

**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 Specific 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	<p style="text-align: center;"><b>Special Course Paper (I)</b></p> <ol 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> </ol>	PR- 236
IV	Core Course	Business Communication – II	PR- 241
IV	Discipline Specific Elective	<p style="text-align: center;"><b>Special Course Paper (I)</b></p> <ol 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> </ol>	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>

\*\*\*\*



**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

\*\*\*\*\*

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

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
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

\*\*\*\*\*



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>

\*\*\*\*\*

**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>
---	--	--	--

### 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

\*\*\*\*\*



**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;

\*\*\*\*\*

**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>

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

### Teaching Methodology

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

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

### References :

#### List of Books Recommended :-

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

\*\*\*\*\*

# 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>	
--	--	--	--



<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>
-----------	--	--	--

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>
---	------------------------------	---	--

### 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.

\*\*\*\*\*

**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.

\*\*\*\*\*

# 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			

\*\*\*\*\*

# 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>

\*\*\*\*\*

# 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>
----------	--	--	--

### Teaching Methodology

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

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

### Method of Evaluation

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

### References :

#### List of Books Recommended :-

1. The Complete E-Commerce Book - By Janice Reynolds
2. E-Commerce Website optimization – By Dan Corxen- John and Johaan van Tonder
3. E- Commerce – An Indian Perspective – By P.T.Joseph S.J.
4. E- Commerce – Business, Technology, Society – By Kenneth c. Laudomn and Carol Guercio Traver
5. Essentials of E-Commerce Technology – By. V.Rajaraman
6. E Business R(Evolution)- By Daniel Amor
7. E-Commerce Management - By Krishnamurthy
8. E-Commerce: Strategy, Technologies and Applications By David Whiteley

\*\*\*\*\*



# 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, त्रिमशालसी

.जमनादासआणकं पनी

\*\*\*\*\*

## 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.
---	-----------------------------	---	---

## 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	

\*\*\*\*\*

# 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

\*\*\*\*\*

## 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	
--	--	--	--	---	--

## 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

\*\*\*\*\*

# 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>

\*\*\*\*\*