



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

**Structure and Syllabus for Four Year B.Com Degree Program**  
**As per National Education Policy-2020 (2024 Pattern)**

**With Effect from June-2024**  
**(Academic Year 2025-2026)**

**SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE**  
**FACULTY OF COMMERCE & MANAGEMENT(COMMERCE)**  
**Structure and Subject Codes for S.Y.B.Com. Sem-IV as per NEP-2020 w. e. f. Academic Year:2025-2026**

**Credit Distribution and Courses Structure of Semester-IV of S.Y.B.Com.**

Sr.No.	Verticals	Credits	Course Code	Name of the Subject	Name of the Board of Studies	No. of Lectures in a Week (Clock Hours)
<b>Major Mandatory Subjects(6Credits):C' Component Subjects</b>						
<b>I)Applied Statistics</b>						
1	MJ	2	CA251RE-T	Corporate Accounting-II	Accountancy	2
2	MJ	4	AS252RE-T	Applied Statistics-II	Restructuring	4
<b>II)Banking and Finance</b>						
3	MJ	2	CA251RE-T	Corporate Accounting-II	Accountancy	2
4	MJ	4	BKFN253RE-T	Banking and Finance-II	Restructuring	4
<b>III)Computer Applications and Systems Management</b>						
5	MJ	2	CA251RE-T	Corporate Accounting-II	Accountancy	2
6	MJ	4	CASM254RE-T	Computer Applications and Systems Management(CASM-II)	Restructuring	4
<b>IV)Cost and Works Accounting</b>						
7	MJ	2	CA251RE-T	Corporate Accounting-II	Accountancy	2
8	MJ	4	CWA255RE-T	Cost and Works Accounting-II	Restructuring	4
<b>V)Entrepreneurship and Development</b>						
9	MJ	2	CA251RE-T	Corporate Accounting-II	Accountancy	2
10	MJ	4	ENTD256RE-T	Entrepreneurship and Development(ENTD)- II	Restructuring	4
<b>VI)Industrial Organization and Administration</b>						
11	MJ	2	CA251RE-T	Corporate Accounting-II	Accountancy	2
12	MJ	4	IOAD257RE-T	Industrial Organization and Administration(IOAD)-II	Restructuring	4

<b>VII) Rural Development</b>						
13	MJ	2	CA251RE-T	Corporate Accounting-II	Accountancy	2
14	MJ	4	RD258RE-T	Rural Development-II	Restructuring	4
<b>VIII)Public Relations</b>						
15	MJ	2	CA251RE-T	Corporate Accounting-II	Accountancy	2
16	MJ	4	PUBR259RE-T	Public Relations-II	Restructuring	4
<b>Minor Subject(4Credits)</b>						
17	MN	4	ME291T	Monetary Economics	Business Economics	4
<b>Generic OR Open Elective Subjects(OE)(2Credits)</b>						
18	OE	2	OE 251 ECO OE – 251- ENG	To be selected from the OE Baskets of Faculty of Science & Technology and Faculty of Humanities  Analysis of Stock Market Business English	BoS of Faculty of Humanities	2
<b>Vocational and Skill Enhancement Courses(VSEC)(4Credits)</b>						
19	VSC	2	CA271-P	Computerized Accounting-II	Accountancy	4 per Batch of 20 Students
20	SEC	2	SEC251COM	Goods and Services Tax Act	Accountancy	2
<b>Ability Enhancement Courses(AEC),Indian Knowledge System(IKS) and Value Education Courses(VEC)(4Credits)</b>						
<b>Modern Indian Languages-I</b>						
21	AEC	2	-	Marathi-II <b>OR</b>	Marathi	2
		2	-	Hindi-II <b>OR</b>	Hindi	2
		2	-	Sanskrit-II <b>OR</b>	Sanskrit	
<b>Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project (4 Credits)</b>						
22	CC	2		To be selected from the University Baskets		2
23	CEP	2	AS281CEPP-RE	CEP in Applied Statistics	Restructuring	2
		2	BKFN282 CEPP - RE	CEP in Banking and Finance	Restructuring	2
		2	CASM283 CEPP - RE	CEP in Computer Applications and Systems Management	Restructuring	2
		2	CWA284 CEPP - RE	CEP in Cost and Works Accounting	Restructuring	2
		2	ENTD285 CEPP - RE	CEP in Entrepreneurship and Development	Restructuring	2
		2	IOAD286 CEPP - RE	CEP in Industrial Organization and Administration	Restructuring	2
		2	RD287CEPP-RE	CEP in Rural Development	Restructuring	2
2	PUBR288CEPP-RE	CEP in Public Relations	Restructuring	2		

<b>Total Credits</b>	<b>22</b>				
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**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**  
**FACULTY OF COMMERCE &**  
**MANAGEMENT (COMMERCE)**

**Structure and Syllabus for**  
**Four Year B.Com Degree Program**  
**As per National Education Policy-2020**  
**(2024 Pattern)**

**With Effect from June-2024**  
**(Academic Year 2025-2026)**

**Class: S.Y. B.Com. Sem-IV**

**Subject: Corporate Accounting-II**

Sem	Subject Code	Type of Course	Name of Subject	Credits	Lectures per Week in Clock Hour
IV	CA251-RE-T	Major Mandatory	Corporate Accounting-II	2	2

**Course Objectives:-**

1. To Understand the Concept of Holding Company.
2. To Study appropriate adjustments for preparation of Consolidated Balance Sheet of Holding Company.
3. To compute different Accounting Ratios and learn utility of Accounting Ratios.
4. To understand the importance of apportionment of profits between Pre and Post Incorporation Period and to Prepare Profit and Loss Account to ascertain the Pre and Post Incorporation Period Profit or Loss.

Unit	Title of Contents	No. of Lectures
1	Holding Companies: 1.1 Meaning and Definition of Holding Company 1.2 Advantages and Disadvantages of Holding Companies Wholly owned and Partly owned subsidiaries. AS-21 Consolidated Financial Statements and Ind. AS- 110 Consolidated Financial Statements and difference between AS-21 and Ind. AS-110 Preparation of Consolidated Balance Sheet as per Part-I of Schedule-III considering the following important points: Calculation of Time Ratio (Pre and Post Acquisition) and Acquisition Ratios Calculation of Capital Profits and Revenue Profits Calculation of Cost of Control and Minority Interest	12
	Inter-Company Transactions, Unrealised profits and Revaluations of Assets and Liabilities Preference Shares in Subsideries, Bonus Shares, Dividends, Securities Premium, Capital Reserve, Preliminary Expenses and Provision for Taxation. Purchase of Shares in Installments, and Sale of Shares	

2	<p>Accounting Ratios Analysis:  Meaning, Advantages and Limitations of Accounting Ratios.  Classification of Ratios: Traditional Classification and Functional Classification  Types of Functional Classification of Ratios  Profitability Ratios  Turnover Ratios  Financial Ratios  Numerical Problems on Profitability Ratios, Turnover Ratios, Financial Ratios.</p>	08
3	<p>Profit or Loss Prior to Incorporation:  Meaning of Profit or Loss Prior to Incorporation  Treatment of Loss Prior to Incorporation  Use of Pre Incorporation Profits  Cut-Off Date for Pre and Post Incorporation Profits  Basis of Apportionment  Numerical Problems</p>	10

Course Outcome: After Completion of Course, students will be able:

1. To understand the concept of Holding Companies, different accounting adjustments and make appropriate accounting entries.
2. To apply the knowledge of accounting treatment for preparation of Financial Statements of Holding Companies, Computation of Accounting Ratios and Apportionment of Profits Prior to and Post Incorporation
3. To analyse the effects of accounting treatments on preparation of consolidated financial statements Computation of Accounting Ratios and Profits Prior to Incorporation.
4. To remember the accounting treatment of preparation of consolidated financial statements, Computation of Accounting Ratios and Profits Prior to Incorporation.

### **List of Recommended Books and Study Materials**

1. Corporate Accounting, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Accountancy Volume-1 & 2, S. K. R. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
4. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
5. Advanced Accounts Volume- I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.

### **Scheme of Examination**

**Passing Marks: 40% of the Total Marks**

#### **Internal Assessment 15 Marks**

1. Offline Written Examination
2. Assignments
3. Open Book Test
4. Offline MCQ Test

#### **External Assessment 35 Marks**

### **Question Paper Pattern for External Examination**

#### **Instructions:**

- 1) Question No. 1 and Question No. 5 are Compulsory.
- 2) Attempt any Two Questions from Que. No. 2 to 4.

- Q.1: Fill in the Blanks = 06 Marks  
Q.2: Numerical Problem on Unit-1 = 12 Marks  
Q.3: Numerical Problem on Unit-2 = 12 Marks  
Q.4: Numerical Problem on Unit-3 = 12 Marks  
Q.5: Short Notes on all Units (Any 1 out of 3) = 05 Marks

**Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**

**SAVITRIBAI PHULE PUNE UNIVERSITY**  
**Syllabus Restructuring Course(2024 Pattern as per NEP 2020)**

**Faculty : COMMERCE & MANAGEMENT(Commerce)**

**Program Name: B.Com. in Restructuring**

**Class: S.Y.B.Com. Sem-IV**

**C' Component Subject: Applied Statistics(APST)-II Academic  
Year: 2025-2026**

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
IV	B.Com. in Restructuring	AS252RE-T	Subject-I&II Major Mandatory	Applied Statistics (APST)-II	4	4

**Course Objectives:**

1. To impart knowledge to the students about randomness available in the data.
2. To develop basic skills for statistical inference of business data.
3. To help to commerce students for estimating future returns and probability.
4. To introduce different types of variables and applications of that variables.

Unit	Title and Contents	No. of Lectures In Clock Hours
1	<b>Introduction to probability</b> Some important concepts of probability, Classical definition of probability, Properties, Venn diagram, Theorems on probability, Conditional probability, Baye's Theorem, Independence of events, Examples	15
2	<b>Standard Discrete probability distribution</b> Introduction to discrete probability distribution, Uniform, Bernoulli, Binomial, Poisson distribution – Probability mass function, Distribution function, Mean, Median, Mode, Variance(Only Formulae), Properties, Graph of distributions, Examples, Real life situations.	15
3	<b>Standard Continuous probability distribution</b> Introduction to Continuous probability distribution, Uniform, Normal, Exponential distribution – Probability density function, Distribution function, Mean, Median, Mode, Variance(Only Formulae), Properties, Graph of distributions, Examples, Real life situations.	15
4	<b>Sampling Theory</b> Simple Random Sampling – SRSWOR, SRSWR, Systematic Sampling Stratified Sampling, It's Mean & Variance Theorem(Small examples on mean & Variance), Probability-Cluster sampling, Kaparekar's routine No. sample size formula. Non-Probability-Judgment Sampling, Convenience	15

**Course Out comes: After completion of the course, students will be able:**

- 1) Predictive Analytics, Operation Efficiency, Supporting Decisions
- 2) Easily distinguished is create and continuous variables.

- 3) Students can calculate probabilities for discrete random variable and can be displayed by a graphical table.
- 4) To enhance the Sampling methods depending on real life situation decide appropriate sampling technique.

<b>Teaching Methodology</b>
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals ,Industry Experts, etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Visits to various Professionals Units, Companies and Business/Industry Units</li> <li>5. Group Discussion/Debates</li> <li>6. Assignments, Tutorials, Presentations, Survive Analysis, etc.</li> <li>7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University, etc.</li> <li>8. Analysis of Case Studies</li> </ol>
<b>Internship for Students if any:</b> Not applicable
<b>Recommended Books and Study Materials</b>
<ol style="list-style-type: none"> <li>1. Introduction to Statistics and Data Analysis –Roxy Perck, Chrisolsen, Jay N. Devore, Cenage Publication, Noida</li> <li>2. Introduction to DISCRETEPROBABILITY and PROBABILITYDISTRIBUTIONS- Madhav B. Kulkarni, Surendra B.Ghatpande,SIPF ACADEMY, Nashik</li> <li>3. Fundamentals of Statistics-S.C.Gupta, Himalaya Publication, Delhi</li> <li>4. STATISTICS for EVERYONE –Anil Gore,Sharayu Paranjpe, Madhav Kulkarni,SIPF ACADEMY, Nasik</li> </ol>

- **Evaluation (Total 100 Marks for 4 credit)**

- ❖ **Continuous Internal Evaluation (CIE)(40Marks)+Semester EndExamination60Marks including Theory, Practical and Viva)**

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

- ❖ Offline Written Examination
- ❖ Power Point Presentations
- ❖ Assignments/Tutorials
- ❖ Oral Examination
- ❖ Open Book Test
- ❖ Offline MCQ Test
- ❖ Group Discussion
- ❖ Online Quiz
- ❖ Analysis of Case Studies
- ❖ Any other valuation method subject to the permission of HOD

**Open Question Bank for Theory Exam(Long Answer Questions and Short Answer Questions)**  
**Open Question Bank for Practical Exam:**

**List of Subject Experts:**

- 1) Name of Head of the Department : Dr.Mrs.L.M. Bhat
- 2) Name of Industry Expert: Mr.Prasad Borkar Name of Academic Expert:
  - i. Dr.Smita Kachole
  - ii. P.S. Mistry
  - iii. Mr. V. V. Mhaske
- 3) Internal Subject Experts:
  - i. Ms.Ruchita J. Zankar
  - ii. Ms.Prajkta S. Salunke

## SAVITRIBAI PHULE PUNE UNIVERSITY

**Syllabus Restructuring Course (2024 Pattern as per NEP-2020) Faculty : COMMERCE & MANAGEMENT(Commerce)**

**Program Name :B.Com. in Restructuring**

**Class: S.Y. B.Com. Sem-IV**

**C' Component Subject : Banking and Finance (BKFN) – II**

**Financial Markets, Instruments, and Regulations**

**Academic Year: 2025-2026**

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
IV	B.Com. in Restructuring	BKFN253 RE-T	Subject-I & II Major Mandatory	Banking and Finance (BKFN)- II	4	4

### Course Objectives:

1. To understand the structure, role, and functioning of key financial and insurance regulators in India.
2. To provide comprehensive knowledge of financial markets including money, capital, forex, and commodity markets.
3. To familiarize students with various financial instruments such as debt, equity, derivatives, and hybrid products.
4. To explore recent trends and innovations in financial markets including ESG investing and digital currencies.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	Financial and Insurance Regulators in India 1.1 Role of RBI, SEBI, IRDAI, and PFRDA 1.2 Powers and Responsibilities of SEBI in Regulating Capital Markets 1.3 Insurance Regulatory Framework: Role of IRDAI in Life and General Insurance 1.4 Regulation of Pension Funds and Provident Funds (PFRDA)	<b>15</b>
<b>2</b>	Overview of Financial Markets 2.1 Money Market: Functions, Types of Instruments, Call Money, Treasury Bills 2.2 Capital Market: Primary vs. Secondary Markets, Role of Stock Exchanges 2.3 Foreign Exchange Market: Exchange Rate Mechanisms, Forex Trading 2.4 Commodity Markets: Role of Commodity Exchanges in India	<b>15</b>
<b>3</b>	Financial Instruments 3.1 Debt Instruments: Bonds, Debentures, Treasury Bills, Commercial Papers 3.2 Equity Instruments: Shares, Mutual Funds, ETFs, ADRs/GDRs 3.3 Derivative Instruments: Futures, Options, Forwards, Swaps 3.4 Hybrid Instruments: Convertible Bonds, Preference Shares	<b>15</b>

<b>4</b>	Recent Trends in Financial Markets 4.1 Innovations in Financial Instruments 4.2 Green Bonds and ESG Investment Products 4.3 Rise of Digital Currencies: CBDCs, Crypto currency Market, and Regulations 4.4 Impact of Global Economic Trends on Indian Financial Markets	<b>15</b>
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**Course Outcomes : After completion of the course, students will be able:**

- 1) Explain the roles and responsibilities of major Indian financial regulators and assess their impact on financial market stability.
- 2) Differentiate between various financial markets and describe the instruments traded in each, along with their functions and participants.
- 3) Analyze and evaluate financial instruments, including their risks, returns, and suitability for different investment needs.
- 4) Interpret and assess recent developments in financial markets, including digital innovations and sustainable investment products.

<b>Teaching Methodology</b>				
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Visits to various Professionals Units, Companies and Business/Industry Units</li> <li>5. Group Discussion/Debates</li> <li>6. Assignments, Tutorials, Presentations, Role Play etc.</li> <li>7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.</li> <li>8. Analysis of Case Studies</li> </ol>				
<b>Internship for Students if any:</b> Not applicable				
<b>Recommended Books and Study Materials</b>				
Sr. No	Title	Author(s)	Publisher	Use in Syllabus
1	<i>Indian Financial System</i>	Dr. Bharati V. Pathak	Pearson Education	Covers regulators (RBI, SEBI, IRDAI, PFRDA), financial markets, and instruments.
2	<i>Financial Markets and Institutions</i>	L.M. Bhole & Jitendra Mahakud	McGraw Hill Education	In-depth explanation of money, capital, forex, and commodity markets.
3	<i>Security Analysis and Portfolio Management</i>	Prasanna Chandra	McGraw Hill Education	Useful for understanding equity, mutual funds, ETFs, and global instruments.
4	<i>Derivatives and Risk Management</i>	S.L. Gupta	PHI Learning	Aligned with derivatives (futures, options, forwards, swaps) section.
5	<i>Insurance and Risk Management</i>	Dr. P.K. Gupta	Himalaya Publishing House	Thorough coverage of IRDAI, life and general insurance, and insurance frameworks.
6	<i>Indian Economy</i>	Ramesh Singh	McGraw Hill Education	Useful for recent trends, global economic impact, and ESG/digital currency topics.

● **Evaluation (Total 100 Marks for 4 credit)**

- ▮ **Continuous Internal Evaluation (CIE)(40Marks) + Semester End Examination 60 Marks including Theory, Practical and Viva)**

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

- ▮ Offline Written Examination
- ▮ Power Point Presentations
- ▮ Assignments/Tutorials
- ▮ Oral Examination
- ▮ Open Book Test
- ▮ Offline MCQ Test
- ▮ Group Discussion
- ▮ Online Quiz
- ▮ Analysis of Case Studies
- ▮ Any other evaluation method subject to the permission of HOD

**List of Subject Experts:**

- 1) Name of Head of the Department: Prof. Dr. Suvarna Kadam
- 2) Name of Industry Expert: Mr. Balkrishna Kadam
- 3) Name of Academic Expert: Dr. H.P. Wangarwar
- 4) Internal Subject Experts:
  - i. Dr. Sangita More
  - ii. Dr. Yogini Dixit
  - iii. Mr. Manish Ugale  
Ms. Elizabeth Oommen

# SAVITRIBAI PHULE PUNE UNIVERSITY

**Syllabus Restructuring Course (2024 Pattern as per NEP-2020) Faculty : COMMERCE & MANAGEMENT(Commerce)**

**Program Name: B.Com. in Restructuring**

**Class: S.Y. B.Com. Sem-IV**

**C' Component Subject : Computer Application and Systems Management(CASM)- II  
(Introduction to HTML)**

**Academic Year: 2025-2026**

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
IV	B.Com. in Restructuring	CASM254RE-T	Subject-I & II Major Mandatory	Computer Application and Systems Management (CASM)- II	4	4

### Course Objectives:

1. To get acquainted with basic knowledge of Web Page Design.
2. To enable the students to develop simple websites using various HTML Tags.
3. To develop simple webpage using the CSS.

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

- 1) CO1: Use basic HTML tags for developing web pages.
- 2) CO2: Develop static website using HTML.
- 3) CO3: Use CSS for formatting web pages.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Introduction to HTML</b> 1.1 Introduction 1.2 HTML Elements 1.3 Basic HTML Structure 1.4 Physical and Logical HTML 1.5 HTML Tags 1.5.1 Paired Tags, 1.5.2 Singular Tags 1.6 Common HTML Tags - HTML Tag, Home Tag, Title Tag, Body Tag, Text Formatting Tags, Comment Tag, Heading Tags, Font, Marquee, img, Hyperlink	<b>15</b>
<b>2</b>	<b>Creation of List, Table and Frames Tags</b> 2.1 List tag 2.1.1 Unordered Lists 2.1.2 Ordered Lists 2.2 Table tag 2.2.1 Attributes of <th> 2.2.2 Attributes of <td> 2.3 Frame tag 2.3.1 Frameset tag with cols and Rows	<b>15</b>

	2.3.2 Frame tag	
<b>3</b>	<b>Creating Forms and Images</b> 3.1 Form Element 3.2 Input Element 3.3 Select Element 3.4 Button Element 3.5 HTML Input Types 3.6 Image Maps	<b>15</b>
<b>4</b>	<b>HTML and CSS</b> 4.1 Need for CSS 4.2 Introduction to CSS 4.3 Basic syntax and structure 4.4 Using CSS 4.4.1 background images, colors and properties, 4.4.2 manipulating texts, using fonts, borders and boxes, margins, padding lists, positioning using CSS 4.5 Overview and features of CSS2	<b>15</b>

<b>Teaching Methodology</b>
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Visits to various Professionals Units, Companies and Business/Industry Units</li> <li>5. Group Discussion/Debates</li> <li>6. Assignments, Tutorials, Presentations, Role Play etc.</li> <li>7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.</li> <li>8. Analysis of Case Studies</li> </ol>
<b>Internship for Students if any: Not applicable</b>
<b>Recommended Books and Study Materials</b>
<ol style="list-style-type: none"> <li>1. HTML &amp; CSS: The Complete Reference, Fifth Edition by Thomas Powell, McGraw Hill Professional</li> <li>2. HTML &amp; CSS by IVAN Bayross. BPB Publication.</li> <li>3. Learning Web Design: A Beginner's Guide to HTML, CSS, Java Script by Jennifer Robbins. Shroff Publication</li> </ol>

- **Evaluation (Total 100 Marks for 4 credit)**
  - ❖ **Continuous Internal Evaluation (CIE)(40Marks) + Semester End Examination 60 Marks including Theory, Practical and Viva)**

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

- ❖ Offline Written Examination
- ❖ Power Point Presentations
- ❖ Assignments/Tutorials
- ❖ Oral Examination
- ❖ Open Book Test
- ❖ Offline MCQ Test
- ❖ Group Discussion
- ❖ Online Quiz
- ❖ Analysis of Case Studies
- ❖ Any other evaluation method subject to the permission of HOD

### **Open Question Bank for Theory Exam (Long Answer Questions and Short Answer Questions)**

#### **Long Answer Questions**

1. Explain text formatting tags in HTML?
2. What is List? Explain types of list in HTML?
3. What is form tag? Explain any four form elements with example?
4. What is CSS? Explain types of CSS with example?
5. Explain text formatting tags in HTML?
6. What is CSS? Explain the features of CSS.
7. Explain HTML Input types with example.
8. What is HTML? Explain physical and logical HTML.

#### **Short Answer Questions**

1. Explain frameset tag with example?
2. Explain ordered list tag with example.
3. Explain any two form elements with example?
4. Explain basic Structure of HTML.
5. What is Hyperlink? Explain it with example?
6. Explain <body> and <title> tag with example.

7. Explain frameset tag with example.
8. Explain the need of CSS.
9. Explain features of CSS2?
10. Write a note on image mapping?
11. Explain <table> tag with example?
12. What is List? Explain ordered list with example?

**Open Question Bank for Practical Exam:**

Q.1) Write html code to generate following output.

Roll No	Name	Marks
1	Sharma Anjali	50
2	Pawar Akshay	60
3	More Ekta	70

Q.2) Write html code to generate following output.

- Maharashtra
  - Pune
    - I. Dighi
    - II. Moshi
    - III. Shivajinagar
  - Mumbai
    - I. Santakruiz
    - II. Vikroli
    - III. Mumbra

Q.3) Write html code to generate following output

- Coffee
  - Hot Coffee
  - Cold Coffee
- Tea
  - Black Tea
  - Green Tea
  - Lemon Tea

Q.4) Write html code to generate following output.

Emp No	Name	Salary
Emp001	Kulkarni Soham	25000/-
Emp002	Joshi Radhika	30000/-
Emp003	Kale Sejal	40000/-

Q.5) Write html code to generate following output.

- Milk

- A. Paneer
- B. Ghee
- **Coffee**
  - C. Hot Coffee
  - D. Cold Coffee

Q.6) Write html code to generate following output.

- BYK College
  - BCom
    - I. Restructuring
    - II. Vocational
  - BBA
    - I. FY
    - II. SY
    - III. TY

**List of Subject Experts:**

- 1) Name of Head of the Department: Dr. Mrs. Leena Bhat
- 2) Name of Industry Expert: Mr. Prasad Borkar
- 3) Name of Academic Expert: Asst. Prof. U. S. Surve
- 4) Internal Subject Experts:
  - i. Mrs. Suwarna Mulay
  - ii. Mrs. Pradnya Bapat

**SAVITRIBAI PHULE PUNE UNIVERSITY**  
**Syllabus Restructuring Course (2024 Pattern as per NEP-2020)**

**Faculty : COMMERCE & MANAGEMENT(Commerce)**

**Program Name :B.Com. in Restructuring**

**Class: S.Y. B.Com. Sem-IV**

**C' Component Subject : COST AND WORKS ACCOUNTING**

**Paper 2:Key Aspects of Costing**

**Academic Year: 2025-2026**

Sem No.	Program me Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
IV	B.Com. in Restructuring	CWA255RE-T	Major Mandatory	COST AND WORKS ACCOUNTING Paper 2:Key Aspects of Costing	4	4

**Course Objectives:**

1. To acquaint the students with the Cost accounting concepts.
2. To build a strong foundation in cost accounting concepts and principles.
3. To enable students to apply cost accounting techniques for real-world business decision-making.
4. To develop students' practical abilities in preparing cost statements, applying costing methods, and analyzing cost data

Unit	Title and Contents	No. of Lectures in Clock Hours
1	<p><b>Key Aspects of Labor Cost.</b></p> <p>1.1 Introduction to Employee Cost as per CAS 7.            1.2 Various aspects of labor cost control.            1.3 Time keeping and Time Booking: Meaning, traditional and modern methods.            1.4 Methods of Remuneration: Time Rate System, Piece Rate System, Taylor's Differential Piece rate system, Incentive Plans: Halsey and Rowan bonus plan.            1.5 Labor Turnover: Meaning, causes, effects and methods.            1.6 Practical sums on methods of remuneration and labor turnover.</p>	15

2	<p><b>Overhead Costing.</b></p> <p>2.1 Introduction to overheads CAS3.</p> <p>2.2 Classification of overheads.</p> <p>2.3 Steps of Overhead Accounting: Collection, Allocation, Apportionment, Reapportionment, Absorption, Methods of absorption.</p> <p>2.4 Primary and secondary distribution.</p> <p>2.5 Under and over absorption.</p> <p>2.6 Practical sums on primary and secondary distribution (Repeated distribution method, Simultaneous equation method), under and over absorption of overheads.</p>	15
3	<p><b>Job Costing, Batch Costing and Operating Costing,</b></p> <p>3.1 Introduction to methods of costing and Key aspects in Costing</p> <p>3.2 Job Costing: Meaning, Definition, Features, Advantages and Limitations.</p> <p>3.3 Batch Costing: Meaning, Definition, Features, Advantages and Limitations.</p> <p>3.4 Operating Costing: Meaning, Definition, Features, Advantages and Limitations.</p> <p>3.5 Uniform Costing and Inter firm Comparison.</p> <p>3.6 Practical sums on operating costing.</p>	15
4	<p><b>Cost Accounting Records</b></p> <p>4.1 Introduction to cost accounting records U/S 148 Companies Act 2013.</p> <p>4.2 Need of cost records.</p> <p>4.3 Appointment of Cost Auditor, rights and duties of cost Auditor</p> <p>4.4 Introduction to Just in Time (JIT)</p> <p>4.5 Introduction to Computer Aided Manufacturing (CAM)</p> <p>4.6 Introduction to Enterprise Resource Planning (ERP)</p>	15

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

- 1) Understand the fundamental concepts and terminologies of cost accounting.

- 2) Explain the role and significance of cost accounting in business decision-making.
- 3) Prepare basic cost sheets and calculate unit costs for products and services.
- 4) Demonstrate the ability to allocate overhead costs using traditional and modern techniques

**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**

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. Page 6 of 35
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), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gpta, 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

18. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary.

● **Evaluation (Total 100 Marks for 4 credit)**

▮ **Continuous Internal Evaluation (CIE)(40Marks) + Semester End Examination 60 Marks including Theory, Practical and Viva)**

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

- ▮ Offline Written Examination
- ▮ Power Point Presentations
- ▮ Assignments/Tutorials
- ▮ Oral Examination
- ▮ Open Book Test
- ▮ Offline MCQ Test
- ▮ Group Discussion
- ▮ Online Quiz
- ▮ Analysis of Case Studies
- ▮ Any other evaluation method subject to the permission of HOD

**List of Subject Experts:**

- 1) Head of the Department: Dr. Prasad Kulkarni
- 2) Name of Industry Expert: . CMA Mr. Dhananjay Jadhav
- 3) Name of Academic Expert: Dr. Sonali Chindhade
- 4) Internal Subject Experts:
  - i. Dr. Indira Singh
  - ii. Dr. Pallavi Joshi
  - iii. Mrs. Anagha Kannav
  - iv. Mr. Kiran Aher
  - v. Mrs. Sayali Patil.

## List of Practicals

Sr. No	Title of Practicals	Objectives
1.	A study of Employee Cost as per CAS7	1.To study the concept of Employee cost as per CAS 7. 2.To study the various aspects of Labor Cost.
2.	A study of methods of remuneration.	1.To understand the concept of time keeping and time booking. 2.To study the procedure of calculation of remuneration by various methods.
3.	A study of steps in Overheads Accounting.	1.To study the meaning of Overheads Accounting as per CAS3 2.To understand the steps in Overhead Accounting.
4.	A study of Primary and Secondary distribution of Overheads.	1.To understand the concept of Primary and Secondary distribution of Overheads. 2. To understand the accounting of over and under absorption.
5.	Job Costing and Batch Costing	1.To study role and importance of Job Costing and Batch costing. 2. To study the difference between Job Cost in and Batch Costing.
6.	Operating Costing	1.To study the application of operating costing in transport industry. 2.To understand elements of cost in transport industry.
7.	A Study of Cost Accounting Records U/S 148 of Companies Act 2013.	1.To study need and importance of cost accounting records. 2.To study the statutory provisions related to Cost Auditor U/S Companies Act 2013.
8.	Recent Trends in Cost Accounting.	1.To study various trends in Cost Accounting. 2.To study the role of AI in Cost Accounting

Note: Any six practicals should be completed in the given semester

# SAVITRIBAIPHULEPUNEUNIVERSITY

Syllabus Restructuring Course(2024PatternasperNEP-2020)Faculty:

COMMERCE & MANAGEMENT(Commerce)

Program Name:B.Com. in Restructuring

Class: S.Y. B.Com.

Sem-IV

C' Component Subject: Entrepreneurship Development-II(ENTD)

Academic Year:

2025-2026

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
IV	B.Com. in Restructuring	ENTD256RE-T	Major Mandatory	Entrepreneurship Development-II	4	4

### Course Objectives:

1. To create awareness among the students about the entrepreneurial career as an option.
2. To expose the students to the applicability of technical skills and challenges in the field of self-employment.
3. To encourage the learners by studying the success story and develop problem solving skills.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	<b>Supportive Agencies for Entrepreneurship-</b> Concept of Supportive Agencies in Entrepreneurship Development MIDC: Introduction, objectives & Function DIC: Introduction, objectives & Function MCED: Introduction, objectives & Function Role of Banking Sector Role of Fintech	15

<p><b>2</b></p>	<p><b>Innovation and Invention-</b>  2.1 Innovation and Invention: Meaning &amp; Difference  2.2. Innovation theory of Schumpeter  2.3 Max Webers theory.  2.4. Concept of Consumer psychology- Meaning &amp; Importance  2.5 Buying motives  2.6 Appeals</p>	<p><b>15</b></p>
<p><b>3</b></p>	<p><b>Legal Aspects of Entrepreneurship</b>    Concept of Business idea and trend Analysis-Meaning &amp; Importance  Sources of generating ideas  Need for protecting ideas from being stolen or lost  Introduction to patents, IPR &amp; Copyright  Recent Terminologies used in Business  a) Consumer Acquisition cost  b) Product Market fit  3.6 Case study</p>	<p><b>15</b></p>
<p><b>4</b></p>	<p><b>Global trends &amp; Entrepreneurship-</b>  Green entrepreneurship: Meaning, opportunities and challenges  Agricultural entrepreneurship: Meaning, opportunities and challenges  Social entrepreneurship: Meaning, opportunities and challenges.  Corporate entrepreneurship: Meaning opportunities and challenges.  Digital Entrepreneurship: Meaning, opportunities and challenges  Impact of AI in Entrepreneurship</p>	<p><b>15</b></p>

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

- 1) To understand the role and importance of supportive agencies in entrepreneurship.
- 2) To understand the consumer Psychology.
- 3) To explore the sources of generating new ideas for the growth of entrepreneurship.
- 4) To know the global trends and role of Artificial Intelligence in the growth of entrepreneurship

### **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. Desai V, Entrepreneurship Management” Himalaya Publishing House, New Delhi
2. Basu P.K’Public, “Enterprises; Policy, Performance and Professionalization” Allied Publishers Pvt. Ltd. New Delhi.
3. Gupta M. Theory of Entrepreneurship Jaipur Raj Publishing House ,-
4. Dr. Achut.P.Pednekar, “Entrepreneurship” Himalaya Publishing House, Mumbai
5. S.Anil Kumar, S.C.Poornima’, Mini.K.Abraham, K.Jayashree, “  
Entrepreneurship Development” New Age International (P) Ltd. Publisher New Delhi
6. Dr. Sharad Jawdekar, Prof. Shobha Dadlani, Narendra Prakashan., ” Business Entrepreneurship  
Environment and Organizational Behavior”
7. Gupta, Shrinivasan Entrepreneurship Development S. Chand & Sons.

- **Evaluation (Total 100 Marks for 4 credit)**
  - ❖ **Continuous Internal Evaluation(CIE)(40Marks) + Semester End Examination 60 Marks including Theory, Practical and Viva)**

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

- ❖ Offline Written Examination
- ❖ Power Point Presentations
- ❖ Assignments/Tutorials
- ❖ Oral Examination
- ❖ Open Book Test
- ❖ Offline MCQ Test
- ❖ Group Discussion
- ❖ Online Quiz
- ❖ Analysis of Case Studies
- ❖ Any other reevaluation method subject to the permission of HOD

### **List of Practicals**

<b>Sr. No</b>	<b>Title of Practicals</b>	<b>Objectives</b>
1	Role of MIDC and DIC.	To study the objectives and functions of MIDC and DIC.
2	Role of Fintech.	To study the role of fintech in entrepreneurship.
3	Innovation theory of Schumpeter	To study the innovation theory of Schumpeter in detail.
4	Buy in motives and appeals.	To study various buying motives and appeals.
5	Sources of business ideas.	To study various sources of business ideas.
6	Case Study.	To study any case on protection of business idea.

7	Green Entrepreneurship.	To study the opportunities and challenges of Green Entrepreneurship’.
8	Impact of A.I(Artificial Intelligence) on Entrepreneurship.	To study the impact of A.I on entrepreneurship development

Note: Any six practicals should be completed in the given semester

#### **List of Subject Experts:**

- 1) Name of Head of the Department : Dr.Shashikant S. Khemnar
- 2) Name of Industry Expert : Mr.Shreekant Patil
- 3) Name of Academic Expert: Dr.P. L Pagdhare
- 4) Internal Subject Experts:
  - i. Dr.MrsKanchan Nikam
  - ii. Dr.Mrs.Pallavi Joshi
  - iii. Dr.Mrs. Indira Singh
  - iv. Mrs. Anagha Kannav

**Savitribai Phule Pune University**  
**Syllabus Restructuring Course (2024 Pattern as per NEP 2020) Faculty- Commerce and Management**  
 (Commerce)

**Programme Name:**B.Com in Restructuring

**Class:**S.Y.B.Com Sem: IV

**‘C’ Component Subject:** Industrial Organisation and Administration (IOAD)-II

**Course Title- Strategic HRM and Organisational Development**

Academic Year: 2025-2026

Sem No	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per week in clock hour
IV	B.Com in Restructuring	IOAD257RE-T	Subject I and II Major Mandatory	Industrial Organisation and Administration (IOAD)-II <b>Strategic HRM and Introduction to Marketing</b>	4	4

**Objectives:**

1. To introduce the modern concepts and practices of Marketing and Human Resource Management.
2. To develop conceptual and practical skills related to Marketing and workforce management.
3. To acquaint students with emerging trends in Marketing and human resource Management.
4. To provide insights into career opportunities available in the Marketing and Human resource sector in industries.
5. To cultivate skills in online Human Resource and Marketing Practices.
6. To enhance understanding of Marketing and its role in improving workplace effectiveness.

<b>THEORY SYLLABUS SEM-IV</b>		
<b>UNIT</b>	<b>CONTENTS</b>	<b>NO OF LECTRES</b>
<b>1</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>15</b>
1.1	Meaning, definition and Scope of Human Resource Management	
1.2	Importance of Human Resource Management	
1.3	Functions of Human Resource Management	

1.4	Human Resource Planning-Meaning and Importance	
1.5	Human Resource Planning-Process	
1.6	Challenges in modern HRM	
<b>2</b>	<b>RECRUITMENT, SELECTION AND TRAINING</b>	<b>15</b>
2.1	Recruitment- Meaning, Definition, Importance of Recruitment	
2.2	Sources of Recruitment-Internal and External	
2.3	Selection-Meaning, Definition and Importance	
2.4	Difference between Recruitment and Selection	
2.5	Training- Meaning, Definition and Importance	
2.6	Methods of Training	
<b>3</b>	<b>INTRODUCTION TO MARKETING</b>	<b>15</b>
3.1	Meaning, Definition and Importance of Marketing	
3.2	Functions of Marketing	
3.3	Difference between Marketing & Selling, Role of Marketing Manager	
3.4	Marketing Environment-Meaning, Definition and Importance	
3.5	Internal and External Marketing Environment	
3.6	Marketing Strategies-Meaning and Importance	
<b>4</b>	<b>RECENT TRENDS IN HUMAN RESOURCE MANAGEMENT AND MARKETING</b>	<b>15</b>
4.1	Work-life Balance and Employee Engagement	
4.2	Digital HR Tools	
4.3	Emotional Intelligence at the workplace	
4.4	Digital Marketing	
4.5	Green Marketing	

4.6	Social Media Marketing	
	<b>Total</b>	<b>60</b>

### List of Practical's

Sr. No.	Title	Objectives	Mode	Practical Task to be Completed	Basis of Evaluation
1.	Study of Functions of Human Resource Management	To understand the meaning, importance Human Resource Management 2. To study the Functions of Human Resource Management	Guest Lecture/Visit	Prepare a report based on guest lecture or visit to an HR department.	Attendance, Participation, Report
2.	Study of Human Resource Planning Process	To understand the meaning, importance, and steps involved in HR planning.	Lib/Classroom Discussion	Prepare a report based on guest lecture or visit to an HR department.	Attendance, Participation, Report
3.	Study of Recruitment and Selection Methods	To understand recruitment and Selection methods in organizations.	Guest Lecture/Visit	Collect information on various recruitment and Selection methods; prepare a comparative chart.	Attendance, Participation, Report
4.	Study of Importance of Marketing	To learn about Importance of Marketing	Visit/Observation	Report on Importance of Marketing	Attendance, Participation, Report
5.	Study of Role of Marketing Manager	To analyse Role of Marketing Manager	Visit/Discussion	Visit an organization; Understand and report Role of Marketing Manager	Attendance, Participation, Report
6.	Study of Work-life Balance and Employee Engagement	To explore the Study of Work-life Balance and Employee Engagement	Guest Lecture/Visit	Prepare a report on Study of Work-life Balance and Employee Engagement	Attendance, Participation, Report

7.	Study of Digital Marketing	To identify and Study of Digital Marketing	Guest Lecture/Visit	Prepare a presentation/report on Digital Marketing	Attendance, Participation, on Report
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### List of Reference Books

Sr. No.	Author Name	Name of the Book	Publication	Place
1	Khanka S.S	Human Resource Management	S.Chand and Publications	New Delhi
2	Rao Subba P.	Personnel and Human Resource Management	Himalaya Publication House	Mumbai
3	Nair Suja R	Organizational Behaviour	Himalaya Publication House	Mumbai
4	Rao Subba P.	Essentials of Human Resource Management and Industrial Relations	Himalaya Publication House	New Delhi
5	C.B. Memoria	Industrial Relations and Labour Laws	Himalaya Publication House	New Delhi
6	Michael Armstrong	A Handbook of Human Resource Management Practice	Kogan Page	London
7	Dr.K.Aawathappa & M.Yadmurthy	Business Environment and Strategic Management	Himalaya Publication House	New Delhi
8.	Michael H.Hugos	Essentials of Supply Chain Management	John Wiley & Sons	USA
9	Gupta CB (Dr), Nair Rajan	Marketing Management	Sultan Chand & Sons	New Delhi
10	Philip Kotler, Keven Lane Keller	Marketing Management	Pearson	London

**Course Outcome: After completion of the course the students will be able to-**

1. Explain modern concepts and practices of Marketing and Human Resource Management.
2. Apply conceptual and practical skills in Marketing and workforce management.
3. Analyse emerging trends in Marketing and Human Resource Management.
4. Evaluate the role of Marketing Manager and prepare for related professional roles.
5. Demonstrate skills in digital Human Resource Management and digital marketing strategies
6. Interpret Green Marketing and Social Media Marketing and assess their impact on Industrial effectiveness.

**Question Bank [Theory]**

**Subject- Industrial Organization and Administration-II  
Semester - IV**

**Instructions for Question Bank [Theory]**

Unit I	5 (Five) Long Questions 10 Marks each
	7 (Seven) Short Questions 05 Marks each
Unit II	5 (Five) Long Questions 10 Marks each
	7 (Seven) Short Questions 05 Marks each
Unit III	5 (Five) Long Questions 10 Marks each
	7 (Seven) Short Questions 05 Marks each
Unit IV	5 (Five) Long Questions 10 Marks each
	7 (Seven) Short Questions 05 Marks each

**Instructions for Question Bank [Practical]**

- Two practical's on each unit
- 4 (four) Questions on each practical
- The questions should have a combination of marks;10,8,7and 5

**List of Subject Experts:**

1. Name of Head of the Department: Dr.Devendra Bhawari
2. Name of Industry Expert: Mr..Nandan Dixit
3. Name of Academic Expert: Prof.Dr.M.S.Nagbhide
4. Internal Subject Experts:
  - i. Dr Mrs. Manisha Navare
  - ii. Mr.Mayur Tatar
  - iii. Mrs.Radhika Kale
  - iv. Dr Mrs .Pallavi Joshi
  - v. Dr.Mrs Sushumna Kane

**SAVITRIBAI PHULE PUNE UNIVERSITY**

**Syllabus Restructuring Course (2024 Pattern as per NEP-2020) Faculty : COMMERCE & MANAGEMENT(Commerce)**

**Program Name :B.Com. in Restructuring**

**Class: S.Y. B.Com. Sem-IV**

**C' Component Subject : Rural Development (RD)- II  
Government Schemes, Lending, and Technological Advancements**

**Academic Year: 2025-2026**

<b>Sem. No.</b>	<b>Programme Name</b>	<b>Subject Code</b>	<b>Type of Course</b>	<b>Course Title</b>	<b>Credits</b>	<b>Lectures per Week in Clock Hour</b>
IV	B.Com.in Restructuring	RD258 RE-T	Subject-I & II Major Mandatory	Rural Development (RD)- II	4	4

**Course Objectives:**

1. To familiarize students with major government schemes supporting agriculture and rural development.
2. To understand the role of financial institutions and credit mechanisms in the agricultural sector.
3. To study cropping patterns, yield determinants, and sustainable agricultural practices.
4. To explore the use of modern technologies in enhancing agricultural productivity and efficiency.

<b>Unit</b>	<b>Title and Contents</b>	<b>No. of Lectures in Clock Hours</b>
<b>1</b>	Government Schemes for Agriculture and Rural Development 1.1 Pradhan Mantri Fasal Bima Yojana (PMFBY) 1.2 Pradhan Mantri Krishi Sinchai Yojana (PMKSY) 1.3 Rashtriya Krishi Vikas Yojana (RKVY) 1.4 Maharashtra-Specific Schemes: Jalyukt Shivar Abhiyan, Baliraja Chetana Abhiyan	<b>15</b>
<b>2</b>	Agricultural Lending and Financial Institutions 2.1 Role of Cooperative Banks, Regional Rural Banks (RRBs), and NABARD 2.2 Kisan Credit Card (KCC) Scheme and Agricultural Credit 2.3 Crop Insurance Schemes and Debt Waiver Programs 2.4 Role of Microfinance Institutions (MFIs) and Self-Help Groups (SHGs) in Rural Credit	<b>15</b>
<b>3</b>	Cropping Patterns and Yield Enhancement 3.1 Cropping Systems in India and Maharashtra 3.2 Factors Affecting Agricultural Yield: Climate, Soil, Irrigation, Technology 3.3 Organic Farming and Sustainable Agricultural Practices 3.4 Initiatives to Increase Productivity: Seed Varieties, Fertilizers, and Pesticides	<b>15</b>
<b>4</b>	New Technology in Agriculture 4.1 Precision Farming: Use of GIS, GPS, and Remote Sensing 4.2 Drip and Micro-Irrigation Systems 4.3 Use of Biotechnology in Crop Improvement: GM Crops, Hybrid Seeds 4.4 Smart Farming: IoT, Drones, and AI in Monitoring and Managing Crops	<b>15</b>

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

1. Explain key agricultural and rural development schemes at the national and state levels.
2. Understand the structure and function of rural credit institutions and financing mechanisms.
3. Analyze cropping systems and factors influencing agricultural yield and sustainability.
4. Evaluate the impact of modern technologies like IoT, GIS, and biotechnology on farming.

<b>Teaching Methodology</b>		
<ol style="list-style-type: none"> <li>1. Class Room Lectures</li> <li>2. Guest Lectures of Professionals, Industry Experts etc.</li> <li>3. Teaching with the help of ICT tools</li> <li>4. Visits to various Professionals Units, Companies and Business/Industry Units</li> <li>5. Group Discussion/Debates</li> <li>6. Assignments, Tutorials, Presentations, Role Play etc.</li> <li>7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.</li> <li>8. Analysis of Case Studies</li> </ol>		
<b>Internship for Students if any:</b> Not applicable		
<b>Recommended Books and Study Materials</b>		
Title	Author(s)	Publisher / Notes
<i>Indian Agriculture: Performance, Growth and Challenges</i>	Ramesh Chand	NITI Aayog Publications
<i>Agricultural Finance in India</i>	Dr. S. S. Desai & Nirmal Bhat	Himalaya Publishing House
<i>Agricultural Economics</i>	R. C. Agarwal	Educational Publishers, Agra
<i>Farm Management</i>	S. Subba Reddy, P. Raghu Ram	Oxford & IBH Publishing
<i>Krushi Arthshastra (कृषी अर्थशास्त्र)</i>	Dr. P. B. Ghorpade (Maharashtrian Author)	Continental Prakashan, Pune
<i>Bharatiya Krushi Vikas Yojana (भारतीय कृषी विकास योजना)</i>	Dr. D. G. Sawant	Prashant Publications, Jalgaon
<i>Modern Techniques in Agriculture</i>	Dr. N. V. Naik	Agrotech Publishing Academy
<i>Precision Farming in India</i>	Dr. A. K. Singh	ICAR – Indian Council of Agricultural Research
<i>Organic Farming in India</i>	Dr. K. Palaniswami	Scientific Publishers, India

- **Evaluation (Total 100 Marks for 4 credit)**

- ▮ **Continuous Internal Evaluation (CIE)(40Marks) + Semester End Examination 60 Marks including Theory, Practical and Viva)**

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

- ▮ Offline Written Examination
- ▮ Power Point Presentations
- ▮ Assignments/Tutorials
- ▮ Oral Examination
- ▮ Open Book Test
- ▮ Offline MCQ Test
- ▮ Group Discussion
- ▮ Online Quiz
- ▮ Analysis of Case Studies
- ▮ Any other evaluation method subject to the permission of HOD

**List of Subject Experts:**

- 1) Name of Head of the Department: Prof. Dr. Suvarna Kadam
- 2) Name of Industry Expert: Mr. Arun Pawar
- 3) Name of Academic Expert: Dr. Krishna Shahane
- 4) Internal Subject Experts:
  - i. Dr. Subhash Bhosle
  - ii. Dr. Pankaj Bawane
  - iii. Mr. Manish Ugale
  - iv. Dr. Rajendra Shahane

## SAVITRIBAI PHULE PUNE UNIVERSITY

**Syllabus Restructuring Course (2024 Pattern as per NEP-2020) Faculty : COMMERCE & MANAGEMENT(Commerce)**

**Program Name :B.Com. in Restructuring**

**Class: S.Y. B.Com.**

**Sem-IV**

**C' Component Subject : Public Relations: Practices and Applications-II**

**Academic Year: 2025-2026**

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
IV	B.Com.in Restructuring	PUBR 259RE -T	Subject-I & II Major Mandatory	Public Relations: Practices and Applications-II	4	4

### Course Objectives:

1. To understand the comprehensive role of a Public Relations Officer
2. To understand ethical practices and responsibilities in Public Relations
3. To study the steps of the Public Relations process & its application
4. To study the recent trends and career opportunities in PR

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<p><b>Public Relations Officer (PRO)</b></p> <p>1.1 PRO Qualifications, Qualities &amp; Skills</p> <p>1.2 Duties and Responsibilities of PRO</p> <p>1.3 Planning and executing PR campaigns</p> <p>1.4 Identifying and managing PR crises</p> <p>1.5 Developing Crisis Communication Plans</p> <p>1.6 PRO Qualifications, Qualities &amp; Skills</p> <p>1.7 Duties and Responsibilities of PRO</p> <p>1.8 Planning and executing PR campaigns</p> <p>1.9 Identifying and managing PRcrises</p> <p>1.10 Developing Crisis Communication Plans</p>	<b>15</b>

<p><b>2</b></p>	<p><b>Public Relations and Ethics</b></p> <p>2.1 Ethics in PR: Meaning, definition, and importance of ethical behaviour in PR practice</p> <p>2.2 Code of Ethics and Code of Conduct for Public Relations</p> <p>2.3 Core ethical principles in PR: honesty, transparency and integrity</p> <p>2.4 Unethical Practices in Public Relations</p> <p>2.5 Crisis communication and Ethics –Ethical responsibilities during crisis</p> <p>2.6 Ethical Leadership and Corporate Social Responsibility-Social Media Ethics</p> <p>2.7 Ethics and Technology: Use of influencers &amp; PR campaign</p> <p>2.8 Ethics in Press Releases and Media Statements</p> <p>2.9 Case Studies of Ethical Vs Unethical Crisis Handling</p>	<p><b>15</b></p>
<p><b>3</b></p>	<p><b>The Public Relations Process</b></p> <p>3.1 PR Process : Definition and Scope</p> <p>3.2 Importance of a structured approach in PR</p> <p>3.3 The PR process (RACE): Research- Types of research, Tools and Techniques used</p> <p>3.4 Action and Planning : setting objectives, Target audience identification, and strategic planning</p> <p>3.5 Communication: Message design, selection of communication channels</p>	<p><b>15</b></p>
<p><b>4</b></p>	<p><b>Recent Trends and Career Opportunities in Public Relations</b></p> <p>4.1 Influencer Marketing: Meaning, Uses of Influencer Marketing, strategies for influencer Marketing in PR</p> <p>4.2 Social media : Role of social media in PR</p> <p>4.3 Data Analytics.</p> <p>4.4 Strategic communication</p> <p>4.5 AI in PR</p> <p>4.6 Digital Marketing PRO/PR Assistant</p> <p>4.7 Virtual PRE vents</p> <p>Career opportunities in PR- Content Creator, Media relations specialist, Event planner, Crisis communication specialist, self-employment</p>	<p><b>15</b></p>

**Method of Evaluation:**

Unit	Internal Evaluation	External Evaluation	Total
Unit-I	Internal Evaluation:40 Marks Tutorial:20Marks Attendance:05Marks Journal writing&viva:15Marks	External Evaluation: 60 Marks a) Theory Paper:30 Marks b) Practical Paper:15 Marks c) Viva:15 Marks	100 Marks
Unit-II			
Unit-III			
Unit-IV			

**Books for Study and References:**

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Handbook of Public Relations in India	D.S.Mehata	Allied Publishers Pvt. Ltd.	New Delhi
2.	Public Relations Management	Jaishri N. Jethwaney, N.N.Sarkar	Sterling Publishers Pvt Ltd	Greater Noida
3.	Public Relation	Sultan Chand	Sultan Chand & Sons	New Delhi
4.	Effective Public Relations Management	Paul Winner	Jaico Publishing House	Bombay
5.	Management of Public Relations &Communication	Sailesh Sengupta	Vikas Publishing House Pvt. Ltd.	New Delhi
6.	Public Relations(Principles & Functions)	Naval Prabhakar NarendraBASu	Common wealth Publisher	New Delhi
7.	Effective Public Relations	Merry Shelburne	Biztantra Publication	New Delhi
8.	Online Public Relations	David Philips	Kogan Page Ltd	Milford, USA

**List of Practicals:**

<b>Sr. No.</b>	<b>Title</b>	<b>Objectives</b>
1.	A Study of the Duties and Responsibilities of PRO	To study the duties, responsibilities and work in of PRO
2.	A study of the current scenario of PR: A case study	To understand the current scenario of PR with case studies
3.	A study of Ethical leadership and CSR	To study the concept to Ethical leadership and CSR with different illustrations
4.	A study of ethics in press releases and media statements	To discuss and learn about ethics in press releases and media statements
5.	A study of the PR process(RACE)	To study the concept of PR process(RACE)with the help of examples
6.	A study of different cases of PR efforts	To discuss the successful and failed PR efforts.
7.	A study of the impact of Influencer marketing	To study the impact and evaluate the data of different sectors Impacted by Influencer marketing
8.	A study of career opportunities in PR	To analyse the different career opportunities and their SWOT

**SYLLABUS REVISION COMMITTEE:**

<b>Sr No</b>	<b>Name of the Expert</b>	<b>Designation</b>
1.	<b>Dr. Prasad Kulkarni</b> Associate Professor BYK College, Nashik	HOD, Department of Business Administration
2.	<b>Dr. M S Nagbhide</b> Professor, Head, Department of Marketing, RNC Arts, JDB Commerce, NSC Science College, Nashik	Academic Expert
3.	<b>Mr. Ganesh Jagdale</b> YIN Assistant Manager Sakal Media Group, Nashik	Industrial Expert
4.	<b>Dr. Devendra Bhawari</b> Associate Professor BYK College, Nashik	Member
5.	<b>Dr. Megha Khairnar</b> Assistant Professor BYK College, Nashik	Member
6.	<b>Mrs. Anuradha More</b> Assistant Professor BYK College, Nashik	Member
7.	<b>Mrs. Disha Rao</b> Assistant Professor BYK College, Nashik	Member
8.	<b>Mr. Santosh Boraste</b> Assistant Professor BYK College, Nashik	Member
9.	<b>Mr. Aditya Gharte</b> Assistant Professor BYK College, Nashik	Member

