

FY B.COM NEP 2024
FRAMEWORK
AND
SYLLABUS

SEM I

Level:- 4.5 (First Year) Sem:I

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	ESE	Total
Subject 1 T(2)+ (T/P) (2) or T(4)	24CoAacU1111	Accounting for Business I	2		2		20	30	50
	24CoComU1102	Basics of Accounting I	2		2		20	30	50
Subject 2 T(2)+ (T/P) (2) or T(4)	24CoComU1201	<<Major specific paper >>	2		2		20	30	50
	24CoComU1202	Financial Accounting I	2		2		20	30	50
Subject 3 T(2)+ (T/P) (2) or T(4)	24CoComU1301	Business Economics (Micro Economics I)	4		2		40	60	100
IKS T(2)	24CpCopU1901	Generic IKS	2		2		20	30	50
GE/OE (T/P) (2)	24CoComU1401	Fundamentals of Trade and Commerce (I)	2		2		20	30	50
SEC (T) (2)	24CoComU1601	Business Communication I	2		2		20	30	50
AEC T(2)	24CpCopU1701 / 24CpCopU1702	MIL-I (Hindi) / MIL-I (Marathi)	2		2		20	30	50
VECT (2)	24CpCopU1801	Environmental Science	2		2		20	30	50
Total			22	00	22	00			550

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

First Year of B.Com (2024 Course)

Course Code: 24CoAacU1111

Semester – I

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

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

Credit-2

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 & equipments..

Course Outcomes:

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

- Explain and apply Accounting Principles and Accounting Cycle.
- Preparation of Bank Reconciliation Statement.
- Understand valuation of inventory , methods of valuation of inventory and accounting for property, plant & equipments.

Course Contents

Chapter 1	Concept of Accounting Cycle	08 Lectures
	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 Lectures
	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 Lectures
	Meaning, types and valuation of inventory. Methods of valuation of inventory. Method of valuation of inventory. Accounting for property, plant & Equipments.	
	Total	30 Lectures

SUGGESTED READINGS:-

1. AdvancedAccounts:ByM.C.Shukla&S.P.Grewal (S.Chand& Co. Ltd.NewDelhi)
2. AdvancedAccountancy:ByS.P.Jain& K.N.Narang(KalyaniPublishers,NewDelhi)
3. AdvancedAccountancy:ByR.L.Gupta& M.Radhaswamy(SultanChand& Sons,NewDelhi)
4. Maheshwari, S. N.;Maheshwari, SuneelandMaheshwari,
SharadK.(2018).CorporateAccounting.VikasPublicationHouse,NewDelhi.
5. StudentGuidetoAccountingStandards:D.S.Rawat (Taxmann, NewDelhi)
6. AccountingStandards:SanjeevSinghal.
7. Principal ofManagement Accounting:Dr.S.N.Maheshwari.
8. AdvancedManagementAccounting:RaviKishor.

Journals:-

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

Weblinks:-

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

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First Year of B.Com (2024 Course)

Course Code: 24CoComU1102

Semester – I

Course Name: Basics Accounting- I

Teaching Scheme: TH: 2 Hours/Week

Credit-2

Prerequisite Courses:

Course Objectives:

1. To acquaint the students with the basic Accounting Concepts and Principles.
2. To develop the ability to evaluate financial results through examination of relevant data (i.e., income statement, balance sheet, etc).
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 different entities, like companies etc.

Course Outcomes:

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

- Explain and apply Accounting Principles, Concepts and Conventions.
- Record accounting transactions and prepare financial statements.
- Recognize and respond appropriately to professional, ethical, and regulatory issues in accounting.
- Understand the need and importance of Accounting Standards.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.

Course Contents

Chapter 1	Accounting Concepts, Conventions, Principles and Standards	14 Lectures
	<p>A) Accounting Concepts-Economic Entity, Money Measurement , Going Concern, Historical Cost ,Dual Aspect, Accrual , Realization, Periodicity and Materiality</p> <p>B) Accounting Principles- Consistency, Matching and Conservatism</p> <p>C) Introduction to Computerized Accounting:- Meaning, features, advantages and limitation.</p> <p>D) Introduction to Accounting Standards:- Overview of Accounting Standards in India-Concept, Need, Scope, and Importance. Study of AS- 1and AS- 2</p>	
Chapter 2	Accounts from Incomplete records	16 Lectures
	<p>Meaning and features of Single Entry System.</p> <p>Conversion of Single Entry into Double Entry System.</p> <p>Methods- Statement of Affairs and Final Accounts Method.</p>	
	Total	30 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)
 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.
9. The Accounting World: ICAI Hyderabad.

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First Year of B.Com (2024 Course)

Course Code: 24CoComU1202

Semester – I

Course Name: Financial Accounting- I

Teaching Scheme: TH: 2 Hours/Week

Credit-2

Course Objectives:

1. To acquaint the students with the accounting of Hire Purchase and Installment System.
2. To acquaint the students with the accounting for departments and Importance of accounting for departments.

Course Outcomes:

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

- Develop knowledge of accounting related to Hire Purchase and Instalment System and Leases etc.
- Develop knowledge of accounting related to Hire Purchase and Instalment System and Leases etc.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.

Course Contents

Chapter 1	: Accounting for Higher Purchase and Installment Selling	16 Lectures
	Meaning of higher purchase and installment selling. Advantages and limitation of higher purchase and installment selling. Distinction between higher purchase and installment selling. Problems on higher purchase and installment selling.	
Chapter 2	Departmental Accounting	14 Lectures
	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.	
	Total	30 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.
1. The Accounting World: ICAI Hyderabad

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First Year of B.COM (2024 Course)

Course Code:-24CoComU1401

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) Domestic 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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First Year of B.COM (2024 Course)

Course Code:24CoComU1601

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) www.managementstudyguide.com/business_communication

SEM II

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	ESE	Total
Subject 1 T(2)+ T/P(2) or T(4)	24CoAacU2111	Accounting for Business II	2		2		20	30	50
	24CoComU2102	Basics of Accounting II	2		2		20	30	50
Subject 2 T(2)+ P(2)	24CoComU2201	<<Major specific paper >>	2		2		20	30	50
	24CoComU2202	Financial Accounting II	2		2		20	30	50
Subject 3 T(2)+ P(2)	24CoComU3301	Business Economics (Micro Economics II)	4		2		40	60	100
GE/OE (T/P)(2)	24CoComU2401	Fundamentals of Trade and Commerce (II)	2		2		20	30	50
SEC T(2)	24CoComU2601	Business Communication II	2		2		20	30	50
AEC T(2)	24CpCopU2703	English Communication Skills I	2		2		20	30	50
VEC T(2)	24CpCopU2801	Democracy, Election and Governance	2		2		20	30	50
CC(2)	24CpCopU2001 / 24CpCopU2011 / 24CpCopU2021 / 24CpCopU2031 / 24CpCopU2041 / 24CpCopU2051 / 24CpCopU2061 / 24CpCopU2071	Physical Education / Cultural Activities / NSS / NCC / Fine Arts / Applied Arts / Visual Arts / Performing Arts	2		2		20	30	50
Total			22	00	22	00			550

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First Year of B.Com (2024 Course)

Course Code: 24CoAacU2111

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

SUGGESTED READINGS:-

1. AdvancedAccounts:ByM.C.Shukla&S.P.Grewal (S.Chand& Co. Ltd.NewDelhi)
2. AdvancedAccountancy:ByS.P.Jain& K.N.Narang(KalyaniPublishers,NewDelhi)
3. AdvancedAccountancy:ByR.L.Gupta& M.Radhaswamy(SultanChand& Sons,NewDelhi)
4. Maheshwari, S. N.;Maheshwari, SuneelandMaheshwari, SharadK.(2018).CorporateAccounting.VikasPublicationHouse,NewDelhi.
5. StudentGuidetoAccountingStandards:D.S.Rawat (Taxmann, NewDelhi)
6. AccountingStandards:SanjeevSinghal.
7. Principal ofManagement Accounting:Dr.S.N.Maheshwari.
8. 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

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First Year of B.Com (2024 Course)

Course Code: 24CoComU2102

Semester – II

Course Name: Basics of Accounting II

Teaching Scheme: TH: 2 Hours/Week

Credit - 2

Course Objectives:

1. To develop the knowledge of Accounting Standards and understand their relevance.
2. To develop the ability to interpret financial results through examination of relevant data
3. To introduce the concepts of intangible assets and methods of their valuation.
4. To acquaint the students with accounting software.
5. To develop the knowledge of Accounting Standards and understand their relevance.

Course Outcomes:

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

- Get thorough knowledge of accounting of Charitable trusts
- Develop knowledge of accounting related to Royalty, Hire Purchase and Instalment System and Leases etc.
- Acquaint themselves with computerized accounting
- Understand the concept of intangible assets and know the methods of valuation of intangible assets.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.
- Understand the need and relevance of Accounting Standards.

Course Contents

Chapter 1	Introduction to Accounting Standards	14 Lectures
	A Study of following Accounting Standards Accounting Standards – AS – 4, AS – 5, AS – 9, AS -10.	
Chapter 2	Introduction to GST and Accounting Aspects of GST	16 Lectures
	Concept of goods and service tax, distinction between direct tax and indirect tax. Features of GST. Benefits of GST. Accounting aspect of GST with respect to purchase and sale.	
	Total	30 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.
1. The Accounting World: ICFAI Hyderabad

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First Year of B.Com (2024 Course)

Course Code:24CoComU2202

Semester – II

Course Name: Financial Accounting II

Teaching Scheme: TH: 2 Hours/Week

Credit – 2

Prerequisite Courses:

Course Objectives:

1. To acquaint the students with the concept of Intangible assets and Valuation of Intangible Assets.
2. To enable the students to understand the information in financial statements of Non-Trading Organisation.

Course Outcomes:

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

- Record accounting transactions and prepare financial statements of Non-Trading Organisation.
- Recognize and respond appropriately to professional, ethical, and regulatory issues in accounting.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.

Course Contents

Chapter 1	Accounting for Intangible Assets	14 Lectures
	Concept, meaning Types of intangible assets, Problems on valuation of goodwill. Methods Average profit, super profit and capitalization method.	
Chapter 2	Final Accounts of Non Profit Making Organization	16 Lectures
	Final Accounts of Legal Practitioners, Tax consultants, Doctors and Engineers- Receipts and Payments Account , Income and Expenditure Account and Balance Sheet	
	Total	30 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)
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.
9. The Accounting World: ICAI Hyderabad.

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Modern College of arts, Science and Commerce (Autonomous)
Shivajinagar, Pune - 411005
First Year of B.COM (2024 Course)

Course Code:- 24CoComU2401

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 21st 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 made 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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First Year of B.Com (2024 Course)

Course Code: 24CoComU2601

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.

Reference Websites-

- 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>

SEM I

Level:- 4.5 (First Year) Sem:I

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	ESE	Total
Subject 1 T(2)+ (T/P) (2) or T(4)	24CoBafU1111	Fundamentals of Banking I	2		2		20	30	50
	24CoComU1102	Basics of Accounting I	2		2		20	30	50
Subject 2 T(2)+ (T/P) (2) or T(4)	24CoComU1201	<<Major specific paper >>	2		2		20	30	50
	24CoComU1202	Financial Accounting II	2		2		20	30	50
Subject 3 T(2)+ (T/P) (2) or T(4)	24CoComU1301	Business Economics (Micro Economics-I)	4		4		40	60	100
IKS T(2)	24CpCopU1901	Generic IKS	2		2		20	30	50
GE/OE (T/P) (2)	24CoComU1401	Fundamentals of Trade and Commerce (I)	2		2		20	30	50
SEC (T) (2)	24CoComU1601	Business Communication I	2		2		20	30	50
AEC T(2)	24CpCopU1701 / 24CpCopU1702	MIL-I (Hindi) / MIL-I (Marathi)	2		2		20	30	50
VECT (2)	24CpCopU1801	Environmental Science	2		2		20	30	50
Total			22	00	22	00			550

Progressive Education Society's
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First Year of B.Com Sem-I (Major)(2024 Course)

Course Code: 24CoBafU1111

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

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First Year of B.Com (2024 Course)

Course Code: 24CoComU1102

Semester – I

Course Name: Basics Accounting- I

Teaching Scheme: TH: 2 Hours/Week

Credit-2

Prerequisite Courses:

Course Objectives:

2. To acquaint the students with the basic Accounting Concepts and Principles.
2. To develop the ability to evaluate financial results through examination of relevant data (i.e., income statement, balance sheet, etc).
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 different entities, like companies etc.

Course Outcomes:

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

- Explain and apply Accounting Principles, Concepts and Conventions.
- Record accounting transactions and prepare financial statements.
- Recognize and respond appropriately to professional, ethical, and regulatory issues in accounting.
- Understand the need and importance of Accounting Standards.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.

Course Contents

Chapter 1	Accounting Concepts, Conventions, Principles and Standards	14 Lectures
	<p>E) Accounting Concepts-Economic Entity, Money Measurement , Going Concern, Historical Cost ,Dual Aspect, Accrual , Realization, Periodicity and Materiality</p> <p>F) Accounting Principles- Consistency, Matching and Conservatism</p> <p>G) Introduction to Computerized Accounting:- Meaning, features, advantages and limitation.</p> <p>H) Introduction to Accounting Standards:- Overview of Accounting Standards in India-Concept, Need, Scope, and Importance. Study of AS- 1and AS- 2</p>	
Chapter 2	Accounts from Incomplete records	16 Lectures
	<p>Meaning and features of Single Entry System.</p> <p>Conversion of Single Entry into Double Entry System.</p> <p>Methods- Statement of Affairs and Final Accounts Method.</p>	
	Total	30 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)
 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.
9. The Accounting World: ICAI Hyderabad.

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First Year of B.Com (2024 Course)

Course Code:24CoComU1202

Semester – I

Course Name: Financial Accounting- I

Teaching Scheme: TH: 2 Hours/Week

Credit-2

Course Objectives:

1. To acquaint the students with the accounting of Hire Purchase and Installment System.
2. To acquaint the students with the accounting for departments and Importance of accounting for departments.

Course Outcomes:

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

- Develop knowledge of accounting related to Hire Purchase and Instalment System and Leases etc.
- Develop knowledge of accounting related to Hire Purchase and Instalment System and Leases etc.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.

Course Contents

Chapter 1	: Accounting for Higher Purchase and Installment Selling	16 Lectures
	Meaning of higher purchase and installment selling. Advantages and limitation of higher purchase and installment selling. Distinction between higher purchase and installment selling. Problems on higher purchase and installment selling.	
Chapter 2	Departmental Accounting	14 Lectures
	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.	
	Total	30 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: ICAI Hyderabad

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First Year of B.COM (2024 Course)

Course Code:- 24CoComU1401

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 :

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

Course Objective

4. To introduce the basics of trade and commerce to non commerce students.
5. To create an awareness on the changing dimensions of trade and commerce with respect to domestic and international business.
6. 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

4. Know the fundamental knowledge of trade and commerce.
5. Understand the need and importance of trade and commerce while facing the challenges in the 21st century.
6. 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) Domestic 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 Ltd
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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First Year of B.COM (2024 Course)

Course Code:24CoComU1601

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:

- To understand the concept, process and importance of business communication.
- To provide knowledge of various media of communication.
- To develop business communication skills through applications and exercises.
- 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

4. To reach a reasonable level in public speaking.
5. To draft various business/professional letters independently.
6. 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- Asha Kaul, 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. and Krishan Mohan, Tata McGraw Hill Publishing Co.Ltd.

7. Essentials of Business Communication- Rajendra Pal &Korlahalli, Sultan Chand & Sons, New Delhi.

Reference Websites-

www.icsi. edu

www.managementstudyguide.com/business_communication

SEM II

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	ESE	Total
Subject 1 T(2)+ T/P(2) or T(4)	24CoBafU2111	Fundamentals of Banking II	2		2		20	30	50
	24CoComU2102	Basics of Accounting I	2		2		20	30	50
Subject 2 T(2)+ P(2)	24CoComU2201	<<Major specific paper >>	2		2		20	30	50
	24CoComU2202	Financial Accounting II	2		2		20	30	50
Subject 3 T(2)+ P(2)	24CoComU3301	Business Economics (Micro Economics-II)	4		4		40	60	100
GE/OE (T/P)(2)	24CoComU2401	Fundamentals of Trade and Commerce (II)	2		2		20	30	50
SEC T(2)	24CoComU2601	Business Communication II	2		2		20	30	50
AEC T(2)	24CpCopU2703	English Communication Skills I	2		2		20	30	50
VEC T(2)	24CpCopU2801	Democracy, Election and Governance	2		2		20	30	50
CC(2)	24CpCopU2001/ 24CpCopU2011 / 24CpCopU2021 / 24CpCopU2031 / 24CpCopU2041 / 24CpCopU2051 / 24CpCopU2061 / 24CpCopU2071	Physical Education / Cultural Activities / NSS / NCC / Fine Arts / Applied Arts / Visual Arts / Performing Arts	2		2		20	30	50
Total			22	00	22	00			550

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First Year of B.Com (Major) (2024 Course)

Course Code: 24CoBafU2111

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 1.2 1.3	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 2.2 2.3 2.4	Definition, Presumption meaning and Characteristics of Promissory note, Bill of Exchange and Cheques Types of Cheques- Bearer, Order and Crossed Types of Crossing- General and Special. Reasons for Dishonour of Cheque	
Chapter 3	TECHNOLOGY IN BANKING	10
3.1 3.2 3.3 3.4	Importance of technology in banking E-Banking: ATM, Credit card, Debit card, Tele Banking, Mobile Banking, Net Banking Concept and benefits of Core Banking Solution Methods of Digital Payments 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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First Year of B.Com (2024 Course)

Course Code:24CoComU2102

Semester – II

Course Name:Basics of Accounting II

Teaching Scheme: TH: 2 Hours/Week

Credit - 2

Course Objectives:

1. To develop the knowledge of Accounting Standards and understand their relevance.
2. To develop the ability to interpret financial results through examination of relevant data
3. To introduce the concepts of intangible assets and methods of their valuation.
4. To acquaint the students with accounting software.
5. To develop the knowledge of Accounting Standards and understand their relevance.

Course Outcomes:

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

- Get thorough knowledge of accounting of Charitable trusts
- Develop knowledge of accounting related to Royalty, Hire Purchase and Instalment System and Leases etc.
- Acquaint themselves with computerized accounting
- Understand the concept of intangible assets and know the methods of valuation of intangible assets.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.
- Understand the need and relevance of Accounting Standards.

Course Contents

Chapter 1	Introduction to Accounting Standards	14 Lectures
	A Study of following Accounting Standards Accounting Standards – AS – 4, AS – 5, AS – 9, AS -10.	
Chapter 2	Introduction to GST and Accounting Aspects of GST	16 Lectures
	Concept of goods and service tax, distinction between direct tax and indirect tax. Features of GST. Benefits of GST. Accounting aspect of GST with respect to purchase and sale.	
	Total	30 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

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First Year of B.Com (2024 Course)

Course Code: 24CoComU2202

Semester – II

Course Name: Financial Accounting II

Teaching Scheme: TH: 2 Hours/Week

Credit – 2

Prerequisite Courses:

Course Objectives:

1. To acquaint the students with the concept of Intangible assets and Valuation of Intangible Assets.
2. To enable the students to understand the information in financial statements of Non-Trading Organisation.

Course Outcomes:

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

- Record accounting transactions and prepare financial statements of Non-Trading Organisation.
- Recognize and respond appropriately to professional, ethical, and regulatory issues in accounting.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.

Course Contents

Chapter 1	Accounting for Intangible Assets	14 Lectures
	Concept, meaning Types of intangible assets, Problems on valuation of goodwill. Methods Average profit, super profit and capitalization method.	
Chapter 2	Final Accounts of Non Profit Making Organization	16 Lectures
	Final Accounts of Legal Practitioners, Tax consultants, Doctors and Engineers- Receipts and Payments Account , Income and Expenditure Account and Balance Sheet	
	Total	30 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)
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.
9. The Accounting World: ICAI Hyderabad.

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First Year of B.COM (2024 Course)

Course Code:- 24CoComU2401

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 :

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

Course Objective

4. To introduce the basics of trade and commerce to non commerce students.
5. To create an awareness on the changing dimensions of trade and commerce with respect to domestic and international business.
6. 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

4. Know the fundamentals of banking , knowledge of export import and basics of marketing.
5. Understand the need and importance of trade and commerce while facing the challenges in 21st century.
6. 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 made 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

8. Marketing Management – Rajan Saxena Tata McGraw- Hill Publishing Company Limited
9. Marketing Management – Philip Kotler – Person Publication
10. Organisation of Commerce – Sultan chand and sons
11. Company Law and Secretarial Practice – N.D. Kapoor - Sultan Chand and Sons
12. Commerce and Management - Sultan Chand and Sons
13. Fundamentals by banking – Taxman
14. International Business - By Michael Geringer, Jeanne McNett and Donald Ball - Tata McGraw- Hill Publishing Company Limited

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First Year of B.Com (2024 Course)

Course Code: 24CoComU2601

Semester - II

Course Name: Business Communication-II

Teaching Scheme: TH: 2 Hours/Week

Credit : 02

**Examination Scheme: CIA : 20 Marks
Marks**

End-Sem : 30

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:

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

Course Outcomes:

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

4. Know internal correspondence in the office.
5. Understand and apply soft skills.
6. 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)	13
	<p>A.Internal Correspondences</p> <p>1.1Office Order – Meaning, Uses, Format and Drafting of Office Order</p> <p>1.2Office Circular- Meaning, Uses, Occasions and Drafting of Office Circular</p> <p>1.3Office Memo - Meaning, Uses, Format and Drafting of Office Memo</p> <p>B.Other Correspondences</p> <p>1.1Report Writing - Meaning, Importance, Kinds of Reports - Corporate Report and Auditors Report, Objectives of Report Writing, Format used in Report writing.</p> <p>1.2Business Meetings – Meaning and Drafting of a) Notice, b)Agenda and c) Minutes of Meetings</p>	
Unit 2	Soft Skills	11
	<p>Meaning, definition and importance of soft skills</p> <p>Grooming Manners and Etiquette.</p> <p>Effective speaking</p> <p>Interview skills.</p> <p>Listening skills</p> <p>Group discussion</p> <p>Oral Presentation.</p>	
Unit 3	Employment Related Communication	08
	<p>3.7 Job Application Letter- Meaning, Types, Structure of Job Application Letter. Drafting of Job Application Letters.</p> <p>3.8 Resume and Curriculum Vitae- Meaning, Structure and Drafting of Resume and Curriculum Vitae.</p> <p>3.9 Appointment Letter - Meaning and Drafting of Appointment Letter</p> <p>3.10 Transfer Letter -Meaning and Drafting of Transfer Letter</p> <p>3.11 Promotion Letter -Meaning and Drafting of Promotion Letter</p> <p>3.12 Resignation Letter -Meaning and Drafting of Resignation Letter</p>	
	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.

Reference Websites-

- 6) www.icsi.edu
- 7) www.managementstudyguide.com/business_communication
- 8) <https://managementmania.com/en/resume>
- 9) <https://www.indeed.co.in/career-advice/resumes-cover-letters/soft-skills>
- 10) <https://www.avocor.com/blog/7-advantages-of-technology-in-business-communication>

SEM I

Level:- 4.5 (First Year) Sem:I

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	ESE	Total
Subject 1 T(2)+ (T/P) (2) or T(4)	24CoCwaU1111	Introduction to Cost Accounting	2		2		20	30	50
	24CoComU1102	Basics of Accounting I	2		2		20	30	50
Subject 2 T(2)+ (T/P) (2) or T(4)	24CoComU1201	<<Major specific paper >>	2		2		20	30	50
	24CoComU1202	Financial Accounting I	2		2		20	30	50
Subject 3 T(2)+ (T/P) (2) or T(4)	24CoComU1301	Business Economics (Micro Economics I)	4		4		40	60	100
IKS T(2)	24CpCopU1901	Generic IKS	2		2		20	30	50
GE/OE (T/P) (2)	24CoComU1401	Fundamentals of Trade and Commerce (I)	2		2		20	30	50
SEC (T) (2)	24CoComU1601	Business Communication I	2		2		20	30	50
AEC T(2)	24CpCopU1701 / 24CpCopU1702	MIL-I (Hindi) / MIL-I (Marathi)	2		2		20	30	50
VECT (2)	24CpCopU1801	Environmental Science	2		2		20	30	50
Total			22	00	22	00			550

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

Course Code:- 24CoCwaU1111

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
	2.1 Material, 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

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First Year of B.Com (2024 Course)

Course Code: 24CoComU1102

Semester – I

Course Name: Basics Accounting- I

Teaching Scheme: TH: 2 Hours/Week

Credit-2

Prerequisite Courses:

Course Objectives:

3. To acquaint the students with the basic Accounting Concepts and Principles.
2. To develop the ability to evaluate financial results through examination of relevant data (i.e., income statement, balance sheet, etc).
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 different entities, like companies etc.

Course Outcomes:

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

- Explain and apply Accounting Principles, Concepts and Conventions.
- Record accounting transactions and prepare financial statements.
- Recognize and respond appropriately to professional, ethical, and regulatory issues in accounting.
- Understand the need and importance of Accounting Standards.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.

Course Contents

Chapter 1	Accounting Concepts, Conventions, Principles and Standards	14 Lectures
	<p>I) Accounting Concepts-Economic Entity, Money Measurement , Going Concern, Historical Cost ,Dual Aspect, Accrual , Realization, Periodicity and Materiality</p> <p>J) Accounting Principles- Consistency, Matching and Conservatism</p> <p>K) Introduction to Computerized Accounting:- Meaning, features, advantages and limitation.</p> <p>L) Introduction to Accounting Standards:- Overview of Accounting Standards in India-Concept, Need, Scope, and Importance. Study of AS- 1and AS- 2</p>	
Chapter 2	Accounts from Incomplete records	16 Lectures
	<p>Meaning and features of Single Entry System.</p> <p>Conversion of Single Entry into Double Entry System.</p> <p>Methods- Statement of Affairs and Final Accounts Method.</p>	
	Total	30 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)
 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.
9. The Accounting World: ICAI Hyderabad.

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First Year of B.Com (2024 Course)

Course Code:24CoComU1202

Semester – I

Course Name: Financial Accounting- I

Teaching Scheme: TH: 2 Hours/Week

Credit-2

Course Objectives:

1. To acquaint the students with the accounting of Hire Purchase and Installment System.
2. To acquaint the students with the accounting for departments and Importance of accounting for departments.

Course Outcomes:

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

- Develop knowledge of accounting related to Hire Purchase and Instalment System and Leases etc.
- Develop knowledge of accounting related to Hire Purchase and Instalment System and Leases etc.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.

Course Contents

Chapter 1	: Accounting for Higher Purchase and Installment Selling	16 Lectures
	Meaning of higher purchase and installment selling. Advantages and limitation of higher purchase and installment selling. Distinction between higher purchase and installment selling. Problems on higher purchase and installment selling.	
Chapter 2	Departmental Accounting	14 Lectures
	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.	
	Total	30 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.
3. The Accounting World: ICAI Hyderabad

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First Year of B.COM (2024 Course)

Course Code:- 24CoComU1401

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 :

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

Course Objective

7. To introduce the basics of trade and commerce to non commerce students.
8. To create an awareness on the changing dimensions of trade and commerce with respect to domestic and international business.
9. 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

7. Know the fundamental knowledge of trade and commerce.
8. Understand the need and importance of trade and commerce while facing the challenges in the 21st century.
9. 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) Domestic 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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First Year of B.COM (2024 Course)

Course Code:24CoComU1601

Semester - I

Course Name: Business Communication-I

Teaching Scheme: TH:2 Hours/Week

Credit : 02

**Examination Scheme: CIA : 20 Marks
Marks**

End-Sem : 30

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:

To understand the concept, process and importance of business communication.

To provide knowledge of various media of communication.

To develop business communication skills through applications and exercises.

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
	Communication- Meaning and Definition, Principles and Importance of Effective Business Communication Elements in the process of Communication. 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
	Various Channels of Communication - Formal and Informal Communication. Various Methods of Communication - Verbal and Non- Verbal Communication 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
	Business Letter – Meaning, Importance of Business Letter. Layout of a Business Letter (Part of a letter), 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. www.managementstudyguide.com/business_communication

SEM II

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	ESE	Total
Subject 1 T(2)+ T/P(2) or T(4)	24CoCwaU2111	Material Accounting and Control	2		2		20	30	50
	24CoComU2102	Basics of Accounting I	2		2		20	30	50
Subject 2 T(2)+ P(2)	24CoComU2201	<<Major specific paper >>	2		2		20	30	50
	24CoComU2202	Financial Accounting II	2		2		20	30	50
Subject 3 T(2)+ P(2)	24CoComU3301	Business Economics (Micro Economics II)	4		4		40	60	100
GE/OE (T/P)(2)	24CoComU2401	Fundamentals of Trade and Commerce (II)	2		2		20	30	50
SEC T(2)	24CoComU2601	Business Communication II	2		2		20	30	50
AEC T(2)	24CpCopU2703	English Communication Skills I	2		2		20	30	50
VEC T(2)	24CpCopU2801	Democracy, Election and Governance	2		2		20	30	50
CC(2)	24CpCopU2001 / 24CpCopU2011 / 24CpCopU2021 / 24CpCopU2031 / 24CpCopU2041 / 24CpCopU2051 / 24CpCopU2061 / 24CpCopU2071	Physical Education / Cultural Activities / NSS / NCC / Fine Arts / Applied Arts / Visual Arts / Performing Arts	2		2		20	30	50
Total			22	00	22	00			550

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First Year of B.Com (2024 Course)

Course Code:- 24CoCwaU2111

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
	1.1 Need 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) Simple Average Methods. (d) Weighted Average Methods. 2.6 Role of Computers in Material Accounting – Introduction to Computerised Material Accounting	
Unit 3	Inventory Control	10
	3.1 Need of Inventory Control. 3.2 Techniques 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

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First Year of B.Com (2024 Course)

Course Code: 24CoComU2102

Semester – II

Course Name: Basics of Accounting II

Teaching Scheme: TH: 2 Hours/Week

Credit - 2

Course Objectives:

1. To develop the knowledge of Accounting Standards and understand their relevance.
2. To develop the ability to interpret financial results through examination of relevant data
3. To introduce the concepts of intangible assets and methods of their valuation.
4. To acquaint the students with accounting software.
5. To develop the knowledge of Accounting Standards and understand their relevance.

Course Outcomes:

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

- Get thorough knowledge of accounting of Charitable trusts
- Develop knowledge of accounting related to Royalty, Hire Purchase and Instalment System and Leases etc.
- Acquaint themselves with computerized accounting
- Understand the concept of intangible assets and know the methods of valuation of intangible assets.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.
- Understand the need and relevance of Accounting Standards.

Course Contents

Chapter 1	Introduction to Accounting Standards	14 Lectures
	A Study of following Accounting Standards Accounting Standards – AS – 4, AS – 5, AS – 9, AS -10.	
Chapter 2	Introduction to GST and Accounting Aspects of GST	16 Lectures
	Concept of goods and service tax, distinction between direct tax and indirect tax. Features of GST. Benefits of GST. Accounting aspect of GST with respect to purchase and sale.	
	Total	30 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.
3. The Accounting World: ICAI Hyderabad

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First Year of B.Com (2024 Course)**

Course Code: 24CoComU2202

Semester – II

Course Name: Financial Accounting II

Teaching Scheme: TH: 2 Hours/Week

Credit – 2

Prerequisite Courses:

Course Objectives:

1. To acquaint the students with the concept of Intangible assets and Valuation of Intangible Assets.
2. To enable the students to understand the information in financial statements of Non-Trading Organisation.

Course Outcomes:

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

- Record accounting transactions and prepare financial statements of Non-Trading Organisation.
- Recognize and respond appropriately to professional, ethical, and regulatory issues in accounting.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.

Course Contents

Chapter 1	Accounting for Intangible Assets	14 Lectures
	Concept, meaning Types of intangible assets, Problems on valuation of goodwill. Methods Average profit, super profit and capitalization method.	
Chapter 2	Final Accounts of Non Profit Making Organization	16 Lectures
	Final Accounts of Legal Practitioners, Tax consultants, Doctors and Engineers- Receipts and Payments Account , Income and Expenditure Account and Balance Sheet	
	Total	30 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)
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.
9. The Accounting World: ICAI Hyderabad.

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First Year of B.COM (2024 Course)

Course Code:- 24CoComU2401

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 :

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

Course Objective

7. To introduce the basics of trade and commerce to non commerce students.
8. To create an awareness on the changing dimensions of trade and commerce with respect to domestic and international business.
9. 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

7. Know the fundamentals of banking , knowledge of export import and basics of marketing.
8. Understand the need and importance of trade and commerce while facing the challenges in 21st century.
9. 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 made 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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First Year of B.Com (2024 Course)

Course Code: 24CoComU2601

Semester - II

Course Name: Business Communication-II

Teaching Scheme: TH: 2 Hours/Week

Credit : 02

**Examination Scheme: CIA : 20 Marks
Marks**

End-Sem : 30

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)	14
	C) Internal Correspondences 1.6 Office Order – Meaning, Uses, Format and Drafting of Office Order 1.7 Office Circular- Meaning, Uses, Occasions and Drafting of Office Circular 1.8 Office Memo - Meaning, Uses, Format and Drafting of Office Memo D) Other Correspondences 1.9 Report Writing - Meaning, Importance, Kinds of Reports - Corporate Report and Auditors Report, Objectives of Report Writing, Format used in Report writing. 1.10 Business Meetings – Meaning and Drafting of a) Notice, b) Agenda and c) Minutes of Meetings	
Unit 2	Soft Skills	12
	Meaning, definition and importance of soft skills Grooming Manners and Etiquette. Effective speaking Interview skills. Listening skills Group discussion Oral Presentation.	
Unit 3	Employment Related Communication	08
	3.13 Job Application Letter - Meaning, Types, Structure of Job Application Letter. Drafting of Job Application Letters. 3.14 Resume and Curriculum Vitae - Meaning, Structure and Drafting of Resume and Curriculum Vitae. 3.15 Appointment Letter - Meaning and Drafting of Appointment Letter 3.16 Transfer Letter -Meaning and Drafting of Transfer Letter 3.17 Promotion Letter -Meaning and Drafting of Promotion Letter 3.18 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.

Reference Websites-

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>

SEM I**Level:- 4.5 (First Year) Sem:I**

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	ESE	Total
Subject 1 T(2)+ (T/P) (2) or T(4)	24CoMgmU1111	Fundamentals of Marketing	2		2		20	30	50
	24CoComU1102	Basics of Accounting I	2		2		20	30	50
Subject 2 T(2)+ (T/P) (2) or T(4)	24CoComU1201	<<Major specific paper >>	2		2		20	30	50
	24CoComU1202	Financial Accounting I	2		2		20	30	50
Subject 3 T(2)+ (T/P) (2) or T(4)	24CoComU1301	Business Economics (Micro Economics I)	4		4		40	60	100
IKS T(2)	24CpCopU1901	Generic IKS	2		2		20	30	50
GE/OE (T/P) (2)	24CoComU1401	Fundamentals of Trade and Commerce (I)	2		2		20	30	50
SEC (T) (2)	24CoComU1601	Business Communication I	2		2		20	30	50
AEC T(2)	24CpCopU1701 / 24CpCopU1702	MIL-I (Hindi) / MIL-I (Marathi)	2		2		20	30	50
VECT (2)	24CpCopU1801	Environmental Science	2		2		20	30	50
Total			22	00	22	00			550

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First Year of B.COM (2024 Course)

Course Code:- 24CoMmgU1111

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	Topic	Lectures
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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First Year of B.Com (2024 Course)

Course Code: 24CoComU1102

Semester – I

Course Name: Basics Accounting- I

Teaching Scheme: TH: 2 Hours/Week

Credit-2

Prerequisite Courses:

Course Objectives:

1. To acquaint the students with the basic Accounting Concepts and Principles.
2. To develop the ability to evaluate financial results through examination of relevant data (i.e., income statement, balance sheet, etc).
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 different entities, like companies etc.

Course Outcomes:

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

- Explain and apply Accounting Principles, Concepts and Conventions.
- Record accounting transactions and prepare financial statements.
- Recognize and respond appropriately to professional, ethical, and regulatory issues in accounting.
- Understand the need and importance of Accounting Standards.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.

Course Contents

Chapter 1	Accounting Concepts, Conventions, Principles and Standards	14 Lectures
	<p>M) Accounting Concepts-Economic Entity, Money Measurement , Going Concern, Historical Cost ,Dual Aspect, Accrual , Realization, Periodicity and Materiality</p> <p>N) Accounting Principles- Consistency, Matching and Conservatism</p> <p>O) Introduction to Computerized Accounting:- Meaning, features, advantages and limitation.</p> <p>P) Introduction to Accounting Standards:- Overview of Accounting Standards in India-Concept, Need, Scope, and Importance. Study of AS- 1and AS- 2</p>	
Chapter 2	Accounts from Incomplete records	16 Lectures
	<p>Meaning and features of Single Entry System.</p> <p>Conversion of Single Entry into Double Entry System.</p> <p>Methods- Statement of Affairs and Final Accounts Method.</p>	
	Total	30 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)
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.
9. The Accounting World: ICAI Hyderabad.

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First Year of B.Com (2024 Course)

Course Code: 24CoComU1202

Semester – I

Course Name: Financial Accounting- I

Teaching Scheme: TH: 2 Hours/Week

Credit-2

Course Objectives:

1. To acquaint the students with the accounting of Hire Purchase and Installment System.
2. To acquaint the students with the accounting for departments and Importance of accounting for departments.

Course Outcomes:

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

- Develop knowledge of accounting related to Hire Purchase and Instalment System and Leases etc.
- Develop knowledge of accounting related to Hire Purchase and Instalment System and Leases etc.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.

Course Contents

Chapter 1	: Accounting for Higher Purchase and Installment Selling	16 Lectures
	Meaning of higher purchase and installment selling. Advantages and limitation of higher purchase and installment selling. Distinction between higher purchase and installment selling. Problems on higher purchase and installment selling.	
Chapter 2	Departmental Accounting	14 Lectures
	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.	
	Total	30 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.
4. The Accounting World: ICAI Hyderabad

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First Year of B.COM (2024 Course)

Course Code:- 24CoComU1401

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) Domestic 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 Co. 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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First Year of B.COM (2024 Course)

Course Code:24CoComU1601

Semester - I

Course Name: Business Communication-I

Teaching Scheme: TH:2 Hours/Week

Credit : 02

**Examination Scheme: CIA : 20 Marks
Marks**

End-Sem : 30

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. www.managementstudyguide.com/business_communication

SEM II

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	ESE	Total
Subject 1 T(2)+ T/P(2) or T(4)	24CoMgmU2111	Marketing and Salesmanship	2		2		20	30	50
	24CoComU2102	Basics of Accounting II	2		2		20	30	50
Subject 2 T(2)+ P(2)	24CoComU2201	<<Major specific paper >>	2		2		20	30	50
	24CoComU2202	Financial Accounting II	2		2		20	30	50
Subject 3 T(2)+ P(2)	24CoComU3301	Business Economics (Micro Economics II)	4		4		40	60	100
GE/OE (T/P)(2)	24CoComU2401	Fundamentals of Trade and Commerce (II)	2		2		20	30	50
SEC T(2)	24CoComU2601	Business Communication II	2		2		20	30	50
AEC T(2)	24CpCopU2703	English Communication Skills I	2		2		20	30	50
VEC T(2)	24CpCopU2801	Democracy, Election and Governance	2		2		20	30	50
CC(2)	24CpCopU2001/ 24CpCopU2011 / 24CpCopU2021 / 24CpCopU2031 / 24CpCopU2041 / 24CpCopU2051 / 24CpCopU2061 / 24CpCopU2071	Physical Education / Cultural Activities / NSS / NCC / Fine Arts / Applied Arts / Visual Arts / Performing Arts	2		2		20	30	50
Total			22	00	22	00			550

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First Year of B.Com (2024 Course)

Course Code:- 24CoMmgU2111

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- Rajan Saxena- 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- Swapna Pradhan- McGraw Hill Publication
7. Retail Management- Gibson Vedamani- Jayco Publication

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First Year of B.Com (2024 Course)

Course Code: 24CoComU2102

Semester – II

Course Name: Basics of Accounting II

Teaching Scheme: TH: 2 Hours/Week

Credit - 2

Course Objectives:

1. To develop the knowledge of Accounting Standards and understand their relevance.
2. To develop the ability to interpret financial results through examination of relevant data
3. To introduce the concepts of intangible assets and methods of their valuation.
4. To acquaint the students with accounting software.
5. To develop the knowledge of Accounting Standards and understand their relevance.

Course Outcomes:

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

- Get thorough knowledge of accounting of Charitable trusts
- Develop knowledge of accounting related to Royalty, Hire Purchase and Instalment System and Leases etc.
- Acquaint themselves with computerized accounting
- Understand the concept of intangible assets and know the methods of valuation of intangible assets.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.
- Understand the need and relevance of Accounting Standards.

Course Contents

Chapter 1	Introduction to Accounting Standards	14 Lectures
	A Study of following Accounting Standards Accounting Standards – AS – 4, AS – 5, AS – 9, AS -10.	
Chapter 2	Introduction to GST and Accounting Aspects of GST	16 Lectures
	Concept of goods and service tax, distinction between direct tax and indirect tax. Features of GST. Benefits of GST. Accounting aspect of GST with respect to purchase and sale.	
	Total	30 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.
4. The Accounting World: ICFAI Hyderabad

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First Year of B.Com (2024 Course)

Course Code: 24CoComU2202

Semester – II

Course Name: Financial Accounting II

Teaching Scheme: TH: 2 Hours/Week

Credit – 2

Prerequisite Courses:

Course Objectives:

1. To acquaint the students with the concept of Intangible assets and Valuation of Intangible Assets.
2. To enable the students to understand the information in financial statements of Non-Trading Organisation.

Course Outcomes:

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

- Record accounting transactions and prepare financial statements of Non-Trading Organisation.
- Recognize and respond appropriately to professional, ethical, and regulatory issues in accounting.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.

Course Contents

Chapter 1	Accounting for Intangible Assets	14 Lectures
	Concept, meaning Types of intangible assets, Problems on valuation of goodwill. Methods Average profit, super profit and capitalization method.	
Chapter 2	Final Accounts of Non Profit Making Organization	16 Lectures
	Final Accounts of Legal Practitioners, Tax consultants, Doctors and Engineers- Receipts and Payments Account , Income and Expenditure Account and Balance Sheet	
	Total	30 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)
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.
9. The Accounting World: ICAI Hyderabad.

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First Year of B.COM (2024 Course)

Course Code:- 24CoComU2401

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 21st 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 made 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

15. Marketing Management – Rajan Saxena Tata McGraw- Hill Publishing Company Limited
16. Marketing Management – Philip Kotler – Person Publication
17. Organisation of Commerce – Sultan chand and sons
18. Company Law and Secretarial Practice – N.D. Kapoor - Sultan Chand and Sons
19. Commerce and Management - Sultan Chand and Sons
20. Fundamentals by banking – Taxman
21. International Business - By Michael Geringer, Jeanne McNett and Donald Ball - Tata McGraw- Hill Publishing Company Limited

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Modern College of Arts, Science and Commerce,
Shivajinagar, Pune - 5
First Year of B.Com (2024 Course)

Course Code: 24CoComU2601

Semester - II

Course Name: Business Communication-II

Teaching Scheme: TH: 2 Hours/Week

Credit : 02

**Examination Scheme: CIA : 20 Marks
Marks**

End-Sem : 30

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)	15
	<p>E) Internal Correspondences</p> <p>1.1 Office Order – Meaning, Uses, Format and Drafting of Office Order</p> <p>1.2 Office Circular- Meaning, Uses, Occasions and Drafting of Office Circular</p> <p>1.3 Office Memo - Meaning, Uses, Format and Drafting of Office Memo</p> <p>F) Other Correspondences</p> <p>1.4 Report Writing - Meaning, Importance, Kinds of Reports - Corporate Report and Auditors Report, Objectives of Report Writing, Format used in Report writing.</p> <p>1.5 Business Meetings – Meaning and Drafting of a) Notice, b) Agenda and c) Minutes of Meetings</p>	
Unit 2	Soft Skills	13
	<p>Meaning, definition and importance of soft skills</p> <p>Grooming Manners and Etiquette.</p> <p>Effective speaking</p> <p>Interview skills.</p> <p>Listening skills</p> <p>Group discussion</p> <p>Oral Presentation.</p>	
Unit 3	Employment Related Communication	08
	<p>Job Application Letter- Meaning, Types, Structure of Job Application Letter. Drafting of Job Application Letters.</p> <p>Resume and Curriculum Vitae- Meaning, Structure and Drafting of Resume and Curriculum Vitae.</p> <p>Appointment Letter - Meaning and Drafting of Appointment Letter</p> <p>Transfer Letter -Meaning and Drafting of Transfer Letter</p> <p>Promotion Letter -Meaning and Drafting of Promotion Letter</p> <p>Resignation Letter -Meaning and Drafting of Resignation Letter</p>	
	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.

Reference Websites-

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>

SEM II

Level:- 4.5 (First Year) Sem:I

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	ESE	Total
Subject 1 T(2)+ (T/P) (2) or T(4)	24CoBstU1111	Business Analytics I	2		2		20	30	50
	24CoComU1102	Basics of Accounting I	2		2		20	30	50
Subject 2 T(2)+ (T/P) (2) or T(4)	24CoComU1201	<<Major specific paper >>	2		2		20	30	50
	24CoComU1202	Financial Accounting I	2		2		20	30	50
Subject 3 T(2)+ (T/P) (2) or T(4)	24CoComU1301	Business Economics (Micro Economics I)	4		4		40	60	100
IKS T(2)	24CpCopU1901	Generic IKS	2		2		20	30	50
GE/OE (T/P) (2)	24CoComU1401	Fundamentals of Trade and Commerce (I)	2		2		20	30	50
SEC (T) (2)	24CoComU1601	Business Communication I	2		2		20	30	50
AEC T(2)	24CpCopU1701 / 24CpCopU1702	MIL-I (Hindi) / MIL-I (Marathi)	2		2		20	30	50
VECT (2)	24CpCopU1801	Environmental Science	2		2		20	30	50
Total			22	00	22	00			550

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

Course Code: 24CoBstU1111

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
	<ul style="list-style-type: none"> ● 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
	<ul style="list-style-type: none"> ● 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
	<ul style="list-style-type: none"> ● 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,
Shivajinagar, Pune - 5
First Year of B.Com (2024 Course)**

Course Code: 24CoComU1102

Semester – I

Course Name: Basics Accounting- I

Teaching Scheme: TH: 2 Hours/Week

Credit-2

Prerequisite Courses:

Course Objectives:

4. To acquaint the students with the basic Accounting Concepts and Principles.
2. To develop the ability to evaluate financial results through examination of relevant data (i.e., income statement, balance sheet, etc).
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 different entities, like companies etc.

Course Outcomes:

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

- Explain and apply Accounting Principles, Concepts and Conventions.
- Record accounting transactions and prepare financial statements.
- Recognize and respond appropriately to professional, ethical, and regulatory issues in accounting.
- Understand the need and importance of Accounting Standards.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.

Course Contents

Chapter 1	Accounting Concepts, Conventions, Principles and Standards	14 Lectures
	<p>Q) Accounting Concepts-Economic Entity, Money Measurement , Going Concern, Historical Cost ,Dual Aspect, Accrual , Realization, Periodicity and Materiality</p> <p>R) Accounting Principles- Consistency, Matching and Conservatism</p> <p>S) Introduction to Computerized Accounting:- Meaning, features, advantages and limitation.</p> <p>T) Introduction to Accounting Standards:- Overview of Accounting Standards in India-Concept, Need, Scope, and Importance. Study of AS- 1and AS- 2</p>	
Chapter 2	Accounts from Incomplete records	16 Lectures
	<p>Meaning and features of Single Entry System.</p> <p>Conversion of Single Entry into Double Entry System.</p> <p>Methods- Statement of Affairs and Final Accounts Method.</p>	
	Total	30 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)
 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.
9. The Accounting World: ICAI Hyderabad.

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

First Year of B.Com (2024 Course)

Course Code: 24CoComU1202

Semester – I

Course Name: Financial Accounting- I

Teaching Scheme: TH: 2 Hours/Week

Credit-2

Course Objectives:

1. To acquaint the students with the accounting of Hire Purchase and Installment System.
2. To acquaint the students with the accounting for departments and Importance of accounting for departments.

Course Outcomes:

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

- Develop knowledge of accounting related to Hire Purchase and Instalment System and Leases etc.
- Develop knowledge of accounting related to Hire Purchase and Instalment System and Leases etc.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.

Course Contents

Chapter 1	: Accounting for Higher Purchase and Installment Selling	16 Lectures
	Meaning of higher purchase and installment selling. Advantages and limitation of higher purchase and installment selling. Distinction between higher purchase and installment selling. Problems on higher purchase and installment selling.	
Chapter 2	Departmental Accounting	14 Lectures
	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.	
	Total	30 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.
5. The Accounting World: ICAI Hyderabad

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

Course Code:- 24CoComU1401

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) Domestic 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 Co. 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.

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

Course Code:24CoComU1601

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. www.managementstudyguide.com/business_communication

SEM II

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	ESE	Total
Subject 1 T(2)+ T/P(2) or T(4)	24CoBstU2111	Business Analytics II	2		2		20	30	50
	24CoComU2102	Basics of Accounting II	2		2		20	30	50
Subject 2 T(2)+ P(2)	24CoComU2201	<<Major specific paper >>	2		2		20	30	50
	24CoComU2202	Financial Accounting II	2		2		20	30	50
Subject 3 T(2)+ P(2)	24CoComU3301	Business Economics (Micro Economics II)	4		4		40	60	100
GE/OE (T/P)(2)	24CoComU2401	Fundamentals of Trade and Commerce (II)	2		2		20	30	50
SEC T(2)	24CoComU2601	Business Communication II	2		2		20	30	50
AEC T(2)	24CpCopU2703	English Communication Skills I	2		2		20	30	50
VEC T(2)	24CpCopU2801	Democracy, Election and Governance	2		2		20	30	50
CC(2)	24CpCopU2001 / 24CpCopU2011 / 24CpCopU2021 / 24CpCopU2031 / 24CpCopU2041 / 24CpCopU2051 / 24CpCopU2061 / 24CpCopU2071	Physical Education / Cultural Activities / NSS / NCC / Fine Arts / Applied Arts / Visual Arts / Performing Arts	2		2		20	30	50
Total			22	00	22	00			550

Progressive Education Society's

Modern College of Arts, Science and Commerce,
Shivajinagar, Pune – 5
First Year of B.Com. (2024 Course)

Course Code :24CoBstU2111

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:

1. On completion of the course, student will be able to–
2. Understand applications of statistics in different fields.

Course Contents

Sr. No	Topic	Lectures
Unit 1	Correlation	9
	<ul style="list-style-type: none">● 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
	<ul style="list-style-type: none">● Regression (Y response X: regressor), Regression model: $Y = a + bx + \epsilon$● Equation of line of regression of Y on X● Applications of Correlation and Regression.	
Unit 3	Index Number	13
	<ul style="list-style-type: none">● 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.

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

First Year of B.Com (2024 Course)

Course Code: 24CoComU2102

Semester – II

Course Name: Basics of Accounting II

Teaching Scheme: TH: 2 Hours/Week

Credit - 2

Course Objectives:

1. To develop the knowledge of Accounting Standards and understand their relevance.
2. To develop the ability to interpret financial results through examination of relevant data
3. To introduce the concepts of intangible assets and methods of their valuation.
4. To acquaint the students with accounting software.
5. To develop the knowledge of Accounting Standards and understand their relevance.

Course Outcomes:

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

- Get thorough knowledge of accounting of Charitable trusts
- Develop knowledge of accounting related to Royalty, Hire Purchase and Instalment System and Leases etc.
- Acquaint themselves with computerized accounting
- Understand the concept of intangible assets and know the methods of valuation of intangible assets.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.
- Understand the need and relevance of Accounting Standards.

Course Contents

Chapter 1	Introduction to Accounting Standards	14 Lectures
	A Study of following Accounting Standards Accounting Standards – AS – 4, AS – 5, AS – 9, AS -10.	
Chapter 2	Introduction to GST and Accounting Aspects of GST	16 Lectures
	Concept of goods and service tax, distinction between direct tax and indirect tax. Features of GST. Benefits of GST. Accounting aspect of GST with respect to purchase and sale.	
	Total	30 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.
5. The Accounting World: ICFAI Hyderabad

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

First Year of B.Com (2024 Course)

Course Code:24CoComU2202

Semester – II

Course Name: Financial Accounting II

Teaching Scheme: TH: 2 Hours/Week

Credit – 2

Prerequisite Courses:

Course Objectives:

1. To acquaint the students with the concept of Intangible assets and Valuation of Intangible Assets.
2. To enable the students to understand the information in financial statements of Non-Trading Organisation.

Course Outcomes:

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

- Record accounting transactions and prepare financial statements of Non-Trading Organisation.
- Recognize and respond appropriately to professional, ethical, and regulatory issues in accounting.
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.

Course Contents

Chapter 1	Accounting for Intangible Assets	14 Lectures
	Concept, meaning Types of intangible assets, Problems on valuation of goodwill. Methods Average profit, super profit and capitalization method.	
Chapter 2	Final Accounts of Non Profit Making Organization	16 Lectures
	Final Accounts of Legal Practitioners, Tax consultants, Doctors and Engineers- Receipts and Payments Account , Income and Expenditure Account and Balance Sheet	
	Total	30 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)
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.
9. The Accounting World: ICAI Hyderabad.

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

Course Code:- 24CoComU2401

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 21st 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 made 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

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

Course Code: 24CoComU2601

Semester - II

Course Name: Business Communication-II

Teaching Scheme: TH: 2 Hours/Week

Credit : 02

**Examination Scheme: CIA : 20 Marks
Marks**

End-Sem : 30

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)	16
	<p>A. Internal Correspondences</p> <p>Office Order – Meaning, Uses, Format and Drafting of Office Order</p> <p>Office Circular- Meaning, Uses, Occasions and Drafting of Office Circular</p> <p>Office Memo - Meaning, Uses, Format and Drafting of Office Memo</p> <p>B. Other Correspondences</p> <p>Report Writing - Meaning, Importance, Kinds of Reports - Corporate Report and Auditors Report, Objectives of Report Writing, Format used in Report writing.</p> <p>Business Meetings – Meaning and Drafting of a) Notice, b) Agenda and c) Minutes of Meetings</p>	
Unit 2	Soft Skills	14
	<p>Meaning, definition and importance of soft skills</p> <p>Grooming Manners and Etiquette.</p> <p>Effective speaking</p> <p>Interview skills.</p> <p>Listening skills</p> <p>Group discussion</p> <p>Oral Presentation.</p>	
Unit 3	Employment Related Communication	08
	<p>Job Application Letter- Meaning, Types, Structure of Job Application Letter. Drafting of Job Application Letters.</p> <p>Resume and Curriculum Vitae- Meaning, Structure and Drafting of Resume and Curriculum Vitae.</p> <p>Appointment Letter - Meaning and Drafting of Appointment Letter</p> <p>Transfer Letter -Meaning and Drafting of Transfer Letter</p> <p>Promotion Letter -Meaning and Drafting of Promotion Letter</p> <p>Resignation Letter -Meaning and Drafting of Resignation Letter</p>	
	Total No of Lectures	30

Recommended Books:

- i. Business Communication- K.K. Sinha
- ii. Communication for Business- Shirley Taylor
- iii. Essentials of Business Communication- Reddy, Appannaiah, Nagaraj & Raja Rao
- iv. Business Communication- AshaKaul, Prentice Hall of India , New Delhi
- v. Business Communication- Madhukar R.K. , Vikas Publishing House Pvt.Ltd.New Delhi
- vi. Business Correspondence and Report Writing- Sharma R.C.andKrishan Mohan, Tata McGraw Hill Publishing Co.Ltd.
- vii. Essentials of Business Communication- Rajendra Pal &Korlahalli, Sultan Chand & Sons, New Delhi.
- viii. Essentials of Business Communication – Dr. C.B. Gupta, Cengage Learning India Pvt. Ltd.

Reference Websites-

www.icsi.edu

[www. managementstudyguide.com/business_communication](http://www.managementstudyguide.com/business_communication)

<https://managementmania.com/en/resume>

<https://www.indeed.co.in/career-advice/resumes-cover-letters/soft-skills>

<https://www.avocor.com/blog/7-advantages-of-technology-in-business-communication>

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

(An Autonomous College Affiliated to Savitribai Phule Pune University)

Framework of Syllabus

For

B. Com. (Banking and Finance)

Choice Based Credit System (CBCS) Syllabus

Under National Education Policy (NEP)

To be implemented from Academic Year 2024-2025

Level:- 4.5 (First Year) Sem:I

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	ESE	Total
Subject 1 T(2)+ (T/P) (2) or T(4)	24CoBafU1111	Fundamentals of Banking-I	2		2		20	30	50
	24CoComU1102	Financial Accounting I	2		2		20	30	50
Subject 2 T(2)+ (T/P) (2) or T(4)	24CoComU1201	<<Major specific paper >>	2		2		20	30	50
	24CoComU1202	Financial Accounting II	2		2		20	30	50
Subject 3 T(2)+ (T/P) (2) or T(4)	24CoComU1301	Business Economics (Micro Economics-I)	4		4		40	60	100
	24CoComU1302								
IKS T(2)	24CpCopU1901	Generic IKS	2		2		20	30	50
GE/OE (T/P) (2)	24CoComU1401	Fundamentals of Trade and Commerce (I)	2		2		20	30	50
SEC (T) (2)	24CoComU1601	Business Communication I	2		2		20	30	50
AEC T(2)	24CpCopU1701 / 24CpCopU1702	MIL-I (Hindi) / MIL-I (Marathi)	2		2		20	30	50
VECT (2)	24CpCopU1801	Environmental Science	2		2		20	30	50
Total			22	00	22	00			550

Level:- 4.5 (First Year) Sem:II

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	ESE	Total
Subject 1 T(2)+ T/P(2) or T(4)	24CoBafU2111	Fundamentals of Banking-II	2		2		20	30	50
	24CoComU2102	Financial Accounting III	2		2		20	30	50
Subject 2 T(2)+ P(2)	24CoComU2201	<<Major specific paper >>	2		2		20	30	50
	24CoComU2202	Financial Accounting IV	2		2		20	30	50
Subject 3 T(2)+ P(2)	24CoComU3301	Business Economics (Micro Economics-II)	4		4		40	60	100
	24CoComU3202								
GE/OE (T/P)(2)	24CoComU2401	Fundamentals of Trade and Commerce (II)	2		2		20	30	50
SEC T(2)	24CoComU2601	Business Communication II	2		2		20	30	50
AEC T(2)	24CpCopU2703	English Communication Skills I	2		2		20	30	50
VEC T(2)	24CpCopU2801	Democracy, Election and Governance	2		2		20	30	50
CC(2)	24CpCopU2001/ 24CpCopU2011 / 24CpCopU2021 / 24CpCopU2031 / 24CpCopU2041 / 24CpCopU2051 / 24CpCopU2061 / 24CpCopU2071	Physical Education / Cultural Activities / NSS / NCC / Fine Arts / Applied Arts / Visual Arts / Performing Arts	2		2		20	30	50
Total			22	00	22	00			550

Level:- 5.0 (Second Year) Sem: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
	24CoBafU3102	Indian Banking System-I	4		4		40	60	100
	24CoBafU3103								
VSC P(2)	24CoBafU3501	Lab Course on Fundamentals of Banking		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
	24CoEcoU3302								
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

Level:- 5.0 (Second Year) Sem:IV

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
	24CoBafU4102	Indian Banking System-II	4		4		40	60	100
	24CoBafU4103								
VSC P(2)	24CoBafU4501	Lab Course on Indian Banking System		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
	24CoEcoU4302								
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

Level:- 5.5 (Third Year) Sem:-V

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+2+2 or 4 + 2+2 or 4 + 4) P(2+2 or 4)	24CoComU5101	Auditing and Taxation I	4		4		40	60	100
	24CoComU5102	Business Entrepreneurship I	2		2		20	30	50
	24CoBafU5103	Financial Institutions and Markets in India	4		4		40	60	100
	24CoBafU4104	Bank Lending-I	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoComU5201	Business Regulatory Framework I	4		4		40	60	100
	24CoComU5202	Business Management – I	4		4		40	60	100
	24CoComU5203	Business Mathematics and Statistics I	4		4		40	60	100
	24CoComU5204	Business Administration I	4		4		40	60	100
VSC P(2)	24CoBafU5501	Lab Course on Financial Institutions and Markets in India		2		4	20	30	50
FP (2)	24CoComU5001	Field Project II		2		4	20	30	50
Minor (T/P) (2)	24CoEcoU5302	Indian Economy	2		2		20	30	50
Total			18	04	18	08			550

Level:- 5.5 (Third Year) Sem:-VI

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+2+2 or 4+2+2 or 4+4) P(2+2 or 4)	24CoComU6101	Auditing and Taxation I	4		4		40	60	100
	24CoComU6102	Business Entrepreneurship I	2		2		20	30	50
	24CoBafU6103	Banking Law and Practices in India	4		4		40	60	100
	24CoBafU6104	Bank Lending-II	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoBafU6201	Business Regulatory Framework I	4		4		40	60	100
	24CoBafU6202	Business Management - I	4		4		40	60	100
	24CoBafU6203	Business Mathematics and Statistics I	4		4		40	60	100
	24CoCopU6204	Business Administration II	4		4		40	60	100
VSC P(2)	24CoBafU6501	Lab Course on Banking Law and Practices in India		2		4	20	30	50
OJT (2)	24CoCopU6004	On Job Training		4		8	40	60	100
Total			16	06	16	06			550

SEMESTER -I

Progressive Education Society's
Modern College of Arts, Science and Commerce,
Shivajinagar, Pune - 5
First Year of B.Com Semester-I (Major)2024

Course Code:

Course Name: Banking and Finance (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:

After the completion of this course the students will be able to

1. Learn and recall the basic definitions of bank and evolution of banking system.
2. Classify Unit banking system and Branch banking system.
3. Make use of the procedure of opening, operating and closing of bank account.
4. Examine the various types of account holders.
5. Explain the primary and secondary functions of banks.
6. Compile information about the methods of remittance.

Course Contents

Chapter	Topic	Allotted Lectures
Chapter 1	EVOLUTION OF BANKING AND FUNCTIONS OF BANKS	10 Lectures
	1.1 Meaning and Definition of 'Bank' 1.2 Classification of Banks: Unit Banking and Branch Banking 1.3 Evolution of banking in India. 1.4 Functions of Bank 1.4.1 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 1.4.2 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 lectures
	<p>2.1 Procedure for Opening of Deposit Account: KYC Norms, Application form, Introduction, Specimen signature and Nomination</p> <p>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.</p> <p>2.3 Closure of accounts</p> <p>2.4 Types of account holders: Individual account holders- Single or joint, Illiterate, Minor, Types of NRI accounts</p>	
Chapter 3	METHODS OF REMITTANCES	08 lectures
	<p>3.1 Demand drafts, bankers' Cheques and Truncated Cheques</p> <p>3.2 Electronic Funds Transfer- RTGS, NEFT and SWIFT</p>	
	Total	30 Lectures

Recommended Books

1. Gordon E., Natrajan K.(2018), Banking: Theory and practice, Himalaya Publication, Mumbai.
2. Indian Institute of Banking and Finance(2019), Principles and Practices of Banking, Macmillan Education
3. Kunjukunju Benson(2008), Commercial Banks in India- Growth, Challenges and Strategies, New Century Publication, New Delhi
4. Shekhar KC and Shekhar Lekshmy(2022), Banking Theory and Practice, Vikas Publishing House, New Delhi
5. Uppal R.K.(2011), Money, Banking and Finance in India, New Century Publication, New Delhi
6. Verma S.B., Gupta S.K. and Sharma M.K.(2008), E- banking and Development of Banks, Deep & Deep Publication Pvt. Ltd., New Delhi
7. Reserve Bank of India, Reports on Trends and Progress of Banking in India, Annual Report
8. Reserve Bank of India, RBI Bulletin, Monthly Report
9. www.npci.org.in

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Shivajinagar, Pune - 5
F Y B. Com SEMESTER-I
(2024 Course under NEP 2020)
Subject-III

Course Code:

Course Name: Business Economics (Micro Economics-I)

Teaching Scheme: TH: 4 Hours/Week

Credit: 4

Examination Scheme: CIA: 40 Marks

End-Sem: 60 Marks

Course Objectives:

1. To introduce the students of Commerce to basic Micro Economic concepts and inculcate an analytical approach to the subject matter.
2. To understand application of economic reasoning to provide solutions to business problems.
3. To develop the interest of students by establishing the relevance and use of various economic theories.

Course Outcomes:

After the completion of this course the students will be able to

1. Learn and recall the basic definitions and concepts of business economics and microeconomics.
2. Understand the different concepts of demand and supply.
3. Apply the concept of utility, Law of diminishing marginal utility and Law of demand.
4. Examine different methods of demand forecasting.
5. Explain and interpret the theories of production function.
6. Compile information about internal and external economies and diseconomies of scale.

Course Contents

Chapter	Title	Allotted lectures
Chapter 1	INTRODUCTION	15 Lectures
	1.1 Meaning and Definition of Economics, Concept of Micro Economics and Macro Economics 1.2 Difference between Micro and Macro Economics 1.3 Meaning, Scope and importance of Business Economics 1.4 Tools for Economic Analysis: Functional Relationship, Schedules, Graphs and Equations 1.5 Basic Economic Problems 1.6 Market Mechanism-Concept and Functions 1.7 Goals of Firms	

	1.7.1 Economic Goals of firms i. Profit Maximization ii. Shareholders Wealth Maximization iii. Management Reward Maximization iv. Growth of the firm v. Sales Maximization vi. Long run survival 1.7.2 Non-economic goals of firms i. Political Power, Prestige ii. Corporate Social responsibility iii. Goodwill of Employees	
Chapter 2	CONSUMER BEHAVIOUR	15 Lectures
	2.1 Cardinal Approach: Concept and Types of Utility 2.1.1 Law of Diminishing Marginal Utility 2.1.2 Law of Equi Marginal Utility 2.1.3 Consumer's Surplus 2.2 Ordinal Approach: Concept of Indifference Curve 2.2.1 Characteristics of Indifference Curve 2.2.2 Consumer Equilibrium	
Chapter 3	DEMAND and SUPPLY ANALYSIS	20 Lectures
	3.1 Definition and Determinants of Demand 3.2 Law of Demand 3.3 Elasticity of Demand: 3.3.1 Price Elasticity of Demand: Meaning, Degrees, Methods of Measurement and Significance 3.3.2 Income Elasticity of Demand: Meaning and Degrees 3.3.3 Cross Elasticity of Demand: Meaning and Degrees 3.4 Demand Forecasting: 3.4.1 Meaning and objectives 3.4.2 Methods of Demand Forecasting i. Consumer Survey ii. Experts' opinion iii. Simulating Market Situation iv. Controlled Market Experiments v. Simple correction vi. Trend Projections 3.5 Supply Analysis: Concept, Determinants and Law of Supply 3.6 Equilibrium of demand and supply for price determination	
Chapter 4	PRODUCTION FUNCTION	10 Lectures
	4.1 Concept of Production Function 4.2 Total, Average and Marginal Production 4.3 Economies and Diseconomies of Scale: Internal and External 4.4 Law of Variable Proportions 4.5 Laws of Returns to scale	
	Total	60 Lectures

Recommended Books

1. Ahuja H.L. (2019) Advanced Economic Theory, S.Chand and Co.Ltd, New Delhi
2. Dewett K.K. and Navlur M.H.(2006) Modern Economic Theory, S. Chand Publication, New Delhi
3. Dwivedi D.N.(2006) Micro Economics: Theory and Application, Pearson Publication
4. Dwivedi D.N. (2015) Managerial Economics, Vikas Publishing House, New Delhi

5. Jhingan M.L.(2014) Micro Economic Theory, Vikas Publishing House, New Delhi
6. Koutsoyiannis, A. (1990) Modern Microeconomics, Macmillan Publications
7. Lipsey Richard and Chrystal K.Alec (1995) Introduction to Positive Economics, Oxford Publication, London
8. Mansfield, E. (1997) Microeconomics (9th Edition), W.W. Norton and Company, New York
9. Samuelson P.A. and Nordhaus W.D.(2010), Economics, Tata Mcgraw Hill Publishing Co. Ltd. New Delhi
10. Stonier A.W. and Hague D.C.(1951), A text Book of Economic Theory, Longman Green and Co. London
11. Ray, N.C. (1975), An Introduction to Microeconomics, Macmillan Company of India Ltd., Delhi.

ADDITIONAL READING LIST

- 1.Heathfield and Wibe (1987), An Introduction to Cost and Production Functions, Macmillan, London
2. Henderson J. and R.E. Quandt (1980), Microeconomic Theory : A Mathematical Approach, McGraw Hill, New Delhi
- 3.Lipsey, R. G., & Chrystal, K. A. (1999),Principles of economics, Oxford University Press

SEMESRER -II

Progressive Education Society's
Modern College of Arts, Science and Commerce,
Shivajinagar, Pune - 5
First Year of B. Com Semester-II (Major)

Course Code:

Course Name: Banking and Finance (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:

After the completion of this course the students will be able to

1. Learn and recall the basic principles of lending.
2. Classify the different items in the balance sheet of a commercial bank.
3. Make use of three negotiable instruments.
4. Examine the meaning of crossing of cheques, reasons for dishonoring of Cheques.
5. Assess the working of digital modes of payments and precautions to taken while using digital mode.
6. Elaborate the process of multiple credit creation.

Course Contents

Chapters	Title	Allotted Lectures
Chapter 1	LENDING PRINCIPLES, CREDIT CREATION AND BALANCE SHEET OF A BANK	10 Lectures
	1.1 Principles of Lending: Safety, Liquidity, Profitability, Diversification of risks Conflict between Liquidity and Profitability	
	1.2 Multiple Credit Creation process and limitations	
	1.3 Balance sheet of a commercial bank	
Chapter 2	NEGOTIABLE INSTRUMENTS	10 Lectures
	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 Lectures
	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	
	3.4 Methods of Digital Payments	
	3.5 Precautions in the Use Banking Technology	
	Total	30 Lectures

Recommended Books:

1. Gordon E., Natrajan K.(2018), Banking: Theory and practice, Himalaya Publication, Mumbai.
2. Indian Institute of Banking and Finance(2019), Principles and Practices of Banking, Macmillan Education
3. Kunjukunju Benson(2008), Commercial Banks in India- Growth, Challenges and Strategies, New Century Publication, New Delhi
4. Shekhar KC and Shekhar Lekshmy(2022), Banking Theory and Practice, Vikas Publishing House, New Delhi
5. Uppal R.K.(2011), Money, Banking and Finance in India, New Century Publication, New Delhi
6. Verma S.B., Gupta S.K. and Sharma M.K.(2008), E- banking and Development of Banks, Deep & Deep Publication Pvt. Ltd., New Delhi
7. Reserve Bank of India, Reports on Trends and Progress of Banking in India, Annual Report
8. Reserve Bank of India, RBI Bulletin, Monthly Report
9. www.npci.org.in

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 Shivajinagar, Pune - 5
F Y B. Com SEMESTER-II
 (2024 Course under NEP 2020)
Subject-III

Course Code:

Course Name: Business Economics (Micro Economics-II)

Teaching Scheme: TH: 4 Hours/Week

Credit: 4

Examination Scheme: CIA: 40 Marks

End-Sem: 60 Marks

Course Objectives:

1. To introduce the students of Commerce to basic Micro Economic concepts and inculcate an analytical approach to the subject matter.
2. To understand application of economic reasoning to provide solutions to business problems.
3. To develop the interest of students by establishing the relevance and use of various economic theories.

Course Outcomes:

After the completion of this course the students will be able to

1. Learn and recall the types and features of markets.
2. Understand the different concepts of cost and revenue.
3. Apply the concept of price discrimination, product differentiation and selling cost.
4. Distinguish between different cost and revenue concepts.
5. Explain and interpret the theories of rent, interest and profit.
6. Elaborate the equilibrium of a firm and industry in different market structure.

Course Contents

Chapter	Title	Allotted lectures
Chapter 1	Cost and Revenue Analysis	08 Lectures
	1.1 Concepts and Types of Cost: Economic Cost and Accounting Cost, Private Cost and Social Cost, Explicit Cost and Implicit Cost, Opportunity Cost, Fixed Cost and Variable cost 1.2 Cost Curves in Short run and Long run 1.3 Relation between Total Cost, Average Cost and Marginal Cost	
Chapter 2	Revenue Analysis	06 Lectures
	2.1 Concept of Total Revenue, Average Revenue and Marginal Revenue 2.2 Revenue Curves 2.3 Relation between Total Revenue, Average Revenue and Marginal Revenue	

Chapter 3	PRICING UNDER VARIOUS MARKET CONDITIONS	22 Lectures
	3.1 Basic Concepts- Plant, Firm and Industry 3.2 Perfect Competition- Features and Equilibrium 3.3 Monopoly- Features and Equilibrium, Price Discrimination 3.4 Monopolistic competition- Features and Group Equilibrium, Concept of Selling Cost 3.5 Oligopoly- Features 3.6 Duopoly-Features	
Chapter 4	FACTOR PRICING	24 Lectures
	4.1 Marginal Productivity theory of Distribution. 4.2 Rent: 4.2.1 Ricardian Theory of Rent 4.2.2 Modern Theory of Rent 4.2.3 Quasi Rent 4.3 WAGES : 4.3.1 Types of Wages – Minimum wages, Real Wages, Money Wages, Subsistence Wages and Fair Wages 4.3.2 Backward sloping Supply curve of Labour 4.3.3 Exploitation of Labour- Monopolistic exploitation and Monopsonistic exploitation 4.4 INTEREST: 4.4.1 Classical Theory of Interest 4.4.2 Loanable Funds Theory 4.4.3 Keynes' Liquidity Preference Theory of interest 4.5 PROFIT : 4.5.1 Dynamic Theory of Profits 4.5.2 Innovation Theory of profit 4.5.3 Risk and Uncertainty Bearing Theory of Profit	
	Total	60 Lectures

Recommended Books

1. Ahuja H.L. (2019) Advanced Economic Theory, S.Chand and Co.Ltd, New Delhi
2. Dewett K.K. and Navlur M.H.(2006) Modern Economic Theory, S. Chand Publication, New Delhi
3. Dwivedi D.N.(2006) Micro Economics: Theory and Application, Pearson Publication
4. Dwivedi D.N. (2015) Managerial Economics, Vikas Publishing House, New Delhi
5. Jhingan M.L.(2014) Micro Economic Theory, Vikas Publishing House, New Delhi
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