Progressive Education Society's

Modern College of Arts, Science and Commerce,

Shivajinagar, Pune - 5

First Year of B.Com (2023 Course)

Course Code: 23CoAacU1101 **Semester – I**

Course Name: Financial Accounting- I

Teaching Scheme: TH: 4 Hours/Week **Credit-4**

Examination Scheme: CIA : 40 Marks **End-Sem : 60 Marks**

Prerequisite Courses:

1. Basic knowledge of Accounting
2. Numerical Aptitude

Course Objectives:

1. To acquaint the students with the basic Accounting Concepts and Principles.
2. Prepare financial statements from incomplete record.
3. Preparation of receipt and payment account from income and expenditure account and balance sheet of non-profit organizations.
4. To enable the students to understand accounting for intangible assets.

Course Outcomes:

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

1. Explain and apply Accounting Principles, Concepts and Conventions.
2. Record accounting transactions and prepare financial statements from incomplete records.
3. Prepare a receipt and payment account from income and expenditure accounts and balance sheet of non-profit organizations.
4. Understand accounting for intangible assets.

Course Contents

Sr No	Topic	Lectures
Chapter 1	**Accounting Concepts, Conventions, Principles and Standards**	**14**
	A) **Accounting Concept**s-Economic Entity, Money Measurement , Going Concern, Historical Cost ,Dual Aspect, Accrual , Realization, Periodicity and Materiality B) **Accounting Principles**- Consistency, Matching and Conservatism C) **Introduction to Computerized Accounting:-** Meaning, features, advantages and limitations. D) **Introduction to Accounting Standards:-** Overview of Accounting Standards in India-Concept, Need, Scope, and Importance. Study of AS- 1 and AS- 2	
Chapter 2	**Accounts from Incomplete records**	**16**
	Meaning and features of Single Entry System. Methods- Statement of Affairs and Final Accounts Method.	
Chapter 3	**Final Accounts of Non Profit Making Organization**	**16**
	Study of Formats prescribed for preparation of Final accounts of non-profit making organizations. Preparation of Receipts and Payments account from Income and Expenditure account and Balance Sheets	
Chapter 4	**Accounting for Intangible Assets**	**14**
	Concept, meaning Types of intangible assets, Problems on valuation of goodwill. MethodsAverage profit, super profit and capitalization method.	
	Total No of Lectures	**60**

Recommended Books:

1. Financial Accounting: By P. C. Tulsian (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)

2. Financial Accounting: By A. Mukharji & M. Hanif (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)

3. Financial Accounting: By S.N. Maheshwari & S.K. Maheshwari (Vikas Publishing House Pvt. Ltd)

5. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd. New Delhi)

6. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers, New Delhi)

7. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)

8 GST Law and Practice : By CA. Keshav R. Garg (Bharat Law House Pvt. Ltd., New Delhi)

Journals: - 1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.

Progressive Education Society's

Modern College of Arts, Science and Commerce,

Shivajinagar, Pune - 5

First Year of B.Com (2023 Course)

Course Code: 23CoAac1102 **Semester – I**

Course Name: Accounting for Business – I (Theory Major Specific)

Teaching Scheme: TH: 2Hours/Week (30 Lectures) **Credit-2**

Examination Scheme: CIA: 20 Marks **End-Sem : 30 Marks**

Prerequisite Courses:

1. Basic knowledge of Accounting
2. Numerical Aptitude

Course Objectives:

1. To acquaint the students with the basic Accounting Concepts and Accounting Cycle.
2. To acquaint the students with preparation of Bank Reconciliation Statement.
3. To enable the students to understand accounting for property, plant & equipment**.**

Course Outcomes:

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

1. Explain and apply Accounting Principles and Accounting Cycle.
2. Preparation of Bank Reconciliation Statement.
3. Understand valuation of inventory , methods of valuation of inventory and accounting for property, plant & equipment**.**

Course Contents

Sr No	Topic	Lectures
Chapter 1	**Concept of Accounting Cycle**	**08**
	Study of Journal entry, ledger posting, preparation of trial balance and preparation of profit and loss account and balance sheet Concept of Capital and Revenue – Income, Expenditure, loss and gain. Concept of Depreciation, Amortization and Depletion.	
Chapter 2	**Bank Reconciliation Statement**	**10**
	Introduction, advantages of keeping bank account, causes of difference and study of bank reconciliation statement Problems on bank reconciliation statement.	
Chapter 3	**Valuation of Inventory. Accounting for property, plant & Equipments**	**12**
	Meaning, types and valuation of inventory. Methods of valuation of inventory. Method of valuation of inventory. Accounting for property, plant & Equipments.	
	Total No of Lectures	**30**

SUGGESTED READINGS:-

Advanced Accounts:By M.C.Shukla & S.P.Grewal (S.Chand & Co. Ltd.NewDelhi)

Advanced Accountancy: By S.P.Jain & K.N.Narang(KalyaniPublishers,NewDelhi)

Advanced Accountancy: By R.L.Gupta & M.Radhaswamy(SultanChand& Sons,NewDelhi)

Maheshwari,S.N.;Maheshwari,Suneel and Maheshwari, SharadK.(2018).Corporate Accounting.Vikas Publication House,NewDelhi.

Student Guide to Accounting Standards:D.S.Rawat (Taxmann, NewDelhi)

Accounting Standards:Sanjeev Singhal.

Principal of Management Accounting:Dr.S.N.Maheshwari.

Advanced Management Accounting:Ravi Kishor.

Journals:-

1. TheChartered Accountant:Journal of the Institute of Chartered Accountants of India.
2. The Accounting World:ICFAI Hyderabad
3. Indian Journal of Accounting
4. Management Accountant

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,

Shivajinagar, Pune - 5

First Year of B.Com Sem-I (Major)(2023 Course)

Course Code: 23CoBafU1102 **Semester - I**

Course Name: Fundamentals of Banking- I

Teaching Scheme: TH: 2 Hours/Week **Credit: 2**

Examination Scheme: CIA: 20 Marks **End-Sem : 30 Marks**

Course Objectives:

1. To acquaint students with the fundamentals of banking.
2. To make the students aware of banking business and practices.
3. To introduce the students to recent changes in banking system

Course Outcomes:

Students will acquaint knowledge of working of banking system in general and of Indian Banking and Financial system in specific

Course Contents

Sr No	Topic	Lectures
Chapter 1	**EVOLUTION OF BANKING AND FUNCTIONS OF BANKS**	**10**
1.1 1.2 1.3 1.4	Meaning and Definition of 'Bank' Classification of Banks: Unit Banking and Branch Banking- Definition Evolution of banking in India. Functions of Bank A.Primary Functions: i) Accepting deposits: Demand deposits: Current and Savings; No Frills Account, Time deposits-Recurring and Fixed deposits, Flexi Deposits (Auto Sweep) ii) Granting Loans and Advances- Term Loan, Short term credit, Overdraft, Cash Credit, Purchasing and Discounting of bills B. Secondary Functions: i) Agency Functions- Payment and Collection of Cheques, Bills and Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor ii) General Utility Functions: Safe Custody, Safe deposit vaults, Remittances of funds, Pension Payments, Acting as a dealer in foreign exchange	

Chapter 2	PROCEDURE FOR OPENING AND OPERATING OF DEPOSIT ACCOUNT	12
2.1	Procedure for Opening of Deposit Account: KYC Norms, Application form, Introduction, Specimen signature and Nomination	
2.2	Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Pass book, Cheque book, Fixed deposit receipt, Premature encashment of fixed deposits and loan against fixed deposit. Recurring deposits: Premature encashment and loan against recurring deposit.	
2.3	Closure of accounts	
2.4	Types of account holders : Individual account holders- Single or joint, Illiterate, Minor, Types of NRI accounts	
Chapter 3	**METHODS OF REMITTANCES**	**08**
3.1	Demand drafts, bankers' Cheques and Truncated Cheques	
3.2	Electronic Funds Transfer- RTGS, NEFT and SWIFT	
	Total No of Lectures	**30**

Recommended Books

1. Gordon E., Natrajan K., Banking: Theory and practice, Himalaya Publication, Mumbai
2. Kunjukunju Benson, Commercial Banks in India- Growth, Challenges and Strategies, New Century Publication, New Delhi
3. Shekhar K.C., . Banking theory and practice, Vikas Publishing House Pvt. Ltd
4. Uppal R.K., Money, Banking and Finance in India- Evolution and Present Structure, New Century Publication, New Delhi
5. Verma S.B., gupta S.K. and Sharma M.K., E- banking and Development of Banks, Deep & Deep Publication Pvt. Lmt., New Delhi
6. Reserve Bank of India Bulletin and Annual Report
7. www.npci.org.in

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar, Pune-411005

First Year of B.COM (2023Course)

Course Code:- 23CoCwaU1102 **Semester-I**

Course Name:-Introduction to Cost Accounting

Teaching Scheme:-2Hours/Week **Credit:-2**

Examination Scheme: CIE: 20 **End-Semester:30Marks**

Prerequisites:-*Under the changing commerce and trade scenario, subjects like Cost Accounting play an important role in cost ascertainment, cost analysis and computation of cost. The students should have mathematical and analytical skills to ascertain the cost.*

Course Objectives:

1. To introduce the students to basic costing concepts.
2. To study the elements of Cost.
3. To study the computation of costs and preparation of cost sheet.

Course Outcomes:-

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

1. Find out the cost of a product.
2. Create awareness among the students about the application of Costing concepts in preparation of cost sheet i.e direct cost and indirect cost.

Course Contents

Sr No	Topic	Lectures
Unit 1	**Basics Of Cost Accounting**	**15**
	1.1 Limitations of Financial Accounting. 1.2 Origin of Costing 1.3 Production process Concept of Cost, Costing, Cost Accounting and Cost Accountancy 1.4 Objectives of Cost Accounting. 1.5 Advantages & Limitations of Costing. 1.6 Comparison of Financial Accounting and Cost Accounting. 1.7 Cost Units and Cost Center. 1.8 Methods and techniques of costing	
Unit 2	**Elements of Cost**	15
	2.1Material, Labour and Other Expenses-A comparative description of these elements in manufacturing industries as well as in industries in the services sector. 2.2 Concept of Direct Cost and Indirect Cost 2.3 Classification of Cost Preparation of Cost Sheet, Quotation and Tender	
	Total No of Lectures	**30**

Reference Books:-

1. Cost and Management Accounting- M.N. Arora
2. Cost Accounting- B.K. Bhar
3. Advanced Cost Accounting-Jain,Narang.
4. Advanced Cost and Management Accounting- Saxena,Vashist.
5. Principles and Practice of Cost Accounting- A.K. Bhattacharyya.
6. Cost and Management Accounting- R.M. Kishore

Websites:-

1. www.efinancemanagement.com
2. www.accountingdu.org
3. www.icmai.in
4. www.accountingcoach.com
5. www.accountingtools.com

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar, Pune-411005

First Year of B.COM (2023Course)

Course Code:- 23CoMmgU1102 **Semester - I**

Course Name: - Fundamentals of Marketing

Teaching Scheme - 02 hours/ week **Credit - 02**

Examination Scheme: CIA 20 Marks **End Semester : 30 marks**

Prerequisite of Courses:

Students should have a basic understanding of the concept of Business, Trade and Commerce.

Course Objectives:

1. To create awareness and impart knowledge about the basic concepts of marketing.
2. To establish an academic link between the commerce world and marketing.
3. To make students understand the diversified areas of marketing.
4. To enable students to apply this marketing knowledge in their skills enhancement, career planning and development.

Course Outcome:

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

1. Know the fundamental knowledge of marketing.
2. Understand and explain the various concepts, principles, practices applied in marketing.
3. Understand the need and importance of marketing in facing the various challenges of modern business.
4. Demonstrate competency in applying course knowledge to analyze and provide solutions to the marketing specific problems.

Course Contents

Sr No	Top ic	Lectur es
Unit 1	**Basics of Marketing**	**10**
	Meaning and definition of Market and Marketing Classification of Markets Importance & Limitation of Marketing Functions of Marketing: Buying, Selling, Assembling, Storage, Transportation, Standardization, Grading, Branding, Advertising, Packaging, Risk Bearing.	
Unit 2	**Marketing Mix- I**	**08**
	Product Mix : 2.1 Meaning and Definition Product Line and Product Mix Product classification Product Life Cycle **Price Mix :** 2.5 Meaning and Definition Pricing Objectives Factors Affecting Pricing Decision Pricing Methods	
Unit 3	**Marketing Mix- II**	**12**
	Place Mix : 3.1 Meaning and Definition of Place Mix Types of Distribution Channels – consumer goods and Industrial goods Factors Influencing selection of channels Transport Modes (Physical Distribution) **Promotion Mix :** 3.5 Meaning of promotion Mix Elements of promotion Mix- personal Selling, Publicity and Sales Promotion Promotion Techniques or Methods	
	Total No of Lectures	**30**

References:

1. Philip Kotler, Marketing Management, Pearson publication.

2. RajanSaxen, Marketing Management , McGraw Hill Education publication
3. Philip Kotler& Gary Armstrong, Principles of Marketing, Pearson Publication.
4. Tapan K Panda, Sales & Distribution Management, Oxford Publication.
5. Rajiv Batra, Advertising Management, Pearson Publication.
6. SwapnaPradhan, Retail Management, McGraw Hill Publication.
7. Gibson Vedamani, Retail Management, Jayco Publication.
8. V. S. Ramaswamy& S. Namakumari, Marketing Management, Macmillan Publication.
9. Sunil Chopra, Peter Meindl & D. V. Karla, Supply Chain Management, Pearson Publication

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Modern College of Arts, Science and Commerce,

Shivajinagar, Pune - 5

First Year of B.COM (2023 Course)

Course Code: 23CoBstU1102 **Semester - I**

Course Name :Business Analytics -I

Teaching Scheme: TH: 2 Hours/Week **Credit: 2**

Examination Scheme: CIA : 20 Marks **End-Sem : 30 Marks**

Prerequisite Courses:

1. Basic concepts of mathematics.

Course Objectives:

1. To learn to represent the data with the help of diagrams and graphs.
2. To learn to interpret the data using diagrams and graphs.
3. To study concept of measures of central tendency.
4. To study concept of measures of dispersion.

Course Outcomes:

On completion of the course, student will be able to

1. represent and interpret the data with different graphs and diagrams.
2. compute and interpret measures of central tendency and measures of dispersion.

Course Contents

Sr No	Topic	Lectures
Unit1	**Classification and frequency distribution**	**9**
	● Definition of Statistics and its importance in banking, finance, Government sector etc. ● Scope of statistics (economics, management Science, and industry). ● Concept of population and sample. ● Qualitative and Quantitative variables. ● Raw data and its classification. ● Frequency distribution, Cumulative frequency distribution and Relative Frequency distribution. ● Graphical and diagrammatic representation of data : Histogram (for uniform class interval), Frequency curve and cumulative frequency curve (Ogive curves) Pie diagram, bar diagram, subdivided bar diagram, multiple bar diagram ● Interpretation of data using diagrams and graphs.	
Unit 2	**Measures of Central Tendency**	**12**
	● Introduction of measures of central tendency. ● Arithmetic mean (A. M) or Mean. ● Mean of combined group ● Median for ungrouped data and grouped data. ● Mode for ungrouped data and grouped data. ● Median and mode using graphs. ● Merits and Demerits of Mean, Median and Mode. ● Empirical Relation between Mean, Median and Mode	
Unit 3	**Measures of Dispersion**	**9**
	● Meaning of Dispersion ● Measures of Dispersion (range , variance and standard deviation for grouped and ungrouped data) ● Standard deviation for combined group. ● Measures of relative dispersion (Coefficient of range, Coefficient of variation)	
	Total No of Lectures	**30**

Reference Books:

1) Richard Levin and David Rubin (1991), Statistics for Management, Fifth Edition, Prentice Hall.
2) Amir D. Aczel and JayavelSounderpandian (2002), Complete Business Statistics, Tata McGraw- Hill Publishing Company.
3) S.P. Gupta (2021), Statistical Methods, Sultan chand and Sons publication.
4) G.V.Shenoy, U.K. Srivastava and S.C.Sharma(2001), Business Statistics, Wiley Eastern Limited.
5) A V Rayarikar and P G Dixit : Business Mathematics and Statistics : Nirali Publishers ,Pune

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune-411005

First Year of B.COM (2023 Course)

Course Code:- 23coAacU1401 **Semester - I**

Course Name: - Fundamentals of Trade & Commerce (Open Elective)

Teaching Scheme - 02 Hours/Week **Credit - 02**

Examination Scheme: CIA :- 20 Marks **End Sem :- 30 Marks**

Prerequisites :

1. Any Student from any faculty other than commerce can opt this subject.
2. The subject outlines the basics of trade and commerce which gives the fundamental insight in the business activities, under economics.

Course Objective

1. To introduce the basics of trade and commerce to non commerce students.
2. To create an awareness on the changing dimensions of trade and commerce with respect to domestic and international business.
3. To make students understand the long term benefits of studying the basics of trade and commerce, preferably contents such as basics of accounting, types of business forms and aids to commerce.

Course Outcome

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

1. Know the fundamental knowledge of trade and commerce.
2. Understand the need and importance of trade and commerce while facing the challenges in the 21st century.
3. To demonstrate the competency and the logical mind to analyse the dynamics of modern business through the application of trade and commerce.

Course Contents

Sr No	Topic	Lectures
Unit 1	**Introduction to Trade and Commerce**	10
	1.1 Meaning, Definition of Business 1.2 Meaning of Trade 1.3 Types of Trade a) Domestics b) International 1.4 Modes of Trade a) Wholesale b) Retail 1.5 Meaning, Definition of Commerce 1.6 Aids to Commerce a) Banking & Finance b) Transport c) Insurance d) Storage & Warehousing 1.7 Capital Formation through Stock Market	
Unit 2	**Basics of Accounting**	12
	2.1 Introduction to Accounting 2.2 Introduction to double entry system 2.3 Types of Accounts 2.4 Journal Entries 2.5 Ledger 2.6 Finalization of Accounts 2.7 Introduction to Computerised Accounting	
Unit 3	**Forms of Business Organisations**	8
	3.1 Sole Proprietorship 3.2 Partnership 3.3 Joint Stock Company 3.4 Limited liability partnership 3.5 One Person Company 3.6 Section 8 Companies	
	Total No of Lectures	**30**

Recommended Books

1. Accountancy – P.C. Tulsian – Tata McGraw- Hill Publishing Company Limited
2. Marketing Management – Rajan Saxena Tata McGraw- Hill Publishing Company Limited
3. Organisation of Commerce – Sultan chand and sons
4. Company Law and Secretarial Practice – N.D. Kapoor - Sultan Chand and Sons
5. Commerce and Management - Sultan Chand and Sons.

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Modern College of Arts, Science and Commerce,

Shivajinagar, Pune - 5

First Year of B.COM (2023 Course)

Course Code:23CoAacU1601 **Semester - I**

Course Name: Business Communication-I

Teaching Scheme: TH:2 Hours/Week **Credit : 02**

Examination Scheme: CIA : 20 Marks **End-Sem : 30 Marks**

Prerequisites of Course : Fundamental knowledge of Communication and the tools of communication used in the business world. Businessmen communicate business information by writing letters, reports to customers, suppliers, and other stakeholders and, at the same time, receive a variety of letters from them.

Course Objectives:

1. To understand the concept, process and importance of business communication.
2. To provide knowledge of various media of communication.
3. To develop business communication skills through applications and exercises.
4. To elaborate on the different types of letters used in the process of business transactions.

Course Outcomes:

After completing the course, the student is able

1. To reach a reasonable level in public speaking.
2. To draft various business/professional letters independently.
3. To build confidence in oral presentations, group discussions, interviews and decision making.

Medium of instruction:

Since the widely accepted communication media in the corporate world is English, the students are expected to write answers in English only.

Course Contents

Sr No	Topic	Lectures
Unit 1	**Introduction of Business Communication**	**8**
	1.1 Communication- Meaning and Definition, 1.2 Principles and Importance of Effective Business Communication 1.3 Elements in the process of Communication. 1.4 Barriers in the process of Effective Communication and the remedies to overcome the barriers.	
Unit 2	**Study of various Methods and Channels of Communication**	**10**
	2.1 Various Channels of Communication - Formal and Informal Communication. 2.2 Various Methods of Communication - Verbal and Non- Verbal Communication 2.3 Types, Merits, Limitations and suitability of each Methods and Channels of Communication on the basis of the flow of information.	
Unit 3	**Study of Business Letter Writing**	**12**
	3.1 Business Letter – Meaning, Importance of Business Letter. 3.2 Layout of a Business Letter (Part of a letter), 3.3 Study of various business letters required to be drafted on various occasions- **a) Enquiry Letter –** Meaning, Types, Drafting of Enquiry Letter , Reply to Enquiry- Meaning and Drafting of Enquiry Letter **b) Order Letter -** Meaning and Drafting of Order Letter **c) Credit and Status Enquiry**- Meaning, Need of enquiry, Sources of enquiry, Favorable and Unfavorable reply to Enquiry **d) Complaint letters -** Meaning, Causes and Drafting of Complaint Letter **e) Collection Letter-** Meaning, Series and Drafting of Complaint Letter **f) Sales Letter-** Meaning, Objectives and Drafting of Sales Letter **g) Circular Letter-** Meaning, Objectives, Occasions and Drafting of Circular Letter 3.4 Online applications for creating templates for above business letters.	
	Total No of Lectures	**30**

Recommended Books:

1) Business Communication- K.K. Sinha
2) Communication for Business- Shirley Taylor
3) Essentials of Business Communication- Reddy, Appannaiah, Nagaraj& Raja Rao
4) Business Communication- AshaKaul, Prentice Hall of India , New Delhi
5) Business Communication- Madhukar R.K. , Vikas Publishing House Pvt.Ltd.New Delhi
6) Business Correspondence and Report Writing- Sharma R.C.andKrishan Mohan, Tata McGraw Hill Publishing Co.Ltd.
7) Essentials of Business Communication- Rajendra Pal &Korlahalli, Sultan Chand & Sons, New Delhi.

Reference Websites-

1) www.icsi. edu
2) 19CoComU301 / 402
3) www.managementstudyguide.com/business_communication

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune-411005

First Year of B.COM (2023 Course)

Indian Knowledge System

Indian Economics and Business Models

Course Code: 23CoAacU1901 **Semester-1**

Teaching Scheme-02 hours/week **Credit-02**

Examination Scheme: CIA 20 Marks **End Sem: 30 marks**

Prerequisites of Course:

Students should have basic knowledge about the types of Economy and meaning of Business

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:

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

1.Know the ancient traditional knowledge about Indian Economy

2.Understand Traditional Business Models

3.Application of the Social and Business knowledge in day to day household and business life.

4.Students will be proud of the rich heritage and Legacy about the country.

Course Contents

Sr No	Topic	Lectures
Unit 1	**History of Indian Economic Thoughts**	15
	1.1 Kautilya's Economic thoughts in specific 1.2 India and Global GDP: Ancient India 1.3 Agriculture: Ancient India 1.4 Manufacturing: Ancient India 1.5 Education in India 1.6 Wealth in India **1.7** Governance and Business in India 1.8 1.8 Position of India Globally	
Unit 2	**Indian Business Model:**	15
	2.1 High level Savings 2.2 Self Employment 2.3 Highly Entrepreneurial Nature 2.4 Non Corporate Sector as the core of the Economy 2.5 Faith and relationship in Economic Affairs.	
	Total No of Lectures	**30**

References:

1. Kanagasabapathi; "Indian Models of Economy, Business and Management", Third Edition, Prentice Hall India Ltd., Delhi.
2. · Lotus and Stones; Garuda Prakashan (31 October 2020); Garuda PrakashanPvt. Ltd.
3. ·Dwivedi D.N., Essentials of Business Economics, Vikas Publications, Latest Edition.
4. ·InidaUninc by Prof. R Vaidyanathan, Westland Ltd.Publication
5. · Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books series
6. · Black Money Tax Heaven by R Vaidyanathan, Westland ltd. Publication.

Web resources:

1. ·GoswamiAnandajit, Economic Modeling, Analysis, and Policy for Sustainability, IGI Global, Latest Edition.
2. ·GangulyAnirban, Redefining Governance, published by PrabhatPrakashan, Latest Edition.
3. ·VaidyanathanR., India Unincorporated, ICFAI Books, Latest Edition

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Modern College of Arts, Science and Commerce,

Shivajinagar, Pune - 5

First Year of B.Com (2023 Course)

Course Code: 23CoAacU2101 **Semester – II**

Course Name: Financial Accounting II

Teaching Scheme: TH: 4 Hours/Week **Credit – 4**

Examination Scheme: CIA : 40 Marks **End-Sem : 60 Marks**

Prerequisite Courses:

1. Basic knowledge of Accounting
2. Numerical Aptitude

Course Objectives:

1. To develop the knowledge of Accounting Standards and understand their relevance
2. To acquaint the students with the accounting of Hire Purchase and Installment System Sale.
3. To acquaint the students with the accounting for departments.
4. To acquaint the students with GST and accounting aspects of GST.

Course Outcomes:

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

1. Get thorough knowledge Accounting Standards and understand their relevance
2. Develop knowledge of accounting related to departments, Hire Purchase and Installment System and Leases etc.
3. **Acquaint themselves with basic GST law accounting aspects of purchase and sale transactions.**
4. Understand the concept of concept of GST and accounting aspects of GST with respect purchase and sales.

Course Contents

Sr. No	Topic	Lectures
Chapter 1	**Introduction to Accounting Standards**	**12**
	A Study of following Accounting Standards **Accounting Standards –** AS – 4, AS – 5, AS – 9, AS -10.	
Chapter 2	**: Accounting for Hire Purchase and Installment System**	**16**
	Meaning of higher purchase and installment system. Advantages and limitation of higher purchase and installment selling. Distinction between higher purchase and installment selling. Problems on higher purchase and installment selling.	
Chapter 3	**Departmental Accounting**	**16**
	Advantages of departmental Accounting, Allocation of departmental expenses. Techniques of departmental accounts. Preparation of departmental trading and profit and loss accounts. Problems on departmental accounting.	
Chapter 4	**Introduction to GST and Accounting Aspects of GST**	**16**
	Concept of goods and service tax, distinction between direct tax and indirect tax. Features of GST. Benefits of GST. Framework of GST. Accounting aspect of GST with respect to purchase and sale.	
	Total	**60 Lectures**

Recommended Books:

1. Financial Accounting: By P. C. Tulsian (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
2. Financial Accounting: By A. Mukharji & M. Hanif (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
3. Financial Accounting: By S.N. Maheshwari & S.K. Maheshwari (Vikas Publishing House Pvt. Ltd)
4. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd. New Delhi)
5. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers, New Delhi)
6. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)

Journals: - 1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.

2. The Accounting World: ICFAI Hyderabad

Progressive Education Society's

Modern College of Arts, Science and Commerce,

Shivajinagar, Pune - 5

First Year of B.Com (2023 Course)

Course Code: 23CoAacU2102 **Semester – II**

Course Name: Accounting for Business – II (Theory Major Specific)

Teaching Scheme: TH: 2Hours/Week (30 Lectures) **Credit-2**

Examination Scheme: CIA : 20 Marks **End-Sem : 30 Marks**

Prerequisite Courses:

1. Basic knowledge of Accounting
2. Numerical Aptitude

Course Objectives:

1. To acquaint the students with accounting errors and its rectification.
2. To acquaint the students with accounting for G.S.T.
3. To enable the students to understand accounting for Royalty.

Course Outcomes:

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

1. Rectification of accounting errors.
2. Record accounting transactions with G.S.T.
3. Understand accounting for Royalty.

Course Contents

Sr. No	Topic	Lectures
Chapter 1	**Rectification of Error**	**10**
	Classification of errors, location of error, suspense account and rectifying accounting entries and effect on profit.	
Chapter 2	**Accounting for GST**	**08**
	Accounting entries for purchase and sale of goods and services with GST, concept of input tax credit, blocked credit on capital goods.	
Chapter 3	**Royalty Accounting [excluding sub-lease]**	**12**
	Royalty, Minimum Rent, Short Workings, Recoupment of Short Working, Lapse of Short Working. Journal Entries and Ledger Accounts in the Books of Landlord and Lessee	
	Total	**30 Lectures**

SUGGESTEDREADINGS:-

AdvancedAccounts:ByM.C.Shukla&S.P.Grewal (S.Chand& Co. Ltd.NewDelhi)

AdvancedAccountancy:ByS.P.Jain& K.N.Narang(KalyaniPublishers,NewDelhi)

AdvancedAccountancy:ByR.L.Gupta& M.Radhaswamy(SultanChand& Sons,NewDelhi)

Maheshwari, S. N.;Maheshwari, SuneelandMaheshwari, SharadK.(2018).CorporateAccounting.VikasPublicationHouse,NewDelhi.

StudentGuidetoAccountingStandards:D.S.Rawat (Taxmann, NewDelhi)

AccountingStandards:SanjeevSinghal.

Principal ofManagement Accounting:Dr.S.N.Maheshwari.

AdvancedManagementAccounting:RaviKishor.

Journals:-

1. TheChartered Accountant:JournaloftheInstituteofChartered AccountantsofIndia.
2. TheAccountingWorld:ICFAI Hyderabad
3. IndianJournalofAccounting
4. ManagementAccountant

Weblinks:-

1. www.icsi.edu
2. https://icmai.in
3. www.mca.gov.in
4. www.icai.org

Progressive Education Society's

Modern College of Arts, Science and Commerce,

Shivajinagar, Pune - 5

First Year of B.Com (Major) (2023 Course)

Course Code: 23CoBafU2102 **Semester-II**

Course Name: Fundamentals of Banking- II

Teaching Scheme: TH: 02Hours/Week **Credit: 02**

Examination Scheme: CIA : 20 Marks **End-Sem : 30 Marks**

Course Objectives:

1. To acquaint students with the fundamentals of banking.

2. To make the students aware of banking business and practices.

3. To introduce the students to recent changes in banking system

Course Outcomes:

Students will acquaint knowledge of working of banking system in general and of Indian Banking and Financial system in specific

Course Contents

Sr. No	Topic	Lectures
Chapter 1	**LENDING PRINCIPLES, CREDIT CREATION AND BALANCE SHEET OF A BANK**	**10**
1.1	Principles of Lending: Safety, Liquidity, Profitability, Diversification of risks Conflict between Liquidity and Profitability Multiple Credit Creation: Process and Limitations Balance sheet of a commercial bank	
Chapter 2	**NEGOTIABLE INSTRUMENTS**	**10**
2.1	Definition, Presumption meaning and Characteristics of Promissory note, Bill of Exchange and Cheques	
2.2	Types of Cheques- Bearer, Order and Crossed	
2.3	Types of Crossing- General and Special.	
2.4	Reasons for Dishonour of Cheque	
Chapter 3	**TECHNOLOGY IN BANKING**	**10**
3.1	Importance of technology in banking	
3.2	E-Banking: ATM, Credit card, Debit card, Tele Banking, Mobile Banking, Net Banking	
3.3	Concept and benefits of Core Banking Solution Methods of Digital Payments	
3.4	Precautions in the Use Banking Technology	

Recommended Books:

1. Gordon E., Natrajan K., Banking: Theory and practice, Himalaya Publication, Mumbai
2. Kunjukunju Benson, Commercial Banks in India- Growth, Challenges and Strategies, New Century Publication, New Delhi
3. Shekhar K.C., Banking theory and practice, Vikas Publishing House Pvt. Ltd
4. Uppal R.K., Money, Banking and Finance in India- Evolution and Present Structure, New Century Publication, New Delhi
5. Verma S.B., gupta S.K. and Sharma M.K., E- banking and Development of Banks, Deep & Deep Publication Pvt. Lmt., New Delhi
6. Reserve Bank of India Bulletin and Annual Report
7. www.npci.org.in

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Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune-411005

First Year of B.Com (2023 Course)

Course Code:- 23CoCwaU2102 **Semester - II**

Course Name:-Material Accounting & Control

Teaching Scheme:-2Hours/Week **Credit:-2**

Examination Scheme: CIA: Marks20 **End-Semester:Marks30**

Prerequisites:-Student should have basic knowledge of cost concepts, classification of cost and direct and indirect cost.

Course Objectives:-

1. To introduce Basic Material Accounting to students
2. To understand the different pricing methods to issue the material for valuation of inventory.
3. To understand the purchase procedure and documentation.
4. To study the techniques of inventory control.
5. To understand the role of computers in Material Accounting

Course Outcomes:-

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

1. Understand and handle Material Accounting.
2. Value the inventory by applying various methods.
3. Work in the Purchase and Stores Department of any organization.

Course Contents

Sr No	Topic	Lectures
Unit 1	**Material Cost**	08
	1.1Need and Essentials of Material Control. 1.2 Economic Ordering Quantity (EOQ). 1.3 Functions of Purchase department 1.4 Purchase Procedure & Documentation	
Unit 2	**Material Accounting**	12
	2.1 Stores Location and Layout. 2.2 Types of Stores Organization. 2.3 Classification and Codification of Material. 2.4 Stores and Material Records – Goods Received Note, Material Requisition Note, Bin Card, & Store Ledger. 2.5 Issue of Material and Inventory Valuation Pricing Methods Issue of Material: (a)FIFO (b)LIFO. (c)SimpleAverageMethods. (d)WeightedAverageMethods. 2.6 Role of Computers in Material Accounting –Introduction to Computerised Material Accounting	
Unit 3	**Inventory Control**	10
	3.1Need of Inventory Control. 3.2Techniques of Inventory Control: A. Stock Levels. B. ABC Analysis C. Inventory Turnover Ratios D. VED Analysis E. Just in Time **F.** Stock Taking Methods-: Periodic and Perpetual Method.	
	Total No of Lectures	**30**

Reference Books:-

1. Cost and Management Accounting-M.N.Arora
2. Cost Accounting-B.K.Bhar
3. Advanced Cost Accounting-Jain,Narang.
4. Advanced Cost and Management Accounting-Saxena,Vashist.
5. Principles and Practice of Cost Accounting-A.K.Bhattacharyya.
6. Cost and Management Accounting-R.M.Kishore

Websites:-

1. www.efinancemanagement.com
2. www.accountingdu.org
3. www.icmai.in
4. www.accountingcoach.com
5. www.accountingtools.com

Progressive Education Society's

Modern College of arts, Science and Commerce (Autonomous)
Shivajinagar, Pune - 411005

First Year of B.Com (2023 Course)

Course Code:- 23CoMmgU2102 **Semester- II**

Course Name: - Marketing & Salesmanship

Teaching Scheme - 02 hours/ week **Credit - 02**

Examination Scheme: CIA 20 Marks **End Sem : 30 marks**

Prerequisite Courses:

Students must have a basic knowledge of Marketing and its functions and marketing mix. He must possess the knowledge of promotion techniques of products and services.

Course Objectives:

1. To introduce the concept of Salesmanship.
2. To give insight about various techniques required for the salesman.
3. To inculcate the importance of Rural Marketing.
4. To acquaint the students with recent trends in marketing and social media marketing.

Course Outcomes:

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

1. Know the fundamental knowledge of marketing.
2. Understand and explain the various concepts, principles, practices applied in marketing.
3. Understand the need and importance of marketing in facing the various challenges of modern business.
4. Demonstrate competency in applying course knowledge to analyze and provide solutions to the marketing specific problems.

Course Contents :

Sr No	Topic	Lectures
Unit 1	**Salesmanship**	**08**
	Meaning and Definition of Salesmanship Features of Salesmanship Scope and Utility of Salesmanship Modern Concept of Salesmanship Elements of Salesmanship Salesmanship : Arts or Science , a Profession Personal Qualities of Salesman	

Unit 2	**Process of Selling**	**12**
	Psychology of Salesmanship – Attracting Attention, Awakening Interest, Creating Desire and Action Stages in Process of Selling – (i) Pre-Sale Preparations (ii) Prospecting (iii) Pre-Approach (iv) Approach (v) Sales Presentation (vi) Handling of Objections (vii) Close (viii) After Sales Follow-up	
Unit 3	**Logistics and Supply Chain management**	**10**
	Introduction –Definition – of Logistics Objectives-Scope and Significance of Logistics Supply Chain Management a) Meaning and Definition b) Objectives, Scope and Significance Designing Distribution Channels.	
	Total No of Lectures	**30**

References

1.Marketing Management- Philip Kotler- Pearson Publication
2.Marketing Management- RajanSaxena-McGraw Hill Education
3. Principles of Marketing- Philip Kotler& Gary Armstrong- Pearson Publication
4.Sales & Distribution Management- Tapan K Panda - Oxford Publication
5. Advertising Management- Rajiv Batra- Pearson Publication
6. Retail Management- SwapnaPradhan- McGraw Hill Publication
7. Retail Management- Gibson Vedamani- Jayco Publication

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Shivajinagar, Pune – 5

First Year of B.Com. (2023 Course)

Course Code :23CoBstU2102 **Semester - II**

Course Name :Business Analytics –II

Teaching Scheme: 2 Hours/Week **Credit: 2**

Examination Scheme: CIA: 40 Marks **End-Sem :60 Marks**

Prerequisite Courses: Knowledge of the topics in Business analytics I .

Course Objectives:

1. To understand the concept of Correlation and regression.
2. To understand the concept of index number.

Course Outcomes:

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

Understand applications of statistics in different fields.

Course Contents

Sr. No	Topic	Lectures
Unit 1	**Correlation**	**9**
	● Bivariate data and scatter diagram ● Types of correlation ● Karl pearsons coefficient of correlation (Ungrouped data only) ● Spearman Rank Correlation coefficient for rank data (without tie).	
Unit 2	**Regression**	**8**
	● Regression (Y response X: regressor), Regression model: Y= a + bx + ε ● Equation of line of regression of Y on X ● Applications of Correlation and Regression.	
Unit 3	**Index Number**	**13**
	● Concept of Index number ● Types of Index number (Price and quantity Index number) ● Construction of Price index number ● Laspeyre's, paasche's and Fisher Index number. ● Cost of living / Consumer Price index number, SENSEX and NIFTY ● Family budget and aggregate expenditure method ● Application and limitations of Index number.	
	Total No of Lectures	**30**

Reference Books :

1) Richard Levin and David Rubin (1991), Statistics for Management, Fifth Edition, Prentice Hall.
2) Amir D. Aczel and JayavelSounderpandian (2002), Complete Business Statistics, Tata McGraw- Hill Publishing Company.
3) S.P. Gupta (2021), Statistical Methods, Sultan chand and Sons publication.
4) G.V.Shenoy, U.K. Srivastava and S.C.Sharma(2001), Business Statistics, Wiley Eastern Limited.

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

Shivajinagar, Pune – 5

First Year of B. Com (Minor) (2023 Course)

Course Code: 23CoEcoU2301 **Semester II**

Course Name: Introduction to Economics

Teaching Scheme: TH: 2 Hours/Week **Credit: 2**

Examination Scheme: CIA: 20 Marks **End-Sem: 30 Marks**

Course Objectives:

1. To introduce the students of Commerce to basic concepts of Economics.
2. To understand meaning and scope of micro economics and macro economics.

Course Outcomes:

1. It will help in applying micro economic concepts for solving business economic problems.
2. It will create awareness among students about the scope of micro and macro economics.

Course Contents

Sr. No	Topic	Lectures
Chapter 1	**Introduction**	**10**
1.1 1.2 1.3	Meaning, Definitions, Nature and Scope Economics Basic Economic Problems Types of Economic System	
Chapter 2	Introduction to Micro Economics	10
2.1 2.2	Meaning and Scope of Micro Economics Significance and Limitations of Micro Economics	
Chapter 3	Introduction to Macro Economics	10
3.1 3.2 3.3	Meaning and Scope of Macro Economics Significance and Limitations of Macro Economics Distinction between Micro and Macro Economics	
	Total No of Lectures	**30**

Recommended Books:

1. Ahuja H.L., Advanced Economic Theory, S. Chand and Company Ltd. , New Delhi
2. Dewett K.K., Modern Economic Theory, S. Chand and Company Ltd. , New Delhi
3. Dwivedi D.N. , Micro Economics: Theory and Application, Pearson Publication

4. Lipsey Richard and K.Alec Chrystal, Introduction to Positive Economics, Oxford Publication
5. Samuelson P.A. and Nordhaus W.D. , Tata McGraw Hill Publishing Co. Ltd., New Delhi
6. Ackley, G (1976) Macro Economics Theory and Policy, Macmillan Publishing Company, New York
7. Ahuja H. L. (2002) Macroeconomics Theory and Policy, Chand and Co. Ltd, New Delhi.
8. Dwivedi D.N.(2010) Macro Economics Theory and Policy, McGraw Hill Education, New Delhi
9. Gupta S.B. (1994) Monetary Economics, S. Chand and Co. Delhi
10. Jingan M.L. (2002) Macro Economic Theory, Vrinda Publication, Delhi
11. Mithani D.M.(2019) Macro Economics, Himalaya Publishing House,

Mukherjee Sampat(2013) Macro Economics, New Central Book Agency(P) Ltd.

Mukherjee Sampat(2013) Macro Economics, New Central Book Agency(P) Ltd. Kolkata

1. Shapiro E (1996) Macro Economic Analysis; Galgotia Publication, New Delhi
2. Vaish M. C. (2002) Macro Economic Theory, Vikas Publishing House, N. Delhi

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First Year of B. Com (2023 Course)

Course Code: 23CoAacU2302 **Semester – II**

Course Name: Business Environment

Teaching Scheme: TH: 2 **Hours/Week Credit- 2**

Examination Scheme: CIA: 20 **Marks End-Semester: 30 Marks**

Prerequisites of the Course:

1. Basic knowledge about Concept of Business and Types of Business.

2. General idea about the concept like Unemployment, Poverty, Regional Imbalance, Social Injustice and Imbalance.

Course Objectives:

1. To understand the concept of Business Environment

2. To make the students aware about the Business Environment Issues

Course Outcome:

On completion of the course students will be able to -

1. Understand the basic concepts of the business environment and its aspects .
2. Know the interrelationship between Business and Society.
3. Understand Various Environmental issues and its impact on Business.

Course Contents

Sr. No	Topic	Lectures
1.	**Introduction to Business Environment**	**10**
	Business: Meaning, nature, Scope Business Environment : Meaning, nature, Scope, need, types Type of Environment- internal, external, micro and macro environment. Aspects of Environment Natural- Economic - Political - Social - Technical - Cultural - Educational - Legal & Cross-cultural – Geographical	
2.	**Business and Society**	**10**
	Changing Concept of Business Objectives of of Business Profesionalisation Business Ethics Business and Culture Social Responsibility of Business	
3.	**Environmental Issues**	**10**
	Issues of Economic Environment Issues of Social environment Issues of technical Environment Issues of Demographic Environment	
	Total No of Lectures	**30**

Reference Books:

1. Business Environment, Francis Cherunilam Himalaya Publishing House New Delhi
2. Indian Economy Ruddar Datt, K.P.M. Sundharam S. Chand New Delhi
3. Environmental pollution & Health - U. K. Ahluwalia
4. Environmental Studies - Basic Concepts - U. K. Ahluwalia
5. Business Environment - Tondon B. C

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First Year of B.COM (2023 Course)

Course Code:- 23coAacU2401 **Semester - II**

Course Name: - Fundamentals of Trade & Commerce (Open Elective)

Teaching Scheme - 02 Clock hours/ week **Hours/Week Credit - 02**

Examination Scheme: CIA :- 20 Marks **End Exam :- 30 Marks**

Prerequisites :

1. Any Student from any faculty other than commerce can opt this subject.
2. The subject outlines the basics of trade and commerce which gives the fundamental insight in the business activities, under economics.

Course Objective

1. To introduce the basics of trade and commerce to non commerce students.
2. To create an awareness on the changing dimensions of trade and commerce with respect to domestic and international business.
3. To make students to understand the long term benefits of studying the basics of trade and commerce, preferably contents such as basics of accounting, types of business forms and aids to commerce.

Course Outcome

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

1. Know the fundamentals of banking , knowledge of export import and basics of marketing.
2. Understand the need and importance of trade and commerce while facing the challenges in 21^{st} century.
3. To demonstrate the competency and the logical mind to analyse the dynamics of modern business through the application of Exim trade, functional marketing and application of core banking.

Course Contents

Sr. No	Topic	Lectures
Unit 1	**Fundamentals of Banking**	08
	1.1 Types of Banks 1.2 Types of Accounts 1.3 Facilities mode available to customers – Debit Card, Credit Card, NFT, RTGS, DD, Cheques	
Unit 2	**Export Import**	12
	2.1 Introduction to Export & Import 2.2 Documentation 2.3 Earnings in Foreign exchange 2.4 Promotion of Export by Government a) EXIM Bank b) Export Promotion Scheme c) Financial incentive	
Unit 3	**Basics of Marketing**	10
	3.1 Introduction to Marketing 3.2 Major Functions of Marketing a) Personal Selling b) Sales Promotion c) Advertising d) Retailing 3.3 Marketing of Product & Services a) Marketing Information b) Presentation & Demonstration c) Utilities to Customers (Place , Time & Ownership)	
	Total No of Lectures	**30**

Recommended Books

1. Marketing Management – Rajan Saxena Tata McGraw- Hill Publishing Company Limited
2. Marketing Management – Philip Kotler – Person Publication
3. Organisation of Commerce – Sultan chand and sons
4. Company Law and Secretarial Practice – N.D. Kapoor - Sultan Chand and Sons
5. Commerce and Management - Sultan Chand and Sons
6. Fundamentals by banking – Taxman
7. International Business - By Michael Geringer, Jeanne McNett and Donald Ball - Tata McGraw- Hill Publishing Company Limited

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Shivajinagar, Pune - 5

First Year of B.Com (2023 Course)

Course Code: 23CoAac2601 **Semester - II**

Course Name: Business Communication-II

Teaching Scheme: TH: 2 Hours/Week **Credit : 02**

Examination Scheme: CIA : 20 Marks **End-Sem : 30 Marks**

Prerequisites:-Fundamental knowledge of communication and the tools of communication used in the business world. Students must have knowledge of various business letters for business transactions. Students should know various channels of communication.

Course Objectives:

1. To understand the concept of internal correspondence, its importance in business communication and types of internal communication.
2. To develop various soft skills through illustrations and exercises.
3. To know about employment related communication and its occasions.

Course Outcomes:

After completing the course, the student will be able to,

1. Know internal correspondence in the office.
2. Understand and apply soft skills.
3. Understand and practice employment-related correspondence.

Medium of instruction:

Since the widely accepted communication media in the corporate world is English, the students are expected to write answers in English only.

Course Contents

Sr. No	Topic	Lectures
Unit 1	**Departmental Communication (Internal and Other Correspondences)**	**12**
	A) Internal Correspondences 1.1 Office Order – Meaning, Uses, Format and Drafting of Office Order 1.2 Office Circular- Meaning, Uses, Occasions and Drafting of Office Circular 1.3 Office Memo - Meaning, Uses, Format and Drafting of Office Memo B) Other Correspondences 1.4 Report Writing - Meaning, Importance, Kinds of Reports - Corporate Report and Auditors Report, Objectives of Report Writing, Format used in Report writing. 1.5 Business Meetings – Meaning and Drafting of a) Notice, b)Agenda and c) Minutes of Meetings	
Unit 2	**Soft Skills**	**10**
	2.1 Meaning, definition and importance of soft skills 2.2 Grooming Manners and Etiquette. 2.3 Effective speaking 2.4 Interview skills. 2.5 Listening skills 2.6 Group discussion 2.7 Oral Presentation.	
Unit 3	**Employment Related Communication**	**08**
	3.1 **Job Application Letter**- Meaning, Types, Structure of Job Application Letter. Drafting of Job Application Letters. 3.2 **Resume and Curriculum Vitae**- Meaning, Structure and Drafting of Resume and Curriculum Vitae. 3.3 **Appointment Letter** - Meaning and Drafting of Appointment Letter 3.4 **Transfer Letter -**Meaning and Drafting of Transfer Letter 3.5 **Promotion Letter -**Meaning and Drafting of Promotion Letter 3.6 **Resignation Letter -**Meaning and Drafting of Resignation Letter	
	Total No of Lectures	30

Recommended Books:

1) Business Communication- K.K. Sinha

2) Communication for Business- Shirley Taylor
3) Essentials of Business Communication- Reddy, Appannaiah, Nagaraj& Raja Rao
4) Business Communication- AshaKaul, Prentice Hall of India , New Delhi
5) Business Communication- Madhukar R.K. , Vikas Publishing House Pvt.Ltd.New Delhi
6) Business Correspondence and Report Writing- Sharma R.C.andKrishan Mohan, Tata McGraw Hill Publishing Co.Ltd.
7) Essentials of Business Communication- Rajendra Pal &Korlahalli, Sultan Chand & Sons, New Delhi.
8) Essentials of Business Communication – Dr. C.B. Gupta, Cengage Learning India Pvt. Ltd.

<u>Reference Websites-</u>

1) www.icsi.edu
2) www. managementstudyguide.com/business_communication
3) https://managementmania.com/en/resume
4) https://www.indeed.co.in/career-advice/resumes-cover-letters/soft-skills
5) https://www.avocor.com/blog/7-advantages-of-technology-in-business-communication