

# Third Year B. Com. (Skill Based) CBCS

## Out Line Of The Course

### Semester-V

Course No.	Course / Title of Paper	Course	University Assessment			Credits	Total Marks
			Theory	Practical	Internal		
351	Advanced Accounting – I	Core Course	30	50	20	4	100
352( A) OR 352 (B)	Indian and Global Economic Development – Or International Economics – I	Core Course	70	10	20	4	100
353	Auditing & Taxation – I	Core Course	70	10	20	4	100
354	Special Course Paper – II (Same Special Course Offered at S.Y.B.Com) <b>Any One From Following</b> A. Business Administration B. Banking and Finance C. Cost and Works Accounting D. Business Entrepreneurship	Special Course Paper – II	70	10	20	4	100
355	Special Course Paper – III (Same Special Course Offered at S.Y.B.Com) <b>Any One From Following</b> (Same as in 304) A. Business Administration B. Banking and Finance C. Cost and Works Accounting D. Business Entrepreneurship	Special Course Paper – III	70	10	20	4	100
356	Skill based Compulsory Computer Fundamentals	Skill based Compulsory	30	50	20	4	100
357	Skill based Elective same as in Second year ( ANY One) Cutting and Sewing Beatification Photography Hand and Machine Embroidery Repairing and Maintenance of Electronic devices	Skill based Elective	30	50	20	4	100
<b>Total</b>			<b>370</b>	<b>190</b>	<b>140</b>	<b>28</b>	<b>700</b>

**Third Year B. Com. (Skill Based) CBCS  
Semester-VI**

Course No.			Course / Title of Paper	Course	University Assessment		Total Marks
			Theory	Practical	Internal	Credits	
361	Advanced Accounting – I	Core Course	30	50	20	4	100
362(A) OR 362(B)	Indian and Global Economic Development – Or International Economics – I	Core Course	70	10	20	4	100
363	Auditing & Taxation – I	Core Course	70	10	20	4	100
364	Special Course Paper – II (Same Special Course Offered at S.Y.B.Com) Any One From Following E. Business Administration F. Banking and Finance G. Cost and Works Accounting H. Business Entrepreneurship	Special Course Paper – II	70	10	20	4	100
365	Special Course Paper – III (Same Special Course Offered at S.Y.B.Com) Any One From Following (Same as in 304) E. Business Administration F. Banking and Finance G. Cost and Works Accounting H. Business Entrepreneurship	Special Course Paper – III	70	10	20	4	100
366	Skill based Compulsory Computer Fundamentals	Skill based Compulsory	30	50	20	4	100
367	Skill based Elective same as in Second year ( ANY One) Cutting and Sewing Beatification Photography Hand and Machine Embroidery Repairing and Maintenance of Electronic devices	Skill based Elective	30	50	20	4	100
<b>Total</b>			<b>370</b>	<b>190</b>	<b>140</b>	<b>28</b>	<b>700</b>

**T.Y. B.Com. (Skill Based) CBCS**  
**Compulsory Paper**  
**Subject Name -: Advanced Accounting.**  
**Course code 351**  
**Semester-V**

**Preamble**

In today's modern age, the Corporate, Banking and Investment sectors are the major contributors towards development of Indian Economy. In the last two Decades, these sectors have seen the largest and fastest growing sectors and enormous growth in Indian economy. In this growth, accounting plays an Energetic role and to ensure safeguard of the interest of the stakeholders and the society. It is, therefore, important to educate the students of commerce in the accounting practices adopted by different organizations. It helps stakeholders make better business decisions and deal with problems by providing them with accurate financial information. By studying the Learning Path in Accounting – Advance Concepts you will gain a deeper understanding of the accounting process and what it involves.

**Objectives of the course**

1. To acquaint the student with knowledge about various concepts, objectives, and applicability of some important accounting standards.
2. To develop the knowledge among the students about reorganization of business regarding restructuring the capital.
3. To update the students with knowledge for preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949.
4. To empower to students with skills to prepare the investment account in simple and summarized manner.

**Objectives of the Program**

1. To instil the knowledge about accounting procedures, methods and techniques.
2. To impart students' knowledge of various Advanced Accounting Concepts.

**Depth of the program – Fundamental Knowledge**

**Total Marks 100**  
**(Theory 30, Practical 50, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th –Theory , P-Practical )30+50+20			Credits
		Theory	Practical		72	Th	P	
1	<b>Accounting Standards &amp; Financial Reporting</b> Brief Review of Indian Accounting Standards – Introduction to AS- 3, AS-12 and AS-19 with simple numerical. – Introduction to IFRS - Fair Value Accounting.	9	9	18	10	7	20	1
2	<b>Accounting for Capital Restructuring (Internal Reconstruction)</b> Meaning and Concept of Capital Restructuring, Types of Capital	9	9	18	15	8		1

	Restructuring, Meaning & of Internal Reconstruction - Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc. Preparation of Balance Sheet after Internal Reconstruction							
3	<b>Final Accounts of Banking Companies</b> Introduction of Banking Company, Legal Provisions regarding Non-Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection – Rebate on Bills Discounted – Provision for Bad and Doubtful Debts - Vertical form of Final Accounts as per Banking Regulation Act 1949 - Simple Numerical on Preparation of Profit & Loss A/c and Balance Sheet in vertical form.	9	9	18	10	7		1
4	<b>Investment Accounting</b> Meaning & Introduction, Classification of Investments, - Meaning & Calculation of the Concept of Acquisition Cost & Carrying Cost of Investment, - Calculation of Profit/loss on disposal of investments.	9	9	18	15	8		1
		36	36	72	50	30	20	4

### Teaching Methodology

Unit No.	Innovative methods to be Used	Film shows and AV Applications	Project	Expected Outcome
1	Use of e- contents, online lectures and PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment report	Developing understanding on applicability of various Accounting Standards
2	Use of e- contents, online lectures and MCQ based Quiz, PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment of solving practical problems	Knowledge about of the Accounting for Capital Restructu

				ring
<b>3</b>	Use of e- contents, onlinelectures, MCQ based Quiz, PowerPoint Presentations	Study of the Final Accounts of Banking companies from its Annual Report	Individual assignment of solving practical problems	Conceptual Clarity and Practical understanding of preparation of final accounts of banking companies.
<b>4</b>	Use of e- contents, online lectures and PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment of solving practical problems	Developing knowledge about Investment Accounting

### Method of Evaluation

S.N	Question	Nature of Question	Marks 30	Suggested Add on Course
1.	1	Assignments Or Test	10 marks	
2.	2	Group Presentation /PPT	10 marks	
3	3	Visit any Bank or Industries or Small Firm( Decide Subject Teacher)	10 marks	
4				Any one Certificate Course
		Total 30	30	

### Final Exam Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 Answer the following questions (15 objective type questions)	Objective Question (Fill in the blanks, Multi choice Questions, Answer in one sentence) Unit-1,2,3,4	15
2	Question 2 (Practical Problems)	Practical Problems	10
3	Question 3 (Practical Problems)	Practical Problems	10
4	Question 5	Long Questions Out of 5 students have to do 3	15
		Total	50

## References:

### ❖ List of Books Recommended:

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S. P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R. L. Gupta & M. Radhaswamy (Sultan Chand & Sons)
4. Company Accounts: By S.P. Jain & K.L. Narang
5. Advanced Accounts: By Paul Sr.
6. Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
7. Corporate Accounting: By Mukharji & Hanif
8. Accounting Standards –as issued by Institute of Chartered Accountants of India

### ❖ List of Videos Recommended:

Topic Name	Links
<b>Accounting Standards &amp; Financial Reporting</b>	<a href="https://youtu.be/zxSaR3JNQzE">https://youtu.be/zxSaR3JNQzE</a>
	<a href="https://youtu.be/d8QaGSKWkuU">https://youtu.be/d8QaGSKWkuU</a>
	<a href="https://youtu.be/HmAzVMiYf5U">https://youtu.be/HmAzVMiYf5U</a>
	<a href="https://youtu.be/g40Po3TbHcM">https://youtu.be/g40Po3TbHcM</a>
	<a href="https://youtu.be/6d7wrVPmaPs">https://youtu.be/6d7wrVPmaPs</a>
	<a href="https://youtu.be/OVNOno8qHIs?list=TLPQMDEwNjIwMjGQcgyNjkn5tw">https://youtu.be/OVNOno8qHIs?list=TLPQMDEwNjIwMjGQcgyNjkn5tw</a>
	<a href="https://youtu.be/mvbpTW9WUPk">https://youtu.be/mvbpTW9WUPk</a>

**T.Y. B.Com. (Skill Based)CBCS**  
**Compulsory Paper**  
**Subject Name -: Advanced Accounting.**  
**Course code 361**  
**Semester-VI**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th –Theory , P-Practical) )30+50+20			Credits
		Theory	Practical		72	Th	P	
1	<b>Final Accounts of Co-operative Societies</b> -Meaning and Introduction, - Allocation of Profit as per Maharashtra State Co- operative Societies Act. - Preparation of Final Accounts of Credit Co-op. Societies & Consumer Co-op. Societies	9	9	18	10	7	20	1
2	<b>Branch Accounting</b> Concept of Branches & their Classification from accounting point of view. - Accounting treatment of dependent branches & independent branches. - Methods of charging goods to branches.	9	9	18	15	8		1
3	<b>Recent Trends in Accounting</b> Forensic Accounting - Accounting for Corporate Social Responsibility - Accounting for Derivative Contracts - Artificial Intelligence in Accounting	9	9	18	10	7		1
4	<b>Analysis of Financial Statements</b> Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis, Types of Ratios – Profitability, Liquidity, Leverage etc. - Simple Problems on following Ratios: - Gross Profit, - Net Profit, - Operating, - Stock Turnover, - Debtors Turnover, - Creditors Turnover, - Current Ratio, Liquid Ratio, - DebtEquity Ratio, - Working Capital to Net worth, Assets Turnover Ratio.	9	9	18	15	8		1
		36	36	72	50	30	20	4

## Teaching Methodology

Unit No.	Innovative methods to be Used	Film shows and AV Applications	Project	Expected Outcome
1	Use of e- contents, online lectures and PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment report	Developing understanding on applicability of various Accounting Standards
2	Use of e- contents, online lectures and MCQ based Quiz, PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment of solving practical problems	Knowledge about of the Accounting for Capital Restructuring
3	Use of e- contents, online lectures, MCQ based Quiz, PowerPoint Presentations	Study of the Final Accounts of Banking companies from its Annual Report	Individual assignment of solving practical problems	Conceptual Clarity and Practical understanding of preparation of final accounts of banking companies.
4	Use of e- contents, online lectures and PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment of solving practical problems	Developing knowledge about Investment Accounting

## Method of Evaluation

S.N	Question	Nature of Question	Marks 30	Suggested Add on Course
1.	1	Assignments Or Test	10 marks	
2.	2	Group Presentation /PPT	10 marks	
3	3	Visit any Bank or Industries or Small Firm( Decide Subject Teacher)	10 marks	
4				Any one Certificate Course
		Total 30	30	



### Final Exam Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 Answer the following questions (15 objective type questions)	Objective Question (Fill in the blanks, Multi choice Questions, Answer in one sentence) Unit-1,2,3,4	15
2	Question 2 (Practical Problems)	Practical Problems	10
3	Question 3 (Practical Problems)	Practical Problems	10
4	Question 5	Long Questions Out of 5 students have to do 3	15
		Total	50

#### List of Books Recommended:

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S. P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R. L. Gupta & M. Radhaswamy (Sultan Chand & Sons)
4. Advanced Accounts: By Paul Sr.
5. Notes Issued by ICAI
6. Management Accounting: By I. M. Pandey 7. Principles of Management Accounting: By I. M. Pandey

**T.Y. B.Com. (Skill Based)CBCS**  
**Compulsory Paper**  
**Subject Name -: Indian & Global Economic Development**  
**Course Code -: 352 (A)**  
**Semester-V**

**Preamble:**

An approach to Indian and Global Economic Development is to examine the Indian economic development policies in context with global economies. This paper aims to provide knowledge about economic development of India, economic development policies that are applied for development of economy in general and development of various sectors in particular. It also aims to develop ability of the students to analyze the development of Indian economy as compared to global economies through the comparison of different sectors like agriculture, Industry, service and availability of resources and its quality.

**Scope of the Programme –**

Knowledge related to development policies of Indian Economy as compared to World Economies.

**Objectives:**

1. To develop ability to analyze economic development process of India.
2. To impart knowledge about the relevance of economic practices in modern competitive world.
3. To help the students develop a sound theoretical foundation for their future academic ventures.

**Course Outcomes:-**

1. Students will be able to understand present Economic Scenario of Indian Economy as well as World Economy.
2. Students will be able to understand the various aspects of development in Agricultural, Industrial and service sector in India.
3. Student will be able to critically evaluate the role of India in international economy.
4. Students will be able to evaluate the working of international financial organization and institutions.

**Paper No 352**

**Marks:-100**

**(Theory 70, Practical 10, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th –Theory , P-Practical )			Credit
		Theory	Practical		Th(70)	P(10)	Internal	
				72				

1	<b>Introduction</b> 1.1 Economic Development: Meaning and Indicators 1.2 Basic Characteristics of the Indian Economy as an emerging economy. 1.3 Developed and Developing Countries 1.4 Comparison of the Indian Economy with developed economies with reference to National Income, Population, Agriculture, Industry and Service Sector	14	4	18	15	2	20	1
2.	<b>Agricultural Development In India</b> <b>2.1</b> Indian Agriculture: Role and Progress <b>2.2</b> Low Productivity of Indian Agriculture: Causes and Measures <b>2.3</b> Agricultural Finance: Need and Sources <b>2.4</b> Agricultural Marketing: Problems and Measures 2.5 New Farm Act 2020 <b>2.6</b> Organic Farming and Contract Farming: Meaning and Advantages	14	4	18	20	3		1
3.	<b>Industrial Development in India</b> <b>3.1</b> Role of Industrialization in Indian Economic Development <b>3.2</b> New Industrial Policy 1991 <b>3.3</b> Role of Micro, Small and Medium Scale Enterprises (MSMEs) in India <b>3.4</b> Role and Problems of Public Sector Enterprises in India <b>3.5</b> New Schemes for Industrial Development: Make in India, Start-up India and Stand up India	14	4	18	15	2		1
4	<b>Service Sector and Infrastructural Development in India</b> <b>4.1</b> Role and Growth of Service Sector in India <b>4.2</b> Meaning and Effects of Digital Economy, E-Commerce and E-Finance <b>4.3</b> Role of Infrastructure in Economic Development of India <b>4.4</b> Role of Public and Private Sector in Infrastructural	14	4	18	20	3		1

	Development							
	<b>Total</b>	56	16	72	70	10	20	4

### Pattern of Practical Examination

S.N	Question	Nature of Question	CONVERT OUT OF 10 Marks 30
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 10)	30

### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	7
	Question 1(B)	Objective question (Fill in the blanks, Multi choice Questions,	8
2	Question 2	Answer the following question in one or two sentences(Any 5)	10
3	Question 3 (Practical Problems)	Answer the following question in three or four sentences(Any 5)	15
4	Question 4	Write question with the help of sub question (Any 2)	15
		Answer the following question in 15 or 20 sentence with the help of sub question (any 2)	15
		Total	70

### Recommended Books:

1. Misra S.K. and Puri V.K. Indian Economy, Himalaya Publishing House, Delhi.
2. Black and Sundaram, International Business Environment, Prentice Hall India.

3. Tayebmonis H., The Global Business Environment, Sage Publication, New Delhi.
4. Charles Hill, International Business, Competing in the Global Market place, Arunkumar Jain, Tata McGraw Hill.
5. Gupta K.R., Sharma Manoranjan, Indian Economic Policies and Data, Atlantic Publishers and Distributers (P) Ltd.
6. Ann Larkin Hansen, The Organic Farming Manual, Storey Publishing, North Adams.
7. Jhingan M.L., International Economics, Vrinda Publications, Delhi.
8. RuddarDatta and K.P.M. Sundaram, Indian Economy, S. Chand and Co., New Delhi.
9. Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers.
10. Bhole, L.M., impacts of Monetary Policy, Himalaya Publishing House, New Delhi.
11. Kayndepatil, G.V, Agricultural Economies: Theory & Policy, ChaitanyaPubli. Nasik
12. Bajpai A.D.N., Caubey S.K. et al, Leading Issues of Indian Economy, Atlantic Publishers and Distributers.
13. Brics development bank launched, first president to be from India, Times of India July 16, 2014
14. Ministry of Finance, Government of India (Oxford Press), Economic Survey 2020.
15. Arun Kumar, International Business- competing in the Global Marketplace- Charles Hill.
16. World Bank, World Development Report
17. Magazines / Journals Reports,
18. Web sites:
  - [www.,mospi.gov.in/national-sample-survey-office-nssso-](http://www.mospi.gov.in/national-sample-survey-office-nssso-) (Ministry of Statistics and Programme Implementation, GoI)
  - <https://www.toppr.com/ask/question/economic-development-is-characterized-by-which-of-the-following/>
  - <https://www.economicdiscussion.net/economic-development/role-of-agriculture-in-the-economic-development>
  - <https://www.iedunote.com/foreign-trade>
  - <https://www.vedantu.com/commerce/liberalisation>
  - <https://ncert.nic.in/textbook/pdf/keec103.pdf>

**T.Y. B.Com. (Skill Based) CBCS**  
**Compulsory Paper**  
**Subject Name -: Indian & Global Economic Development**  
**Course Code -: 362 (A)**  
**Semester-VI**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th –Theory , P- Practical )			Credit
		Theory	Practical		72	Th(70)	P(10)	
1	Human Resources and Economic Development 1.1 Role of Human Resources in Economic Development 1.2 Human Development Index and India 1.3 1.3 Concepts of Different Indexes in Quality of Life and Status of India 1.3.1 Gender Development Index 1.3.2 Gender Inequality Index 1.3.3 Human Poverty Index 1.3.4 Global Hunger Index	14	4	18	15	2	20	1
2.	Foreign Capital and Economic Development 2.1 Role of Foreign Capital in Economic Development 2.2 Types of Foreign Capital 2.3 Foreign Investment in India Since 2001 2.4 Limitations of Foreign Capital	14	4	18	20	3		1

3.	India's Foreign Trade and Balance of Payment 3.1 Role of Foreign Trade in Indian Economic Development 3.2 India's Foreign Trade Since 2001 3.3 India's Recent Foreign Trade Policy (EXIM Policy) 3.4 Meaning and Components of Balance of Payment 3.5 India's Balance of Payment Since 2001 3.6 Causes of Unfavorable Balance of Payment 3.7 Convertibility of Indian Rupee – Current and Capital Account	14	4	18	15	2		1
4	International Financial Institutions & Regional Economic Cooperation	14	4	18	20	3		1
	Unit No. of Innovative Reconstruction and Development (World Bank) - Objectives and Functions		Film Shows and AV Applications		Project			Expected Outcome
1	4.1 International Bank for Reconstruction and Development (World Bank) - Objectives and Functions 4.2 International Monetary Fund (IMF) - Organization and Functions 4.3 World Trade Organization (WTO) - Introduction and Functions 4.4 South Asian Association for Regional Co-operation (SAARC) - Introduction and Functions 4.5 BRICS: Introduction and Functions	10	You Tube lectures on Digital Development Theories and Indian Economic Development		Implication of HDI • Policies of Indian Government for improving Human Quality		Students will understand basic concepts of Development.  Will be able to analyze and interpret critically	
2	<b>Total</b>	40	Group discussion You Tube lectures, lectures, SWAYAM Portal	56	Role of Foreign Capital in Developing Countries  • Concepts of Foreign Capital	15 22 70	Will know Difficulties in agricultural development in India. Will understand the sources of agrofinance marketing	26

3	14	Pair learning Group discussion Open book discussion	Teacher oriented PPTs. You tube lectures	Role of Foreign Trade in Development of Developing Countries • Trends of Trade in developed and developing countries • Concepts of Balance of Trade and Balance of Payments	Will understand New Industrial Policy Able to interpret the features of Indian Industrial Sector
4	14	Group discussion Teacher driven power point presentation	You tube lectures Online PPTs	Role of International Financial Institutions In Development of Developing Countries • Importance of Economic Cooperation in Development	Will understand the Role of service sector in economy Will know the importance of Infrastructural Development in Indian Economy

### Pattern of Practical Examination

S.N	Question	Nature of Question	CONVERT OUT OF 10 Marks
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 10)	30

### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	7
	Question 1(B)	Objective question (Fill in the blanks, Multi choice Questions,	8
2	Question 2	Answer the following question in one or two sentences(Any 5)	10
3	Question 3 (Practical Problems)	Answer the following question in three or four sentences(Any 5)	15
4	Question 4	Write question with the help of sub question (Any 2)	15
		Answer the following question in 15 or 20 sentence with the help of sub question (any 2)	15
		Total	70

#### Recommended Books:

1. Misra S.K. and Puri V.K. Indian Economy, Himalaya Publishing House, Delhi.
2. Black and Sundaram, International Business Environment, Prentice Hall India.
3. Tayebmonish H., The Global Business Environment, Sage Publication, New Delhi.
4. Charles Hill, International Business, Competing in the Global Market place, Arunkumar Jain, Tata McGraw Hill.
5. Jhingan M.L., International Economics, Vrinda Publications, Delhi.



6. RuddarDatta and K.P.M. Sundaram, Indian Economy, S. Chand and Co., New Delhi.
7. Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers.
8. Bhole, L.M., impacts of Monetary Policy, Himalaya Publishing House, New Delhi.
9. JaywantR.Bhadane, (2018) Foreign Policy of NarendraModi, International Publi.
10. Brics development bank launched, first president to be from India, Times of India July 16,2014
11. Ministry of Finance, Government of India (Oxford Press), Economic Survey 2020.
12. Arun Kumar, International Business- competing in the Global Marketplace- Charles Hill.
13. UNDP, Human Development Report. 14. World Bank, World Development Report 15. Magazines / Journals Reports, 16. Web sites:
16. Web sites:
  - [www.,mospi.gov.in/national-sample-survey-office-nssso-](http://www.mospi.gov.in/national-sample-survey-office-nssso-) (Ministry of Statistics and Programme Implementation, GoI)
  - <https://www.yourarticlelibrary.com/economics/foreign-capital-in-india-need-and-forms-of-foreign-capital/23565>
  - <https://www.iedunote.com/foreign-trade>
  - <https://www.vedantu.com/commerce/liberalisation>
  - <https://ncert.nic.in/textbook/pdf/keec103.pdf>
  - <http://hdr.undp.org/en/content/latest-human-development-index-ranking>
  - <https://communitymedicine4all.com/2019/12/24/human-poverty-index-hpi-and-multidimensional-poverty-index-mpi/>
  - <https://resourcewatch.org/data/explore/Gender-Development-Index>
  - [https://en.wikipedia.org/wiki/Brexit#:~:text=Brexit%20\(%2F%CB%88br%C9%9B,\(00%3A00%20CET\).](https://en.wikipedia.org/wiki/Brexit#:~:text=Brexit%20(%2F%CB%88br%C9%9B,(00%3A00%20CET).)
  - <https://www.sebi.gov.in> • <https://www.rbi.org.in> – (Reserve Bank of India)

**T.Y. B.Com. (Skill Based) CBCS**  
**Compulsory Paper**  
**International Economics**  
**Course Code 352(B)**

**Objectives:**

- 1) To study the theories of International Trade.
- 2) To highlight the trends and challenges faced by nations in a challenging global environment

**Paper No 352 (B)**

**Marks:-100**

**(Theory 70, Practical 100, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th –Theory , P- Practical )			Credit
		Theory	Practical		72	Th(70 )	P(10)	
1	<b>International Economics</b> <b>1.1</b> Meaning and Scope of International Economics <b>1.2</b> Importance of International Economics <b>1.3</b> Inter-regional Trade and International Trade <b>1.4</b> Role of International Trade in Economic Development <b>1.5</b> Trade Problems Facing LDC's	14	4	18	15	3		1
2	<b>Theories of International Trade</b> <b>2.1</b> Theory of Absolute Cost Advantage <b>2.2</b> Theory of Comparative Cost Advantage <b>2.3</b> Theory of Factor Endowment	14	4	18	20	2		1

	(Heckscher-Ohlin) <b>2.4</b> Leontief Paradox <b>2.5</b> Recent Development in Theories- 2.5.1 New Trade Theory (Zeala-Harrison) Product Life Cycle Theory (Vernon)							
3	<b>Trade Policy</b> <b>3.1</b> Free Trade Policy – Meaning, Arguments for and Against <b>3.2</b> Protection Policy – Meaning, Arguments for and Against <b>3.3</b> Tools of Protection: Meaning and Types 3.3.1 Tariffs 3.3.2 Quotas <b>3.4</b> Dumping: Concept and its Effects	14	4	18	15	3		1
4	<b>Terms of Trade</b> <b>4.1</b> Meaning and Importance of Terms of Trade <b>4.2</b> Types of Terms of Trade A) Gross Barter Terms of Trade B) Net Barter Terms of Trade C) Income Terms of Trade D) Single Factorial Terms of Trade <b>4.3</b> Factors affecting Terms of Trade <b>4.4</b> Causes of Unfavourable Terms of Trade to Developing Countries	14	4	18	20	2		1
		56	16	72	70	10	20	4

Teaching Methodology:

UnitNo.	No. of Lectures	Innovative methods to be used	Film Shows and AV Applications	Project	Expected Outcome
1	10	<ul style="list-style-type: none"> <li>• Open book discussion</li> <li>• Digital lectures</li> <li>• Reading</li> <li>• Projects</li> </ul>	You tube lectures on International economics	Difference in Inter-regional and International trade  Role of international trade in economic development of country	<ul style="list-style-type: none"> <li>• Students will understand concepts of international economics</li> <li>• Will be able to analyze and interpret</li> </ul>

2	14	<ul style="list-style-type: none"> <li>• Group discussion</li> <li>• Case studies</li> </ul>	You tube lectures, Lectures on SWAYAM Portal	<ul style="list-style-type: none"> <li>• Critical evaluation of trade theories.</li> <li>• Comparison between different trade theories</li> <li>• Recent development in trade theories</li> </ul>	Will know various theories of international trade.  Will understand the difference between classical and modern approaches of trade theories
3	12	<ul style="list-style-type: none"> <li>• Pair learning</li> <li>• Group discussion</li> <li>• Open book</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher oriented PPTs.</li> <li>• You tube</li> </ul>	<ul style="list-style-type: none"> <li>• Critical evaluation of</li> <li>• Free Trade Policy</li> <li>• Protection policy</li> </ul>	Will understand the difference between Free Trade Policy

		discussion	lectures	• In present context	Protection policy  Able to interpret means of protection and free trade
4	12	<ul style="list-style-type: none"> <li>• Group discussion</li> <li>• Teacher driven</li> <li>• Games and simulation</li> </ul>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	<ul style="list-style-type: none"> <li>• Different concepts of terms of trade</li> <li>• Causes of unfavourable terms of trade for India</li> </ul>	Will understand the concept of terms of trade  Will know the factors affecting on terms of trade

### Pattern of Practical Examination

S.N	Question	Nature of Question	CONVERT OUT OF 20 Marks 30
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 20)	30

S.NO	Question	Nature of Question	• Marks
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1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	10
	Question 1(B)	Objective question (Fill in the blanks, Multi choice Questions,	5
2	Question 2	Answer the following question in one or two sentences(Any 5)	15
3	Question 3 (Practical Problems)	Answer the following question in three or four sentences(Any 5)	15
4	Question 4	Write question with the help of sub question (Any 2)	10
		Answer the following question in 15 or 20 sentence with the help of sub question (any 2)	15
		Total	70

### **Pattern of Practical Examinatio**

## Recommended Books :

1. Dr.D.M.Mithani – International Economics (Himalaya Publishing house Ltd)
2. Bo Sodersten, Geoffrey Reed, International Economics (3<sup>rd</sup> Edition) Publisher Red Globe Press
3. Z.M.Jhingan : International Economics (Vrinda Publication)
4. Robert Feenstra, Alan M Taylor, International Trade (5<sup>th</sup> Edition) Publisher Worth
5. Dr.Mrs.NirmalBhalerao&S.S.M.Desai – International Economics (Himalaya Publishing house Ltd)
1. Kenan, P.B. (1994), The International Economy, Cambridge University Press, London.
2. Kindlberger, C.P. (1973), International Economics, R.D. Irwin, Homewood.
3. Krugman, P.R. and M. Obstgeld (1994), International Economics: Theory and Policy, Glenview, Foresman.
4. Salvatore, D.L. (1997), International Economics, Prentice-Hall, Upper Saddle River, N.J.
5. Sodersten, Bo (1991), International Economics, Macmillan Press Ltd., London.
6. International Economics , M.L. Jhingan
7. Bhagwati, J. (Ed.) (1981), International Trade, Selected Readings, Cambridge University Press, Mass.
8. Greenaway, D. (1983), International Trade Policy, Macmillan Publishers Ltd., London.
9. Joshi V. and I.M.D. Little (1998), India's Economic Reforms, 1999-2001, Oxford University Press, Delhi.
10. Panchmukhi, V.R. (1978), Trade Policies of India: A Quantitative Analysis, Concept Publishing Company, New Delhi.
11. Patel, S.J. (1995), Indian Economy towards the 21st Century, University Press Ltd., India.
12. DeminicSalvatove – International Economics
13. Francis Cherunilam – International Economics, McGraw Hill publications
14. Francis Cherulliom - International Economics (Prentice hall)
15. L.M.Bhole – Financial Institutions Markets (Tata McGraw Hill)
16. H.R.Macharaju – Internat[https://saylordotorg.github.io/text\\_international-trade-theory-and-policy/s07-01-factor-mobility-overview.html](https://saylordotorg.github.io/text_international-trade-theory-and-policy/s07-01-factor-mobility-overview.html)ional Financial.
17. <https://princonkedi.files.wordpress.com/2015/08/international-economics-francis-cherunilam-pdf.pdf>
18. <https://www.emerald.com/insight/content/doi/10.1108/00251749710160214/full/html>
19. [https://www.economicsonline.co.uk/Global\\_economics/Terms\\_of\\_trade.html](https://www.economicsonline.co.uk/Global_economics/Terms_of_trade.html)
20. [https://en.wikipedia.org/wiki/Main\\_Page](https://en.wikipedia.org/wiki/Main_Page)
21. [https://saylordotorg.github.io/text\\_international-trade-theory-and-policy/s07-01-factor-mobility-overview.html](https://saylordotorg.github.io/text_international-trade-theory-and-policy/s07-01-factor-mobility-overview.html)
22. <https://www.worldbank.org/en/publication/global-economic-prosp>[https://www.academia.edu/23377962/International Trade and Factor Mobility Theories](https://www.academia.edu/23377962/International_Trade_and_Factor_Mobility_Theories)
23. <https://openknowledge.worldbank.org/handle/10986/2140>
24. <https://www.imf.org/en/About#:~:text=The%20IMF%20was%20established%20in,staff%20drawn%20from%20150%20nations.>
1. <https://infobrics.org/>

<https://princonkedi.files.wordpress.com/2015/08/international-economics-francis-cherunilam-pdf.pdf>

2. <https://www.emerald.com/insight/content/doi/10.1108/00251749710160214/full/html>
3. [https://www.economicsonline.co.uk/Global\\_economics/Terms\\_of\\_trade.html](https://www.economicsonline.co.uk/Global_economics/Terms_of_trade.html)
4. [https://en.wikipedia.org/wiki/Main\\_Page](https://en.wikipedia.org/wiki/Main_Page)
5. [https://saylordotorg.github.io/text\\_international-trade-theory-and-policy/s07-01-factor-mobility-overview.html](https://saylordotorg.github.io/text_international-trade-theory-and-policy/s07-01-factor-mobility-overview.html)
6. <https://www.worldbank.org/en/publication/global-economic-prosp>  
[https://www.academia.edu/23377962/International\\_Trade\\_and\\_Factor\\_Mobility\\_Theories](https://www.academia.edu/23377962/International_Trade_and_Factor_Mobility_Theories)
7. <https://openknowledge.worldbank.org/handle/10986/2140>
8. <https://www.imf.org/en/About#:~:text=The%20IMF%20was%20established%20in,staff%20drawn%20from%20150%20nations.>
9. <https://infobrics.org/>

**T.Y. B.Com. (Skill Based) CBCS**  
**Compulsory Paper**  
**International Economics**  
**Course Code 362(B)**

**Marks:-100**

**(Theory 70, Practical 100, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks ( Th –Theory , P- Practical )			Credit
		Theory	Practical		72	Th(70)	P(10)	
1	Balance of Payment 1.1 Concept of Balance of Trade and Balance of Payments 1.2 Balance of Payment on Current Account and Capital Account 1.3 Causes of Disequilibrium in Balance of Payment 1.4 Measures to Correct Disequilibrium in Balance of Payment 1.5 Convertibility of Rupee on Current and Capital Account	14	4	18	15	3		1
2	Foreign Exchange 2.1 Foreign Exchange Market 2.1.1 Meaning 2.1.2 Functions 2.1.3 Structure 2.1.4 Euro Dollar Market 2.2. Foreign Exchange Rate 2.2.1 Meaning of Foreign Exchange Rate 2.2.2 Fixed and Flexible Exchange Rate- Merits and Demerits 2.2.3 Determination of Foreign Exchange Rate: Purchasing Power Parity Theory	14	4	18	20	2		1
3	International Factor Mobility 3.1 Labour Migration- Meaning, Causes and Effects 3.2 Brain Drain- Concept, Causes and Effects 3.3 Types of Foreign Capital 3.3.1 Foreign Direct Investment 3.3.2 Foreign Institutional Investments 3.4 Problems of Foreign Capital 3.5 Role of Multinational Corporations (MNC's)	14	4	18	15	3		1
4	International Economic Institutions and Regional	14	4	18	20	2		1



Cooperation 4.1 World Trade Organization (WTO): Objectives and Functions 4.2 International Monetary Fund (IMF): Organization and Functions 4.3 World Bank: Objectives and Functions 4.4 South Asian Association for Regional Cooperation (SAARC): Objectives and Functions 4.5 BRICS- Introduction and Functions								
		56	16	72	70	10	20	4

UnitNo.	No. of Lectures	Innovative methods to be used	Film Shows and AV Applications	Project	Expected Outcome
1	10	<ul style="list-style-type: none"> <li>Open book discussion</li> <li>Digital lectures</li> <li>Reading</li> <li>Projects</li> </ul>	You tube lectures on International economics	Difference in Inter-regional and International trade  Role of international trade in economic development of country	<ul style="list-style-type: none"> <li>Students will understand concepts of international economics</li> <li>Will be able to analyze and interpret</li> </ul>
2	14	<ul style="list-style-type: none"> <li>Group discussion</li> <li>Case studies</li> </ul>	You tube lectures, Lectures on SWAYAM Portal	<ul style="list-style-type: none"> <li>Critical evaluation of trade theories.</li> <li>Comparison between different trade theories</li> <li>Recent development in trade theories</li> </ul>	Will know various theories of international trade.  Will understand the difference between classical and modern approaches of trade theories
3	12	<ul style="list-style-type: none"> <li>Pair learning</li> <li>Group discussion</li> <li>Open book</li> </ul>	<ul style="list-style-type: none"> <li>Teacher oriented PPTs.</li> <li>You tube</li> </ul>	<ul style="list-style-type: none"> <li>Critical evaluation of</li> <li>Free Trade Policy</li> <li>Protection policy</li> </ul>	Will understand the difference between Free Trade Policy

## Pattern of Practical Examination

S.N	Question	Nature of Question	CONVERT OUT OF 20 Marks 30
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 20)	30

S.NO	Question	Nature of Question	• Marks
1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	10
	Question 1(B)	Objective question (Fill in the blanks, Multi choice Questions,	5
2	Question 2	Answer the following question in one or two sentences(Any 5)	15
3	Question 3 (Practical Problems)	Answer the following question in three or four sentences(Any 5)	15
4	Question 4	Write question with the help of sub question (Any 2)	10
		Answer the following question in 15 or 20 sentence with the help of sub question (any 2)	15
		Total	70

### Recommended Books:-

1. Dr.D.M.Mithani – International Economics (Himalaya Publishing house ltd)
2. Bo Sodersten, Geoffrey Reed, International Economics (3rd Edition) Publisher Red Globe Press
3. Kenan, P.B. (1994), The International Economy, Cambridge University Press, London.
4. Kindlberger, C.P. (1973), International Economics, R.D. Irwin, Homewood.
5. Krugman, P.R. and M. Obstgeld (1994), International Economics: Theory and Policy, Glenview, Foresman.
6. Salvatore, D.L. (1997), International Economics, Prentice-Hall, Upper Saddle River, N.J.
7. Sodersten, Bo (1991), International Economics, Macmillan Press Ltd., London.
8. International Economics , M.L. Jhingan
9. Z.M.Jhingan : International Economics (Vrinda Publication)
10. Robert Feenstra, Alan M Taylor, International Trade (5th Edition) Publisher Worth
11. Dr.Mrs.NirmalBhalerao&S.S.M.Desai – International Economics (Himalaya Publishing house ltd)
12. DeminicSalvatove – International Economics
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15. Panchmukhi, V.R. (1978), Trade Policies of India: A Quantitative Analysis, Concept Publishing Company, New Delhi.
16. Patel, S.J. (1995), Indian Economy towards the 21st Century, University Press Ltd., India.
17. L.M.Bhole – Financial Institutions Markets (Tata McGraw Hill)
18. H.R.Macharaju – Internat[https://saylordotorg.github.io/text\\_international-trade-theory-and-policy/s07-01-factor-mobilityoverview.html](https://saylordotorg.github.io/text_international-trade-theory-and-policy/s07-01-factor-mobilityoverview.html)lional Financial Markets and India (Wheeler Publication)
19. <https://www.economicdiscussion.net/international-economics/international-economics-its-concept->

[parts/4205](#)

20. <https://www.emerald.com/insight/content/doi/10.1108/00251749710160214/full/html>

21. [https://www.economicsonline.co.uk/Global\\_economics/Terms\\_of\\_trade.html](https://www.economicsonline.co.uk/Global_economics/Terms_of_trade.html)

22. [https://en.wikipedia.org/wiki/Main\\_Page](https://en.wikipedia.org/wiki/Main_Page)

23. <https://openknowledge.worldbank.org/handle/10986/2140>

24. <https://infobrics.org/>

25. <https://economictimes.indiatimes.com/definition/Brexit>

26. [https://europa.eu/european-union/index\\_en](https://europa.eu/european-union/index_en)

**Compulsory Paper**  
**Subject Name -: Auditing & Taxation**  
**Paper No 353**  
**Semester-V**

**Objectives -:**

1. To acquaint themselves about the Definition, Nature, Objectives and Advantages of Auditing, Types of Audit, Errors and Fraud, Audit Program, Notebook, Working Paper, Internal Control, Check.
2. To get knowledge about concept of Checking, Vouching, Verification and Valuation, Types of Audit Report and Auditing Assurance Standard.
3. To understand the provision related Qualification, Disqualification, Appointment, Removal, Rights ,Duties and Liability of Company Auditor and Provisions regarding Tax Audit as per Income Tax Act 1961 (Section 44 AA to 44AE).
4. To know the various new concepts in computerized system and Forensic Audit.

**Paper No 303**

**Marks:-100**  
**(Theory 70, Practical 10, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th –Theory , P- Practical )			Credit
		Theory	Practical		144	Th(70 )	P(10)	
1	<b>Introduction to Principles of Auditing and Audit Process</b> Definition, Nature-objects-Advantages of Auditing-Types of errors and frauds Various Classes of Audit. Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit.	12	6	18	15	2	20	1
2.	<b>Checking, Vouching and Audit Report</b> Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Types of Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards.(AAS-1,2,3,4,5)	12	6	18	20	3		1
3.	<b>Company Audit and Tax Audit</b> <b>Company Audit</b> Qualification, Disqualifications, Appointment, Removal,Rights, Duties and liabilities of Company Auditor <b>Tax Audit</b> Provisions under Income Tax Act 1961 (Sec 44AA,44AB, 44AD, 44ADA,44AE) Recent Amendment made as applicable as per IncomeTax Act 1961	12	6	18	15	2		1

4.	<p><b><u>Auditing in an EDP Environment</u></b>          General EDP Control – EDP Application Control -          Computer Assisted Audit Techniques (Factors and Preparation of CAAT)</p> <p><b><u>Forensic Audit</u></b>          Definition, Importance of Forensic Auditor, Services Rendered by Forensic Auditor, Process of Forensic Auditing and Forensic Audit Techniques and Forensic Audit Report</p>	12	6	18	20	3		1
		48	24	72	70	10		4

Sr. No	Topic	Particulars	Mode of Practical
1.	Audit & Auditing Process	Study of Meaning, Definition, Nature, objectives, Auditing process	Library Assignment/ Guest lecture
2.	Audit Report	Meaning, Qualified & Clean Audit Report, Forms of Audit Report	Library Assignment/ Guest lecture
3.	Tax Audit	Scope Auditor's Role under Tax Audit	Library Assignment/ Guest lecture
4.	Audit of Computerized System	Auditing in an EDP Environment, Audit Practice in relation to computerized System	Visit to Tax Consultant
5.	Income from Salary	Meaning of salary, Allowance & Tax liability, perquisites & valuation	Visit to Assessee
6.	Income from House Property	Basis of chargeability, Important points regarding Income from house property, Determination of gross annual value of self occupied property,	Visit to let out Property owner/ Guest lecture
7.	Profits & Gains of	Meaning of business &	Visit to Business

	Business & Profession	profession, procedure for computing taxable profit of business and profession	Firm
8.	Deduction Under Sec.80 C to 80 U	Deduction Under Sec.80 C to 80 U	Visit to Tax Consultant/ Guest lecture
9.	Income Tax Returns –Form 16, ITR – I,II, III,IV	Filling and collecting the Form No. 16, Filling and collecting ITRs	Visit to Tax Consultant/ Guest lecture

### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks 30(convert in to 20)
1.	1	Journal based on given practical	10 marks
2.	2	Assignment based on practical	10 marks
3	3	Visit report	10 marks
		Total 30 ( Convert out of 10)	30

### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 Answer the following questions (15 objective type questions)	Objective Question (Fill in the blanks, Multi choice Questions, Answer in one sentence) all units	10
2	Question 2 (Practical Problems)	Manual Problems (Unit-II)	15
3	Question 3 (Practical Problems)	Practical Problems (Unit-III)	15
4	Question 4	Manual problems	15
5	Question 5	Short note (any 3)	15
		TOTAL	70

### Recommended Books

1. Practical Auditing -: Spicer and Peglar
2. Auditing Principles -: Jagadish Prasad
3. A Handbook of Practical Auditing -: B.N. Tondon
4. Auditing assurance standards- -: The Institute of Chartered Accountants of India
5. Indian Income Tax -: Dr. Vinod Singhania
6. Income Tax- -: Ahuja and Gupta
7. Income Tax Act -: R.N.Lakhotia
8. Indian Income Tax Act -: H.C.Malhotra
9. Income Tax -: Manoharem
10. Student guide to Income Tax -: Dr. Vinod Singhania

Sr. No	Title of Book	Author/s	Publication
1	Practical Auditing	Spicer and Peglar	Allied, 1975, H.F.L., 1978
2	A Handbook of Practical Auditing	B.N. Tondon	S Chand & Co Ltd

3	Auditing assurance standards	The Institute of Chartered Accountants of India	ICAI
4	Company Accounts & Audit	The Institute of Cost Accountants of India	ICMAI
5	Fundamentals of Accounting and Auditing	The Institute of Company Secretaries of India	ICSI

**T.Y. B.Com. (Skill Based) CBCS**  
**Compulsory Paper**  
**Subject Name -: Auditing & Taxation**  
**Paper No 363**  
**Semester-VI**

**Marks:-100**

**(Theory 70, Practical 10, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th –Theory , P- Practical )			Credit
		Theory	Practical		144	Th(70 )	P(10)	
1	Income Tax Act1961- Important Definitions and Concepts. 1.1Introduction- Features of Income Tax, Scope of Income Tax Act, and Importance of Income Tax payment for development of country. 1.2 Definitions-Income, Person, Assessee, Deemed Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Income, Gross Total Income (GTI) , Total Taxable Income (TTI), Residential Status of an Assessee, PAN, TAN 1.3 Concept of Capital receipts, revenue receipts and capital expenditure, revenue expenditure	12	6	18	15	2	20	1
2.	Sources and Computation of income under 24 Taxable Income under the various Heads of Income 2.1 Income from Salary – Meaning of salary, Salient features of salary Allowances and tax Liability. Perquisites and their Valuation, Treatment of provident fund, Deductions from salary. (Theory and Problems) 2. Income from House Property -Basis of Chargeability, Types of property, Annual Value Self occupied and let out property, Deductions allowed (Theory and Problems) 3. Income from Profits and Gains of Business and Professions – Definition of Business , profession, vocation, speculative business, Methods of accounting, Deductions expressly allowed and disallowed (Theory And Problems) 4. Income from Capital Gains – Meaning,	12	6	18	20	3		1



	Chargeability-definitions- Capital assets, transfer, cost of acquisition, Cost of Improvement, Short term and long term capital assets and Capital gains, cost inflation Index, Deductions allowed. (Theory only) 5. Income from other sources- Chargeability Method of accounting, deductions, Amounts not deductible. (Theory And Problems)							
3.	Computation of Total Taxable Income (TTI)and tax liability Gross total Income-Deductions u/s-80C, 80CCC to 80 U – Total Taxable Income, Income Tax calculation of Individual - (Rates applicable for respective Assessment year), Education cess and higher education cess, surcharge, etc.(calculation of tax payable as per old regime and new regime )	12	6	18	15	2		1
4.	E-Filing and E-provisions Due dates of filing return, E-filing of income tax return and forms used, advance tax , TDS(Tax deducted at source),Assessment, AIR (Annual information return), SFT( Specified financial transactions ).	12	6	18	20	3		1
		48	24	72	70	10		4

Sr. No	. Topic	Particulars	Mode of Practical
1.	Audit & Auditing Process	Study of Meaning, Definition, Nature, objectives , Auditing process	Library Assignment/ Guest lecture
2.	Audit Report	Meaning , Qualified & Clean Audit Report, Forms of Audit Report	Library Assignment/ Guest lecture
3.	Tax Audit	Scope Auditor`s Role under Tax Audit	Library Assignment/ Guest lecture
4.	Audit of Computerized System	Auditing in an EDP Environment, Audit Practice in relation to computerized System	Visit to Tax Consultant
5.	Income from Salary	Meaning of salary, Allowance & Tax liability, perquisites & valuation	Visit to Assessee
6.	Income from House	Basis of chargeability,	Visit to let out

	Property	Important points regarding Income from house property, Determination of gross annual value of self occupied property,	Property owner/ Guest lecture
7.	Profits & Gains of Business & Profession	Meaning of business & profession, procedure for computing taxable profit of business and profession	Visit to Business Firm
8.	Deduction Under Sec.80 C to 80 U	Deduction Under Sec.80 C to 80 U	Visit to Tax Consultant/ Guest lecture
9.	Income Tax Returns –Form 16, ITR – I,II, III,IV	Filling and collecting the Form No. 16, Filling and collecting ITRs	Visit to Tax Consultant/ Guest lecture

### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks 30(convert in to 20)
1.	1	Journal based on given practical	10 marks
2.	2	Assignment based on practical	10 marks
3	3	Visit report	10 marks
		Total 30 ( Convert out of 10)	30

### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 Answer the following questions (15 objective type questions)	Objective Question (Fill in the blanks, Multi choice Questions, Answer in one sentence) all units	10
2	Question 2 (Practical Problems)	Manual Problems (Unit-II)	15
3	Question 3 (Practical Problems)	Practical Problems (Unit-III)	15
4	Question 4	Manual problems	15
5	Question 5	Short note (any 3)	15
		TOTAL	70

### Reference Books

- 1 Indian Income Tax Dr.Vinod Singhania Taxmann Publication . www. Taxmann.com New Delhi
- 2 Income Tax Dr. Girish Ahuja and Dr. Ravi Gupta Wolters kluwer New Delhi
- 3 Income Tax Act Shri.R.N.Lakhotia Vision books New Delhi
- 4 Indian Income Tax Act Dr. H.C. Melhrotra , Dr. S.P Goyal Sahitya Bhavan publication Agra
- 5 Income Tax T.N. Manoharn and G R. Hari Snow white New Delhi
- 6 Student guide to Income Tax Dr.Vinod Singhania Taxmann Publication www. Taxmann.com New Delhi

**T.Y. B.Com. (Skill Based) CBCS**  
**Business Administration Special Paper II**  
**Subject Name -: Business Administration**  
**Semester V**  
**Course Code-354(A)**

Objective:-

1. To acquaint the student with knowledge about various Concepts , Objectives of the Human Resource Function , to identify the difference between Human Resource Management and Human Resource Development
2. To update the students on the emerging trends in the area of Human Resource Management
3. To develop understanding among the students the process of Recruitment and Selection, understanding the various means and methods associated with the Recruitment and Selection function
4. To educate the students on the importance of Training and Development and its impact on Career Planning and Development

**Paper No 304 ( A )**

**Marks:-100**  
**(Theory 70, Practical 10, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks ( Th –Theory , P- Practical )			Credit
		Theory	Practical		144	Th(70 )	P(10)	
1	Introduction to Human Resource Function of Management 1.1 Meaning, Objectives and Functions of Human Resource , , Difference between Human Resource Management and Human Resource Development 1.2 Organization, Scope and functions of Human Resource Department in Modern Business. 1.3 Human Resource Planning – Nature and Scope, Job analysis - Job description -Job specification. 1.4 Human Resource Planning – Role of Human Resource Planning, Steps in Human Resource Planning , Factors influencing Human Resource Planning. Essentials of a Good Human Resource Planning , Job Analysis – Process , Tools and Techniques , Job Description & Job Specification – Meaning and Distinguish between Job Description & Job Specification. 1.5 Emerging Concept of H.R.D. Quality Circles ,Kaizen ,Talent Management	12	6	18	15	2	20	1

	and Leadership Development ,HRD as a Business Partner ,Visionary and Transforming Leadership, E- Learning: Integration of IT and HR , HRIS (Human Resource Information Systems) ,Incorporation of careerdevelopment ,Internal consultancy and Linkage to knowledge management							
2.	<p>Recruitment and Selection</p> <p>1.1 Recruitment – Meaning, Purpose/ Importance, Sources of Recruitment, and Factors Governing Recruitment Process</p> <p>1.2 Selection – Meaning, Importance of selection procedure, Tools of Selection and selection Process</p> <p>1.3 Distinguish between Recruitment and Selection</p> <p>1.4 Types of Employment tests, Types of Interviews</p>	12	6	18	20	3		1
3.	<p>Training and Development</p> <p>1.1 Meaning ,Need , Objectives of Training and Development, Benefits/Importance of Training to the organisation and employees.</p> <p>1.2 Types of Training , Methods of Training and Development, Process/ Procedure for effective Training.</p> <p>1.3 Career Development , Steps in Career Development , Stages of Career Development , Advantages and Limitations of Career Development, Career Development Cycle , Career Counselling and Self Development</p>							
4.	<p>Performance Appraisal Management</p> <p>1.1 Introduction, Meaning, Need and Importance of Performance Appraisal</p> <p>1.2 Process of Performance Appraisal</p> <p>1.3 Merits and Limitations of Performance Appraisal</p> <p>1.4 Methods and Techniques of Performance Appraisal Ethical Performance Appraisal</p>	12	6	18	20	3		1
		48	24	72	70	10		4

### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks 309 Convert it out of 20)
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 20)	30

### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	10
	Question 1(B)	Objective question (Fill in the blanks, Multi choice Questions,	5
2	Question 2	Answer the following question in one or two sentences(Any 5)	15
3	Question 3	Answer the following question in three or four sentences(Any 5)	15
4	Question 4	Write question with the help of sub question (Any 2)	10
		Answer the following question in 15 or 20 sentence with the help of sub question (any 2)	15
		Total	70

- Personnel and Human Resource Management – A M Sharma (Himalaya Publishing House)
- Personnel Management and Industrial Relations- R S Davar (Vikas Publishing House)
- Human Resource Development and Management- Biswanath Ghosh (Vikas Publishing House)
- Personnel Management – C.B. Mamaria, S V Gankar (Himalaya Publishing House)
- Human Resource Management – AShwathappa
- Human Resource Management - *Gary Dessler*
- HR from the Outside In: Six Competencies for the Future of Human Resources - Dave Ulrich, Jon Younger, Wayne Brockbank, Mike Ulrich
- The HR Scorecard - *Brian Becker, Mark Huselid, Dave Ulrich*
- Victory Through Organization - ***Dave Ulrich, David Kryscynski, Wayne Brockbank, Mike Ulrich***
- Investing in people. Financial Impact of Human Resource Initiatives - *KirsWayne Cascio, John Boudreau*
- Work Rules! -*Laszlo Bock*
- HR Rising!:: From Ownership to Leadership -***Steve Browne***
- The Practical Guide to HR Analytics: Using Data to Inform, Transform, and Empower HR Decisions - ***Shonna D. Waters, Valerie N. Streets, Lindsay McFarlane, and Rachael Johnson-Murray***

**T.Y. B.Com. (Skill Based) CBCS**  
**Business Administration Special Paper II**  
**Subject Name :- Business Administration**  
**Semester VI**  
**Course Code-364(A)**

Paper No 364 ( A )

Marks:-100  
 (Theory 70, Practical 10, Internal 20)

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks ( Th –Theory , P-Practical )			Credit
		Theory	Practical		144	Th(70 )	P(10)	
1	Introduction to Marketing 1.1 Marketing – Introduction, Meaning , Scope , Objectives , Features, Functions and Importance 1.2 Types of Markets – Regulated Market , Organised Market & Unorganised Market , Virtual/ Internet Market, Industrial Market , Consumer Market, Financial Market , Auction Market and Black Market 1.3 Difference between Selling & Marketing 1.4 Evolution of Marketing Concepts – Exchange Concept, Production Concept , Product Concept, Selling Concept Marketing Concept, Societal Concept, Relationship Marketing Concept, Holistic Concept and Pace Concept	12	6	18	15	2	20	1
2.	Marketing Mix & Market Segmentation 1.1 Marketing Mix – Meaning , Features , 7 P's of Marketing ( Product , Price , Place, People, Promotion , Processes and Physical Evidence) , Environmental Factors affecting Marketing Mix – Consumers, Competitors , Trade Factors, Political & Legal , Economic , Social , Technological , Global. 1.2 Market Segmentation – Meaning , Advantages and Limitations , Essentials of Effective Market Segmentation, Methods /Basis of Market Segmentation : Geographic, Demographic , Sociographic, Psychographic and Behavioural. , Steps in Market Segmentation 1.3 Mass Marketing, Multi Segment Marketing and Niche Marketing – Meaning, Advantages and Limitations	12	6	18	20	3		1
3.	Product Management, Pricing Management, 1.1 Product Levels – Core Product, Basic Product, Expected, Augmented Product and Potential Product 1.2 Product Life Cycle 1.3 Branding - Meaning , Types of Brands, Brand Equity & Brand Loyalty and Brand Extension – Meaning Advantages and							

	<p>Limitations</p> <p>1.4 Pricing – Meaning, Objectives</p> <p>1.5 Factors affecting Pricing – Internal Factors – Cost, Objectives of Firm, Product, Image of Firm, Product Life Cycle Product Line and Credit Policy External Factors – Competition, Demand, Consumers, Channel intermediaries, Economic Conditions, Government Control.</p> <p>1.6 Pricing Methods – Cost Plus Pricing, Mark up Pricing, Brake Even Pricing, Target Return Pricing , Marginal Cost Pricing , Early Cash Recovery Pricing , Perceived Value Pricing , Going Rate Pricing , Sealed Bid Pricing , Differentiated Pricing , 2 Part Pricing and Demand Backward Pricing</p>							
4.	<p>Promotion and Distribution and Recent Trends in Marketing</p> <p>1.1 Promotion Mix – Meaning , Objectives , Elements of Promotion Mix – Advertising , Publicity , Sales Promotion, Personal Selling , Public Relations, Packaging , Direct Marketing , Trade Fairs and Exhibitions 1.2 Advertising – Meaning, Importance , Scope , Advantages of Advertising 1.3 Types of Advertising Media – Radio , News Paper , Print Media , Social Media Advertising , Online Advertising 1.4 Difference between Advertising , Publicity and Sales Promotion 1.5 Recent Trends in Marketing - Visualization , Voice Search ,Live Video and Video marketing, Integrated Online-Offline Customer Experience , The Internet of Everything ,Content marketing ,Search Engine Optimization /Semantic keyword research , Browser push notifications ,Social Media Marketing ,Virtual / Internet Marketing , Green Marketing , Social Marketing</p>	12	6	18	20	3		1
		48	24	72	70	10		4

#### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks 309 Convert it out of 20)
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 20)	30

### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	10
	Question 1(B)	Objective question (Fill in the blanks, Multi choice Questions,	5
2	Question 2	Answer the following question in one or two sentences(Any 5)	15
3	Question 3	Answer the following question in three or four sentences(Any 5)	15
4	Question 4	Write question with the help of sub question (Any 2)	10
		Answer the following question in 15 or 20 sentence with the help of sub question (any 2)	15

References: List of Books Recommended: -

- Basics of Marketing- Cannon
- Marketing Management, Philips, Kotler
- Marketing – Gandhi 9
- Principles of Marketing – Sherlekar S.A.
- International Marketing- P. Saravanavel (Himalaya Publishing House)
- Modern Marketing Management- R.S. Davar
- Epic Content Marketing by Joe Pullizzi
- Social Media ROI by Olivier Blanchard
- The Anatomy of Buzz by Emanuel Rosen
- Selling the invisible by Harry Beckwith
- Permission Marketing by Seth Godin

**T.Y. B.Com. (Skill Based) CBCS  
Banking & Finance Special Paper II  
Course Code -: 364(B)**



## Semester -V

### Objective :-

- 1.To acquaint the students with Financial Markets and its various segments.
2. To give the students and understanding of the operations and developments in financial markets in India.
3. To enable them to gain an insight into the functioning and role of financial institutions in the Indian Economy

**Paper No 364 (B)**

**Marks:-100**

**(Theory 70, Practical 10, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th –Theory , P- Practical )			Credit
		Theory	Practical		72	Th(70)	P(10)	
1	<b>1. Indian Financial System:</b> 1.1 Meaning and Definition of Financial System in India. 1.2 Structure of Indian Financial System 1.3 Functions of financial system in India 1.4 Role of financial system in Economic Development 1.5. Indicators of Financial Development	12	6	18	8	3	20	1
2	<b>Indian Money Market :</b> 2.1 Meaning and definition of Indian Money Market 2.2 Functions of Indian Money Market 2.3 Participants in Indian Money Market 2.4 Credit Instruments used in Indian Money Market 2.5 Deficiencies of Indian Money Market. Recent development in Indian Money Market	12	6	18	8	2		1
3	<b>Indian Capital Market:</b> 3.1 Meaning and definition of Indian Capital Market 3.2 Functions of Indian Capital Market 3.3 Participants in Indian Capital Market 3.4 Credit Instruments used in Indian Capital Market 3.5 Deficiencies of Indian Capital Market. Recent development in Indian Capital Market	14	6	20	8	3		1
4.	<b>Foreign Exchange Market:</b> 4.1. Meaning and definition of foreign exchange market 4.2. Functions of Foreign Exchange Market 4.3 Participants in Foreign Exchange Market 4.4. Determination of Exchange Rate	12	6	18	6	2		1

	4.5 Recent development in Foreign Exchange Market							
	<b>Total</b>	48	24	72	30	10		4

#### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks 30( Convert it in 20)
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 20)	30

#### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	10
	Question 1(B)	Objective question (Fill in the blanks, Multi choice Questions,	5
2	Question 2	Answer the following question in one or two sentences(Any 5)	15
3	Question 3	Answer the following question in three or four sentences(Any 5)	15
4	Question 4	Write question with the help of sub question (Any 2)	10
		Answer the following question in 15 or 20 sentence with the help of sub question (any 2)	15
		Total	70

#### References:

- 1. Avadhani V.A. (2019), 'Investment and Securities Markets in India', Himalaya Publishing House
- 2. Bhole L.M. (2004), 'Financial Institution and Markets' McGraw Hill Education
- 3. Khan M.Y. (2019), 'Indian Financial System' 11<sup>th</sup> Edition, McGraw Hill Education
- 4. Kohok Mukund, 'Business Finance and Financial Services'
- 5. Kumar, Gupta and Kaur (2021), 'Financial Markets and Institutions' Taxmann
- 6. Meir Kohn (2000), 'Financial Institutions and Markets', Tata MC Graw-Hill Publication
- **7. Michael Brandl (2016), 'Money, Banking, Financial Markets and Institutions', CENGAGE Learning Custom**
- 8. Mittal Anand (2003), 'Economic Reforms and Capital Markets in India', Galgotia Publishing Company, New Delhi.
- 9. Pathak Bharti V. (2018), "The Indian Financial System", Pearson Education [India] Ltd.

## Course Code -: 364(B) Semester -VI

### Objective :-

- 1.To acquaint the students with Financial Markets and its various segments.
2. To give the students and understanding of the operations and developments in financial markets in India.
3. To enable them to gain an insight into the functioning and role of financial institutions in the Indian Economy

**Paper No 364 (B)**

**Marks:-100**

**(Theory 70, Practical 10, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th –Theory , P- Practical )			Credit
		Theory	Practical		72	Th(70)	P(10)	
1	<b>Basic Concepts of Stock Market:</b> 1 Primary & Secondary Market . Merchant Banking, IPO,FPO 2 .Selective Stock Exchanges .Concept of Stock market 2.1 BSE - Bombay Stock Exchange 2.2 NSE- National Stock Exchange 2.3 Broker &Sub.broker, Demat Account, broker account, IPO Price band, Stock Listing, IPO Stock allotment 2.5 Small Cap, Mid Cap & Large Cap Companies 2.6 .Selective Market Index. Sensex, Nifty,Bank Nifty, Nifty future & Option Bear & Bull Market	12	6	18	8	3	20	1
2	<b>Stock Trading:</b> 2.1. Cash Market, Future &Option Market 2.2 Types of Stock Trading A. Day Trading )Intra.day Trading ( B. Delivery Trading C. Future & Option Trading 2.3 Types of Orders A. Buy B. Sell C. Stop loss . 2.4 Premium amount, Lot size	12	6	18	8	2		1

	2.5. Lower & Upper Circuit. 2.6 Trade Settlement, Stock Oxen Carrier opportunities in Stock Market							
3	<b>Non-Banking Financial Institutions (NBFIs):</b> 3.1 Meaning and definitions Of NBFIs 3.2 Distinction between Bank and NBFIs 3.3 Functions and workings of. i) Lease Financing ii) Mutual Fund iii) Housing Finance Companies iv) Life Insurance Company )LIC ( v) General Insurance Company) GIC( carrier opportunities in InsuranceSector	14	6	20	8	3		1
4.	<b>Regulatory Bodies</b> 4.1 SEBI -Security Exchange Board of India IRDA -Insurance Regulatory & Development Authority	12	6	18	6	2		1
	<b>Total</b>	48	24	72	30	10		4

#### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks 30( Convert it in 20)
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 20)	30

#### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	10
	Question 1(B)	Objective question (Fill in the blanks, Multi choice Questions,	5
2	Question 2	Answer the following question in one or two sentences(Any 5)	15
3	Question 3	Answer the following question in three or four sentences(Any 5)	15
4	Question 4	Write question with the help of sub question (Any 2)	10
		Answer the following question in 15 or 20 sentence with the help of sub question (any 2)	15
		Total	70

References:

- 1 . Financial Institution and Market: L .M .Bhole
- 2 . Prasanna Chandra,  
“Investment analysis  
& Portfolio  
Management”, New-  
Delhi,The McGraw  
Hill Company Ltd.
3. V. K. Bhalla, “Portfolio Analysis & Management”, New-Delhi, Sultanchand & Sons  
Publication.
4. Panithavathy Pandian, “Securities Analysis and Portfolio Management”, New-  
Delhi, Vikash Publishing House Pvt. Ltd.
5. M. Ranganathan & R. Madhumahi, “Investment Analysis and Portfolio  
Management”. Pearson Education [India]
- 6 .Indian Financial System: Dr .M .Y .Khan
- 7 .Investment and Securities Markets in India: V .A .Avadhani
- 8 .Economic Reforms and Capital Markets in India: Anand Mittal
9. Financial Market and Institutions in India: Dr .Sunil Shete, Success Publication.

**T.Y. B.Com. (Skill Based) CBCS**  
**Cost and Works Accounting Special Paper II**  
**Course Code-364(C)**  
**Semester-V**

## Objectives:-

1. To provide knowledge about the various methods of costing
2. To understand the applications of different methods of costing in manufacturing and service industries.
3. To enable students to prepare cost statements under different types of manufacturing industries and Service Industries
4. To build the applicability of cost accounting standards in the method of costing.

**.Marks:-100**

**(Theory 40, Practical 40, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th –Theory , P-Practical )			Credit
		Theory	Practical		72	Th(40)	P(40)	
1	<b>Overheads</b> 1.1 Meaning and definition of overheads. 1.2 Classification of overheads 1.3 Introduction to Cost Accounting Standard, Cost Accounting Standard Board 1.4. Introduction to of CAS 3, CAS 11, CAS 15 1.5 Cost Accounting Standard 3: Production and operationOverheads	12	6	18	10	10	20	1
2	<b>Accounting of Overheads (Part-I)</b> 2.1 Collection and Allocation of overheads. 2.2 Apportionment and Reapportionment of overheads 2.3 Simple problem of primary distribution of Overhead 2.4 Simple Problem of Secondary distribution of overheads(Repeated & Simultaneous Equation method only)	12	6	18	10	10		1
3	<b>Accounting of Overheads (Part-II)</b> 3.1 Absorption - Meaning, Rate and Methods of OverheadAbsorption 3.2 Under and Over Absorption of overheads- Meaning,Reasons and Accounting treatment Simple problems on the accounting treatment of underand overabsorption of Overheads	12	6	20	10	10		1
4.	<b>Activity Based Costing</b> 4.1 Definitions-Stages in Activity Based Costing 4.2 Purpose and Benefits of Activity Based Costing 4.3 Cost Pools and Cost Drivers Problems on Activity Based Costing	12	6	18	10	10		1

	[Simple Problem only]							
	<b>Total</b>	48	24	72	40	40	20	4

Notes: The breakup of marks in the Examination will be as follows:

- 50 % of the marks for Theory & 50 % of the marks for Practical Problems (Simple Problem Only)

#### Areas of Practical Problems

- ▶ Accounting & Control of Overhead. [Part I]  
Primary and Secondary Distribution of Overheads( Repeated & Simultaneous equation methods only)
- ▶ Accounting & Control of Overhead. [Part II] Problems of Machine Hour Rate Only.
- ▶ Problems of Activity Based Costing [Simple Problems only]

#### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks
1.	1	Journal	10marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
4.	4.	Visits	10 marks
		Total 40 ( Convert out of 20)	40

#### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 Answer the following questions (15 objective type questions)	Objective Question (Fill in the blanks, Multi choice Questions, Answer in one sentence) all units	10
2	Question 2 (Practical Problems)	Practical Problems	10
3	Question 3 (Practical Problems)	Practical Problems	10
4	Question 4	Answer the following question in three or four sentences(Any 5)	10

Note -: Allocation of Marks –

: a) 50 % for Theory. b) 50% for Practical Problems.

#### Areas of Practical Problems

- ▶ Accounting & Control of Overhead. [Part I]  
Primary and Secondary Distribution of Overheads( Repeated & Simultaneous equation methods only)
- ▶ Accounting & Control of Overhead. [Part II] Problems of Machine Hour Rate Only.
- ▶ Problems of Activity Based Costing [Simple Problems only]

**Books Journals and Websites Recommended for Cost and Works Accounting Paper I, II and III**

1. Prof. Subhash jagtap -: Practice in Advanced costing and Management Accounting. NiraliPrakashan, Pune
2. Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt. Ltd., New Delhi.
3. S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi.
4. Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.
5. M.N. Arora -: Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd., New Delhi
6. 6. S.N. Maheshwari and S.N. Mittal -: Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.
7. B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
8. V.K. Saxena and Vasishta -: Cost Accounting – Text book. Sultan Chand and Sons, New Delhi
9. V.K. Saxena and Vasishta -: Cost Audit and Management Audit. Sultan Chand and Sons, New Delhi
10. Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
11. N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
12. N.K. Prasad -: Advanced Cost Accounting Syndicae Pvt Ltd., Calcutta.
13. R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur
14. R.S.N. Pillai and V. Bhagavati -: Cost Accounting.
15. Hornefrain and Datar -: Cost Accounting and Managerial Emphasis.
16. Dr.J.P.Bhosale -: Management Accounting, Vision Publication
17. Prof.Jagtap, Nare&Pagar -: Cost & Works Accounting, Paper-II
18. Journal -: Cost Accounting Standards issued by ICWAI, Kolkata
19. Journal -: Management Accountant Issued by ICWA of India, Calcutta.
20. Website -: - [www.icwai.org](http://www.icwai.org)&[www.aicmas.com](http://www.aicmas.com).

**T.Y. B.Com. (Skill Based) CBCS**  
**Cost and Works Accounting Special Paper II**  
**Course Code-364(c)**  
**Semester-VI**



Marks:-100

(Theory 40, Practical 40, Internal 20)

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th –Theory , P-Practical )			Credit
		Theory	Practical		72	Th(40)	P(40)	
1	Method of Costing 1.1. Introduction to Methods of Costing.  1.2 Job Costing Meaning, Features, Advantages and Limitations (Simple problem Only) Introduction of Batch costing-(theory Only)	12	6	18	10	10	20	1
2	Contract Costing  2.1 Meaning and Features of Contract Costing  2.2 Work-Certified and Uncertified, Escalation clause, Retention Money, Cost Plus contract, work-in-progress Profit on incomplete contract	12	6	18	10	10		1
3	Process Costing 3.1 Meaning and features of process costing  3.2 Preparation of process accounts including normal and abnormal loss/gain  3.3 Joint Products and By Products [Theory and Simpleproblems] Cost Accounting Standard 19: Joint Cost	12	6	20	10	10		1
4.	Service Costing  4.1 Meaning, Features and Applications of servicecosting  4.2 Cost Unit-Simple and Composite  4.3 Cost Sheet for Transportation Service  4.4 Cost Statement for Hospital and Hotel Organization Cost Accounting Standard 13: Cost of service cost centre	12	6	18	10	10		1
	<b>Total</b>	48	24	72	40	40	20	4

### Areas of practical problems

- ▶ Job Costing - Preparation of job cost sheet
- ▶ Contract Costing - Preparation of Contract Account & Contractee Account [without B/s] Simple Problem without an Escalation clause
- ▶ Process Costing Simple Problems on Process Costing, Joint Products and By Products [Where there is no work in process].
- ▶ Service Costing - Cost Sheet for Transportation, Hotel and Hospital Service.

### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks 40
1.	1	Journal	10marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
4.	4.	Visits	10 marks
		Total 40 ( Convert out of 20)	40

### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 Answer the following questions (15 objective type questions)	Objective Question (Fill in the blanks, Multi choice Questions, Answer in one sentence) all units	10
2	Question 2 (Practical Problems)	Practical Problems	10
3	Question 3 (Practical Problems)	Practical Problems	10
4	Question 4	Answer the following question in three or four sentences(Any 5)	10

Note -: Allocation of Marks –

: a) 50 % for Theory. b) 50% for Practical Problems

Reference Books:-

Sr. No	Title of the Book	Author	Publisher	Place
01	Practice in Advanced costing and Management Accounting.	Prof. Subhash Jagtap	Nirali Prakashan	Pune

02	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd.	New Delhi
03	Cost Accounting Principles and Practice.	S.P. Iyengar	Sultan Chand & Sons Accounting, Taxman's	New Delhi
04	Students Guide to Cost Accounting	Ravi Kishor	Taxman's, New Delhi.	New Delhi

05.	Cost Accounting Principles and Practice	M.N. Arora	Vikas Publishing House Pvt. Ltd.	New Delhi.
06	Cost Accounting, Theory and Problems,	S.N. Maheshwari and S.N. Mittal	Mahavir book Depot	New Delhi
07	Theory and Techniques of Cost Accounting.	B.L. Lall and G.L.Sharma	Himalaya Publishing House	New Delhi.
08	Cost Accounting – Textbook.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi.
09	Cost Audit and Management Audit.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi
10	Cost Accounting Principles and Practice.	Jain and Narang	Kalyani Publishers	Kolkata
11	Principles and Practice of Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata
12	Advanced Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata

## Course Code -: 354(D)

### Semester-V

#### Objective -:

- 1) To Develop understanding of MSME and its formation
- 2) To Develop Knowledge and understanding in creating and managing new venture.
- 3) To Equip students with necessary tools and techniques to set up their own business venture
- 4) To help students to bring out their own business plan.
- 5) To make students aware about business crises and sickness.

#### Paper No 354( D )

Marks:-100

(Theory 70, Practical 10, Internal 20)

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th –Theory , P- Practical )			credit
		Theory	Practical		Th(70)	P(10)	Internal	
1	<b>MICRO SMALL AND MEDIUM ENTERPRISES(MSME) POLICY 2020:</b> Introduction, Definition, Investment and Annual Turnover, Key Announcements of Atma Nirbhar Bharat Abhiyan, Criterion, Classification of Enterprises, Government Schemes for MSME in India, Covid impact on MSME	12	6	18	8	3	20	1
2	<b>FORMATION OF MSME:</b> Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Registration under MSME, Udyam Registration Portal, MSME Development and Service covered under MSME, Limits of MSME, and Eligibility for MSME.	12	6	18	8	2		1
3.	<b>BUSINESS PLAN PREPARATION AND PROJECT REPORT</b> Meaning and importance objectives - Selection of suitable form of organization - Precautions to be taken by an entrepreneur while preparing Business Plan. Meaning, Concept and classification of project Project for Retail store Oil Mill, Cold Storage , Eco friendly Bag production Reasons for failure of project Project Appraisal Break - Even Analysis and Ratio Analysis : Debt : Service Coverage Ratio - Gross Profit : Net Profit Ratio and Return on	12	6	20	8	3		1

	Investment (ROI ), Project Audit							
4.	<p><b>PROJECT ASSISTANCE:</b></p> <p>Financial assistance through State Financial Corporation's (SFC's,) District Industries Centre (DIC), Maharashtra Industrial Development Corporation (MIDC), National Institute for Entrepreneurship and Small Business Development (NIESBUD), National Institute of Small Industry Extension Training (NISIET), Small Industries Development Organization (SIDO), Small Industrial Development Bank of India (SIDBI), Technical Consultancy Organization (TCO), Commercial Banks, Industrial Finance Corporation of India (IFCI) - Non-financial assistance from District Industries Centre (DIC), Small Industries Service Institute (SISI), Khadi and Village Industries Commission (KVIC) - Financial incentives for Small Scale Industries (SSI's) and <i>Tax Concessions</i></p> <p>- Assistance for obtaining Raw Material, Machinery, Land and Building, Venture Capital and Technical Assistance</p>	12	6	18	6	2		1
	<b>Total</b>	48	24	72	70	10	20	4

### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks 20
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 20)	30

### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	10
	Question 1(B)	Objective question (Fill in the blanks, Multi choice Questions,	5
2	Question 2	Answer the following question in one or two sentences(Any 5)	15
3	Question 3	Answer the following question in three or four sentences(Any 5)	15
4	Question 4	Write question with the help of sub question (Any 2)	10
		Answer the following question in 15 or 20 sentence with the help of sub question (any 2)	15
		Total	70

### Recommended Books

1. Pandey G.N. - 'A Complete Guide to Successful Entrepreneurship' Vikas PublishingHouse PvtL Ltd.
2. Maharashtra Centre for Entrepreneurship Development - 'Project Profile', 'Profile for SSIProjects.'
3. Edward D. Boao - 'Opportunities'.
4. Prof. John Mullins - 'The New Business Road Tests' - Pearson.
5. Prof. Rajeev Roy - 'Entrepreneurship' Oxford University Press.
6. Rashmi Bansal - 'Stay Hunary Stay Foolish' - CIIFIIM, Ahmedabad.
7. Dr.Patel V.G. - 'When The Going Gets Tough' - Tata McGraw Hill, New Delhi.
8. Mark. J. Dollinger, Entrepreneurship - Strategies and Resources, Pearson Edition.
9. Udai Pareek and T.V. Rao, Developing Entrepreneurship
10. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
11. Srivastava, A Practical Guide to Industrial Entrepreneurs
12. Anil Kumar: Small Business and Entrepreneurship I.K. International Publishers
13. Government of India, Report of the committee on Development of small and mediuementrepreneurs, 1975
14. Bharusali, Entrepreneur Development
15. Dr. Venkataramanappa : : Entrepreneurship Development
16. B. Janakiraman , Rizwana M: Entrepreneurship Development
17. N.V.R Naidu : Entrepreneurship Development, I.K. International Publishers
18. Business Entrepreneurship – Dr. M. B. Sonawane
19. Business Entrepreneurship –Dr. S. L. Shirgave.
20. Web References:

- 1) <https://msme.gov.in/>
- 2) <https://www.startupindia.gov.in/>

**T.Y. B.Com. (Skill Based) CBCS**  
**Business Entrepreneurship Special Paper II**  
**Course Code :- 364(D)**  
**Semester-VI**

**Paper No 364(D) Marks:-100**

**(Theory 70, Practical 10, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th –Theory , P- Practical )			credit
		Theory	Practical		72	Th(70)	P(10)	
1	<b>BUSINESS PLAN (BP)IMPLEMENTATION</b> Meaning - importance - preparation of Business Plan, Financial aspects, Marketing aspects, Human Resource aspects, Technical aspects, Social aspects of Business Plan. Common pitfalls to be avoided in preparation of a Business Plan., Steps in Business Plan, Implementation, Objectives, Ideas, Guidelines in Business Plan	12	6	18	8	3	20	1
2	<b>MSME MANAGEMENT :</b> (As Distinct from corporate sector management) Functional and integrated approach Structured and flexible approach Logical v/s creative approach Start up phase management difference of opinion within prompting team Avoiding Failure-problem solving Creativity and innovation Stability phase management Growth phase management MSME Registration, Consultants, Udyog Adhar Registration Consultancy, Enterprise Risk Management (ERM), Challenges in implementation of Enterprise Risk Management (ERM)	12	6	18	8	2		1
3.	<b>BUSINESS CRISESAND SICKNESS :</b> Types of Business Crises, Starting crises, Cash crises, Delegation Crisis, Leadership Crises, Financial Crises, Prosperity Crises, Succession Crises, Crises Management and Business Continuity: Meaning, Crises under Covid-19 Sickness : Meaning and Definition,	12	6	20	8	3		1

4.	<b>INTRODUCTION TO START UP INDIA SCHEME:</b> Aim of Startup- Significance of Startup- Advantages of Startup- Significance of Startup- Advantages of Startup- Eligibility for Startup India- Do's and Don'ts for Startup – Examples of Startup- Wow! Mom – Cabs- Zomato- Paytm- Digit Insurance- Vedantu- Dailyhunt- Sharechat- Topper- Urban Ladder	12	6	18	6	2		1
	<b>Total</b>	48	24	72	70	10	20	4

#### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 20)	30

#### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	10
	Question 1(B)	Objective question (Fill in the blanks, Multi choice Questions,	5
2	Question 2	Answer the following question in one or two sentences (Any 5)	15
3	Question 3	Answer the following question in three or four sentences (Any 5)	15
4	Question 4	Write question with the help of sub question (Any 2)	10
		Answer the following question in 15 or 20 sentence with the help of sub question (any 2)	15
		Total	70

#### References:-

- 1) Pandey G.N. - 'A Complete Guide to Successful Entrepreneurship' Vikas Publishing House Pvt Ltd.
- 2) Maharashtra Centre for Entrepreneurship Development - 'Project Profile', 'Profile for SSI Projects.'
- 3) Edward D. Boao - 'Opportunities'.
- 4) Prof. John Mullins - 'The New Business Road Tests' – Pearson
- 5) Prof. Rajeev Roy - 'Entrepreneurship' Oxford University Press.
- 6) Rashmi Bansal - 'Stay Hungry Stay Foolish' - CIIFIM, Ahmedabad.
- 7) Dr. Patel V.G. - 'When The Going Gets Tough' - Tata McGraw Hill, New Delhi.
- 8) Mark. J. Dollinger, Entrepreneurship - Strategies and Resources, Pearson Edition.
- 9) Udai Pareek and T.V. Rao, Developing Entrepreneurship



- 10) S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
- 11) Srivastava, A Practical Guide to Industrial Entrepreneurs
- 12) Anil Kumar: Small Business and Entrepreneurship I.K. International Publishers
- 13) Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
- 14) Bharusali, Entrepreneur Development
- 15) 23 Vidya Hattangadi : Entrepreneurial
- 16) Dr. Venkataramanappa : : Entrepreneurship Development
- 17) B. Janakiraman , Rizwana M: Entrepreneurship Development
- 18) N.V.R Naidu : Entrepreneurship Development, I.K. International Publishers
- 19) Business Entrepreneurship – Dr. M. B. Sonawane
- 20) Business Entrepreneurship –Dr. S. L. Shirgave.

Web References:

- 1) <https://msme.gov.in/>  
<https://www.startupindia.gov.in/>

**T.Y. B.Com. (Skill Based) CBCS**  
**Business Administration Special Paper III**  
**Subject Name -: Business Administration**

**Semester-V**

**Course Code-355(A)**

Objectives of the course

1. To acquaint the student with knowledge about Corporate Finance and the structure if the Indian Financial Market.
2. To develop the Financial Planning Skills among the Students by introducing them to the process of efficient Financial Planning
3. To educate the students on the importance of Capitalisation and the importance to maintaining an optimum capital structure
4. To create awareness among the students in the various sources of Finance available for raising corporate capital

**Paper No 355 ( A )**

**Marks:-100**  
**(Theory 70, Practical 10, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks ( Th –Theory , P- Practical )			credit
		Theory	Practical		144	Th(70)	P(10)	
1	Introduction to corporate finance and Indian financial system 1.1 Meaning, Features, Need, Importance of Corporate Finance, Finance Functions( Executive and Routine Functions) 1.2 Meaning , Objectives , Scope of Financial Management 1.3 Indian Financial Market – Meaning and Structure ( Money Market & Capital Market) 1.4 Stock Exchange – Meaning , Features ,Functions.	10	6	18	15	3	20	1

	<p>1.5 Bombay Stock Exchange , National Stock Exchange of India Dematerialization of Securities</p> <p>1.6 Securities Exchange Board of India – Objectives , Powers and Functions</p> <p>1.7 Credit Rating Agencies – Function/ Role and Advantages . Overview of Credit Rating Information Services of India Limited (CRISIL) Investment Information and Credit Rating Agency of India (ICRA) Limited Credit Analysis and Research (CARE) Limited</p>							
2	<p><b>Financial Planning :-</b> 2.1 Meaning, Nature and characteristics of financial planning. Scope, Importance, Advantages, Limitations, of Financial Planning . 2.2 Steps in financial planning. 2.3 Methods of estimating financial requirements</p>	12	6	18	20	2		
3	<p><b>Capitalization and Capital Structure :-</b> 3.1 Capitalization – Concept, Factors governing capitalization, over and under capitalization - Causes and effects, Fair Capitalization. 3.2 Capital Structure- Meaning, Concept and Principles of capital structure, Factors influencing the pattern of capital structure. 3.3 Trading on equity- Concepts and effects.</p>	12	6	18	20	3		
4.	<p><b>Management of Capital :-</b> 4.1 <b>Types of capital-</b> Fixed capital and working capital, owned and borrowed capital, Short and Long term Capital. 4.2 Need, Importance, Factors governing fixed and working capital requirement. 4.3 <b>Sources of capital</b> - Shares, Debentures, Public Deposits, Ploughing back of profits, Loans from Bank and Financial Institutions, Trade creditors, Installment credit etc.</p>	12	6	18	15	2		
	<b>Total</b>	48	24	72	70	10	20	4

Practical:-

1. Students will visit any Plant and write report on the same.
2. Assignments given by teachers
3. PowerPoint presentation and poster presentation.
4. How to write inventory.

**Pattern of Practical Examination**

S.N	Question	Nature of Question	Marks 30 ( Convert it out of 20)
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 20)	30

**Pattern of Question Paper**

S.NO	Question	Nature of Question	• Marks
1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	10
	Question 1(B)	Objective question (Fill in the blanks, Multi choice Questions,	5
2	Question 2	Answer the following question in one or two sentences(Any 5)	15
3	Question 3	Answer the following question in three or four sentences(Any 5)	15
4	Question 4	Write question with the help of sub question (Any 2)	10
		Answer the following question in 15 or 20 sentence with the help of sub question (any 2)	15
		Total	70

**Recommended Books**

1. Fundamentals of Business Finance- Dr. R. M. Shrivastav
2. Corporate Finance- S C Kuchhal
3. Industrial Finance- M C Kuchhal
4. Corporate Finance- Dr. P V Kulkarni
5. Financial Management- Dr. Prasanna Chandra
6. Production, Operations Management - Dr.B.S. Goel (Pragati Prakashan Meerut)
7. Operations Management- Norman Gaither, Greg Frazaier (Sengage Learning)
8. Production Management –Chunawalla

**T.Y. B.Com. (Skill Based) CBCS**  
**Business Administration Special Paper III**  
**Subject Name -: Business Administration**

**Semester-VI**

**Course Code- 355 (A)**

**Paper No 355 ( A )**

**Marks:-100**  
**(Theory 70, Practical 10, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th –Theory , P-Practical )			credit
		Theory	Practical		144	Th(70)	P(10)	
1	Production Management Functions 1.5 1.1 Meaning, Definition, Functions of Production Management, Responsibilities of Production Manager. 1.6 Production Planning - Objectives, Importance, levels of planning. 1.7 Routing & Scheduling - Meaning, Route Sheets, Scheduling, Master and sequential scheduling, scheduling devices. Production control- Definition and meaning, Necessity, objectives, factors and techniques of production control	10	6	18	15	3	20	1

2	<p>Plant Location and Plant Layout</p> <p>2.1 Introduction, importance, factors responsible for plant location.</p> <p>2.2 Plant Layout- Meaning, Definition, Importance of good layout, factors relevant for choice of layout, Line, Process and Product layout.</p> <p>Plant Layout - Advantages, disadvantages and techniques</p>	12	6	18	20	2		
3	<p><b>Inventory management and quality Management</b></p> <p>3.1 Inventory management - Introduction, methods, Economic Order Quantity , Use of Computers in Inventory Management, Material Requisition Planning (MRP) , Just In Time ( JIT ),ABC Analysis</p> <p>3.2 Recent trends in Inventory Management - Radio Frequency Identification (RFID), Automated guided vehicles (AGVs) and automated mobile robots (AMRs), Artificial intelligence (AI) and Machine learning (ML), Distributed inventory management, Cloud-based solutions Predictive picking</p> <p>3.3 Quality Management – Features, Techniques of Quality Control Total Quality Management, Six Sigma, International Organisation for Standardisation (ISO)</p>	12	6	18	20	3		
4.	<p>Supply Chain Management and Logistics management</p> <p>4.1 Supply Chain Concepts: Objectives of a Supply Chain, Stages</p>	12	6	18	15	2		

	of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, Key issues in Supply Chain Management, Difference between Supply Chain Management and Logistics. 4.2 Logistics: Evolution, Objectives, Components and Functions of Logistics Management, Distribution related Issues and Challenges, Transportation- Functions, Costs, and Mode; Network and Decision, Containerization, Crossdocking.							
		48	24	72	70	10	20	4

Practical:-

1. Students will visit any Plant and write report on the same.
2. Assignments given by teachers
3. PowerPoint presentation and poster presentation.

#### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks 30 ( Convert it out of 20)
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 20)	30

#### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	10
	Question 1(B)	Objective question (Fill in the blanks, Multi choice Questions,	5
2	Question 2	Answer the following question in one or two sentences(Any 5)	15
3	Question 3	Answer the following question in three or four sentences(Any 5)	15
4	Question 4	Write question with the help of sub question	10

		(Any 2)	
		Answer the following question in 15 or 20 sentence with the help of sub question (any 2)	15
		Total	70

**List of Books Recommended: -**

- Modern Production and Operation Management ,Buffa Elwood S,Wiley India Ltd
- Production and Operation Management ,Sexena J.P.,Tata McGraw-Hill Education Private Limited
- Production and Operation Management ,Madan Pankaj,Global Vision Publishing House
- Production and Operation Management ,Nair N.G.,Tata McGraw-Hill Education Private Limited
- Production (Operation ) Management ,Jhamb L.C.,Everest Publishing House
- Production and Operations Management ,Adam and Ebert, Prentice-Hall
- Operations Management : Theory and Practice , B Mahadevan,Pearson
- Production and Operations Management , Panneerselvam,Prentice Hall India Learning Private Limited
- **Operations Management (McGraw-Hill Series in Operations and Decision Sciences)**
- Supply Chain Management: Strategy, Planning and Operation  
Chopra, Sunil, Meindl, Peter and Kalra, D. V. ,Pearson  
Education;;
- Supply Chain Management: Concepts and Cases Altekar, Rahul V , PHI Learning Reference.
- Supply Chain Management , Ballou, Ronald H ,Pearson Education.
- Supply Chain Management , Sahay, B.S. ,Macmillan;; 6. Business Logistics Management , Ballou, R.H. , Prentice-Hall Inc..
- Logistical Management, Bowersox D.J. ,Closs D.J., McGraw-Hill, 1996
- Fundamentals of Business Finance- Dr. R. M. Shrivastav
- Production, Operations Management - Dr.B.S. Goel (Pragati Prakashan Meerut) 7. Operations Management- Norman Gaither, Greg Frazier (Sengage Learning) 8. Production Management - Chunawalla



**T.Y. B.Com. (Skill Based) CBCS**  
**Banking & Finance Special Paper III**  
**Subject Name -: Banking Law and Practices in India.**  
**Semester-V**  
**Course Code-355(B)**

**Objectives:**

1. To familiarize the Banking Laws and Practice in correlation to the Banking System in India.
2. To understand the legal aspects of Banking transactions and its implication as a Banker and as a customer.
3. To familiarize the students with the Banking Laws and Practices in India.
4. To make students capable of understanding and applying the legal and practical aspects of banking to help them technically sound in banking parlance.

**Paper No 355 ( B )**

**Marks:-100**  
**(Theory 70, Practical 10, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks ( Th –Theory , P- Practical )			Credit
		Theory	Practical		144	Th(70)	P(10)	
	<b>TERM-I</b>							
1	<b>Banking Regulation Act, 1949:</b> <b>Introduction the objectives and selective provisions :</b> 1.1 Definition of word Banking (Sec 5B) and Bank (Sec 5C) 1.2 Management (sec 10)- Capital (Sec. 11)- Reserve Fund (Sec. 16) - Bank Licensing (Sec. 22) -Branch Licensing (Sec. 23)- Liquid Assets (Sec. 24) 1.3 Profit and Loss Account and Balance Sheet- (Sec.10 A, 10 B, 29 and 30). 1.4 Powers of Reserve Bank of India- Sec.35 and 36 1.5 Voluntary Amalgamation (Sec. 44A) - Compulsory Amalgamation (Sec. 45)- Liquidation (Sec.45 R) 1.6 Banking Regulation Act, 1949 applicable	10	6	18	8	3	20	1

	toCooperative Banks- The Banking Regulation(Amendment) Bill, 2020-Features							
2	<p><b>Negotiable Instruments Act, 1881:</b></p> <p>2.1 Introduction-Definition-Meaning- Features of Negotiable Instruments.</p> <p>2.2 Types of Negotiable Instruments- Promissory Note,Bill of Exchange and Cheque</p> <p>2.3 Parties in Negotiable Instruments</p> <p>2.4 Negotiation-Presentment-Concepts of Dishonour ofNegotiable Instruments</p> <p>Noting and Protesting</p>	12	6	18	8	2		1
3	<p><b>Insolvency and Bankruptcy Code, 2016</b></p> <p>3.1 Objectives and importance of IBC, 2016</p> <p>3.2 Applicability</p> <p>3.3 Important definitions: (Sect. 3) Board, Corporate Person, Corporate debtor, Creditor, default, FinancialInformation, Insolvency Professional, Corporate Applicant, Corporate Guarantor, Insolvency and Bankruptcy.</p> <p>3.4 Corporate Insolvency Resolution Process (Sect.6,7,12,13,14)</p> <p>3.5 Liquidation Process (Sect. 33. 34, 35)</p> <p>3.6 Voluntary Liquidation of Corporate Person (Sect.59)</p> <p>Fast Track Corporate Insolvency Resolution Process(Sect. 55, 56, 57)</p> <p>3.8 Offence and Penalty regarding Corporate(Sect. 68 to 71)</p> <p>3.9 Bankruptcy Order for Individual and PartnershipFirm (Sect.121, 125, 126,128, 138, 139)</p> <p>3.10Offence and Penalties regarding Individual(Sect.184 to 187)</p> <p>3.11 The framework of Insolvency and BankruptcyBoard of India (Sect.188, 196)</p>	14	6	20	8	3		1
4	<p><b>Banking Ombudsman Scheme-2006</b></p> <p>4.1 Objectives of Banking Ombudsman Scheme-2006</p> <p>4.2 Important Definitions: Banking</p>	12	6	18	6	2		1

Ombudsman, Appellate Authority, Authorised Representative, Complaint, Secretariat 4.3 Appointment and Tenure of Ombudsman 4.4 Power and Duties of Ombudsman Procedure for Redressal of Grievance								
Total	48	24	72	70	10	20	4	

### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks 30 (convert out of 20)
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 20)	30

### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	10
	Question 1(B)	Objective question (Fill in the blanks, Multi choice Questions,	5
2	Question 2	Answer the following question in one or two sentences(Any 5)	15
3	Question 3	Answer the following question in three or four sentences(Any 5)	15
4	Question 4	Write question with the help of sub question (Any 2)	10
		Answer the following question in 15 or 20 sentence with the help of sub question (any 2)	15
		Total	70

#### Recommended Books

1. Practice of Law and Banking -: G.S. Gill
2. Banking Law and Practice -: P.N. Varshney
3. Banking Theory and Law Practice -: E. Gordon, K. Natarajan
4. Banking Law and Practice in India -: M.L. Tannan
5. Banking Law and Practice in India -: Maheshwari
6. Law and Practice of Banking -: Prof. Mugli
7. Banking Theory and Practice -: K.C. Shekar
8. Law and Practice of Banking -: B.M. Lall and Nigam
9. Banking Law & Practices Shri. PrakashMisal, Success Publication.

**T.Y. B.Com. (Skill Based) CBCS**  
**Banking & Finance Special Paper III**  
**Subject Name -: Banking Law and Practices in India.**  
**Semester-VI**  
**Course Code-365(B)**

**Paper No 355 ( B ) Marks:-100**

**(Theory 70, Practical 10, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks ( Th –Theory , P- Practical )			Credit
		Theory	Practical		144	Th(70)	P(10)	
1	<b>Cyber Crimes in Banking:</b> 1.1 Meaning and Definition of Cyber Crimes 1.2 Types of Cyber Crimes 1.3 Types of Cyber Crimes in Banking- a) Virus attack (b)Hacking(c)Phishing (d)Vising (e) Spamming (f) ATM skimming(g) E-mail spoofing 1.4 Reasons of Cyber Crimes in Banking 1.5 Impact of Cyber Crimes on Banking Measures to control Cyber Crimes inBanking: A)Legal Measures: i)IPC-420 ii) IT Act(2000) SEC 66C,66D (B)Non-legal Measures	10	6	18	8	3	20	1
2	<b>Paying and Collecting Banker:</b> 2.1 Meaning and Definition of Paying Banker 2.2 Precautions to be taken while doing payment ofcheques 2.3 Duties and Rights of Paying Banks 2.4 Meaning and Definition of Collecting Bank 2.5 Precautions to be taken while collecting payment of cheques Duties and Rights of collecting Banker	12	6	18	8	2		1
3	<b>Banker and Customer Relationship:</b> 3.1 Definition of Banker and Customer - Relationship as Debtor and Creditor 3.2 Banker as Trustee Banker as Agent 3.3 Banker's Obligation of Secrecy of Accounts 3.4 Banker's Lien Right of Set Off 3.5 Garnishee Order Termination of Relationship	14	6	20	8	3		1
4	<b>Bank Advances:</b>	12	6	18	6	2		1

4.1 Secured and Unsecured loans 4.2 Types of loan schemes in Banks 4.3 Securities for Loans 4.4 Mode of creating Charges: Lien, Pledge, Hypothecation and Mortgage 4.5 Causes of loan recovery problems Recovery Measures: a) Legal measures b) Non-legal measures								
Total	48	24	72	70	10	20	4	

### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks 30 (convert out of 20)
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 20)	30

### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	10
	Question 1(B)	Objective question (Fill in the blanks, Multi choice Questions,	5
2	Question 2	Answer the following question in one or two sentences(Any 5)	15
3	Question 3	Answer the following question in three or four sentences(Any 5)	15
4	Question 4	Write question with the help of sub question (Any 2)	10
		Answer the following question in 15 or 20 sentence with the help of sub question (any 2)	15
		Total	70

### References:

1. Practice and Law of Banking: G.S. Gill
2. Banking Law and Practices: P. N. Varshney
3. Banking Law, Theory and Practices: S. N. Gupta
4. Law and Practices of Banking: V. M. Mugali
5. IT Act, 2000
6. Cyber-attack in banking industry, Adharsh Manivannan.
7. Prevention of cyber-crime and fraud Management, Indian Institution of Banking and finance.
8. Fundamentals of Banking Theory and Practices: A.K.Basu

**T.Y. B.Com. (Skill Based) CBCS**  
**Cost and Works Accounting Special Paper III**  
**Subject Name -: Cost and Works Accounting.**  
**Course Code -: 355 (C)**  
**Semester- V**

**Paper No 355 ( C )**

**Marks:-100**  
**(Theory 40, Practical 40, Internal 20)**

**Objectives:-**

1. To prepare learners to understand the basic techniques in Cost Accounting
2. To understand the learner, application of Cost Accounting techniques in cost control and decision making.
3. To enable the learners to prepare various types of Budgets.
4. To learn the basic concept of Uniform Costing and Inter-firm comparison
5. To enhance the knowledge of students about MIS and Supply Chain Management

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th - Theory, Pra Practical, In- Internal)			Credit
		Th	Pra		144	Th (40)	Pra (40)	
<b>TERM I</b>								
1	Marginal Costing: 1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point & Margin of Safety. 1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost volume analysis 1.3 Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting factor	10	6	18	10	10	20	1
2	Budgetary Control: 2.1 Definition and Meaning of Budget & Budgetary control 2.2 Objectives of Budgetary control 2.3 Procedure of Budgetary control 2.4 Essentials of Budgetary control 2.5 Advantages and Limitations of Budgetary control 2.6 Types of Budgets.	12	6	18	10	10		1
3	Uniform costing and Inter-firm Comparison 3. Uniform costing and Inter-firm Comparison 3.1 Meaning and ,objectives 3.2 Advantages and disadvantages	14	6	18	10	10		1
4	MIS and Supply Chain Management 4. Introduction to management information system in Costing	12	6	18	10	10		1

	4.1 Meaning , objectives and Advantages 4.2 Procedure of MIS							
	<b>Total</b>	48	24	72	40	40	20	4

### Areas of Practical Problems:

Marginal Costing [problems on P/V Ratio BEP, M/S Angle of incidence Budgetary Control-[Sales Budget, Cash Budget, Flexible budget .

Standard Costing-Material & Labour Variances only. [Simple problem]

Farm Costing [Farm Cost sheet]

### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks 30 (convert out of 20)
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		<b>Total 30 ( Convert out of 10)</b>	<b>30</b>

### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	10
2	Question 2	Answer the following question (Practical)	10
3	Question 3	Answer the following question (Practical)	10
4	Question 4	Write question (Any 2)	10
		<b>Total</b>	<b>40</b>

### Books Journals and Websites Recommended for Cost and Works Accounting Paper I, II and III

1. Prof. Subhash jagtap -: Practice in Advanced costing and Management Accounting. Nirali Prakashan, Pune
2. Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt.Ltd., New Delhi.
3. S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting Taxman's, New Delhi.
4. Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.
5. M.N. Arora -: Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd., New Delhi. 6. S.N. Maheshwari and S.N. Mittal -: Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.
7. B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
8. V.K. Saxena and Vashista -: Cost Accounting – Text book. Sultan Chand and Sons, New Delhi
9. V.K. Saxena and Vashista -: Cost Audit and Management Audit. Sultan Chand and Sons, New Delhi 10. Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
11. N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
12. N.K. Prasad -: Advanced Cost Accounting Syndicae Pvt. Ltd., Calcutta.
13. R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur.

**T.Y. B.Com. (Skill Based) CBCS**  
**Cost and Works Accounting Special Paper III**  
**Subject Name -: Cost and Works Accounting.**  
**Course Code -: 365 (C)**  
**Semester- VI**

Paper No 355 ( C )

Marks:-100  
(Theory 40, Practical 40, Internal 20)

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th - Theory, Pra Practical, In- Internal)			Credit
		Th	Pra	72	Th (40)	Pra (40)	In (20)	
<b>TERM I</b>								
1	Standard Costing 1.1 Definition and meaning of standard cost and Standard Costing. 1.2 Types of standards, setting up of Material, Labour Standards 1.3 Difference between Standard Costing & Budgetary Control. 1.4 Advantages and Limitations of standard costing 1.5 Variance Analysis & its Significance 1.6. Meaning, types, and causes of material & labour variances. Problems on Material & Labourvariances.	10	6	18	10	10	20	1
2	<b>Pricing Decisions</b> 2.1 Principles of Product Pricing 2.2 Pricing Policy 2.3 Pricing of New Products and Finished Products 2.4 Target Costing. Meaning ,Importance in Pricing decision 2.3 Pricing Methods	12	6	18	10	10		1



	<ul style="list-style-type: none"> <li>a. Competition based</li> <li>b. Cost-based</li> <li>c. Value-based</li> </ul> <p>(Simple Problems Only)</p>							
3	<b>Cost Accounting Standards and Cost Management for Specific Sector</b> 3.1 Cost Accounting Standards <ul style="list-style-type: none"> <li>a. CAS-6 Material Cost</li> <li>b. CAS-7 Employee Cost</li> </ul> 3.2 Cost Management for Specific Sector <ul style="list-style-type: none"> <li>a. Agricultural Sector</li> <li>Information Technology (IT) Sector</li> </ul>	14	6	18	10	10		1
4	<b>Cost Accounting Record Rules &amp; Cost Audit:</b> 4.1 Introduction to cost accounting record u/s 148 of the companies Act 2013. 4.2 Cost records and Verification of Cost Records 4.3 Cost Audit – History, Meaning, applicability, Scope, objectives & advantages of Cost Audit 4.4 Cost auditor – Qualification, disqualification, rights, and duties. Preparation and Submission (XBRL) Cost Audit Report.	12	6	18	10	10		1
	<b>Total</b>	48	24	72	40	40	20	4

#### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks 30 (convert out of 20)
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 40)	30

#### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
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1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	10
2	Question 2	Answer the following question (Practical)	10
3	Question 3	Answer the following question (Practical)	10
4	Question 4	Write question (Any 2)	10
		Total	40

### Reference Book

Sr. No	Title of the Book	Author	Publisher	Place
1	Theory and Techniques of Cost Accounting.	B.L. Lall and G.L. Sharma	Himalaya Publishing House	New Delhi.
2	Strategic Cost Management and Performance Evaluation	Board of Studies, ICAI	ICAI	New Delhi
3	Advanced Cost Accounting	Dr. D. M. Gujrathi	Idol Publication	Pune
4	Advanced Cost Accounting	Dr.Kishor. M. Jagtap	Tech-Max Publication	Pune
5	Cost Accounting- Principles&Practices	Dr.M.N. Arora	Vikas Publishing House ,	New Delhi
6	Advanced Cost Accounting	S. P. Jain and K. L. Narang	Kalyani Publication	New Delhi

7	Cost Accounting- Principles & Practices	Jawahar Lal & Seema Shrivastava	Tata Mcgraw Hill	New Delhi
8	Advanced Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata
9	Cost Accounting	P. V. Rathnam and P. Lalitha	Kitab Mahal	Delhi
10	Practice in Advanced costing and Management Accounting.	Prof. Subhash Jagtap	Nirali Prakashan	Pune
11	Practical Costing.	R.K. Motwani	Pointer Publisher	Jaipur
12	Cost Accounting.	R.S.N. Pillai and V. Bhagavati	Sultan Chand and Sons	New Delhi.
13	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd.	New Delhi

**T.Y. B.Com. (Skill Based) CBCS**

**Business Entrepreneurship Special Paper III**  
**Subject Name -: Business Entrepreneurship.**  
**Course Code -: 355(D)**  
**Semester-V**

**Paper No 355 ( D )**

**Marks:-100**  
**(Theory 70, Practical 10, Internal 20)**

**Objectives:-**

- 1) To acquaint students with knowledge and skills required for organizing and carrying out entrepreneurial activities.
- 2) To develop the ability of analysing and understanding business situations.
- 3) To study the interdependent, fast-changing and diverse world of entrepreneurship and innovation.
- 4) To familiarize students with various concepts and processes involved in entrepreneurship and business formation and development.
- 5) To provide students with the knowledge, skills and motivation to encourage entrepreneurial approach in a variety of settings.
- 6) To study the application of group dynamics to counselling, personal growth and other psychologically-oriented groups

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th - Theory, Pra Practical, In- Internal)			Credit
		Th	Pra	72	Th (70)	Pra (10)	In (20)	
	<b>Term I</b>							
<b>1</b>	<b>Organizational Behavior:</b> Organization; Meaning, Definitions, Goals, Approaches. Organizational Behavior – Meaning, Definitions, Need. Nature. Importance & Scope Historical roots of OB. Organizational Behavior Models	12	6	18	15	3	20	1
<b>2</b>	<b>Individual Behavior and Personality:</b> Determinants of individual behavior – Personality: Meaning, Definitions, Determinants of Personality, Personality Traits, Personality Development, Emotional Intelligence, Entrepreneurial Personality.	12	6	18	15	2		1
<b>3</b>	<b>The study of Autobiographies of following Entrepreneurs:</b> (1) Dr. Nilakantha Kalyani (2) Shri. D.S. Kulkarni (3) Mr.Aditya Vikram Birla (4) hri. Dilip Narayan Borawake (5) Mrs.Jyoti Naik (Ejjat Ki Lajjat, Shri Mahila	12	6	18	20	3		1

	Gruh Udyog, Lijjat Papad) (6) Shri Ramesh J. Chavan-Thundered Unbottled							
4	<b>Group and Group Dynamics:</b> Meaning and Definitions of group, Classification of group, Group task Group size – Group formation process. Group Structure. Group Dynamics: Influence in Group Group Cohesion – Helping Behavior, Co – Operation and Competition Improved Work group.	12	6	18	20	2		1
		48	24	72	70	10	20	4

#### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks 30 (convert out of 20)
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 20)	30

#### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	10
	Question 1(B)	Objective question (Fill in the blanks, Multi choice Questions,	5
2	Question 2	Answer the following question in one or two sentences(Any 5)	15
3	Question 3	Answer the following question in three or four sentences(Any 5)	15
4	Question 4	Write question with the help of sub question (Any 2)	10
		Answer the following question in 15 or 20 sentence with the help of sub question (any 2)	15
		Total	70

#### Recommended Books

- 1) Tosi H.L., Rizzo J.R., Carrol S.J. 'Handbook of Organizational Behaviour' – Infinity Books, New Delhi. 2) Robbins Stephen – 'Organizational Behaviour' Prentice – Hall of India, New Delhi.
- 3) Ghandekar (Dr.) Anjali – 'Organisational Behaviour' – Everest Publishing House.
- 4) Journal: Shri. Ram Centre for Industrial Relations and Human Resources – 'Indian Journal of Industrial Relations' New Delhi.
- 5) Vyavsay Udhojyakata-Dr.Sudhakar Jadhavar Success Publication Pune
- 6) Udhojyakanchi Kartutvagatha-Dr.P,C,Shejwalkar

### T.Y. B.Com. (Skill Based) CBCS

**Business Entrepreneurship Special Paper III**  
**Subject Name -: Business Entrepreneurship.**  
**Course Code -: 365(D)**  
**Semester-VI**

**Paper No 355 ( D )**

**Marks:-100**

**(Theory 70, Practical 10, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th - Theory, Pra Practical, In- Internal)			credit
		Th	Pra	72	Th (70)	Pra (10)	In (20)	
1	<b>Team Building in Entrepreneurship</b> <b>Team in Entrepreneurship:</b> Meaning, Definition, Activities, Skills, Virtual Learning, Corporate Training, Digital Team, Challenges and Application to Team Building Team V/s Group, Types of Team, Creating High Performance Team, Managing Team	12	6	18	15	3	20	1
2	<b>Stress and Conflict Management in Entrepreneurship:-</b> <b>Stress in Entrepreneurship:</b> Introduction, Meaning, Definition, Nature, Characteristics, Types, Causes of Stress in Entrepreneurship. Sources and Consequences of Stress, Stress Management- Personal and Organizational Approach Entrepreneurship. Measures to reduce stress in the workplace. <b>Conflict Management in Entrepreneurship:</b> Meaning, Definition, Nature, Characteristics, Types of Conflict Management in Entrepreneurship, Causes of Conflicts in Entrepreneurship, Stress Factors Influencing on Conflict Management in Entrepreneurship, Strategies of Conflict Management in Entrepreneurship, Theories of Conflict Management.	12	6	18	15	2		1
3	<b>Motivation for Entrepreneurs</b> <b>Motivation:</b> Motivation at Work Place- Meaning, Definition, Need and Types of Motivation For Entrepreneurs, Techniques of Motivation, Motivational Theories,	12	6	18	20	3		1

	Motivation In Covid-19 Crises For Entrepreneurs. Job Description, Job Analysis, Management By Objectives (MBO), Job Rotation, Job Enrichment, Job Enlargement, Employee Involvement Programme In Entrepreneurship.							
4	<b>Digital Marketing for Entrepreneurship</b> <b>Digital Marketing:</b> Concept, Meaning, Definition, Significance For Entrepreneurs, Types Of Digital Marketing, Role Of Digital Marketing In Entrepreneurship, Issues In Digital Marketing, The New 4 P's Of Digital Marketing, Key Elements Of Digital Marketing, Ways To Become The Best Digital Marketer, Future Scope For Digital Marketing, Role Of Covid-19 In Digital Marketing For Enhancing Entrepreneurship.	12	6	18	20	2		1
		48	24	72	70	10	20	4

#### Pattern of Practical Examination

S.N	Question	Nature of Question	Marks 30 (convert out of 20)
1.	1	Journal	10 marks
2.	2	Assignment	10 marks
3	3	Powerpoint presentation	10 marks
		Total 30 ( Convert out of 20)	30

#### Pattern of Question Paper

S.NO	Question	Nature of Question	• Marks
1	Question 1 (A) Answer the following questions (15 objective type questions)	Objective Question (Answer in one sentence) all units	10
	Question 1(B)	Objective question (Fill in the blanks, Multi choice Questions,	5
2	Question 2	Answer the following question in one or two sentences(Any 5)	15
3	Question 3	Answer the following question in three or four sentences(Any 5)	15
4	Question 4	Write question with the help of sub question (Any 2)	10
		Answer the following question in 15 or 20 sentence with the help of sub question (any 2)	15
		Total	70

References:

- 1) Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi.
- 2) Entrepreneurship Development, Khanna S.S, S. Chand, New Delhi.
- 3) Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
- 4) Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi
- 5) Indian Economy, Ruddar Datt, K.P.M. Sundharam, S. Chand, New Delhi
- 6) THE ENTREPRENEUR MIND, KEVIN D. JOHNSON, JOHNSON MEDIA INC.
- 7) THE BEGINNER ENTREPRENEUR, ANGELA JENKINS, INNOVATIVE THINKING PUBLISHING
- 8) The Lean Startup, ERIC RIES, Random House Audio
- 9) Udyog, Udyog Sanchalaya, Mumbai
- 10) Vyawasaya Udyojagata, Dr. S. L. Shiragave, Success Publication, Pune



**T.Y.B.COM. (Skill Based) CBCS**  
**Skill Enhancement Compulsory Course**  
**Computer Fundamentals**  
**Semester-V**  
**Course Code-356**

**Objectives:**

1. To get introduced with the Database concepts
2. To understand the concept of Information Systems.
3. To enable the students to develop small, real life business applications.
4. To get acquainted with software and hardware concepts and real life applications used in business

**Paper No. 306**

**Total Marks 100**  
**(Theory 30, Practical 50, Internal 20)**

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th - Theory, Pra Practical, In- Internal)			Credit
		Th	Pra		72	Th (30)	Pra (50)	
	<b>Term I</b>							
<b>1</b>	<b>Introduction to Computer and Operating System</b> <b>1.1</b> Definition, Block Diagram, Computer Hierarchy(Classification) <b>1.2 Definition Software :</b> Software Types System Software, Application Software <b>1.3 Definition of Operating System :</b> Types of Operating Systems Functions of Operating Systems <b>1.4 Working with Windows Operating System :</b> Definition of Information Technology (IT) Benefits of Information Technology (IT) Applications of Information Technology (IT) <b>1.5 Office Automation tools :</b> MS-Word, MS-Excel, MS-Power point, Data processing	<b>8</b>	<b>10</b>	<b>18</b>	<b>8</b>	<b>14</b>	<b>20</b>	<b>1</b>
<b>2</b>	<b>Secondary Storage :</b> <b>2.1</b> Introduction of Secondary storage <b>2.2</b> Hard Disk – Internal, External <b>2.3</b> Solid Storage – Flash Memory, USB Drive Cloud Storage – eg. Google Drive, Mas storage, Storage Area Network <b>2.4</b> Optical Disk – CD, DVD <b>2.5</b> Introduction of Communication & Network Connectivity, Wireless Revolutions <b>2.6 Communication Channels :</b> Physical Connection (Ethernet Cable, Fiber optical Cable) <b>2.7 Wireless Connections</b> Bluetooth, Wi-Fi, Microwave, Y-max,	<b>8</b>	<b>10</b>	<b>18</b>	<b>6</b>	<b>12</b>		<b>1</b>

	<b>2.8 Connection Devices</b> Introduction – Data Transmission, protocols, networks, types of network.						
<b>3</b>	<b>3.1 Electronic Payment System :</b> Electronic Data Interchange Introduction EDI, Architecture Financial EDI Technologies <b>3.2 Introduction to EPS</b> Application online payment system, Introduction EFT (Electronic Fund Transfer) Types of EFT (NEFT, RTGS) E-payment system, Digital token, Steps for Electronic Payment, Payment Security, Net Banking <b>3.3 Introduction to Digital Signature, Digital Certificates, Stages of SET,</b> <b>3.4 Types of Payment System:</b> Digital Cash, Electronic Cheque, Smart Card, Credit/Debit Card. <b>3.5E- Payment:</b> Google Pay, Phone pay, Amazone Pay, Bharat pay, Paytm, Geo money, <b>3.6 UPI (ID) :</b> Petrol Bill, Emergency Bill, Bank Details	<b>8</b>	<b>10</b>	<b>18</b>	<b>8</b>	<b>12</b>	<b>1</b>
<b>4</b>	<b>Communication &amp; Network</b> <b>4.1 Introduction of Communication &amp; Network</b> 4.2 Connectivity, Wireless Revolutions <b>4.3 Communication Channels :</b> Physical Connection (Ethernet Cable, Fibber optical Cable) <b>4.4 Wireless Connections</b> Bluetooth, Wi-Fi, Microwave, Y-max, <b>4.5 Connection Devices</b> Introduction – Data Transmission, protocols, networks, types of network	<b>8</b>	<b>10</b>	<b>18</b>	<b>8</b>	<b>12</b>	
	Total	<b>32</b>	<b>40</b>	<b>72</b>	<b>30</b>	<b>50</b>	<b>4</b>

**Pattern of Question Paper:**

<b>S. No.</b>	<b>Name of Question</b>	<b>Marks</b>
1	Fill in the blanks (Answer any 7 question from given 5 question)	8
2	Multi choice questions (all question compulsory)	7
3	Write short note (Answer any 5 question from given 2 question)	5
4	Write a diagram and proper name (Answer any 3 question from given 1 question)	5
5	Answer in one sentence (Answer any 7 question from given 4 question)	5
	<b>Total :</b>	<b>30</b>

### Pattern of Practical Examination

S. No.	Question	Nature of Question	Mark
1	Q. 1	Identify computer hardware and software (in the lab)	05
2	Q. 2	Design algorithm and flowchart for simple sequential problems.	05
3	Q. 3	Identify various problem solving steps, Experiments for burning the contents in to optical disks.	05
4	Q. 4	Identify various operating system file management commands (create, copy, move, delete and rename folders and files)	05
5	Q. 5	Print natural numbers, Factorial value, Multiplication table, Sum of digits, Sum of a set of numbers, calculation of grade based on boundary conditions	05
6	Q. 6	Demonstrate how to create email-id and uploading and downloading files.	05
7	Q. 7	Demonstrate output functions and input function for a simple application,	05
8	Q. 8	Preparation of presentation (with transition and animations , insertion of scanned images and internet contents ) Create a Flayer, Advertise, Photo Editing, Animation	05
9	Q. 9	Create a Balance Sheet (Tally ERP 9)	05
10	Q.10	Programs to calculate average of 3 numbers, area of triangle, volume of cylinder, Temperature conversion. 9. Largest of 3 numbers, Check whether even or odd, Roots of quadratic equation, Character name of the day.	05
<b>Total</b>			<b>50</b>

### External Mark:

S. No.	Question	Nature of Question	Mark
1	Visit Report / Project	10	10
2	Gernal	10	10
<b>Total</b>			<b>20</b>

### References:

S.	Title of Book	Author's	Publication	Place
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No.				
1	Computer Information Technology	Hemant Dev Gauri Kapure	K'Sagars Publication	Pune
2.	Tally ERP	Santosh Pendse	P. B. Publications	Pune
3.	Notes for Computer Course	Phadke, Moghe, Devadikar	Samrat Prakashan	Mumbai
4	Fundamentals of Computer Studies	Jeleel Adekunle	Expert Solutions Consults	University of Ilorin
5.	Computer Fundamentals	Anita Goel	Printed in India Saurabh Printers Pvt. Ltd.	Delhi
6.	MS-CIT BOOK (Olak Mahiti Tantradnyanachi)	Timothi J. O'Liyari Linda J. O'Liyar	McGraw Hill Education	Chennai
7.	Photoshop 7.0			
8.	Classroom in Book (Adobe Photoshop CS2)	Indianapolis, United States	<u>Pearson Education</u> (US)	Indianapolis, United States
9.	Fundamentals of Computer Science	M. Abid	Internation Publishing House	New Delhi
10.	Computer Fundamental	Pradip Sinha Preeti Sinha	B.P.B Publication	
11	Computer Fundamental	V. Rajaram	PHI Publication	
12	Fundamentals of Computer	Reema Thareja	Oxford University	New Delhi

**Website:**

You tube

[www.ksagar.com](http://www.ksagar.com)

<http://doi.org>

[www.upcissyoutube.com](http://www.upcissyoutube.com)

**Teaching Methodology:**

1. Power point Presentation
2. Demo Lecture
3. Hands and Practical
4. Video presentation
5. You tube video on developing database applications
6. Demonstration of Data types and keys
7. Presentations Computer based Lectures.

**T.Y.B.COM. (SKILL BASED) CREDIT BASED SEMESTER SYSTEM**  
**SKILLED BASED COMPULSORY PAPER**  
**COMPUTER FUNDAMENTALS**  
**SEMESTER – VI**

Paper No. 366

Total Marks 100  
 (Theory 30, Practical 50, Internal 20)

**Objectives:**

1. To get introduce with the Database concepts
2. To understand the concept of Information Systems.
3. To enable the students to develop small, real life business applications.
4. To get acquainted with software and hardware concepts and real life applications used in Business

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th - Theory, Pra Practical, In- Internal)			Credits
		Th	Pra/ Visit		72	Th (30)	Pra (50)	
1	<b>COMPUTER APPLICATIONS IN COMMERCE :</b> 1.1 Computer Applications in Business Need and Scope <b>1.2 Introduction to Ecommerce Tools</b> Process of E-Commerce Types of E-Commerce Role of Internet and Web in E-commerce, Technologies used in E-commerce system. <b>1.3 E-Commerce Activities</b> Various Activities of E-commerce, various models , Providers & Vendors, Business Case, Components and Factors of Development, Steps and Design, Website. <b>1.4 Introduction to M-Commerce</b> Definition, Need & Scope , <b>1.5 Advantage and Disadvantages of</b>	8	10	18	7	10		1

	M-Commerce, <b>1.6</b> M-Commerce Application, Types of M-Commerce, Products and Services, Mobile payment Application, Difference between E-Commerce and M-Commerce.							
<b>2</b>	<b>D.T.P. (DESKTOP PUBLISHING)</b> <b>2.1</b> Introduction, Uses, Important Software, <b>2.2</b> Advantage and Disadvantage <b>2.3</b> Introduction of Printings and its types:- Screen Printing, Flayer, Flex <b>2.4 Page maker</b> a) Introduction, Parts, Features, Function, Advantage and Disadvantage b) Advance Features of page maker, Master pages, Story Editor, Bullets and Numbering, Indent and Tab, Menu Command, Short cut Commands, Spell Check, Find Replace.	8	10	18	7	15		1
<b>3</b>	<b>3 Graphic Files and Extensions</b> Vector Image and Raster Images, colour modes, <b>3.1 Photoshop</b> Introduction, Screen and work area, Tool box, Palettes, Layers, Filters, Working with images, <b>3.2 Coral draw X8</b>	8	10	18	7	15		1
<b>4</b>	<b>TALLY ERP 9</b> 4.1 Manual Accounting, Computerized Accounting 4.2 Cost centres, 4.3 Cost Categories, 4.4 Bank Reconciliation 4.5 Adjustment Entries ( Backup, Restore, Tally Audit, User Creation, Budget, Inventory, Pure Inventory, GST, TDS, TCS, Bill of materials, Price List, Zero value Entry, Point of sale, Payroll system, Group of Companies.)	10	8	18	9	10		1
	<b>Total</b>	<b>34</b>	<b>38</b>	<b>72</b>	<b>30</b>	<b>50</b>	<b>20</b>	<b>4</b>

● **Pattern of Question Paper :**

S. No.	Name of Question	Marks
1	Fill in the blanks (Answer any 7 question from given 5	5

	question)	
2	Multi choice questions (all question compulsory)	4
3	Write short note (Answer any 5 question from given 3 question)	6
4	Write a diagram and proper name (Answer any 7 question from given 5question)	10
5	Answer in one sentence (Answer any 2 question from given 4 question)	5
	<b>Total :</b>	<b>30</b>

• **Pattern of Practical Examination**

S. No.	Question	Nature of Question	Mark
1	Q. 1	Identify computer hardware and software (in the lab)	05
2	Q. 2	Edit Image Using Photoshop	05
3	Q. 3	Adding and configuring photos. <ul style="list-style-type: none"> <li>• Run teams Allocation - all and then Edit - copy.</li> <li>• Switch to file. Baiterek.jpg. and execute the command Edit - insert.</li> <li>• Reduce the size of the added image using the command Edit - free transformation.</li> <li>• Rotate the image to execute by applying the command Edit - Transformation - Rotate.</li> <li>• Using tool Move, Move the image. After adding a fragment a new layer appeared Layer 1., rename it in a layer double clicking the name of the layer on the panel Layers.</li> </ul>	05
4	Q. 4	<b>Work with layers. Styles of layers</b> What is retouched?. What types of retouching are? What tools are used for technical retouching? What tools and techniques can be used for art retouching?	05
5	Q. 5	Creating a layer with patterns. Placing patterns, for ease of work, combine these layers into one, to do this, select layers with patterns using the key Shift and execute the command Layers – Combine layers.	05
6	Q. 6	Demonstrate how to create email-id and uploading and downloading files.	05
7	Q. 7	Demonstrate output functions and input function for a simple application,	05
8	Q. 8	Preparation of presentation (with transition and animations , insertion of scanned images and internet contents ) Create a Flayer, Advertise, Photo Editing,	05

		Animation	
<b>9</b>	Q. 9	Create a Balance Sheet (Tally ERP 9)	10
<b>Total</b>			<b>50</b>

- **External Mark:**

S. No.	Question	Nature of Question	Mark
1	Visit Report / Project	10	10
2	Gernal	10	10
	<b>Total</b>		<b>20</b>

- **References:**

S. No.	Title of Book	Author's	Publication	Place
1	Computer Information Technology	Hemant Dev Gauri Kapure	K'Sagars Publication	Pune
2.	Tally ERP	Santosh Pendse	P. B. Publications	Pune
3.	Notes for Computer Course	Phadke, Moghe, Devadikar	Samrat Prakashan	Mumbai
4	Fundamentals of Computer Studies	Jeleel Adekunle	Expert Solutions Consults	University of Ilorin
5.	Computer Fundamentals	Anita Goel	Printed in India Saurabh Printers Pvt. Ltd.	Delhi
6.	MS-CIT BOOK (Olak Mahiti Tantradnyanachi)	Timothi J. O'Liyari Linda J.O'Liyar	McGraw Hill Education	Chennai
7.	Photoshop 7.0			
8.	Classroom in Book (Adobe Photoshop CS2)	Indianapolis, United States	<a href="#">Pearson Education (US)</a>	Indianapolis, United States
9.	Fundamentals of Computer Science	M. Abid	Internation Publishing House	New Delhi
10.	Computer Fundamental	Pradip Sinha Preeti Sinha	B.P.B Publication	
11.	Computer Fundamental	V. Rajaram	PHI Publication	
12.	Fundamentals of Computer	Reema Thareja	Oxford University	New Delhi
13.	Practical Photoshop® CS6 Level 1	Barbara Zukin Heiman. Ph.D.		PO Box 195, Vineburg,



		Donald Laird Corrine Haverinen Windsor Green Marilyn P. Kelly, Ed.D.		CA 95487
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- **Website:**

You tube

[www.ksagar.com](http://www.ksagar.com)

<http://doi.org>

[www.upcissyoutube.com](http://www.upcissyoutube.com)

Find us on the Web at <http://www.practical-photoshop.com>.

- **Teaching Methodology:**

1. Power point Presentation
2. Demo Lecture
3. Hands and Practical
4. Video presentation
5. You tube video on developing database applications
6. Demonstration of Data types and keys
7. Presentations Computer based Lectures.

**T.Y. B.COM (Skill Based) CBCS  
Skill Enhancement Optional Course**

# Photography

## Semester-V

Paper No-367

Total Marks 100  
(Theory 30, Practical 50, Internal 20)

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks		
		Theory	Practical	144	Theory 20	Practical 60	Internal 20
	<b>Term 1</b>						
1	<b>1. Photographic image as a means of communication:</b> Role of photograph and photographer in the process of visual communication. <b>2. Photo Appreciation:</b> Work of famous photographers through history and the impact of their work on society. <b>3. Visual Culture and Visual Literacy:</b> Meaning, Need and Significance	9	9	18	5	7	20
2	<b>1. Painting versus Photography:</b> Comparison, Limitations and advantages of one over the other.	9	18	27	5	10	
3	<b>1. Advance Lighting:</b> Types of light Sources, natural and artificial light. Spectral distribution of light sources, Hard & soft light. Basic lighting set up for a portrait. Key, Fill, Back & Top light. Brightness ratio and lighting ratio. Types of portrait lighting, Lighting for different subjects / situations. Flash light, Flash curves, Guide number. Electronic flash. Flash synchronization for different shutter speeds. Studio flash lights	9	9	18	5	8	
	<b>Term 2</b>						
4	<b>1.Application areas of photography:</b> Use of a photographic image in different walks of life. <b>2.Scope for a photographer:</b> Evolution of a photographer from a freelancer to the independent photographer.	9	27	36	5	10	
5	<b>1. SPECIAL SHOOTING TECHNIQUES:</b> additional equipment, filters, lights, accessories, positioning, depth of field, exposure for : Portrait	9	18	27	5	8	

	Photography, food Photography, Advertising Photography, Product Photography, micro photography, High speed Photography, Underwater Photography, Architecture and interior Photography and etc.						
6	<b>1.Digital Retouching &amp; Image Enhancement</b> Advance Techniques of Editing image using various software's.	9	9	18	5	7	
		54	90	144	30	50	20

## Paper Pattern for Photography

Ques. 1 - Multiple choices Question.- 7 Marks

Ques. 2. Fill in the blanks/Answer in one word or one sentence – 8Marks

Ques.3. Draw a diagram (any one from given three)- 7 Marks

Ques. 4- Write any one from given three

OR

Draw a diagram and Describe it.-8 Marks

### PHOTOGRAPHY PRACTICAL Term 1

Unit No.	Topic
1	Indoor or outdoor shooting with using light or flash
2	Study any famous Photographer Lighting Techniques and Replicate in yours style

### PHOTOGRAPHY PRACTICAL Term 2

Unit No.	Topic
1	Image Retouch Using Photoshop ( Portrait, Product, etc)
2	Shoot any of following types of photography. Portrait Photography, food Photography, Advertising Photography, Product Photography, micro photography, High speed Photography, Underwater Photography, Architecture and interior Photography

**T.Y. B.com (Skill Based) CBCS  
Skill Enhancement Optional Course**

# Photography

## SEM – VI

Paper No-367

Total Marks 100  
(Theory 30, Practical 50, Internal 20)

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th - Theory, Pra Practical, In- Internal)			Credits
		Th	Pra/Visit		72	Th (30)	Pra (50)	
	<b>SEM - VI</b>							
<b>1</b>	<b>1.Application areas of photography:</b> Use of a photographic image in different walks of life. <b>2. Scope for a photographer:</b> Evolution of a photographer from a freelancer to the independent photographer.	8	10	18	7	10		1
<b>2</b>	<b>SPECIAL SHOOTING TECHNIQUES :</b> additional equipment, filters, lights, accessories, positioning, depth of field, exposure for : Portrait Photography, food Photography, Advertising Photography, Product Photography, micro photography, High speed Photography, Underwater Photography, Architecture and interior Photography and etc.	8	10	18	7	15		1
<b>3</b>	<b>Digital Retouching &amp; Image Enhancement</b> Advance Techniques of Editing image using various software's.	8	10	18	7	15		1
<b>4</b>	<b>Different genre of Photography Responsibility of a Photography</b>	10	8	18	9	10		1
	<b>Total -</b>	<b>34</b>	<b>38</b>	<b>72</b>	<b>30</b>	<b>50</b>	<b>20</b>	<b>4</b>

### PAPER PATTERN FOR PHOTOGRAPHY:

Q.1 - Multiple choices Question.- 7 Marks

Q.2. Fill in the blanks/Answer in one word or one sentence – 8Marks

Q.3. Draw a diagram (any one from given three) - 7 Marks

Q.4. Write any one from given three

OR

Draw a diagram and Describe it.-8 Marks

### PHOTOGRAPHY PRACTICAL

<b>Unit No.</b>	<b>Topic</b>
<b>1</b>	Image Retouch Using Photoshop ( Portrait, Product, etc)
<b>2</b>	Shoot any of following types of photography. Portrait Photography, food Photography, Advertising Photography, Product Photography, micro photography, High speed Photography, Underwater Photography, Architecture and interior Photography

**T.Y.B.COM (SKILL BASED) CBCS  
Skill Enhancement Optional Course  
Embroidery**

## Semester-V

Paper No-357

Total Marks 100  
(Theory 30, Practical 50, Internal 20)

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks		
		Theory	Practical	144	Theory 30	Practical 50	Internal 20
1	Types of Colour & Tones of Colour- Primary, Secondary, Neutral, Cool & warm Colour wheel &- Colour schemes 1. Colour-colour wheel -- 2. Monochrome-Contrast-Related-Neutral (Black-White & Gray)-Complementary-Multicolour	4	20	24	5	7	
2	<b>COMBINATION OF STITCHES &amp; WORK STYLES</b> Lazy-daisy, stem French knot and bullion knot stitches. Satin, chain, button hole stitches & different types of edges (hem stitch, scallops, lace & rolled hem) Long & short, shade work, satin & French knot stitches. Appliqué work. Cross Stitch. Tapestry Stitch. Shadow work. Mirror work. English Smocking. Cut work. Sindhi Work <b>Prepare samples of above stitches on 10"/10" fabric. The size of the design should be 5"/5"</b>	4	20	24	5	8	
3	Embroidery tools & equipment. Categories of basic stitches of hand embroidery-their techniques and applications. Embroidery threads and their classification. Selection of threads & needles according to the texture and fibre of the material. Tracing technique. Tracing methods. Ironing & finishing of the embroidered articles. Identification of fiber and their characteristics. Shade work, its kinds, techniques & characteristics.	4	20	24	5	10	

	<p>Applique work. Smocking –its kinds and uses. Cut work- its kinds and uses. <b>Prepare samples of above stitches on 10”/10” fabric. The size of the design should be 5”/5”</b></p>						
	TERM II						
4	<p><b>Flat Stitches</b> Running Stitch Back Stitch Stem Stitch Satin Stitch Kashmiri Stitch Couching Stitch Cross Stitch Herringbone Stitch <b>(Prepare samples of above Indian embroidery on 10”/10” fabric. The size of the design should be 5”/ 5”.</b> <b>Also prepare a report indicating fabric used, type and size of needle, type of thread and amount of all the material consumed</b></p>	4	20	24	5	7	
5	<p><b>Knotted Stitches</b> French knot Stitch Double knot Stitch Bullion knot Stitch <b>Prepare samples of above stitches on 10”/10” fabric. The size of the design should be 5”/5”</b> <b>Loop Stitches</b> Chain Stitch Lazy-daisy Stitch Button hole Stitch Blanket Stitch Fishbone Stitch Feather Stitch fly Stitch <b>Prepare samples of above stitches on 10”/10” fabric. The size of the design should be 5”/5”</b></p>	4	20	24	5	8	
6	<p><b>Product Development</b> Design a Product incorporating Traditional Embroidery Designing of Product with Application of Any above Traditional Embroidery (Design any <b>Three products</b> with Traditional Embroidery from tablecloth, bag, cushion cover, set of hankys, Dupatta , Two meter table cloth with Border and center , batawa, Yock)</p>	4	20	24	5	10	
		24	120	144	30	50	20

### STUDENT ACTIVITIES

Students will prepare File/journal for the above mentioned Experiments.

Students will prepare sample of above stitches on fabric. Student will collect photographs from internet which is related to field application of various topics as an assignment

### Pattern of Question Paper

S.N.	Question	Marks
1	Journal	10
2	Any five stitches in one design ( Give 10x10 piece of Cloth with design and ask to do embroidery work with using any five types of stitches )	40
	Total	50

## T.Y.B.com (SKILL BASED) CBCS Skill Enhancement Optional Course Embroidery

Semester-VI

Paper No-367

Total Marks 100  
(Theory 30, Practical 50, Internal 20)

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th - Theory, Pra Practical, In- Internal)			Credits
		Th	Pra/Visit		72	Th (30)	Pra (50)	
1	<b>Flat Stitches</b> Running Stitch, Back Stitch Stem Stitch, Satin Stitch Kashmiri Stitch, Couching Stitch Cross Stitch, Herringbone Stitch <b>(Prepare samples of above Indian embroidery on 10"/10" fabric. The size of the design should be 5"/ 5". Also prepare a report indicating fabric used, type and size of needle, type of thread and amount of all the material consumed</b>	8	10	18	7	10		1
2	<b>Knotted Stitches</b> French knot Stitch Double knot Stitch Bullion knot Stitch <b>Prepare samples of above stitches on 10"/10" fabric. The size of the design should be 5"/5"</b>	8	10	18	7	15		1



<b>3</b>	<b>Loop Stitches</b> Chain Stitch Lazy-daisy Stitch Button hole Stitch Blanket Stitch Fishbone Stitch Feather Stitch fly Stitch <b>Prepare samples of above Stitches on 10"/10" fabric. The size of the design should be 5"/5</b>	8	10	18	7	15	1
<b>4</b>	<b>Product Development</b> Design a Product incorporating Traditional Embroidery Designing of Product with Application of Any above Traditional Embroidery (Design any <b>Three products</b> with Traditional Embroidery from tablecloth, bag, cushion cover, set of hankys, Dupatta, Two meter table cloth with Border and center , batawa, Yock)	10	8	18	9	10	1
	<b>Total</b>	<b>34</b>	<b>38</b>	<b>72</b>	<b>30</b>	<b>50</b>	<b>4</b>

### STUDENT ACTIVITIES:

Students will prepare File/journal for the above mentioned Experiments.

Students will prepare sample of above stitches on fabric.

Student will collect photographs from internet which is related to field application of various topics as an assignment

### PATTERN OF QUESTION PAPER:

S. N.	Question	Marks
1	Journal	10
2	Any five stitches in one design ( Give 10x10 piece of Cloth with design and ask to do embroidery work with using any five types of stitches )	40
	<b>Total</b>	<b>50</b>

**T.Y B.COM. (Skill Based) CBCS**  
**Skill Enhancement Optional Course**  
**Cutting and Sewing**  
**Semester V**

Paper No-357

Total Marks 100  
(Theory 30, Practical 50, Internal 20)

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks		
		Theory	Practical		144	Theory 30	Practical 50
TERM I							
1	Pattern Making, Cutting & Stitching of Kali dar Kurta	4	14	18	4	7	
2	Pattern Making, Cutting & Stitching of Blouse, Choli cut Blouse	4	14	18	3	6	
3	Pattern Making, Cutting & Stitching of Nighty AND Ladies Shirt	4	14	18	4	6	
4	Pattern Making, Cutting & Stitching of Salwar	4	14	18	4	6	
TERM II							
5	Pattern Making, Cutting & Stitching of Gents Shirt ,Knicker	4	14	18	4	7	
6	Pattern Making, Cutting & Stitching of Trousers	4	14	18	4	6	
7	Checking of garments in respects of – · Measurements · Stitching · Stains · Defects	4	14	18	4	6	
8	Check & Correct Pattern Practice of making plans for different garments. Employability Skill . Revision . Examination	4	14	18	3	6	
		<b>32</b>	<b>112</b>	<b>144</b>	<b>30</b>	<b>50</b>	<b>20</b>

**Practical Examination**

**Paper cutting and Stitching of KALIDARA KURTA OR SALWAR 50 , Theory – On ALL chapters 20**

**T.Y B.com. (Skill Based) CBCS**  
**Skill Enhancement Optional Course**  
**Cutting and Sewing**  
**SEM – VI**

Paper No-367

Total Marks 100  
 (Theory 30, Practical 50, Internal 20)

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks (Th - Theory, Pra Practical, In- Internal)			Credits
		Th	Pra/ Visit		72	Th (30)	Pra (50)	
	<b>SEM – V</b>							
<b>1</b>	Pattern Making, Cutting & Stitching of Gents Shirt, Knicker	8	10	18	7	10		1
<b>2</b>	Pattern Making, Cutting & Stitching of Trousers	8	10	18	7	15		1
<b>3</b>	Checking of garments in respects of – · Measurements · Stitching · Stains · Defects	8	10	18	7	15		1
<b>4</b>	Check & Correct Pattern Practice of making plans for different garments. Employability Skill. Revision. Examination	10	8	18	9	10		1
	<b>Total</b>	<b>34</b>	<b>38</b>	<b>72</b>	<b>30</b>	<b>50</b>	<b>20</b>	<b>4</b>

**T.Y.B.COM. Skill Based CBCS**  
**Skill Enhancement Optional Course**  
**Beatification**  
**Semester V**

Paper No-357

Total Marks 100  
 (Theory 30, Practical 50, Internal 20)

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks		
		Theory	Practical		144	Theory 30	Practical 50
	<b>Section I</b>						
1	Revision and Practice of Temporary hair removal ,Eyebrow threading, Bleaching, Hand massage Arm massage Leg massage, Pedicure , Nail art	5	11	16	3	6	20
2	Trolley setting Client consultation Scalp analysis Hair problems Equipment usage: High frequency, infrared lamp, scalp steamer Head massage Shampooing Conditioning( Theory-Hair Science and Hair Care)	5	11	16	4	6	
3	Revision and practice of Hair Treatment. Revision and practice of hair cut .( Strait , Wavy, curly and super curly hairs)	6	14	20	4	7	
4	Revision and practice of hair styling .( Strait , Wavy, curly and super curly hairs)	6	14	20	4	6	
	<b>SECTION II</b>						
5	Revision and practice of hair styling .( Strait , Wavy, curly and super curly hairs)	4	12	16	3	7	
6	Trolley setting Client consultation Skin analysis Advance facial treatments (Theory-Advanced Facial treatment)	4	12	16	4	6	

7	Advance facial treatments. Different Types of Facials. (Theory-Advanced Facial treatment)	6	14	20	4	6	
8	Trolley setting Client consultation Skin analysis Selection of cosmetics Different types of makeup Corrective make up (at the rate of 1 day a week)	6	14	20	4	6	
		42	102	144	30	50	20

**T.Y.B.com. Skill Based CBCS**  
**Skill Enhancement Optional Course**  
**Beatification**  
**SEM - VI**

Paper No-3676

Total Marks 100  
(Theory 30, Practical 50, Internal 20)

Unit No.	Topic	No. of Lectures		Total Hours	Total Marks			Credit
		Theory	Practical		72	Theory 30	Practical 50	
1	Revision and practice of hair styling (Strait , Wavy, curly and super curly hairs)	8	10	18	8	15	20	1
2	Trolley setting Client consultation Skin analysis Advance facial treatments (Theory-Advanced Facial treatment)	7	11	18	8	15		1
3	Advance facial treatments. Different Types of Facials. (Theory-Advanced Facial treatment)	7	11	18	7	10		1
4	Trolley setting Client consultation Skin analysis Selection of cosmetics Different types of makeup Corrective make up (at the rate of 1 day a week)	8	10	18	7	10		1
<b>Total</b>		<b>30</b>	<b>42</b>	<b>72</b>	<b>30</b>	<b>50</b>	<b>20</b>	<b>4</b>

**T.Y.B.com (Skill Based) CBCS**  
**Skill Enhancement Optional Course**  
**Repairing and Maintenance of Electronic Devices**  
**SEM – V**

Paper No-357

Total Marks 100  
(Theory 30, Practical 50,

Internal 20)

Unit No.	Topic	No. of Lectures		Total Hours 72	Total Marks			Credit
		Theory	Practical		Theory 30	Practical 50	Internal 20	
1	<ul style="list-style-type: none"> <li>Repair maintenance of the basic electrical and electronics appliances.</li> <li>Identification to protective devices</li> </ul>	10	8	18	7	10		1
2	<b>Washing machine</b> <ul style="list-style-type: none"> <li>Different types of machines,</li> <li>Washing techniques, Parts of manual, semiautomatic and fully automatic machines,</li> <li>Basic working principle of manual, semiautomatic and fully automatic machines,</li> <li>Study the working Of motors, different types of timers, power Supply 1 circuits</li> </ul>	8	10	18	8	15		1
3	<b>Microwave oven</b> <ul style="list-style-type: none"> <li>Different types of oven,</li> <li>Study the various functions of Oven</li> <li>Electrical wiring diagram of microwave oven.</li> <li>Working of Power supply.</li> </ul>	8	10	18	8	10		1
4	<b>Steam Iron</b> <ul style="list-style-type: none"> <li>Identify the faults in steam iron &amp; rectify</li> <li>Principle of electric iron, parts of steam iron, thermostat heat controls</li> <li>Dismantle and identification of various parts, wiring</li> <li>Tracing of various controls, Electronic circuits in steam Iron</li> </ul>	8	10	18	7	15		1
	<b>Total</b>	<b>34</b>	<b>38</b>	<b>72</b>	<b>30</b>	<b>50</b>	<b>20</b>	<b>4</b>

**T.Y.B.Com(Skill Based) CBCS**  
**Skill Enhancement Optional Course**  
**Repairing and Maintenance of Electronic devices**  
**SEM – VI**

Paper No-367

Total Marks 100  
(Theory 30, Practical 50,

Internal 20)

Unit No.	Topic	No. of Lectures		Total Hours 72	Total Marks Th. – Theory, P- Practical In. – Internal			Credit
		Theory	Practical		Th 30	P 50	In. 20	
1	<b>Electric Rice cooker</b> <ul style="list-style-type: none"> <li>• Principle of working of rice cooker.</li> <li>• Various parts &amp; functions of rice cooker.</li> <li>• Temperature control and timer unit.</li> <li>• Identify various components of Electric rice cooker, controls and trace the circuit and rectify the simulated faults.</li> </ul>	10	8	18	7	10	20	1
2	<b>Electric kettle</b> <ul style="list-style-type: none"> <li>• Principle of working of electric kettle.</li> <li>• Various parts &amp; functions of electric kettle and temperature control unit.</li> <li>• Identify various components of Electric kettle, controls and trace the circuit and rectify the simulated faults.</li> </ul>	8	10	18	8	15		1
3	<b>Mixer &amp; Grinder</b> <ul style="list-style-type: none"> <li>• Various parts &amp; functions of Mixer/Grinder,</li> <li>• Speed control circuit &amp; automatic over load Mixers/grinders</li> <li>• Identify the faults in various types of Mixers/grinders</li> <li>• Dismantle and identification of various parts, wiring, tracing of various controls,</li> <li>• Electronic circuits in various types of Mixers/grinders &amp; rectify protector.</li> </ul>	8	10	18	8	10		1
4	<ul style="list-style-type: none"> <li>• Understand domestic wiring and layout</li> <li>• Basic safety practices.</li> </ul>	8	10	18	7	15		1
	<b>Total</b>	<b>34</b>	<b>38</b>	<b>72</b>	<b>30</b>	<b>50</b>	<b>20</b>	<b>4</b>

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