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

National Education Policy-2020
Structure and Syllabus
(For Colleges affiliated to Savitribai Phule Pune University)
Batchlor of Commerce (B.Com. Sem-II)
(2025 Pattern)

w.e.f. June-2025
(Academic Year 2025-2026)

Structure and Subject Codes for F.Y.B.Com. Sem-II
As per NEP-2020 w.e.f. June 2025 (Academic Year: 2025-2026)

B.Com. Degree Program Credit Distribution Structure for Three / Four-Year Honours / Honours with Research with Multiple Entry and Exit Options
(GR Dated 20.04.2023 and Changes Pursuant to Letter Dated 13.03.2024 of Higher & Technical Education Department, Government of Maharashtra)

SEMESTER-II

Sr. No.	Verticals	Credits	Course Code	Name of the Course/Subject	Name of the Board of Studies	No. of Lectures in a Week per Clock Hours	With Effect From Academic Year
Three Subjects Options (Total 12 Credits)							
1	Subject-I MJ	**Students should select any one subject from the Subject-I**					
		4	FAC121T	Financial Accounting-II	Accountancy	4	2025-2026
		4	ILO122T	Inventory, Labour, and Overhead Accounting – II	Cost & Works Accounting	4	2025-2026
		4	PFM123T	Principles and Functions of Management – II	Business Administration	4	2025-2026
		4	FOM124T	Fundamentals of Marketing -II	Marketing	4	2025-2026
		4	PMC125T	History, Principles and Management of Cooperation – II	Business Practices	4	2025-2026
		4	FI126T	Fundamentals of Insurance – II	Banking, Finance and Insurance	4	2025-2026
		4	SEL127T	Start up and Insurance Law – II	Business Laws	4	2025-2026
		4	PT128T	Probability Theory – II	Statistics and Computer Applications	4	2025-2026
2	Subject-II MJ	**Students should select any one subject from the Subject-II other than subject selected from Subject-I**					
		4	FAC121T	Financial Accounting-II	Accountancy	4	2025-2026
		4	ILO122T	Inventory, Labour, and Overhead Accounting – II	Cost & Works Accounting	4	2025-2026
		4	PFM123T	Principles and Functions of Management – II	Business Administration	4	2025-2026
		4	FOM124T	Fundamentals of Marketing -II	Marketing	4	2025-2026
		4	PMC125T	History, Principles and Management of Cooperation – II	Business Practices	4	2025-2026
		4	FI126T	Fundamentals of Insurance – II	Banking, Finance & Insurance	4	2025-2026
		4	SEL127T	Start up and Insurance Law – II	Business Laws	4	2025-2026
		4	PT128T	Probability Theory – II	Statistics and Computer Applications	4	2025-2026
3	Subject-III MJ	4	MSE129T	Market Structure and Welfare Economics	Business Economics	4	2025-2026
Generic Elective OR Open Elective Subjects (GE / OE) (2 Credits)							
4	OE	2		To be selected from the Baskets of other Faculty	(Open Elective Baskets of Science and Technology, and Humanities)	2	2025-2026

Vocational and Skill Enhancement Courses (VSEC) (2 Credits)							
5	SEC	2	SEC121COM	Business Accounting-II	Accountancy	2	2025-2026
Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (6 Credits)							
6	AEC	2	AEC-121	English-II	English	2	2025-2026
7	VEC	2	VEC-121	Constitutional Values, Fundamental Duties and Political System in India	Environmental Science	2	2025-2026
Field Projects/Internships/ Apprenticeship/ Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) (2 Credits) (Students should select any One)							
8	CC	2	CC121HW	Health and Wellness **OR**	Co-curricular Department	As per CC Baskets	2025-2026
		2	CC121YE	Yoga Education **OR**			
		2	CC121SF	Sports and Fitness **OR**			
		2	CC121CA	Cultural Activities **OR**			
		2	CC121NSS	NSS (National Service Scheme) **OR**			
Total Credits		**22**					

Abbreviation: MJ: Major, MM: Major Mandatory, ME: Major Elective, MN: Minor, GE / OE: Generic Elective / Open Elective, VSEC: Vocational Skill Enhancement Course, VSC: Vocational Skill Course, SEC: Skill Enhancement Course, AEC: Ability Enhancement Course, VEC: Value Education Course, IKS: Indian Knowledge System, CC: Co-Curricular Courses, FP: Field Project, CEP: Community Engagement Project, OJT: On Job Training, RP: Research Project, T-Theory, P-Practical etc.

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2025 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B.Com. in Accountancy and Taxation
Class: F.Y. B.Com. Sem-II
Subject: Financial Accounting-II
Academic Year: 2025-2026

Sem. No.	Subject Code	Type of Course	Credits	Lectures per Week in Clock Hour
II	FAC121T	Subject-I & II	4	4

Course Objectives:

1. To understand the Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.
2. To impart the knowledge of accounting treatment of Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.
3. To understand the accounting treatment of Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.
4. To teach the utility and practical use of Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.

Unit	Title and Contents	No. of Lectures
1	**Accounting Standards and Ind AS:** 1.1 AS 10: Property, Plant and Equipment 1.2 Ind AS 16: Property, Plant and Equipment 1.3 Numerical Problems on AS 10 and Ind AS 16	**15**
2	**Insurance Claims:** 2.1 Meaning and Introduction 2.2 **Types of Losses:** Loss of Stock and Loss of Profit or Consequential Loss 2.2.1 **Loss of Stock:** Gross Profit Ratio, Average Clause and its application, Treatment of Abnormal Item of Goods, and Computation of Loss and Claim 2.2.2 **Loss of Profits or Consequential Loss:** Indemnity under Policy, Standing Charges, Insured Standing Charges, Indemnity and Indemnity Period, Gross Profit, Rate of Gross Profit, Turnover, Standard Turnover, Annual Turnover, Short Sales or Reduction in Turnover, Loss due to Short Sales, Average Clause and its application, Amount of Policy, Increased Cost of Working, Saving in Expenses, and Computation of Loss and Claim 2.3 Numerical Problems on Loss of Stock and Loss of Profit	**15**
3	**Valuation of Goodwill:** 3.1 Meaning and Introduction of Goodwill 3.2 Features of Goodwill 3.3 Types of Goodwill 3.4 Need for Valuation of Goodwill	**15**

	3.5 Factors affecting Value of Goodwill 3.6 Methods of Valuation of Goodwill: 3.6.1 Based on Super Profit: a) Number of Years Purchase Method, b) Sliding Scale Method, c) Annuity Method, and d) Capitalization of Super Profit Method 3.6.2 Based on Average Profit or Capitalization of Profit 3.7 Numerical Problems on Super Profit and Average Profit or Capitalization of Profit	
4	**Accounting for Investments:** 4.1 AS 13: Accounting for Investments 4.2 Meaning and Definition of Investments 4.3 Classification or Types of Investments 4.4 Accounting Treatment: Interest, Dividends, Brokerage, Bonus Shares, Right Shares, Cost of Investments, Profit or Loss on Sale of Securities, Valuation of Securities 4.5 Preparation of Investment Ledger Account	**15**

Course Outcomes: After completion of the course, students will be able:

1) To understand the concepts and terms of Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.
2) To apply accounting treatment for calculation of Insurance Claims, Valuation of Goodwill, and Investment.
3) To analyze the effects of accounting treatments on calculation of Insurance Claims, Valuation of Goodwill, and Investment.
4) To evaluate the impact of Accounting Standards, Ind AS, Insurance, Goodwill, and Investment on financial information.
5) To create an independent accounting of the financial transactions.
6) To remember the accounting treatment of Accounting Standards, Ind AS, Insurance, Goodwill, and Investment.

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies
Internship for Students if any: Not applicable
Recommended Books and Study Materials
1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi. 4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi

5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi.
7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
9. Financial Accounting (For B.Com. and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course),
13. R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
14. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
15. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
16. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi.
17. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi.
18. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi.
19. Study Materials of ICAI, ICSI, ICMA.
20. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary.

Scheme of Examination

Passing Marks: 40% of the Total Marks for each Head

Internal Assessment (40 Marks)

Continuous Internal Evaluation will be of Forty Percent of the Total Marks allotted for the course. The subject teachers need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation during the semester:

1) Offline Written Examination
2) Power Point Presentations
3) Assignments / Tutorials
4) Oral Examination
5) Open Book Test
6) Offline Multiple Choice Question Test
7) Group Discussion
8) Analysis of Case Studies

External Assessment (60 Marks)

Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours

Instructions:

1) Question No. 1 and 6 is Compulsory.

2) Attempt any Three Questions from Question No. 2 to 5.	
Q. 1: Fill in the Blanks	= 04 Marks
Q. 2: A) Problem on AS-10 **OR** Ind AS 16	= 08 Marks
Q. 2: B) Theory Question on AS-10 **OR** Ind AS-16	= 08 Marks
Q. 3: Problem on Unit-2	= 16 Marks
Q. 4: Problem on Unit-3	= 16 Marks
Q. 5: Problem on Unit-4	= 16 Marks
Q. 6: Short Notes on all Units (Any 2 out of 4)	= 08 Marks

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2025 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B.Com. in Cost and Management Accounting
Class: F.Y. B.Com. Sem-II
Subject: Inventory, Labour and Overhead Accounting–II
Academic Year: 2025-2026

Sem. No.	Subject Code	Type of Course	Credits	Lectures per Week in Clock Hour
II	ILO122T	Subject-I & II	4	4

Objectives:
1) To understand the different methods of inventory control
2) To calculate EOQ, stock levels and inventory ratio
3) To understand the concept of payroll
4) To develop skills of calculation of labour turnover
5) To understand concept of overhead as it contributes to total cost of product or service.
6) To develop understanding how overhead influences the cost structure of cost.

Course Outcome: After Completion of the course, student will be able to:
1) Remember the concepts related to Material, Labour as an element of cost.
2) Understand various techniques of Inventory Cost Control and Labour Cost Control.
3) Apply The Stores related documents and payroll system.
4) Analyze Inventory, Labour and Overhead Cost.
5) Evaluate The effectiveness of various techniques under Material, Labour and Overhead Accounting.

Unit	Title and Contents	No. of Lectures
1	**Inventory Control:** 1.1 Need and Essential of Inventory Control 1.2 Techniques of Inventory Control: 1.2.1 Stock Levels 1.2.2 Economic Order Quantity (EOQ) 1.2.3 Always Better Control (ABC) Analysis 1.2.4 Perpetual and Periodic Inventory Control 1.2.5 Physical Verification 1.2.6 Inventory Turnover Ratio 1.3 Numerical Problems	**15**
2	**Labour Cost:** 2.1 Cost Accounting Standards: Employee Cost. 2.2 Meaning of Wages and Salary, and difference between Wages and Salary 2.3 Principles of Good Wage System 2.4 Time Keeping and Time Booking: Meaning, Traditional and recent Methods 2.5 Concept of Payroll Accounting 2.6 Idle Time and Overtime 2.7 Methods of Remuneration:	**15**

	2.7.1 Time Rate System 2.7.2 Piece Rate System 2.7.3 Differential Piece Rate System: 2.7.3.1 Taylor's Differential Piece Rate System 2.7.3.2 Merricks Differential Piece Rate System 2.7.3.3 Halsey and Rowan Premium Scheme 2.8 Labour, Turnover: Meaning, Causes, Methods and Remedies 2.9 Numerical Problems	
3	**Overheads Accounting-I:** 3.1 Overheads: Meaning and Definition 3.2 Objectives of Overheads 3.3 Steps for Distribution of Overheads 3.4 Classification of Overheads: Element, Functional, Behaviour etc. 3.5 Collection of Overheads 3.6 Allocation of Overheads 3.7 Apportionment of Overheads 3.8 Numerical Problems	**15**
4	**Overhead Accounting-II:** 4.1 Apportionment of Overheads 4.2 Bases of Apportionment 4.3 Difference between Allocation and Apportionment 4.4 Re-Apportionment of Overheads 4.5 Methods of Re-apportionment 4.6 Simultaneous Equation Method 4.7 Repeated Distribution Method 4.8 Absorption of Overheads 4.9 Under and Over Absorption of Overheads and its Accounting Treatment 4.10 Numerical Problems	**15**

Teaching Methodology
1) Class Room Lectures 2) Guest Lectures of Professionals, Industry Experts etc. 3) Teaching with the help of ICT tools 4) Visits to various Professionals Units, Companies and Business / Industry Units 5) Group Discussion / Debates 6) Assignments, Tutorials, Presentations, Role Play etc. 7) YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8) Analysis of Case Studies
Internship for Students if any: Not applicable
Recommended Books and Study Materials
1) Cost Accounting: Principles & Practices, Jawahar Lal & Seema Shrivastava, Tata Mcgraw Hill New Delhi 2) Study Materials of ICAI, ICSI, ICMA. 3) Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary. 4) Advanced Cost Accounting and Cost Systems, Ravi M Kishor, Taxmann, New Delhi 5) Advanced Cost Accounting, Jain and Narang, Kalyani Publication, New Delhi 6) Cost Accounting Theory and Problems, S. N. Maheshwari, Mittal Shree Mahavir Book Depot, N. Delhi. 7) Horngren's Cost Accounting Managerial Emphasis, Srikant M. Datar and Madhave V. Rajan,

Pearson, Noida UP
8) Cost Accounting: Principles and Practices, Dr. M. N. Arora, Vikas Publishing House, N.Delhi

Scheme of Examination

Passing Marks: 40% of the Total Marks for each Head

Internal Assessment (40 Marks)

Continuous Internal Evaluation will be of Forty Percent of the Total Marks allotted for the course. The subject teachers need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation during the semester:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline Multiple Choice Question Test
7. Group Discussion
8. Analysis of Case Studies

External Assessment (60 Marks)

Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours

Instructions:

1. *Question No. 1 and 6 are compulsory.*
2. *Attempt any three questions from Question No. 2 to 5.*

Q. 1: Fill in the blanks on all Units	= 05 Marks
Q. 2: Numerical Problem on Unit-1	= 15 Marks
Q. 3: Numerical Problem on Unit-2	= 15 Marks
Q. 4: Numerical Problem on Unit-3	= 15 Marks
Q. 5: Numerical Problem on Unit-4	= 15 Marks
Q. 6: Short notes on all Units: (Any 2 out of 4)	= 10 Marks

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2025 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B.Com. in Business Administration
Class: F.Y. B.Com. Sem-II
Subject: Principles and Functions of Management–II
Academic Year: 2025-2026

Sem. No.	Subject Code	Type of Course	Credits	Lectures per Week in Clock Hour
II	PFM123T	Subject-I & II	4	4

Course Objectives:

1. To provide basic knowledge and understanding about various concepts of Business Management.
2. To help the students to understand the importance of management principles.
3. To create an understanding about various functions of management.
4. To provide them tools and techniques to be used in the performance of the managerial job.
5. To make students understand Management at work and the relevance of motivation and team work.

Course Outcomes: After Completion of the course, student will be able to:

1. Students will be able to understand the importance of management and its evolution process in detail.
2. Students will learn various functions of management and their applicability.
3. Students will have strong foundation in understanding management at work.
4. They will be able to understand various tools and techniques used to perform managerial jobs.
5. Students will analyze the importance of motivation and team work.

Unit	Title and contents	No of Lectures
1	**Nature and Evolution of Management:** 1.1 Meaning and Importance, Need for Management study 1.2 Functions of Management 1.3 Management as an Art, Science, Profession and a Social System 1.4 Concept of Management, Administration, Organization and Universality of Management 1.5 Contribution of F.W. Taylor, Henry Fayol, Peter Drucker, Mintzberg and Michel Porter in development of management thoughts.	**15**
2	**Understanding Management: Planning and Decision Making:** 2.1 Meaning, Definition and Nature of Planning 2.2 Forms and Types of Planning 2.3 Steps in Planning 2.4 Limitations of Planning 2.5 Meaning and Techniques of Forecasting 2.6 Meaning, Types and Steps in Decision Making	**15**
3	**Management at Work: The process of organizing and staffing:** 3.1 Meaning, Process and Principles of Organizing	**15**

	3.2 Concept of Authority and Responsibility 3.3 Delegation of Authority 3.4 Difficulties in Delegation of Authority 3.5 Need and importance of Staffing 3.6 Recruitment: Sources and Methods	
4	**Result orientation: Motivation Direction and Team Work:** 4.1 Motivation: Meaning, Importance, Nature, Principles, and Theories 4.2 Controlling: Meaning, Needs, Process, Techniques 4.3 Meaning, Elements, Principles, Techniques and Importance of Direction. 4.4 Concept of Team Work, Group Dynamics, Principles regarding interpersonal communication and Group Behaviour	**15**

Teaching Methodology

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

Internship for Students if any: Not applicable

Recommended Books and Study Materials

1. Organization and Management by C. B. Gupta, Sultan Chand Publication, New Delhi
2. Essentials of Management - Horold Koontz and Iteinz Weibrich – McGraw Hills International
3. Management Theory and Practice - J. N. Chandan
4. Essential of Business Administration - K. Aswathapa Himalaya Publishing House
5. Principles and practice of management - Dr. L. M. Parasad, Sultan Chand & Sons, N. Delhi
6. Business Organization & Management - Dr. Y. K. Bhushan
7. Management: Concept and Strategies by J. S. Chandan, Vikas Publishing
8. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
9. Business organization and Management by Talloo by Tata McGraw Hill
10. Business Environment and Policy – A book on Strategic Management by Francis Cherunilam Himalaya Publishing House
11. Principles and Practice of Management - Dr. L. M. Parasad, Sultan Chand & Sons - New Delhi
12. Business Organization and Management - Dr. Y. K. Bhushan
13. Management: Concept and Strategies by J. S. Chandan, Vikas Publishing
14. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
15. Business Organization and Management by Talloo by Tata McGraw Hill
16. Business Environment and Policy – A book on Strategic Management by Francis Cherunilam Himalaya Publishing House

Scheme of Examination

Passing Marks: 40% of the Total Marks for each Head

Internal Assessment (40 Marks)

Continuous Internal Evaluation will be of Forty Percent of the Total Marks allotted for the course. The subject teachers need to adopt any Two Methods out of the following Methods for

Continuous Internal Evaluation during the semester: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline Multiple Choice Question Test 7. Group Discussion 8. Analysis of Case Studies
External Assessment (60 Marks)
Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours
Instructions: *1. Question No. 1 and 6 are compulsory.* *2. Attempt any three questions from Question No. 2 to 5.* Q. 1: Fill in the blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 15 Marks Q. 3: Theory Question on Unit-2 = 15 Marks Q. 4: Theory Question on Unit-3 = 15 Marks Q. 5: Theory Question on Unit-4 = 15 Marks Q. 6: Short Notes on all Units: (Any 2 out of 4) = 10 Marks

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2025 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B.Com. in Marketing
Class: F.Y. B.Com. Sem-II
Subject: Fundamental of Marketing–II
Academic Year: 2025-2026

Sem. No.	Subject Code	Type of Course	Credits	Lectures per Week in Clock Hour
II	FOM124T	Subject-I & II	4	4

Course Objectives:

1. To provide an introduction to marketing and the selling process.
2. To offer foundational knowledge on market segmentation and the marketing mix.
3. To build connections between commerce, business, and marketing principles.
4. To equip students with practical skills for applying marketing knowledge effectively in real-world scenarios.

Unit	Title and Contents	No. of Lectures
01	**Introduction:** 1.1 Introduction to Marketing 1.2 Components of Marketing 1.3 Importance of Marketing 1.4 Global, Ethical and Sustainable Marketing 1.5 Difference between Marketing and Selling	12
02	**Process of Selling:** 2.1 Psychology of Salesmanship: Attracting Attention, Awakening Interest, Creating Desire and Action 2.2 Stages in Process of Selling: 2.2.1 Pre-Sale Preparations 2.2.2 Prospecting 2.2.3 Pre-Approach 2.2.4 Approach 2.2.5 Sales Presentation 2.2.6 Handling of Objections 2.2.7 Close 2.2.8 After Sales follow up	12
03	**Rural Marketing:** 3.1 Introduction of Rural Marketing 3.2 Definition, Features of Rural Marketing 3.3 Importance of Rural Marketing 3.4 Future in Rural Marketing 3.5 Present scenario of Rural Marketing 3.6 Challenges and opportunities of Rural Marketing	12
04	**Marketing Environment:** 4.1 Introduction and Concept 4.2 Need for study of Marketing environment	12

	4.3 Major elements and their impact of marketing decisions	
05	**Recent Trends in Marketing:** 5.1 Introduction 5.2 E-Marketing 5.3 Green Marketing 5.4 Social Media Marketing 5.5 Digital Marketing	**12**

Course Outcomes: After Completion of the course, student will be able to:

1. Understand the fundamentals of the marketing and sales process.
2. Apply practical knowledge by enhancing skills in key concepts such as the "Marketing Mix" and market segmentation.
3. Gain insights into salesmanship and explore various sales approaches.
4. Acquire knowledge about recent trends and innovations in the marketing field.

Teaching Methodology
1) Class Room Lectures. 2) Guest Lectures of Professionals, Industry Experts etc. 3) Teaching with the help of ICT tools 4) Visits to various Professionals Units, Companies and Business/Industry Units 5) Group Discussion/Debates 6) Assignments, Tutorials, Presentations, Role Play etc. 7) YouTube Lectures developed by MHRD & UGC 8) Case Studies / Case Problems
Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Marketing Management, Philip Kotler, Pearson Publication 2. Principles of Marketing, Philip Kotler, Pearson Publication 3. Sales and Distribution Management, Tapan K Panda, Oxford Publication 4. Retail Management, Gibson Vedamani, Jayco Publication 5. Marketing Management. S. Ramaswamy & S. Namakumari, Macmillan Publication 6. Supply Chain Management, Sunil Chopra, Peter Meindl & D. V. Karla, Pearson Publication
Scheme of Examination
Passing Marks: 40% of the Total Marks for each Head
Internal Assessment (40 Marks)
Continuous Internal Evaluation will be of Forty Percent of the Total Marks allotted for the course. The subject teachers need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation during the semester: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline Multiple Choice Question Test 7. Group Discussion 8. Analysis of Case Studies
External Assessment (60 Marks)
Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours

Instructions:

1. *Question No. 1 and 7 are compulsory.*
2. *Attempt any three questions from Question No. 2 to 6.*

Q. 1: Fill in the blanks on all Units	= 05 Marks
Q. 2: Theory Question on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Theory Question on Unit-3	= 15 Marks
Q. 5: Theory Question on Unit-4	= 15 Marks
Q. 6: Theory Question on Unit-5	= 15 Marks
Q. 7: Short Notes on all Units: (Any 2 out of 5)	= 10 Marks

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2025 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B.Com. in Business Practices and Cooperation
Class: F.Y. B.Com. Sem-II
Subject: History, Principles and Practices in Co-Operation–II
Academic Year: 2025-2026

Sem. No.	Subject Code	Type of Course	Credits	Lectures per Week in Clock Hour
II	PMC125T	Subject-I & II	4	4

Course Objectives:

1) To understand the objectives, Nature and scope, Principles of co-operation and Problems and Challenges of Co-operation Cooperative sector.
2) To understand the Co-operative Movement and development of Cooperative Movement in India
3) To understand the Need and Importance of Cooperative Movement in India
4) To understand various Co-operative Movement Committees Report.
5) To understand eminent supporters and their contribution in Co-operative Movement of India.
6) To understand the various types of Cooperatives and Co-operative Education and Training.

Course Outcomes: After Completion of the course, student will be able to:

1) Students will be able to understand of basic knowledge of co-operative movement
2) They will learn various Scope, Strength and Weakness of co-operative movement.
3) Understanding Co-operative Movement Committees Report, Contribution of Co-operative Leaders.
4) Understanding History and current scenario of Co-operative Movement in India
5) Understanding post Independent Era up to the present Stage, Development of Co-operative Movement in Maharashtra
6) Students will be able to understand various types of Cooperatives as well as Co-operative Education and Training.

Unit	Title and Contents	No. of Lectures
1	**Co-operation:** 1.1. Meaning and Definition of Co-operation 1.2. Objectives of Co-operation 1.3. Nature and Scope of Co-operation 1.4. Principles of Co-operation 1.5. Problems of Cooperative sector 1.6. Challenges of Cooperative sector 1.7. Strength and Weakness of Co-operative Movement	**15**
2	**History of Cooperative Movement in India:** 2.1 Introduction of Cooperative Movement 2.2 Need and Importance of Cooperative Movement in India 2.3 Development of Co-operative Movement in Pre and Post-Independence period. 2.4 Co-operative Movement Committees Report 2.4.1 Sir Fedrick Nicholson Report 1904	**15**

	2.4.2 Maclagen Committee Report 1914 2.4.3 Gorewala Committee Report 1954 2.4.4 Vaidyanathan Committee Report 2005 2.5 Development of Co-operative Movement in Maharashtra 2.6 Contribution of Co-operative Leaders 2.6.1 Dr. Dhanajararo Gadgil 2.6.2 Shri. Vaikunthlala Mehta 2.6.3 Padmashri. Vithalrao Vikhe Patil 2.6.4 Shri. Bhausaheb Hirey 2.7 Current scenario of Co-operative Movement in India 2.8 Current scenario of Co-operative Movement in Maharashtra	
3	**Types of Cooperatives Societies:** 3.1. Agricultural Cooperatives: Introduction, Types, Benefits, Challenges and Government Initiatives in the development of Agricultural Co-operative 3.2. Banking Cooperative: Introduction, Types, Benefits, Challenges and Government Initiatives in the development of Banking Co-operative 3.3. Consumer Co-operative: Introduction, Types, Benefits, Challenges 3.4. Dairy Co-operative: Introduction, Types, Benefits, Challenges 3.5. Housing Co-operative: Introduction, Features, Types, Benefits and Challenges	**15**
4	**Co-operative Education and Training:** 4.1 Introduction of Co-operative Education and Training 4.2 History of Co-operative education and training in India 4.3 Objectives of Co-operative Education and Training 4.4 Need and Importance of Co-operative Education and Training 4.5 Organizational structure of Co-operative education and training 4.6 Benefits of Co-operative Education and Training for Member, Cooperatives and Communities. 4.7 Types of Co-operative Education and Training 4.7.1 Institutions Providing Co-operative Education and Training 4.7.2 Vaikunth Mehta National institute of co-operative management (VAMNICOM) 4.7.3 Padmashree Dr. Vitthalrao Vikhe Patil Institute of Co-operative Management 4.7.4 Dr. Dhanjayrao Gadgil Institute of Co-operative Management 4.8 Challenges of Co-operative Education and Training	**15**

Teaching Methodology

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. The Indian Co-operative Movement by Vaikunthlal Mehta (1947)
2. The Co-operative Movement in India by K. R. Shinde (1985)
3. Co-operation in India by D. R. Gadgil (1951)
4. The Principles of Co-operation by Charles Gide (1904)
5. A History of the Co-operative Movement by George Jacob Holyoake (1893)
6. The Co-operative Movement and Education by Charles Gide (1904)
7. Co-operative Training and Education by Indian Institute of Management (IIM) Ahmedabad (1975)
8. The Types of Co-operatives by National Co-operative Union of India (NCUI) (2015)
9. The Co-operative Advantage by Anthony Murray (2017)
10. Handbook on Cooperative Society & Non-Profit Organisations, The Institute of Chartered Accountants of India, January, 2013
11. https://www.cooperation.gov.in/sites/default/files/202212/History_of_cooperatives_Movement.pdf

Scheme of Examination

Passing Marks: 40% of the Total Marks for each Head

Internal Assessment (40 Marks)

Continuous Internal Evaluation will be of Forty Percent of the Total Marks allotted for the course. The subject teachers need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation during the semester:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline Multiple Choice Question Test
7. Group Discussion
8. Analysis of Case Studies

External Assessment (60 Marks)

Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours

Instructions:

1. *Question No. 1 and 6 are compulsory.*
2. *Attempt any three questions from Question No. 2 to 5.*

Q. 1: Fill in the blanks on all Units	= 05 Marks
Q. 2: Theory Question on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Theory Question on Unit-3	= 15 Marks
Q. 5: Theory Question on Unit-4	= 15 Marks
Q. 6: Short Notes on all Units: (Any 2 out of 4)	= 10 Marks

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2025 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B.Com. in Banking and Finance
Class: F.Y. B.Com. Sem-II
Subject: Fundamental of Insurance–II
Academic Year: 2025-2026

Sem. No.	Subject Code	Type of Course	Credits	Lectures per Week in Clock Hour
II	FII126T	Subject-I & II	4	4

Course Objectives:

1) To acquaint students with the concepts of insurance.
2) To cultivate awareness regarding the basic knowledge of the insurance sector.
3) To discern the disparity between life and general insurance.
4) To acquaint students with career opportunities in the field of insurance.

Course Objectives: After Completion of the course, student will be able to:

1) Acquaint students with the concepts of insurance.
2) Cultivate awareness regarding the basic knowledge of the insurance sector.
3) Discern the disparity between life and general insurance.
4) Acquaint students with career opportunities in the field of insurance.

Unit	Title and Contents	No. of Lectures
1	**Basic Concepts of Insurance:** 1.1 Meaning, importance and scope of insurance 1.2 Principles of insurance 1.3 Types of insurance 1.4 Difference between life and general insurance	**15**
2	**Types of Insurance:** 2.1 Life Insurance: Meaning, Origin, Importance and Principles 2.2 General Insurance: Meaning, Origin, Importance and Principles 2.3 Health Insurance: Importance and Types 2.4 Challenges before Life and General Insurance	**15**
3	**Risk Management in Insurance Sector:** 3.1 Understanding Risk Management in Insurance 3.2 Role of Insurance in Risk Management 3.3 Techniques and Tools of Risk Management in Insurance 3.4 Introduction to emerging trends in Insurance	**15**
4	**Emerging Trends and Innovations in Insurance:** 4.1 Exploration of emerging trends in the Insurance Sector 4.2 Technological Innovations in Insurance Sector 4.3 Regulatory changes and their impact on Insurance	**15**

Teaching Methodology

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1) General Insurance Underwriting Principles and Practice by Dr. Rakesh Agarwal 2018, Taxmann Publications
2) Principles and Practices of Life Insurance by S. B. Mathur and R. K. Gupta 2016, Taxmann Publications
3) General Insurance: Principles and Practice by Dr. N. D. Vohra 2018, S. Chand and Co.
4) Insurance: Theory and Practice by S. S. Hundal and V. K. Srivastava 2019, Himalaya Publishing House.
5) Insurance Principles and Practice by M. N. Mishra 2019, McGraw Hill Education India.
6) Risk Management and Insurance Planning by Dr. Jyotsna Sethi 2020, Excel Books
7) Insurance Planning and Management by Dr. V. Ravi Kumar 2017, McGraw Hill Education
8) Insurance Law and Practice by Dr. S. K. Kataria 2020, Bharat Law House

Websites:

1) Insurance Regulatory and Development Authority of India (IRDAI): https://www.irdai.gov.in/
2) Insurance Information Bureau of India (IIB): https://www.iib.gov.in/
3) Insurance Institute of India (III): https://insuranceinstituteofindia.com/
4) National Insurance Academy (NIA): https://www.niapune.org.in/

Scheme of Examination

Passing Marks: 40% of the Total Marks for each Head

Internal Assessment (40 Marks)

Continuous Internal Evaluation will be of Forty Percent of the Total Marks allotted for the course. The subject teachers need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation during the semester:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline Multiple Choice Question Test
7. Group Discussion
8. Analysis of Case Studies

External Assessment (60 Marks)

Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours

Instructions:

1. *Question No. 1 and 6 are compulsory.*
2. *Attempt any three questions from Question No. 2 to 5.*

Q. 1: Fill in the blanks on all Units	= 05 Marks
Q. 2: Theory Question on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Theory Question on Unit-3	= 15 Marks
Q. 5: Theory Question on Unit-4	= 15 Marks
Q. 6: Short Notes on all Units: (Any 2 out of 4)	= 10 Marks

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2025 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B.Com. in Business Laws
Class: F.Y. B.Com. Sem-II
Subject: Start up and Insurance Law-II
Academic Year: 2025-2026

Sem. No.	Subject Code	Type of Course	Credits	Lectures per Week in Clock Hour
II	SEL127T	Subject-I & II	4	4

Course Objectives:

1) To learn the role of start-ups as instrumental in contributing to the wealth of our nation.
2) To be aware of the legal compliances of start-ups in this fast-changing business environment.
3) To understand conceptual Framework of Startup and Insurance and basic Principles of insurance;
4) To define and identify the facets and legal aspects of startups and various kinds of insurances and insurance contracts.
5) To understand and acquaint with the laws relating to startup and Insurance and their significance and features.

Unit	Title and Contents	No. of Lectures
1	**Business Structure and Registration of Startup:** Concept of Startup, Sole Proprietorship, Partnership, Limited Liability Partnership (LLP), Private Limited Company, and Public Limited Company. One Person Company (OPC), their advantages and disadvantages in terms of liability, compliance, and taxation. Government's Eligibility Criteria for Startup Recognition, Practical Considerations and legal Compliances of startups. Benefits that startups can avail in India.	**15**
2	**Laws relating to Startups:** **A) Legal Contracts and Laws relating the IPR** (Intellectual property Rights): Legal Contracts, E-Contracts and Protection of Intellectual Property Rights by the Startups: Patents, Trade Marks, Copy rights, Trade secrets and Trade Designs etc. **B) Labour and related laws:** Laws relating to Payment of wages, Minimum Wages, Factories, Standing Orders, Contract labour, Prevention of Sexual Harassment at work place, Gratuity, Industrial disputes etc. Tax and other regulatory compliances, Options to close down Start-ups.	**15**
3	**Insurance Sector in India:** 3.1 History, Nature, Concept, Need, Significance and scope of Insurance 3.2 General principles of Insurance, Insurance Contracts, Broad Classification of Insurance: Life Insurance and General Insurance	**15**

	e.g. Fire insurance, health and motor insurance. 3.2.1 Life Insurance: Concept, Significance, and conditions 3.2.2 Types of Life Insurance Policies 3.2.3 Fire Insurance: Concept, Features, Significance and conditions 3.2.4 Health Insurance: Concept, Nature, features, Cover, and conditions 3.2.5 Motor Insurance: Concept, Nature, Significance and Cover 3.3 Private Insurance Sector: Need of Privatization of Insurance Business in India	
4	**Laws relating to the insurance: fundamentals and significance:** 4.1 The Insurance Act, 1938 4.2 The Life Insurance Corporation Act, 1956 4.3 The Insurance Regulatory and Development Authority Act 1999 4.4 The General Insurance Business (Nationalization) Act 1972	**15**

Course Outcomes: After completion of the Course, Students will be able to:

1) Understand conceptual Framework of Startup and Insurance and basic Principles of insurance;
2) Define and identify the facets and legal aspects of startups and various kinds of insurances and insurance contracts.
3) Understand and acquaint with the laws relating to startup and Insurance and their significance and features.

Teaching Methodology
1) Class Room Lectures. 2) Guest Lectures of Professionals, Industry Experts etc. 3) Teaching with the help of ICT tools 4) Visits to various Professionals Units, Companies and Business/Industry Units 5) Group Discussion/Debates 6) Assignments, Tutorials, Presentations, Role Play etc. 7) YouTube Lectures developed by MHRD & UGC 8) Case Studies / Case Problems
Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
I) Books: 1. M. N. Mishra, Law of Insurance, 2005, S. Chand & Company Ltd, New Delhi. 2. K.S.N Murthy & K.V.S Sarma, Modern Law of Insurance in India (2019), Lexis Nexis, Wadhwa, Nagpur. 3. Dr. P. Periyaswamy: Principles And Practice of Insurance, Himalaya Publishing House Pvt. Ltd. (2013), New Delhi. 4. Introduction to Labour and Industrial Laws I by Avtar Singh and Harpreet Kaur Edition: 1st Edition, 2022 Lexis Nexis. 5. H L Kumar's Labour and Industrial Law, A Comprehensive Encyclopedia Covering All Important Act, Rules, Regulations, Schemes and Forms with Free Case Law Reference 2010 and 2019, Universal Law Publishing, 11th Edition, 2020 6. Labour and Industrial Laws by S. N. Misra, 29th Edition 2019, Reprinted 2021 7. New Labour and Industrial Laws Book by Taxmann. 2023 8. Handbook of Industrial law, N.D. Kapoor, Sultan Chand Publications, New Delhi

9. Labour and Industrial Laws, Misra S. N., Central Law Publications, Allahabad.
10. Narayanan P. Intellectual Property Law, (3rd Edition), Kolkata, Eastern Law House, (2007)

II) Bare Acts:

1) The Companies Act, 2013.
2) The Partnership Act, 1932.
3) Limited Liability Partnership Act, 2008.
4) Factories Act, 1948
5) Employee State Insurance Act, 1948
6) Contract Labour (Regulation and Abolition) Act, 1970
7) The Payment of Gratuity Act, 1972
8) The Industrial Disputes Act, 1947
9) The Industrial Employment (Standing Orders) Act, 1946
10) The Trade Unit Act, 1926
11) The Patent Act, 1970
12) The Trademark Act, 1999
13) The Designs Act, 2000
14) The Copyright Act, 1957
15) The Goods and Services Tax (GST) Act, 2017
16) The Digital Personal Data Protection Act, 2023
17) The Insurance Act, 1938
18) The Life Insurance Corporation Act, 1956
19) The Insurance Regulatory and Development Authority Act, 1999
20) The General Insurance Business (Nationalization) Act, 1972

III) Websites/Articles:

1) https://www.startupindia.gov.in/content/dam/invest-india/Templates/public/198117.pdf
2) https://www.khuranaandkhurana.com/2021/02/17/legal-and-ethical-issues-faced-by-thestartups-in- india/
3) https://www.legalserviceindia.com/legal/article-2118-laws-for-startupentrepreneurship.html#:~:text=The%20organization%20must%20be%20registered,adhered%20to%20in%20the%20 country.
4) https://taxguru.in/corporate-law/indian-laws-startup.html
5) https://www.latestlaws.com/articles/a-legal-guide-for-start-ups-in-india-187059\
6) http://www.legalserviceindia.com/articles/labour_contract.htmWritten by: Paras Jain - Company Secretary, Pokarna Limited, Secunderabad
7) m/legal/article-942-industrial-disputes-act-1947.htmlIndustrial Disputes Act, 1947
8) https://www.researchgate.net/publication/323855305_INDIAN_STARTUPS-_ISSUES_CHALLENGES_AND_OP PORTUNITIES by gopal das pawan kumar
9) https://www.monsterindia.com/career-advice/5-basic-startups-laws-which-every-entrepreneur- should-know-7061.html
10) Article: Why better IPR will be the key to driving India's innovation story (Pradeep Gupta)www.yourstory.com.dated30.082015

[Note: Recent amendments in the Acts are expected to be studied]

Scheme of Examination

Passing Marks: 40% of the Total Marks for each Head

Internal Assessment (40 Marks)

Continuous Internal Evaluation will be of Forty Percent of the Total Marks allotted for the course. The subject teachers need to adopt any Two Methods out of the following Methods

for Continuous Internal Evaluation during the semester: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline Multiple Choice Question Test 7. Group Discussion 8. Analysis of Case Studies
External Assessment (60 Marks)
Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours
Instructions: *1. Question No. 1 and 6 are compulsory.* *2. Attempt any three questions from Question No. 2 to 5.* Q. 1: Fill in the blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 15 Marks Q. 3: Theory Question on Unit-2 = 15 Marks Q. 4: Theory Question on Unit-3 = 15 Marks Q. 5: Theory Question on Unit-4 = 15 Marks Q. 6: Short Notes on all Units: (Any 2 out of 4) = 10 Marks

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2025 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B.Com. in Statistics and Computer Application
Class: F.Y. B.Com. Sem-II
Subject: Probability Theory-II
Academic Year: 2025-2026

Sem. No.	Subject Code	Type of Course	Credits	Lectures per Week in Clock Hour
II	PT128T	Subject-I & II	4	4

Course Objectives:

1) To acquaint the students with some basic concepts in Probability Theory.
2) To acquaint the students with the business problem solving using Probability Theory.
3) To acquaint the students with the basic concepts of various types of Probability Distributions.
4) To acquaint the students with applications of Probability Distributions to solve business problems.

Course Outcomes: After completion of the Course, Students will be able to:

1) To understand basic concepts in Probability Theory.
2) To analyze the various business problems and find their solutions using Probability Theory.
3) To understand various types of probability distributions.
4) To solve various business problems using probability distributions.

Unit	Title and Contents	No. of Lectures
1	**Techniques of Counting:** Factorial and its Notations, Fundamental Principles of Counting, Permutation, Combination, Selection of Permutation or Combination, Relationship between nPr and nCr, Statement of binomial theorem for positive integral index (without proof) **Introduction to Probability:** Random Experiment and Trial, Sample Space, Sample Point and Event, Exhaustive Cases, Favourable Cases, Mutually Exclusive Cases and Equally Likely Cases, Definitions of probability using classical and axiomatic approach, Simple Problems on Probability, Concepts of Odds in Favour of and Against the Happening of an Event, Addition Law, Conditional Probability and Multiplicative Law, Independent Events, Probability of Happening at least One of the Independent Events, Problems using both the Addition and the Multiplicative Laws, Law of Total Probability, Applications of Law of Total Probability, Bayes' Theorem (Statement only), Applications of Bayes' Theorem	**15**
2	**Random Variables:** Random Variable, Discrete Random Variable and Probability Mass	**15**

	Function, Distribution Function, Bivariate Discrete Random Variables, Joint, Marginal and Conditional Probability Mass Functions, Joint and Marginal Distribution Functions for Discrete Random Variables, Expectation of a Random Variable, Properties of Expectation of One-dimensional Random Variable, Mean, Variance, S.D. in Terms of Expectations, Addition and Multiplication Theorems of Expectation	
3	**Some Standard Discrete Probability Distributions:** Bernoulli distribution - Bernoulli trials, Probability mass function, Expected value, variance and S.D. Binomial distribution – Probability mass function, expected value, variance and S.D (Formulae only) statement of additive property (without proof), Problems to calculate probabilities, Expected value and parameters of binomial distribution, Relation with Bernoulli distribution, Real life situations; Poisson distribution - probability mass function, expected value, variance and S.D (Formulae only) statement of additive property (without proof), problems to calculate probabilities, expected value and parameter of Poisson distribution, Real life situations	**15**
4	**Normal Distribution:** Probability density function of - Normal distribution with mean μ and variance σ^2, Standard normal variate (SNV); Main Characteristics of Normal Distribution, Area Property of Normal Distribution, Properties of normal distribution (without proof); Additive property of two independent normal variates (without proof); Problems to evaluate probabilities and to find mean and variance.	**15**

Teaching Methodology

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. S. C. Gupta, Fundamentals of Statistics, Himalaya Publishing House, New Delhi, 2023.
2. J. S. Chandan, Statistics for Business and Economics, Vikas Publishing House New Delhi, 2009.
3. S. P. Gupta and M. P. Gupta, Business Statistics, Sultan Chand and Sons, New Delhi, 2017.
4. S. C. Gupta and V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand and Sons, New Delhi, 2014.

Scheme of Examination

Passing Marks: 40% of the Total Marks for each Head

Internal Assessment (40 Marks)

Continuous Internal Evaluation will be of Forty Percent of the Total Marks allotted for the course. The subject teachers need to adopt any Two Methods out of the following Methods

for Continuous Internal Evaluation during the semester: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline Multiple Choice Question Test 7. Group Discussion 8. Analysis of Case Studies
External Assessment (60 Marks)
Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours
Instructions: 1. All questions are compulsory. Q. 1-A) Multiple Choice Questions on all Units: = 05 Marks Q. 1-B) True or False on all Units: = 05 Marks Q. 2) Problems on Unit-1 (Attempt any 2 out of 3) = 10 Marks Q. 3) Problems on Unit-2 (Attempt any 2 out of 3) = 10 Marks Q. 4) Problems on Unit-3 (Attempt any 2 out of 3) = 10 Marks Q. 5) Problems on Unit-4 (Attempt any 2 out of 3) = 10 Marks Q. 6) Write Short Notes/Problems on all Units (Attempt any 2 out of 4) = 10 Marks

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2025 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B.Com. (Common Course)
Class: F.Y. B.Com. Sem-II
Subject: Market Structure and Welfare Economics (Common Course)
Academic Year: 2025-2026

Sem. No.	Subject Code	Type of Course	Credits	Lectures per Week in Clock Hour
II	MSE129T	Subject-III	4	4

Course Objectives:
1. To know about the different market structures
2. To study welfare economics.
3. To know about different welfare schemes
4. To study oligopoly market with case studies.
5. To incorporate Indian Knowledge System in microeconomics.

Course Outcomes: After completion of the Course, Students will be able to:
1. Understand perfect and imperfect market structure.
2. Understand Indian Knowledge System related to competitive market structure.
3. Explore the relationship between micro economics and welfare economics.
4. Understand measures of microeconomic concepts and theory.
5. Solve simple case studies related to imperfect market.

Unit	Title and Contents	No. of Lectures
1	**Market Structure:** 1.1 Classification of Markets: Changing trends in Markets 1.2 Perfect Competitions: Meaning, features and equilibrium, conditions of optimum production 1.3 Monopoly: Meaning, features, equilibrium, sources of monopoly and Justification of Public monopoly 1.4 Exploitation in Monopoly and imperfect competitions	**15**
2	**Imperfect Market Structures:** 2.1 Monopolistic Completions: Definition, Meaning, Features and Equilibrium 2.2 Oligopoly: Definition, Meaning, features and equilibrium, 2.3 Collusive and Non-Collusive Oligopoly 2.4 Cartel and Competition Commission of India, 2013 (Case study) 2.5 Introduction to Game Theory (Simle Nash equilibrium problems)	**15**
3	**Government Intervention and Welfare Concepts:** 3.1 Market Failure: Meaning and reason of market failure: Public goods, social goods, externalities and social cost 3.2 The need of the government to intervene in the economy (As a regulator, or as an economic agent-producer)	**15**

	3.3 Concept of Welfare as stated in Kautilyas Arthashastra: (Welfare of children, women, traders and animals) 3.4 Measures of welfare: GDP/GNP, Utility, Income, Pareto Optimality Distribution of Income and welfare	
4	**Measures to improve Welfare** 4.1 Analysis of Socio-Economic conditions 4.2 Government Intervention: Past and Present (Trends in Budgetary Allocations) 4.3 Government Schemes on employment and income: MGNREGA, Mudra Loan, Skill Development 4.4 Government Schemes on Health: Swachh Bharat Abhiyan, Ayushman Bharat, Ujwalla Scheme, 4.5 Government Schemes on Education: Free Education upto 14 years in government schools, Scholarships, Educational Loan, 4.6 Government Schemes for Old people and farmers: PM-KISAN Yojana and Old Age Pension Scheme etc.	**15**

Teaching Methodology

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

Scheme of Examination

Passing Marks: 40% of the Total Marks for each Head

Internal Assessment (40 Marks)

Continuous Internal Evaluation will be of Forty Percent of the Total Marks allotted for the course. The subject teachers need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation during the semester:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline Multiple Choice Question Test
7. Group Discussion
8. Analysis of Case Studies

External Assessment (60 Marks)

Semester End Examination: Max. Marks 60 and Duration of Examination is 3 Hours

Instructions:

1. *Question No. 1 and 6 are compulsory.*
2. *Attempt any three questions from Question No. 2 to 5.*

Q. 1: Fill in the blanks on all Units	= 05 Marks
Q. 2: Theory Question on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Theory Question on Unit-3	= 15 Marks
Q. 5: Theory Question on Unit-4	= 15 Marks
Q. 6: Short Notes on all Units: (Any 2 out of 4)	= 10 Marks

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2025 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B.Com.
Class: F.Y. B.Com. Sem-II
Subject: Business Accounting-II
Academic Year: 2025-2026

Sem. No.	Subject Code	Type of Course	Credits	Lectures per Week in Clock Hour
II	SEC121COM (Common)	Business Accounting-III	2	2

Course Objectives:

1. To make students understand the meaning, fundamental principles, types, and legislation in India and Maharashtra of Co-Operation.
2. To impart the knowledge of Bye-Laws of Co-Operative Society, Appropriation of Profits, legal provisions pertaining to reserves and funds, and preparation of Final Accounts of Co-Operative Societies.
3. To make students understand the meaning and classification of branches.
4. To teach the accounting treatment of various types of branches.

Unit	Title and Contents	No. of Lectures
1	**Final Accounts of Co-Operative Societies:** 1.1 Meaning and Introduction of Co-Operation and its Principles 1.2 Co-Operative Legislation in India and Maharashtra 1.3 Types of Co-Operative Societies: Consumers Cooperative, Producers Cooperative, Marketing Cooperative, Farmers' Cooperative, Credit Cooperative, Housing Cooperative etc. 1.4 Characteristics, Advantages and Disadvantages of Co-Operative Society 1.5 By-Laws of Co-Operative Society and its Clauses 1.6 Appropriation of Profits as per Maharashtra State Co-Operative Societies 1.7 Reserves and Types of Funds and its legal provisions 1.8 Preparation of Final Accounts in the prescribed format of Credit Co-Operative Societies and Consumer Co-Operative Societies	**15**
2	**Branch Accounts:** 2.1 Meaning and Introduction of Branch 2.2 Classification or Types of Branches 2.2.1 Dependent Branches: Meaning, Salient Features and System of Accounting, Pricing of Goods sent to the Branch at Cost Price or Invoice Price: 2.2.1.1 Branch Debtors System: Accounting Treatment and Preparation Ledger Accounts	**15**

	2.2.1.2 Branch Stock and Debtors System: Accounting Treatment and Preparation of Ledger Accounts and Treatment of Independent Purchases by Branch, Sale of Goods by the Branch at a Price Higher or Lower than the Invoice Price, Goods in Transit, Cash in Transit etc. 2.2.1.3 Final Accounts System 2.2.1.4 Wholesale Branch System 2.2.2 Independent Branches: Meaning and Types 2.2.2.1 Home Branch: Meaning, Salient Features, Incorporation of Branch Trial Balance in the Books of Head Office and Branch under Detailed Incorporation and Abridged Incorporation Methods 2.3 Numerical Problems on all Dependent and Independent Branches	

Course Outcomes: After completion of the course, students will be able to:

1. Understand the concepts, meaning, fundamental principles, types, and legislation in India and Maharashtra of Co-Operation, and meaning and classification of branches.
2. Apply concepts of Co-Operation and Classification of Branches for accounting treatment.
3. Analyze the financial statements and ledgers.
4. Evaluate the impact of accounting treatments.
5. Create an independent accounting of the financial transactions.
6. Remember the concept of Co-Operation and Branch.

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies
Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial Accounting for BBA, 2nd Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi. 3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi. 4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi 5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi 6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi 7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan

Publication (P.) Ltd., New Delhi.
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
9. Financial Accounting (For B.Com. and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
15. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
16. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination

Passing Marks: 40% of the Total Marks for each Head

Internal Assessment (20 Marks)

Continuous Internal Evaluation will be of Forty Percent of the Total Marks allotted for the course. The subject teachers need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation during the semester:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline Multiple Choice Question Test
7. Group Discussion
8. Analysis of Case Studies

External Assessment (30 Marks)

Semester End Examination: Max. Marks 30 and Duration of Examination is 2 Hours

Instructions:

1. Question number 1 is compulsory.
2. Attempt any Two questions from Question No. 2 to 5.

Q. 1) Fill in the blanks on all Units	= 05 Marks
Q. 2) Problems on Unit-1 **OR** Unit-2	= 15 Marks
Q. 3) Theory Question on Unit-1 **OR** Unit-2	= 10 Marks

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2025 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B.Com.
Class: F.Y. B.Com. Sem-II
Subject: Constitutional Values, Fundamental Duties and Political System in India-II
Academic Year: 2025-2026

Sem. No.	Subject Code	Type of Course	Credits	Lectures per Week in Clock Hour
II	VEC121 (Common)	Constitutional Values, Fundamental Duties and Political System in India-II	2	2

Course Objectives:

1. To make students understand the evolution, making of Constitution and make them understand salient features of the Constitution.
2. To develop among students' awareness about Fundamental Duties and Constitutional Values enshrined in the Indian Constitution.
3. To make students understand the political System in India, recent trends and challenges of the India political system.

Course Outcomes:

1. Understand the process of making of Constitution and its features.
2. Appreciate the Constitutional values and understand the importance of fundamental duties enshrined in the Constitution of India.
3. Understand the dynamics of the political System in India, recent trends, challenges and cleavages of the Indian political system so as to get inspiration to cherish the values embedded in the Constitution.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Constitution of India and Constitutional Values:** **1.1. The Constitution of India - An Introduction:** 1.1.1 The Making of the Constitution of India, 1.1.2 Composition of the Constituent Assembly and Enactment of the Constitution, 1.1.3 Salient Features of Indian Constitution and Basic Structure 1.1.4 Federal Republic, Rule of Law, Separation of Powers **1.2. Constitutional Values:** 1.2.1 Constitutional Values: Introduction and Preamble of Indian Constitution 1.2.2 Sovereignty, Socialism, Democracy and Secularism 1.2.3 Justice: Social, Economic, Political 1.2.4 Liberty: Thought, Expression, Belief, Faith, Worship 1.2.5 Equality: Equality of Status and Opportunity, Equality before law and	**15**

	equal protection of laws 1.2.6 Fraternity: Dignity, Unity and Integrity	
2	**Political System in India and Fundamental Duties:** **2.1 Political System in India: Introduction:** 2.1.1 Legislature a) Union Legislature – Structure, Powers and Role b) State Legislature – Structure, Powers and Role 2.1.2 Executive a) Union Executive – i) President and Vice President– Powers, Functions and Role ii) Prime Minister - Powers, Functions and Role iii) Council of Minister – Powers and Functions and Role 2.1.3 State Executive – i) Governor - Powers, Functions and Role ii) Chief Minister – Powers, Functions and Role iii) Council of Minister – Powers and Functions and Role 2.1.4 Election Commission of India and election reforms, Threats and Challenges to the Political System in India 2.1.5 Recent Trends in Indian Political System: Regional political Parties, era of Coalition Politics, Politics of defection etc. Cleavages of the Political system in India: Casteism, Communalism, Regionalism etc. **2.2 Fundamental Duties:** 2.2.1 Fundamental Duties: Ancient and Modern Indian and Global notions about righteousness and duty consciousness. 2.2.2 Emergence, Value and Significance of Fundamental Duties: Article 51A of the Indian Constitution. 2.2.3 Fundamental Duties: legal status, limitations and judicial perception.	**15**

Teaching Methodology
1) Class Room Lectures 2) Guest Lectures of Professionals, Industry Experts etc. 3) Teaching with the help of ICT tools 4) Visits to various Professionals Units, Companies and Business / Industry Units 5) Group Discussion / Debates 6) Assignments, Tutorials, Presentations, Role Play etc. 7) YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8) Analysis of Case Studies
Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Durga Das Basu, et al., Introduction to the Constitution of India (LexisNexis, 26th Edition, 2022). 2. Mahendra Pal Singh, V.N. Shukla's Constitution of India, (Eastern Book Company, Lucknow, 13th revised Edition, 2017) 3. B. K. Sharma, Introduction to the Constitution of India, Prentice Hall of India, New Delhi, 2002. 4. P. M Bakshi, Constitution of India, Universal Law Publishing House, New Delhi, 1999. 5. D. C. Gupta, Indian Government and Politics, Vikas publishing House, New Delhi, 1975 6. S. N. Jha, Indian Political System, Historical Developments, Ganga Kaveri Publishing

House, Varanasi, 2005
7. Arora & Mukherji, Federalism in India, Origin and Developments, Vikas publishing House, New Delhi,1992
8. Subba Rao, P. V. (2005). *Constitutional Morality*. Eastern Book Company.
9. Kesavan, M. S. (2011). *Constitutionalism: Evolution and Practice*. Oxford University Press.
10. Basu, D. D. (2016). *Fundamental Rights and Constitutional Remedies*. LexisNexis.
11. Jain, M. P. (2013). *Fundamental Rights and Judicial Activism*. Universal Law Publishing Co
12. B.R. Ambedkar Selected Speeches, (Prasar Bharati, New Delhi, 2019) available at: https://prasarbharati.gov.in/whatsnew/whatsnew 653363.pdf.
13. Bhattacharya, S. (2008). Directive Principles of State Policy: A Comparative Study of the Indian and Irish Constitutions. Universal Law Publishing Co.
14. D. C. Gupta, Indian Government and Politics, Vikas publishing House, New Delhi, 1975
15. Leila Seth, We, the Children of India: The Preamble to Our Constitution (New Delhi, Puffin Books, Penguin Books India, 2010).

Scheme of Examination

Passing Marks: 40% of the Total Marks for each Head

Internal Assessment (20 Marks)

Continuous Internal Evaluation will be of Forty Percent of the Total Marks allotted for the course. The subject teachers need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation during the semester:

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3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline Multiple Choice Question Test
7. Group Discussion
8. Analysis of Case Studies

External Assessment (30 Marks)

Semester End Examination: Max. Marks 30 and Duration of Examination is 2 Hours

Instructions:

1) All questions are compulsory.

Q. 1) Descriptive Question on Unit-1 **OR** Unit-1	= 10 Marks
Q. 2) Descriptive Question on Unit 2 **OR** Unit-2	= 10 marks
Q. 3) Write Short Notes on all Units (Any 2 out 4)	= 10 marks