

Progressive Education Society's
Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar Pune -5

Faculty of Commerce & Management

S.Y.B.COM NEP 2020

(2024 Pattern)

FRAMEWORK

AND

SYLLABUS

Advanced Accounting and Taxation
Semester III

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2 or 4), (T/P)(2)	24CoComU3101	Elements of Company Law I	2		2		20	30	50
	24CoAacU3102	Corporate Accounting I	4		4		40	60	100
VSC P(2)	24CoAacU3501	Lab Course on Corporate Accounting I		2		4	20	30	50
IKS (T/P)(2)	24CoComU3901	Ancient Indian Economics and Business	2		2		20	30	50
FP P(2)	24CoCopU3002	Field Project I		2		4	20	30	50
Minor (T/P) (2+2 or 4)	24CoEcoU3301	Business Economics (Macro Economics - I)	4		2		40	60	100
GE/OE (T/P) (2)	24CoComU3401	Advanced Study of Trade and Commerce (I)	2		2		20	30	50
AEC T(2)	24CpCopU3703	English Communication Skills II	2		2		20	30	50
CC T(2)	24CpCopU3001	Online Course on Yoga	2		2		20	30	50
Total			18	04	18	08			550

Progressive Education Society's
Modern College of Arts, Science and Commerce (NEP)
Shivajinagar, Pune-411005
Second year B.com (NEP 2024 Pattern)

Semester – III

Course Code:- 24CoComU3101

Course Name: - Elements of Company Law I

Teaching Scheme - 02 Clock hours/ week
02

Hours/Week Credit -

Examination Scheme:CIE:20 Marks

ESE:30 Marks

Prerequisite Of the Course:

- Basic Understanding Of various forms of Organisations
- General awareness of basic concepts of joint stock Companies

Course Objectives:

1. To create awareness and impart knowledge about various provision of company law
2. To make students understand the diversified areas of Company law
3. To enable students to apply the knowledge of company law in Business

Course Outcome:

On completion of the course, a student will be able to:

CO No	Course Outcomes	Bloom's Cognitive Level
CO 1	Know and Understand basic Concepts of Company law	I
CO 2	Understand the of Various types of Company	II
CO3	Identify the Promotion stages of the companies	III
CO4	Categorise the shares and share Capital into different parts	IV
CO5	Classify Equity and Preference share Capital,Share Certificate and Share Warrant	V
CO6	Develop the knowledge about Documents required for Registration of Companies	VI

Course Contents

Sr No	Topic	Lectures
Unit 1	Introduction to Company 1.1 Meaning, Definition of the company 1.2 Characterisation and Features of Company 1.3. Classification of company 1.4. Difference of Private company and Public Company 1.5. Promotion Stages of the Company 1.6. Promoter and status of promoters in the company. 1.7. Process of Registration of the company 1.8. Documents required for Registration of Company	15
Unit 2	Share and Share Capital 2.1. Meaning of Shares and meaning of share capital 2.2. Types of shares 2.3. Types of Equity Share capital 2.4. Types of Preference Share Capital 2.5. Transfer of shares and transmission of shares 2.6. Share Certificate and Share Warrant 2.7 Dematerialization of share certificate (DEMAT)	15
	Total	30

References:

- Bharat's – Companies Act, 2013 with comments, Edited by: Ravi Puliani, Advocate Mahesh Puliani, Bharat Law House Pvt. Ltd., New Delhi, 19th Edition, 2013.
- Introduction to Company Law, Karn Gupta, Publication: LexisNexis, 2013, Gurgaon, Haryana, India.
- The Companies Act, 2013. With notes to Legislative Clauses. 2014 Edition. Corporate Professionals – where excellence is Law, CCH – a Wolters Kluwer business.

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune - 5

Second Year of B.Com (2024 Course)

CourseCode:24CoAacU3102

Semester – III

Name: Corporate Accounting- I

Teaching Scheme: TH: 4 Hours/Week

Credit-4

Examination Scheme: CIA: 40 Marks

End-Semester II: 60 Marks

Prerequisite Courses:

1. Basic knowledge of Accounting
2. Knowledge of relevant provisions of Companies Act, 2013 and the rules made there under.

Course Objectives:

1. To enable the students to acquire the basic knowledge of corporate accounting.
2. To develop the knowledge of Accounting Standards and understand their relevance.
3. To enable the students to understand the information published in financial statements of companies.
4. To develop the knowledge of accounting issues of Equity Shares, Preference Shares, right and bonus shares.
5. To develop the knowledge of provisions of the Companies Act, 2013 relating to maintenance of books of accounts and Preparation of Financial Statement.
6. To learn the techniques of preparing the financial statements of Companies.

Course Outcomes:

On completion of the course, student will be able to –

Co No.	Course Outcome
CO1	Understand the accounting treatment, need and relevance of Accounting Standards.
CO2	Accounting procedure in case of issue of equity shares, right and bonus shares.
CO3	Record the accounting journal entries in case of Redemption of Preference Shares and Issue and Redemption of Debentures
CO4	Ascertain pre and post incorporation profit of the companies.
CO5	Understand the applicable legal provisions of the Companies Act, 2013. Relating to preparation of Financial Statement.
CO6	Create/ Prepare Statement of Profit or Loss and Balance Sheet as per Schedule III of the Companies Act, 2013.

Course Contents: Semester – III

Chapter1	Introduction to Accounting Standards and Ind AS	10 Lectures
	A Study of following Accounting Standards AS 13 – Accounting for Investments, AS 17 – Segment Reporting, AS 18 – Related Party Disclosure, AS 25 – Interim Financial Reporting. Introduction to Ind AS	
Chapter2	Accounting for Issue of Shares and Redemption of Preference Shares	18 Lectures
	Meaning and Concept of Share Capital and Shares. Accounting for issue of Equity, Preference shares and Debentures,) Redemption of preference shares; (Theory and Problems)	
Chapter3	Profit Prior to Incorporation	14 Lectures
	Profit Prior to Incorporation–Concept, Principles/Basis of apportionment. Ascertainment of pre and post incorporation profit by preparing profit and loss account. Accounting treatment for pre-incorporation profit. (Theory and Problems)	
Chapter4	Final Accounts of Companies	18 Lectures
	Preparation of Final Accounts-Forms and contents as per Provisions of Companies Act, 2013 (As amended up to the beginning of the relevant academic year) Preparation of Statement of Profit and Balance Sheet.(Theory and Problems)	
	TOTAL	60 Lectures

Recommended Books:

1. Corporate Accounting: By Dr. S.N. Maheshwari & S.K. Maheshwari
2. Advanced Accountancy: By S.P. Jain & K.N. Narang (*Kalyani Publishers*)
3. Basic Corporate Accounting: By J.R. Monga, *Mayur Paper backs, NewDelhi*
4. Accounting Standards: By D.S. Rawat.
5. Accounting Standards–As issued by The Institute of Chartered Accountants of India.
6. Corporate Accounting: By Shukla M.C., Grewal T.S. and Gupta S.C. *Sultan Chand, NewDelhi*

Weblinks

- i) www.icsi.edu
- ii) <https://icmai.in>
- iii) www.mca.gov.in
- iv) www.icai.org

Progressive Education Society's
Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar, Pune-411005
Second Year B.Com (NEP 2024) SEM - III
Course Name: Lab Course on Corporate Accounting - I

Course Code: 24CoAacU3501

Teaching Scheme: 4Hours /Week

Examination Scheme: CIE: 20 Marks

Credit: 2

ESE: 30Marks

Pre requisites of the Course:

- Basic understanding of various concepts in Corporate Law.
- Basic understanding of various concepts in Accounting
- Numerical Aptitude

Course Objectives:

1. To enable the students to acquire the basic knowledge of Right Share & Bonus Shares.
Buyback of Shares.
2. To learn the techniques of preparing the financial statements of Companies.
3. To develop the knowledge of Accounting Standards and understand their relevance.
4. To enable the students to understand the information published in financial statements of companies.

Course Outcomes:

On completion of the course, student will be able to –

Co No.	Course Outcome
CO1	Understand the accounting treatment, need and relevance of Accounting Standards.
CO2	Accounting procedure in case of issue of equity shares, right and bonus shares.
CO3	Understand the applicable legal provisions of the Companies Act, 2013. Relating to preparation of Financial Statement.
CO4	Create/ Prepare Statement of Profit or Loss and Balance Sheet as per Schedule III of the Companies Act, 2013.

Course Contents:

Chapter1	Accounting for Issue of Right Shares and Bonus Shares, Debentures.	Lectures
	Accounting for Issue of Right Share & Bonus Shares. Buyback of Shares.	20
Chapter2	Study of Accounting Standards and Ind AS	
	Accounting for Investment (AS-23), Earnings Per Share (AS -20), Segment Reporting (AS-17), Related Party Disclosure (AS-18). (Theory and Problems)	20
Chapter3	Preparation of Financial Statement of Ltd. Companies	
	Financial Statement of Limited Company as per Schedule III of Companies Act, 2013. Preparation of Statement of Profit and Loss and Balance Sheet.	20
	TOTAL	60 Lectures

Recommended Books:

1. Corporate Accounting :By Dr. S N. Maheshwari &S.K. Maheshwari
2. Advanced Accountancy: By S.P. Jain & K.N. Narang (*Kalyani Publishers*)
3. Basic Corporate Accounting: By J.R. Monga, *Mayur Paper Packs, New Delhi*
4. Accounting Standards: By D.S. Rawat.
5. Accounting Standards–As issued by The Institute of Chartered Accountants of India.
6. Corporate Accounting: By Shukla M.C.,Grewal T.S. and Gupta S.C.*Sultan Chand, New Delhi*

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- iii) www.mca.gov.in
- iv) www.icai.org

Progressive Education Society's
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Second Year of B.COM (2024 Course)

Indian Knowledge System

Ancient Indian Economy and Business Models

Course Code: 24CoComU3901

Teaching Scheme-02 hours/week

Examination Scheme: CIA 20 Marks

Semester- III

Credit-02

End Semester: 30 marks

Prerequisites of Course:

Students should have basic knowledge about the types of Ancient Indian Economy and Indian Business Model.

Course Objectives:

- 1.To Create awareness of the ancient traditional knowledge about Indian Economy
- 2.To make students understand about traditional Business models observed in Business
- 3.To Create awareness among students the contribution done by social scientists in the field of Economics and Commerce
- 4.To enable students to apply the vast repositories of ancient traditional knowledge in their current day to day life in household and business life.

Course Outcome:

CO	On Completion of the course, a student will be able to:	BL
1	Understand the ancient economic and management thoughts given by Kautilya.	2
2	Analyze the ancient traditional knowledge about Indian agriculture and manufacturing.	4
3	Compare the position of India with the world in the earlier millennia.	5
4	Develop the knowledge of ancient business.	6
5	Relate ancient business organizations with the modern business organization.	1
6	Utilize traditional business models knowledge in day-to-day household and business life.	3

Course Contents

Sr. No.	Topic	Lectures
1	Kautilya's Economic and Management Thoughts	10
	1.1 Kautilya's Economic Thoughts - Labour, Trade, Welfare State, Public Finance, Town Planning and Social Security Measures, Interest and Administrative System 1.2 Kautilya's Management Thoughts - Advice of Kautilya to Leaders, Some Excerpts from Chanakya Niti, Management Lessons for Leaders and Behavior at Meetings	
Unit 2	Ancient Indian Economy	10
	2.1 India and Global GDP: Ancient India 2.2 Agriculture: Ancient India 2.3 Manufacturing: Ancient India	
Unit 3	Ancient Indian Business Models	10
	3.1 Business in Ancient India 3.2 Introduction to Guilds System - Origin, Role and Functions 3.3 Basic Features of Business Models during Ancient India	
	Total No of Lectures	30

References:

1. Kanagasabapathi; "Indian Models of Economy, Business and Management", Third Edition, Prentice Hall India Ltd., Delhi.
2. Acharya Shreyas Charudatta Kurhekar, "Indian Knowledge System - Introduction and Prospects, H.V.P. Mandal's Degree College of Physical Education, Amravati, Maharashtra, Shyam Brothers (2024).
3. Prof. Satish Y. Deodhar, "Economic Sutras", IIMA Books Series.
4. N Jayapalan, "Economic History of India", Atlantic Publishers (2008) New Delhi.
5. Kautilya's Arthashastra, Jaico Publishing House.

Web resources:

1. www.iksindia.org
2. www.indianculture.gov.in
3. www.vedicheritage.gov.in
4. www.bharatiyakritisampada.nic.in
5. www.management.cessedu.org

Progressive Education Society's

Modern College of Arts, Science and Commerce, (AUTONOMOUS)

Shivajinagar, Pune - 5

Second Year of B.Com (2024 Course)

Course Code: 24CoComU3401

Course Name: Advanced study on Trade and commerce

Teaching Scheme: 02 Hours /Week

Credit -02

Examination scheme CIA : 20 Marks

End-Sem : 30 Marks

Prerequisites :-

1. Students from any faculty other than commerce can understand advanced knowledge of trade and commerce .
2. After completion of basic knowledge, students will be able to understand the current policies and Recent activities of trade and commerce .

Course Objectives:

- 1) To understand the concept and Recent advance knowledge of Trade and commerce .
- 2) To develop awareness regarding advancements and recent trends in Trade and commerce.
- 3) To provide knowledge of various media of commerce.
- 4) To make students understand the advantages and benefits of advanced trade and commerce.

C/O	Course Outcome	Cognitive level
1	To define the terms of Trade and commerce.	1
2	To explain the basic concepts of cost and work accounting.	2
3	To apply recent and trending government policies.	3
4	To analyze share marketing.	4
5	To know the importance and preparation of a trial balance .	5
6	They should be able to estimate the cost of a product.	6

Course Contents

Chapter	Topic	No. of Lectures
1	Advance study in Trade and Commerce	10
	1.1-Meaning and definition 1.2-New generation of Modes of Trade Online Trade B. Franchise based Trading C. Authorized Retailing D. Swing & Scalping Trading	
2	Introduction to Accounting for Business	12
	2.1-Introduction to book-keeping and accountancy A. Journal entries B. Ledger account C. Trial balance 2.2- Ascertainment of cost A. Types of cost B. Elements of cost C. Preparation of cost sheet	
3	Indian Promotion Policies In Recent Business	08
	3.1 Start up 3.2 Make in India 3.3 Seed Capital Invested by Government 3.4 Magnetic Maharashtra	

1. . Author Philip Kotler - Marketing Management
2. Author Tapan K Panda - Taxman's Marketing Management
3. R.N. Chaudhari; Banking laws
4. S.Santhanam; Banking and financial system
5. Ramsingh; Export and Import
6. Oxford; Export Import management

Semester IV**Advanced Accounting and Taxation**

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2 or 4), (T/P)(2)	24CoCopU4101	Elements of Company Law II	2		2		20	30	50
	24CoAacU4102	Corporate Accounting II	4		4		40	60	100
VSC P(2)	24CoAacU4501	Lab Course on Corporate Accounting II		2		4	20	30	50
CEP P(2)	24CoCopU4003	Community Engagement Project		2		4	20	30	50
Minor (T/P)(2+2 or 4)	24CoEcoU4301	Business Economics (Macro Economics II)	4		4		40	60	100
GE/OE (T/P) (2)	24CoComU4401	Advanced Study of Trade and Commerce (II)	2		2		20	30	50
SEC T(2)	24CoComU4601	Organizational Skill Development	2		2		20	30	50
AEC T(2)	24CpCopU4701 / 24CpCopU4702	MIL-II (Hindi) / MIL-II (Marathi)	2		2		20	30	50
CC T(2)	24CpCopU4001	Health and Wellness	2		2		20	30	50
Total			18	04	18	08			550

Progressive Education Society's

Modern College of Arts, Science and Commerce (NEP)

Shivajinagar, Pune-411005

Second year B.com (NEP 2024 Pattern)

Semester – IV

Course Code:- 24CoComU4101

Course Name: - Elements of Company Law II

Teaching Scheme - 02 Clock hours/ week

Hours/Week Credit - 02

Examination Scheme:CIE:20 Marks

ESE:30 Marks

Prerequisite Courses:

1. Awareness about various provision of company law
2. Know the diversified areas of Company law.

Course Objectives:

1. To introduce the students about administration of the companies, appointment of the directors, Managing Directors ,duties and responsibilities.
2. To acquaint the students on various types of meeting,minutes and agenda of the meeting
3. To familiarise students about the role of Company Secretary in the management
4. To make them aware about winding up of the company and its procedure.

Course Outcome: On completion of the course, a student will be able to:

CO No	Course Outcomes	Bloom's Cognitive Level
CO 1	Elaborate of the administration structure of the Company	6
CO 1	Explain the types of Directors ,their appointment and remuneration	2
CO2	Develop the Knowledge of Meeting of companies	3
CO3	Examination of Role of the Company Secretary in the management of the Company	5
CO5	Explain the meaning and types of winding up of company	5

CO6	Develop the knowledge about Liquidator of Company his functions and Duties	6
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Course Contents

Sr No	Topic	Lectures
Unit 1	Administration of Company 1.1 Meaning of administration structure of company, meaning of Directors 1.2 Appointments of Directors, Remuneration of Directors, position of Directors in the company 1.3. Types of Directors 1.4. Manager, Managing Directors their duties and responsibilities 1.5. Meaning of meetings 1.6. Types of meetings 1.7. Meaning of Secretary 1.8. Explanation on Role of Company Secretary in the Management of Company.	15
Unit 2	Winding up of company 2.1. Meaning of winding up of company 2.2. Types of winding up of company 2.3. official liquidator of company 2.4. Duties, rights and responsibilities of official liquidator 2.5. Procedure of winding up of company	15
Total Lectures		30

References:

- Bharat's – Companies Act, 2013 with comments, Edited by: Ravi Puliani, Advocate Mahesh Puliani, Bharat Law House Pvt. Ltd., New Delhi, 19th Edition, 2013.
- Introduction to Company Law, Karn Gupta, Publication: LexisNexis, 2013, Gurgaon, Haryana, India.
- The Companies Act, 2013. With notes to Legislative Clauses. 2014 Edition. Corporate Professionals – where excellence is Law, CCH – a Wolters Kluwer business.

Progressive Education Society's
Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar, Pune - 411005
Second Year of B.Com (2024 Course)

Course Code: 24CoAacU4102

Semester–IV

Course Name: Corporate Accounting - II

Teaching Scheme: TH: 4 Hours/Week

Credit–4

Examination Scheme: CIA: 40 Marks

End-Sem II: 60 Marks

Prerequisite Courses:

1. Basic knowledge of Accounting.
2. Knowledge of relevant provisions of Companies Act, 2013 and rules made thereunder

Course Objectives:

1. To enable the students to acquire the basic knowledge of the corporate accounting
2. To learn the techniques of preparing the Balance Sheets of Companies after Absorption
3. To develop the knowledge of Accounting Standards and understand its relevance.
4. To enable the students to understand the information published in financial statements of companies.

Course Outcomes:

On completion of the course, student will be able to–

Co No.	Course Outcome
CO1	Understand the legal provisions and relevant Accounting Standard relating to Amalgamation, Absorption
CO2	Prepare Ledger accounts necessary ledger accounts and determine profit or loss on Realisation of assets and liabilities of Transferor Company, record the journal entries in the books of Transferee Company and preparation of Balance Sheet in case of Amalgamation and Absorption.
CO3	Record the accounting journal entries in case of Internal Reconstruction of Companies and Creating Balance Sheets after Reconstruction.
CO4	Understand the relevant Accounting Standard (AS-21)
CO5	Prepare Consolidated financial statements of Companies with the help of workings
CO6	Understand the legal provisions relating to Liquidation of the Companies.

Course Contents Semester– IV

Chapter 1	Amalgamation and Absorption	18 Lectures
	Meaning- Vendor and Purchasing Companies- Purchase Consideration-Accounting entries to close the books of vendor company, opening entries and Preparation of Balance Sheet after Absorption in the books of transferor company. Theoretical aspects of Amalgamation.	
Chapter 2	Accounting for Internal Reconstruction	14 Lectures
	Meaning- Alteration of Share Capital, Reduction of Share Capital Accounting Entries and preparation of Balance Sheet After Internal Reconstruction.	
Chapter 3	Consolidated Financial Statements-	20 Lectures
	Meaning and Concept of Holding Company and Subsidiary Company. Preparation of consolidated Balance sheet of Holding Company with one subsidiary only. Adjustment of inter-company transactions, unrealized profit on stock.	
Chapter 4	Accounting for Liquidation of the Company – (Theory Only)	08 Lectures
	Meaning of Liquidation, Types of Winding up of the Company. Legal Provisions of the Companies Act, 2013, with respect to Liquidation of the Company.	
	TOTAL	60 Lectures

Recommended Books:

1. Corporate Accounting: By Dr. S.N. Maheshwari & S.K. Maheshwari
2. Advanced Accountancy: By S.P. Jain & K.N. Narang (*Kalyani Publishers*)
3. Basic Corporate Accounting: By J.R. Monga, *Mayur Paper backs, New Delhi*
4. Accounting Standards: By D.S. Rawat
5. Accounting Standards—As issued by The Institute of Chartered Accountants of India.
6. Corporate Accounting: By Shukla M.C., Grewal T.S. and Gupta S.C. *Sultan Chand, New Delhi*

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Progressive Education Society's
Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar, Pune-411005

Second Year B.Com (NEP 2024) SEM - IV
Course Name: Lab Course on Corporate Accounting - II

Course Code: 24CoAacU4501

Teaching Scheme: 4Hours /Week

Credit: 2

Examination Scheme: CIE: 20 Marks

ESE: 30Marks

Pre requisites of the Course:

- Basic understanding of various concepts in Corporate Law.
- Basic understanding of various concepts in Accounting
- Numerical Aptitude

Course Objectives:

1. To enable the students to accounting for External Reconstruction.
2. To learn the techniques of preparing the financial statements of Companies.
3. To develop the knowledge of Accounting Standards -23 and understand their relevance.
4. To enable the students to understand how to Prepare Statement of Affaires and Deficiency Account. In case of Liquidation of the Companies.

Course Outcomes:

On completion of the course, student will be able to –

Co No.	Course Outcome
CO1	Record the Journal Entries for External Reconstruction.
CO2	Understand the accounting treatment, need and relevance of Accounting Standards -23. Pass accounting entries in case Associate Companies
CO3	Prepare Statement of Affaires and Deficiency Account.

Course Contents:

Chapter 1	Accounting for External Reconstruction.	Lectures
	Meaning and Concept of External Reconstruction. Accounting for External Reconstruction.	20
Chapter 2	Accounting for Associate Companies	
	Meaning and Concept of Associate Company, Meaning of Control, Accounting for Associate Company as Equity Method as per AS 23.	20
Chapter 3	Liquidation of Companies	
	Meaning and Concept of Liquidation of Company. Preparation of Statement of Affairs and Deficiency Account.	20
	TOTAL	60 Lectures

Recommended Books:

1. Corporate Accounting :By Dr. S N. Maheshwari &S.K. Maheshwari
2. Advanced Accountancy: By S.P. Jain & K.N. Narang (*Kalyani Publishers*)
3. Basic Corporate Accounting: By J.R. Monga, *Mayur Paper Packs, New Delhi*
4. Accounting Standards: By D.S. Rawat.
5. Accounting Standards–As issued by The Institute of Chartered Accountants of India.
6. Corporate Accounting: By Shukla M.C.,Grewal T.S. and Gupta S.C.*Sultan Chand, New Delhi*

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Shivajinagar, Pune - 5

Second Year of B.Com
Semester IV (NEP 2024 Course)
Course Code: 24CoComU4401

Course Name: Advanced study on Trade and commerce

Teaching Scheme: 02 Hours /Week

Credit -02

Examination scheme CIA : 20 Marks

End-Sem : 30 Marks

Prerequisites :-

1. Students from any faculty other than commerce can understand advanced knowledge of trade and commerce .
2. After completion of basic knowledge, students will be able to understand the current policies and Recent activities of trade and commerce .

Course Objectives:

- 1) To understand the concept and Recent advance knowledge of Trade and commerce .
- 2) To understand the concept of recent advances in marketing, including Green Marketing and Digital Marketing.
- 3) To gain insights into the modern office environment.
- 4) To introduce the fundamentals of the share market.

C/O	Course Outcome	Cognitive level
1	To recall the terms and features of Green Marketing and Digital Marketing	I
2	To analyze the characteristics, functions, and organizational setup of a modern office .	IV
3	To describe the process of digitalization in record management.	II
4	To identify different types of investments	III
5	To demonstrate the knowledge of the regulatory framework of the stock market	II
6	Understand the operations of major stock exchanges in India	II

Course Contents

Chapter	Topic	No. of Lectures
1	Recent Advances in Marketing	10
	1.1 Green Marketing a. Meaning b. Features c. Importance and Limitations 1.2 Digital Marketing a. Meaning b. Features c. Importance and Limitations	
2	Advanced Concepts in Office Organization	10
	2.1 Modern Office a. Definition b. Characteristics c. Functions 2.2 Office Manager a. Qualities b. Responsibilities and Duties 2.3 Digitalization of Records a. Advantages b. Limitations	
3	Introduction to Share Market	10
	3.1 Savings and Investment, Types of Investments 3.2 Share: Concept and types, Participants in the Share Market 3.3 SEBI: Powers and Functions 3.4 Capital Market: Primary Market, Secondary Market 3.5 Stock Exchanges in India : NSE, BSE	

Recommended Books: Philip kotler; Marketing management
"The Modern Office" by Joanne L. Hauge
"Office Management: A Productivity Approach" by S. S. Chawla
Basics of Stock Market : Complete Guide for Stock Beginners by Arvind

Shivajinagar, Pune - 5
Second Year of B.Com (2024 Course)

Course Code: 24CoComU4601

Semester – IV

Course Name: Organisational Skill Development

Teaching Scheme: TH: 2 Hours/Week

Credit - 2

Examination Scheme: CIA: 20 Marks

End-Sem: 30 Marks

Prerequisite Courses –

1. Knowledge about working of office.
2. Knowledge about various locations of office.
3. Awareness about various types of layouts of Government offices, Banks, Insurance Companies etc
4. Brief idea of the concepts like Organisation, Management, Recruitment and Selection.

Course Objectives:

1. To orient the students towards the concept of Modern Office.
2. To develop the insights regarding Organizational Skills for Office Managers.
3. To develop awareness skills and qualities of office manager.
4. To Study the record management in Office

Course Outcomes – On completion of the course, a student will be able to:-

Co No.	Course Outcome	Cognitive Level
CO1	Comprehend the concept of Modern Office and the functioning of office.	2
CO2	Understand the concept of Office Location and Office Layout and factors affecting office	2
CO3	Learn the qualities, roles and responsibility of office Manager.	2
CO4	Understand the significance of Records Management advantages and problems of digitalisation.	2
CO5	Get the knowledge the new aspects of digitalisation of Records.	2
CO6	Understand the importance of goal setting and time management.	2

Course Contents

Chapter 1	Concept of Modern Office	lectures
	Modern Office :- Definition, Characteristics, Importance and Functions, Office environment:- Meaning and Importance Office Location:- Meaning, Principles and factors affecting Office location. Office Layout:- Meaning, Principles and factors affecting Office Layout. Office Organisation. Principles of Office Organisation.	10
Chapter 2	Office Manager	lectures
	Qualities of Office Manager, Skills of Office Manager:- Interpersonal skills, Presentation skills, Thinking and Negotiation skills, Duties and Responsibilities of Office Manager. Goal Setting:- Concept, Importance of goals, SMART(Specific, Measurable, Achievable, Realistic and Time Bound). Time Management :- Meaning, Techniques, Principles and Significance	10
Chapter 3	Office Records Management	lectures
	Definition, Objectives, Scope of Records Management, Significance, Principles of Records Management, Digitalisation of Records:- Advantages and Problems of Digitalisation Form Design:- Objectives, types of forms, Significance, Principles of form designing Office Manual:- Definition, Contents, Types, Benefits and limitations	10
TOTAL		30

Recommended Books

1. Office Organization and Management – By S. P. Arora – Vikas Publishing House New Delhi
2. Office Methods - By M. L. Basu
3. Office Management – By P. K. Ghosh
4. Files and Record Management by Pophan
5. A text book of Office Management by William II & Leffingwell & Robinson
6. Office Administration and Management – by Dr. Khorshed Madon and Dr. Homai M. Dowell, Vikas Publishing House , Delhi
7. Administrative Office Management By R.K. Chopra – Himalaya Publication House

Semester III**Advanced Cost Accounting and Cost System**

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2 or 4), (T/P)(2)	24CoComU3101	Elements of Company Law I	2		2		20	30	50
	24CoCwaU3102	Labour and Overheads	4		4		40	60	100
VSC P(2)	24CoCwaU3501	Lab Course on Labour and Overheads		2		4	20	30	50
IKS (T/P)(2)	24CoComU3901	Ancient Indian Economics and Business	2		2		20	30	50
FP P(2)	24CoCopU3002	Field Project I		2		4	20	30	50
Minor (T/P) (2+2 or 4)	24CoEcoU3301	Business Economics (Macro Economics I)	4		4		40	60	100
GE/OE (T/P) (2)	24CoComU3401	Advanced Study of Trade and Commerce (I)	2		2		20	30	50
AEC T(2)	24CpCopU3703	English Communication Skills II	2		2		20	30	50
CC T(2)	24CpCopU3001	Online Course on Yoga	2		2		20	30	50
Total			18	04	18	08			550

Progressive Education Society's
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Shivajinagar, Pune-411005
Second year B.com (NEP 2024 Pattern)

Semester – III

Course Code:- 24CoComU3101

Course Name: - Elements of Company Law I

Teaching Scheme - 02 Clock hours/ week

Hours/Week Credit - 02

Examination Scheme:CIE:20 Marks

ESE:30 Marks

Prerequisite Of the Course:

- Basic Understanding Of various forms of Organisations
- General awareness of basic concepts of joint stock Companies

Course Objectives:

1. To create awareness and impart knowledge about various provision of company law
2. To make students understand the diversified areas of Company law
3. To enable students to apply the knowledge of company law in Business

Course Outcome:

On completion of the course, a student will be able to:

CO No	Course Outcomes	Bloom's Cognitive Level
CO 1	Know and Understand basic Concepts of Company law	I
CO 2	Understand the of Various types of Company	II
CO3	Identify the Promotion stages of the companies	III
CO4	Categorise the shares and share Capital into different parts	IV
CO5	Classify Equity and Preference share Capital,Share Certificate and Share Warrant	V
CO6	Develop the knowledge about Documents required for Registration of Companies	VI

Course Contents

Sr No	Topic	Lectures
Unit 1	Introduction to Company 1.1 Meaning, Definition of the company 1.2 Characterisation and Features of Company 1.3. Classification of company 1.4. Difference of Private company and Public Company 1.5. Promotion Stages of the Company 1.6. Promoter and status of promoters in the company. 1.7. Process of Registration of the company 1.8. Documents required for Registration of Company	15
Unit 2	Share and Share Capital 2.1. Meaning of Shares and meaning of share capital 2.2. Types of shares 2.3. Types of Equity Share capital 2.4. Types of Preference Share Capital 2.5. Transfer of shares and transmission of shares 2.6. Share Certificate and Share Warrant	15
	Total	30

References:

- Bharat's – Companies Act, 2013 with comments, Edited by: Ravi Puliani, Advocate Mahesh Puliani, Bharat Law House Pvt. Ltd., New Delhi, 19th Edition, 2013.
- Introduction to Company Law, Karn Gupta, Publication: LexisNexis, 2013, Gurgaon, Haryana, India.
- The Companies Act, 2013. With notes to Legislative Clauses. 2014 Edition. Corporate Professionals – where excellence is Law, CCH – a Wolters Kluwer business.

Progressive Education Society's
Modern College of Arts, Science and Commerce (Autonomous) Shivajinagar, Pune - 5
Second Year B.Com (NEP 2024) SEM III

Course Code: 24CoCwaU3102

Course Name: Labour & Overheads

Teaching Scheme: 4 Hours/Week

Credit: 4

Examination Scheme: CIE: 40 Marks

ESE: 60 Marks

Prerequisites of the Course:

- Basic understanding of various concepts in costing, elements of costs, and cost sheet
- General Awareness of the manufacturing process of products.
- Numerical Aptitude

Course Objectives:

- To provide the knowledge of maintenance of records of employees
- To create awareness about various methods of remuneration and various incentive plans.
- To provide the knowledge of the concept of overhead and overhead accounting.
- To introduce the Cost Accounting Standards with reference to overheads.

Course Outcome:

On completion of the course, student will be able to—

Co No.	Course Outcome	Bloom's Cognitive Level
CO1	Recall the basic concepts of Labour and Overheads	I
CO2	Understand the role of various departments in industries in computation of Labour Cost	II
CO3	Apply the methods of remuneration of labour according to the nature of the job	III
CO4	Classify the overheads as per the requirements of industry or product. Categorization of overheads into functional departments and service departments	IV
CO5	Perceive the knowledge about under and over absorption of overheads.	V
CO6	Estimate the cost of a product by applying various methods of absorption of overheads and analyzing under and over absorption of overheads	V & VI

Course Content-:

Unit	Content	No. of Hours
Unit 1	Introduction to Labour Cost, Remuneration and Incentive Plans 1.1 Introduction to Labour Cost , Types of Labour 1.2 Methods of Remuneration a) Time Rate System, b) Piece Rate system, c) Taylor's Differential Piece rate System. d) Merrick's Multiple Piece Rate System 1.3 Incentive Plans a) Halsey Premium Plan, b) Rowan Premium Plan. Practical Problems on computation of remuneration as per above systems	16
Unit 2	Other Aspects of Labour 2.1 Efficiency Rating and Productivity Rating of Labour 2.2 Labour Turnover- Meaning Causes and Impact of Labour Turnover 2.3 Methods of measurement of Labour Turnover Practical Problems on computation of Labour Turnover	08
Unit 3	Introduction to Overheads and Cost Accounting Standards on Overheads 3.1 Meaning, Definitions of Overhead. 3.2 CAS 3 – Production and Operation Overheads 3.3 CAS 11 – Administrative Overheads 3.4 CAS 15 - Selling and Distribution Overheads	06
Unit 4	Accounting of Overheads Part I 4.1 Allocation and Apportionment of Overheads-: Meaning of Allocation, Apportionment of overheads Principles of Apportionment, Bases of Apportionment Preparation of Statement of Primary Distribution of Overheads. 4.2 Reapportionment of Overheads of Service Department to Production Department/ Secondary Distribution of Overhead-: Meaning, Methods of Secondary Distribution Practical Problems on Repeated Distribution Method and Simultaneous Equation Method	16
Unit 5	Accounting of Overheads Part II 5.1 Absorption of Overheads Meaning of Overhead Absorption Overhead Absorption Rates Methods of Overhead Absorption. Computation of Machine Hour Rate 5.2 Under and Over Absorption of Overheads	14

	Meaning of Under or Over Absorption of Overheads Reasons and Methods of Accounting of Under and Over Absorption. Simple Problems on Under and Over Absorption of Overheads.	
	Total Number of Lectures	60

References

- *Advanced Cost Accounting Cost Management* , S.P. Jain, K.L.Narang, Simmi Agrwal , Kalyani Publishers , Ludhiana
- *Advanced Cost Accounting and Cost Systems*, Ravi Kishor, Taxamn Allied Services Pvt.Ltd., New Delhi
- *Cost Accounting Theory and Problems* , S.N. Maheshwari, Mittal Shree Mahavir Book Depot , New Delhi
- *Cost Accounting Principles and Practice* , M.N. Arora, Vikas Publishing House
- *Cost Accounting Text and Problems*, M.C. Shukla, T.S. Grewal, Dr. M.P. Gupta Cost Accounting Text

Journals:-

1. *Management Accountant*
2. *The Accounting World : ICAI Hyderabad*
3. *Indian Journal of Accountants*

Web links:

1. <https://icmai.in>
2. www.icsi.edu
3. www.icsi.edu
4. www.icai.org

Note: Break up of marks in the examination will be as follows -:

50% of marks for Theory and 50% of Marks for Practical Problems

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Second Year B.Com (NEP 2024) SEM III

Course Code: 24CoCwaU3501
Course Name: Lab Course on Labour & Overheads

Teaching Scheme: 4 Hours/Week

Credit: 2

Examination Scheme: CIE: 20 Marks

ESE: 30 Marks

Prerequisites of the Course:

- Basic understanding of various concepts in costing, elements of costs, and cost sheet
- General Awareness of the manufacturing process of products.
- Numerical Aptitude

Course Objectives:

- To provide the knowledge of maintenance of records of employees
- To create awareness about various methods of remuneration and various incentive plans.
- To provide the knowledge of the concept of overhead and overhead accounting.
- To introduce the Cost Accounting Standards with reference to overheads.
-

Co No.	Course Outcome	Bloom's Cognitive level
CO 1.	Find the practical application of concepts studied relating to labour and overhead.	I
CO 2.	Interpret various documents prepared in industry in accounting of labour and overheads.	II
CO 3.	Apply the concepts to accounting of labour and overhead costs.	III
CO 4.	Classify the costs of labour on the basis of identification and overhead on the basis of function and variability. Analyze the labour cost attribute.	IV
CO 5.	Determine labour cost under different methods of remuneration and appraise the accounting of overheads.	V
CO 6.	To build knowledge about under and over absorption of overheads.	VI

Course Content

Unit	Content	No. of hours
Unit 1	Departments involved in control over Labour Cost 1.1 Personnel Department-: Labour Placement Requisition & Employee's History Card 1.2 Engineering & Works Study Department-: Introduction to Time Study, Motion Study, Job Analysis, Job evaluation and Merit Rating. 1.3 Time Keeping Department-: Methods of Time Keeping and Time Booking 1.4 Payroll Department-: Preparation of PayRoll or wages analysis sheet.	12
Unit 2	Labour Cost 2.1 Types of Labour Cost-: Monetary benefits, Deferred Monetary Benefits and Fringe Benefits 2.2 Pay slips-: Study of format of Pay Slip , Overtime Wages, Night shift allowance 2.3 Idle time-: Meaning, Causes and Idle Time Report 2.4 Study of Computerized Payroll Systems	12
Unit 3	Overheads 3.1 Identification of Overheads through study of Profit and Loss Account 3.2 Classification of Overheads on different basis	12
Unit 4	Accounting of Overheads –I 4.1 Practical Problems on Allocation and Apportionment of Overheads 4.2 Practical Problems on Re-apportionment of Overheads	12
Unit 5	Accounting of Overheads –II 5.1 Practical problems on Methods of Absorption 5.2 Simple Practical problems on Accounting of Under Absorption and Over Absorption	12
	Total Lectures	60

References

- *Advanced Cost Accounting Cost Management* , S.P. Jain, K.L.Narang, Simmi Agrwal , Kalyani Publishers , Ludhiana
- *Advanced Cost Accounting and Cost Systems*, Ravi Kishor, Taxamn Allied Services Pvt.Ltd., New Delhi
- *Cost Accounting Theory and Problems* , S.N. Maheshwari, Mittal Shree Mahavir Book Depot , New Delhi
- *Cost Accounting Principles and Practice* , M.N. Arora, Vikas Publishing House
- *Cost Accounting Text and Problems*, M.C. Shukla, T.S. Grewal, Dr. M.P. Gupta Cost Accounting Text

Progressive Education Society's
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Second Year of B.COM (2024 Course)
Indian Knowledge System
Ancient Indian Economy and Business Models

Course Code: 24CoComU3901
Teaching Scheme-02 hours/week
Examination Scheme: CIA 20 Marks

Semester- III
Credit-02
End Semester: 30 marks

Prerequisites of Course:

Students should have basic knowledge about the types of Ancient Indian Economy and Indian Business Model.

Course Objectives:

- 1.To Create awareness of the ancient traditional knowledge about Indian Economy
- 2.To make students understand about traditional Business models observed in Business
- 3.To Create awareness among students the contribution done by social scientists in the field of Economics and Commerce
- 4.To enable students to apply the vast repositories of ancient traditional knowledge in their current day to day life in household and business life.

Course Outcome:

CO	On Completion of the course, a student will be able to:	BL
1	Understand the ancient economic and management thoughts given by Kautilya.	2
2	Analyze the ancient traditional knowledge about Indian agriculture and manufacturing.	4
3	Compare the position of India with the world in the earlier millennia.	5
4	Develop the knowledge of ancient business.	6
5	Relate ancient business organizations with the modern business organization.	1
6	Utilize traditional business models knowledge in day-to-day household and business life.	3

Course Contents

Sr. No.	Topic	Lectures
1	Kautilya's Economic and Management Thoughts	10
	1.1 Kautilya's Economic Thoughts - Labour, Trade, Welfare State, Public Finance, Town Planning and Social Security Measures, Interest and Administrative System 1.2 Kautilya's Management Thoughts - Advice of Kautilya to Leaders, Some Excerpts from Chanakya Niti, Management Lessons for Leaders and Behavior at Meetings	
Unit 2	Ancient Indian Economy	10
	2.1 India and Global GDP: Ancient India 2.2 Agriculture: Ancient India 2.3 Manufacturing: Ancient India	
Unit 3	Ancient Indian Business Models	10
	3.1 Business in Ancient India 3.2 Introduction to Guilds System - Origin, Role and Functions 3.3 Basic Features of Business Models during Ancient India	
	Total No of Lectures	30

References:

1. Kanagasabapathi; "Indian Models of Economy, Business and Management", Third Edition, Prentice Hall India Ltd., Delhi.
2. Acharya Shreyas Charudatta Kurhekar, "Indian Knowledge System - Introduction and Prospects, H.V.P. Mandal's Degree College of Physical Education, Amravati, Maharashtra, Shyam Brothers (2024).
3. Prof. Satish Y. Deodhar, "Economic Sutras", IIMA Books Series.
4. N Jayapalan, "Economic History of India", Atlantic Publishers (2008) New Delhi.
5. Kautilya's Arthashastra, Jaico Publishing House.

Web resources:

1. www.iksindia.org
2. www.indianculture.gov.in
3. www.vedicheritage.gov.in
4. www.bharatiyakritisampada.nic.in

Progressive Education Society's
Modern College of Arts, Science and Commerce, (AUTONOMOUS)
Shivajinagar, Pune - 5
Second Year of B.Com (2024 Course)
Course Code: 24CoComU3401
Course Name: Advanced study on Trade and commerce
Teaching Scheme: 02 Hours /Week **Credit -02**
Examination scheme CIA : 20 Marks **End-Sem : 30 Marks**

Prerequisites :-

1. Students from any faculty other than commerce can understand advanced knowledge of trade and commerce .
2. After completion of basic knowledge, students will be able to understand the current policies and Recent activities of trade and commerce .

Course Objectives:

- 1) To understand the concept and Recent advance knowledge of Trade and commerce .
- 2) To develop awareness regarding advancements and recent trends in Trade and commerce.
- 3) To provide knowledge of various media of commerce.
- 4) To make students understand the advantages and benefits of advanced trade and commerce.

C/O	Course Outcome	Cognitive level
1	To define the terms of Trade and commerce.	1
2	To explain the basic concepts of cost and work accounting.	2
3	To apply recent and trending government policies.	3
4	To analyze share marketing.	4
5	To know the importance and preparation of a trial balance .	5
6	They should be able to estimate the cost of a product.	6

Course Contents

Chapter	Topic	No. of Lectures
1	Advance study in Trade and Commerce	10
	1.1-Meaning and definition 1.2-New generation of Modes of Trade Online Trade B. Franchise based Trading C. Authorized Retailing D. Swing & Scalping Trading	
2	Introduction to Accounting for Business	12
	2.1-Introduction to book-keeping and accountancy A. Journal entries B. Ledger account C. Trial balance 2.2- Ascertainment of cost A. Types of cost B. Elements of cost C. Preparation of cost sheet	
3	Indian Promotion Policies In Recent Business	08
	3.1 Start up 3.2 Make in India 3.3 Seed Capital Invested by Government 3.4 Magnetic Maharashtra	

1. . Author Philip Kotler - Marketing Management
2. Author Tapan K Panda - Taxman's Marketing Management
3. R.N. Chaudhari; Banking laws
4. S.Santhanam; Banking and financial system
5. Ramsingh; Export and Import
6. Oxford; Export Import management

Semester IV

Advanced Cost Accounting and Cost System

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2 or 4), (T/P)(2)	24CoCopU4101	Elements of Company Law II	2		2		20	30	50
	24CoCwaU4102	Methods of Costing	4		4		40	60	100
VSC P(2)	24CoCwaU4501	Lab Course on Methods of Costing		2		4	20	30	50
CEP P(2)	24CoCopU4003	Community Engagement Project		2		4	20	30	50
Minor (T/P)(2+2 or 4)	24CoEcoU4301	Business Economics (Macro Economics II)	4		4		40	60	100
GE/OE (T/P) (2)	24CoComU4401	Advanced Study of Trade and Commerce (II)	2		2		20	30	50
SEC T(2)	24CoComU4601	Organizational Skill Development	2		2		20	30	50
AEC T(2)	24CpCopU4701 / 24CpCopU4702	MIL-II (Hindi) / MIL-II (Marathi)	2		2		20	30	50
CC T(2)	24CpCopU4001	Health and Wellness	2		2		20	30	50
Total			18	04	18	08			550

Progressive Education Society's

Modern College of Arts, Science and Commerce (NEP)

Shivajinagar, Pune-411005

Second year B.com (NEP 2024 Pattern)

Semester – IV

Course Code:- 24CoComU4101

Course Name: - Elements of Company Law II

Teaching Scheme - 02 Clock hours/ week

Hours/Week Credit - 02

Examination Scheme:CIE:20 Marks

ESE:30 Marks

Prerequisite Courses:

1. Awareness about various provision of company law
2. Know the diversified areas of Company law.

Course Objectives:

1. To introduce the students about administration of the companies, appointment of the directors, Managing Directors ,duties and responsibilities.
2. To acquaint the students on various types of meeting,minutes and agenda of the meeting
3. To familiarise students about the role of Company Secretary in the management
4. To make them aware about winding up of the company and its procedure.

Course Outcome: On completion of the course, a student will be able to:

CO No	Course Outcomes	Bloom's Cognitive Level
CO 1	Elaborate of the administration structure of the Company	6

CO 1	Explain the types of Directors ,their appointment and remuneration	2
CO2	Develop the Knowledge of Meeting of companies	3
CO3	Examination of Role of the Company Secretary in the management of the Company	5
CO5	Explain the meaning and types of winding up of company	5
CO6	Develop the knowledge about Liquidator of Company his functions and Duties	6

Course Contents

Sr No	Topic	Lectures
Unit 1	Administration of Company 1.1 Meaning of administration structure of company, meaning of Directors 1.2 Appointments of Directors, Remuneration of Directors, position of Directors in the company 1.3. Types of Directors 1.4. Manager, Managing Directors their duties and responsibilities 1.5. Meaning of meetings 1.6. Types of meetings 1.7. Meaning of Secretary 1.8. Explanation on Role of Company Secretary in the Management of Company.	15
Unit 2	Winding up of company 2.1. Meaning of winding up of company 2.2. Types of winding up of company 2.3. official liquidator of company 2.4. Duties, rights and responsibilities of official liquidator 2.5. Procedure of winding up of company	15
Total Lectures		30

References:

- Bharat's – Companies Act, 2013 with comments, Edited by: Ravi Puliani, Advocate Mahesh Puliani, Bharat Law House Pvt. Ltd., New Delhi, 19th Edition, 2013.
- Introduction to Company Law, Karn Gupta, Publication: LexisNexis, 2013, Gurgaon, Haryana, India.
- The Companies Act, 2013. With notes to Legislative Clauses. 2014 Edition. Corporate Professionals – where excellence is Law, CCH – a Wolters Kluwer business.

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Second Year B.Com (NEP 2024)
SEMESTER IV

Course Code: 24CoCaU4102

Course Name: Methods of Costing

Teaching Scheme: TH: 4 Hours/Week

Credit: 4

Examination Scheme: CIE: 40 Marks

ESE: 60 Marks

Prerequisites of the Course:

- Basic understanding of classification of Cost of product.
- General Awareness of the manufacturing process of products.
- Numerical Aptitude and Analytical Aptitude

Course Objectives:

- To provide the knowledge of the methods of Costing and procedure of computation of cost of products and services.
- To provide the understanding of application of different costing methods as per the nature of product and process of production.

Course Outcome:

On completion of the course, student will be able to–

Co No.	Course Outcome	Bloom's Cognitive Level
CO1	Understand the application of Methods of Costing on the basis of the nature of industry and manufacturing process of product or service.	I
CO2	Relate various concepts based on methods of costing	II
CO3	Classify the costs for determination of cost of product or service under respective methods of costing	II and IV
CO4	Apply the concepts in cost ascertainment as per the applicable method of costing	III
CO5	Determine the cost of product or service as per cost unit applicable	V
CO6	Estimate and comment on the appropriate selling price of product/ service as per management policy	VI

Course Contents

Unit	Content	No. of hours
Unit 1	Specific Order Costing I Job Costing 1.1 Meaning, Definitions, Features, Application, 1.2 Procedure, 1.3 Advantages and Disadvantages of Job Costing. 1.4 Practical problems on preparation of Job Cost Sheet and Job Accounts.	14
Unit 2	Specific Order Costing II Contract Costing 2.1 Meaning, Features, Types of Contract Application of Contract Costing. 2.2 Costs to Contract 2.3 Terms used in Contract Costing – Work Certified, Work Uncertified, Retention Money, Escalation Clause, Work In Progress 2.4 Preparation of Contract Account and treatment of Profit on Incomplete Contract.	16
Unit 3	Operation Costing I Process Costing 3.1 Meaning, Features, Application of Process Costing 3.2 Difference between Process Costing and Job Costing 3.3 Normal and Abnormal Loss ,Abnormal Gain 3.4 Preparation of Process A/c, Abnormal Loss and Abnormal Gain A/c 3.5 Joint and By Products & its Accounting treatment (Theory Only)	16
Unit 4	Operation Costing II Operating Costing / Service Costing 4.1 Meaning, Features, Application 4.2 Cost units – Single and Composite 4.3 Preparation of Operating Cost Sheet of the services – Transport, Hotel, Hospital.	14
	Total No. of Lectures	60

References

1. *Advanced Cost Accounting Cost Management* , S.P. Jain, K.L.Narang, Simmi Agrwal , Kalyani Publishers , Ludhiana
2. *Advanced Cost Accounting and Cost Systems*, Ravi Kishor, Taxamn Allied Services Pvt. Ltd., New Delhi
3. *Cost Accounting Theory and Problems* , S.N. Maheshwari, Mittal Shree Mahavir Book Depot , New Delhi
4. *Cost Accounting Principles and Practice* , M.N. Arora, Vikas Publishing House
5. *Cost Accounting Text and Problems*, M.C. Shukla, T.S. Grewal, Dr. M.P. Gupta

Journals:-

1. *Management Accountant*
2. *The Accounting World : ICFAI Hyderabad*
3. *Indian Journal of Accountants*

Web links:

1. <https://icmai.in>
2. www.icsi.edu
3. www.icsi.edu
4. www.icaai.org

Note: Break up of marks in the examination will be as follows

50% of marks for Theory and 50% of Marks for Practical Problems

Progressive Education Society's
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Second Year B.Com (NEP 2024)
SEMESTER IV

Course Code: 24CoCwaU4501

Course Name: Lab Course on Methods of Costing

Teaching Scheme: TH: 4 Hours/Week

Credit: 2

Examination Scheme: CIE: 20 Marks
Marks

ESE: 30

Prerequisites of the Course:

- Basic understanding of classification of Cost of product.
- General Awareness of the manufacturing process of products.
- Numerical Aptitude and Analytical Aptitude

Course Objectives:

- To provide the knowledge of the methods of Costing and procedure of computation of cost of products and services.
- To provide the understanding of application of different costing methods as per the nature of product and process of production.

Course Outcome:

On completion of the course, student will be able to—

Co No.	Course Outcome	Bloom's Cognitive Level
CO1	Understand the application of Methods of Costing on the basis of the nature of industry and manufacturing process of product or service.	I
CO2	Relate various concepts based on methods of costing	II
CO3	Classify the costs for determination of cost of product or service under respective methods of costing	II and IV
CO4	Apply the concepts in cost ascertainment as per the applicable method of costing	III
CO5	Determine the cost of product or service as per cost unit applicable	V
CO6	Appraise the practical experience of application of methods of costing in manufacturing and service industries	VI

Course Contents

Unit	Content	No. of hours
Unit 1	Specific Order Costing I Job Costing 1.1 Visit and report writing on manufacturing concerns undertaking the specific jobs. 1.2 Study of documents -: Production Order, Job Card and format of Job Cost Sheet. 1.3 Recording of cost of completed jobs and incomplete jobs. 1.4 Practical problems on preparation of Job Cost Sheet..	14
Unit 2	Specific Order Costing II Contract Costing 2.1 Accounting Standard 7-: Recognition of profit on incomplete contract. 2.2 Calculation and Accounting of Work In Progress. Presentation of WIP in Balance Sheet 2.3 Preparation of Contract Account	16
Unit 3	Operation Costing I Process Costing 3.1 Cost Accounting standard 19-: Joint Cost 3.2 Accounting treatment of Joint Product and By Products 3.3 Simple problems on accounting treatment of Joint and By –Products.	16
Unit 4	Operation Costing II Operating Costing / Service Costing 4.1 Cost Accounting Standard 13-: Service Cost Center 4.2 Visit to Transport/ Hotel/ Hospital and collection of operating cost data. 4.3 Operating Cost Sheet format for Transport, Hospital and Hotel 4.4 Practical problems on preparation of Operating Cost Sheet of the services –Hotel, Hospital.	14
	Total No. of Lectures	60

References

1. *Advanced Cost Accounting Cost Management* , S.P. Jain, K.L.Narang, Simmi Agrwal , Kalyani Publishers , Ludhiana
2. *Advanced Cost Accounting and Cost Systems*, Ravi Kishor, Taxamn Allied Services Pvt. Ltd., New Delhi
3. *Cost Accounting Theory and Problems* , S.N. Maheshwari, Mittal Shree Mahavir Book Depot , New Delhi
4. *Cost Accounting Principles and Practice* , M.N. Arora, Vikas Publishing House
5. *Cost Accounting Text and Problems*, M.C. Shukla, T.S. Grewal, Dr. M.P. Gupta
6. *Cost Accounting Text and Problems and Cases* , Jawahar Lal, Seema Srivastava, Manisha Singh, McGraw-Hill

Journals:-

1. *Management Accountant*
2. *The Accounting World : ICFAI Hyderabad*
3. *Indian Journal of Accountants*

Web links:

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4. www.icaai.org

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Shivajinagar, Pune - 5

Second Year of B.Com
Semester IV (NEP 2024 Course)
Course Code: 24CoComU4401

Course Name: Advanced study on Trade and commerce

Teaching Scheme: 02 Hours /Week

Credit -02

Examination scheme CIA : 20 Marks

End-Sem : 30 Marks

Prerequisites :-

1. Students from any faculty other than commerce can understand advanced knowledge of trade and commerce .
2. After completion of basic knowledge, students will be able to understand the current policies and Recent activities of trade and commerce .

Course Objectives:

- 1) To understand the concept and Recent advance knowledge of Trade and commerce .
- 2) To understand the concept of recent advances in marketing, including Green Marketing and Digital Marketing.
- 3) To gain insights into the modern office environment.
- 4) To introduce the fundamentals of the share market.

C/O	Course Outcome	Cognitive level
1	To recall the terms and features of Green Marketing and Digital Marketing	I
2	To analyze the characteristics, functions, and organizational setup of a modern office .	IV
3	To describe the process of digitization in record management.	II
4	To identify different types of investments	III
5	To demonstrate the knowledge of the regulatory framework of the stock market	II
6	Understand the operations of major stock exchanges in India	II

Course Contents

Chapter	Topic	No. of Lectures
1	Recent Advances in Marketing	10
	1.1 Green Marketing a. Meaning b. Features c. Importance and Limitations 1.2 Digital Marketing a. Meaning b. Features c. Importance and Limitations	
2	Advanced Concepts in Office Organization	10
	2.1 Modern Office a. Definition b. Characteristics c. Functions 2.2 Office Manager a. Qualities b. Responsibilities and Duties 2.3 Digitalization of Records a. Advantages b. Limitations	
3	Introduction to Share Market	10
	3.1 Savings and Investment, Types of Investments 3.2 Share: Concept and types, Participants in the Share Market 3.3 SEBI: Powers and Functions 3.4 Capital Market: Primary Market, Secondary Market 3.5 Stock Exchanges in India : NSE, BSE	

Recommended Books: Philip kotler; Marketing management
"The Modern Office" by Joanne L. Hauge
"Office Management: A Productivity Approach" by S. S. Chawla
Basics of Stock Market : Complete Guide for Stock Beginners by Arvind

Progressive Education Society's
Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar, Pune - 5
Second Year of B.Com (2024 Course)

Course Code: 24CoComU4601

Semester – IV

Course Name: Organisational Skill Development

Teaching Scheme: TH: 2 Hours/Week

Credit - 2

Examination Scheme: CIA: 20 Marks

End-Sem: 30 Marks

Prerequisite Courses –

1. Knowledge about working of office.
2. Knowledge about various locations of office.
3. Awareness about various types of layouts of Government offices, Banks, Insurance Companies etc
4. Brief idea of the concepts like Organisation, Management, Recruitment and Selection.

Course Objectives:

1. To orient the students towards the concept of Modern Office.
2. To develop the insights regarding Organizational Skills for Office Managers.
3. To develop awareness skills and qualities of office manager.
4. To Study the record management in Office

Course Outcomes – On completion of the course, a student will be able to:-

Co No.	Course Outcome	Cognitive Level
CO1	Comprehend the concept of Modern Office and the functioning of office.	2
CO2	Understand the concept of Office Location and Office Layout and factors affecting office	2
CO3	Learn the qualities, roles and responsibility of office Manager.	2
CO4	Understand the significance of Records Management advantages and problems of digitalisation.	2
CO5	Get the knowledge the new aspects of digitalisation of Records.	2
CO6	Understand the importance of goal setting and time management.	2

Course Contents

Chapter 1	Concept of Modern Office	lectures
	Modern Office :- Definition, Characteristics, Importance and Functions, Office environment:- Meaning and Importance Office Location:- Meaning, Principles and factors affecting Office location. Office Layout:- Meaning, Principles and factors affecting Office Layout. Office Organisation. Principles of Office Organisation.	10
Chapter 2	Office Manager	lectures
	Qualities of Office Manager, Skills of Office Manager:- Interpersonal skills, Presentation skills, Thinking and Negotiation skills, Duties and Responsibilities of Office Manager. Goal Setting:- Concept, Importance of goals, SMART(Specific, Measurable, Achievable, Realistic and Time Bound). Time Management :- Meaning, Techniques, Principles and Significance	10
Chapter 3	Office Records Management	lectures
	Definition, Objectives, Scope of Records Management, Significance, Principles of Records Management, Digitalisation of Records:- Advantages and Problems of Digitalisation Form Design:- Objectives, types of forms, Significance, Principles of form designing Office Manual:- Definition, Contents, Types, Benefits and limitations	10
	TOTAL	30

Recommended Books

1. Office Organization and Management – By S. P. Arora – Vikas Publishing House New Delhi
2. Office Methods - By M. L. Basu
3. Office Management – By P. K. Ghosh
4. Files and Record Management by Pophan
5. A text book of Office Management by William II & Leffingwell & Robinson
6. Office Administration and Management – by Dr. Khorshed Madon and Dr. Homai M. Dowell, Vikas Publishing House , Delhi
7. Administrative Office Management By R.K. Chopra – Himalaya Publication House

Semester III
Marketing Management

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2 or 4), (T/P)(2)	24CoComU3101	Elements of Company Law I	2		2		20	30	50
	24CoMgmU3102	Elements of Marketing Management	4		2		20	30	50
VSC P(2)	24CoMgmU3501	Lab Course on Marketing Management		2		4	20	30	50
IKS (T/P)(2)	24CoComU3901	Ancient Indian Economics and Business	2		2		20	30	50
FP P(2)	24CoCopU3002	Field Project I		2		4	20	30	50
Minor (T/P) (2+2 or 4)	24CoEcoU3301	Business Economics (Macro Economics - I)	4		4		40	60	100
GE/OE (T/P) (2)	24CoComU3401	Advanced Study of Trade and Commerce (I)	2		2		20	30	50
AEC T(2)	24CpCopU3703	English Communication Skills II	2		2		20	30	50
CC T(2)	24CpCopU3001	Online Course on Yoga	2		2		20	30	50
Total			18	04	18	08			550

Progressive Education Society's
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Shivajinagar, Pune-411005
Second year B.com (NEP 2024 Pattern)

Semester – III

Course Code:- 24CoComU3101

Course Name: - Elements of Company Law I

Teaching Scheme - 02 Clock hours/ week

Hours/Week Credit - 02

Examination Scheme:CIE:20 Marks

ESE:30 Marks

Prerequisite Of the Course:

- Basic Understanding Of various forms of Organisations
- General awareness of basic concepts of joint stock Companies

Course Objectives:

1. To create awareness and impart knowledge about various provision of company law
2. To make students understand the diversified areas of Company law
3. To enable students to apply the knowledge of company law in Business

Course Outcome:

On completion of the course, a student will be able to:

CO No	Course Outcomes	Bloom's Cognitive Level
CO 1	Know and Understand basic Concepts of Company law	I
CO 2	Understand the of Various types of Company	II
CO3	Identify the Promotion stages of the companies	III
CO4	Categorise the shares and share Capital into different parts	IV
CO5	Classify Equity and Preference share Capital,Share Certificate and Share Warrant	V
CO6	Develop the knowledge about Documents required for Registration of Companies	VI

Course Contents

Sr No	Topic	Lectures
Unit 1	Introduction to Company 1.1 Meaning, Definition of the company 1.2 Characterisation and Features of Company 1.3. Classification of company 1.4. Difference of Private company and Public Company 1.5. Promotion Stages of the Company 1.6. Promoter and status of promoters in the company. 1.7. Process of Registration of the company 1.8. Documents required for Registration of Company	15
Unit 2	Share and Share Capital 2.1. Meaning of Shares and meaning of share capital 2.2. Types of shares 2.3. Types of Equity Share capital 2.4. Types of Preference Share Capital 2.5. Transfer of shares and transmission of shares 2.6. Share Certificate and Share Warrant	15
	Total	30

References:

- Bharat's – Companies Act, 2013 with comments, Edited by: Ravi Puliani, Advocate Mahesh Puliani, Bharat Law House Pvt. Ltd., New Delhi, 19th Edition, 2013.
- Introduction to Company Law, Karn Gupta, Publication: LexisNexis, 2013, Gurgaon, Haryana, India.
- The Companies Act, 2013. With notes to Legislative Clauses. 2014 Edition. Corporate Professionals – where excellence is Law, CCH – a Wolters Kluwer business.

Progressive Education Society's
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Semester III
Second Year of B.COM (NEP 2024 Course)
Course Code:- 24CoMgmU3102

Course Name: - Elements of Marketing Management

Teaching Scheme - 04 Clock hours/ week

Hours/Week Credit - 04

Examination Scheme: CIE:40 Marks

ESE:60 Marks

Prerequisites of the Course:

1. Basic knowledge in marketing.
2. Knowledge of case studies in different areas of marketing

Course Objectives:

1. To explore the marketing characteristics in the Indian context.
2. To be aware about the concept, scope and importance of marketing management.
3. To know the various components of the marketing environment.
4. To analyze the different marketing strategies.
5. To understand the growth of various services in global and Indian scenarios.

Course Outcomes:

On completion of the course, student will be able to -

CO No	Course Outcome	BL
CO 1	To define Marketing Management and understand its elements.	1
CO 2	To summarize Micro and Macro environmental factors.	2
CO 3	Try to identify consumer psychology on the basis of study of consumer behavior. Identify the self employment opportunities in the service sector.	3
CO 4	To Analyze the marketing strategies of the corporate sector.	4
CO 5	To Assess the significance and opportunities of global marketing.	5
CO 6	To predict the opportunities in healthcare marketing	6

Course Content:

Sr No	Topic	Lectures
Unit 1	Elements of Marketing Management	12
	1.1 Meaning, Nature and Scope of Marketing Management 1.2 Components of Marketing Management 1.3 Principles of Marketing Management 1.4 Marketing Management Process 1.5 Marketing Management Philosophy 1.6 Functional Areas of Marketing Management 1.7 Marketing Manager – Meaning and Importance 1.8 Qualities Required for Marketing Manager 1.9 Specific Challenges of Marketing Managers in Liberalised Indian Economy.	
Unit 2	Marketing Environment	12
	2.1 Meaning and Definition. 2.2 Factors Constituting the Marketing Environment. 2.2.1 Internal Controllable Factors. 2.2.2 External Controllable Factors. a) Micro Environmental Factors - The Company, Suppliers, Market Intermediaries, Customers, Competitors, Public and the Staff. b) Macro Environmental Factors - Demographic Environment, Economic Environment, Political and Legal Environment, Natural Environment, Technological Environment, Social and Cultural Environment. 2.3 Global Marketing 2.3.1 Meaning and Definition 2.3.2 Features 2.3.3 Significance	
Unit 3	Consumer Behaviour and Buying Decision Process	12
	3.1 Consumer Behavior 3.1.1 Meaning and Definition 3.1.2 Features of Consumer Behavior 3.1.3 Consumer Behavior and Marketing. 3.1.4 Factors Influencing Consumer Behavior and Buying Decision. 3.2 Buying Motives 3.2.1 Meaning and Definition. 3.2.2 Classification of Buying Motives. 3.3 Buying Decision 3.3.1 Meaning and Definition 3.3.2 Stages in the Buying Decision Process 3.3.3 Criterion used in Buying Decisions	
Unit 4	Service Marketing	12

	4.1 Meaning and Definition 4.2 Unique Features of Services 4.3 Services Marketing Mix 4.4 Growth of Services - The Indian Scene and Global Scene 4.5 New Generation Services 4.6 Tasks in Service Marketing 4.7 Classification of Services: Consumer Services and Industrial Services 4.8 Career opportunities in the Services Sector	
Unit 5	Insurance Marketing	12
	5.1 Introduction and Meaning, Importance and advantages 5.2 Classification of Insurance 5.3 Insurance Marketing Mix 5.4 Types of Insurance for business 5.5 Indian Insurance Sector, Participants in the sector 5.6 IRDA, its role in Indian Insurance Sector 5.7 The Contribution of Insurance Sector in the growth of Indian Capital Market. 5.8 Career Opportunities in Insurance Sector.	
	Total No of Lectures	60

References:

- Marketing Management - Pankaj Madan, Amit Mittal and Hemraj Verma - Global Vision Publishing House, New Delhi
 - Marketing Strategy and Planning - Jain S.C.
 - Marketing Management - Kotler Philip and Kevin Lane Keller
 - Marketing Management - The Indian Context - Ramaswamy V.S. and S. Nama kumari
 - Marketing Management Texts and Cases- An Indian Perspective - Rajendra P. Maheshwari
 - Marketing Management – Rajan Saxena
 - <https://healthcaresuccess.com/blog/healthcare-marketing/healthcare-marketing-strategy.html>
 - www.irda.ac.in
 - Insurance Acts In India
1. Insurance Act, 1938
 2. Life Insurance Act, 1956
 3. Marine Insurance Act, 1963
 4. General Insurance Business (Nationalisation) Act, 1972
 5. The Insurance Regulation and Development Authority Act, 1999
 6. Insurance Regulatory and Development Authority (Obligations of Insurers to Rural or Social Sector) Regulations 2000
 7. Insurance Regulation and Development Authority (Insurance Advertising and Disclosures) Regulations 2000
 8. Insurance Regulatory and Development Authority (Licensing of Insurance Agents) Regulations 2000
 9. Insurance Regulation and Development Authority (Protection of Policyholders Interest) Regulations 2002

Progressive Education Society's
Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar, Pune - 5

Second Year B.Com Semester III
(2024 Course under NEP-2024)

Course Name :Lab Course on Marketing Management
Course Code :24CoMgmU3501

Teaching Scheme: TH: 4 Hours/Week
Examination Scheme: CIA : 20 Marks

Credit 02
End-Semester : 30 Marks

Course Objectives

1. To understand the core ideas and concepts of Marketing and management and the importance of this area of management for effective organizations.
2. To give students a thorough understanding of Marketing Management , including the various types, important components, and essential roles in both National and International Markets.
3. To educate students on concepts, process, and practices of Consumer behavior and buying decision and to help them understand how it can increase competitiveness and operational effectiveness.
4. To give students a thorough understanding of the Service Quality Model (SERVQUAL Model) and all of its essential elements, procedures, and tactics.

Course Outcomes:

After successful completion of this course, the students will be able to :

CO No	Course Outcomes (COs)	Bloom's Taxonomy level
CO 1	Evaluate consumer behavior and decision-making process .	I
CO 2	Understanding psychological, social, and cultural factors that influence purchasing decisions.	II
CO 3	Explain Service Marketing, which will serve as a strong basis for their further exploration of Service Quality Model	III
CO 4	Analyze various Innovations in Service Marketing	IV
CO 5	Determine the various types of Insurance Products	V
CO 6	Elaborate Regulatory and Ethical Issues in Insurance Market	VI

Course Content

Unit	Title and contents	No of Lectures
1	Analyzing the Factors Behind Consumer Decisions	20
	1.1 Understanding Consumer Behavior 1.2 The Consumer Decision-Making Process : i) Problem Recognition ii) Information Search iii) Evaluation of Alternatives iv) Purchase Decision v) Post-Purchase Behavior 1.3 Types of Buying Behavior (Complex, Dissonance-Reducing, Habitual, Variety-Seeking) 1.4 Psychological, Social, and Cultural Factors Influencing Consumer Behavior.	
2	Strategies used for Service Marketing	20
	2.1 Definition of Services and Service Marketing 2.2 Service Quality and SERVQUAL Model (Service Quality Model) 2.3 Customer Satisfaction and Relationship Management in Services 2.4 Innovations in Service Marketing (Technology, Automation)	
3	Marketing Insurance Products in a Competitive Market	20
	3.1 Introduction to Insurance and Insurance Marketing 3.2 Types of Insurance Products (Life, Health, Property, Casualty) 3.3 Consumer Decision Process in Insurance Purchases 3.4 Regulatory and Ethical Issues in Insurance Marketing	
	Total	30

Books Recommended

1. Marketing Management by Philip Kotler & Kevin Lane Keller, Edition: 15th Edition (latest)
Publisher: Pearson Education
2. Principles of Marketing by Philip Kotler, Gary Armstrong, Edition: 17th Edition (latest)
Publisher: Pearson Education

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Second Year of B.COM (2024 Course)

Indian Knowledge System
Ancient Indian Economy and Business Models

Course Code: 24CoComU3901
Teaching Scheme-02 hours/week
Examination Scheme: CIA 20 Marks

Semester- III
Credit-02
End Semester: 30 marks

Prerequisites of Course:

Students should have basic knowledge about the types of Ancient Indian Economy and Indian Business Model.

Course Objectives:

- 1.To Create awareness of the ancient traditional knowledge about Indian Economy
- 2.To make students understand about traditional Business models observed in Business
- 3.To Create awareness among students the contribution done by social scientists in the field of Economics and Commerce
- 4.To enable students to apply the vast repositories of ancient traditional knowledge in their current day to day life in household and business life.

Course Outcome:

CO	On Completion of the course, a student will be able to:	BL
1	Understand the ancient economic and management thoughts given by Kautilya.	2
2	Analyze the ancient traditional knowledge about Indian agriculture and manufacturing.	4
3	Compare the position of India with the world in the earlier millennia.	5
4	Develop the knowledge of ancient business.	6
5	Relate ancient business organizations with the modern business organization.	1
6	Utilize traditional business models knowledge in day-to-day household and business life.	3

Course Contents

Sr. No.	Topic	Lectures
1	Kautilya's Economic and Management Thoughts	10
	1.1 Kautilya's Economic Thoughts - Labour, Trade, Welfare State, Public Finance, Town Planning and Social Security Measures, Interest and Administrative System 1.2 Kautilya's Management Thoughts - Advice of Kautilya to Leaders, Some Excerpts from Chanakya Niti, Management Lessons for Leaders and Behavior at Meetings	
Unit 2	Ancient Indian Economy	10
	2.1 India and Global GDP: Ancient India 2.2 Agriculture: Ancient India 2.3 Manufacturing: Ancient India	
Unit 3	Ancient Indian Business Models	10
	3.1 Business in Ancient India 3.2 Introduction to Guilds System - Origin, Role and Functions 3.3 Basic Features of Business Models during Ancient India	
	Total No of Lectures	30

References:

1. Kanagasabapathi; "Indian Models of Economy, Business and Management", Third Edition, Prentice Hall India Ltd., Delhi.
2. Acharya Shreyas Charudatta Kurhekar, "Indian Knowledge System - Introduction and Prospects, H.V.P. Mandal's Degree College of Physical Education, Amravati, Maharashtra, Shyam Brothers (2024).
3. Prof. Satish Y. Deodhar, "Economic Sutras", IIMA Books Series.
4. N Jayapalan, "Economic History of India", Atlantic Publishers (2008) New Delhi.
5. Kautilya's Arthashastra, Jaico Publishing House.

Web resources:

1. www.iksindia.org
2. www.indianculture.gov.in
3. www.vedicheritage.gov.in
4. www.bharatiyakritisampada.nic.in
5. www.management.cessedu.org

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Shivajinagar, Pune - 5

Second Year of B.Com (2024 Course)

Course Code: 24coComU3401

Course Name: Advanced study on Trade and commerce

Teaching Scheme: 02 Hours /Week

Credit -02

Examination scheme CIA : 20 Marks

End-Sem : 30 Marks

Prerequisites :-

1. Students from any faculty other than commerce can understand advanced knowledge of trade and commerce .
2. After completion of basic knowledge, students will be able to understand the current policies and Recent activities of trade and commerce .

Course Objectives:

- 1) To understand the concept and Recent advance knowledge of Trade and commerce .
- 2) To develop awareness regarding advancements and recent trends in Trade and commerce.
- 3) To provide knowledge of various media of commerce.
- 4) To make students understand the advantages and benefits of advanced trade and commerce.

C/O	Course Outcome	Cognitive level
1	To define the terms of Trade and commerce.	1
2	To explain the basic concepts of cost and work accounting.	2
3	To apply recent and trending government policies.	3
4	To analyze share marketing.	4
5	To know the importance and preparation of a trial balance .	5
6	They should be able to estimate the cost of a product.	6

Course Contents

Chapter	Topic	No. of Lectures
1	Advance study in Trade and Commerce	10
	1.1-Meaning and definition 1.2-New generation of Modes of Trade Online Trade B. Franchise based Trading C. Authorized Retailing D. Swing & Scalping Trading	
2	Introduction to Accounting for Business	12
	2.1-Introduction to book-keeping and accountancy A. Journal entries B. Ledger account C. Trial balance 2.2- Ascertainment of cost A. Types of cost B. Elements of cost C. Preparation of cost sheet	
3	Indian Promotion Policies In Recent Business	08
	3.1 Start up 3.2 Make in India 3.3 Seed Capital Invested by Government 3.4 Magnetic Maharashtra	

1. . Author Philip Kotler - Marketing Management
2. Author Tapan K Panda - Taxman's Marketing Management
3. R.N. Chaudhari; Banking laws
4. S.Santhanam; Banking and financial system
5. Ramsingh; Export and Import
6. Oxford; Export Import management

Semester IV
Marketing Management

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2 or 4), (T/P)(2)	24CoCopU4101	Elements of Company Law II	2		2		20	30	50
	24CoMgmU4102	New Trends in Marketing Application	4		2		20	30	50
	24CoMgmU4103	<<Major specific paper 6>>	2		2		20	30	50
VSC P(2)	24CoMgmU4501	Lab Course on New Trends in Marketing Application		2		4	20	30	50
CEP P(2)	24CoCopU4003	Community Engagement Project		2		4	20	30	50
Minor (T/P)(2+2 or 4)	24CoEcoU4301	Business Economics (Macro Economics II)	4		4		40	60	100
GE/OE (T/P) (2)	24CoComU4401	Advanced Study of Trade and Commerce (II)	2		2		20	30	50
SEC T(2)	24CoComU4601	Organizational Skill Development	2		2		20	30	50
AEC T(2)	24CpCopU4701 / 24CpCopU4702	MIL-II (Hindi) / MIL-II (Marathi)	2		2		20	30	50
CC T(2)	24CpCopU4001	Health and Wellness	2		2		20	30	50
Total			18	04	18	08			550

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Shivajinagar, Pune-411005

Second year B.com (NEP 2024 Pattern)

Semester – IV

Course Code:- 24CoComU4101

Course Name: - Elements of Company Law II

Teaching Scheme - 02 Clock hours/ week

Hours/Week Credit - 02

Examination Scheme:CIE:20 Marks

ESE:30 Marks

Prerequisite Courses:

1. Awareness about various provision of company law
2. Know the diversified areas of Company law.

Course Objectives:

1. To introduce the students about administration of the companies, appointment of the directors, Managing Directors ,duties and responsibilities.
2. To acquaint the students on various types of meeting,minutes and agenda of the meeting
3. To familiarise students about the role of Company Secretary in the management
4. To make them aware about winding up of the company and its procedure.

Course Outcome: On completion of the course, a student will be able to:

CO No	Course Outcomes	Bloom's Cognitive Level
CO 1	Elaborate of the administration structure of the Company	6
CO 1	Explain the types of Directors ,their appointment and remuneration	2
CO2	Develop the Knowledge of Meeting of companies	3
CO3	Examination of Role of the Company Secretary in the management of the Company	5
CO5	Explain the meaning and types of winding up of company	5
CO6	Develop the knowledge about Liquidator of Company his functions and Duties	6

Course Contents

Sr No	Topic	Lectures
Unit 1	Administration of Company 1.1 Meaning of administration structure of company, meaning of Directors 1.2 Appointments of Directors, Remuneration of Directors, position of Directors in the company 1.3. Types of Directors 1.4. Manager, Managing Directors their duties and responsibilities 1.5. Meaning of meetings 1.6. Types of meetings 1.7. Meaning of Secretary 1.8. Explanation on Role of Company Secretary in the Management of Company.	15
Unit 2	Winding up of company 2.1. Meaning of winding up of company 2.2. Types of winding up of company 2.3. official liquidator of company 2.4. Duties, rights and responsibilities of official liquidator 2.5. Procedure of winding up of company	15
Total Lectures		30

References:

Bharat's – Companies Act, 2013 with comments, Edited by: Ravi Puliani, Advocate Mahesh Puliani, Bharat Law House Pvt. Ltd., New Delhi, 19th Edition, 2013.

Introduction to Company Law, Karn Gupta, Publication: LexisNexis, 2013, Gurgaon, Haryana, India.

The Companies Act, 2013. With notes to Legislative Clauses. 2014 Edition. Corporate Professionals – where excellence is Law, CCH – a Wolters Kluwer business.

Progressive Education Society's
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Semester IV

Second Year of B.COM (NEP 2024 Pattern)

Course Code:- 24CoMgmU4102

Course Name: - New Trends in Marketing Application

Teaching Scheme - 04 Clock hours/ week

Hours/Week Credit - 04

Examination Scheme: CIE:40 Marks

ESE:60 Marks

Prerequisites of the Course:

1. Basic knowledge in marketing.
2. Knowledge of case studies in different areas of marketing.

Course Objectives:

1. To explore the marketing characteristics in the Indian context.
2. To be aware about the concept, scope and importance of marketing management.
3. To know the various components of marketing environment
4. To analyze the different marketing strategies.
5. To understand the growth of various services in global and Indian scenarios.

Course Outcomes:

On completion of the course, student will be able to -

CO No	Course Outcome	BL
CO 1	To define basic concepts of Green, Rural, Online, Social and International Marketing	1
CO 2	To outline the role of Marketing Manager.	2
CO 3	Try to identify the importance of Green, Rural, Social, Online and International Marketing.	3
CO 4	To Analyse the opportunities in rural marketing	4
CO 5	To determine the importance of International Marketing	5
CO 6	To predict the opportunities in Green Marketing and Green Products	6

Course Content:

Sr No	Topic	Lectures
Unit 1	Green Marketing	12
	1.1 Meaning, Definitions and Importance 1.2 Marketing Mix of Green Marketing 1.3 Principles of Success of Green Products 1.4 Challenges in Green Marketing 1.5 Measures or Ways to Make Your Business Green 1.6 Role of Marketing Manager in Green Marketing 1.7 Case Studies in Green Marketing	
Unit 2	Rural Marketing	12
	2.1 Introduction and Meaning 2.2 Features of Rural Market 2.3 Importance of Rural Marketing 2.4 Developing Marketing Mix 2.5 Contemporary Rural Marketing Environment 2.6 Problems and Challenges of Rural Markets 2.7 Present Status of Rural Marketing in India 2.8 Case Studies in Rural Marketing	
Unit 3	E-Marketing	12
	4.1 Meaning, Definition and Utility of E-Marketing 4.2 Advantages, Limitations and Challenges before E-Marketing 4.3 Online Marketing 4.3.1 Tools of Online Marketing 4.3.2 Online Marketing Strategies 4.4 Offline Marketing 4.4.1 Concept 4.4.2 Benefits of Offline Marketing 4.4.3 Offline Marketing Strategies 4.4.4 Limitations of Offline Marketing 4.5 Problems of E-Marketing in India 4.6 Present Status of E-Marketing in India 4.7 Scope for E-Marketing in Indian Scenario	
Unit 4	Social Marketing	12
	4.1 Meaning 4.2 Objectives of Social Marketing 4.3 Social Responsibility of Marketing Manager 4.4 Impact of Marketing on Society 4.5 Other Business Social Criticism of Marketing 4.6 Recent Trends in Social Marketing	
Unit 5	International Marketing	12

	5.1 Meaning 5.2 Nature 5.3 Need and importance of International Marketing 5.4 Scope of International Marketing 5.5 International Marketing Vs Domestic Marketing 5.6 Mode of entry in International Market 5.7 Problems and Challenges in International Marketing 5.8 Globalization and Marketing 5.9 Globalization's impact on marketing	
	Total No of Lectures	60

Reference :

- Marketing Management - Pankaj Madan, Amit Mittal and Hemraj Verma - Global Vision Publishing House, New Delhi
- Marketing Strategy and Planning - Jain S.C.
- Marketing Management - Kotler Philip and Kevin Lane Keller
- Marketing Management - The Indian Context - Ramaswamy V.S. and S. Namakumari • Marketing Management Texts and Cases- An Indian Perspective - Rajendra P. Maheshwari
- Marketing Management - Rajan Saxena

References: Web links

www.google.co.in www.epathshala.nic.in

- www.swayam.gov.in
- www.ndl.iitkgp.ac.in (National digital library)
- www.youtube.com
- www.sagepub.com

<https://www.arcjournals.org/pdfs/ijmsr/v3-17/15.pdf> <https://ruralmarketing.in/industry/case-studies>

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Shivajinagar, Pune - 5

Second Year B.Com Semester IV
(2024 Course under NEP-2024)

Course Name :Lab Course on New Trends in Marketing Application

Course Code :24CoMgmU4501

Teaching Scheme: TH: 4 Hours/Week

Examination Scheme: CIA : 20 Marks

Credit 02

End-Semester : 30 Marks

Course Objective

- 1.To understand the core ideas and concepts of Green marketing , Rural Marketing and Social Marketing and the importance of this area.
- 2.To give students a thorough understanding of Green marketing , Rural Marketing and Social Marketing , including the various types, important components,Communication Strategies,etc.
- 3.To educate students on concepts, process, of green products,eco-labelling,product adaption and to help them understand how it can increase competitiveness and operational effectiveness.
- 4.To give students a thorough understanding of the Campaigns for Health, Environment, and Social Causes

Course Outcomes:

After successful completion of this course, the students will able to :

CO No	Course Outcomes (COs)	Bloom's Taxonomy level
CO 1	Evaluate Green Marketing principles and its importance.	I
CO 2	Understanding Green Products, Eco-labeling, Certification.	II
CO 3	Explain Rural Distribution Strategies and product adaptation.	III
CO 4	Analyze communication and promotional strategies in Rural area	IV
CO 5	Determine Behavioral Change Models in Social Marketing	V
CO 6	Elaborate Campaigns for Health, Environment, and Social Causes and role of Social Media in Social Marketing.	VI

Course Content

Unit	Title and contents	No of Lectures
1.	Green Business Approach : Aligning Business with Environmental Responsibility	
	1.1 Introduction to Green Marketing Principles and Importance of Sustainable Marketing 1.2 Environmental Issues and Marketing Response 1.3 Green Products, Eco-labeling, Certification 1.4 Case Studies in Green Marketing (e.g., with respect to Indian companies.	8
2	Rural Growth: Leveraging Opportunities in Rural Marketing	10
	2.1 Understanding Rural Markets 2.2 Rural Distribution Strategies 2.3 Product Adaptation for Rural Markets 2.4 Communication and Promotional Strategies in Rural Areas 2.5 Case Studies of Rural Marketing Successes	
3.	Human Centered Marketing	10
	3.1 Definition and Scope of Social Marketing 3.2 Social Marketing vs. Commercial Marketing 3.3 Behavioral Change Models in Social Marketing 3.4 Campaigns for Health, Environment, and Social Causes 3.5 Case Studies of Social Marketing Campaigns (e.g., Just Say No to Drugs, "Save Water" Campaigns) 3.6 The Role of Social Media in Social Marketing	
	Total	30

Reference :

- Marketing Management - Pankaj Madan, Amit Mittal and Hemraj Verma - Global Vision Publishing House, New Delhi
- Marketing Strategy and Planning - Jain S.C.
- Marketing Management - Kotler Philip and Kevin Lane Keller
- Marketing Management - The Indian Context - Ramaswamy V.S. and S. Namakumari • Marketing Management Texts and Cases- An Indian Perspective - Rajendra P. Maheshwari
- Marketing Management - Rajan Saxena

References: Web links

www.google.co.in www.epathshala.nic.in

- www.swayam.gov.in
- www.ndl.iitkgp.ac.in (National digital library)
- www.youtube.com

Progressive Education Society's
Modern College of Arts, Science and Commerce, (AUTONOMOUS)
Shivajinagar, Pune - 5

Second Year of B.Com
Semester IV (NEP 2024 Course)
Course Code: 24CoComU4401

Course Name: Advanced study on Trade and commerce

Teaching Scheme: 02 Hours /Week

Credit -02

Examination scheme CIA : 20 Marks

End-Sem : 30 Marks

Prerequisites :-

1. Students from any faculty other than commerce can understand advanced knowledge of trade and commerce .
2. After completion of basic knowledge, students will be able to understand the current policies and Recent activities of trade and commerce .

Course Objectives:

- 1) To understand the concept and Recent advance knowledge of Trade and commerce .
- 2) To understand the concept of recent advances in marketing, including Green Marketing and Digital Marketing.
- 3) To gain insights into the modern office environment.
- 4) To introduce the fundamentals of the share market.

C/O	Course Outcome	Cognitive level
1	To recall the terms and features of Green Marketing and Digital Marketing	I
2	To analyze the characteristics, functions, and organizational setup of a modern office .	IV
3	To describe the process of digitalization in record management.	II
4	To identify different types of investments	III
5	To demonstrate the knowledge of the regulatory framework of the stock market	II
6	Understand the operations of major stock exchanges in India	II

Course Contents

Chapter	Topic	No. of Lectures
1	Recent Advances in Marketing	10
	1.1 Green Marketing a. Meaning b. Features c. Importance and Limitations 1.2 Digital Marketing a. Meaning b. Features c. Importance and Limitations	
2	Advanced Concepts in Office Organization	10
	2.1 Modern Office a. Definition b. Characteristics c. Functions 2.2 Office Manager a. Qualities b. Responsibilities and Duties 2.3 Digitalization of Records a. Advantages b. Limitations	
3	Introduction to Share Market	10
	3.1 Savings and Investment, Types of Investments 3.2 Share: Concept and types, Participants in the Share Market 3.3 SEBI: Powers and Functions 3.4 Capital Market: Primary Market, Secondary Market 3.5 Stock Exchanges in India : NSE, BSE	

Recommended Books: Philip kotler; Marketing management
"The Modern Office" by Joanne L. Hauge
"Office Management: A Productivity Approach" by S. S. Chawla
Basics of Stock Market : Complete Guide for Stock Beginners by Arvind

Progressive Education Society's
Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar, Pune - 5
Second Year of B.Com (2024 Course)

Course Code: 24CoComU4601

Semester – IV

Course Name: Organisational Skill Development

Teaching Scheme: TH: 2 Hours/Week

Credit - 2

Examination Scheme: CIA: 20 Marks

End-Sem: 30 Marks

Prerequisite Courses –

1. Knowledge about working of office.
2. Knowledge about various locations of office.
3. Awareness about various types of layouts of Government offices, Banks, Insurance Companies etc
4. Brief idea of the concepts like Organisation, Management, Recruitment and Selection.

Course Objectives:

1. To orient the students towards the concept of Modern Office.
2. To develop the insights regarding Organizational Skills for Office Managers.
3. To develop awareness skills and qualities of office manager.
4. To Study the record management in Office

Course Outcomes – On completion of the course, a student will be able to:-

Co No.	Course Outcome	Cognitive Level
CO1	Comprehend the concept of Modern Office and the functioning of office.	2
CO2	Understand the concept of Office Location and Office Layout and factors affecting office	2
CO3	Learn the qualities, roles and responsibility of office Manager.	2
CO4	Understand the significance of Records Management advantages and problems of digitalisation.	2
CO5	Get the knowledge the new aspects of digitalisation of Records.	2
CO6	Understand the importance of goal setting and time management.	2

Course Contents

Chapter 1	Concept of Modern Office	lectures
	Modern Office :- Definition, Characteristics, Importance and Functions, Office environment:- Meaning and Importance Office Location:- Meaning, Principles and factors affecting Office location. Office Layout:- Meaning, Principles and factors affecting Office Layout. Office Organisation. Principles of Office Organisation.	10
Chapter 2	Office Manager	lectures
	Qualities of Office Manager, Skills of Office Manager:- Interpersonal skills, Presentation skills, Thinking and Negotiation skills, Duties and Responsibilities of Office Manager. Goal Setting:- Concept, Importance of goals, SMART(Specific, Measurable, Achievable, Realistic and Time Bound). Time Management :- Meaning, Techniques, Principles and Significance	10
Chapter 3	Office Records Management	lectures
	Definition, Objectives, Scope of Records Management, Significance, Principles of Records Management, Digitalisation of Records:- Advantages and Problems of Digitalisation Form Design:- Objectives, types of forms, Significance, Principles of form designing Office Manual:- Definition, Contents, Types, Benefits and limitations	10
	TOTAL	30

Recommended Books

1. Office Organization and Management – By S. P. Arora – Vikas Publishing House New Delhi
2. Office Methods - By M. L. Basu
3. Office Management – By P. K. Ghosh
4. Files and Record Management by Pophan
5. A text book of Office Management by William II & Leffingwell & Robinson
6. Office Administration and Management – by Dr. Khorshed Madon and Dr. Homai M. Dowell, Vikas Publishing House , Delhi
7. Administrative Office Management By R.K. Chopra – Himalaya Publication House