, audio-visual library, computer and Wi-Fi facility, gymnasium,

multi-purpose hall, play grounds, staff quarters etc. Apart from undergraduate and postgraduate courses in commerce the college offers Common Proficiency Test and other skill oriented short term courses are also conducted by the college. In the year July, 2019 NAAC, Bangalore, has re-accredited our college with 'A' Grade with CGPA 3.14.

From June 2007 the college has been sanctioned Research Centre in Commerce by Savitribai Phule Pune University. This centre runs M.Phil and Ph.D. Programme.

A student admitted to XI class can pursue his studies right up to M.Phil and Ph.D. From June 2007 the college has launched the UGC sponsored 'Career Oriented Programme in Marketing', 'Banking', 'Office Automation' and 'Agro Business Management'.

The college has a separate Competitive Examination Cell. The desirous students are trained for UPSC, MPSC, Bank Exams and other competitive exams. From June 2007, more stress is being given on Soft Skills Development Programme along with training in communication skills to enhance the employability of the students.

## **2. Goals and Objectives:**

C. D. Jain College of Commerce is one of the forty two colleges run by the Rayat Shikshan Sanstha and is affiliated to the Savitribai Phule University of Pune. The college has its own goals and objectives and also strives to achieve the ones set by the Rayat Shikshan Sanstha and the University of Pune.

Along with the overall development of the student and shaping his destiny the Rayat Shikshan Sanstha firmly believes in the upliftment of the rural community in general and the downtrodden in particular. With this aim, the Sanstha has penetrated into rural, hilly and uncommunicable areas of Maharashtra. Most of our students come from very poor families and are generally first generation learners. Our aim is to retain these students in the educational stream by providing them care and guidance and also 'Earn and Learn Scheme' for the needy. The motto of the Sanstha is 'Education Through Self Help'.

The college is affiliated to the University of Pune, which is one of the leading universities in the country and which has been accredited 5-star status by the National Assessment and Accreditation Council (NAAC).

The motto of the university is  $\square$ :  $\square\square\square\square\square\square\square\square$   $\square$ :  $\square\square\square\square$ : (One who dares to act is the real pandit or scholar). The university believes in the use of knowledge for economic and social progress. Like Rayat Shikshan Sanstha, the university is vowed to eradicate social evils such as casteism, illiteracy, superstitions and socio-economics disparity.

With a firm belief in the above goals and objectives the college through its educational and co-curricular activities, is striving to achieve these cherished dreams. Ours being a solely commerce college, more stress is laid on the employability of the students. The term commerce as is normally defined, includes, trade and aids to trade.

### 3. Admission Guidelines:

Admissions are given as per merit and norms as laid down by the Savitribai Phule Pune University, Pune the Government and the Management of the college. The Principal reserves the right to amend / modify the guidelines regarding admissions, as and when such amendments / modifications are received from the above authorities.

Parents / Students are requested to go through the guidelines given below and also see the notices put up on the college notice board, before seeking admission.

The admissions to the college shall be subject to the following terms and conditions:

- a) Students should personally take admissions and use only the prescribed forms allotted with the college prospectus.
- b) Admission committee for each class helps the students in making proper choice of optional subjects.
- c) All admissions shall be provisional and subject to confirmation by the Principal and University.
- d) Following students are eligible for admission to first year

#### ● **B.Com Course (F.Y.B.Com.) :**

- 1) Those who have passed HSC (Std. XII) in either commerce, Arts or Science wing; or
- 2) Those who have passed two years Diploma in Pharmacy conducted by the Savitribai Phule Pune University or
- 3) Those who have passed Diploma in Engineering conducted by the Technical Education Board, Govt. of Maharashtra.

#### **The candidates seeking admission should submit following documents:**

- 1) Certificate of passing and statement of marks of the qualifying examination in original and two Xerox copies.
- 2) Original school leaving certificate.
- 3) Students seeking admission to F.Y.B.Com class have to purchase eligibility form the university of Pune and submit it after due formalities.
- 4) Students coming from any other colleges affiliated to the University of Pune should produce Transfer Certificate from the concerned college.
- 5) Students migrating from another Universities should submit eligibility certificate from the concerned universities.
- 6) In case of break in education the students should submit Gap Certificate.

## **B.Com Course with Choice Base Credit System**

### ● **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.

### ● **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.

### ● **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.



● **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.

● **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 |             |

**4. Prescribed Subjects, Internal Assessment & Examinations for the Three year CBCS B.Com Degree Course:**

The student shall offer seven subject in the first year and six subjects each in the second and third year as under:

**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.

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 2<sup>nd</sup> and 4<sup>th</sup> 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	<b>Special Course Paper (I)</b> 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	<b>Special Course Paper (I)</b> 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

		<ul style="list-style-type: none"> <li>g) Business Entrepreneurship</li> <li>h) Marketing Management</li> <li>i) Agricultural and Industrial Economics</li> <li>j) Defence Budgeting, Finance and Management</li> <li>k) Insurance, Transport and Tourism</li> <li>l) Computer Programming and Application</li> </ul>	
V	Core Course	Auditing & Taxation – I	PR- 354
V	Discipline Specific Elective	<p style="text-align: center;"><b>Special Course Paper (II)</b></p> <ul style="list-style-type: none"> <li>a) Business Administration</li> <li>b) Banking and Finance</li> <li>c) Business Law and practices</li> <li>d) Cooperation and Rural Development</li> <li>e) Cost and Works Accounting</li> <li>f) Business Statistics</li> <li>g) Business Entrepreneurship</li> <li>h) Marketing Management</li> <li>i) Agricultural and Industrial Economics</li> <li>j) Defence Budgeting, Finance and Management</li> <li>k) Insurance, Transport and Tourism</li> <li>l) Computer Programming and Application</li> </ul>	PR- 355
V	Discipline Specific Elective	<p style="text-align: center;"><b>Special Course Paper (III)</b></p> <ul style="list-style-type: none"> <li>a) Business Administration</li> <li>b) Banking and Finance</li> <li>c) Business Law and practices</li> <li>d) Cooperation and Rural Development</li> <li>e) Cost and Works Accounting</li> <li>f) Business Statistics</li> <li>g) Business Entrepreneurship</li> <li>h) Marketing Management</li> <li>i) Agricultural and Industrial Economics</li> <li>j) Defence Budgeting, Finance and Management</li> <li>k) Insurance, Transport and Tourism</li> <li>l) Computer Programming and Application</li> </ul>	PR- 356
VI	Core Course	Auditing & Taxation – II	PR- 364
VI	Discipline Specific Elective	<p style="text-align: center;"><b>Special Course Paper (II)</b></p> <ul style="list-style-type: none"> <li>a) Business Administration</li> <li>b) Banking and Finance</li> <li>c) Business Law and practices</li> <li>d) Cooperation and Rural Development</li> </ul>	PR- 365

		<ul style="list-style-type: none"> <li>e) Cost and Works Accounting</li> <li>f) Business Statistics</li> <li>g) Business Entrepreneurship</li> <li>h) Marketing Management</li> <li>i) Agricultural and Industrial Economics</li> <li>j) Defence Budgeting, Finance and Management</li> <li>k) Insurance, Transport and Tourism</li> <li>l) Computer Programming and Application</li> </ul>	
VI	Discipline Specific Elective	<p style="text-align: center;"><b>Special Course Paper (III)</b></p> <ul style="list-style-type: none"> <li>a) Business Administration</li> <li>b) Banking and Finance</li> <li>c) Business Law and practices</li> <li>d) Cooperation and Rural Development</li> <li>e) Cost and Works Accounting</li> <li>f) Business Statistics</li> <li>g) Business Entrepreneurship</li> <li>h) Marketing Management</li> <li>i) Agricultural and Industrial Economics</li> <li>j) Defence Budgeting, Finance and Management</li> <li>k) Insurance, Transport and Tourism</li> <li>l) Computer Programming and Application</li> </ul>	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.

$\sigma$  = 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



- **F.Y.B.Com (Revised from 2024-25 as per National Education Policy- 2020)**

- **Type of Courses offered under the:**


- **Credit Framework**

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

**For more details visit the following website**

**[http://collegecirculars.unipune.ac.in/sites/documents/Syllabus2024/NEP\\_FY%20B.Com%20Sem-I\\_Intergrated%20Syllabus\\_22052024.pdf](http://collegecirculars.unipune.ac.in/sites/documents/Syllabus2024/NEP_FY%20B.Com%20Sem-I_Intergrated%20Syllabus_22052024.pdf)**

## Credit Distribution Framework for B.Com Degree Programme

Under the Faculty of Commerce & Management (Commerce) of Savitribai Phule Pune University w.e.f. June 2024

### (3 Subjects Options and Eight Major for B.Com Degree Programme)

Level / Difficulty	Sem	Subject-1				Subject-2	Subject-3	GE/OE	SEC	IKS	AEC	VEC	CC	Total
4.5 / 100	I	4 (T)				4 (T)	4 (T)	2 (T)	2 (T)	2 (T) (Generic)	2 (T)	2 (T)	--	22
	II	4 (T)				4 (T)	4 (T)	2 (T)	2 (T)	--	2 (T)	2 (T)	2	22
Exit option: Award of UG Certificate in Major with 44 Credits and an additional 4 Credits Core NSQF Course / Internship OR Continue with Major and Minor Continue option: Student will select one subject among the (Subject-1 and Subject-2) as Major and another Subject will be dropped, and Subject-3 will be as Minor.														
Level / Difficulty	Sem	Credits Related to Major				Minor	--	GE/OE	SEC	IKS	AEC	VEC	CC	Total
		Major Core	Major Elective	VSC	FP / OJT / CEP									
5.0 / 200	III	6 (T) = (4+2)	--	2 (P)	2 (FP)	4 (T)	--	2 (T)	--	2 (T) (Major Subject Specific)	2 (T)	--	2	22
	IV	6 (T) = (4+2)	--	2 (P)	2 (CEP)	4 (T)	--	2 (T)	2 (T)	--	2 (T)	--	2	22
Exit option: Award of UG Diploma in Major & Minor with 88 Credits & an additional 4 Credits Core NSQF Course / Internship OR Continue with Major & Minor														
5.5 / 300	V	12 (T) = (4*3)	4 (T)	2 (P)	2 (FP/CEP)	2 (T)	--	--	--	--	--	--	--	22
	VI	12 (T) = (4*2+2*2)	4 (T)	2 (P)	4 (OJT)	--	--	--	--	--	--	--	--	22
<b>Total 3 Years</b>		<b>44</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>18</b>	<b>8</b>	<b>8</b>	<b>6</b>	<b>4</b>	<b>8</b>	<b>4</b>	<b>6</b>	<b>132</b>
Exit option: Award of UG Degree in Major with 132 Credits OR Continue with Major and Minor														
6.0 / 400	VII	10 (T) = (4*2 + 2)	4 (T)	--	4 (RP)	4 (T)	--	--	--	--	--	--	--	22
	VIII	10 (T) = (4*2 + 2)	4 (T)	--	8 (RP)	0	--	--	0	0	0	0	0	22
<b>Total 4 Years</b>		<b>64</b>	<b>16</b>	<b>8</b>	<b>22</b>	<b>22</b>	<b>8</b>	<b>8</b>	<b>6</b>	<b>4</b>	<b>8</b>	<b>4</b>	<b>6</b>	<b>176</b>
Four Year UG Honours with Research Degree in Major and Minor with 176 credits OR														
6.0 / 400	VII	14 (T) = (4*3 + 2)	4 (T)	0	0	4 (T)	--	--	0	0	0	0	0	22
	VIII	14 (T) = (4*3 + 2)	4 (T)	0	4 (OJT)	0	--	--	0	0	0	0	0	22
<b>Total 4 Years</b>		<b>72</b>	<b>16</b>	<b>8</b>	<b>14</b>	<b>22</b>	<b>8</b>	<b>8</b>	<b>6</b>	<b>4</b>	<b>8</b>	<b>4</b>	<b>6</b>	<b>176</b>
Four Year UG Honours Degree in Major and Minor with 176 credits														

● **S.Y.B.Com with CBCS (Revised Course from June 2019)**

**A) Theory Papers:**

**Compulsory Group**

- |                               |                         |
|-------------------------------|-------------------------|
| 1) Business Communication     | 2) Corporate Accounting |
| 3) Business Economics (Macro) | 4) Business Management  |
| 5) Elements of Company Law    |                         |

**6) Optional Group (Any one of the following special subject – Paper I)**

- |                              |                              |
|------------------------------|------------------------------|
| a) Business Administration   | b) Banking and Finance       |
| c) Cost and Works Accounting | d) Business Entrepreneurship |
| e) Marketing Management      |                              |

**B) Practicals:**

There will be practical examination for 20 numbers (marks) for the subjects mentioned in optional group and Business Communication.

**C) A Course in Environment Awareness (2 Credits)**

A certificate course in Environment Awareness is compulsory for S.Y.B.Com class for Semester IV.

● **T.Y.B.Com with Choice Based Credit System**

- i. **Eligibility :** No candidate shall be admitted to the T.Y.B.Com unless he / she has passed in all the papers at the F.Y.B.Com examination and has satisfactorily kept two terms for the S.Y.B.Com in a college affiliated to University.
- ii. A student who fails in two theory papers and one practical head of passing at S.Y.B.Com may be admitted to T.Y.B.Com

There are six papers for T.Y.B.Com class.

**A) Theory Papers (Compulsory Group)**

- 1) Business Regulatory Framework
- 2) Advanced Accounting
- 3) Indian & Global Economic Development   **OR**   International Economics
- 4) Auditing and Taxation

**5 & 6) Special Paper II & III (selected at S.Y.B.Com)**

- a) Business Administration Paper II & III
- b) Banking & Finance Paper II & III
- c) Cost and Works Accounting Paper II & III
- d) Business Entrepreneurship Paper II & III
- e) Marketing & Management Paper II & III

*Note : A student must offer the same special subject at T.Y.B.Com which he has offered at S.Y.B.Com.*

*Specific Add-on Course related to specialised course / internship for Semester VI.*

□ **STANDARD OF PASSING**

- i) Each theory & practical examination is a separate head of passing.
- ii) The candidate who has secured at least 40% numbers (marks) in each head will be declared to have passed in the paper.
- iii) The class shall be awarded to the B.Com degree on the aggregate numbers (marks) obtained by the candidate in the second and third year of examination.

**Master of Commerce (M.Com.)**  
**Semester Pattern with (CBCS) Credit System with effect from June 2019**

● **Objectives :**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

**1. Duration:**

The M.Com. Course will be of Two Years duration consisting of two part. I.e. Part I and Part II. Each part consists of two semesters. Thus, the M.Com. Course is of Four Semesters. For each Semester, there will be 22 credits. Total credits are 88.

**2. Eligibility:**

The student who has passed any Bachelors degree of this University or any other recognized University shall be held eligible to be admitted to M.Com. Course.

**3. Course Structure:**

The M.Com. degree course will be of two-year duration consisting of four semesters and of 88 credits as below:

Sr. No.	Semester	Total Credits
1	Semester I	22
2	Semester II	22
3	Semester III	22
4	Semester IV	22
Grand Total		88

**4. Exit Options:**

After completion of the first two semesters (44 credits) of specified courses of those two semesters (i.e. 1st and 2nd ) an exit option is provided to learners , attheir specific request only, resulting in award of Post Graduate Diploma in Commerce.

**5. Examination: -**

- A.** A student cannot appear for semester end examination unless

he/she has maintained 75% attendance during the teaching period of that course. If a student fails to maintain attendance up to 75%, at the time of filling of examination forms, an undertaking from the student should be taken stating that he/she will be allowed to appear for examination subject to fulfilment of required attendance criteria during the remaining period of teaching of the course.

- B.** Each credit will be evaluated for 25 marks.
- C.** Each course will have a distribution of 30:70 for CIE and SEE.
- D.** To pass a course, the student has to obtain forty percent marks in the CIE and SEE separately.
- E.** If a student misses CIE examination, he/she will have a second chance with the permission of the teacher concerned. Such a second chance shall not be the right of the student; it will be the discretion of the teacher concerned to give or not to give second chance to a student to appear for internal assessment.
- F.** A student cannot register for the third semester, if he/she fails to complete 50% credits of the total credits expected to be ordinarily completed within two semesters. In this case, a student can seek admission to first or second semester in order to complete the requisite number of credits and to be able to seek admission in the third semester. He or she will have to score 22 credits out of total 44 credits to be able to seek admission in the third semester.
- G.** There shall be revaluation of the answer scripts of semester-end examination but not of internal assessment papers as per Ordinance no 134 A and B.

**6.** Format for CIE : -

1. CIE will be of 30% of the total marks for the particular course.  
Following methodology be followed to conduct CIE:-

The subject teacher needs to adopt any two of the following methods for internal assessment:

- a)** Written examination
- b)** Online Quiz

- c) Power Point Presentations
- d) Projects
- e) Assignments
- f) Tutorials / Tutorials using Microsoft Excel
- g) Oral examination
- h) Open Book Test

**Illustrative Credit distribution structure for Two Years/ One Year PG (M.A./M.Sc./M.Com.) and Ph. D. Programme**

Year (2 Yr PG)	Level	Sem. (2 Yr)	Major		RM	OJT / FP	RP	Cum. Cr.	Degree
			Mandatory	Electives					
I	6.0	Sem I	12-14 (2*4 +2*2 or 3*4+2)	4	4			20-22	PG Diploma (after 3 Yr Degree)
		Sem II	12-14 (2*4 +2*2 or 3*4+2)	4		4		20-22	
<b>Cum. Cr. For PG Diploma</b>			<b>24-28</b>	<b>8</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>40-44</b>	
<b>Exit option: PG Diploma (40-44 Credits) after Three Year UG Degree</b>									
II	6.5	Sem III	12-14 (2*4 +2*2 or 3*4+2)	4			4	20-22	PG Degree After 3-Yr UG Or PG Degree after 4-Yr UG
		Sem IV	10-12 (2*4 +2 or 3*4)	4			6	20-22	
<b>Cum. Cr. for 1 Yr PG Degree</b>			<b>22-26</b>	<b>8</b>			<b>10</b>	<b>40-44</b>	
<b>Cum. Cr. for 2 Yr PG Degree</b>			<b>46-54</b>	<b>16</b>	<b>4</b>	<b>4</b>	<b>10</b>	<b>80-88</b>	
<b>2 Years-4 Sem. PG Degree (80-88 credits) after Three Year UG Degree or 1 Year-2 Sem PG Degree (40-44 credits) after Four Year UG Degree</b>									
	8.0		Course Work Min. 12 (3*4)			Training in Teaching / Education/ Pedagogy: 4		16 + Ph. D. Work	Ph.D. in Subject

**Abbreviations:** Yr.: Year; Sem.: Semester; OJT: On Job Training; Internship/ Apprenticeship; FP: Field projects; RM: Research Methodology; Research Project: RP; Cumulative Credits: Cum. Cr.

**7. Rules for admission to M.Com Course :**

1. Students passing B.Com examination will be admitted to M.Com programme as per merit. The merit will be determined on the basis of numbers (marks) obtained by the applicants in B.Com degree examination.
2. The incomplete application form will not be considered.
3. Applicants should attach a photo copy of the marks list of B.Com examination with the application form.
4. The candidate should not attach the original documents to the admission form. He will have to produce the original documents at the time of personal counselling and final admission.
5. Admission will be finalized after personal counselling.
6. **Once the candidate is selected to M.Com course and is informed accordingly, he should seek admission before the stipulated date otherwise he may lose his opportunity of seeking admission, the candidate next to him would be invited for the**

**admission.**

7. Fees once paid will be refunded as per university rules and regulations. (Circular No. PGS/542, dated 17.02.2011)
8. At least 75% attendance of the student is required for eligibility to appear for examination.

For more details visit following the website- (M.Com. NEP- 2020 Revised syllabus from 2023-24)

[http://collejecirculars.unipune.ac.in/sites/documents/Syllabus2023/M.Com.%20Sem.%20II%20-%20NEP%202020\\_11012024.pdf](http://collejecirculars.unipune.ac.in/sites/documents/Syllabus2023/M.Com.%20Sem.%20II%20-%20NEP%202020_11012024.pdf)

## Structure and Subject Codes for M.Com. as per NEP-2020

w.e.f. 2023-2024

### Semester – I

Sr. No.	Course Code	Subject	Credits	Name of BOS
<b>Major Mandatory (Compulsory)</b>				
1.	MA501MJ	Management Accounting	4	Accountancy
2.	IE502MJ	Industrial Economics OR	4	Bus. Economics
	BS503MJ	Business Statistics OR	4	Statistics & Computer Application
	QA504MJ	Quantitative Applications	4	Statistics & Computer Application
<b>Advanced Accounting &amp; Taxation</b>				
<b>Major Mandatory</b>				
3.	PT505MJ	Personal Income tax & Tax Planning	4	Accountancy
4.	DT506MJ	Direct Tax	2	Accountancy
<b>Major Elective</b>				
5.	AA507MJ	Advanced Accounting	4	Accountancy
<b>Commercial Laws &amp; Practices</b>				
<b>Major Mandatory</b>				
6.	IS508MJ	Information Systems & E-Commerce Practices	4	Business Law
7.	LL509MJ	Labour Laws	2	Business Law
<b>Major Elective</b>				
8.	IP510MJ	Intellectual Property Laws	4	Business Law
<b>Advanced Cost Accounting &amp; Cost System</b>				
<b>Major Mandatory</b>				
9.	AC511MJ	Advanced Cost Accounting & Cost Systems	4	Cost & Works Accounting



Sr. No.	Course Code	Subject	Credits	Name of BOS
10.	CD512MJ	Costs for Decision Making & Activity Based Costing	2	Cost & Works Accounting
<b>Major Elective</b>				
11.	CT513MJ	Costing Techniques and Responsibility Accounting	4	Cost & Works Accounting
<b>Co-Operation &amp; Rural Development</b>				
<b>Major Mandatory</b>				
12.	CM514MJ	Cooperative Movement in India	4	Business Practices
13.	RI515MJ	Rural Infrastructure	2	Business Practices
<b>Major Elective</b>				
14.	OC516MJ	Organization of Cooperative Business	4	Business Practices
<b>Business Practices &amp; Environment</b>				
<b>Major Mandatory</b>				
15.	OT517MJ	Organized Trades & Markets	4	Business Practices
16.	LO518MJ	Leadership and Organizational Behaviour	2	Business Practices
<b>Major Elective</b>				
17.	BE519MJ	Business Environment & Policy	4	Business Practices
<b>Business Administration</b>				
<b>Major Mandatory</b>				
18.	PO520MJ	Production & Operation Management	4	Bus. Administration
19.	EC521MJ	E-Commerce	2	Bus. Administration
<b>Major Elective</b>				
20.	FM522MJ	Financial Management	4	Bus. Administration
<b>Advanced Banking &amp; Finance</b>				
<b>Major Mandatory</b>				
Sr. No.	Course Code	Subject	Credits	Name of BOS
21.	CB523MJ	Central Banking	4	Banking & Finance
22.	UB524MJ	Universal Banking	2	Banking & Finance
<b>Major Elective</b>				
23.	LF525MJ	Legal Framework of Banking	4	Banking & Finance
<b>Advanced Marketing</b>				

<b>Major Mandatory</b>				
24.	SM526MJ	Social Media Marketing	4	Marketing
25.	EM527MJ	Event management	2	Marketing
<b>Major Elective</b>				
26.	MT528MJ	Marketing Techniques	4	Marketing
<b>Research Methodology (Compulsory)</b>				
27.	RM529MJ	Research Methodology	4	Business Practices

### Semester – II

Sr. No.	Course Code	Subject	Credits	Name of BOS
<b>Major Mandatory (Compulsory)</b>				
1.	FA551MJ	Financial Analysis & Control	4	Accountancy
2.	ST552MJ	Strategic Management	4	Bus. Administration
<b>Advanced Accounting &amp; Taxation</b>				
<b>Major Mandatory</b>				
3.	BT553MJ	Business Tax Assessment & Planning	4	Accountancy
4.	IT554MJ	Indirect Tax	2	Accountancy
<b>Major Elective</b>				
5.	SA555MJ	Specialized Areas in Accounting	4	Accountancy
<b>Commercial Laws &amp; Practices</b>				
<b>Major Mandatory</b>				
6.	DC556MJ	Laws Relating to Copyright & Design	4	Business Law
7.	LA557MJ	Law of Arbitration	2	Business Law
<b>Major Elective</b>				
8.	ES558MJ	E-Security & Cyber Laws	4	Business Law
<b>Advanced Cost Accounting &amp; Cost System</b>				
<b>Major Mandatory</b>				

9.	CA559MJ	Application of Cost Accounting	4	Cost & Works Accounting
10.	VA560MJ	Variance Analysis & Interpretation	2	Cost & Works Accounting
<b>Major Elective</b>				
11.	CC561MJ	Cost Control & Cost System	4	Cost & Works Accounting
<b>Co-Operation &amp; Rural Development</b>				
<b>Sr. No.</b>	<b>Course Code</b>	<b>Subject</b>	<b>Credits</b>	<b>Name of BOS</b>
<b>Major Mandatory</b>				
12.	MC562MJ	Management of Co-Operative Movement	4	Business Practices
13.	RE563MJ	Rural Entrepreneurship & Micro Finance	2	Business Practices
<b>Major Elective</b>				
14.	IC564MJ	International Cooperative Movement	4	Business Practices
<b>Business Practices &amp; Environment</b>				
<b>Major Mandatory</b>				
15.	BP565MJ	Modern Business Practices	4	Business Practices
16.	BL566MJ	Business Laws & Ethics	2	Business Practices
<b>Major Elective</b>				
17.	BA567MJ	Business Environment Analysis	4	Business Practices
<b>Business Administration</b>				
<b>Major Mandatory</b>				
18.	BV568MJ	Business Ethics & Professional Values	4	Bus. Administration
19.	CS569MJ	Corporate Social Responsibility	2	Bus. Administration
<b>Major Elective</b>				
20.	KM570MJ	Elements of Knowledge Management	4	Bus. Administration

<b>Advanced Banking &amp; Finance</b>				
<b>Major Mandatory</b>				
<b>21.</b>	<b>LP571MJ</b>	<b>Banking Law &amp; Practices</b>	<b>4</b>	<b>Banking &amp; Finance</b>
<b>22.</b>	<b>PS572MJ</b>	<b>Banking Product &amp; Services</b>	<b>2</b>	<b>Banking &amp; Finance</b>
<b>Major Elective</b>				
<b>23.</b>	<b>MP573MJ</b>	<b>Monetary Policy</b>	<b>4</b>	<b>Banking &amp; Finance</b>
<b>Sr. No.</b>	<b>Course Code</b>	<b>Subject</b>	<b>Credits</b>	<b>Name of BOS</b>
<b>Advanced Marketing</b>				
<b>Major Mandatory</b>				
<b>24.</b>	<b>CR574MJ</b>	<b>Customer Relationship Marketing &amp; Retailing</b>	<b>4</b>	<b>Marketing</b>
<b>25.</b>	<b>BR575MJ</b>	<b>Branding</b>	<b>2</b>	<b>Marketing</b>
<b>Major Elective</b>				
<b>26.</b>	<b>MS576MJ</b>	<b>Service Marketing</b>	<b>4</b>	<b>Marketing</b>
<b>On the Job Training / Field Project (Compulsory)</b>				
<b>27.</b>	<b>JT577MJT</b>	<b>On the Job Training OR</b>	<b>4</b>	<b>Concerned Specialization</b>
	<b>FP578MJT</b>	<b>Field Project</b>	<b>4</b>	<b>Concerned Specialization</b>

#### **8. Standard of Passing:**

A candidate is required to obtain 40% numbers (marks) in each of course. It means passing separately at internal examination and semester examination is compulsory.

#### **9. Standard of passing:**

A candidate shall be declared to have passed in the paper provided he/she has secured minimum GP of 4.5 in the UNIVERSITY EXAMINATION and GRADE POINT AVERAGE of 4.0 in aggregate of UNIVERSITY GRADE and INTERNAL ASSESSMENT taken together.

#### **10. Classification of successful candidates:**

Candidates who secured not less than 60% of aggregate marks (INTERNAL ASSESSMENT +UNIVERSITY EXAMINATION) in the whole examination shall be declared to have passed the examination in the first class. All other successful candidates shall be declared to have passed in second class. Candidates who obtain 70% of the marks in the aggregate (INTERNAL ASSESSMENT +UNIVERSITY EXAMINATION) shall be deemed to have passed the examination in first class with distinction.

A student who passes in all the courses will be declared to have passed the M.Com. degree with the following honours.

CGPA in (4.00, 4.99)	-	Pass Class
CGPA in (5.00, 5.49)	-	Second Class
CGPA in (5.50, 5.99)	-	Higher Second Class
CGPA in (6.00, 7.99)	-	First Class
CGPA in (8.00, 10.00)	-	First Class with Distinction

### 11. Scheme of Credits:

Sixty (60) hours of teaching will lead to three credits (which mean four hours per week teaching in one semester) and long term paper as well as presentation will carry one credit. Each semester shall have 16 credits.

### 12. Structure of Transcript:

At the end of each semester, student will be given a transcript showing the performance and result in each course. The transcript shows, for each course the title of the course, credit values, grade in UNIVERSITY EXAMINATION, grade in INTERNAL ASSESSMENT, grade point index, result as pass or fail. Also, the semester grade point average (SGPA) and cumulative grade point average (CPGA) will be shown. Further the equivalent percentage of marks corresponding to SGPA or CGPA to equivalent percentage is given by:

$$\begin{aligned} \text{Equivalent percentage marks} = & 10 \times \text{CGPA} \text{ if CGPA /SGPA is in } [4.00, 6.00] \\ & 05 \times \text{CGPA} + 30 \text{ if CGPA /SGPA is in } [6.00, 9.00] \\ & 25 \times \text{CGPA} - 150 \text{ if CGPA /SGPA is in } [9.00, 10.00] \end{aligned}$$

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

(C) GPA	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
00.0 – 00.49	F

### 13. Distribution of Lectures:

There will be 60 lectures for each subject to cover the entire teaching of 4 credits. This will be distributed as follows:

Particulars	Periods
Teaching session per programme	48
Assignment/ Test	04
Role play/ Group Discussion	04
Case studies and presentation	04
<b>Total</b>	<b>60</b>

### 14. Standard of Passing

#### A. Regular students: -

A candidate is required to obtain 40% marks in each of course in both Internal Assessment and Semester end. It means passing separately at Internal Assessment and semester Examinations is compulsory.

### 15. Award of Class

- The class in respect of M.Com. Examination will be awarded on the basis of aggregate marks obtained by the candidates in all the sixteen papers at the Semester I, II, III, and IV together.
- Improvement: - A candidate having passed M.Com. Examination will be allowed to improve the performance. The same is termed as 'Class Improvement Scheme' under which improvement of performance shall be allowed only at the Semester end Examination.

- c. A candidate after passing M.Com. Examination will be allowed to appear in the additional Special Subject after keeping necessary terms in the concerned special subject only, for which a passing certificate will be issued.

**16. Medium of Instruction:**

The use of Marathi is allowed for writing answers in the examination except for following courses:

- a. Management Accounting
  - b. Financial Analysis & Control
  - c. Business Statistics,
  - d. Advanced Accounting and Taxation
  - e. Advanced Cost Accounting and Cost Systems.
17. A student (Regular / External) will be admitted to Revised M. Com. CBCS Course with effect from June 2019. For the students who have completed the terms for the First Year as per Old Course will be admitted to the Second Year as per Old Course M. Com. The examination as per Old Course will be held simultaneously for three years from April / May 2020.

**SCHEDULE OF COLLEGE HOSTEL FEES**

Particulars	First Term		Second Term	
	Gents	Ladies	Gents	Ladies
Admission Fee	100	100	--	--
Room Rent	800	2100	800	2100
Water & Elec. Charges	300	350	300	350
Grand Total	1200	2550	1100	2450

**REFUND OF FEES**

Rules of refund as per as Pune University Circular No. PGS/542 dated 17/02/2011:

- 1) If a student desires to cancel his admission within ten days from the commencement of the academic year, all fees (except admission fee) will be refunded to the student after deducting 20% of tuition fees.
- 2) If the student desires to cancel his admission within 30 days from the commencement of the academic year. Only tuition fees will be refunded after deduction 40%. No other fees will be refunded.
- 3) If a student wishes to cancel his admission after 30 days from the commencement of academic year. No fee will be refunded under any circumstances.

**● Refund of Caution Money and Library Deposit:**

- 1) Students are advised to preserve their receipt of deposit carefully and submit it to the college account counter along with the application claiming the refund.
- 2) Students are advised to claim their deposits within one year. No refund will be made after the expiry of one year.
- 3) After the expiry of one year period the unclaimed deposits of all students will be forfeited and no claim in any circumstances will be entertained.
- 4) No application for refund will be entertained without the receipt of deposit.

## 6. CONCESSIONS AND SCHOLARSHIPS

### A. CONCESSIONS:

Term & Conditions for Government Concessions:

- 1) A Student entitled to government fee concession shall declare the category of Govt. Concession he is eligible for and shall produce documentary evidence at the time of admission. For all the Govt. Concessions, students will be required to submit their applications dully filled in along with necessary documents within 10 days from the date of admission failing which the college will not be responsible.
- 2) In case the student is not awarded the Govt. Concession, he will have to pay remaining fees immediately.
- 3) E.B.C. and freeship is available for eligible students.

### B. SCHOLARSHIPS:

- 1) Scholarships are available for different category students as per the government rules.

### C. ENDOWMENTS:

Prizes	Criteria	Prize
1. Late Datta Mokashi	First in F.Y.B.Com.	Cash
2. Alumni Association C.D.J. College	First in S.Y.B.Com.	Cash
3. Mohaniraj Bagul Vrf. Vishnu Agency	First in B.Com.	Cash
4. Shri. Manikrao Sukhdeo Jagdhane	First in B.Com.	Cash
5. Ex. Prin. Late Namdeorao Waman	First in B.Com.	Cash
6. Late Parvatabai Kurhe	First in the HSC Exam	Cash
7. Ex. Late Prin. Namdeorao Waman	First in M.Com. First in PGDBM General Champion	Cash
8. Late A.N. Girme	Ladies First in T.Y.B.Com.	Cash
9. Alumni Association C.D.J. College	First in M.Com.	Cash

## 7. CODE OF CONDUCT :

Please refer Savitribai Phule Pune University Link (<http://www.unipune.ac.in/pdf/files/law/Ordinance-4-1-17.pdf>)

Under section 87 of the Poona University Act 1994 following rules regarding discipline and good conduct are framed:

1. Every student, during term of the course, shall be under disciplinary jurisdiction of the Competent Authority which shall take appropriate action, in case of indiscipline misconduct on part of the students.
2. Definition: In this Ordinances unless the context otherwise requires.
  - i) Student means and includes a person who is enrolled as such by the University Affiliated College or Recognized Institution for receiving instructions and or qualifying for any degree or diploma or certificate of the university.
  - ii) Institution means and includes University/Affiliated College/Recognized Institutions as the case may inclusive of Campus, Hostels, Playgrounds, Laboratory, Libraries, and Gymnasium thereof.
  - iii) Competent Authority for the purpose of the ordinance means and includes head of



the teaching department of the University, Principal of the Affiliated College; Head of the Recognized Institution of the concerned students as such other persons, vested with the authority by Vice- Chancellor for external students. Provided in respect of mis- conduct regarding University examination, Executive Council shall only be Competent Authority.

3. Obligations of the Students: Every student shall all time
  - i) Conduct himself properly
  - ii) Maintain proper behavior.
  - iii) Observe strict discipline both within the campus of the institution, Hostel and also outside in buses, trains or at places, picnic, Educational trips, or at playgrounds.
  - iv) Ensure that no act of this consciously or unconsciously bring the institution or any establishment or authority connected with into dis-repute.
  - v) Shall not lodge any complaint or make any representation regarding any matter connected with institution to the press or other outside institution/agency etc. without forwarding the same through the Head of the concerned Institution.
4. Any act of a student which is contrary to the provisions of clause shall constitute misconduct and /or indiscipline, which terms shall mean and include, among others any one or more of the acts jointly or severally, mentioned hereinafter, namely:
  - i) Any act that directly or indirectly causes or attempts to cause disturbance in the lawful functioning of the Institution.
  - ii) Bunking lectures, practices, tutorials and other courses as may be prescribed.
  - iii) Repeated absence form lectures, tutorials, practicals and other courses as prescribed.
  - iv) Canvassing for or accepting contribution or otherwise as sociating himself with raising of any fund or any collections in cash or in kind in pursuance of any object what so ever without the previous sanction of the Competent Authority.
  - v) Occupation of any building such as, hostel room, residential quarter or such other accommodation in the premises owned or hired by the Institution, without prior permission from the Competent Authority.
  - vi) Permitting or conniving with any person not authority any hostel room, residential quarter or any accommodation or any part thereof the Institution.
  - vii) Securing admission in the Institution, to any undergraduate or post graduate programme or any other course by fabrication or suppression of acts or information.
  - viii) Obstruction to any student or group of students in his or their legitimes activities as such, whether in the classroom, laboratories, fields, playgrounds gymnasium or places of social and cultural activity within the campus of the institution.
  - ix) Suppressing material information or supply of false information to the institution for seeking any privilege.
  - x) Possessing or using any fire arms lethal weapons, explosive- dangerous or corrosive substance on the premise of the Institution.

- xi) Possessing or consuming any poisonous or stupefying drugs or intoxicant in any form in the institution.
  - xii) Ragging, bullying or harassing any student in Institution or outside thereof.
  - xiii) Including in any act as would cause annoyance, embarrassment to any other student or member of the authority of the Institution, to staff member or any member of the family of the staff.
  - xiv) Indulging in any act of violence, assault, intimidation or threatening in the institution or Hostels or outside that of.
  - xv) Destroying or attemptation to destroy or tamper with any official record or document of the Institution.
  - xvi) Conduct, unbecoming of the student, at any meeting or special function or sports and cultural activities arranged by the institutions or at any other public place.
  - xvii) Stealing or damaging any form produce or any property belonging to the Institution, staff member of the Institution or any other student.
  - xviii) Instigating violence or participating in any violent stations or violent agitation or violent strike in the Institution.
  - xix) Instigating or participating in any gherao of any official of staff member of the Institution.
  - xx) Violation of any of the Rules and Regulations of the Institution or orders of the Competent Authority.
  - xxi) Gambling in any form in the Institutions.
  - xxii) Disorderly behavior in any form or any act specifically forbidden by the Competent Authority.
  - xxiii) Refusal to appear to give evidence before enquiry officer appointed by the competent authority with respect to a charge against him.
  - xxiii) Any act violating any provision of the Poona University Act. 1974 statutes, ordinance, rule made thereunder.
  - xxv) Conviction, in the Court of Law for criminal offence, involving moral turpitude.
  - xxvi) Any other act not specifically mentioned here to before which whether by commission or omission, as would in the circumstances of the case be considered by the Competent Authority as an act of misconduct and / or indiscipline.
5. The Competent Authority may impose any one or more of the following punishments on the students found guilty or misconduct, indiscipline, in proportion there of :
- a) Warning / Censure / Reprimand.
  - b) Fine not exceeding Rs. 1,000/-
  - c) Cancellation of the scholarship / award / prize / medal, awarded to the student by the concerned institution, with prospective effect.
  - d) **Expulsion** form the concerned Institution.
  - e) Debarring form admission to a course or courses of study in the concerned institution debarring from appearing for examination or examinations, conducted by the

Institution concerned, for a specific period, not exceeding five years.

- f) Cancellation of the result of the student concerned in the examination of the concerned institution, in which he has appeared.
  - g) **Rustication** from the institution.
6. If the Competent Authority is satisfied that there is a prima facie case for inflicting penalties, mentioned in Clause No. 5, it may itself or through other person / persons, authorised by it, for this purpose, shall make enquiry, in following manner.
- a) *Due notice in writing shall be given to the student concerned about his alleged act of misconduct / indiscipline.*
  - b) *Student charged shall be required within 15 days of the notice to submit his written representation about such charges.*
  - c) *If the student fails to submit his written representation within specified time limit. The enquiry may be held expert.*
  - d) *If oral evidence of the witness against student is recorded by the Enquiry Authority, the student charged shall be given an opportunity to cross examine the witness concerned.*
  - e) *If the student charged, desire to see the relevant documents, such of the documents, are being taken into consideration or are to be relied upon for purposes of proving the charge or charges, may at the discretion of the Enquiry Authority, be shown to him after the notice as provided in sub – clause (I) above is furnished to him.*
  - f) *The student charged shall be required to produce documents if any in support of his defence. The Enquiry Authority may admit relevant evidence, documentary or otherwise at any stage before the final orders are passed.*
  - g) *Legal practitioner shall not be allowed to appear on behalf of the student charged, in the proceeding before the Enquiry Authority.*
  - h) *Enquiry Authority shall record findings on each implication of miss conduct or indiscipline and the reasons for such findings and submit the report along with proceedings to the Competent Authority.*
  - i) *The Competent Authority on the basis of findings, shall pass such orders as it deems fit.*

**Provided procedure prescribe above need not be followed and all or any of its provisions may be in the following circumstances:**

- a) When the student charged admits the charges in writing.
- b) When the order of punishment is to be based on facts which have led to the conviction of the student charged, for the offence involving moral turpitude.
- c) When the student charged has ascended or for any other reasons is impracticable to communicate with him.
- d) If in the competent authority a punishment or fine not exceeding Rs. 50/- Reprimand Censure. Warning is sufficient.

If the punishment of rustication is imposed on a student by Principal of the College / Head of the Institution / Head of the Teaching Department of such other person

in whom the authority is vested by the Vice – Chancellor for external students, such a student shall be entitled to prefer an appeal to the Vice-Chancellor or if the punishment is imposed by the Vice-Chancellor, student shall be entitled to prefer an appeal to the Executive Council of the University within thirty days of the receipt of the notice of the student.

In respect of such student, Head of the Institution shall maintain record of the punishment. The Institution shall, on each occasion of any punishment being imposed on any students intimate to Chancellor to be sent under Certificate of posting on any students intimate to Chancellor to be sent under a Certificate of Posting, the fact of such imposition to the parent or guardian to the student on the address available in the college records.

A copy of these rules shall be supplied to each student at the time of his admission to the Institution and a receipt for the same shall be obtained from the student. This receipt shall form a part of record of admission to the student.

If any foreign student is admitted for any course, concerned Institution shall send copy of the rules to the concerned foreign embassy and department of external affairs.

#### **Other Disciplinary Rules –**

- 1) Students should note that the Annual Social Gathering is not held in the College.
- 2) Following rules should be strictly adhered to regarding the use of cell phones-
  - a) *Cells should be switched off in the classrooms; reading hall and library.*
  - b) *Cells should be switched to silent mode in the college premises and cell photography, F.M., and playing music is prohibited.*
  - c) *Cell Phones are strictly prohibited in the examination hall.*
  - d) *The students should always carry their ID cards with them.*
  - e) *The students will have to pay for vehicle parking decided by the college authority.*

#### **8. ATTENDANCE AND GRANT OF TERMS:**

1. According to the rules prescribed by the University of Pune, the minimum attendance required to be kept by the students is 75% of the total number of working days, on which the lectures are held.
2. The grant of term will be decided on the basis of following factors :
  - a) Attendance of lecture (Min 75 %)
  - b) Attendance of tutorials
  - c) Attendance of practical's    d) Performance at terminal examination.
  - e) General behavior of the student inside and outside the college campus
  - f) Full payment of all the fees :
3. Students who request leave of absence from lecture / practicals / tutorials / exams should apply in writing to the Principal well in advance.
4. Irregular students will be Penalised.

#### **9. GENERAL INFORMATION**

##### **a) Library:**

Being a single faculty Commerce College due care has been taken to stock

Library with large number of books regarding commerce, management, economics, law and other branches. Apart from the books prescribed and recommended by the University of Pune, the library has large number of books, especially regarding business education. The library subscribes to a number of journals and periodicals both in English & Marathi. New arrivals are displayed regularly. The students are advised to see the Librarian and enquire about the reading material, the library has good VCDs regarding commercial and management training.

**b) Reading Hall :**

The library has spacious Reading Hall where newspapers and magazines are available.

**c) Book Bank :**

*The College has been operating the book bank scheme right from the year 1964. Through this scheme each student is given a set of text-books for the academic year. The student has to pay only ¼ price for the use of the books. This scheme has helped a number of economically disadvantaged students. Rules regarding this scheme are displayed on the library notice board.*

▪ **Home Issue:**

- 1) Every student admitted to the college can get any text, reference, recommended or general book from the library by depositing his I-card.
- 2) The books are given for a period of eight days.
- 3) In case of late return of books, students will have to pay the prescribed fine.
- 4) In case the book is lost or damaged the student will have to pay the full price of the book.

**d) E-mail / Internet:**

Free Internet & Wi-Fi facility is available for the students.

**e) Computer Department**

The fast changing scenario of the world and the need of the modern times indicates the importance of computer knowledge for the students and especially the students of commerce.

The college has made 232 computers with Internet facility available for students. The student of F.Y.B.Com can avail this facility by offering the subject like 'Computer Concepts and Applications' and the students of S.Y.B.Com can prefer the subject 'Computer Programming and Applications'. These courses are being taught in Marathi and in English.

**f) Alumni Association:**

The college has recently registered Alumni Association. The Reg. No. is Maharashtra 302/2018 Ahmednagar, dated 07.06.2018 as per Government of Maharashtra Act. 1860 (clause 21).

**g) Gymkhana :**

The college has a spacious playground with a running track. We have a cricket ground, basketball court, kho-kho ground and rope-climbing facility. For in-door games

facilities we have a multi-gym, weight lifting equipment and all the infrastructure for wrestling. The students can avail the sport equipment and all the working days from the physical Director.

A Committee, consisting of Physical Director and teachers along with students representatives manage the sports activities.

#### **h) National Service Scheme (NSS)**

The college has a NSS Unit right from the year 1977. Students interested in manual and social work are advised to join the NSS Unit. The Unit conducts special camps in the nearby villages every year, apart from a number of programmes. Service is the soul and spirit of the NSS scheme. This is reflected in its motto " Not me but you" The NSS scheme was incepted on 2<sup>nd</sup> October 1969 on the eve of birth anniversary of Mahatma Gandhi, at the college level, with the aim to induce social awareness amongst the collegians. The scheme strictly adheres to Gandhi's dictum 'Go to Village' his concept of value based education' and the tenet of ' dignity of labour'. So our young and enthusiastic students are welcome to join the college NSS Unit which enrolls about 200 students every year.

#### **i) National Cadet Corps (NCC)**

A unit of NCC functions in the college and is attached to 57 Maharashtra Bn. NCC Ahmednagar. Physically fit 54 students are admitted in the Unit after proper medical check-up.

#### **J) Earn and Learn Scheme**

Rayat Shikshan Sanstha advocated dignity of labour and self- reliance. 'Education through self – help' is the motto of the Sanstha and it was enunciated by its founder father, Karmveer Bhaurao Patil. Students in the college are encouraged to participate in the 'Earn and Learn Scheme' so that they develop love for physical work and earn their own living.

#### **K) Darshan**

The college publishes an annual college Magazine entitled ' Darshan'. Besides reviewing college activities, it publishes articles, short stories, poems etc. written by student.

#### **L) Student's Council**

The Student's Council is formed in accordance with the Maharashtra University Act and the directives received from the Savitribai Phule Pune University, Pune. The Principal is the Chairman of this Council. The Government of Maharashtra has passed a new University Act, in 2016 and has framed rules and regulations. The college will conduct the student's council as per newly formed act.

The aim of this Council is to encourage students to carry responsibilities and learn to arrive at balanced decisions after a thorough discussion of any problem / matter at hand. The genuine problems of the students will also be solved through this council.

### **10. COLLEGE ACADEMIC AND NON-ACADEMIC COMMITTEES:**

A number of academic and non-academic committees arrange various activities in

the college. They are engaged in intellectual, cultural and social activities. These committees help the students to look beyond the formal syllabus and learn more through active participation. The committees are

1. Staff Academy
2. Commerce Association & Planning Forum
3. Literary Association
4. Darshan (Annual Magazine)
5. Competitive Examinations
6. Career Guidance and Placement Cell
7. Students counselling cell
8. Debating, Elocution & Quiz circle
8. Extra-Mural Board
10. Teacher -Guardian Scheme
11. Soft skills Development Programme
12. Language Laboratory

## **12. C. D. JAIN CONSULTANCY:**

Maharashtra Centre for Entrepreneur Development (MCED), the local banks and financial institutions and educational institutions frequently invite most of our faculty to deliver guest lectures on various commercial, monetary and financial aspects. From 2009, the college has decided to charge minimum fee for such services. Following services are to be rendered:

### **1) Income and Sales Tax**

The rules and procedures regarding filling of Income and Sales taxes are frequently altered by the government and businessmen and common citizens need proper information and guidance on this aspect.

### **2) Portfolio Management :**

Due to globalization the financial structure, interest rate structure, and the financial markets are in a flux. Here again the college offers guidance regarding tax planning and investment opportunities.

### **3) Business Solutions through Surveys :**

The business world is changing rapidly and in this changing scenario the business communities have to face lot of problems regarding inventory management, financial management, labor problems, advertisements and marketing. The college welcomes any proposal regarding such problems & try to search solutions through surveys. Enthusiastic students would also render help to the faculty for conducting surveys.

### **4) NAAC Accreditation:**

All the educational institutions affiliated to the various Universities and the Universities too have mandatorily get accredited from the National Assessment and Accreditation Council (NAAC), Bangalore before 31<sup>st</sup> December, 2018. The college have prepared its self-study report for accreditation and assessment.

## **13. RESEARCH CENTRE -**

Research Centre in Commerce approved by the Savitribai Phule Pune University, Pune since June 2007.

## **14. PH.D. PROGRAMME–**

Ph.D. Programmes in commerce are introduced by the college from June2007-08 Academic year.

## 15. FACULTY PROFILE :

### I) Department of Commerce -

- |                        |                               |                 |
|------------------------|-------------------------------|-----------------|
| 1) Dr. Suhas Nimbalkar | M.Com., B.Ed., M.Phil , Ph.D. | I/C Principal   |
| 2) Mr. V. B. Nagpure   | M.Com., SET                   | Asst. Professor |
| 3) Dr. M. A. Kekane    | M.Com, SET, Ph. D.            | Asst. Professor |
| 4) Mr. S.V. Kulkarni   | M.Com, PGDBM, MBS, NET, SET   | Asst. Professor |

### II) Department of Economics

- |                     |                      |           |
|---------------------|----------------------|-----------|
| 1) Dr. S. B. Sayyed | M.A., M.Phil., Ph.D. | Professor |
|---------------------|----------------------|-----------|

### III) Department of Physical Education –

- |                       |              |                                |
|-----------------------|--------------|--------------------------------|
| 1) Mr. S. Y. Deshmukh | M.P.Ed., SET | Director of Physical Education |
|-----------------------|--------------|--------------------------------|

### IV) Department of English-

- |                       |                   |                     |
|-----------------------|-------------------|---------------------|
| 1) Dr. S. D. Ghangale | M.A., NET., Ph.D. | Associate Professor |
|-----------------------|-------------------|---------------------|

### V) Library-

- |                     |                        |           |
|---------------------|------------------------|-----------|
| 1) Mr. P. M.Dhavane | M.Lib.&I. SC., M.Phil. | Librarian |
|---------------------|------------------------|-----------|

## 16. COMMON PROFICIENCY TEST (CPT)

To offer an opportunity to the students passing HSC examination to decide their careers earlier, we have introduced C.P.T. from last three years. Talented students having requisite aptitude and willingness to work harder are advised to take this course. Our college is an accredited centre by the Institute of Chartered Accountants of India (New Delhi) for running regular CPT course.

### University Schemes –

Following Schemes are introduced by the University of Pune for the benefit of College Students.

- |                                      |                                   |
|--------------------------------------|-----------------------------------|
| 1. Earn and Learn Scheme             | 2. Samarth Bharat Abhiyan         |
| 3. Student Welfare Scheme            | 4. Students Health Service Scheme |
| 5. National Service Scheme (NSS)     | 6. Extra Mural Activity           |
| 7. Soft Skills Development Programme | 8. National Cadet Corps (NCC)     |

## 17. CAREER KATTA: (CAREER FORUM)

Career Katta is initiated jointly by the Maharashtra Information Technology Support Centre (MITSC) and Maharashtra State Higher and Technical Department. Its motto is to provide value-added skilled human resources. To develop entrepreneurial skills among the youth it has started 'Udyojak Aaplya Bhetila' and to make the burocrates and Officers it has started 'IAS Aaplya Bhetila'. The tremendous video lecture provides freely through its YouTube channel. The college takes initiative to train the students and facilitate career guidance for their better future.

\* \* \*





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

**NATIONAL EDUCATION POLICY- 2020**  
**STRUCTURE AND SYLLABUS**  
**MASTER OF COMMERCE (M.Com)**  
**w.e.f. 2023-2024**

### 1. Format for CIE:

CIE will be of 30 marks for the particular course. Following Methodology be followed to conduct CIE. The subject teacher needs to adopt any two of the following methods for internal assessment:

- a) Written Examination
- b) Offline Quiz
- c) Power Point Presentations
- d) Projects
- e) Assignments/Tutorials
- f) Oral Examination
- g) Open Book Test
- h) Analysis of Case Study

### 2. Format for SEE (Theory Subjects):

#### SEE (Semester End Exam) Pattern for 70 Marks (4 Credits)

##### *Instructions:*

- 1) Q. 1 and Q. 6 are compulsory
- 2) Students can attempt any Three Questions from Q. No. 2 to Q. No. 5

Q. 1) Fill in the Blanks	:	06 Marks
Q. 2) Descriptive Question from Unit 1	:	18 Marks
Q. 3) Descriptive Question from Unit 2	:	18 Marks
Q. 4) Descriptive Question from Unit 3	:	18 Marks
Q. 5) Descriptive Question from Unit 4	:	18 Marks
Q. 6) Short Notes on all Units (Any 2 out of 4)	:	10 Marks

### 3. Format for SEE (Theory Subjects):

#### SEE (Semester End Exam) Pattern for 35 Marks (2 Credits)

##### *Instructions:*

All Questions are Compulsory:

Q. 1) Fill in the Blanks	:	05 Marks
Q. 2) Descriptive Question from Unit 1	:	10 Marks
Q. 3) Descriptive Question from Unit 2	:	10 Marks
Q. 4) Short Notes on all Units (Any 2 out of 4)	:	10 Marks

## Semester-II

Sr. No.	Course Code	Subject	Credits	Name of BOS
<b>Major Mandatory (Compulsory)</b>				
1.	FA551MJ	Financial Analysis & Control	4	Accountancy
2.	ST552MJ	Strategic Management	4	Bus. Administration
<b>Advanced Accounting &amp; Taxation</b>				
<b>Major Mandatory</b>				
3.	BT553MJ	Business Tax Assessment & Planning	4	Accountancy
4.	IT554MJ	Indirect Tax (GST)	2	Accountancy
<b>Major Elective</b>				
5.	SA555MJ	Specialized Areas in Accounting	4	Accountancy
<b>Commercial Laws &amp; Practices</b>				
<b>Major Mandatory</b>				
6.	DC556MJ	Laws Relating to Copyright & Design	4	Business Law
7.	LA557MJ	Law of Arbitration	2	Business Law
<b>Major Elective</b>				
8.	ES558MJ	E-Security & Cyber Laws	4	Business Law
<b>Advanced Cost Accounting &amp; Cost System</b>				
<b>Major Mandatory</b>				
9.	CA559MJ	Application of Cost Accounting	4	Cost & Works Accounting
10.	VA560MJ	Variance Analysis & Interpretation	2	Cost & Works Accounting
<b>Major Elective</b>				
11.	CC561MJ	Cost Control & Cost System	4	Cost & Works Accounting
<b>Co-Operation &amp; Rural Development</b>				
<b>Major Mandatory</b>				
12.	MC562MJ	Management of Co-Operative Movement	4	Business Practices
13.	RE563MJ	Rural Entrepreneurship & Micro Finance	2	Business Practices
<b>Major Elective</b>				
14.	IC564MJ	International Cooperative Movement	4	Business Practices
<b>Business Practices &amp; Environment</b>				
<b>Major Mandatory</b>				
15.	BP565MJ	Modern Business Practices	4	Business Practices
16.	BL566MJ	Business Laws & Ethics	2	Business Practices

<b>Major Elective</b>				
17.	BA567MJ	Business Environment Analysis	4	Business Practices
<b>Business Administration</b>				
<b>Major Mandatory</b>				
18.	BV568MJ	Business Ethics & Professional Values	4	Bus. Administration
19.	CS569MJ	Corporate Social Responsibility	2	Bus. Administration
<b>Major Elective</b>				
20.	KM570MJ	Elements of Knowledge Management	4	Bus. Administration
<b>Advanced Banking &amp; Finance</b>				
<b>Major Mandatory</b>				
21.	LP571MJ	Banking Law & Practices	4	Banking & Finance
22.	PS572MJ	Banking Product & Services	2	Banking & Finance
<b>Major Elective</b>				
23.	MP573MJ	Monetary Policy	4	Banking & Finance
<b>Advanced Marketing</b>				
<b>Major Mandatory</b>				
24.	CR574MJ	Public Relations and Corporate Communications	4	Marketing
25.	BR575MJ	Branding	2	Marketing
<b>Major Elective</b>				
26.	MS576MJ	Service Marketing	4	Marketing
<b>On the Job Training / Field Project (Compulsory)</b>				
27.	JT577MJT	On the Job Training OR	4	Concerned Specialization
	FP578MJT	Field Project	4	Concerned Specialization

# Revised Syllabus (2023 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M.Com (Sem-II)

Subject: Financial Analysis and Control

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Accounting & Taxation			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	II	FA551MJ	Financial Analysis & Control	5	4	100

## Course Objectives:

1. To enable the learners to understand the concept of financial statements and acquire the knowledge of financial analysis and control tools.
2. To enhance skills of learners to make appropriate application and uses of financial analysis and control.
3. To enable the students to learn the various techniques of financial analysis.
4. To impart the basics knowledge of capital budgeting.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	<b>Analysis and Interpretation of Financial Statements:</b> 1.1 Meaning, Nature, Types of Financial Statements, and Limitations of Financial Statements 1.2 Analysis and Interpretation of Financial Statements 1.3 Types of Financial Analysis: A) On the basis of Material Used and B) On the basis of Modus Operandi, and Steps involved in Analysis in Financial Statements 1.4 Introduction of Financial Analysis Techniques: Comparative Financial Statements, Common-Size Financial Statements, Trend Percentages, Funds Flow Analysis, Cost-Volume-Profit Analysis, Ratio Analysis etc. 1.5 Comparative Financial Statements: Meaning, Uses, Limitations and Numerical Problems 1.6 Common Size Financial Statements: Meaning, Uses, Limitations and Numerical Problems	15
2	<b>Funds Flow Analysis:</b> 2.1 Meaning of Funds, Flow of Funds and Funds Flow Statement 2.2 Difference between Funds Flow Statement and Income Statement 2.3 Parties interested in Funds Flow Statement 2.4 Uses and Limitations of Funds Flow Statement 2.5 Preparation of Funds Flow Statement: 2.5.1 Sources of Funds and Applications of Funds 2.5.2 Techniques for Preparing a Funds Flow Statement: Schedule of Changes in Working Capital and Funds Flow Statement 2.5.3 Numerical Problems on Funds Flow Statement 2.6 Statement of Changes in Financial Position:	15

	2.6.1 Definition, Meaning, and Importance 2.6.2 Points for Preparation of Statement of Changes in Financial Position 2.6.3 Numerical Problems on Statement of Changes in Financial Position	
<b>3</b>	<b>Cash Flow Analysis:</b> 3.1 AS-3: Cash Flow Statement and Ind AS-7: Statement of Cash Flows 3.2 Meaning of Cash Flow Statement, and Uses and Limitations of Cash Flow Analysis 3.3 Difference between Cash Flow Analysis and Funds Flow Analysis 3.4 Preparation of Cash Flow Statement (Numerical Problems): 3.4.1 Direct Method 3.4.2 Indirect Method	<b>15</b>
<b>4</b>	<b>Basics of Capital Budgeting:</b> 4.1 Concept of Capital Budget and Capital Budgeting, and Cases of Capital Budgeting Decisions 4.2 Importance of Capital Budgeting and Rationale of Capital Expenditure 4.3 Capital Expenditure Budget: Meaning, Objectives, Control over Expenditure through Capital Expenditure Budget 4.4 Kinds of Capital Investment Proposals, and Factors affecting Capital Investment Decisions: a) The amount of Investment, b) Minimum Rate of Return on Investment, c) Return Expected from the Investment, d) Ranking of the Investment Proposals, and e) Risk and Uncertainty 4.5 Capital Budgeting Appraisal Methods: 4.5.1 Pay-Back Period Method 4.5.2 Discounted Cash Flow Method or Time Adjusted Technique: 4.5.2.1 The Net Present Value Method 4.5.2.2 Present Value Index Method 4.5.3 Accounting or Average Rate of Return Method 4.6 Numerical Problems on the Methods of Capital Budgeting Appraisal	<b>15</b>

### Course Outcomes:

- 1) To understand the Financial Analysis Techniques, Funds Flow and Cash Flow Analysis, and AS & Ind AS.
- 2) To apply the Financial Analysis Techniques for analysis and interpretation.
- 3) To understand the concept budgeting and its Appraisal Methods.
- 4) To analyze the financial information for decision-makings.

<b>Teaching Methodology</b>
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Visits to various Professionals Units, Companies and Business Units</li> <li>5. Group Discussion</li> <li>6. Assignments, Tutorials and Presentations</li> <li>7. YouTube Lectures developed by MHRD &amp; UGC</li> <li>8. Case Study / Case Problems</li> </ol>
<b>Internship for Students if any: Not applicable</b>
<b>Recommended Books and Study Materials</b>
<ol style="list-style-type: none"> <li>1. Management Accounting- Text, Problems and Cases, M.Y. Khan &amp; P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi</li> <li>2. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi</li> <li>3. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi</li> </ol>

4. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
5. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi
6. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
7. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd.
8. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd.
9. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi
10. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
11. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi.
12. Cost and Management Accounting, Inamdar S.M., Everest Publishing House.
13. Students' Guide to Accounting Standards (CA/CMA Final), Dr. D. S. Rawat (FCA), Taxmaan Publication (P.) Ltd., New Delhi
14. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
15. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
16. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
17. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

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

Scheme of Examination	Exam Format	Minimum Passing Marks
<b>Continuous Internal Evaluation (CIE)</b> (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> <li>• Assignments/Tutorials</li> <li>• Written Test</li> <li>• Open Book Test</li> <li>• Offline MCQ Test</li> <li>• Power Point Presentation</li> <li>• Analysis of Case Studies</li> </ul>	<b>Min. 12 Marks</b> <b>(40% of Passing)</b>
<b>SEE / External Exam</b> (70 Marks) <b>(Total 3 Hours Duration)</b>	<b>Instructions:</b> 1) <i>Question No. 1 and 7 are Compulsory.</i> 2) <i>Attempt any Three Questions from Question No. 2 to 6.</i>  Q. 1: Fill in the Blanks = 6 Marks Q. 2: Numerical Problem on Unit-1 = 18 Marks Q. 3: Numerical Problem on Unit-2 = 18 Marks Q. 4: Numerical Problem on Unit-3 = 18 Marks Q. 5: Numerical Problem on Unit-4 = 18 Marks Q. 6: Theory Question on any One Unit = 18 Marks Q. 7: Short Notes on all Units (Any 2 out of 4)= 10 Marks	<b>Min. 28 Marks</b> <b>(40% of Passing)</b>
<b>Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)</b>		

**Class: M.Com (Sem-II)**  
**Subject: Strategic Management**

**Academic Year: 2023-2024**

<b>Name of the Program</b> M. Com. in Business Administration			<b>Program Code</b>	<b>Name of the Department</b> Commerce		
<b>Class</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>No. of Lectures Per Week (Per Lecture = 60 Minutes)</b>	<b>Credits</b>	<b>Marks</b>
M.Com.	II	ST552MJ	Strategic Management	5	4	100

**Course Objectives:**

1. To introduce the students to the emerging changes in the modern business environment
2. To develop the analytical , technical and managerial skills of students in the various areas of Business Administration
3. To empower to students with necessary skill to become effective future managers and leaders
4. To develop Technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business

**Course Outcomes:**

1. Students will understand the concept and process of strategic management. Emergence of changes in modern business environment will be learnt by them.
2. Students will develop strategic analytical skills to design an effective strategic plan. They will gain technical and managerial skills in various areas of business administration.
3. Students will learn Development of Applicability skills for effective plan implementation. They will gain technical skills required for evaluation of alternatives and analytical skills for choice among alternatives
4. Students will have a strong foundation in understanding the formulation of sound functional Strategy in various areas of business. They will develop Analytical and Managerial Abilities for critical evaluation.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
<b>1</b>	<b>Introduction to Strategic Management:</b> 1.1 Strategy - Concept and its Evolution 1.2 Strategic Management Characteristics, Dimensions and Approaches to Strategic Decision Making 1.3 Strategic Management Process Components of Strategic Management 1.4 Model – Policies, Role of Top Management Strategic Implications of Social and Ethical Issues	<b>15</b>
<b>2</b>	<b>Strategy Formulation, Strategic Analysis and Strategic Planning:</b> 2.1 Organizational Goals, Mission and Social Responsibility 2.2 Analysis of Business Environment 2.3 Internal analysis for Strategic Planning 2.4 Strategic Planning meaning, steps, alternatives, advantages and disadvantages 2.5 Designing an effective Strategic Plan	<b>15</b>



<b>3</b>	<b>Strategic Choices and Strategy Implementation:</b> 3.1 Generating Strategic Alternatives for Stability, Growth and Sustainable Strategies 3.2 Evaluation of Strategic Alternatives for Developing Product Portfolio Models and Selection of Suitable Corporate Strategy Implementation Issues 3.3 Planning and Allocation of Resources Organizational Structures – Factors affecting the choice 3.4 Degree of Flexibility and Autonomy	<b>15</b>
<b>4</b>	<b>Functional Strategy and Strategic Review:</b> 4.1 Knowledge and Formulation of Functional Strategy for Marketing Environment Sustainability 4.2 Evaluation of Strategic Performance – Criteria and Problems Concept of Corporate Restructuring 4.3 Business Process Reengineering , Benchmarking , TQM and Six Sigma 4.4 Chankyaniti - A Case Study Approach	<b>15</b>

<b>Teaching Methodology:</b>	1. Class Room Lectures. 2. Guest Lectures. 3. Visiting to various Companies. 4. Group Discussion, Debates 5. Assignments & Presentation 6. Corporate Cases and Discussions on it
<b>Internship for Students if any:</b> Not Applicable	
<b>Suggested Reference Books:</b>	
1. Strategic Management : The Indian Context – By R. Srivivasan 2. Strategic Management – By Dinesh Madan 3. Concepts in Strategic Management and Business Policy – By Thomas L. Wheelen, J. David Hunger, Alan Hoffman, Charles E. Bamford 4. Strategic Management – By Fred R. David, Forest R. David 5. Strategic Management – By Dr. C. B. Gupta	

**Class: M.Com (Sem-II)**  
**Subject: Business Tax Assessment and Planning**

**Academic Year: 2023-2024**

<b>Name of the Program</b> M. Com. in Advanced Accounting & Taxation			<b>Program Code</b>	<b>Name of the Department</b> Commerce		
<b>Class</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>No. of Lectures Per Week (Per Lecture = 60 Minutes)</b>	<b>Credits</b>	<b>Marks</b>
M.Com.	II	BT553MJ	Business Tax Assessment and Planning	5	4	100

**Course Objectives:**

1. To understand the provisions of exemption pertaining to Agricultural Income and Set Off and Carry Forward of Losses.
2. To learn the tax treatment of Hindu Undivided Family.
3. To learn the tax treatment of Firm.
4. To understand the provisions of Return of Income, Assessment and Miscellaneous.

<b>Unit No.</b>	<b>Unit Title and Contents</b>	<b>No. of Lectures in Clock Hour</b>
<b>1</b>	<p><b>Agricultural Income and Exemption of Agriculture Income, and Set-Off and Carry Forward of Losses:</b></p> <p>1.1 Agricultural Income and Exemption of Agriculture Income:</p> <p>1.1.1 Definition of Agricultural Income under Section 2(1A)</p> <p>1.1.2 Instances of Agricultural Income and Non-Agricultural Income</p> <p>1.1.3 Tax treatment of Income which is Partly Agricultural and Partly from Business under Rules-7, 7A, 7B and 8</p> <p>1.1.4 Partially Integrated Taxation of Non-Agricultural Income with Income derived from Agriculture</p> <p>1.1.5 Problem on Computation of Net Agricultural Income</p> <p>1.2 Set Off and Carry Forward of Losses:</p> <p>1.2.1 Inter-Source Adjustment</p> <p>1.2.2 Inter-Head Adjustment</p> <p>1.2.3 Carry Forward of Loss:</p> <p>1.2.3.1 Carry forward of loss under the head "Income from House Property"</p> <p>1.2.3.2 Carry forward of loss under the head "Profits and Gains of Business or Profession (Other than Speculation Business Loss) under Section 72</p> <p>1.2.3.3 Carry forward of loss under the head "Profits and Gains of Business or Profession (Speculation Business Loss) under Section 73</p> <p>1.2.3.4 Carry forward of loss under the head "Capital Gains" under Section 74</p> <p>1.2.3.5 Carry forward of loss from the activity of owning and maintaining race horses under Section 74A</p> <p>1.2.4 Problems on Set Off and Carry Forwarded of Losses</p>	<b>15</b>
<b>2</b>	<p><b>Tax Treatment of Hindu Undivided Families and Tax Deduction or Collection at Source:</b></p> <p>2.1 Tax Treatment of Hindu Undivided Families:</p>	<b>15</b>

	2.1.1 Meaning of HUF and Hindu Coparcenary 2.1.2 Schools of Hindu Law, and Jain and Sikh Families 2.1.3 Basic Conditions for Assessment as HUF and Partition of HUF 2.1.4 Rates of Tax and Computation of Taxable Income 2.1.5 Problems on Computation of HUF Income 2.2 Tax Deduction or Collection at Source: 2.2.1 Introduction and Meaning of TDS/TCS, Objectives and Benefits of TDS/TCS 2.2.2 Payment without tax deduction or with deduction at lower rate (Section 197 and 197A) 2.2.3 Processing of statement of tax deducted at source (Section 200A) 2.2.4 Time and Mode of Deposit of TDS/TCS 2.2.5 Quarterly TDS/TCS Statements Forms, and Due Date and Mode of submission of Quarterly Returns 2.2.6 Certificate of Tax Deduction/Collection at Source and Time Limit for Issue of TDS/TCS Certificate	
<b>3</b>	<b>Tax Treatment of Firms:</b> 3.1 Meaning of Partnership 3.2 Scheme of Taxation of Firms 3.3 Remuneration and Interest is deductible 3.4 Firm should fulfill conditions under section 184 3.5 Conditions for claiming deduction of Remuneration and Interest to Partners under section 40(b) 3.6 Carry Forward and Set Off of Loss in the case of change in the Constitution of Firm 3.7 Computation of Income and Income Tax of Firm	<b>15</b>
<b>4</b>	<b>Return of Income, Assessment and Miscellaneous:</b> 4.1 Return of Income and Types of Return: Voluntary Return, Return of Loss, Belated Return, Revised Return, Updated Return, Defective or Incomplete Return, Modified Return 4.2 Permanent Account Number (PAN) 4.3 Assessment: Self-Assessment, Summary Assessment, Scrutiny Assessment, Best Judgment Assessment, Reassessment, Income Escaping Assessment, Rectification of Mistakes, Time Limit for completion of Assessment Reassessment, and Refund of Excess Payments of Income Tax 4.4 Income Tax Authorities 4.5 Miscellaneous: Tonnage Tax, Securities Transaction Tax, Tax Clearance Certificate, Equalization Levy, Business Reorganization, Commodities Transaction Tax, Restriction on Cash Transactions	<b>15</b>

### Course Outcomes:

After completion of the course, learners would be able to:

1. Compute the Agricultural Income and apply the provisions of Set Off and Carry Forward of Losses
2. Compute and determine the income of HUF
3. Compute and determine the income of Firm
4. Prepare the Return of Income and analyse the Assessment and Miscellaneous

<b>Teaching Methodology</b>
<ol style="list-style-type: none"> <li>1. Class Room Lectures.</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> </ol>

4. Visits to various Professionals Units, Companies and Business Units
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Case Study / Case Problems

**Internship for Students if any: Not applicable**

**Recommended Books and Study Materials**

1. Students' Guide to Income Tax by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi
2. Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Dr. Kapil Singhania, Taxmann Publication (P) Ltd., New Delhi
3. Bare Act: Income Tax Act 1961
4. Direct Taxes Ready Reckoner by Dr. Vinod K. Singhania, Taxmann Publication (P) Ltd., New Delhi
5. Income Tax Ready Reckoner by CA N. V. Mehta, Shri Kuber Publishing House
6. Study Materials of ICAI, ICSI, ICMA
7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

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

Scheme of Examination	Exam Format	Minimum Passing Marks
<b>Continuous Internal Evaluation (CIE)</b> (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> <li>• Assignments/Tutorials</li> <li>• Written Test</li> <li>• Offline MCQ Test</li> <li>• Open Book Test</li> <li>• Power Point Presentation</li> <li>• Case Study</li> </ul>	<b>Min. 12 Marks</b> <b>(40% of Passing)</b>
<b>SEE / External Exam</b> (70 Marks) <b>(Total 3 Hours Duration)</b>	<p><b>Instructions:</b></p> <p>1) <i>Question No. 1 and 6 are Compulsory.</i></p> <p>2) <i>Attempt any Three Questions from Question No. 2 to 5.</i></p> <p>Q. 1: Fill in the Blanks = 06 Marks</p> <p>Q. 2: Numerical Problem on Unit-1 = 18 Marks</p> <p>Q. 3A: Numerical Problem on Unit-2 = 10 Marks</p> <p>Q. 3B: Theory Question on Unit-2 = 08 Marks</p> <p>Q. 4: Numerical Problem on Unit-3 = 18 Marks</p> <p>Q. 5: Theory Question on Unit-4 = 18 Marks</p> <p>Q. 6: Short Notes on all Units (Any 2 out of 4) = 10 Marks</p>	<b>Min. 28 Marks</b> <b>(40% of Passing)</b>
<b>Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)</b>		

**Class: M.Com (Sem-II)**  
**Subject: Indirect Tax (GST)**

**Academic Year: 2023-2024**

<b>Name of the Program</b> M. Com. in Advanced Accounting & Taxation			<b>Program Code</b>	<b>Name of the Department</b> Commerce		
<b>Class</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>No. of Lectures Per Week (Per Lecture = 60 Minutes)</b>	<b>Credits</b>	<b>Marks</b>
M.Com.	II	IT554MJ	Indirect Tax (GST)	3	2	50

**Course Objectives:**

1. To understand the Constitutional Background of GST, Objectives of GST and Pre-GST Indirect Tax Structure in India.
2. To learn Definitions of Basic Concepts under GST, GST Council, Authorities under GST, Registration Procedure, and Levy of GST.
3. To study the Composition Scheme and Alternative Composition Scheme.
4. To learn the Returns, Assessment, and Audit under GST.

<b>Unit No.</b>	<b>Unit Title and Contents</b>	<b>No. of Lectures in Clock Hour</b>
<b>1</b>	<p><b>Preliminary of GST:</b></p> <p>1.1 Constitutional Background of GST in India, Objectives of GST and Pre-GST Indirect Tax Structure in India (Union and States)</p> <p>1.2 Definitions: Aggregate Turnover, Assessment, Business, India, Input Tax, Input Tax Credit, Location of the Recipient of Services, Location of the Recipient of Services, Manufacturer, Output Tax, Person, Place of Business, Place of Supply, Reverse Charge, Taxable Person, Taxable Territory, Supplier, Recipient, Commerce and e-Commerce Operator, Export of Goods, Export of Services, Import of Goods, Import of Services</p> <p>1.3 GST Council and its Function, and Authorities/Officers under GST</p> <p>1.4 Registration under GST:</p> <p>1.4.1 Significance of Registration</p> <p>1.4.2 Person liable for Registration: Compulsory Registration under section 22, Person not liable for Registration under section 23, and Compulsory Registration under section 24</p> <p>1.4.3 Procedure for Registration: Verification before Registration, Registration Application, Authentication of Application, Registration Certificate, Amendment of Registration, Cancellation or Suspension of Registration, Revocation of Cancellation of Registration, Procedure for Change of Email and Mobile Number of Authorized Signatory by Taxpayers, Method of Authentication, and Person liable to verify the Registration Application</p> <p>1.5 Levy of GST: Basis of Charge of GST, Levy of GST in the case of Inter-State Supply, Levy of GST in the case of Intra-State Supply, GST Rates notified for supply of various goods and services</p> <p>1.6 Simple Numerical Problems on ascertainment of GST Rates for Supply of different Goods and Services</p>	<b>15</b>

<b>2</b>	<p><b>Composition Scheme and Alternative Composition Scheme, Returns, Assessment, and Audit under GST:</b></p> <p>2.1 Composition Scheme and Alternative Composition Scheme:</p> <p>2.1.1 Composition Scheme: Threshold Limit for Small Taxpayers, Composition Levy, Conditions for Composition Scheme, Specified GST Rates under Composition Scheme, and Other Relevant Considerations for a Registered Person under Composition Scheme</p> <p>2.1.2 Alternative Composition Scheme: Alternative Composition Scheme for Small Service Providers, Salient Features of Alternative Composition Scheme, Special Features for GST Payments under Alternative Composition Scheme</p> <p>2.2 Returns: Basic Features of GST Returns Mechanism, Different GST Returns, Due Dates of GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger</p> <p>2.3 Assessment: Self-Assessment, Provisional Assessment, Scrutiny of Returns, Best Judgment Assessment for Non-Filers of Return, Assessment of Unregistered Person, Summary Assessment</p> <p>2.4 Audit: Audit by Registered Dealer or Statutory Audit under Section 35, Audit by Tax Authorities under Section 65, Special Audit under Section 66</p>	15
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### Course Outcomes:

After completion of this course, students would be able to:

- 1) Understand the Constitutional Background of GST, Objectives of GST and Pre-GST Indirect Tax Structure in India.
- 2) Understand and interpret various Basic Concepts under GST, Registration Procedure, and Levy of GST.
- 3) Remember the Role and Functions of GST Council, Authorities under GST.
- 4) Analyze the Composition Scheme and Alternative Composition Scheme.
- 5) Learn and Apply the Returns, Assessment, and Audit under GST

<b>Teaching Methodology</b>
<ol style="list-style-type: none"> <li>1. Class Room Lectures.</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Visits to various Professionals Units, Companies and Business Units</li> <li>5. Group Discussion</li> <li>6. Assignments, Tutorials and Presentations</li> <li>7. YouTube Lectures developed by MHRD &amp; UGC</li> <li>8. Case Study / Case Problems</li> </ol>
<b>Internship for Students if any: Not applicable</b>
<b>Recommended Books and Study Materials</b>
<ol style="list-style-type: none"> <li>1. Students' Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi</li> <li>2. GST Acts with Rules/Forms and Notifications, Taxmann Publication (P) Ltd., New Delhi</li> <li>3. Indirect Tax (GST) by Dr. V. S. Datey, Taxmann Publication (P) Ltd., New Delhi</li> <li>4. Constitution of India</li> <li>5. Study Materials of ICAI, ICSI, ICMA</li> <li>6. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary</li> </ol>

<b>Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%</b>		
<b>Scheme of Examination</b>	<b>Exam Format</b>	<b>Minimum Passing Marks</b>
<b>Continuous Internal Evaluation (CIE)</b> (15 Marks)	<p><b>The subject teacher needs to adopt any two of the following methods for internal assessment:</b></p> <ul style="list-style-type: none"> <li>• Assignments/Tutorials</li> <li>• Written Test</li> <li>• Offline MCQ Test</li> <li>• Open Book Test</li> <li>• Power Point Presentation</li> <li>• Case Study</li> </ul>	<b>Min. 6 Marks (40% of Passing)</b>
<b>SEE / External Exam</b> (35 Marks) <b>(Total 2 Hours Duration)</b>	<p align="center"><b>Question Paper Pattern</b></p> <p>Q. 1: Problems on ascertainment of GST Rates for supply of various goods <b>OR</b> services (Any 1 out of 2)= 05 Marks</p> <p>Q. 2: Theory Question on Unit-1 = 10 Marks</p> <p align="center"><b>OR</b></p> <p>Q. 2: Theory Question on Unit-1 = 10 Marks</p> <p>Q. 3: Theory Question on Unit-2 = 10 Marks</p> <p align="center"><b>OR</b></p> <p>Q. 3: Theory Question on Unit-2 = 10 Marks</p> <p>Q. 4: Short Notes on all Units (Any 2 out of 4) = 10 Marks</p>	<b>Min. 14 Marks (40% of Passing)</b>
<b>Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)</b>		

**Class: M.Com (Sem-II)**  
**Subject: Specialized Areas in Accounting**

**Academic Year: 2023-2024**

<b>Name of the Program</b> M. Com. in Advanced Accounting & Taxation			<b>Program Code</b>	<b>Name of the Department</b> Commerce		
<b>Class</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>No. of Lectures Per Week (Per Lecture = 60 Minutes)</b>	<b>Credits</b>	<b>Marks</b>
M.Com.	II	SA555MJ	Specialized Areas in Accounting	5	4	100

**Course Objectives:**

1. To understand the Key Terms of Insurance Business, Hotel Business, Contract Accounting and Accounting Standards, and Ind AS.
2. To learn accounting treatment of various terms.
3. To prepare Financial Statements of Insurance Business and Hotel Business.
4. To study of recent development in accounting.

<b>Unit No.</b>	<b>Title and Contents</b>	<b>No. of Lectures in Clock Hour</b>
<b>1</b>	<p><b>Insurance Companies Accounts:</b></p> <p>1.1 Introduction and General Information of Insurance, and Insurance Business in India: Life Insurance and General Insurance</p> <p>1.2 Appointment of Ombudsmen</p> <p>1.3 Insurance Regulatory and Development Authority (IRDA): Composition of IRDA, Duties, Powers and Functions of IRDA, and Legal Framework</p> <p>1.4 Financial Statements of Insurance Business: Application of AS and Ind AS, Disclosure Forming Part of Financial Statements, General Instructions for Preparation of Financial Statements, and Management Report</p> <p>1.5 Important Terms connected with Insurance Business</p> <p>1.6 Format of Financial Statements:</p> <p>1.6.1 Life Insurance Business: Form A-RA: Revenue Account, Form A-PL: Profit and Loss Account, Form A-BS: Balance Sheet, and Schedules: 1 to 15</p> <p>1.6.2 General Insurance Business: Form B-RA: Revenue Account, Form B-PL: Profit and Loss Account, Form B-BS: Balance Sheet, and Schedules: 1 to 15</p> <p>1.6.3 Numerical Problems on Preparation of Financial Statements of Life Insurance and General Insurance Businesses</p>	<b>15</b>
<b>2</b>	<p><b>Hotel Companies Accounts:</b></p> <p>2.1 Introduction and Nature of Hotel Business</p> <p>2.2 Hotel Organization: Revenue Earning Departments and Non-Revenue Earning Departments</p> <p>2.3 Heads of Revenue and Expenditure of Hotel Business</p> <p>2.4 Classification of Guests: On the basis of residence and On the basis of settlement of dues</p> <p>2.5 System of Book-Keeping: Cash Book, Purchase Day Book, Sales Day Book and Visitors or Guests Ledger</p> <p>2.6 Internal Control System in a Hotel</p> <p>2.7 Night Audit: Restaurant Audit, Front Office Audit and Reports</p>	<b>15</b>



	2.8 Important Terms connected with the Hotel Business and Numerical Problems on Important Terms 2.9 Practical Problems on Final Accounts	
<b>3.</b>	<b>Contract Accounts:</b> 3.1 Introduction of Contract Accounting 3.2 AS-7: Construction Contracts and Ind AS-11: Construction Contracts 3.3 Specific Aspects of Contract Accounting and their Treatment: Materials, Labour, Plant, Overheads, Cost-Plus Contracts, Extra or Additional Work, Sub-Contracts, Escalation Clause, Payment, Work Certified, Work Uncertified, Materials and Stores at Site, Work-In-Progress, and Profit on Incomplete Contracts 3.4 Numerical Problems on Contract Costing	<b>15</b>
<b>4</b>	<b>Recent Developments in Accounting (Only Theory):</b> 4.1 Value Added Statement: Concept, Treatment of Certain Items, Advantages and Limitations 4.2 Economic Value Added: Concept and Utility of Economic Value Added 4.3 Environmental / Green Accounting: Meaning, Significance and Limitations of Environmental Accounting, Areas of Environmental Accounting: a) National Level Environmental Accounting and b) Corporate Environmental Accounting, and Corporate Environmental Reporting in India 4.4 Brand Accounting: Meaning, Functions of Brand, Methods of Brand Valuation: Cost Method, b) Market Value Method and c) Income Earning Method, Development of Brand Accounting Concept, Accounting Treatment: AS-26: Intangible Assets and Ind AS-38: Intangible Assets 4.5 Lean Accounting: Introduction, Limitation of Traditional Accounting, Meaning and Objectives, Lean Accounting Steps. Lean Accounting Principles, Practices and Tools	<b>15</b>

### Course Outcomes:

After completion of the course, learners would be able:

1. To understand the Key Terms of Insurance Business, Hotel Business, Contract Accounting and Accounting Standards, and Ind AS.
2. To apply accounting treatment for analyzing the financial information.
3. To analyse the effects of accounting treatments.
4. To prepare financial statements of Insurance and Hotel Business.
5. To know the recent developments in accounting.

<b>Teaching Methodology</b>
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Visits to various Professionals Units, Companies and Business Units</li> <li>5. Group Discussion</li> <li>6. Assignments, Tutorials and Presentations</li> <li>7. YouTube Lectures developed by MHRD &amp; UGC</li> <li>8. Case Study / Case Problems</li> </ol>
<b>Internship for Students if any: Not applicable</b>
<b>Recommended Books and Study Materials</b>
<ol style="list-style-type: none"> <li>1. Introduction to Accountancy by T. S. Grewal S. Chnad and Company (P) Ltd., New Delhi</li> <li>2. Advanced Accounts Vol.-I &amp; II by Shukla, Grewal &amp; Gupta, S. Chand and Company (P) Ltd., New Delhi</li> </ol>

3. Advanced Accountancy by R. L. Gupta and M. Radhaswamy S. Chand and Company (P) Ltd., New Dehi
4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi
9. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
10. Indian Accounting Standards, Ashish Bhattacharya, Tata McGraw Hill & Co. Ltd., Mumbai
11. Corporate Accounting by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi
12. Advanced Accounts by Jain and Narang, Kalyani Publishers, Ludhiyana
13. Accountancy Volume I and II by S. K. Paul, New Central Book Agency, Kolkata
14. Financial Accounting by M. Mukherjee M. Hanif. Tata McGraw Hill Education Private Ltd., New Delhi
15. Advanced Accountancy Vol.-I & II by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
16. Accounting for Management by S. Ramnathan, Oxford University Press, New Delhi
17. A Textbook of Accounting for Management by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

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

Scheme of Examination	Exam Format	Minimum Passing Marks
<b>Continuous Internal Evaluation (CIE)</b> (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> <li>• Assignments/Tutorials</li> <li>• Written Test</li> <li>• Open Book Test</li> <li>• Offline MCQ Test</li> <li>• Power Point Presentation</li> <li>• Analysis of Case Study</li> </ul>	<b>Min. 12 Marks</b> <b>(40% of Passing)</b>
<b>SEE / External Exam</b> (70 Marks) <b>(Total 3 Hours Duration)</b>	<p><b>Instructions:</b></p> <p>1) Question No. 1 and 6 are Compulsory.</p> <p>2) Attempt any Three Questions from Question No. 2 to 5.</p> <p>Q. 1: Fill in the Blanks = 6 Marks</p> <p>Q. 2: Numerical Problem on Unit-1 = 18 Marks</p> <p>Q. 3: Numerical Problem on Unit-2 = 18 Marks</p> <p>Q. 4: Numerical Problem on Unit-3 = 18 Marks</p> <p>Q. 5: Theory Question on Unit-4 = 18 Marks</p> <p>Q. 6: Short Notes on all Units (Any 2 out of 4) = 10 Marks</p>	<b>Min. 28 Marks</b> <b>(40% of Passing)</b>

**Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**

**Class: M.Com (Sem-II)**  
**Subject: Law Relating to Copyright and Design**

**Academic Year: 2023-2024**

Name of the Program M. Com. in Commercial Law and Practices			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	II	DC556MJ	Law Relating to Copyright and Design	5	4	100

**Course Objectives:**

1. To equip the students with the Concepts of Copyrights, Geographical indications, Plant Varieties and Designs.
2. To acquaint Students with legal provisions relating to these IPRs.
3. To sensitise the students to opt for suitable careers in management and regulation of these IPRs.
4. To make the students acquainted with the regulatory regime in the field of Copyrights, Geographical indications, Plant Varieties and Designs.
5. To study relevant judicial decisions relating to these IPRs.

**Course Outcomes:**

1. To equip and train the students to accept the challenges of existing business environment.
2. To develop independent logical thinking and facilitate students to enhance their personality.
3. To equip the students for seeking suitable careers in management and entrepreneurship in the field of IPRs.
4. To study methods of data collection and its interpretations.
5. To develop among students Communication and critical thinking skills.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	<p><b>The Copyright Act, 1957:</b> Concept and Evolution, Scope and Characteristics of Copyright – Object of Copyright – Works in which Copyright Subsists – Qualification for Copyright Subsistence – Author and Ownership of Copyright- Rights of the Copyright Owner – International Copyright (Ss – 40-43). Term of Copyright (Sections 22 to 29, 37(2), 38(2) – Assignment/ License of Copyright (Sections 18 to 21, 30 To 32) – Registration of Copyright (Sections 44 to 50-A along with rule 16 of chapter VI of Copyright Rules, 1958). Infringement of Copyright - acts which constitute Infringement, acts not Constituting Infringement etc. (Sections 51 to 53 A ) – Offences and Penalties, Copyright Societies: Functions and Rights Important Judicial Decisions to be studied: 1) The Chancellor, Masters &amp; Scholars of the University of Oxford &amp; Ors. v. Rameshwari Photocopy Services &amp; Ors. [DU Photocopying Case] CS (OS)-- 2439/2012. Delhi High Court 2) Twentieth Century Fox Film Corp v. MCA Inc. and Ors [715 F.2d 1327 (9th Cir.</p>	15

	1983)] 3) R. G. Anandv. Deluxe Films [AIR (1978) SC 1613] 4) Apple Computer, Inc. v. Microsoft Corporation & Hewlett-Packard Co. [35 F.3d 1435 (9th Cir.1994)]	
<b>2</b>	<b>The Designs Act, 2000 Industrial Designs:</b> Introduction, Meaning and Scope – Registerability of a Design, who can file an Application for Registration of a Design (Sections 3 to 10) – Copyright in Registered Designs (Sections 11 to 20) – Infringement (Piracy) of Copyright in Design (Sec. 22) – Defenses which may be set up by the Defendant. Important Judicial Decisions to be studied: 1) Micolube India Limited v. Rakesh Kumar 2013 1AD (Delhi) 542; MIPR 2012 (2) 200 2) Reckitt Benckiser India Ltd. v. Wyeth Ltd. AIR 2013 Delhi 101;2013 (54) PTC 90 (Del) (FB) 3) Gopal Glass Works Limited v. Assistant Controller of Patents & Designs & Ors. 2006 (3) CHN 188 4) Atul Narsibhai Patel v. The Assistant Controller of Patents And Designs And Others, Calcutta High Court AID No. 3 of 2013 Decided on 17.01. 2017	<b>15</b>
<b>3</b>	<b>The Geographical Indications of Goods (Registration and Protection), Act, 1999:</b> Geographical Indications: Introduction, Meaning and Content – Legislative framework: The Geographical Indications of Goods (Registration & Protection) Act, 1999 and the Geographical Indications of Goods (Registration & Protection) Rules, 2002. Procedure for Registrations – Duration, Renewal, Restoration (Section 11 to 18) – Rights Conferred by Registration – Infringement and its Remedies (Section 20-24) – Penalties for Infringement (Section 37 to 54) – Authorities: Registrar, Appellate Board – Certificate of Validity – Powers of Central Government.	<b>15</b>
<b>4</b>	<b>Protection of Plant Varieties and Farmers Rights Act-2001:</b> Introduction, Objective and Scope of the PPVFR Act, 2001 - Definitions [Plant, Propagating Material, Seed, Germ Plasma, Plant Variety, New Plant Variety, Farmer Etc.] Procedure of Registration, Who may apply? - What can be registered? – What Cannot be Registered - Acceptances and Opposition of Application – Rights and Privileges of Breeders and Researchers – Compulsory License – Period of Validity of Registration – Surrender and Revocation of Certificate – Infringement of Rights and its Remedies - Offences and Penalties – Authorities for Administration	<b>15</b>

<b>Teaching Methodology</b>
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Visits to various Professionals Units, Companies and Business Units</li> <li>5. Group Discussion</li> <li>6. Assignments, Tutorials and Presentations</li> <li>7. YouTube Lectures developed by MHRD &amp; UGC</li> <li>8. Case Study / Case Problems</li> </ol>
<b>Internship for Students if any: Not applicable</b>
<b>Recommended Books and Study Materials</b>

#### References

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
<b>1</b>	Intellectual Property Law	P. Narayan	Eastern Law House	<b>New Delhi</b>
<b>2</b>	Text book on Intellectual Property Rights.	N.K. Acharya	Asia Law House,	Hyderabad
<b>3</b>	Law Relating to Intellectual Property	Dr. B.L. Waderha	Universal Law Publishing Co	
<b>4</b>	Intellectual Property Rights, (2011)	Dr. Sreenivasulu N. S.,	Regal Publications,	New Delhi
<b>5</b>	Intellectual Property Law in India (2006)	Justice P. S. Narayana	Goigia Law Agency,	Hyderabad.
<b>6</b>	Universal's "Intellectual Property Laws" (Bare Acts)		Universal Law Publishing Co. Pvt. Ltd.	
<b>7</b>	Law of Intellectual Property	Dr. S. R. Mynei	Asia Law House,	Hyderabad (2011).
<b>8</b>	Intellectual Property Rights – Heritage, Science & Society Under International Treaties	A. Subbian	Deep & Deep Publications Pvt. Ltd.,	New Delhi

**Class: M.Com (Sem-II)**  
**Subject: Law of Arbitration in India**  
**(The Arbitration and Conciliation Act, 1996)**

**Academic Year: 2023-2024**

<b>Name of the Program</b> M. Com. in Commercial Law and Practices			<b>Program Code</b>	<b>Name of the Department</b> Commerce		
<b>Class</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>No. of Lectures Per Week</b> (Per Lecture = 60 Minutes)	<b>Credits</b>	<b>Marks</b>
M.Com.	II	LA557MJ	Law of Arbitration in India (The Arbitration and Conciliation Act, 1996)	3	2	50

**Course Objectives:**

1. To Make Students understand the concept of Law of Arbitration in India.
2. To impart the knowledge of the Arbitration and Conciliation Act, 1996.
3. To make students understand the applicability of the Arbitration and Conciliation Act, 1996.
4. To teach the utility/ Practical use of the Arbitration and Conciliation Act, 1996.

**Course Outcomes:**

1. Students will get acquainted and equipped with the knowledge and understanding of the Arbitration and Conciliation Act, 1996.
2. Students will be able to acquire knowledge of the Arbitration and Conciliation Act, 1996.
3. Students will develop their ability to Law of Arbitration in India.
4. Students will be able to understand the Arbitration and Conciliation Act, 1996.
5. Students will develop an insight about the Arbitration and Conciliation Act, 1996.

<b>Unit No.</b>	<b>Unit Title and Contents</b>	<b>No. of Lectures in Clock Hour</b>
<b>1.</b>	<b>Arbitration and Arbitral Proceedings:</b> 1. Arbitration: Meaning, significance, features and Scope 2. Arbitration Agreement (sections 7 to 9) 3. Composition and Jurisdiction of Arbitral Tribunals (sections 10 to 17) 4. Conduct of Arbitral Proceedings, Making of Arbitration award and termination of Proceedings (sections 18 to 33)	<b>15</b>
<b>2.</b>	<b>Arbitral Awards and their enforcement:</b> 1. Recourse against Arbitral award (sec.34) 2. Finality and enforcement of Arbitral Awards and Appeals. (Sections 35 to 37) 3. Arbitration Council of India (Sections 43A to 43M) 4. Enforcement of Certain Foreign Awards. (sections 44 to 60)	<b>15</b>

**Teaching Methodology:**

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

**Internship for Students if any: Not applicable**

**Recommended Books and Study Materials**

## References:

- 1) Arun kumar Jain, "International Business - Competing in the Global Market", Place-Charles Hill, Tata McGraw Hill, New Delhi.
- 2) M.L.Jhingan, "International Economics", Vrinda Publications, Delhi.
- 3) Malcolm N. Shaw, "International Law", Cambridge University Press, New Delhi, (2007).
- 4) V. K. Bhalla, S. Shiva Ramu, "International Business, Environment and Management", Anmol Publication Pvt. Ltd., New Delhi. (2010).
- 5) Dr. Ram Singh, "International trade operations", Excel Books, New Delhi, (2009).
- 6) Francis Cherunilam, "International Trade and Export Management", Himalaya Publishing House, Mumbai, (2000).
- 7) Dr. S. P. Gupta, "International Law and Human Rights", Allahabad Law Agency, Haryana, (2009).
- 8) Dr. S. R. Myneni, "International Trade Law", Allahabad Law Agency, Haryana (2008).
- 9) Indira Carr, "International Trade Law", Routledge, Abingdon, Oxon, (2014).
- 10) Macmillan, "International Banking Legal & Regulatory Aspects", Macmillan India Ltd., Daryaganj, New Delhi, (2007).
- 11) Judith Evans, "Law of International Trade", Old Baile Press, London, (2001)
- 12) Rajendra P. Maheshwari, "International Business", International Book House Pvt. Ltd., New Delhi, (2011).
- 13) Dr. S. K. Kapoor, "International Law and Human Rights", Central Law Agency, Allhabad, (2004).
- 14) K. C. Johsi, "International Law & Human Rights", Eastern Book Company, Lucknow, (2006).
- 15) Study Material, Professional Programme on International Business-Laws and Practices (Module-3)- Website:[www.icsi.edu](http://www.icsi.edu)

**Class: M.Com (Sem-II)**  
**Subject: E-Security and Cyber Laws**

**Academic Year: 2023-2024**

Name of the Program M. Com. in Commercial Law and Practices			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com	II	ES558MJ	E-Security and Cyber Laws	5	4	100

**Course Objectives:**

1. To make the students aware of the cyber wrongs/crimes;
2. To impart knowledge of e-security and Internet Security amongst students
3. To make student familiar with various provisions of cyber Laws and Information Technology Act
4. To make the students acquainted with the regulatory regime in computer field/e-business.

**Course Outcomes:**

1. To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
2. To develop independent logical thinking and facilitate personality development.
3. To equip the students to opt for suitable careers in management and entrepreneurship.
4. To acquaint the students with methods of data collection and their interpretations.
5. To develop among students Communication, Study and Analytical skills.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1.	<b>Introduction to Computer Crimes:</b> Computer Crimes. Types of Computer crimes, Specific Threats, Attacks on Computer Systems, Major types of Security Problems / Common threats, Computer Frauds and abuse techniques. Characteristics and types of computer frauds. Preventing Computer Frauds and Ethical Considerations. System Vulnerability and abuse – Internet Vulnerability. Protecting Information systems from potential threats. E-Commerce security issues. Risk involved in E-Commerce. Protecting E-Commerce System.	15
2.	<b>E-Security:</b> Introduction to E-Security and Security Requirements. Types of Intruders, attacking methods, Hackers and Crackers. Computer Viruses, Spam, Denial of services. Security Policy, Secure E-Transactions. Types of Information Systems Controls- General Controls – Physical Controls, Access Controls, Biometric Controls, data Security Controls and Application Controls. Security Tools and Methods- Password, Authentication, Access Control, Encryption, Firewall, Antivirus Software, Digital Identity and digital Signature, Digital Signature Certificate. Secure Socket Layer and Secure Electronic Transaction	15



	Protocols.	
<b>3.</b>	<b>Cyber Laws (Information Technology Act, 2000) Part-I:</b> Introduction to Cyber Laws—Meaning & scope of Cyber Laws, online contracts, Requirements & legal aspects of e-contracts ( offer and acceptance in e-form), Cyber Laws & legal issues ( cyber jurisprudence, & sovereignty, net neutrality, freedom of speech in cyber space, governance) Information Technology Act – 2000 Part-I Digital Signature-definition ,meaning, functions, procedure, E- Governance ( Ss. 4 to 9 ), E- Records ( Ss 11 to 16 ), Controller of Certifying Authority (powers, functions u/s 17 to 20), Digital Signature Certificates, License to issue Digital Signature Certificates, (suspension, revocation etc.--Ss.21 to 26), Duties of Certifying Authority (Ss.30 to 34), Provisions relating to Digital Signature Certificates (Ss. 35 to 39), Duties of subscriber.	<b>15</b>
<b>4.</b>	<b>Cyber Laws (Information Technology Act, 2000) Part-II</b> Penalties for Cyber wrongs and Adjudication (Ss. 43 to 47), Cyber Regulation Appellate Tribunal (Procedure and Powers (Ss.48 to 51, 57 to 64) Cyber Crimes/Offences & punishment (u/s 65 to 79), Offences by Companies (S.85) Amendments effected in IPC 1860, Indian Evidence Act, 1872, Bankers Books Evidence Act, 1891, Reserve Bank of India Act, 1934 pursuant to Ss. 91 to 94 of ITA, 2000.	<b>15</b>

<b>Teaching Methodology</b>	
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Visits to various Professionals Units, Companies and Business Units</li> <li>5. Group Discussion</li> <li>6. Assignments, Tutorials and Presentations</li> <li>7. YouTube Lectures developed by MHRD &amp; UGC</li> <li>8. Case Study / Case Problems</li> </ol>	
<b>Internship for Students if any: Not applicable</b>	
<b>Recommended Books and Study Materials</b>	

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
<b>1</b>	E-COMMERCE and ITS APPLICATIONS	Dr. U. S. Pandey, Rahul Srivastava and Saurabh Shukla.	S. Chand & Company
<b>2</b>	Management Information and Control Systems	Dr. Sushila Madan	TAXMANN'S
<b>3</b>	Electronic Commerce from Vision to Fulfillment	Elias M. Awad	Pearson Education
<b>4</b>	Text book on Intellectual property rights	N.K. Acharya	Asia Law House
<b>5</b>	Law of Information Technology (Cyber Law)	D. P. Mittal	TAXMANN'S
<b>6</b>	Guide to Cyber Laws	Rohnay D. Ryder	Wadhwa,

<b>7</b>	Cyber Laws	Justice Yatindra Singh	Universal Law Publishing Co
<b>8</b>	Law of Information Technology	D.P. Mittal	
<b>9</b>	Cyber Laws	Krishnakumar	
<b>10</b>	Encyclopedia of Cyber Laws	Sujeet Kumar	
<b>11</b>	Handbook of Cyber Laws	Vakul Sharma	

**Class: M.Com (Sem-II)**  
**Subject: Application of Cost Accounting**

**Academic Year: 2023-2024**

Name of the Program M. Com. in Advanced Cost Accounting & Cost System			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com	II	CA559MJ	Application of Cost Accounting	5	4	100

**Course Objectives:**

1. To make students understand the applicability of different cost accounting methods of cost analysis and cost allocation.
2. To make students understand various techniques for measuring and analysing costs in service organization.
3. To provide students with a comprehensive understanding of the concept, methodologies and applications of product life cycle in business setting.
4. To equip students with the knowledge and skills necessary to utilise Activity Based Costing to enhance business performance.

**Course Outcomes:**

1. Students will get acquainted with the knowledge necessary to select and apply appropriate costing methods in different business scenarios to facilitate effective cost management and decision making.
2. Students will be able to understand service costing principles and their application in service-oriented business.
3. Students will be equipped with the knowledge to effectively manage costs throughout the entire life cycle of a product from its inception to its discontinuation.
4. Students will develop an insight about how Activity Based Costing differs from Traditional Costing.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	<b>Methods of Costing:</b> <ol style="list-style-type: none"> <li>1. Introduction to Methods of costing</li> <li>2. Job Costing: Meaning, Features, Advantages &amp; Limitations</li> <li>3. Contract Costing: Meaning, Features, Work Certified, Uncertified, Escalation Clause, Cost Plus Contract, Work-in-Progress, Profit on Incomplete Contract</li> <li>4. Process Costing: Meaning and features, Preparation of Process Accounts, Joint Product and By-Products</li> </ol>	15
2	<b>Cost Accounting in Service Sector:</b> <ol style="list-style-type: none"> <li>1. Meaning, Features and Applications</li> <li>2. Cost unit -Simple and Composite</li> <li>3. Classification of Cost-Standing Charges, Maintenance Charges, Running Charges</li> </ol>	15

	4. Cost Statement for Health Care (Hospital) and Hotel Services: Objectives, Collection and Analysis of Cost, Ascertainment of Cost per unit 5. Infrastructure Costing: Objectives, Collection and Analysis of Cost, Ascertainment of Cost per unit	
<b>3</b>	<b>Product Life Cycle Costing:</b> 1. Product Life Cycle-Introduction 2. Phases and Characteristics of Product Life Cycle 3. Value Chain Analysis-Introduction, Meaning and Definition 4. Advantages & Limitations of Value Chain Analysis 5. Value Chain Analysis Vs. Conventional Management Accounting	<b>15</b>
<b>4</b>	<b>Activity Based Costing:</b> 1. Tradition Cost System Vs Activity Based Costing 2. Emergence of Activity Based Costing 3. Designing ABC System 4. Cost Pools and Cost Drivers 5. ABC is Service Organizations Problems on ABC	<b>15</b>

### Areas of Practical Problems:

1. Methods of Costing: Job Costing, Contract Costing and Process Costing
2. Cost Accounting in Service Sector: Cost Sheet for Hotel and Health Care (Hospital) Service
3. Activity Based Costing

<b>Teaching Methodology</b>
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures</li> <li>3. Industrial Visits / Study Tours</li> <li>4. Group Discussion / Debates</li> <li>5. Assignments / Tutorials</li> <li>6. Power Point Presentation</li> <li>7. Case Studies</li> <li>8. Online Resources and Interactive Learning</li> <li>9. Group Projects</li> </ol>
<b>Internship for Students if any: Not Applicable</b>
<b>Suggested Reference Books</b>
<ol style="list-style-type: none"> <li>1. Cost Accounting Principles &amp; Practices Jawahar Lal &amp; Seema Shrivastawa, Tata Mcgraw Hill New Delhi.</li> <li>2. Advanced Cost Accounting and Cost Systems Ravi M Kishor: Taxmann New Delhi.</li> <li>3. Cost Accounting Theory and Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi.</li> <li>4. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi.</li> <li>5. Cost Accounting Principles &amp; Practices Dr. M. N. Arora Vikas Publishing House, New Delhi.</li> <li>6. Principles &amp; concepts of Cost Management System- Asish K. Bhattacharyya, Publisher–Prentice Hall Delhi.</li> <li>7. Management Accounting- Text, Problems and Cases, M.Y. Khan &amp; P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi</li> <li>8. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi</li> <li>9. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi</li> <li>10. Accounting for Management, N. P. Srinivas &amp; M. Shaktivel Murugan, S. Chand Publication, New Delhi</li> <li>11. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi</li> </ol>

12. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
13. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd.
14. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd.
15. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi
16. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
17. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi.
18. Cost and Management Accounting, Inamdar S. M., Everest Publishing House.
19. Study Materials of ICAI, ICSI, ICMA
20. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
21. Websites: ICAI, ICMA & ICSI

**Class: M.Com (Sem-II)**  
**Subject: Variance Analysis and Interpretation**

**Academic Year: 2023-2024**

Name of the Program M. Com. in Advanced Cost Accounting & Cost System			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com	II	VA560MJ	Variance Analysis and Interpretation	3	2	50

**Course Objectives:**

1. To acquaint the learner to understand basic concepts in Variance
2. To impart knowledge among students about calculation of various variances.
3. To know reporting of variance to management.

**Course Outcomes:**

1. Students will be able to calculate various variances in an industry.
2. Students will be able to identify causes of variances
3. Course will highlight on practical applicability of variance analysis in industry.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1.	<b>Introduction to Variance Analysis</b> 1.1 Meaning of Variance 1.2 Material and Labour variance 1.3 Advance issues in Variance: 1.4 Overhead Variance: Variable Overheads and Fixed Overhead Variance 1.5 Overhead Variance: Controllable and Uncontrollable by Management 1.6 Interpretation of Variances: Causes Variance, Reasons of Cost Variances, Interdependence between Variances 1.7 Sales Variance (Sales variance based on turnover) 1.8 Profit Variance (Sales variance based on margin)	15
2.	<b>Other aspects of Variance Analysis:</b> 2.1 Disposition of Variance 2.2 Managerial Uses of Variance 2.3 Analysis of Variance by causes 2.4 Investigation of Variance 2.5 Techniques of Investigation of Variance: Trends Analysis, Statistical Control Chart, Game Theory 2.6 Reporting to management 2.7 Control Ratios 2.8 Case Study	15

### **Teaching Methodology**

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

**Internship for Students if any:** Not Applicable

#### **Suggested Reference Books:**

1. Cost and Management Accounting, M. E. Tukaram Rao, New Age international (P) Ltd. Publishers
2. Cost Accounting Jawahar Lal, Seema Srivastava
3. Cost Accounting Principles & Practices Jawahar Lal & Seema Shrivastawa, Tata Mcgraw Hill New Delhi.
4. Advanced Cost Accounting and Cost Systems Ravi M. Kishor: Taxmann New Delhi.
5. Cost Accounting Theory and Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi.
6. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi.
7. Cost Accounting Principles & Practices Dr. M. N. Arora Vikas Publishing House, New Delhi.
8. Principles & concepts of Cost Management System- Asish K. Bhattacharyya, Publisher Prentice Hall Delhi.
9. Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi
10. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi
11. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi
12. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
13. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi
14. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
15. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd.
16. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd.
17. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi
18. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
19. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi.
20. Cost and Management Accounting, Inamdar S. M., Everest Publishing House.
21. Study Materials of ICAI, ICSI, ICMA
22. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
23. Websites: ICAI, ICMA & ICSI

**Class: M.Com (Sem-II)**  
**Subject: Cost Control and Cost System**

**Academic Year: 2023-2024**

Name of the Program M. Com. in Advanced Cost Accounting & Cost System			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com	II	CC561MJ	Cost Control and Cost System	5	4	100

**Course Objectives:**

1. To understand the concepts and importance of cost control and cost reduction.
2. To identify cost control and cost reduction strategies to improve organizational profitability.
3. To explain the concepts and principles of marginal costing, CVP analysis and differential costing.
4. To apply the principles and importance of costing-system design and installation.

**Course Outcomes:**

1. Students will be able to apply various cost control techniques to manage costs effectively.
2. Students will evaluate the implications of cost control and cost reduction decisions on overall business performance.
3. Students will be able to apply marginal costing techniques to determine the impact of cost and volume changes on profitability.
4. Students will learn how to develop costing systems that provide accurate and relevant cost information for decision -making and performance evaluation

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1.	<b>Cost Control:</b> 1.1. Concept of Cost Control 1.2. Features of Cost Control 1.3. Importance of Cost Control 1.4. Cost Control Challenges 1.5. Cost Control Techniques 1.6. Control Waste, Scrap, Spoilage and Defect 1.7. Cost Control through effective Inventory Management. 1.8. Essentials for Success of Cost control	15
2.	<b>Cost Reduction and Productivity:</b> 2.1 Cost Reduction: Meaning, Pre Requisites, Areas, Features 2.2 Advantages and Disadvantages of Cost Reduction 2.3 Productivity: Meaning 2.4 Techniques of Cost Reduction with specific reference to: 2.4.1 Value Analysis, Value Added and Value Engineering 2.4.2 Business Process Reengineering 2.4.3 Cost Efficiency Analysis	15



	2.4.4 Quality Circle (Features, Advantages, Quality Circle Organization, Quality Circle Process and Techniques) 2.5 Difference Between Cost Control and Cost Reduction.	
3.	<b>Marginal Costing, Cost–Volume–Profit Analysis and Differential Costing:</b> 3.1 Marginal Costing: Meaning, Concept of Variability of Cost, Contribution, P/V Ratio, Break Even Analysis, Margin of Safety, 3.2 Cost-Volume-Profit-Analysis 3.3 Differential Costing, Differential Costs, Differential Cost Analysis, Features of Differential Costing, Practical Application.	<b>15</b>
4.	<b>Costing System Design &amp; Installation:</b> 4.1 Introduction to costing system, design and installation 4.2 Factors to be considered in costing system design and implementation 4.3 Importance of costing systems in organisations 4.4 Role of costing systems in decision making and performance evaluation 4.5 Impact of technological developments on designing costing system and installation.	<b>15</b>

<b>Teaching Methodology</b>	
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Visits to various Professionals Units, Companies and Business Units</li> <li>5. Group Discussion</li> <li>6. Assignments, Tutorials and Presentations</li> <li>7. YouTube Lectures developed by MHRD &amp; UGC</li> <li>8. Case Study / Case Problems</li> </ol>	
<b>Internship for Students if any:</b> Not Applicable	
<b>Suggested Reference Books:</b>	
<ol style="list-style-type: none"> <li>1. Cost and Management Accounting, M. E. Tukaram Rao, New Age international (P) Ltd. Publishers</li> <li>2. Cost Accounting Jawahar Lal, Seema Srivastava</li> <li>3. Cost Accounting Principles &amp; Practices Jawahar Lal &amp; Seema Shrivastawa, Tata Mcgraw Hill New Delhi.</li> <li>4. Advanced Cost Accounting and Cost Systems Ravi M. Kishor: Taxmann New Delhi.</li> <li>5. Cost Accounting Theory and Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi.</li> <li>6. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi.</li> <li>7. Cost Accounting Principles &amp; Practices Dr. M. N. Arora Vikas Publishing House, New Delhi.</li> <li>8. Principles &amp; concepts of Cost Management System- Asish K. Bhattacharyya, Publisher Prentice Hall Delhi.</li> <li>9. Management Accounting- Text, Problems and Cases, M.Y. Khan &amp; P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi</li> <li>10. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi</li> <li>11. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi</li> <li>12. Accounting for Management, N. P. Srinivas &amp; M. Shaktivel Murugan, S. Chand Publication, New Delhi</li> <li>13. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi</li> <li>14. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi</li> <li>15. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd.</li> <li>16. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd.</li> </ol>	

17. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi
18. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
19. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi.
20. Cost and Management Accounting, Inamdar S. M., Everest Publishing House.
21. Study Materials of ICAI, ICSI, ICMA
22. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
23. Websites: ICAI, ICMA & ICSI

**Class: M.Com (Sem-II)**  
**Subject: Management of Co-Operative Movement**

**Academic Year: 2023-2024**

Name of the Program M. Com. in Co-operation and Rural Development		Program Code	Name of the Department Commerce			
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com	II	MC562MJ	Management of Co-Operative Movement	5	4	100

**Course Objectives:**

1. To make students understand the term co-operative Management.
2. To understand Importance and Failure of Co-operative Management
3. To impart the knowledge of Organizational Structure and Role of Co-Operatives Organization.
4. To make students understand Audit process and Taxation of Co-operative Organization
5. To understand the History, Evolution, Challenges and Types of Co-operatives in Maharashtra
6. To teach the utility / Practical use of Role and Management of Co-operative Sugar Factory, Dairy Co-operatives, Co-operative Housing Society, Agricultural and Non-agricultural Credit Co-op. Societies, Urban Co-operative Credit Societies.

**Course Outcomes:**

1. Students will get acquainted and equipped with the knowledge and understanding of Co-operative Management.
2. Students will be able to acquire knowledge of Structure of Co-operative organization.
3. Students will develop their ability to development of Co-operative Movement.
4. Students will be able to understand the Co-operatives Movement in Maharashtra.
5. Students will develop an insight about Co-operatives Movement.

Unit No.	Unit Title and Contents No. of Lectures in Clock Hour	
1	<b>Introduction Co-Operative Management:</b> 1.1 Meaning of co-operative 1.2 Definition of co-operative 1.3 Principles of co-operative management 1.4 Function of co-operative management 1.5 Importance of Co-operative Management 1.6 Problems of Co-operatives in Maharashtra And Their Remedial 1.7 Professionalization of Co-operative Management 1.8 Integration of Co-operation and Management 1.9 Failure of the Co-operative Movement	15

<b>2</b>	<b>Structure of Co-Operative Organization:</b> 2.1 Organizational Structure of Co-Operatives 2.2 Organization Chart for Large Scale Co-Operative business 2.3 Types of Co-Operatives in India 2.4 Role of Communication in Co-Operative Organization 2.5 Style of Leadership in Co-Operative Organization 2.6 Federal Structure of Co-Operative Organization 2.6 Audit and Taxation of Co-Operative Organization	<b>15</b>
<b>3</b>	<b>Co-Operative Movement:</b> 3.1 History of the co-operative movement 3.2 Evolution of Co-operative Movement 3.3 Role of Co-operative movement in the Maharashtra 3.4 Challenges of Co-operative Movement in Maharashtra 3.5 Types of Co-operatives in Maharashtra	<b>15</b>
<b>4</b>	<b>Special Study of Co-Operatives In Maharashtra:</b> 1. <b>Co-Operative Sugar Factory:</b> Introduction, Growth role of Co-operative Sugar Factory in Rural Development, Function of Co-operative sugar factory 2. <b>Dairy Co-Operatives:</b> Introduction, Progress of Dairy Co-operatives, Problems of Dairy Co-operatives 3. <b>Co-Operative Housing Society:</b> Introduction, benefits of housing Co-operative societies, aim of Co-operative society, Management of Co-operative Housing Society 4. <b>Urban Co-Operative Credit Societies:</b> Introduction, Objectives of credit Co-operative society, Features of Co-operative credit society, Functions of Urban Co-operative credit society	<b>15</b>

<b>Teaching Methodology</b>	
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems	
<b>Internship for Students if any: Not Applicable</b>	
<b>Recommended Books and Journals</b>	
1. New Dimensions of Co-operative Management G. S. Kamat Himalaya Publication New Delhi 2. Cases in Co-operative Management G. S. Kamat Himalaya Publication New Delhi 3. Co-operative Organisation and Management K. K. Taimani 4. Co-operative Management and Administration I L O 5. Journal of Commerce and Management Thought (JCMT) 6. Journal Co-operative Organization and Management 7. The International Journal of Co-operative Studies	

**Class: M.Com (Sem-II)**  
**Subject: Rural Entrepreneurship and Micro Finance**

**Academic Year: 2023-2024**

Name of the Program M. Com. in Business Practices & Environment			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com	II	RE563MJ	Rural Entrepreneurship and Micro Finance	5	4	100

**Course Objectives:**

1. To understand the concepts and terms of Rural Entrepreneurship and Micro Finance.
2. To know the terms Entrepreneurship, Entrepreneur, Rural Entrepreneur, Urban Entrepreneur,
3. To understand Indian Rural Financial System.
4. To understand the kinds of Micro Finance

**Course Outcomes:**

1. Students will get acquainted and equipped with the knowledge to understand the deeper and broader understanding of rural entrepreneurship.
2. Students will be able to acquire knowledge of starting and financing of micro and rural enterprise.
3. Students should be able to identify potential enterprise opportunities in the rural areas and exploit entrepreneurial benefits of a rural environment.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	<b>Rural Entrepreneurship:</b> 1.1. Meaning of Rural Entrepreneurship 1.2. Definition of Rural Entrepreneurship 1.3. Rural Artisans 1.4. Institutional Support to Rural Entrepreneurship- NABARD 1.5. Institutional Support to Rural set up 1.6. Rural Technology 1.7. Challenges & Problems of Rural Entrepreneurship	15

<b>2</b>	<p><b>Overview of Microfinance:</b></p> <p>2.1 Indian rural financial system</p> <p>2.2 Introduction to microfinance, concepts, products - savings, credit, insurance, pension, equity, leasing, hire purchase service.</p> <p>2.3 Micro finance in kind, Micro-remittances. Micro-securitization, franchising etc.</p> <p>2.4 Micro finance models -Generic models viz., SHG, Grameen and Co-operative, NABARD model.</p> <p>2.5 Catalyst Role of NGOs: Educating and formation of SHGs,</p> <p>2.6 Linkages with Banks &amp; Markets,</p> <p>2.7 Liasoning with Government Dept.</p> <p>2.8 Capacity building of SHGs members about value additions, record keeping etc.</p>	<b>15</b>
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<b>Teaching Methodology</b>	
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Industrial Visits / Study Tours</li> <li>5. Group Discussion</li> <li>6. Assignments, Tutorials and Presentations</li> <li>7. YouTube Lectures developed by MHRD &amp; UGC</li> <li>8. Case Study / Case Problems</li> </ol>	
<b>Internship for Students if any:</b> Not Applicable	
<b>Recommended Books and Journals</b>	
<ol style="list-style-type: none"> <li>1. S. Teki and R.K. Mishra, “Microfinance &amp; Financial Inclusion”, Academic foundation, New Delhi, 2012. G. R. Madan, Cooperative movement in India, Mittal Publications, Delhi.</li> <li>2. Dr. C. K. Prahalad, “The Market at the Bottom of the Pyramid, 2006”, The Fortune at the Bottom of the Pyramid, Wharton School Publishing</li> <li>3. S. M. Feroze, Microfinance in India: A Performance Evaluation – New Century Publications, New Delhi</li> <li>4. Microfinance India, Sage India</li> <li>5. Ahmad Rais, Microfinance in India, Mittal Publications</li> </ol>	

**Class: M.Com (Sem-II)**  
**Subject: International Co-Operative Movement**

**Academic Year: 2023-2024**

Name of the Program M. Com. in Co-operation and Rural Development			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com	II	IC564MJ	International Co-Operative Movement	5	4	100

**Course Objectives:**

1. To overview and study the evolution and development of co-operative movement in the world.
2. To enable the students to learn about the evolution and development of the co-operative movement globally.
3. To create awareness among the students about co-operative movement at international and national levels.
4. To understand the organizational structure of co-operative business.
5. To understand the working and functions of various cooperative agencies at the international level.
6. To study the role of leaders in co-operative movement.
7. To study the role of co-operative movement at global and national level.

**Course Outcomes:**

1. Students will get acquainted and equipped with the knowledge and understanding of the origin of co-operative movement globally and nationally.
2. Students will be able to acquire the knowledge of International Co-operative Alliance, It's role and leading specialized organization.
3. Students will develop their ability to identify the role of international organization in developing co-operative movement at global and national levels.
4. Students will be able to understand the working of national level agencies and functions striving for the welfare and the development of co-operative movement.
5. Students will be able to understand role of leaders in co-operative movement at regional, national and international level.
6. Students will develop an insight about role of co-operative movement in the development of global and Indian economy.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	<b>Introduction And Origin Of The International Co-Operative Movement:</b> 1.1 Introduction of Co-operative Movement 1.2 Origin of Co-operative Movement in the World. 1.3 Co-operative Movement: Great Britain (Consumer), USA (Marketing), Germany (Agricultural Credit), Denmark/ Danish (Dairy), Japan (Multi-Purpose Societies), Union of Soviet Socialist Republics (USSR) (Collective Farms), China (Induscos), Russia (Consumer) and India (Consumer).	15

	1.4 Growth of Co-operative Movement at the International Level Inter Co-operative Relations.	
<b>2</b>	<p><b>Co-Operative Movement in the World:</b></p> <p>2.1 International Co-operative Alliance (ICA):</p> <ul style="list-style-type: none"> <li>• Objectives of International Co-operative Alliance</li> <li>• Principles of International Co-operative Alliance</li> <li>• Membership of International Co-operative Alliance</li> <li>• Role of International Co-operative Alliance</li> <li>• Functions of International Co-operative Alliance</li> </ul> <p>2.2 Leading Specialized Organization of ICA:</p> <ul style="list-style-type: none"> <li>• International Co-operative Agricultural Organization (ICAO)</li> <li>• International Health Co-operative Organization (IHCO)</li> <li>• International Co-operative Fisheries Organization (ICFO),</li> <li>• Consumer Co-operative Worldwide (CCW),</li> <li>• International Co-operative Banking Association (ICBA),</li> <li>• International Association of Co-operative Tourism (IACT),</li> <li>• International Co-operative Housing Association (ICA Housing),</li> <li>• International Co-operative and Mutual Insurance Federation (ICMIF)</li> </ul> <p>2.3 Role of International Organisations in The Development of Co-Operative Movement.</p> <p>2.4 Co-operative movement in India.</p> <p>2.5 Indian Farmers Fertilizers Cooperatives (IFFCO)</p>	<b>15</b>
<b>3</b>	<p><b>Leaders of Co-Operative Movement:</b></p> <p><b>3.1 Leaders at State Level:</b></p> <ol style="list-style-type: none"> <li>a. Dr. Vitthalrao Vikhe Patil</li> <li>b. Sahakarmaharshi Bhausaheb Thorat</li> <li>c. Shri. Vasantdada Patil</li> <li>d. Shri. Rajarambapu Patil</li> <li>e. Shri. Shankarao Mohite Patil</li> </ol> <p><b>3.2 Leaders at National Level:</b></p> <ol style="list-style-type: none"> <li>a. Dr. Vergese Kurien</li> <li>b. Sir. Frederick Nicholson</li> </ol> <p><b>3.3 Leaders at International Level:</b></p> <ol style="list-style-type: none"> <li>a. Robert Owen</li> <li>b. Dr. William King</li> </ol>	<b>15</b>
<b>4</b>	<p><b>Role of Co-Operative Movement in Global Economy:</b></p> <p>4.1 Introduction Co-operative Movement of Global Economy</p> <p>4.2 Role of Co-operative Movement in the Development of Global Economy</p> <p>4.3 Role of Co-operative Movement in the Development of Indian Economy</p>	<b>15</b>

<b>Teaching Methodology</b>
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Industrial Visits / Study Tours</li> <li>5. Group Discussion</li> <li>6. Assignments, Tutorials and Presentations</li> <li>9. YouTube Lectures developed by MHRD &amp; UGC</li> </ol>



10. Case Study / Case Problems
<b>Internship for Students if any: Not Applicable</b>
<b>Recommended Books and Journals</b>
<ol style="list-style-type: none"> <li>1. Chengappa, P. G. And B. M. Shashidhara (1998), Impact of New Economic Policy on Cooperatives in India S. Rural Cooperatives, Gursharan Singh Kainth (Ed.), Regency Publications, New Delhi.</li> <li>2. Cases in Co-Operative Management, G. S. Kamat, Himalaya Publication, New Delhi.</li> <li>3. Gandhi M. K., (1948) Nonviolence In Peace And War, Volume I And II, Navajivan Publishing House, Ahmedabad, Third Edition.</li> <li>4. Eleanor, Margaret Hough, K. Madhava Das (1967), Co-Operative Movement In India (Ed). Oxford University Press.</li> <li>5. Amrutghatha, Amey Prakashan, Pune. (Autobiography of Bhausahab Thorat)</li> <li>6. Amrutmanthan, Amey Prakashan, Pune. (Autobiography of Bhausahab Thorat)</li> </ol>

**Class: M.Com (Sem-II)**  
**Subject: Modern Business Practices**

**Academic Year: 2023-2024**

Name of the Program M. Com. in Business Practices & Environment			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com	II	BP565MJ	Modern Business Practices	5	4	100

**Course Objectives:**

1. To provide a comprehensive understanding of Modern Business by exploring its evolution, key elements, structure and etc.
2. To understand the role of technology in modern business and its impact on business growth, efficiency, and decision-making.
3. To understand the various strategies and strategic approaches in modern era to succeed in today's competitive business landscape.
4. To understand the concepts of diversity, equity and inclusion in modern business for effective environment.

**Course Outcomes:**

Students will be able to apply the gained knowledge to critically analyse and strategize for success in modern business environment.

Students will gain insights into the various technological trends and technological advancements for business success.

Students will be able to apply different competitive strategies for modern businesses to gain competitive edge.

Students will gain the knowledge of cultivating a diverse and inclusive workplace culture as well as promoting equality in business practices.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	<p><b>Introduction to Modern Business:</b></p> <p>1.1 Evolution of Business</p> <p>1.2 Concept of Modern Business</p> <p>1.3 Nature of Modern Business</p> <p>1.4 Key Elements of Modern Business</p> <p>1.5 Business as an Economic Activity</p> <p>1.6 Structure of Modern Business</p> <p>1.7 Requisite for Success in Modern Business</p> <p>1.8 Globalization and Its Impact of Business Operations</p> <p>1.9 Importance of Innovation and Adaptability</p> <p>1.10 Opportunities in Emerging Markets</p> <p>1.11 Challenges for Indian Business in Modern Era</p>	15

<b>2</b>	<b>Role of Technology In Modern Business:</b> 2.1 Introduction 2.2 Overview of Impact of Technology on Various Industries 2.3 Role of Technology in Business Growth and Efficiency 2.4 Key Technological Trends in Modern Business 2.5 Significance of Technological Advancements in Business 2.6 Utilizing Big Data and Analytics for Decision Making 2.7 Automation and its Impact on Business Operations 2.8 Challenges and Risks in Technological Landscape 2.9 Overcoming Challenges Related to Technology in Business 2.10 Role of Artificial Intelligence and Machine Learning in Decision-Making	<b>15</b>
<b>3</b>	<b>Business Strategies In Modern Era:</b> 3.1 Introduction 3.2 Importance of Effective Strategies in Modern Business 3.3 Competitive Strategies for Modern Businesses 3.4 Customer-Centric Approach 3.5 Building Strong Brand Identities and Customer Loyalty 3.6 Collaborative Partnership and Strategic Alliance 3.7 Digital Transformation and E-Commerce Strategies 3.8 Sustainability and Corporate Social Responsibility	<b>15</b>
<b>4</b>	<b>Diversity, Equity And Inclusion</b> 4.1 Concept of Diversity, Equity and Inclusion in Modern Business 4.2 Benefits of Fostering a Diverse and Inclusive Workplace Culture 4.3 Importance of Promoting Equality in Business Practices 4.4 Economic and Social Advantages of Diverse and Inclusive Workplaces 4.5 Contribution of Diversity in Attracting and Retaining Top Talent 4.6 Strategies for Creating an Inclusive Culture 4.7 Creating Opportunities for Career Advancement and Professional Development for all Employees 4.8 Promoting Cross-Cultural Understanding and Effective Communication	<b>15</b>

### **Teaching Methodology**

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Case Study / Case Problems

**Internship for Students if any:** Not Applicable

### **Recommended Books and Journals**

1. Robert E. Brigham, Eric P. Wommack and Charles F. Curtis, "Modern Business: Concepts and Practices", Cengage Learning
2. Scott A Shane, "Technology Strategy for Managers and Entrepreneurs", Pearson Education
3. Michael E. Porter, "Competitive Strategy: Techniques for Analyzing Industries and Competitors", Free Press
4. Jennifer Brown, "Inclusion: Diversity, the New Workplace & the Will to Change", Berrett-Koehler Publishers
5. Robert C. Appleby, Recharad C. Scase, "Modern Business Administration", Routledge

**Class: M.Com (Sem-II)**  
**Subject: Business Law & Ethics**

**Academic Year: 2023-2024**

Name of the Program M. Com. in Business Practices & Environment			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com	II	BL566MJ	Business Law & Ethics	3	2	50

**Course Objectives:**

1. To understand the appropriate mechanism for effective governance.
2. To appraise the concept and importance of Corporate Governance in businesses.
3. To understand the concepts of Corporate Governance & Business Ethics.
4. To familiarize the learners with the concept and relevance of Business Ethics in the modern era.

**Course Outcomes:**

1. The student will be able to analyse various ethical codes in corporate governance.
2. Students will be able to acquire knowledge of importance Corporate Governance in businesses.
3. Students will be able to understand the Business ethics.
4. Students will have thorough understanding of Ethical issues in Corporate Governance.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
<b>1</b>	<b>Corporate Governance:</b> 1.1 Meaning of Corporate Governance 1.2 Definition Corporate Governance 1.3 Evolution of Corporate Governance 1.4 Corporate Governance- Key Concepts 1.5 Four P's of Corporate Governance 1.6 Objectives of Corporate Governance 1.7 Principles of Corporate Governance 1.8 Parties in Corporate Governance 1.9 Importance of Corporate Governance. 1.10Issues in Corporate Governance	<b>15</b>
<b>2</b>	<b>Business Ethics:</b> 2.1 Meaning of Ethics 2.2 Importance of Ethics 2.3 Nature of Ethics 2.4 Indian Ethos 2.5 Ethics and Values 2.6 Work Ethos	<b>15</b>

	<p>2.7 Sources of Ethics</p> <p>2.8 Concept of Corporate Ethics</p> <p>2.9 Code of Ethics</p> <p>2.10 Guidelines for developing code of ethic,</p> <p>2.11 Ethics Management Programme,</p> <p>2.12 Ethics Committee.</p> <p>2.13 The Relationship between Ethics and Law</p> <p>2.14 Business Ethics and its Relevance to Business.</p> <p>2.15 Primary Norms of Business Ethics - Honesty, Accountability etc., the Application in Decisions regarding Employers, Finance and Trading.</p> <p>2.16 Ethics in Business Dealings</p>	
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<b>Teaching Methodology</b>
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Industrial Visits / Study Tours</li> <li>5. Group Discussion</li> <li>6. Assignments, Tutorials and Presentations</li> <li>7. YouTube Lectures developed by MHRD &amp; UGC</li> <li>8. Case Study / Case Problems</li> </ol>
<b>Internship for Students if any: Not Applicable</b>
<b>Recommended Books and Journals</b>
<ol style="list-style-type: none"> <li>1. C. S. V. Murthy, Business Ethics, Himalaya Publishing House; Mumbai, 2007.</li> <li>2. Andrew Crane and Diark Matten, Business Ethics, Oxford Publication, New Delhi, 2007</li> <li>3. Chris Moon and Clive Bonny, Business Ethics, The Economist Publication, 2004.</li> <li>4. R. C. Sekhar, Ethical Choices in Business, Response Books, New Delhi, 2007.</li> <li>5. S. K. Chakraborty, Ethics in Management- Vedantic Perspectives, Oxford India Paper Backs, New Delhi, 2007.</li> <li>6. Sharma J. P., Corporate Governance, Business Ethics and CSR, Ane Books Pvt Ltd, New Delhi.</li> <li>7. Company, International Thomson Publishing Company.</li> <li>8. S. K. Bhatia, Business Ethics and Corporate Governance William Shaw, Business Ethics, Wordsworth Publishing</li> </ol>

**Class: M.Com (Sem-II)**  
**Subject: Business Environment and Analysis**

**Academic Year: 2023-2024**

Name of the Program M. Com. in Business Practices & Environment			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com	II	BA567MJ	Business Environment and Analysis	5	4	100

**Course Objectives:**

1. To impart the knowledge of Indian industrial environment, industries mergers and acquisitions, MNCS.
2. To make students understand the concept of business environment and its role, importance, Business environment scenario.
3. To make students understand the Macro Business Environment and its classification and factors.
4. To teach the utility / Practical use of Business Environment, Indian perspective and selected biography.

**Course Outcomes:**

1. Students will get acquainted and equipped with the knowledge and understanding of Business and Business Environment and industries mergers and acquisitions
2. Students will be able to acquire knowledge of Business Environment Role, importance, Classification and various factors of Business Environment
3. Students will develop their knowledge to Macro Environment and its factors.
4. Students will be able to understand the Indian and international business environment.
5. Students will develop an insight about business Environment analysis.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	<b>Indian Industrial Environment:</b> 1.1 Growth of Industries in public and private sectors in India 1.2 Definition of Business 1.3 Small and cottage industries mergers and acquisitions Scope of Business 1.4 Foreign investment 1.5 Foreign Technology 1.6 Multinational Companies (MNCS)	15

<b>2</b>	<b>Introduction To Business Environment:</b> 2.1 Nature of Business Environment 2.2 Role of Business Environment 2.3 Importance of Environment 2.4 Business Environment Indian perspective 2.5 Micro and Macro Environment 2.6 Intermediary Business Environment 2.7 Strategic management 2.8 Business environment scenario	<b>15</b>
<b>3</b>	<b>Factors Of Business Environment:</b> 3.1 Meaning of Macro environment 3.2 Classification of macro environment 3.3 Factors of Macro Environment: Socio Cultural, Technical, Economical, Environment, Energy Political, Legal, Ethical, Demographic, International Global, Security	<b>15</b>
<b>4</b>	<b>Indian Perspective:</b> 4.1 Macro economy 4.2 Planning and Development 4.3 Industrial structure money, finance and income 4.4 Case in Indian Business Environment. 4.5 Selected Biography of Reliance Group of Industries: <ul style="list-style-type: none"> <li>• Chordiya Pravin Masale</li> <li>• Big Bazar Founder</li> <li>• Bhavarlal Jain</li> </ul>	<b>15</b>

<b>Teaching Methodology</b>
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 9. Case Study / Case Problems
<b>Internship for Students if any: Not Applicable</b>
<b>Recommended Books and Journals</b>
1. Francis Cheranilan, for study Global Economy and Business, Himalaya publishing house Environment Text & Cases ( Edn 2001) 2. Ellison Chllaaghan,, Edward Arnold, Business Environment Economic Environment 3. K Misha, Puri Himalaya publishing house of Business Indian Business trough ages F1CCI Oxford University Press 4. Arth Vijnyan 5. The Economic Times 6. Economic and Political Weekly

**Class: M.Com (Sem-II)**  
**Subject: Business Ethics & Professional Values**

**Academic Year: 2023-2024**

Name of the Program M. Com. in Business Administration			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com	II	BV568MJ	Business Ethics & Professional Values	5	4	100

**Course Objectives:**

1. To make students understand how ethical practices can be adopted in different areas of business.
2. To present the concept of Business Ethics in Global Economy. To explore the relevance of ethical obligations and ethical ideals present in the relationship between employers and employees
3. To investigate whether ethics set any boundaries on competition, marketing, sales and advertising.
4. To enable students to validate personal ideas about various ethical perspectives.
5. To foster more careful, disciplined thinking in trying to resolve issues in business ethics. To create Awareness on the importance of environmental issues and Sustainable Development.

**Course Outcomes:**

1. Students will develop conceptual skills and understand the importance of business ethics adopted in different areas of business. Additionally they will be recognizing the significance of Professional Values and ethical obligations.
2. Students will improve analytical ability and gain technical and practical oriented skills.
3. They will build an understanding on practical importance of healthy distinctions on account of ethical behavioural approach towards stakeholders. Students will gain knowledge to understand Corporate Governance and Value Based Management systems.
4. Students will have a strong foundation in recognizing the unethical issues in Finance, Marketing, IT, HRM and at workplace. They will be able to recognize environmental issues and its impact on Business. How to achieve Sustainable Development will be understood by them.



<b>Unit No.</b>	<b>Unit Title and Contents</b>	<b>No. of Lectures in Clock Hour</b>
<b>1</b>	<b>Business Ethics and Professional Values</b> 1.1 Introduction, Meaning, Scope , Principles and importance of Business Ethics. 1.2 Code of Ethics and Theories. 1.3 Professional Values - Meaning, Significance , Scope and Human Values 1.4 Ethical Decision Making – Meaning, determinants, process of ethical decision making 1.5 Types of Ethics, Factors influencing business ethics, Causes of Unethical behavior 1.6 Corporate Ethics - ethical behavior & audit of ethical behavior	<b>15</b>
<b>2</b>	<b>Business Ethics in Global Economy and Corporate Governance</b> 2.1 Global Business Network - Concept, Meaning, Developing Business ethics in Global Economy. 2.2 Marketing ethics in foreign trade 2.3 Role of Business Ethics and Professional values in a developing civilized society. 2.4 Corporate Governance – concept, objectives , features , advantages, code whistle blowing , types arguments and justification 2.5 Value Based Management – meaning, benefits and methods , Vedic Management for business ethics	<b>15</b>
<b>3</b>	<b>Indian Ethical Practices</b> 3.1 Indian Ethical Practices Finance 3.2 Indian Ethical Practices Marketing 3.3 Indian Ethical Practices Information Technology 3.4 Ethics at work place 3.5 Indian Ethical Practices HRM	<b>15</b>
<b>4</b>	<b>Emerging issues in Business Ethics and Environmental issues</b> 4.1 Ethics in Environment – environmental crisis , issues relating to environmental degradation 4.2 Natural resources depletion and pollution 4.3 Sustainable Development – Meaning, Principles. Goals of Sustainable Development 4.4 Strategy to achieve Sustainable Development 4.5 Recent trends in Business Ethics and Professional values	<b>15</b>

<b>Teaching Methodology</b>
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Discussion and Analysis of Case Studies / Case Problems
<b>Internship for Students if any: Not Applicable</b>

**Recommended Books and Journals**

1. Ethics in Management – By S. S. Sherlekar (Himalaya Publication)
2. Business Ethics and Corporate Governance – By S. S. Khanka (S. Chand Publication)
3. Business Ethics and Corporate Governance – By S. K. Bhatia (Deep and Deep sons)
4. Management by Values – By S. K. Chakraborti (Oxford University Press)
5. E- Commerce – A study in Business Ethics – By Rituparna Raj (Himalaya Publication).
6. E- Commerce and Its Applications – By Dr. U. S. Pandey, Rahul Srivastava and Saurabh Shukla. (S. Chand Publication)
7. The age of Sustainable goals – By Jeffery D. Sachs and Ki Moon Ban (Columbia University Press)
8. Atlas of Sustainable Development Goals 2017: from World Development Indicators – by World Bank( World Bank Publication)
9. Business Ethics and Corporate Governance – By A. C. Fernando (Dorling Kindersly)
10. Corporate Governance: Principle , Policies and Practices – By Bob Tricker (Oxford University Press)

**Class: M.Com (Sem-II)**  
**Subject: Corporate Social Responsibility**

**Academic Year: 2023-2024**

<b>Name of the Program</b> M. Com. in Business Administration			<b>Program Code</b>	<b>Name of the Department</b> Commerce		
<b>Class</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>No. of Lectures Per Week</b> (Per Lecture = 60 Minutes)	<b>Credits</b>	<b>Marks</b>
M.Com	II	CS569MJ	Corporate Social Responsibility	3	2	50

**Course Objectives:**

1. To understand the relevance of CSR in the present business scenario.
2. To demonstrate a multi-stakeholder perspective in viewing CSR issues.
3. To know CSR implementation processes in the corporations.
4. To assess the impact of CSR programmes

**Course Outcomes:**

1. Students will be able to understand the role of corporate social responsibility towards multi-stakeholder perspectives.
2. Students will thoroughly study theories, models, CSR policies and governance.
3. Students will learn about implementation of CSR programmes in corporations.
4. Students will have a strong foundation in the monitoring and measuring the impact of CSR programmes.

<b>Unit No.</b>	<b>Unit Title and Contents</b>	<b>No. of Lectures in Clock Hour</b>
<b>1</b>	<b>Fundamental Concepts of Corporate Social Responsibility:</b> 1.1 Introduction to CSR: Concept, definition, scope 1.2 Evolution of CSR. The evolving role of stakeholders 1.3 CSR towards stakeholders 1.4 CSR policy and governance 1.5 Theories & Models of CSR	<b>15</b>
<b>2</b>	<b>Stakeholders Management and Engagement:</b> 2.1 Introducing a systems-based approach to developing CSR 2.2 Assessing the current state of a company's CSR activities 2.3 Implementing CSR programmes 2.4 Monitoring and measuring the impact of CSR programs 2.5 Moral and economic arguments for CSR	<b>15</b>

**Teaching Methodology**

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Discussion and Analysis of Case Studies / Case Problems

**Internship for Students if any: Not Applicable**

**Recommended Books and Journals**

1. Baxi.C.V. Corporate Social Responsibility, Concept & Cases, The Indian Experience. Prasad Excel Books.
2. Werther. B.W. & Chandler D. Jr. (2009). Strategic Corporate Social Responsibility, Stake holder's a global Environment, Sage Publication.
3. Modi.P.K, (2009). Corporate Social Capital Liability, Arise Publishers & Distributors. First Editions.
4. Corporate Social Responsibility: An Ethical Approach - Mark S. Schwartz
5. Innovative CSR by Lelouche, Idowu and Filho
6. Corporate Social Responsibility in India - Sanjay K Agarwal 5. Handbook on Corporate Social Responsibility in India, CII.
7. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-AEuropean Perspective, Edward Elgar. University of Delhi.
8. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, NewDelhi
9. Kloppers, H. & Kloppers, E. (2018) Identifying Commonalities in CSR Definitions: Some Perspectives. In Kiyomet Tunka, C & Roshima, S. (Eds.) Sustainability and Social Responsibility of Accountability Reporting systems (pp. 229-243). Springer

**Class: M.Com (Sem-II)**  
**Subject: Elements of Knowledge Management**

**Academic Year: 2023-2024**

<b>Name of the Program</b> M. Com. in Business Administration			<b>Program Code</b>	<b>Name of the Department</b> Commerce		
<b>Class</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>No. of Lectures Per Week (Per Lecture = 60 Minutes)</b>	<b>Credits</b>	<b>Marks</b>
M.Com	II	KM570MJ	Elements of Knowledge Management	5	4	100

**Course Objectives:**

1. To understand the value application and relevance of Knowledge management in today's corporate world.
2. To develop Analytical and Research oriented skills among the students.
3. To promote research and innovation ideas based on Knowledge Management.
4. To enhance knowledge level and practice of linking theoretical background with applied Social Science.

**Course Outcomes:**

1. Students will develop conceptual skills and understand the importance of knowledge management. Additionally they will learn how important it is to create, share and store knowledge.
2. Students will improve analytical ability and gain technical and practice oriented skills.
3. Students will learn about how knowledge management is effective for change management. They will understand how knowledge management plays a pivotal role in various cross functional areas.
4. Students will have a strong foundation in knowledge strategies, enabling them to apply them and optimize the knowledge database. Students will understand the importance of knowledge audit and how it is beneficial for satisfaction of the organization.

<b>Unit No.</b>	<b>Unit Title and Contents</b>	<b>No. of Lectures in Clock Hour</b>
<b>1</b>	<p><b>Introduction to Knowledge Management:</b></p> <p>1.1 Knowledge Management - Concept , Meaning , Definition , Nature and Relevance of it in today's Business world.</p> <p>1.2 Early forms of Knowledge Management and Evolution of Knowledge Management</p> <p>1.3 Knowledge Management Process</p> <p>1.4 Approaches to Knowledge Management</p> <p>1.5 Difference between data, information, knowledge and wisdom</p> <p>1.6 Knowledge management cycle</p> <p>1.7 Organizational Learning, Knowledge acquisition, Information distribution, Information interpretation</p> <p>1.8 Obstacles to knowledge sharing</p>	<b>15</b>

<b>2</b>	<b>Tools and Techniques of Knowledge Management:</b> 2.1 Concept , Meaning , Types of Knowledge sharing 2.2 Tools and Technologies 2.3 System of Presenting Knowledge 2.4 Role of Knowledge Management in Management of Change 2.5 Measurement of Knowledge 2.6 Role of a Leader in Knowledge Management 2.7 The knowledge Management Matrix.	<b>15</b>
<b>3</b>	<b>Cross Functional areas and Knowledge Management:</b> 3.1 Finance and Knowledge Management 3.2 Marketing and Knowledge Management 3.3 E- Commerce and Knowledge Management 3.4 TQM and Knowledge Management 3.5 CRM and Knowledge Management 3.6 Human Resource and Knowledge Management 3.7 Artificial Intelligence and Knowledge Management: Role of Artificial Intelligence In It	<b>15</b>
<b>4</b>	<b>Knowledge Strategies:</b> 4.1 Meaning , Nature , Scope and knowledge strategy creation 4.2 Using Knowledge Management to safeguard Intellectual Property 4.3 Knowledge engineering for IT based services 4.4 Future Prospects of Knowledge Intensive Business Services and its impact on the economy 4.5 Knowledge Audit; Benchmarking Method , Balance Scorecard Method	<b>15</b>

#### **Teaching Methodology**

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Discussion and Analysis of Case Studies / Case Problems

**Internship for Students if any:** Not Applicable

#### **Recommended Books and Journals**

1. Knowledge Management – By Elias and Hassan Gazai (Pearson Publication)
2. E-World Emerging Education Pvt. Ltd. – By Arpita Gopal and Chandranil Singh
3. Knowledge Management Toolkit – By Amrit Tiwan
4. Knowledge Management Field Work – By Bukowitz W. R. and Williams R. I.
5. Building the Knowledge Management Network – By Egaallo C.F.
6. Change Management for Competitive Success – By Pettigrwe A., Whipp R., (Infinity Books)

**Class: M.Com (Sem-II)**  
**Subject: Banking Law & Practices**

**Academic Year: 2023-2024**

<b>Name of the Program</b> M. Com. in Advanced Banking & Finance			<b>Program Code</b>	<b>Name of the Department</b> Commerce		
<b>Class</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>No. of Lectures Per Week</b> (Per Lecture = 60 Minutes)	<b>Credits</b>	<b>Marks</b>
M.Com	II	LP571MJ	Banking Law & Practices	5	4	100

**Course Objectives:**

1. To enable students to acquire sound Knowledge of banking laws and practices in India.
2. To make the students aware about the latest developments in the field of banking law.
3. To enable the students to understand modern banking practices.
4. To enable the students to establish a link between the legal provisions and the practical aspects of banking.

**Course Outcome:**

1. Students will get acquainted and equipped with the knowledge and understanding of various laws related with banking sector.
2. Students will be able to acquire knowledge of Prevention of Money Laundering Act, 2002, The Foreign Exchange Management Act, 1999, Hi-tech banking and Mergers and Acquisition in banking sector and Banking Ombudsman Scheme 2006.
3. Students will understand the modern banking practices and also develop their ability to understand the management of Asset & Liability.
4. Students will able to understand Hi-tech banking and Mergers and Acquisition in banking sector.

<b>Unit No.</b>	<b>Unit Title and Contents</b>	<b>No. of Lectures in Clock Hour</b>
<b>1</b>	<b>Introduction to Prevention of Money Laundering Act, 2002:</b> Provisions relating to: Preliminary (Section1and2), Offence of money laundering (Section3and4), Attachment, adjudication and confiscation (Section 5 and 11), Obligation of banking companies, financial institutions and intermediaries (Section 12 and 15) Summons, searches and seizures (Section 16and 24) The RBI guidelines regarding prevention of money laundering, The Prevention of Money Laundering (Amendment) Act, 2012, PML (Maintenance of Records) Amendment Rules, 2023.	<b>15</b>
<b>2</b>	<b>The Foreign Exchange Management Act, 1999:</b> Provisions relating to: Preliminary (Sec 1-2), Regulation and management of foreign exchange (Sec 3 to 9) Authorized person (Section 10 to 12) Contravention and penalties (Section 13 to 15) Adjudication and appeal (Sections 16 to 21 and Sections 34-35) Directorate of enforcement (section 36 to 38), Foreign exchange limit for Individual in India, New rule related to use of International Credit Cards.	<b>15</b>
<b>3</b>	<b>Asset-Liability Management:</b>	<b>15</b>

	<p>Definition of assets and liabilities, Asset liability mismatches on the grounds of locations, maturity, return and currency Risks while managing the assets and liabilities: Liquidity risk, Interest rate risk, Pre-mature withdrawal and pre-payment risk, Price Risk, Foreign exchange and sector based risk, Strategies to manage these risks, RBI guidelines for asset and liability management.</p> <p>Management of loan portfolio with special reference to Non- Performing Assets(NPAs): Definition of NPA, Income Recognition and Asset Classification Norms (IRAC Norms), Reasons for rising NPAs, Strategic approach in reduction of Non-Performing Assets, Management of investment Portfolio- Regulatory aspects, Overview of Base I, II, III, and IV</p>	
4	<p><b>Hi- tech banking and Mergers and Acquisition in banking sector and Banking Ombudsman Scheme 2006:</b></p> <p><b>A. Hi-tech banking and Mergers and Acquisition in banking sector:</b>  Role and uses of Technology up-gradation- Impact of Technology on Banks-Protecting the confidentiality and secrecy of data, Meaning of Merger and Acquisition: Recent cases of mergers and acquisition in Indian Banking sector, Consolidation of Banks, Impact of mergers amongst Public Sector Banks</p> <p><b>B. Banking Ombudsman Scheme 2006:-</b>  Role of Banking Ombudsman: Grounds of Complaint, Procedure for Filing Complaint; Power to Call for Information, Settlement of Complaint by Agreement, Award</p> <p><b>C. The Banking Codes and Standards Board of India: Customer Service, Grievances Redressal Mechanism</b></p>	15

<b>Teaching Methodology</b>	
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Industrial Visits / Study Tours</li> <li>5. Group Discussion</li> <li>6. Assignments, Tutorials and Presentations</li> <li>7. YouTube Lectures developed by MHRD &amp; UGC</li> <li>8. Discussion and Analysis of Case Studies / Case Problems</li> </ol>	
<b>Internship for Students if any:</b> Not Applicable	
<b>Recommended Books and Journals</b>	
<ol style="list-style-type: none"> <li>1. Justin Paul and Padmalatha Suresh; Management of Banking and Financial Services</li> <li>2. Gordon and Natarajan; Banking Theory, Law and Practice-by Himalaya Publishing House</li> <li>3. Joshi Vasant C. and Joshi Vinay V.; Managing Indian Banks-The Challenges Ahead-Sage Publication Ltd.</li> <li>4. Tannan M. L. , Kothari Vinod (2021), Banking Law &amp; Practice in India, Lexis Nexis Publisher</li> <li>5. All relevant and recent Bare Acts, Indian Institute of Bankers: Laws and Practices relating to banking</li> <li>6. Indian Institute of Banking and Finance; Principles and Practices of Banking, Macmillan Publisher India Ltd.</li> <li>7. Legal and Regulatory Aspects of Banking– Published by Indian Institute of Banking &amp; Finance.</li> <li>8. All relevant and recent Bare Acts, Indian Institute of Bankers: Laws and Practices relating to banking.</li> </ol>	



9. All journals published by Indian Institute of Banking and Finance
10. Singh, Agarwal (2011): Internet Banking Technology, Raj Publishing House, Jaipur.
11. Indian Banking Associations Bulletin.
12. RBI Bulletin
13. Customer Service & Banking Codes and Standards: IIBF Publication
14. [www.rbi.org.in](http://www.rbi.org.in)

**Class: M.Com (Sem-II)**  
**Subject: Banking Product & Services**

**Academic Year: 2023-2024**

<b>Name of the Program</b> M. Com. in Advanced Banking & Finance			<b>Program Code</b>	<b>Name of the Department</b> Commerce		
<b>Class</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>No. of Lectures Per Week</b> (Per Lecture = 60 Minutes)	<b>Credits</b>	<b>Marks</b>
M.Com	II	PS572MJ	Banking Product & Services	3	2	50

**Course Objectives:**

1. To enable students to acquire sound Knowledge of Digital Banking.
2. To enable the students to understand the applicability of Digital Banking.
3. To make the students aware about the emerging trends in the field of Banking & financial services.

**Course Outcomes:**

1. Students will get acquainted and equipped with the knowledge and understanding the Banking products & Services.
2. Students will be able to acquire knowledge of Digital Banking Practices.
3. Students will be able to understand the Problems & Prospects of Digital Banking.
4. Students will develop an insight especially about Digital Banking.

<b>Unit No.</b>	<b>Unit Title and Contents</b>	<b>No. of Lectures in Clock Hour</b>
<b>1</b>	<b>I. Introduction:</b> A. Traditional Banking Vs. Modern Banking B. Investment Banking C. Wealth Management <b>II. Insurance Products and services:</b> A. Life Insurance Products B. General Insurance Products	<b>10</b>
<b>2</b>	<b>Digital Transformation of Indian Banking:</b> Digital Banking - Meaning, Features and Benefits. A. Technological Developments in Banking Delivery Channels. B. Technological Developments in Payments Systems. C. Risk & Threats in Digital Banking: Need & Challenges of Cyber Security and National Cyber Security Policy (NCSP) D. Emerging Trends in Banking & Financial Services in India: Block Chain, Artificial Intelligence Robots, Digital Rupee, Fintech Banking, Cloud Banking, Open Banking, and Neo Bank	<b>20</b>

**Teaching Methodology**

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Discussion and Analysis of Case Studies / Case Problems

**Internship for Students if any: Not Applicable**

**Recommended Books and Journals**

1. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
2. Justin Paul and Padmalatha Suresh; Management of Banking and Financial Services
3. Gordon and Natarajan; Banking Theory, Law and Practice-by Himalaya Publishing House
4. Joshi Vasant C. and Joshi Vinay; Managing Indian Banks-The Challenges Ahead-Sage Publication Ltd.
5. Indian Institute of Banking and Finance; Principles and Practices of Banking, Macmillan Publisher India Ltd.
6. Singh, Agarwal (2011): Internet Banking Technology, Raj Publishing House, Jaipur.
7. Bhattacharya M. K. and Agarwal. (2011) Basics of Banking and Finance, Himalaya Publishing House.
8. Khan A. I. (2011), Banking services, Himalaya Publishing House.
9. Customer Service & Banking Codes and Standards: IIBF Publication
10. Reserve Bank of India (2019), "Report of the High-level Committee on Deepening of Digital payments", (Chairman: Nandan Nilekani), May.
11. Taxmann's (2019), Digital Banking by Indian Institute of Banking & Finance (IIBF).
12. [www.rbi.org.in](http://www.rbi.org.in)

**Class: M.Com (Sem-II)**  
**Subject: Monetary Policy**

**Academic Year: 2023-2024**

<b>Name of the Program</b> M. Com. in Advanced Banking & Finance			<b>Program Code</b>	<b>Name of the Department</b> Commerce		
<b>Class</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>No. of Lectures Per Week</b> (Per Lecture = 60 Minutes)	<b>Credits</b>	<b>Marks</b>
M.Com	II	MP573MJ	Monetary Policy	5	4	100

**Course Objectives:**

1. To make students understand the way modern monetary systems operate.
2. To impart knowledge about the fiscal and monetary policy options available to the Governments.
3. To make students appreciate the issues involved in balancing demands for growth and economic stability.
4. To teach the utility of Monetary Policy design and role of Central Banks.

**Course Outcomes:**

1. Students will get acquainted and equipped with the knowledge and understanding of the effects of the main Monetary Policy tools.
2. Students will be able to comprehend how Monetary Policy affects the financial system.
3. Students will develop their ability to understand the role that Monetary Policy has played in recent times.
4. Students will develop an insight to analyse the consequences of Monetary policy changes for the economy.

<b>Unit No.</b>	<b>Unit Title and Contents</b>	<b>No. of Lectures in Clock Hour</b>
<b>1</b>	<b>Overview of Modern Monetary Policy:-</b> <ul style="list-style-type: none"> <li>• Monetary Policy- Meaning, Definition, Scope and Importance.</li> <li>• Objectives of Monetary Policy</li> <li>• Monetary Policy since 2007-2009 Financial Crisis.</li> <li>• Monetary Policy post Covid-19 pandemic and the changed geo-political scenario - new strategies, aims and instruments.</li> <li>• Monetary Policy in Emerging Markets</li> <li>• Money View v/s Credit View</li> </ul>	<b>18</b>
<b>2</b>	<b>Modern Monetary Theory (MMT):-</b> <ul style="list-style-type: none"> <li>• Meaning and History</li> <li>• Implications of MMT and its impact on the economy</li> <li>• Challenges and potential risks in implementing MMT</li> <li>• MMT from India's Perspective</li> </ul>	<b>12</b>
<b>3</b>	<b>Monetary Policy and Economic Growth in Developing Countries:</b> <ul style="list-style-type: none"> <li>• Accommodative v/s Stabilization Monetary Policy</li> <li>• Design of Monetary Policy - Exchange rate stability, Price level stability or Output Growth</li> </ul>	<b>12</b>

	<ul style="list-style-type: none"> <li>Effectiveness of Monetary Policy</li> </ul>	
<b>4</b>	<b>Monetary Policy in India:-</b> <ul style="list-style-type: none"> <li>Types of Monetary Policy. Expansionary v/s Contractionary Monetary Policy</li> <li>Instruments of Monetary Policy of RBI- Quantitative Instruments and Qualitative Instrument</li> <li>Monetary Policy Committee (MPC) of RBI- Composition and Functions.</li> <li>Review of Monetary Policy of the RBI in the last five Years.</li> <li>Recent policy changes announced by the RBI.</li> </ul>	<b>18</b>

<b>Teaching Methodology</b>	
<ol style="list-style-type: none"> <li>Class Room Lectures</li> <li>Guest Lectures of Professionals, Experts etc.</li> <li>Teaching with the help of ICT tools</li> <li>Industrial Visits / Study Tours</li> <li>Group Discussion</li> <li>Assignments, Tutorials and Presentations</li> <li>YouTube Lectures developed by MHRD &amp; UGC</li> <li>Discussion and Analysis of Case Studies / Case Problems</li> </ol>	
<b>Internship for Students if any: Not Applicable</b>	
<b>Recommended Books</b>	
<ol style="list-style-type: none"> <li><i>Monetary Policy in India: A Modern Macroeconomic Perspective</i> - Chetan Ghate. Kenneth Ketzner Publisher - Springer Verlag. Dec 2016.</li> <li><i>Monetary Policy</i> - N. Gregory Mankiw and Alan Binder (1994). National Bureau of Economic Research Studies in Business Cycles, Vol. 29, Chicago.</li> <li><i>21st Century Monetary Policy- The Federal Reserve from the Great Inflation to Covid-19</i> - Ben S Bernanke. W. W. Norton and Co., May 17, 2022.</li> <li><i>Monetary Theory and Policy</i>- Thorn, Richard S. Univ Pres of America, 1983.</li> <li><i>Monetary Policy (Evolution and Practice in India-</i> Dr Meenal Sharma Jagtap. Shivalik Prakashan, 2017.</li> <li><i>Macro-Economic Policy- Demystifying Monetary and Fiscal Policy</i> - Farrokh K. Langdana. Springer 4th Edition.</li> <li><i>The Impacts of Monetary Policy in the 21st Century</i> - Perspectives from Emerging Economies –Ramesh Chandra Das. Emerald Publishing, Sept 2, 2019.</li> <li><i>Strategies for Monetary Policy-</i> ed- John H Cochrane, John B Taylor. Hoover Institution Press, May 15, 2020.</li> <li><i>Monetary Theory and Policy</i> -Carl E. Walsh. 3rd ed- Mit Press, Jan 1, 2010.</li> <li><i>Monetary Economics</i> - M.L. Jhingan. 7th ed. Vrinda Publications Pvt ltd, Delhi, 1 Jan 2012.</li> <li>Monetary Planning in India - Gupta Suraj. Oxford Univ. Press, 1 Ang 1997.</li> <li>Monetary Economics- Institutions, Theory and Policy- Suraj B. Gupta. S. Chand.</li> <li>Monetary Policy- Partha Ray. Oxford Univ Press, India 23 May 2013.</li> </ol>	
<b>Articles published in Journals/Books</b>	
<ol style="list-style-type: none"> <li><i>Impact of KBI Monetary policy on Indian Economy with special reference to Covid-19 period-</i> S.Chandra Sekhar, Dr. K Sreenivasa Murthy. <a href="http://ww.gjstx.e.cn/">http://ww.gjstx.e.cn/</a> Vol 26, Issue 7, 2020</li> <li><i>Monetary Policy Framework in India-</i> Pami Dua. Indian Economic Review, Vol:55, Pgs (117-154) 23 June 2020.</li> <li><i>Monetary Policy Transmission in India-</i> Sonali Das. Ch: 8 in the book Taming Indian Inflation-Paul Cashin and Rahul Anand. Rawal Publications, 25 Feb 2016.</li> </ol>	

4. *Risk-taking Channel of Monetary Policy: Evidence from Indian Banking-* Sanjukta Sarkar and Rudra Sensarma. The Journal of Applied Economic Research, Vol 13, Issue 1. Dec 6, 2018.
5. *What lowered inflation in India: Monetary Policy or Commodity prices?* Indian Economic Review, Vol 57 (1) Pgs 97-117, 27 June 2022.

**Webliography**

1. <https://www.imf.org> > issues > series > Back-to- Basics/ Monetary- Policy.
2. <https://www.investopedia.com/monetary-policy>.
3. [https://en.wikipedia.org/wiki/Monetary\\_policy](https://en.wikipedia.org/wiki/Monetary_policy).
4. <https://www.rbi.org.in>

**Class: M.Com (Sem-II)**  
**Subject: Public Relations and Corporate Communications**

**Academic Year: 2023-2024**

<b>Name of the Program</b> M. Com. in Advanced Marketing			<b>Program Code</b>	<b>Name of the Department</b> Commerce		
<b>Class</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>No. of Lectures Per Week</b> (Per Lecture = 60 Minutes)	<b>Credits</b>	<b>Marks</b>
M.Com	II	CR574MJ	Public Relations and Corporate Communications	5	4	100

**Course Objectives:**

1. To make students understand the concept of Public Relations and Corporate Communications.
2. To make students understand various functions of public relations and its agencies
3. To impart the knowledge of Public Relations and Corporate Communications.
4. To make Students understand the applicability of Public Relations and Corporate Communications in the global era.
5. To make Students understand the basic Computer Skills for public relations.
6. To impart the knowledge of Corporate Blogging

**Course Outcomes:**

1. Students will get acquainted with the concept of principles of public relations management and Corporate communication.
2. Students will able to acquire the knowledge and understand Public relations and Corporate communication.
3. Students will develop an insight about Public relations and Corporate communication in the age of social media.
4. Students will concentrate on the function of Corporate communication in the organisation as well as the use of communication strategies and instruments for crisis communication.
5. Students will acquire the knowledge of basic computer skills.
6. Students will develop function of successful Corporate Blogging in the workplace.

<b>Unit No.</b>	<b>Unit Title and Contents</b>	<b>No. of Lectures in Clock Hour</b>
<b>1</b>	1.1 Public Relations: Meaning and Definitions, Role and scope, Public Relations as a tool of modern management 1.2 Public Relations role in the Indian Setting -Developing economy, Present status and Future of Public Relations in India. 1.3 Public Relations as distinct forms & other forms of Communication: Public Relations and Publicity, Lobbying, Propaganda, Sales Promotion and Advertising, Public Relations and Corporate Marketing Services	<b>15</b>
<b>2</b>	2.1 Mass Media Laws: Defamation, Invasion of Privacy, Copyright Act, Digital Piracy, RTI 2.2 Ethics of PR: Social Responsibility, Code of Professional Standards for the practice of PR, Code of Ethics	<b>15</b>

	2.3 Time-management skills: Ability to meet deadlines, Managing several tasks at once; set priorities and to allocate time efficiently in order to meet deadlines.	
<b>3</b>	3.1 BASIC COMPUTER SKILLS FOR Public Relations: 3.2 MS Word, Basic Microsoft Excel, MS Power point 3.3 Emerging Technology in Public Relations and Corporate Communication: 3.4 New Media for PR- Websites, Social media, Digital Marketing, Web Conferencing, Really Simple Syndication (RSS), Search Engine Optimization & Search Engine Marketing, E-Journal, Direct mail. (Lectures through Demonstration and Practical)	<b>10</b>
<b>4</b>	4.1 Introductions & perspectives on Corporate Communication and Corporate Identity: 4.2 Corporate Communication: Meaning and Features, Importance and functions, Elements of corporate communication 4.3 Corporate Identity and Corporate Image, Factors Influencing Corporate Image Corporate Reputation: Meaning, Advantages of Good Corporate Reputation. 4.4 Crisis Communication: Introduction, Impact of Crisis, Role of Communication in Crisis, Guidelines for Handling Crisis	<b>12</b>
<b>5</b>	Corporate Blogging- Introduction, Defining Corporate Blogging, Characteristics of a Blog, Types of Corporate Blogs, Role of Corporate Blogs, Making a Business Blog	<b>8</b>

### **Teaching Methodology**

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Discussion and Analysis of Case Studies / Case Problems

**Internship for Students if any: Not Applicable**

### **Recommended Books and Journals**

1. Mass Communication in India by Keval J Kumar, Jaico Publishing House, 2003.
2. The Journalist's Handbook by M V Kamath, Vikas Publishing House Pvt. Ltd., 2002.
3. Basic Computer Course Book by Vikram Kumar Sharma
4. Computer Basics by Bittu Kumar
5. Basic Computer Course by Soumya Ranjan Behera
1. Balan K.R.: Lectures on applied Public Relations.
2. Kaul J.M.: Public Relations Handbook.
3. New Media In Public Relations : The Evolving Scenario In India by Tomojit Bhattacharjee
4. Public Relations and Media: PR Strategies for the Digital Age by Mathew Knowles
5. Handbook of Public Relations in India by D.S. Mehta
6. Public Relations in India: New Tasks and Responsibilities by J.V. Vilanilam
7. Corporate Communication: Dr. Sapna M S
8. Corporate Communication Skills for Professionals by Satish Babu Bachu
9. Corporate Communications In Restructuring Phases: Successfully shaping change with strategic communication by Ulrich Gartner
10. Corporate Communication by Pragyan Rath, K. Shalini, Debankita Ray
11. Communication Skills by Pushp Lata and Sanjay Kumar
12. Aggarwal S.K.: Press at the crossroads in India
13. Sarkar R.C: The press in India
14. Gulab Kothari: Newspaper Management in India



15. A.N. Grover: Press and the law
16. Basic Journalism by Rangaswami Parthasarthy
17. Newspaper Business Management – Frank Thayer
18. Television in India – Gopal Saxena
19. Broadcasting in India – P.C. Joshi
20. How to Write a Blog How to Make Money from Blogging by Richard G Lowe Jr  
Corporate Blogging in India Hardcover by Rajeev Karwal and Preeti Chaturvedi

**Class: M.Com (Sem-II)**

**Subject: Branding**

**Academic Year: 2023-2024**

<b>Name of the Program</b> M. Com. in Advanced Marketing			<b>Program Code</b>	<b>Name of the Department</b> Commerce		
<b>Class</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>No. of Lectures Per Week</b> (Per Lecture = 60 Minutes)	<b>Credits</b>	<b>Marks</b>
M.Com	II	BR575MJ	Branding	3	2	50

**Course Objectives:**

1. To make students understand the concept of Branding.
2. To impart the knowledge of entire branding process.
3. To make Students understand the applicability of consumer perception and behavior in branding.
4. To teach the utility of Brand building Strategies.

**Course Outcomes:**

1. Students will get acquainted and equipped with the knowledge and understand of Branding.
2. Students will able to acquire knowledge of brand building.
3. Students will develop their ability to Analyses process internal branding.
4. Students will be able to understand brand Planning.
5. Students will develop an insight about Branding in the age of social media.

<b>Unit No.</b>	<b>Unit Title and Contents</b>	<b>No. of Lectures in Clock Hour</b>
<b>1</b>	<b>Introduction to Branding</b> Branding: Meaning and Definition, Features and Importance. Brand Planning, Brand elements, Steps of brand building process, Impact of brands in markets, society and business, Branding challenge and opportunities, Essential brand components, The importance of consumer perception and behavior in branding.	<b>15</b>
<b>2</b>	<b>Brand building</b> Meaning and Importance, Brand building Strategies, The impact of advertising in building brand equity, marketing communications and the brand building, Growing and sustaining brands, Process internal branding, New brand launches, rebranding. Types of branding, Branding in graphic design, Branding in the age of social media.	<b>15</b>

**Teaching Methodology**

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC

8. Discussion and Analysis of Case Studies / Case Problems

**Internship for Students if any:** Not Applicable

**Recommended Books and Journals**

1. “How to Launch a Brand”, Fabian Geyrhalter: Brandtro, 2016
2. “The Brand Gap”, Marty Neumeier: Pearson Education, 2005
3. “The Big Book of Marketing”, Anthony G. Bennett: McGraw-Hill Education, 2010
4. Product strategy and management, Michael baker and Susan Hart, Pearson Education, Second Edition.
5. Strategies Brand Management, Kevin Lane Keller, M. G. Rameswaram and Isaac Jacob, Pearson Education, Third Edition.
6. Managing India Brands – Concepts and Strategies, S Ramesh Kumar, 2001, Vikas Publications.
7. Building Brand Value: Five Steps of Building powerful Brands, M. G. Parameswaran, 2006, New Delhi: Tata McGraw Hill.
8. Branding, A reference guide to solving your toughest branding problems and strengthening your market position, B.Van Auken, 2007, Jaico Publishing House
9. Managing Indian Brands–Concepts and strategies, S Ramesh Kumar, 2001 Vikas Publications
10. Successful Branding, Prank K Chaudhary, University (India) Press Limited, Hydrabad, 2001.

**Class: M.Com (Sem-II)**  
**Subject: Service Marketing**

**Academic Year: 2023-2024**

<b>Name of the Program</b> M. Com. in Advanced Marketing			<b>Program Code</b>	<b>Name of the Department</b> Commerce		
<b>Class</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>No. of Lectures Per Week</b> <b>(Per Lecture = 60 Minutes)</b>	<b>Credits</b>	<b>Marks</b>
M.Com	II	MS576MJ	Service Marketing	5	4	100

**Course Objectives:**

1. To train the students in the concept of services and skills to compare between types of goods and types of services.
2. To familiarize students about how to design services mix with reference to product & price.
3. To make students aware about how to design services mix with reference to promotion and distribution.
4. To identify consumer perception and how to develop consumer trust, goodwill and loyalty.

**Course Outcomes:**

1. Students will be able to understand the fundamentals of service marketing and its distinct characteristics.
2. Students will analyse customer behaviour to create tailored service offerings
3. Students will be able to develop effective service marketing strategies aligned with organizational goals
4. Students will be able to implement service quality management and customer-centric processes
5. Students will integrate sustainability and ethical considerations in service marketing practices

<b>Unit No.</b>	<b>Unit Title and Contents</b>	<b>No. of Lectures in Clock Hour</b>
<b>1</b>	<b>Introduction to Services:</b> Meaning, Definition and Characteristics of Services, Types of Services, Core and Augmented Services, Difference between goods and Services, Relevance, changes and trends in the present growing service sector.	<b>15</b>
<b>2</b>	<b>Designing Suitable Services Marketing Mix Part-1:</b> Designing of Services Mix with reference to Product and Price: Service Development Strategies, The Service Delivery Process, Pricing of Services, Service Pricing Strategies	<b>15</b>
<b>3</b>	<b>Designing Suitable Services Marketing Mix Part-2</b> Designing The service Mix with reference to Promotion and Distribution: Developing the Services Communication Strategy, challenges associated with the development of the services communication strategy Managing the firms physical evidence, the development of servicescapes, Managing the senses when developing services capes, Defining and Measuring Service Quality	<b>15</b>
<b>4</b>	<b>Effective Management of Service Consumer:</b>	<b>15</b>

Managing Service Consumers, Managing Consumer Service Perceptions, Defining and Measuring Consumer Satisfaction. Customer Loyalty and Retentions	
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### **Teaching Methodology**

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Discussion and Analysis of Case Studies / Case Problems

**Internship for Students if any:** Not Applicable

### **Recommended Books and Journals**

1. Marketing Management, Arun Kumar, Rachana Sharma., Atlantic Publishers & Distributors, New Delhi.
2. Marketing Management, Amar Jyoti, Gennext Publishers, New Delhi.
3. Services Marketing Concepts Applications and Cases, M. K. Rampal and S.L. Gupta, Galgotia Publishing Co. New Delhi.
4. Services Marketing, S. M. Jha, Himalaya Publishing House, Delhi.
5. Services Marketing Text and Cases, Steve Baron and Kim Harris, MacMillian Business, London.
6. Selling the invisible, Harry Beckwith, Business Plus, Boston.
7. Services Marketing, Peter Mudie and Anjela Pierrie, Butterworth Heinemann, Great Britain.
8. Services Marketing: Concepts Strategies and Cases, K. Douglas Hoffman and John E.G. Bateson, Cengage Learning, USA.

Rayat Shikshan Sanstha's  
**Chandraroop Dakle Jain College of Commerce, Shrirampur Dist: Ahmednagar**  
**F.Y.B.Com Time Table (2023-24)**

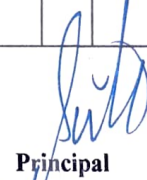
**Division: A**

S.N.	Time	Monday			Tuesday			Wednesday			Thursday			Friday			Saturday					
1	8.00 AM To 8.50 AM	MARK	YPS	23	MARK	YPS	23	MARK	YPS	23	COMP ENG	BBB	23	COMP ENG	BBB	23	COMP ENG	BBB	23			
		CPBE	CKT	3	CPBE	CKT	3	CPBE	CKT	3												
		BEE	KMA	24	BEE	KMA	24	BEE	KMA	24												
2	8.50 AM To 9.40 AM	FIN A/C	NVB	23	FIN A/C	NVB	23	FIN A/C	NVB	23	B.ECO	TBS	23	B.ECO	TBS	23	B.ECO	TBS	23			
3	9.40 AM To 10.30. AM	MAR	BGG	23	MAR	BGG	23	MAR	BGG	23	MATH	PAV	23	MATH	PAV	23	MATH	PAV	23			
											CCA	CYC	24	CCA	YVC	24	CCA	YVC	24			
	10.30 AM To 10.40 AM	<b>SHORT RECESS</b>																				
4	10.40 AM To 11.30 AM	FIN A/C	NVB	23	MAR	BGG	23	B.ECO	TBS	23	OSD	NVB	23	OSD	NVB	23	OSD	NVB	23			
											BANK	TBS	24	BANK	TBS	24	BANK	TBS	24			
											CO-OP	GPS	5	CO-OP	GPS	5	CO-OP	GPS	5			
5	11.30 AM To 12.20 PM	MARK	YPS	23	OSD	NVB	23	MATH	PAV	23							COMP ENG	BBB	10			
		CPBE	CKT	3	BANK	TBS	24															
		BEE	KMA	24	CO-OP	GPS	5				CCA	YVC	24									

  
**Chairman**

**Time Table Committee**



  
**Principal**  
**C.D. Jain College of Commerce,**  
**Shrirampur**

Rayat Shikshan Sanstha's  
**Chandraroop Dakle Jain College of Commerce, Shrirampur Dist: Ahmednagar**  
**F.Y.B.Com Time Table ( 2023-24 )**

**Division: B**

S.N.	Time	Monday			Tuesday			Wednesday			Thursday			Friday			Saturday		
		MARK	YPS	H	MARK	YPS	H	MARK	YPS	H			H			H			H
1	8.00 AM To 8.50 AM	MARK	YPS	23	MARK	YPS	23	MARK	YPS	23	MAR	BGG	24	MAR	BGG	24	MAR	BGG	24
		CPBE	CKT	3	CPBE	CKT	3	CPBE	CKT	3									
		BEE	KMA	24	BEE	KMA	24	BEE	KMA	24									
2	8.50 AM To 9.40 AM	B.ECO	TBS	24	B.ECO	TBS	24	B.ECO	TBS	24	FIN A/C	NVB	24	FIN A/C	NVB	24	FIN A/C	NVB	24
3	9.40 AM To 10.30. AM	COMP ENG	BBB	24	COMP ENG	BBB	24	COMP ENG	BBB	24	MATH	PAV	23	MATH	PAV	23	MATH	PAV	23
											CCA	YVC	24	CCA	YVC	24	CCA	YVC	24
	10.30 AM To 10.40 AM	<b>SHORT RECESS</b>																	
4	10.40 AM To 11.30 AM	B.ECO	TBS	24	MAR	BGG	24	FIN A/C	NVB	24	OSD	NVB	23	OSD	NVB	23	OSD	NVB	23
											BANK	TBS	24	BANK	TBS	24	BANK	TBS	24
											CO-OP	GPS	5	CO-OP	GPS	5	CO-OP	GPS	5
5	11.30 AM To 12.20 PM	MARK	YPS	23	OSD	NVB	23	MATH	PAV	23	COMP ENG	BBB	24						
		CPBE	CKT	3	BANK	TBS	24												
		BEE	KMA	24	CO-OP	GPS	5												



**Chairman**  
Time Table Committee





**C.D. Jain College of Commerce,**  
Shrirampur

Chandraroop Dake Jain College of Commerce, Shrirampur Dist: Ahmednagar  
F.Y.B.Com Time Table ( 2023-24 )

Division: C

S.N.	Time	Monday		H	Tuesday		H	Wednesday		H	Thursday		H	Friday		H	Saturday		H
1	8:00 AM To 8:50 AM	COMP ENG	BBB	6	COMP. ENG	BBB	6	COMP. ENG	BBB	6	B.ECO	TBS	6	B.ECO	TBS	6	B.ECO	TBS	6
2	8:50 AM To 9:40 AM	MARK	JPB	6	MARK	JPB	6	MARK	JPB	6	ADD ENG	BBB	6	ADD ENG	BBB	6	ADD ENG	BBB	6
3	9:40 AM To 10:30 AM	FIN A/C	SAA	6	FIN A/C	SAA	6	FIN A/C	SAA	6	MATH	YPS	6	MATH	YPS	6	MATH	YPS	6
											CCA	NAD	3	CCA	NAD	3	CCA	NAD	3
	10:30 AM To 10:40 PM	SHORT RECESS																	
4	10:40 AM To 11:30 AM	OSD	JPB	6	OSD	JPB	6	OSD	JPB	6	ADD ENG	BBB	6	MARK	JPB	6	FIN A/C	SAA	6
5	11:30 AM To 12:20 PM	COMP ENG	BBB	6	B.ECO	TBS	6	MATH	YPS	6							OSD	JPB	6
								CCA	NAD	3									

  
Chairman

Time Table Committee



  
Principal

C.D. Jain College of Commerce,



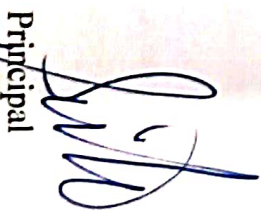
**RAYAT SHIKSHAN SANSTHA'S**  
**C.D.JAIN COLLEGE OF COMMERCE, SHRIRAMPUR**  
**BBA(CA) Practical Batch Time Table 2023-24**

Time	Class	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
2.30pm To	FYBBACA	Batch-I	Batch-II	Batch-III Batch-IV	Batch-IV	Batch-I Batch-III	Batch-II
	SYBBACA	Batch-II	Batch-I Batch-III	Batch-II	Batch-IV	Batch-I	Batch-III Batch-IV
4.30pm	TYBBACA	Batch-III Batch-IV	Batch-II	Batch-I	Batch-III Batch-IV	Batch-I	Batch-II

Sr.No	Class	Batch-I	Batch-II	Batch-III	Batch-IV
1	FYBBACA	235101-235120	235121-235140	235141-235160	235161-235188
2	SYBBACA	235201-235220	235221-235240	235241-235260	235261-235280
3	TYBBACA	235301-235316	235317-235332	235333-235348	235349-235365

  
HOD -

BBACA Department

  
Principal

C.D.Jain college of Commerce Shrirampur

Report Session Session 3  
 C. D. Jain College of Commerce, Srirangpur  
 Time Table A. Y. 2023-24

BBACD-1, II, III

Sem-1 III, V

Time	Class	Months	Tuesday	Wednesday	Thursday	Friday	Saturday
11:30-12:30	BBACD-1	Principle of Mgmt	Principle of Mgmt	Bus. Comm	Bus. Comm	Principle of Mgmt	Principle of Mgmt
	BBACD-1	Software Engg.	PHP	Data Structure	Bus. Data	Bus. Data	Data Structure
	BBACD-1	OS/NT	Cyber Security	Python	Cyber Security	Cyber Security	Project
12:30-1:30	BBACD-1	Bus. Comm	Bus. Comm	Bus. Stat	Bus. Stat	Bus. Stat	Bus. Stat
	BBACD-1	PHP	Digital Marketing	Digital Marketing	Software Engg.	Data Structure	Digital Marketing
	BBACD-1	Cur. Java	Python	Cyber Security	Python	OS/NT	Project
2:30-3:30	BBACD-1	C Language	DBMS	C Language	DBMS	C Language	DBMS
	BBACD-1	Big Data	Data Structure	PHP	Digital Marketing	Software Engg.	Software Engg.
	BBACD-1	Python	OS/NT	Cur. Java	OS/NT	Cur. Java	Project
3:30-4:30	BBACD-1	Art/In (P/9)	Art/In (P/9)	DBMS	C Language		
	BBACD-1			Big Data	Art/In Environment	PHP	Art/In Environment
	BBACD-1	Art/In (O/D)	Art/In (O/D)		Cur. Java		Project
4:30-5:30	BBACD-1			Big Data	Art/In Environment	PHP	Art/In Environment
	BBACD-1				Cur. Java		Project
	BBACD-1						
C Language	Prof. Shivanee S.S.		Big Data	Prof. Nagesh A.D.		Cur. Java	Prof. Nagesh S.P.
	Prof. Ganesh J.	Software Engg.	Software Engg.	Prof. Chaitanya Y.V.	Python		Prof. Ganesh K.D.
	Prof. Anand S.S.	Data Structure	Data Structure	Prof. Shivanee S.S.	OS/NT		Prof. Nagesh A.D.
Python	Prof. Anand S.S.	PHP	PHP	Prof. Ganesh K.D.	Cyber Security		Prof. Chaitanya Y.V.
	Prof. Shivanee S.S.	Digital Marketing	Digital Marketing	Prof. Nagesh S.P.	Art/In (O/D)		Prof. Shivanee S.S.
	Prof. Ganesh J.	Art/In Environment	Art/In Environment	Prof. Nagesh S.P.	Project		Art/In

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Computer Department

Principal

C. D. Jain College of Commerce, Srirangpur

558 (B) I  
 240-23  
 558 (B) II  
 240-24  
 558 (B) III  
 240-25

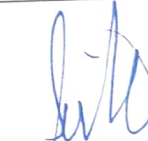
Rayat Shikshan Sanstha's  
C.D.J. College of Commerce, Shrirampur, Dist: Ahmednagar  
M.Com. II SEMESTER IV :- Time Table ( 2023-24 )

JR.College Building HALL NO. 3

Division: A							
Sr. No.	Time	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	8.00 AM TO 8.50 AM	Capital Market and Financial Services	Capital Market and Financial Services	Capital Market and Financial Services	Project Work	Project Work	Recent Advances in Accounting, Taxation, Taxation and Auditing
		KSV	KSV	KSV	KMA	KMA	DKR
2	8.50 AM TO 9:40 AM	Industrial Economic Environment	Industrial Economic Environment	Industrial Economic Environment	Capital Market and Financial Services	Capital Market and Financial Services	Lab. Work
		SBS	SBS	SBS	KSV	KSV	
3	9.40 AM TO 10.30 AM	Project Work	Industrial Economic Environment	Project Work	Recent Advances in Accounting, Taxation, Taxation and Auditing	Recent Advances in Accounting, Taxation, Taxation and Auditing	Recent Advances in Accounting, Taxation, Taxation and Auditing
		KMA	SBS	KMA	DKR	DKR	DKR
<b>SHORT RECESS</b>							
4	10.30 AM TO 10.40 AM						
		Lab. Work	Lab. Work	Industrial Economic Environment	Project Work	Recent Advances in Accounting, Taxation, Taxation and Auditing	Lab. Work
				SBS	KMA	DKR	

  
Chairman

Time Table Committee



Principal  
C.D. Jain College of Commerce,  
Shrirampur

Rayat Shikshan Sanstha's  
C.D.Jain. College of Commerce, Shrirampur, Dist: Ahmednagar  
M.Com. I SEMESTER II :- Time Table ( 2023-24 )

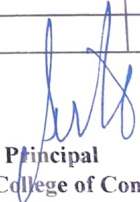
JR.College Building HALL NO. 2

Division: A

Sr. No.	Time	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	8.00 AM TO 9.00 AM	Business Tax Assesment And Planning	Business Tax Assesment And Planning	Business Tax Assesment And Planning	Strategic Management	Strategic Management	Strategic Management
		NVB	NVB	NVB	YPS	YPS	YPS
2	9.00 AM to 10.00 AM	Specialised Areas in Accounting	Specialised Areas in Accounting	Specialised Areas in Accounting	Indirect Tax	Indirect Tax	Project
		PAV	PAV	PAV	NSA	NSA	KMA
3	10.00 AM TO 11.00 AM	Financial Analysis and Control	Financial Analysis and Control	Financial Analysis and Control	Business Tax Assesment And Planning	Project	Project
		GPS	GPS	GPS	NVB	KMA	KMA
	11.00 AM TO 11.15 AM	<b>SHORT RECESS</b>					
4	11.15 AM TO 12.15 PM	Project	Specialised Areas in Accounting	Project	Financial Ananlysis and Control	Strategic Management	Specialised Areas in Accounting
		KMA	PAV	KMA	GPS	YPS	PAV
5	12.15 PM TO 1.15 PM	Strategic Mamagement			Business Tax Assesment And Planning		Financial Ananlysis and Control
		YPS			NVB		GPS

  
Chairman

Time Table Committee

  
Principal  
C.D. Jain College of Commerce,  
Shrirampur




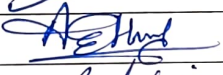
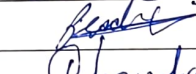

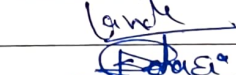


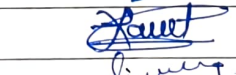
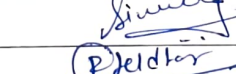
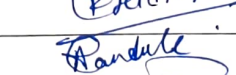
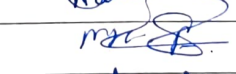
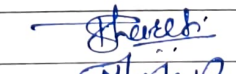


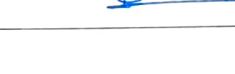
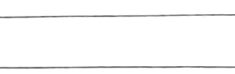
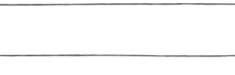
प्रथम सत्र - बैठक

दि. 31/10/2023

आज सोमवार दि. 31/10/2023 रोजी महाविद्यालयाने प्रथम सत्र बैठक सन 2023-24 करीता बैठक आयोजित केली.

सर्व बैठकीस सहकारी प्राध्यापक व प्रशासकीय सेवक उपस्थित

नाव सही

- |                                |   |
|--------------------------------|---|
| 1) प्रा. नागपुरे वी. वी.       |    |
| 2) प्रा. रुनाश व. देशमुख       |    |
| 3) दातीर कैलास रघुनाथ          |    |
| 4) शेख अबीद अब्दुल             |   |
| 5) यादव प्रादिप शारदाप्रसाद    |  |
| 6) योगीराज चुडात्रे            |  |
| 7) रोहिदास लोंडे               |  |
| 8) चौबरी कैलास तुकाराम         |  |
| 9) शेळके वी. ए.                |  |
| 10) वी. एम. धावले              |  |
| 11) राकत एस. एन.               |  |
| 12) चुग मधु. के.               |  |
| 13) जाधव पी. वी.               |  |
| 14) पांडुरे. ए. व्ही           |  |
| 15) प्रा. डॉ. सौ. गुजर पी. एस. |  |
| 16) प्रा. डॉ. तनपुरे वी. एस.   |  |
| 17) प्रा. डॉ. सौ. धोळप एम. ड.  |  |
| 18) प्रा. आवसार बी. एस.        |  |
| 19) प्रा. धोडके वी. जी.        |  |

आज दि.नांक 30-10-2023 रोजी महाविद्यालयात कथं संस्था सभापतीची बैठक सकाळी 10-30 वा. बैठक उघाये. जितकेही सदस्य बैठकीस सहकारी प्राध्यापक व प्रशासकिये येऊन उपस्थित.

नाम	सदस्य
1) डॉ. सत्यद. एस. श्री.	
2)	
3) सस. वाय. देशमुख -	
4) घावणे जी. राम.	
5) प्रा. नागपुरे व्ही. व्ही.	
6) साधु जी. राम.	
7) सस. ए. ए. ए.	
8) प्रा. घोडके व्ही. जी.	
9) साठवे जी. एम.	
10) शंकर एस एन	
11) पांडुरे ए. व्ही.	
12) प्रा. डॉ. सौ. घाणप 44. ए.	
13) प्रा. कु. नाथव पुनावालासाहेब	
14) प्रा. डॉ. सौ. गुजर पी. एस.	
15) प्रा. दाहारे क आर	
16) प्रा. जाडे आर. डी	
17) श्री. प्रभदे ए. ए. क.	

# बैंक

आज दि. 22/09/2023 रोजी महाविद्यालयाने नॅक मूल्यांकनाबाबत बँक समोर्जित केली. बँककिस उपस्थित सदस्य

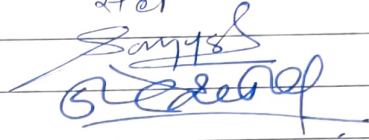
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नाव

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सही

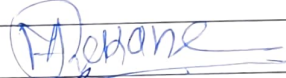


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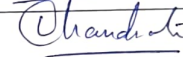
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प्रा. नागपुर व्ही. व्ही.

योगीराज विश्वनाथ चंद्राणे.







माधव प्रदीप एस.

दातीर के आर

-गोखरी के. व्ही.

श्री. गुंजाव एस. व्ही.

डॉ. तनपुर व्ही. एस.

कु. जाधव पी. व्ही.

कु. राकत एस. एन.

डॉ. पांडुरे ए. व्ही.

डॉ. सौ. गुजर जी. एस.

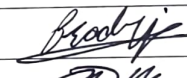
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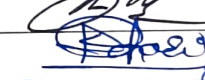
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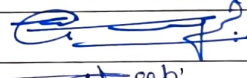
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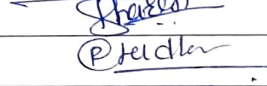
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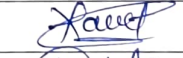
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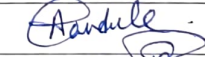


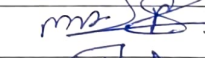




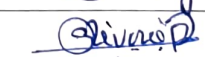


















# लौकिक

दि. 09/03/2024

आज दि. 09/03/2024 रोजी महाविद्यालयाने AA संदर्भित  
मिटींग आयोजित केली आहे. तरी मिटींग साठी सदस्य.

नाव

सदस्य

- 1) प्राचार्य डॉ. सुहास निंबाळकर
- 2) प्रा. सुभाष देशमुख.
- 3) प्रा. डॉ. केकाणे एम.ए.
- 4) डॉ. धंगाले एस.डी
- 5) प्रा. कुलकर्णी एस. व्ही
- 6) प्रा. नागपूर व्ही.बी
- 7) प्रा. चंद्रासे वाघ. व्ही.
- 8) प्रा. छोडके की.जी.
- 9) प्रा. थाडव पी.एस.
- 10) प्रा. दानरि के. आर.
- 11) प्रा. चौधरी के.डी
- 12) प्रा. शंभू म. म
- 13) प्रा. धावणे पी. एम.
- 14) प्रा. शंकर एस. एन.
- 15) प्रा. पेरणे एस. व्ही.
- 16) प्रा. डॉ. वीमप एम.ए.
- 17) प्रा. डॉ. पांडुरे. ए. व्ही
- 18) प्रा. डॉ. सा. गुजर पी. एस.
- 19) प्रा. डॉ. ननपुरे बी. एस.

इ.एस.डी

Dr. Chandrak

Dr. K.

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Dr. K.



आज दिनांक 12.8.2024 रोजी महाविद्यालयाने लॉक आंदोलित केली 242 वे. 66 वीस 3 पार्षद संपन्न वे. 66 वीस  
 वे. 66 वीस 3 पार्षद संपन्न वे. 66 वीस  
 वे. 66 वीस 3 पार्षद संपन्न वे. 66 वीस

नाव

सही

- 1) प्रा. डॉ. सधाद एस. वी.
- 2) प्रा. देशमुख एस. वाय.
- 3) डॉ. केकाणे एम. ए.
- 4) प्रा. चंडाणे वाय. व्ही.
- 5) प्रा. नागपूर व्ही. वी.
- 6) प्रा. कुलकर्णी एस. व्ही.
- 7) प्रा. छोडके वी. जी.
- 8) प्रा. चौधरी के. टी.
- 9) श्री. बोकडे D. B.
- 10) श्री. भाकरे K. A.
- 11) श्री. गुंजाळ एस. व्ही.
- 12) माळगे ए. डी.
- 13) श्री. परबे एस. के.
- 14) श्री. नववडे वी. एफ.
- 15) प्रा. माधव पी. रश्मि.
- 16) प्रा. दगोड के. डार
- 17) प्रा. शेख. स. स.
- 18) जे. एस. जी. घंगाणे.
- 19) एच. वी. पेणे
- 20) डॉ. पांडुरंग स. व्ही.
- 21) डॉ. तनपुर वी. एस.
- 22) प्रा. जाधव पी. वी.
- 23) प्रा. भावसार वी. मस्त.
- 24) प्रा. देशपांडे एस. पी.
- 25) प्रा. शंकर एस. एन.
- 26) प्रा. डॉ. डॉ. घांगरे एस. ड.
- 27) प्रा. डॉ. सौ. गुजर पी. एस.

Sanyal

Chandane

Meydane

Chandane

Shan

Kulkarni

Chodke

Chaudhari

Bokde

Bhaker

Gunjale

Malge

Navade

Madhav

Dagode

Shankar

Jesani

Peene

Pandurang

Tanpur

Jadhav

Bhavsar

Deshpande

Shankar

Meydane

Sau

Gujar

दि. 22.8.2024

वृद्ध

आज दिनांक 22.8.2024 रोजी टी.वा.व.व.काँग्रेस पुरीचे संदर्भात वृद्ध उपायोजन केली. वर्यकीस 34 वर्यक सहन

संख्या

संख्या

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प्रा. नारायण व्ही. व्ही.

Pran

6)

प्रा. शंकर. श. श.

Shankar

7)

प्रा. चौधरी के. ही

Chaudhary

8)

सा. घोडके बी. जी

Ghodke

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श्री. सचपद ए. के.

Sachpad

10)

दलीप के डाट

Dalip

11)

गुंजाव एस. व्ही.

Gujav

12)

श्री. रोकडे D.B.

Rokde

13)

जं. एस. जी. घांठे.

J. S. G.

14)

साविका बी. पवण

Savika

15)

सावळी एन. राकत

Savli

16)

गोपाल पुना लासाठे

Gopal

17)

पथजे एस. के.

Pathje

दि. 30-6-2024

आज दिनांक 30.8.2024 रोजी द्वितीय स्तर समालोचनी  
 वंद्य आमोजित केली वेंकपीर उपासित सदस्य  
 उक्त-समाप्ती 99.30 वजरा

नाम	सही
1) P.M. Dhavane	
2) श्री. महाडदेव भा. कि.	Baleh..
3) प्रा. घोडके वी.जी.	BR to
4) प्रा. शर्मा पु.डी.	Bite.
5) प्रा. पवार.डी.ए	Hawa.
6) Jugawashi S.R	Jugawashi
7) श्री. रोडडे D.B.	Roh
8) श्री ताकडे एन.एल	Nal.
9) माधव पु. एस.	Pradiff
10) दातीद के जाट	Pradiff
11) कुलकर्णी हस्त.वी.	Kul
12) नागपुर वी.वी.	Nag
13) श्री मांडे वी.डी	Man
14) श्री राऊत पी.वी.	RC
15) डॉ. संतोष वंगणे	San
16) सुभाष देवामुख	
17) आक्का बी. पेवणे	Beeark
18) शाबळी एन. राऊत	Shab
19) प्रा.डॉ.प्रा. घोडके एम.ए.	Pradiff
20) प्रा.डॉ. श्री गुजर पी. एस.	Pradiff
21) प्रा. वडके पु.सी.	Pradiff
22) शंकर शि.जे.	TS
23) श्रीमती मते जे. आर	mate
24) प्रा. वेशपाडे एस.पी.	Shimmi P
25) सा. जाधव पी.वी.	Pradiff
26) प्रा. डॉ. पांडुरे ए. व्ही	Randhu
27) प्रा. धोंगडे वी. सी.	Pradiff
28) प्रा. थोरान एन. डी.	Pradiff
29) प्रा. भावसाह वी. एस.	Pradiff
30) प्रा. शंकर. एस.	Pradiff

२ सांचे

उ1) Name S.D






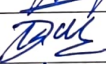
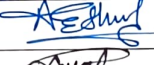
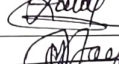
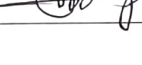
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प्रांती संघात वेंकड आयोजन केली वेंकड कोम  
उपस्थित राहण.

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- 1]
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- 4] डॉ. एस. डी. धंगळे
- 5] नागपुर वी. वी
- 6] कुलकर्णी हस. वी.
- 7] धावण प्रि. एम
- 8] चौधरी के. टी
- 9] यादव प्रि. एम.
- 10] वागीच के आठ
- 11] शंभू - स. स.
- 12] शंभू एम एन
- 13] प्र. डॉ. को. गोमप एम. ए
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Rayat Shikshan Sanstha's  
**CHANDRAROOP DAKLE JAIN COLLEGE OF COMMERCE,**  
**SHRIRAMPUR**  
**DEPARTMENTAL ACADEMIC CALENDAR : 2023-24**



S.N.	Meeting / Programme Details	Date
<b>June 2023</b>		
1.	Admission Committee Meeting	15.06.2023
2.	Time Table Committee Meeting	23.06. 2023
3.	Workload Distribution, Syllabus Distribution, Teaching Plan	25.06. 2023
4.	Staff Academy Meeting for Academic Planning, Lesson Notes & Register Distribution	27.06. 2023
5.	Induction Programme	28.06. 2023
6.	Monthly Review Meeting	30.06. 2023
<b>July 2023</b>		
1.	Submission of Requirement to Library & Result Analysis	02.07. 2023
2.	Extra –Curricular Activities	15.07. 2023
3.	Monthly Review Meeting and Teacher Guardian Scheme Planning	30.07. 2023
<b>August 2023</b>		
1.	Planning for Activities & Events for Students	01.08. 2023
2.	Study tour, Field work, Project work, Internship	12.08. 2023
3.	Formation of Student Council	17.08. 2023
4.	Monthly Review Meeting	31.08.2023
<b>September 2023</b>		
1.	Collection of Feedback form from students & it's analysis, Submission of Action Taken Report	03.09. 2023
2.	Karmaveer Birth Anniversary Programmes, Avishkar Competition	22.09. 2023
3.	Karmaveer Bhaurao Patil State Level Elocution Competition	23.09. 2023
4.	Monthly Review Meeting & Internal, Practical Exam	29.09. 2023
<b>October 2023</b>		
1.	Examination Committee Meeting	01.10. 2023
2.	Checking Teachers Dairy & Syllabus Planning	15.10. 2023
3.	First Semester Internal & Practical Marks Submission & completion of syllabus and First Semester Completion report to Principal	25.10. 2023


<b>November 2023</b>		
1.	Second Term Commencement Staff Meeting	23.11. 2023
2.	Checking Teachers Dairy and syllabus completion of PG classes	27.11. 2023
3.	Second Semester Time Table, Syllabus Distribution, Workload Distribution Meeting	30.11. 2023
<b>December 2023</b>		
1.	Conducting Test, Tutorials	03.12. 2023
2.	NSS Special Winter Camp	08.12. 2023
3.	Subject related Seminars and Workshop organization	20.12. 2023
4.	Monthly Review Meeting & Regarding Teacher-Guardian Scheme Review	31.12. 2023
<b>January 2024</b>		
1.	Organization of Guest / Expert lecture series	01.01. 2024
2.	Study tour, Field work, Project work, Internship	12.01. 2024
3.	Monthly Review Meeting	31.01. 2024
<b>February 2024</b>		
1.	Regarding Days Celebration	01.02. 2024
2.	Annual Prize Distribution Programme	12.02. 2024
3.	Regarding Term End & Practical Examination	25.02. 2024
4.	Monthly Review Meeting	28.02. 2024
<b>March 2024</b>		
1.	Checking Teachers Dairy	02.03. 2024
2.	Revision of syllabus	15.03. 2024
3.	Internal Marks submission	30.03. 2024
4.	Collection of Feedback from students	31.03. 2024
<b>April 2024</b>		
1.	Checking Teachers Dairy and syllabus completion of PG classes	02.04. 2024
2.	Second Semester Internal & Practical Marks Submission & completion of syllabus and Second Semester Completion report to Principal	10.04. 2024
3.	Regarding forming Admission Committee 2024-25 & Monthly Review Meeting	30.04. 2024

Rayat Shikshan Sanstha's  
CHANDRAROOP DAKLE JAIN COLLEGE OF COMMERCE, SHRIRAMPUR

Month wise Academic Calendar : 2023-24

S.N.	Month	Working Days	Teaching Days
1	June	15	12
2	July	26	25
3	August	25	24
4	September	24	23
5	October	25	24
6	November	9	00
7	December	24	23
8	January	26	25
9	February	23	23
10	March	23	22
11	April	23	08
<b>Total</b>		<b>243</b>	<b>209</b>



  
**I/C Principal**  
C.D.Jain College of Commerce  
Shrirampur, Mednagar



रयत शिक्षण संस्थेचे,  
सी.डी.जैन कॉलेज ऑफ कॉमर्स, श्रीरामपूर.  
सूचना (परीक्षा विभाग)  
एफ.वाय.बीबीए (सीए) (२०१९ क्रेडिट पॅटर्न)  
परीक्षा मार्च/एप्रिल २०२४

दि.१०/०२/२०२४

एफ.वाय.बीबीए (सीए) (२०१९ क्रेडिट पॅटर्न) या वर्गातील सर्व विद्यार्थ्यांना सूचित करण्यात येते की, सावित्रीबाई फुले पुणे विद्यापीठाने मार्च/एप्रिल २०२४ साठी परीक्षा फॉर्म भरण्याच्या तारखा जाहीर केलेल्या आहेत.

ऑनलाईन भरलेला परीक्षा फॉर्म कार्यालयात श्री. गुंजाळ एस.व्ही. यांचेकडून तपासून घेताना एफ.वाय.बीबीए(सीए) विद्यार्थ्यांनी ऑक्टो.२०२३चे ऑनलाईन गुणपत्रकाची छायांकित प्रत (झेरोक्स) जोडणे अनिवार्य आहे. तसेच ऑनलाईन परीक्षा फॉर्म भरल्यानंतर विद्यार्थ्यांनी परीक्षा फॉर्मवर प्रिंट झालेले आपले नाव, मोबाईल नंबर, आधार नंबर, ईलिजीबीलिटी नंबर, ABC आयडी, ईमेल आयडी, विषय व स्वतःची स्वाक्षरी हे बारकार्डने स्वतः पडताळणी करून पहावे. सदर परीक्षा फॉर्मवर खालील यादीतील वर्गानुसार प्राध्यापकांच्या सहया घेणे आवश्यक आहे.

अ.नं.	वर्ग	प्राध्यापकाचे नाव
१	एफ.वाय.बीबीए(सीए)	प्रा. नाबगे ए.डी.

वरील प्राध्यापकाची स्वाक्षरी घेतल्यानंतर कार्यालयात श्री. गुंजाळ एस.व्ही. यांच्याकडून तो फॉर्म तपासून घेऊन कॅश विभागात श्री. रोकडे डी.बी. यांच्याकडे जमा करावा. ज्या विद्यार्थ्यांकडे गुणपत्रकाची छायांकित प्रत नसेल अशा विद्यार्थ्यांचा फॉर्म तपासला जाणार नाही.

परीक्षा फॉर्म विलंबशुल्कारहीत (Without Late Fee) २०/०२/२०२४ व विलंब शुल्कासहित (With Late Fee) अतिरिक्त रु. १५०/- दि. २२/०२/२०२४ अखेर स्वीकारले जातील. विहित मुदतीत परीक्षा फॉर्म न भरणा-या विद्यार्थ्यांच्या होणा-या शैक्षणिक नुकसानीस महाविद्यालय जबाबदार राहणार नाही. याची सर्व परीक्षार्थी विद्यार्थ्यांनी नोंद घ्यावी.


नियमित परीक्षा फॉर्म भरण्याचे वेळापत्रक

अ.नं.	वर्ग	वार	दिनांक
१	एफ.वाय.बीबीए(सीए)	सोमवार	१२/०२/२०२४

टिप:१. विद्यार्थ्यांनी दिलेल्या मुदतीत सकाळी १०.३० ते दु.१.३० यावेळेतच परीक्षा फॉर्म कॅश विभागात जमा करावेत.

  
महाविद्यालय परीक्षा अधिकारी



  
प्र. प्राचार्य  
सी.डी.जैन कॉलेज ऑफ कॉमर्स,  
श्रीरामपूर

**SAVITRIBAI PHULE PUNE UNIVERSITY**  
**C.D. JAIN COLLEGE OF COMMERCE,**  
**SHRIRAMPUR**

**First Year Bachelor of Business Administration**  
**(Computer Application)(PAT.2019)**

**Examination of Mar. /Apr. 2024**

**(Under Faculty of COMMERCE AND MANAGEMENT: A)COMMERCE)**

**INSTRUCTIONS FOR CANDIDATES**

- Candidates are required to be present at the examination centre, THIRTY MINUTES before the stipulated time.
- Candidates are forbidden from taking any material into the examination hall that can be treated as a malpractice.
- Candidates are requested to see the Notice Board at their center of examination regularly for changes if any that may be notified later in the program.
- No request shall be granted for change in time or date for the University Examination on any ground.
- Candidates are requested to note the Day, Date and Time of Paper.
- Candidates are permitted to use stencils at the time of examination.
- The exchanges of side-rules, drawing instruments of other materials used in the examination hall is not permitted at the time of examination. Candidates must bring their own instruments and will not be allowed to borrow from each other under any circumstances.
- Use of non-programmable battery operated electronic pocket size Calculator is allowed. The exchange of Calculators is not allowed. Electronics Devices including mobile are not allowed at the time of examination.
- The written examination will be conducted in the following order.



(First Year Bachelor of Business Administration  
(Computer Application) (2019 PAT.)

SEMESTER - I


Time:-10.00 AM To 12.30 PM

Day & Date	Paper Code	Subject
Friday 12-04-2024	CA-101	BUSINESS COMMUNICATION
Saturday 13-04-2024	CA-102	PRINCIPLE OF MANAGEMENT
Monday 15-04-2024	CA-103	C LANGUAGE
Tuesday 16-04-2024	CA-104	DATABASE MANAGEMENT SYSTEM
Thursday 18-04-2024	CA-105	STATISTICS


SEMESTER - II

Time:-2.00 PM To 4.30 PM

Day & Date	Paper Code	Subject
Friday 12-04-2024	CA-201	ORGANIZATION BEHAVIOR & HUMAN RESOURCE MANAGEMENT
Saturday 13-04-2024	CA-202	FINANCIAL ACCOUNTING
Monday 15-04-2024	CA-203	BUSINESS MATHEMATICS
Tuesday 16-04-2024	CA-204	RELATIONAL DATABASE
Thursday 18-04-2024	CA-205	WEB TECHNOLOGY HTML-JS-CSS

  
College Examination Officer



  
Principal  
C.D.Jain College of Commerce,  
Shrirampur

Mar./Apr.2024

Page 2 of 2

**SAVITRIBAI PHULE PUNE UNIVERSITY**  
**C.D.JAIN COLLEGE OF COMMERCE,**  
**SHRIRAMPUR**

**First Year Bachelor of Commerce (2019 Pattern)**

**Examination of Mar. /Apr. 2024**

**(Under Faculty of COMMERCE AND MANAGEMENT : A)COMMERCE)**

**INSTRUCTIONS FOR CANDIDATES**

- Candidates are required to be present at the examination centre, THIRTY MINUTES before the stipulated time.
- Candidates are forbidden from taking any material into the examination hall that can be treated as a malpractice.
- Candidates are requested to see the Notice Board at their center of examination regularly for changes if any that may be notified later in the program.
- No request shall be granted for change in time or date for the University Examination on any ground.
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- Use of non-programmable battery operated electronic pocket size Calculator is allowed. The exchange of Calculators is not allowed. Electronics Devices including mobile are not allowed at the time of examination.
- The written examination will be conducted in the following order.

Mar./Apr. 2024



**BACHELOR OF COMMERCE (2019)**

SEMESTER - II

Time: - 10.00 AM To 12.30 PM

Day & Date	Paper Code	Subject
Friday 12-04-2024	121	COMPULSORY ENGLISH- II
Saturday 13-04-2024	122	FINANCIAL ACCOUNTING- II
Monday 15-04-2024	123	BUSINESS ECONOMICS- II
Tuesday 16-04-2024	124A	BUSINESS MATHEMATICS AND STATISTICS-II
	124B	COMPUTER CONCEPTS AND APPLICATION- II
Thursday 18-04-2024	125A	ORGANIZATION SKILL DEVELOPMENT - II
	125B	BANKING AND FINANCE – II
	125E	COOPERATION – II
Friday 19-04-2024	126C	MARKETING & SALESMANSHIP - II
	126D	CONSUMER PROTECTION & BUSINESS ETHICS - II
	126E	BUSINESS ENVIRONMENT & ENTERPRENEURSHIP - II
Saturday 20-04-2024	127A	ADDITIONAL ENGLISH - II
	127B	MARATHI - II



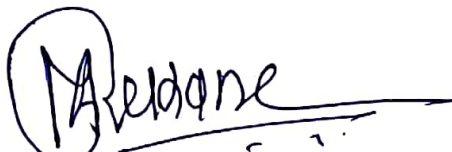
Mar./Apr. 2024

**First Year Bachelor of Commerce  
(2019Pattern) - 2024**


SEMESTER - I

Time:-2.00 PM To 4.30 PM

Day & Date	Paper Code	Subject
Friday 12-04-2024	111	COMPULSORY ENGLISH - I
Saturday 13-04-2024	112	FINANCIAL ACCOUNTING - I
Monday 15-04-2024	113	BUSINESS ECONOMICS - I
Tuesday 16-04-2024	114A	BUSINESS MATHEMATICS AND STATISTICS - I
	114B	COMPUTER CONCEPTS AND APPLICATION - I
Thursday 18-04-2024	115A	ORGANIZATION SKILL DEVELOPMENT - I
	115B	BANKING AND FINANCE - I
	115E	COOPERATION - I
Friday 19-04-2024	116C	MARKETING AND SALESMANSHIP - I
	116D	CONSUMER PROTECTION AND BUSINESS ETHICS - I
	116E	BUSINESS ENVIRONMENT & ENTREPRENEURSHIP - I
Saturday 20-04-2024	117A	ADDITIONAL ENGLISH - I
	117B	MARATHI - I

  
College Examination Officer



  
Principal  
C.D.Jain College of Commerce,  
Shrirampur

Mar./Apr. 2024

Savitribai Phule University of Pune

**S.Y B.B.A. (CA) CBCS 2019 Credit Pattern**

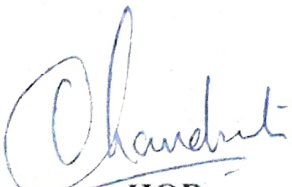
**Project Examinations Mar/April 2024(April-2024)**

**Semester IV**


Subject: CA-405 Software Project

College: 0034 C. D. JAIN COLLEGE OF COMMERCE, SHRIRAMPUR

Day & Date	Batch No	Time	Seat No.	Total
Saturday 20/04/2024	I	10.00 am to 01.00 pm	235201,235202,235203,235204, 235205,235206,235207,235208, 235209,235210,235211,235212, 235213,235214,235215,235216, 235217,235218,235219,235220.	20
	II	02.00 pm to 05.00 pm	235221,235222,235223,235224, 235225,235226,235227,235228, 235229,235230,235231,235232, 235233,235234, 235236, 235237, 235238,235239,235240.	20
Monday 22/04/2024	III	10.00 am to 01.00 pm	235241,235242,235243,235244, 235245,235246,235247,235248, 235249,235250,235251,235252, 235253,235254,235255,235256, 235257,235258,235259,235260.	20
	IV	02.00 pm to 05.00 pm	235261,235262,235263,235264, 235265,235266,235267,235268, 235269,235270,235271,235272, 235273,235274,235275,235276, 235277,235278,235279,235280.	20

  
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Savitribai Phule University of Pune

**S.Y B.B.A. (CA) CBCS 2019 Credit Pattern**

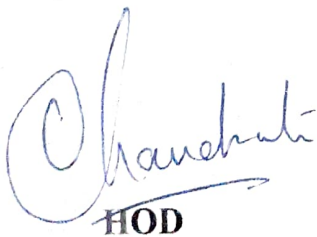
**Project Examinations Mar/April 2024(April-2024)**

Subject: **CA-405 Software Project**

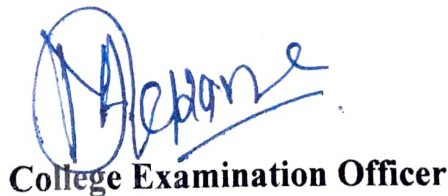
College: 0034 C. D. JAIN COLLEGE OF COMMERCE, SHRIRAMPUR

**Batch-I**

Sr. No	Roll No	Student Name
1	235201	AGHADE AKSHATA SAMBHAJI
2	235202	AHIRE SAKSHI RAKESH
3	235203	AMBHORE KIRTI SURESH
4	235204	ATTAR NILOFAR SHAFIQUE
5	235205	BANKAR SANIKA BALASAHEB
6	235206	BHARODKAR VAISHNAV NAMDEV
7	235207	BHOSALE TRUPTI JAGDISH
8	235208	BOBADE NIKHIL BHAUSAHEB
9	235209	CHARUDE ONKAR SUBHASH
10	235210	CHAVAN PRAGATI GANGADHAR
11	235211	DHORMARE OM GANGADHAR
12	235212	DOKHE POOJA RAVINDRA
13	235213	GADEKAR ROHIT SHRIRAM
14	235214	GADEKAR SAMRUDDHI DIPAK
15	235215	GAIKWAD HARSH SURESH
16	235216	GORANE TUSHAR BALASAHEB
17	235217	GUND KAVERI DINESH
18	235218	HARALE GAURI BHAUSAHEB
19	235219	ILAG SAMADHAN BALASAHEB
20	235220	INAMDAR DISHAN MANSUR

  
**HOD**

Computer Department

  
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Savitribai Phule University of Pune

**S.Y B.B.A. (CA) CBCS 2019 Credit Pattern**

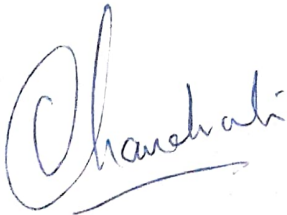
**Project Examinations Mar/April 2024(April-2024)**

Subject: **CA-405 Software Project**

College: 0034 C. D. JAIN COLLEGE OF COMMERCE, SHRIRAMPUR

**Batch-II**

Sr. No	Roll No	Student Name
21	235221	JOSHI AJIT ANIL
22	235222	JOSHI KAVITA BABASAHEB
23	235223	JOSHI SAHIL VITTHAL
24	235224	KADAM SAKSHI RADHAKISAN
25	235225	KAKADE HARSHAD NAGESH
26	235226	KALE KARTIK SACHIN
27	235227	KALE PRATIKSHA BHAGWAT
28	235228	KAMBLE BHAVESH PANDURANG
29	235229	KARWAL JAYASHRI SANTOSH
30	235230	KHANDARE SHUBHAM RAGHUNATH
31	235231	KOLSE ISHWARI RAJENDRA
32	235232	KULKARNI VAISHNAVI VIKAS
33	235233	KULKARNI YUGANDHARA GOVIND
34	235234	LABADE GAYATRI PRASHANT
35	235235	LABADE SHIVANI SUNIL
37	235237	LANDE ANIKET ARUN
38	235238	LOLAGE PRANAV GANESH
39	235239	MAGAR PRITI RAJENDRA
40	235240	MAGAR SAKSHI RAJENDRA



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Computer Department



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C. D. Jain College of Commerce,  
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Savitribai Phule University of Pune

**S.Y B.B.A. (CA) CBCS 2019 Credit Pattern**

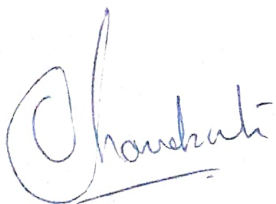
**Project Examinations Mar/April 2024(April-2024)**

Subject: **CA-405 Software Project**

College: 0034 C. D. JAIN COLLEGE OF COMMERCE, SHRIRAMPUR

**Batch-III**

Sr. No	Roll No	Student Name
41	235241	MALWADE NIKITA ANNASAHEB
42	235242	MANDAN KSHITIJ CHANDMAL
43	235243	MIRZA RAHIL AJIM
44	235244	MORE SARTHAK MADHAV
45	235245	NANNWARE ANIKET SANJAY
46	235246	NAWALE NIKITA NANASAHEB
47	235247	PARDESHI SAKSHI SANTOSH
48	235248	PATIL NEHA MAHENDRA
49	235249	PUROHIT ANJALI NILESH
50	235250	RAJPUT ANIKET RAGHVENDRA
51	235251	RANANAWARE RAHUL RAOSAHEB
52	235252	SADAVARTE GOPAL RAVINDRA
53	235253	SARODE SIDDHARTH RAVINDRA
54	235254	SAWAI SARTHAK KAILAS
55	235255	SHAIKH FIRDOS HARUN
56	235256	SHAIKH IMRAN MANSUR
57	235257	SHAIKH SAHIL MAHEMUD
58	235258	SHELKE RUTUJA SHARAD
59	235259	SHINDE ANKITA BHARAT
60	235260	SHINDE KOMAL SUBHASH

  
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Computer Department



College Examination Officer

  
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C. D. Jain College of Commerce,  
Shrirampur

Savitribai Phule University of Pune

**S.Y B.B.A. (CA) CBCS 2019 Credit Pattern**

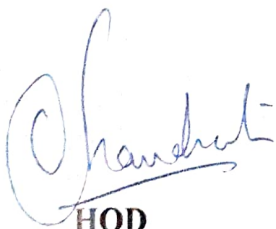
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Subject: **CA-405 Software Project**

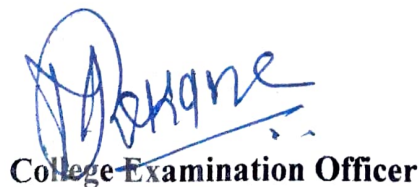
College: 0034 C. D. JAIN COLLEGE OF COMMERCE, SHRIRAMPUR

**Batch-IV**

Sr. No	Roll No	Student Name
61	235261	SHINDE SIDDHI SUNIL
62	235262	SHIRSATH SANCHETI BALASAHEB
63	235263	SOLANKI SURAJ NANDKISHOR
64	235264	SURUSE ABHISHEK VIKAS
65	235265	TARAGE MAHESH VILAS
66	235266	TUWAR VAISHNAVI SHARAD
67	235267	VETAL SWATI DNYANDEV
68	235268	WABALE ARPITA BAPUSAHEB
69	235269	WABALE NAYAN NILESH
70	235270	WAGH ADINATH VISHWANATH
71	235271	WAGH NIKHIL RAOSAHEB
72	235272	WAGH SAKSHI RAJENDRA
73	235273	WAGH SAYALI DILIP
74	235274	WALUNJ YADNYA YOGESH
75	235275	YADAV AMAN DEVNAYARAYAN
76	235276	YADAV KHUSHBOO RAJBAHADUR
77	235277	YADAV KHUSHI SURENDRA
78	235278	YADAV UTKARSH MANOJ
79	235279	ZAGADE ANIKET MAHADEV
80	235280	MANIYAR SALMAN AKIL

  
HOD

Computer Department

  
College Examination Officer

  
Principal

C. D. Jain College of Commerce,  
Shrirampur

Savitribai Phule University of Pune

**T.Y B.B.A. (CA) CBCS 2019 Credit Pattern**

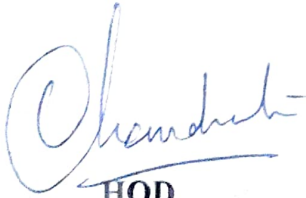
**Project Examinations Mar/April 2024(April 2024)**

**Semester VI**

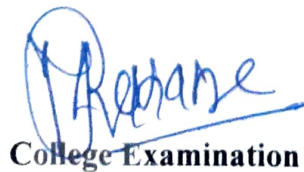
Subject: CA-605 Software Project

College: 0034 C. D. JAIN COLLEGE OF COMMERCE, SHRIRAMPUR

Day & Date	Batch No	Time	Roll No	Total
Monday 15/04/2024	I	10.00 am to 01.00 pm	235301,235302,235303,235304, 235305,235306,235307,235308, 235309,235310,235311,235312, 235313,235314,235315,235316, 235317,235318,235319,235320.	20
	II	02.00 pm to 05.00 pm	235321,235322,235323,235324, 235325,235326,235327,235328, 235329,235330,235331,235332, 235333,235334,235335,235336, 235337,235338,235339,235340.	20
Tuesday 16/04/2024	III	10.00 am to 01.00 pm	235341,235342,235343,235344, 235345,235346,235347,235348, 235349,235350,235351,235352, 235353,235354,235355,235356, 235357,235358,235359,235360, 235361,235362,235363,235364, 235365,235366	26

  
HOD

Computer Department

  
College Examination Officer

  
Principal

C. D. Jain College of Commerce,  
Shrirampur

Savitribai Phule University of Pune

**T.Y B.B.A. (CA) CBCS 2019 Credit Pattern**

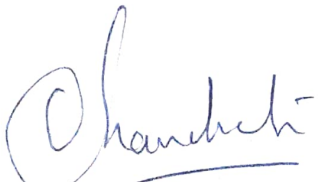
Project Examinations Mar/April 2024(April 2024)

Subject: CA-605 Project


College: 0034 C. D. JAIN COLLEGE OF COMMERCE, SHRIRAMPUR

**Batch-I**

Sr. No	Roll No	Student Name
1	235301	AGWAN KETAN HARISH
2	235302	AHER PRIYA MHALU
3	235303	BADADHE CHETAN BHAUSAHEB
4	235304	BANKAR OM SHARAD
5	235305	BANKAR PAYAL KISHOR
6	235306	BHAGAT PRATIKSHA SANDEEP
7	235307	BHAVAR DHANANJAY BABASAHEB
8	235308	BHAVSAR SAIRAJ PRASHANT
9	235309	BHAWSAR OMKAR RAVINDRA
10	235310	BHOSALE CHAITRALI SANJAY
11	235311	BHUKELE SIDDHANT ANIL
12	235312	CHAVAN KSHITIJ MAHESH
13	235313	DESHMUKH SANIYA JALIL
14	235314	DURDHDHAVLE DIVYA KAILAS
15	235315	GAIKWAD AKSHADA SANJAY
16	235316	GAIKWAD DIVYA DIPAK
17	235317	GAIKWAD SHRUTI SHIVAJI
18	235318	GARULE NIKITA MADHAV
19	235319	GHORPADE ABHISHEK BALASAHEB
20	235320	GHORPADE VISHAL CHANGDEV

  
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Computer Department

  
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C. D. Jain College of Commerce,  
Shrirampur

Savitribai Phule University of Pune

**T.Y B.B.A. (CA) CBCS 2019 Credit Pattern**

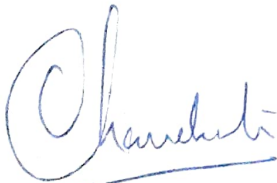
Project Examinations Mar/April 2024(April 2024)

Subject: CA-605 Project

College: 0034 C. D. JAIN COLLEGE OF COMMERCE, SHRIRAMPUR

**Batch-II**

Sr. No	Roll No	Student Name
21	235321	GIRME NIKITA ANIL
22	235322	GORE ANUSHKA SANDIP
23	235323	GUJRANI YASHASHREE JITENDRA
24	235324	HOLE PRATIKSHA KISHOR
25	235325	HURULE PRATHMESH KISHOR
26	235326	JADHAV ABHISHEK GIRIDHAR
27	235327	JADHAV SAKSHI SANTOSH
28	235328	KALE DIVYA SANJAY
29	235329	KAMBLE GANESH SANJAY
30	235330	KARWAL SHIVANI ANIL
31	235331	KHOSE VINAYAK RABHAJI
32	235332	KURHE KAUSHAL KAILAS
33	235333	LOLAGE GOPAL DNYANESHWAR
34	235334	MAGAR VAISHNAVI VIKAS
35	235335	MAHALE MEDHA ANIRUDDHA
36	235336	MAKHIJA BHAGYASHREE SHANKARLAL
37	235337	MAKHIJA DUSHANT SHANKARLAL
38	235338	MHOPARE RENUKA DEVENDRA
39	235339	MORE DIKSHA SANJAY
40	235340	NARANG MEHAK HARMAHENDRA



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Computer Department



**College Examination Officer**



**Principal**

C. D. Jain College of Commerce,  
Shrirampur

Savitribai Phule University of Pune

**T.Y B.B.A. (CA) CBCS 2019 Credit Pattern**

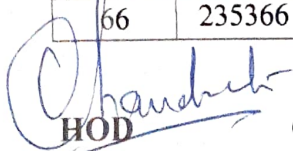
**Project Examinations Mar/April 2024(April 2024)**

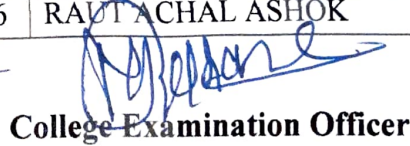
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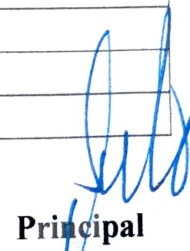
College: 0034 C. D. JAIN COLLEGE OF COMMERCE, SHRIRAMPUR

**Batch-III**

Sr. No	Seat No	Student Name
41	235341	PATIL RITIKA SUYOG
42	235342	PAWAR OMKAR BALU
43	235343	PAWAR OMKAR SANJAY
44	235344	PAWAR SAKSHI AVINASH
45	235345	SHAIKH FATEMA MATIN
46	235346	SHAIKH RIHAN MAHAMMADSHAFI
47	235347	SHELKE SANCHIT SHARAD
48	235348	SHINDE GAYATRI BHASKAR
49	235349	SONAR ONKAR SUSHIL
50	235350	TAMBE ANKITA BHAVRAO
51	235351	TAMBOLI MUSKAN YASIN
52	235352	TANPURE SAIPRASAD RAMESH
53	235353	TELORE GANESH BHASKAR
54	235354	TELORE PRASHANT KAILAS
55	235355	TELORE PRATIKSHA SUBHASH
56	235356	THORAT TUSHAR VIJAY
57	235357	THORAT VAISHNAVI VILAS
58	235358	TORNE STELLA SAMSON
59	235359	UGALE SUMIT BAPURAO
60	235360	VETAL SHRADDHA MAHENDRA
61	235361	YADAV ADARSH SURENDRA
62	235362	YADAV AKASH KALPNATH
63	235363	YADAV ARYAN VINOD
64	235364	YADAV SACHIN VINOD
65	235365	YESEKAR JAYASHRI RAJENDRA
66	235366	RAUT ACHAL ASHOK

  
HOD

  
College Examination Officer

  
Principal

Computer Department

C. D. Jain College of Commerce,  
Shrirampur

Rayat Shikshan Sanstha's,  
**C. D. Jain College of Commerce, Shrirampur**  
**T.Y.B.Com.(2019 Pattern) Semester V,VI & Backlog**  
**Practical Examination Schedule March/April 2024**

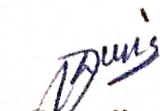
**Notice**

Date -04 /04/2024

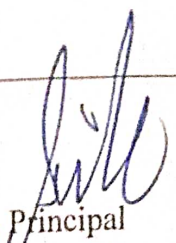
All T.Y.B.Com Students are informed that Savitribai Phule Pune University's March/April Practical Oral Examinations for T.Y.B.Com will be conducted as per the following schedule. It is compulsory for all the students to be present for the practical examination with ID Card, practical book and Internship Book .

S. N	Day & Date	Subject	Div.	Time	Roll No From...to...	Place
1	Monday 15/04/2024	Auditing and Taxation	A	8.00 am to 1.00 pm	233002 To 233093	Short Term Dept.
				1.30 pm to 6.00 pm	233095 To 233183	
2	Tuesday 16/04/2024	Auditing and Taxation	B	8.00 am to 1.00 pm	233185 To 233271	Short Term Dept.
				1.30 pm to 6.00 pm	233272 To 233312	
3	Thursday 18/04/2024	Auditing and Taxation	C	8.00 am to 1.00 pm	233001 To 233170	Short Term Dept.
				1.30 pm to 6.00 pm	233172 To 233310 provisional & Backlogs	

S. N	Day & Date	Subject	Time	Roll No From...to...	Place
1	Thursday 18/04/2024	Cost and Works Accounting II and III	8.00 am to 1.00 pm	233005 To 233176	IBPS Dept.
			1.30 pm to 6.00 pm	233180 To 233311	
		Banking and Finance II and III	8.00 am to 1.00 pm	233007 To 233179	Women Empowerment Cell
			1.30 pm to 6.00 pm	233181 To 233312	
		Business Administration II and III	8.00 am to 1.00 pm	233002 To 233250	Staff Room
		Business Entrepreneurship II and III	8.00 am to 1.00 pm	233004 To 233203	NCC Dept
			1.30 pm to 6.00 pm	233210 To 233303	
Marketing Management II	8.00 am to 1.00 pm	233001 To 233310	Old Principal Cabin		
Marketing Management III	1.30 pm to 6.00 pm	233001 To 233310			

  
Co-ordinator  
T.Y.B.Com. Practical Exam.

  
C.E.O

  
I/C, Principal  
C. D. Jain College of Commerce,  
Shrirampur



Rayat Shikshan Sanstha's  
**CHANDRAROOP DAKLE JAIN COLLEGE OF COMMERCE, SHRIRAMPUR**  
ACADEMIC YEAR: 2023-24  
**Department of Commerce**  
**NOTICE**

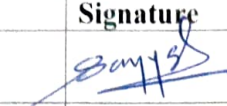



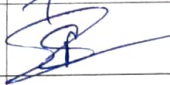



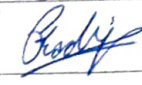



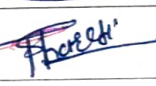
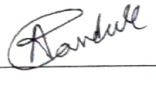
Date: 19/6/2023

All teachers of Department of Commerce are hereby informed that the departmental meeting is scheduled on 26/6/2023 at 11.30 a. m. in the Principal's Cabin. All should attend the meeting at the given hour.

  
I/C Principal

C.D.Jain College of Commerce  
Shrirampur, Dist. Ahmednagar

S.N	Name of the Teacher	Signature
1	Dr. Sadik Bashir Sayyed	
2	Mr. Subhas Yashwant Deshmukh	
3	Prof. Prafulla Manohar Dhawane	
4	Dr. Santosh Dadu Ghangale	
5	Dr. Maruti Arjun Kekane	
6	Prof. Vijay Bhausahab Nagpure	
7	Prof. Sachin Vijayrao Kulkarni	
8	Dr. Mrs. Pournima Sachin Gujar	
9	Dr. Bapusaheb Gorakh Ghodake	
10	Prof. Kailas Raghunath Datir	

S.N.	Name of the Teacher	Signature
11	Prof. Pradip Shardaprasad Yadav	
12	Prof. Arshad Anwar Shaikh	
13	Prof. Jadhav Pooja Balasaheb	
14	Dr. Mrs. Mangal Aadinath Gholap	
15	Prof. Kailas Tukaram Chaudhari	
16	Prof. Sayali Nandkumar Raut	
17	Dr. Bharati Sopan Tanpure	
18	Dr. Anjali Vishnu Pandule	
19	Miss. Sarika Balasaheb Perane	

The following issues will be discussed in the meeting:

**AGENDA:**

1. Confirmation of the minutes of the previous meeting.
2. Discussion on the revision of syllabus of B.Com. and M.Com. as per NEP- 2020
3. Distribution of workload
4. Annual teaching plan and lesson notes
5. Planning for Short Term/ Skill Based Certificate Course
6. Organization of diagnostic test
7. Result of the previous year
8. Purchase of books and other learning resources
9. Continuous Internal Evaluation
10. Question paper setting for the Continuous Internal Evaluation
11. Planning and execution of Mentor - Mentee Scheme
12. The date of the next meeting

  
I/C Principal

C.D.Jain College of Commerce  
Shrirampur, Dist. Ahmednagar

## MINUTES

The minutes of the meeting held on 26<sup>th</sup> June, 2023 at 11.30 a. m. in Principal Cabin

The following members were present for the meeting-



S.N	Name of the Teacher	Signature	S.N.	Name of the Teacher	Signature
1	Dr. Sadik Bashir Sayyed		11	Prof. Pradip Shardaprasad Yadav	
2	Mr. Subhas Yashwant Deshmukh		12	Prof. Arshad Anwar Shaikh	
3	Prof. Prafulla Manohar Dhawane		13	Prof. Jadhav Pooja Balasaheb	
4	Dr. Santosh Dadu Ghangale		14	Dr. Mrs. Mangal Aadinath Gholap	
5	Dr. Maruti Arjun Kekane		15	Prof. Kailas Tukaram Chaudhari	
6	Prof. Vijay Bhausaheb Nagpure		16	Prof. Sayali Nandkumar Raut	
7	Prof. Sachin Vijayrao Kulkarni		17	Dr. Bharati Sopan Tanpure	
8	Dr. Mrs. Pournima Sachin Gujar		18	Dr. Anjali Vishnu Pandule	
9	Dr. Bapusaheb Gorakh Ghodake		19	Miss. Sarika Balasaheb Perane	
10	Prof. Kailas Raghunath Datir				

The following points were discussed in the meeting-

- Point No.1: Confirmation of the minutes of the previous meeting.  
 Resolution No.1: The minutes of the earlier meeting held on 23<sup>rd</sup> March, 2023 were read, confirmed and signed by the Head of the Department.
- Point No.2: Discussion on the revision of syllabus of B.Com. and M.Com. as per NEP- 2020  
 Resolution No.2: This year the syllabus for B.Com. and M. Com. As per NEP- 2020 is revised. Therefore, the syllabus is downloaded from the university website and discussed in the meeting.
- Point No.3: Distribution of workload  
 Resolution No.3: It was resolved that the workload should be distributed as under-
- (Grantable)**

Sr. No.	Class	A	B	Total
1	F. Y. B. Com.	28	08	36
2	S. Y. B. Com.	32	16	48
3	T. Y. B. Com.	44	12	56
4	M. Com.	56	-	56
<b>Total</b>		<b>160</b>	<b>36</b>	<b>196</b>

### Economics

Sr. No.	Class	A	B	Total
1	F. Y. B. Com.	08	04	12
2	S. Y. B. Com.	08	04	12
3	T. Y. B. Com.	12	04	16
4	M. Com.	08	-	08
<b>Total</b>		<b>36</b>	<b>12</b>	<b>48</b>

### English

Sr. No.	Class	A	B	Total
1	<b>F. Y. B. Com</b>	<b>08</b>	<b>04</b>	<b>12</b>

### Marathi

Sr. No.	Class	A	B	Total
1	<b>F. Y. B. Com</b>	<b>08</b>	<b>04</b>	<b>12</b>

Sr. No.	Department	A	B	Total
1	Commerce	160	36	196
2	Economics	36	12	48
3	English	08	04	12
4	Marathi	04	04	08
<b>Total</b>		<b>208</b>	<b>56</b>	<b>264</b>

Point No. 4: Annual teaching plan and lesson notes  
 Resolution No. 4: Resolved that each teacher should prepare the Annual Teaching Plan and record the lesson notes accordingly. It should be strictly followed throughout the term.

Point No. 5: Planning for Short Term Course  
 Resolution No. 5: It is resolved with the consensus that this year the department should conduct the Short Term Courses

Point No. 6: Organization of diagnostic test  
 Resolution No. 6: Resolved that the department should conduct a diagnostic test for the identification of slow and advanced learners. The remedial teaching classes should be arranged for the slow learners.

Point No.7: Result of the previous year

Resolution No.7: The result of the department shown as under was discussed in the meeting and it was resolved to take necessary action to improve it.



Class	Admitted	Appeared for examination	Passed	Failed	Result in %
T. Y. B.Com.	409	377	294	83	77.98%
M.Com.-II	110	96	73	23	76.84%

Point No. 8: Purchase of books and other learning resources

Resolution No.8: It was resolved that the list of the text and reference books should be prepared and sent to the Librarian after the sanction by the Principal.

Point No. 9: Continuous Internal Evaluation

Resolution No.9: Resolved to conduct home assignment, project, tutorial and PowerPoint Presentation etc. in this term.

Point No. 10: Question paper setting for the Continuous Internal Evaluation

Resolution No.10: Resolved that the question papers should be set by the individual subject teacher for the semester end examination for First year.

Point No. 11: Planning and Execution of Mentor -Mentee Scheme

Resolution No.11: It is resolved with the consensus of all that the students of should be distributed among the teachers equally and their problems should be solved as and when required. The distribution of students is as under-

Point No. 12: The date of the next meeting

Resolution No.12: Resolved that the next meeting should be held in the second week of October, 2023

Prof. Vijay Bhausaheb Nagpure proposed the vote of thanks and the meeting ended.

  
I/C Principal

C.D.Jain College of Commerce  
Shrirampur, Dist. Ahmednagar

Rayat Shikshan Sanstha's  
**CHANDRAROOP DAKLE JAIN COLLEGE OF COMMERCE, SHRIRAMPUR**  
ACADEMIC YEAR: 2023-24  
**Department of Commerce**



**NOTICE**

Date: 9/10/2023

All teachers of Department of Commerce are hereby informed that the departmental meeting is scheduled on 14/10/2023 at 11.30 a. m. in the Principal's Cabin.

All should attend the meeting at the given hour.

S.N	Name of the Teacher	Signature	S.N.	Name of the Teacher	Signature
1	Dr. Sadik Bashir Sayyed		11	Prof. Pradip Shardaprasad Yadav	
2	Mr. Subhas Yashwant Deshmukh		12	Prof. Arshad Anwar Shaikh	
3	Prof. Prafulla Manohar Dhawane		13	Prof. Jadhav Pooja Balasaheb	
4	Dr. Santosh Dadu Ghangale		14	Dr. Mrs. Mangal Aadinath Gholap	
5	Dr. Maruti Arjun Kekane		15	Prof. Kailas Tukaram Chaudhari	
6	Prof. Vijay Bhausahab Nagpure		16	Prof. Sayali Nandkumar Raut	
7	Prof. Sachin Vijayrao Kulkarni		17	Dr. Bharati Sopan Tanpure	
8	Dr. Mrs. Pournima Sachin Gujar		18	Dr. Anjali Vishnu Pandule	
9	Dr. Bapusaheb Gorakh Ghodake		19	Miss. Sarika Balasaheb Perane	
10	Prof. Kailas Raghunath Datir				

The following issues will be discussed in the meeting:

**AGENDA:**

1. Confirmation of the minutes of the previous meeting
2. Organization of extra classes for slow learners
3. Performance of the students in the test/tutorials and measures undertaken
4. Question paper setting for Semester- End examination
5. Organization of Short Term Courses
6. Revision of the syllabus for the first term
7. Review of the syllabus
8. Date of the next meeting

I/C Principal  
C.D. Jain College of Commerce  
Shrirampur, Dist. Ahmednagar

## MINUTES

The minutes of the meeting held on 14/10/2023 at 11.30 a. m. in Principal's Cabin.  
The following members were present for the meeting-



S.N	Name of the Teacher	Signature	S.N.	Name of the Teacher	Signature
1	Dr. Sadik Bashir Sayyed		11	Prof. Pradip Shardaprasad Yadav	
2	Mr. Subhas Yashwant Deshmukh		12	Prof. Arshad Anwar Shaikh	
3	Prof. Prafulla Manohar Dhawane		13	Prof. Jadhav Pooja Balasaheb	
4	Dr. Santosh Dadu Ghangale		14	Dr. Mrs. Mangal Aadinath Gholap	
5	Dr. Maruti Arjun Kekane		15	Prof. Kailas Tukaram Chaudhari	
6	Prof. Vijay Bhausahab Nagpure		16	Prof. Sayali Nandkumar Raut	
7	Prof. Sachin Vijayrao Kulkarni		17	Dr. Bharati Sopan Tanpure	
8	Dr. Mrs. Pournima Sachin Gujar		18	Dr. Anjali Vishnu Pandule	
9	Dr. Bapusaheb Gorakh Ghodake		19	Miss. Sarika Balasaheb Perane	
10	Prof. Kailas Raghunath Datir				

The following points were discussed in the meeting-

- Point No.1: Confirmation of the minutes of the previous meeting.  
Resolution No.1: The minutes of the earlier meeting held on 26/6/2023 were read confirmed and signed by the Head of the Department.
- Point No.2: Organization of Remedial Teaching for slow learners.  
Resolution No.2: Resolved that the extra classes should be organized for the slow learners.
- Point No.3: To deem the performance of the students in the test/tutorials and measures to be undertaken.  
Resolution No.3: It was observed that the slow learners have improved their score in the tests due to the remedial teaching. Therefore, it was resolved to motivate them for advanced studies.
- Point No.4: Question paper setting for semester- end examination  
Resolution No.4: Resolved that as per the schedule prepared for Continuous Internal Evaluation, question papers should be set for the semester- end examination.
- Point No.5: Organization of Short Term Courses  
Resolution No.5: Resolved with the consensus that the department should conduct Short Term Courses.

Point No.6: Revision of the syllabus of the first term  
Resolution No.6: Resolved that all subject teachers should take the revision of syllabus taught.



Point No.7: Review of the syllabus  
Resolution No.7: The review of the syllabus was taken in the meeting. It was resolved that, due care should be taken by all to complete the syllabus in the given timeline.

Point No.8: Date of the next meeting  
Resolution No.8: Resolved that the next meeting should be held in the third week of December, 2023.

Prof. Sachin Vijayrao Kulkarni proposed the vote of thanks and the meeting was ended.

**W.C. Principal**  
C.D.Jain College of Commerce  
Shrirampur, Dist. Ahmednagar

Rayat Shikshan Sanstha's  
**CHANDRAROOP DAKLE JAIN COLLEGE OF COMMERCE, SHRIRAMPUR**  
ACADEMIC YEAR: 2023-24  
**Department of Commerce**  
**NOTICE**



Date: 15/12/2023

All teachers of Department of Commerce are hereby informed that the departmental meeting is scheduled on 18/12/2023 at 11.30 a. m. in the Principal Cabin.

All should attend the meeting at given hour.

S.N	Name of the Teacher	Signature	S.N.	Name of the Teacher	Signature
1	Dr. Sadik Bashir Sayyed		11	Prof. Pradip Shardaprasad Yadav	
2	Mr. Subhas Yashwant Deshmukh		12	Prof. Arshad Anwar Shaikh	
3	Prof. Prafulla Manohar Dhawane		13	Prof. Jadhav Pooja Balasaheb	
4	Dr. Santosh Dadu Ghangale		14	Dr. Mrs. Mangal Aadinath Gholap	
5	Dr. Maruti Arjun Kekane		15	Prof. Kailas Tukaram Chaudhari	
6	Prof. Vijay Bhausaheb Nagpure		16	Prof. Sayali Nandkumar Raut	
7	Prof. Sachin Vijayrao Kulkarni		17	Dr. Bharati Sopan Tanpure	
8	Dr. Mrs. Pournima Sachin Gujar		18	Dr. Anjali Vishnu Pandule	
9	Dr. Bapusaheb Gorakh Ghodake		19	Miss. Sarika Balasaheb Perane	
10	Prof. Kailas Raghunath Datir				

The following issues will be discussed in the meeting:

**AGENDA:**

1. Confirmation of the minutes of the previous meeting.
2. Discussion on the analysis of the result of semester end examination
3. Motivation to students for participation in Avishkar poster presentation competition
4. Participation of students in Commerce Festival
5. Date of the next meeting

**I/C Principal**  
C.D. Jain College of Commerce  
Shrirampur, Dist. Ahmednagar



## MINUTES

The minutes of the meeting held on 18/12/2023 at 11.30 a.m. in Principal Cabin.

The following members were present for the meeting-



S.N	Name of the Teacher	Signature	S.N.	Name of the Teacher	Signature
1	Dr. Sadik Bashir Sayyed		11	Prof. Pradip Shardaprasad Yadav	
2	Mr. Subhas Yashwant Deshmukh		12	Prof. Arshad Anwar Shaikh	
3	Prof. Prafulla Manohar Dhawane		13	Prof. Jadhav Pooja Balasaheb	
4	Dr. Santosh Dadu Ghangale		14	Dr. Mrs. Mangal Aadinath Gholap	
5	Dr. Maruti Arjun Kekane		15	Prof. Kailas Tukaram Chaudhari	
6	Prof. Vijay Bhausahab Nagpure		16	Prof. Sayali Nandkumar Raut	
7	Prof. Sachin Vijayrao Kulkarni		17	Dr. Bharati Sopan Tanpure	
8	Dr. Mrs. Pournima Sachin Gujar		18	Dr. Anjali Vishnu Pandule	
9	Dr. Bapusaheb Gorakh Ghodake		19	Miss. Sarika Balasaheb Perane	
10	Prof. Kailas Raghunath Datir				

The following points were discussed in the meeting-

- Point No.1: Confirmation of the minutes of the previous meeting.  
Resolution No.1: The minutes of the earlier meeting held on 14/10/2023 were read, confirmed and signed by the Head of the Department.
- Point No.2: Discussion on the analysis of the result of semester end examination.  
Resolution No.2: It is resolved that the result of October, 2023 semester end examination is satisfactory.
- Point No.3: Motivation to students for participation in *Avishkar* poster presentation competition  
Resolution No.3: Resolved to motivate the students to participate in *Avishkar* poster presentation competition organized by Savitribai Phule Pune University, Pune. Mr. Rohan Shitole was motivated and guided to participate in inter- collegiate and State level *Avishkar* poster presentation competition.



Point No.4: Participation of students in Commerce Festival  
Resolution No.4: Resolved to motivate the students to participate in Commerce Festival. Students will enterprise their commerce and marketing related skills through this activity. The students will be guided for the demonstration, model presentation and entrepreneurship skills etc.

Point No.5: Date of the next meeting  
Resolution No.5: The next meeting should be conducted in the second week of the March 2024.

Dr. Maruti Arjun Kekane proposed vote of thanks and the meeting was ended.

  
**I/C Principal**  
C.D.Jain College of Commerce  
Shrirampur, Dist. Ahmednagar

Rayat Shikshan Sanstha's  
**CHANDRAROOP DAKLE JAIN COLLEGE OF COMMERCE, SHRIRAMPUR**  
ACADEMIC YEAR: 2023-24  
**Department of Commerce**  
**NOTICE**



Date: 27/3/2024

All teachers of Department of Commerce are hereby informed that the departmental meeting is scheduled on 30/3/2024 at 11.30 a. m. in the Principal Cabin. All should attend the meeting at the given hour.

S.N	Name of the Teacher	Signature	S.N.	Name of the Teacher	Signature
1	Dr. Sadik Bashir Sayyed		11	Prof. Pradip Shardaprasad Yadav	
2	Mr. Subhas Yashwant Deshmukh		12	Prof. Arshad Anwar Shaikh	
3	Prof. Prafulla Manohar Dhawane		13	Prof. Jadhav Pooja Balasaheb	
4	Dr. Santosh Dadu Ghangale		14	Dr. Mrs. Mangal Aadinath Gholap	
5	Dr. Maruti Arjun Kekane		15	Prof. Kailas Tukaram Chaudhari	
6	Prof. Vijay Bhausahab Nagpure		16	Prof. Sayali Nandkumar Raut	
7	Prof. Sachin Vijayrao Kulkarni		17	Dr. Bharati Sopan Tanpure	
8	Dr. Mrs. Pournima Sachin Gujar		18	Dr. Anjali Vishnu Pandule	
9	Dr. Bapusaheb Gorakh Ghodake		19	Miss. Sarika Balasaheb Perane	
10	Prof. Kailas Raghunath Datir				

The following issues will be discussed in the meeting:

**AGENDA:**

1. Confirmation of the minutes of the previous meeting.
2. Revision of the syllabus for the second term
3. Review of the syllabus
4. Old/model question paper bank to be given to students for the practice
5. Filling online feedback forms from students
6. Submission of annual report of committees/certificate courses
7. Filling of Self -Appraisal forms
8. Date of the next meeting

I/C Principal  
C.D. Jain College of Commerce  
Shrirampur, Dist Ahmednagar

## MINUTES

The minutes of the meeting held on 30/3/2024 at 11.30 a.m. in the Principal Cabin.  
The following members were present for the meeting-



S.N	Name of the Teacher	Signature	S.N.	Name of the Teacher	Signature
1	Dr. Sadik Bashir Sayyed		11	Prof. Pradip Shardaprasad Yadav	
2	Mr. Subhas Yashwant Deshmukh		12	Prof. Arshad Anwar Shaikh	
3	Prof. Prafulla Manohar Dhawane		13	Prof. Jadhav Pooja Balasaheb	
4	Dr. Santosh Dadu Ghangale		14	Dr. Mrs. Mangal Aadinath Gholap	
5	Dr. Maruti Arjun Kekane		15	Prof. Kailas Tukaram Chaudhari	
6	Prof. Vijay Bhausaheb Nagpure		16	Prof. Sayali Nandkumar Raut	
7	Prof. Sachin Vijayrao Kulkarni		17	Dr. Bharati Sopan Tanpure	
8	Dr. Mrs. Pournima Sachin Gujar		18	Dr. Anjali Vishnu Pandule	
9	Dr. Bapusaheb Gorakh Ghodake		19	Miss. Sarika Balasaheb Perane	
10	Prof. Kailas Raghunath Datir				

The following points were discussed in the meeting-

- Point No.1: Confirmation of the minutes of the previous meeting.  
Resolution No.1: The minutes of the earlier meeting held on 14/12/2023 were read, confirmed and signed by Head of the Department.
- Point No.2: Revision of the syllabus for the second term  
Resolution No.2: Resolved that all subject teachers should take the revision of the syllabus taught.
- Point No.3: Review of the syllabus  
Resolution No.3: The review of the syllabus was taken in the meeting and resolved that the syllabus of all subjects is covered successfully.
- Point No.4: Old/model question paper bank to be given to students for the practice  
Resolution No.4: It is resolved that all subject teachers should provide old/model question papers bank to students for solving at home.
- Point No.5: Filling online feedback forms from students  
Resolution No.5: Resolved with the consensus that the following online feedback forms should be filled up by the students-



1. Feedback from students on curriculum
2. Feedback from Parents
3. Feedback from Alumni
4. Feedback on Teachers from students
5. Feedback from Employers

Point No.6: Submission of annual report of committees and certificate course

Resolution No.6: Resolved that the department should submit the report of departmental activities and certificate course to IQAC

Point No.7: Filling of Self-Appraisal forms

Resolution No.7: Resolved that all the teachers of the department should fill self-appraisal forms and submit it to IQAC

Point No.8: Date of the next meeting

Resolution No.8: The next meeting should be held in the month of June 2024

Dr. Santosh Dadu Ghangale proposed vote of thanks and the meeting ended.

**I/C Principal**  
C.D.Jain College of Commerce  
Shirampur, Dist. Ahmednagar