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

Faculty of Commerce & Management

T.Y.B.COM NEP 2020
(2023 Pattern)
FRAMEWORK
AND
SYLLABUS

Advanced Accounting and Taxation
Semester 5 (Third Year)

Course Type	Course	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4 + 2)	23CoComU5101	Auditing and Taxation I	4	4	40	60	100
	23CoAacU5102	Advanced Accounting - I	4	4	40	60	100
	23CoAacU5103	Accounting for Business III	2	2	20	30	50
Elective I	23CoComU5201	Business Regulatory Framework I	4	4	40	60	100
Elective II	23CoComU5202	Business Management I	4	4	40	60	100
Elective III	23CoComU5203	Business Environment and Entrepreneurship I	4	4	40	60	100
Elective IV	23CoComU5204	Business Mathematics and Statistics I	4	4	40	60	100
Minor (4)	23CoEcoU5301	Indian and Global Economic Development I	4	4	40	60	100
OE (2 + 2)	--	--	--	--	--	--	--
VSC (2)	23CoAacU5501	Lab Course on Advanced Accounting I & Accounting for Business III	4	2	20	30	50
SEC (2)	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--
VEC (2)	--	--	--	--	--	--	--
IKS (2)	--	--	--	--	--	--	--
FP / CEP(2)	23CoAacU5002	Field Project II	4	2	20	30	50
Total			**26**	**22**	**220**	**330**	**550**

Progressive Education Society's
Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar, Pune-411005
Third Year of B.COM Semester V (NEP 2023 Course)

Course Code:- 23CoComU5101 **Course Name: - Auditing and Taxation- I**
Teaching Scheme:-<<4>> Hours/Week **Credit<<4>>**
Examination Scheme: CIA: 40 Marks **End-Semester: 60 Marks**

Prerequisite of the course :- Under the changing commerce and trade scenario, subjects like Auditing play an important role in finding the objectives of audit and how auditors analyse the working of the organisation. Fundamental knowledge is required for all this.

Course Objectives:

1. To understand the basic terminology in Auditing.
2. To study the procedure of verification and valuation of Assets and Liabilities.
3. To Study Primary and Secondary Objects of Auditing.
4. To understand the qualifications and disqualifications of an auditor.

Course Outcome:- After successful completion of this course, the students will able :

CO No	Course Outcomes (COs)	Bloom's Taxonomy level
CO 1	To Understanding the Fundamentals of Auditing	I
CO 2	To Explain audit programs, maintain audit notebooks, prepare working papers, and perform test checking in audits.	II
CO 3	To apply knowledge of specific audit requirements for different business including sole proprietors, partnership firms, joint-stock companies, and trusts.	III
CO 4	To apply vouching techniques in auditing, including vouching for cash receipts and payments, and analyze the implications of missing vouchers.	IV
CO 5	To analyze and evaluate the financial health of an organization based on verification and valuation of assets (fixed, current, intangible) and liabilities (capital, debentures, creditors)	V
CO 6	To adapt the knowledge regarding internal mechanisms and understand the differences between audit reports and audit certificates.	VI

Course Contents

Sr. No	Topic	Lectures

1.	**1. Introduction to Principles of Auditing** 1.1 Meaning 1.2 Definition 1.3 Nature 1.4 Objectives of auditing 1.5 Advantages and Limitations of Auditing 1.6 Types of errors and frauds 1.7Audit Planning and Documentation:- 1.7.1 Audit programme 1.7.2 Audit Note Book 1.7.3 Working Papers 1.7.4 Test checking 1.8 **Various Classes of Audit- Part I** 1.8.1 On the basis of Ownership 1.8.2 On the basis of Periodicity 1.8.3 On the basis of Objectives 1.8.4 On the basis of Scope 1.8.5 On the basis of Employer of Auditor 1.8.6 On the basis of Manner of checking **1.9 Various Classes of Audit- Part II** 1.9.1 Audit of Accounts of Sole Proprietor 1.9.2 Audit of Accounts of Partnership Firm 1.9.3 Audit of Accounts of Joint Stock Company 1.9.4 Audit of Trusts	14
2.	**2. Vouching** 2.1 Introduction 2.2 Voucher 2.3 Missing Vouchers 2.4 Vouching of Cash Book **2.5 Vouching of Debit Side of Cash Book (or) Cash Receipts:-** Opening Balance, Cash Sales, Receipt from Debtors, Income from Interest and Dividend, Sales of Fixed Assets, Sale of Investment **2.6 Vouching of Credit Side of Cash Book (or) Cash Payments:-** Cash Paid to Creditors, Wages, Capital Expenditure, Bills Payable, Bills Receivable Discounted and Dishonoured, Directors Fees	12
3.	**3. Verification and Valuation of Assets and Liabilities.** **3.1 Verification and Valuation of Fixed Assets** – Land and building , Plant and Machinery , Furniture, Fixtures and Fittings. **3.2 Verification and Valuation of Investments** **3.3 Verification and Valuation of Current Assets** – Cash in hand, cash at bank, Stock, Debtors **3.4 Verification and Valuation of Intangible Assets** – Goodwill, Patents, Copyrights, Trademarks **3.5 Verification of Liabilities-** Verification of Capital, Verification of Debentures **3.6 Verification of Current Liabilities** – Creditors, Bills payable, Bank overdraft, Outstanding Expenses **3.7 Verification of Contingent Liabilities**	12
4.	**4. Internal Check, Internal Control, Internal Audit** **4.1 Internal Control** 4.1.1 Introduction 4.1.2 Meaning 4.1.3 Definition 4.1.4 Objectives of Internal Control 4.1.5 Advantages of Internal Control 4.1.6 Disadvantages of Internal Control 4.1.7 Principles of Good Internal Control System **4.2 Internal Check** 4.2.1 Introduction 4.2.2 Meaning of Internal Check 4.2.3 Definition 4.2.4 Principles (or) Features of Good Internal Check System 4.2.5 Objectives of Internal Check 4.2.6 Advantages of Internal Check	14

	4.2.7 Disadvantages of Internal Check **4.3 Internal Audit** 4.3.1 Introduction 4.3.2 Meaning 4.3.3 Definition 4.3.4 Objectives of Internal Audit 4.3.5 Scope or Functions of Internal Auditor 4.3.6 Advantages of Internal Audit 4.3.7 Disadvantages of Internal Audit 4.3.8 Differences between Internal Check and Internal Audit 4.3.9 Differences between Internal Control and Internal Audit **4.4 Audit Report** 4.4.1 Qualified and Clean Audit Report 4.4.2 Audit Certificate 4.4.3 Difference between Audit Report and Audit Certificate.	
5.	**5. Company Auditor** 5.1 Qualification 5.2 Disqualifications 5.3 Appointment 5.4 Removal 5.5 Rights, Duties and liabilities	08
	Total No. of Lectures	**60**

Reference Books:-

1. Auditing Practical - B. N. Tandon & Others, S. Chand Publications.
2. Auditing Practical – L. Natarajan, Margham Publications.
3. Auditing Practical – S. Vengadamani, Margham Publications.
4. Auditing – T. R. Sharma, Sahitya Bhawan Publications
5. Auditing Theory & Practice – Pardeep & Others, Kalyani Publishers.
6. Auditing Practical – Dr. Radha, Prasanna Publishers & Distributors.
7. Principles and Practice of Auditing – DinkarPagare, Sultan Chand & Sons.

Websites:-

1. www.icmai.in
2. www.accountingcoach.com

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

Third Year of B.Com (2023 Course)

Course Code: 23CoAacU5102

Semester-V

Course Name: Advanced Accounting- I

Teaching Scheme:4 Hours/Week **Credit-04**

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

Prerequisite of the Course:

- Basic Accounting Skills
- Basic knowledge of Accounting Standards
- NumericalAptitude

Course Objectives:

To understand how to prepare final accounts of Banking Companies.

Understand theoretical framework of accounting and to prepare financial statements of Cooperative Societies

To develop the knowledge of Accounting Standards and understand their relevance.

To understand how to analyse financial statements with the help of various ratios.

Course Outcome:

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

- Understand preparation of Cash flow statement Accounting Standards, knowledge of Accounting Standards and understand their relevance
- Develop the skill of preparation of Final Account of Banking Company.
- Develop the skill of preparation of Final Account of Co-operative society.
- Know how to calculate Ratios for Decision Making as Stakeholder.

Course Contents:

Chapter 1	Introduction to Accounting Standards	10lectures
	A study of following Accounting Standards: AS-3 Cash Flow Statements, AS15 Employee Benefits, AS - 23 Accounting for Associate company and AS 27 Financial Reporting of Interest in Joint Ventures. (Theory Only)	
Chapter 2	Final Accounts of Banking Company	18lectures

	Introduction of Banking Company - Legal Provisions - Non Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection - Rebate on Bills Discounted – Provision for Bad and Doubtful Debts - Preparation of Final Accounts in verticalformasperBankingRegulationAct1949.*Introduction to Core Banking System. (Theory and Problems)	
Chapter 3	Analysis of Financial Statements:-	14Lectures
	Ratio Analysis :- Meaning - Objectives - Nature of Ratio analysis -Problems on Ratio Analysis restricted to the following Ratio only -Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Stock Turnover Ratio, Debtor Turnover Ratio, Current Ratio, Liquid Ratio. (Theory and Problems)	
Chapter 4	Branch Accounting	18 lectures
	Meaning and Concept of Branch, Concept of dependent and independent branch, Stock and Debtors System only. Method: -Introduction-Types of Branches-Goods supplied at Cost & Invoice Price.(Theory and Problems)	
	Total	**60 Lectures**

SUGGESTEDREADINGS:-

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S. Chand& Co. Ltd.NewDelhi)
2. Advanced Accountancy: By S.P. Jain & K. N Narang (Kalyani Publishers, NewDelhi)
3. Advanced Accountancy: By R.L. Gupta& M. Radhaswamy (Sultan Chand & Sons, NewDelhi)
4. Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, SharadK.(2018).CorporateAccounting.VikasPublicationHouse,NewDelhi.
5. Student Guide to Accounting Standards: D.S. Rawat (Taxmann, NewDelhi)
6. Accounting Standards :Sanjeev Singhal.
7. Principal of Management Accounting: Dr.S. N. Maheshwari.
8. Advanced Management Accounting: Ravi Kishor.

Journals:-

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

Weblinks:-

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

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Modern College of Arts, Science and Commerce,

Shivajinagar, Pune - 5

Third Year of B.Com (2023 Course)

Course Code: 23CoAacU5103 **Semester – V**

Course Name: Accounting for Business – III (Major Specific)

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

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

Prerequisite of the Course:

- Basic Accounting Skills
- Basic knowledge of Accounting Standards
- Numerical Aptitude

Course Objectives:

- To understand accounting for Consignment.
- To understand how to prepare gross value added statement t.
- To understand accounting for Professional like Doctors, Lawyers, Charted Accountant etc. .

Course Outcome:

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

- Do accounting for Consignment.
- Preparation of Gross value added statement.
- Preparation of Receipt and Expenditure Account and Balance Sheet of Professional
- **Course Contents**

Chapter 1	**Accounting for Consignment**	**10 Lectures**
	Meaning of Consignment, Important terms, Accounting records, unsold stock, loss of stock, Journal entries in the books of Consignor and Consignee.(Theory and Problems)	
Chapter 2	**Gross Value Added Statement**	**10Lectures**
	Meaning and Concept of Gross Value Added Statement. Advantages of Gross Value Added Statement. Preparation of gross value added statement and its application.(Theory and Problems)	
Chapter 3	**Accounting for Professionals**	**10Lectures**
	Preparation of Receipt and Expenditure Account and Balance Sheet of Professional like Doctors, Lawyers and Chartered Accountants etc.(Theory and Problems)	
	Total	**30 Lectures**

SUGGESTED READINGS:-

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S. Chand & Co. Ltd. New Delhi)
2. Advanced Accountancy : By S.P. Jain & K. N. Narang (Kalyani Publishers, New Delhi)
3. Advanced Accountancy: By R.L. Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)
4. Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, SharadK.(2018).Corporate Accounting. Vikas Publication House,NewDelhi.
5. Student Guide to Accounting Standards :D. S. Rawat (Taxmann, NewDelhi)
6. Accounting Standards: Sanjeev Singhal.
7. Principal of Management Accounting: Dr. S. N. Maheshwari.
8. Advanced Management Accounting: Ravi Kishor.

Journals:-

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

Web links:-

i) www.icsi.edu

ii) https://icmai.in

iii) www.mca.gov.in

iv) www.icai.org

Progressive Education Society's

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

Third Year of B. Com (NEP 2023 Course)

Semester – V
Course Code: 23CoComU5201
Course Name: Business Regulatory Framework - I

Teaching Scheme: TH: 4 Hours/Week **Credit- 4**
Examination Scheme: CIA: 40 Marks **End-Semester: 60 Marks**

Prerequisites of the Course:

1. Basic knowledge of Commerce, Trade and law.
2. Basic Knowledge of Computer and internet.

The Course Objectives:

1. To impart students with the knowledge of the fundamentals of Business Laws
2. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws
3. To develop the awareness among the students regarding these laws affecting business, trade and commerce.
4. To analyze and understand the application and importance of business laws in the business sector.
5. To get subject knowledge which is very helpful to them for self-employment opportunities in the business sector for start-up and which is important for becoming an entrepreneur.

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

Co No.	Course Outcome	Bloom's Cognitive Level
1	Define and explain the key terms and concepts under the Indian Contract Act 1872, such as offer, acceptance, consideration, and consent.	I
2	Describe the fundamental principles of the Sale of Goods Act 1930, including the distinction between sale and agreement to sale.	II
3	Apply the and use the knowledge of negotiable instruments i.e Promissory Note, Bill of Exchange and Cheques.	III

4	Analyze framework for a partnership under the Indian Partnership Act and assess the implications of transferring rights and liabilities in partnerships.	IV
5	Evaluate different advantages and disadvantages of LLPs in comparison to partnerships and companies.	V
6	Design a framework for a partnership or LLP agreement, taking into consideration the legal rights, duties, and liabilities of partners under relevant Acts.	VI

Course Contents :

Chapter No.	Contents	Lectures
1.	**Indian Contract Act 1872**	15
	1.1 Definition, Concept and kinds of contract 1.2 Offer and Acceptance 1.3 Capacity of parties 1.4 Consideration 1.5 Consent and free consent 1.6 Legality of object and consideration 1.7 Void Agreements 1.8 Discharge of contract 1.9 Breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages)	
2.	**Negotiable Instruments Act 1881**	15
	2.1 Concept of Negotiable Instruments: Characteristics, Meaning Important relevant definitions under the Act 2.2 Definitions, Essentials of promissory note, bill of exchange and c 2.3 Distinction between these instruments 2.4 Crossing of cheques: - meaning and types 2.5 Holder and holder in due course, Privileges of holder in due cour 2.6 Negotiation, endorsement, kinds of endorsement 2.7 Liabilities of parties to negotiable instruments 2.8 Dishonour of negotiable instruments, kinds, law relating to notice Dishonour. 2.9 Dishonour of cheques	
3.	**Sale of Goods Act 1930**	10

	3.1 Concept and Essentials 3.2 Sale and agreement to sale 3.3 Goods-Concept and kinds 3.4 Conditions and warranties. (Definition, Distinction, implied cond and warranties) 3.5 Transfer by non-owners 3.6 Rights of Unpaid Seller and Remedial Measures	
4.	**Indian Partnership Act 1932**	06
	4.1 Definition and Characteristics of Partnership 4.2 Types of Partners, Rights, Duties and Liabilities of Partners 4.3 Dissolution of Partnership	
5.	**Limited Liability Partnership Act 2008**	**14**
	5.1 Concept, Nature and Advantages, 5.2 Difference between LLP and Partnership Firm, Difference between LLP and Company, 5.3 Partners and designated partners, Incorporation of LLP, Partners and their relations, 5.4 Liability of LLP and Partners (Section 27). 5.5 Financial Disclosure by LLP, 5.6 Contributions (Section 32), 5.7 Assignments and Transfer of Partnership Rights (Section 42), 5.8 Conversion into LLP (Section 55), 5.9 Winding-up and dissolution (Section 63 & 64)	
	Total Lectures	**60**

Assignments: -

1. Prepare any imaginary contract of purchase of flat, land or any movable or
2. Immovable property by fulfilling the conditions of contract Act.
3. To study the various documents of negotiable instruments and Bring an information from bankers or any party using any type of negotiable instrument at large.
4. Prepare an imaginary Partnership agreement.
5. Draft LLP contract as per Limited Liability Partnership Act 2008.

Books and References: -

Business Laws: Kuchhal M.C. & Kuchhal Vivek Vikas Publishing House

1) Laws for Business: Sulphey M.M.& Basheer, PHI Learning Pvt. Ltd., Delhi.
2) Business and Corporate Law: - Dr. Kaur Harpreet, Lexis Nexis
3) Business and Commercial Laws: -Sen And Mitra
4) An Introduction to Mercantile Laws: -N.D. Kapoor
5) Business Laws: - N.M. Wechlekar
6) Company Law: -Avtar Singh
7) Business Law for Management: -Bulchandani K.R
8) Negotiable Instruments Act 1881: - Khergamwala
9) Intellectual Property Law:-P. Narayan.
10) Cyber Laws: - Krishna Kumar
11) Consumer Protection Act in India: -Niraj Kumar
12) Consumer Grievance Redressal under CPA: -Deepa Sharma.

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

Third Year B.Com Semester V (NEP 2023)

Course Code: 23CocomU5202 **Course Name: Business Management-I**

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

Examination Scheme: CIA: 40 marks **End Sem : 60 marks**

Total Lectures: 60

Prerequisite of Course:

1. Basic understanding of the concept of Business.
2. General Awareness of the Business Enterprise and it's working.

Objectives:

01. To provide the knowledge of various concepts of management.

02. To get an outlook of the evolution of management thought and contributions of management scientists.

03. To experience the practical utility of principles of management in business organization in the 21st century.

04. To get the thorough knowledge of pre-executive functions of management viz. planning, decision making, organizing, and staffing.

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

Co No.	Course Outcome	Bloom's Cognitive Level
1	Understand various concepts of Business Management	I
2	Analyze the contributions of management scientists.	IV
3	Explain the evolution of management thought and its practical application in contemporary business settings.	II

4	Apply the concept of Management by Objectives (MBO) in the planning process.	III
5	Compare the pre-executive and executive functions of management.	IV
6	Comprehend the process of organization, challenges faced by a manager in organizing, staffing, delegation.	V

Course Contents

Unit	Contents	No. of hrs.
I	**Basics of Business Management**	**14**
	1.1Business : Meaning , Definition, Nature and Scope **1.2Management :** Meaning, Definition Features, Management as an Art or a Science. Professional Management. 1.3Levels of Management, Managerial Skills, Roles of Manager, Challenges before the Management	
II	**Evolution of Management Thought**	**16**
	2.1Classical Period – Overview of Contributions of F.W. Taylor, Henri Fayol. Relevance of Principles of management in 21st Century **2.2Neo Classical Period** –Hawthorne Studies **2.3Modern Period** – Thoughts of Peter Drucker, Systems Approach and Contingency Approach	
III	**Functions of Management : Planning and Decision Making**	**14**
	3.1Planning : Meaning, Definition, Types of Planning and Steps in Process of Planning, Management by Objectives **3.2Forecasting** : Meaning and techniques of Forecasting **3.3Decision Making**: Meaning, Definition and Types of Decisions , Process of rational Decision Making	
IV	**Functions of Management : Organizing and Staffing**	**16**
	4.1Organizing Meaning , Definition, Process and Principles of Organization, Departmentation and Types of Departmentation ,Delegation of Authority , Types of Delegation, Difficulties in Delegation of Authority, Centralization and Decentralization **4.2Staffing** Meaning, Sources of Recruitment, Training and Development of Managerial Personnel Case Studies on a. Recruitment and Training b. Delegation of Authority	

	Total	60

References

1. Principles and Practice of Management – T.N. Chabra – Dhanwant Rai and Company

2. Principles and Practice of Management –L.M.Prasad - Sultan Chand and Sons

3. Management Concepts and Practices – Manmohan Prasad – Himalaya Publishing House

4. Principles of Management by P C Tripathi, P N Reddy - Mcgraw Hill

5. Journal on Management – Sage Publication

6. Journal of Management Research – Macrothink Institute

Web links : 1) www.dilbert.com 2) www.allbusiness.com

3) www.epathshala.nic.in 4) www.ndl.iitkgp.ac

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Third Year of B.COM Semester VI (NEP 2023 Course)
Course Code:- 23CoComU5203
Course Name: - Business Environment and Entrepreneurship I

Teaching Scheme:-<<4>> Hours/Week Credit<<4>>

Examination Scheme: CIA: 40 Marks End-Semester: 60 Marks

Prerequisites of the Course:

1. Basic knowledge about types of environment

2. Brief idea about concepts like Businessman, Manager and Enterprise

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

Course Objectives:

1. To understand the concept of Business Environment

2. To make the students aware about the Business Environment Issues and Problems of Growth

3. To create entrepreneurial awareness among the students

Course Outcome:

On completion of the course students will be able to -

1. Develop his mindset to enter in the field of Entrepreneurship
2. Develop the qualities of Entrepreneur
3. Change his mindset to join for employment

Course Outcome:- After successful completion of this course, the students will able :

CO No	Course Outcomes (COs)	Bloom's Taxonomy level
CO 1	To explain the importance of the business environment, and the interrelationship between environment and entrepreneurship, wl identifying key aspects like natural, economic, political, social, and le environments.	I
CO 2	To assess the causes and types of pollution, identify their effects, and critically evaluate potential remedies for pollution and environmental conservation efforts.	II
CO 3	To compare and contrast the roles of an entrepreneur, manager, and intra and analyze the contribution of entrepreneurship to economic developi industrialization.	III
CO 4	To apply entrepreneurship concepts to evaluate and develop practical solutions	IV

	for addressing economic challenges, including unemployment, poverty, and regional imbalance.	
CO 5	To define the competencies required to be a successful entrepreneur and distinguish between entrepreneurs and managers in terms of their roles and responsibilities.	V
CO 6	To design and propose strategies to alleviate social problems like unemployment, poverty, and social injustice by leveraging entrepreneuri thinking and innovation.	VI

Chapter No	**Contents**	**Lectures**
1.	**Business Environment** Concept- Importance - Isnter relationship, between environment and entrepreneur, Aspects of Environment Natural- Economic - Political - Social - Technical - Cultural - Educational - Legal & Cross-cultural – Geographical	12
2.	**Environment Issues** Pollution-Concept and types –Causes of pollution-Remedies of Pollution, Remedies of pollution-protecting the natural environment-Conservation of natural resources - Opportunities in Environment	12
3.	**The Entrepreneur** Evolution of the term entrepreneur –Definition - Competencies of an Entrepreneur – Distinction between a) entrepreneur and manager- b)Entrepreneur and Enterprise, Intrapreneur- Concept and importance – Distinction between Entrepreneur and Intrapreneur	12
4.	**Entrepreneurship** Concept- Need and Importance of Entrepreneurship - Economic Development and Industrialization - Role of Entrepreneurship in economy- Entrepreneur as a catalyst	12

5.	**Problems of growth** Unemployment- Concept-Types-Causes- Remedies, Poverty- oncept- Causes- Remedies , Regional Imbalance- Concept-Effects –Solutions , Social injustice- Concept, Effects, Solutions ,Black loney – Meaning – Sources –Effects- Measures, Lack of technical knowledge and information-Problems-Remedies	12
	Total	**60**

Reference Books:

1. Business Environment, Francis Cherunilam Himalaya Publishing House New Delhi
2. Dynamics of Entrepreneurship Development and Management, Desai Vasant Himalaya Publishing House New Delhi
3. Entrepreneurial Development, Khanka S.S. S. Chand New Delhi \
4. Entrepreneurial Development Gupta, Shrinivasan S. Chand New Delhi
5. Udyog -- Udyog Sanchalaya Mumbai
6. Indian Economy Ruddar Datt, K.P.M. Sundharam S. Chand New Delhi
7. Environmental pollution & Health - U. K. Ahluwalia
8. Environmental Studies - Basic Concepts - U. K. Ahluwalia
9. Business Environment - Tondon B. C
10. A complete guide to successful Entrepreneurship - Pandya G. N - Vikas Publishing House

Progressive Education Society's
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Shivajinagar, Pune - 5
Third Year of B.Com (2023 Course)

Course Code: 23CoAacU5501 **Semester – V**

Course Name: Lab Course on Advanced Accounting – I and Accounting for Business III (Major Specific)

Teaching Scheme: TH: 4 Hours/Week (60 Lectures) **Credit-2**

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

Prerequisite of the Course:

1. Basic Accounting Skills
2. Basic knowledge of Accounting Standards
3. Numerical Aptitude

Course Objectives:

- To understand Preparation of Cash Flow Statement as per AS -3.
- To understand accounting for Associate Company.
- To understand preparation of Branch Account under debtor method.
- To understand calculation of solvency ratio and other Comprehensive Ratio.
- To understand Asset Classification and Provisioning pertaining to Advances.
- To understand preparation of Economic Value added Statement.

Course Outcome:

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

- Preparation of Cash Flow Statement as per AS -3.
- Accounting for Associate Company under Equity Method.
- Preparation of Branch Account under debtor method.
- Calculate of solvency ratio and other Comprehensive Ratio.
- Asset Classification and Provisioning pertaining to Advances
- Preparation of Economic Value added Statement.

Course Contents

Chapter 1	Practical Problems on AS -3, and AS – 23.	12 Lectures
	AS 3- Concept of Cash flow Statement, Preparation of Cash flow Statement as per AS 3. AS 23 – Meaning and Concept of Associate, Significant Influence, Accounting for Associate as per Equity Method.	
Chapter 2	Branch Accounting	12 lectures

	Meaning and Concept of Branch, Concept of dependent and independent branch, Method: -Introduction-Types of Branches-Goods supplied at Cost & Invoice Price. Preparation of Branch Accounts under Debtors System only.	
Chapter 3	Ratio Analysis	12 Lectures
	Meaning and Concept of Ratio Analysis, Importance and Objectives of Ratio Analysis. Solvency Ratio – Debt – Equity Ratio, Return on Investment, Return on Equity, Earning Per Share (EPS)	
Chapter 4	Accounting for Non – Performing Assets of Banks	16 lectures
	Meaning and Concept of Non – Performing Assets, Prudential Norms on Income Recognition, Asset Classification and Provisioning pertaining to Advances. Classification of Non – Performing Assets. Problems of Non – Performing Assets.	
Chapter 5	Preparation of Economic Value Added Statement	08 Lectures
	Meaning and Concept of Economic Value Added Statement (EVA). Advantages of Preparation of Value Added Statement,	

SUGGESTED READINGS:-

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S. Chand & Co. Ltd. NewDelhi)
2. Advanced Accountancy: By S. P. Jain& K. N. Narang (Kalyani Publishers, NewDelhi)
3. Advanced Accountancy: By R.L. Gupta& M. Radhaswamy(Sultan Chand& Sons, NewDelhi)

4. Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, SharadK.(2018).CorporateAccounting.VikasPublicationHouse,NewDelhi.
5. Student Guide to Accounting Standards: D.S. Rawat (Taxmann, NewDelhi)

6. Accounting Standards: Sanjeev Singhal.

7. Principal of Management Accounting: Dr. S.N. Maheshwari.
8. Advanced Management Accounting: Ravi Kishor.

Journals:-

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

2. The Accounting World: ICFAI Hyderabad
3. Indian Journal of Accounting
4. Management Accountant

Weblinks:-

i) www.icsi.edu

ii) https://icmai.in
iii) www.mca.gov.in

iv) www.icai.org

Advanced Accounting and Taxation

Semester 6 (Third Year)

Course Type	Course	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4 + 2)	23CoComU6101	Auditing and Taxation II	4	4	40	60	100
	23CoAacU6102	Advanced Accounting II	4	4	40	60	100
	23CoAacU6103	Accounting for Business IV	2	2	20	30	50
Elective V	23CoComU6201	Business Regulatory Framework II	4	4	40	60	100
	23CoComU6202	Business Management II	4	4	40	60	100
Elective VI	23CoComU6203	Business Environment & Entrepreneurship II	4	4	40	60	100
Elective VII **Elective VIII**	23CoComU6204	Business Mathematics and Statistics II	4	4	40	60	100
	23CoEcoU6301	Indian and Global Economic Development II	4	4	40	60	100
OE (2 + 2)	--	--	--	--	--	--	--
VSC (2)	--	--	--	--	--	--	--
SEC (2)	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--
VEC (2)	--	--	--	--	--	--	--
OJT (4)	23CoAacU6004	On job Training	8	4	40	60	100
FP / CEP(2)	--	--	--	--	--	--	--
Total			**26**	**22**	**220**	**330**	**550**

Third Year of B.COM Semester VI (NEP 2023 Course)

Course Code:- 23CoComU6101

Course Name: - Auditing and Taxation- II

Teaching Scheme:-<<4>> Hours/Week **Credit<<4>>**

Examination Scheme: CIA: 40 Marks End-Semester: 60 Marks

Prerequisite of the course:- Under the changing tax structure, subjects like Income Tax play an important role in finding the tax liability and computation of income under various heads of income.

Course Objectives:

1. To introduce basic concepts of Income Tax.
2. To impart practical knowledge about Computation of Net Taxable Income and Taxable income under various heads of Income for individuals.
3. To introduce various provisions, exemptions and deductions under various heads of Incomes
4. To introduce various deductions under Ch VIA Section 80 C to 80U pertaining to the Individual Assessee.

Course Outcome:- After successful completion of this course, the students will able :

CO No	Course Outcomes (COs)	Bloom's Taxonomy level
CO 1	To define and differentiate key terms related to the Income Tax Act-1961 such as tax, income, person, and residential status.	I
CO 2	To understand how to compute taxable income under the head "Income from Salary" including allowances, perquisites, and deductions.	II
CO 3	To calculate taxable income from house property, including both self-occupied and let-out properties, with applicable deductions.	III
CO 4	To analyze the deductions that are permissible and the amounts that are not deductible under this head.	IV
CO 5	To evaluate the impact of different tax rates, rebates, and cess on the total tax payable for an individual.	V
CO 6	To solve the illustrations of total taxable income of an individual, taking into account gross total income, deductions under sections 80C to 80U, and applicable rebates.	VI

Course Contents

Sr. No	Topic	Lectures
1.	**1. Important Concepts and Definitions under Income Tax Act-1961.** 1.1 Tax 1.2 Income Tax	10

	1.3 Difference between Direct and Indirect Tax 1.4 Income 1.5 Person 1.6 Assessee 1.7 Assessment year 1.8 Previous year 1.9 Agricultural Income 1.10 Residential Status of an Assessee 1.11 History of Income Tax in India. (Income Tax Act 1961) 1.12 Features of Income Tax	
2.	**2. Computation of Taxable Income under Income from Salary** 2.1 Meaning of salary 2.2 Allowances and tax Liability 2.3 Perquisites and their Valuation 2.4 Types of Provident Funds – PPF/RPF/SPF/URPF 2.5 Deductions from Salary (Theory and Problems)	12
3.	**3. Computation of Taxable Income under Income from House Property** 3.1 Basis of Chargeability 3.2 Annual Value 3.3 Self occupied and let out property 3.4 Deductions allowed (Theory and Problems)	08
4.	**4. Computation of Taxable Income under Profits and Gains of Business and Professions** 4.1 Definitions 4.2 Deductions expressly allowed and disallowed 4.3 Method of Accounting, 4.4 Maintenance and Audit of books of Accounts (Theory and Problems)	06
5.	**5. Computation of Taxable Income under Capital Gains** 5.1 Chargeability 5.2 Meaning and Definitions-Cost of Acquisition, Cost of Improvement, Short term and long term Capital gains 5.3 Types of Capital Assets – Shares, Bonds, Gold, Jewelry, Real Estate etc 5.4 Exemptions (Theory and Problems)	04
6.	**6. Computation of Taxable Income under Income from other sources** 6.1 Chargeability 6.2 Deductions - 6.3 Amounts not deductible. (Theory and Basic Problems)	06
7.	**7. Computation of Total Taxable Income of an Individual** 7.1 Gross Total Income 7.2 Deductions u/s-Ch VIA -80C to 80 U(only for individual Assessee) 7.3 Income Tax Rates - Old Regime and New Regime (Every relevant assessment year) 7.4 Tax Rebate u/s 87A 7.5 Relief u/s 89 7.6 Health and Education cess (Theory and Problems)	14
	Total No. of Lectures	**60**

(Note- Recent amendments made by the Finance Bill every previous year and changes made before six months of examination will also be applicable.)

Reference Books:-

1. Indian Income Tax -: Dr.Vinod Singhania
2. Income Tax- -: Dr. Girish Ahuja and Dr. Ravi Gupta
3. Income Tax Act -: Shri. R.N.Lakhotia
4. Indian Income Tax Act -: Dr. H. C. Malhotra and Dr. S.P Goyal
5. Income Tax -: T.N. Manoharn and G R. Hari
6. Student guide to Income Tax -: Dr.Vinod Singhania

Websites:-

1. hptts://incometaxindia.gov.in

Progressive Education Society's

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

Third Year of B.Com (2023 Course)

Course Code: 23CoAacU6102

Semester-VI Course Name: Advanced Accounting II

Teaching Scheme : 4 Hours/Week **Credit-04**

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

Prerequisite of the Course:

- Thorough Knowledge of Financial Accounting & Corporate Accounting
- Numerical Aptitude
- Basic Accounting Skills
- Analytical Ability

Course Objectives:

- To know the recent trends in accounting.
- To understand how to prepare final accounts of Farm.
- To acquire the conceptual knowledge accounting for investments
- To Study the various types of branches and preparation of branch accounts.

Course Outcome:

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

- Understand recent trends in accounting
- Prepare final accounts of Farm.
- Know accounting transactions and events related to investment.
- Know the various types of branches and preparation of branch accounts.

Course Contents:

Chapter1	Forensic Accounting	14Lectures
	Introduction, Meaning of Forensic Accounting, Objectives, Types of Forensic Accounting, Nature and Principles of Forensic Accounting, Ethical Principles and Responsibilities. Fraud Diamond. Fraud Pentagon & Frau Triangle. (Theory Only)	
Chapter2	Farm Accounting	16lectures
	• Introduction •Books of Accounts to be maintained for Farm Accounting • Preparation of Farm Revenue Accounts to ascertain the profit or loss on various sections like crop, livestock, dairy, poultry and fishery.• Preparation of Balance Sheet.(Theory and Problems)	

Chapter3	Accounting for Investment:	14Lectures
	Introduction : Need • Investment in securities • Cum. Interest and ex-interest transactions of purchases and sales• Entries for interest received• Brokerage • Expenses on purchases and sales • Valuation of closing investment by FIFO method and market price method(Theory and Problems)	
Chapter4	Final Accounts of Co-operative Society	16Lectures

	Meaning and Concept of Co-operative Society. Types of Co-operative Society. a. Credit Co-operative Societies:- b. Consumer Co-operative Societies:- Meaning-Allocation of Profit as per Maharashtra State Co-operative Societies Act. Preparation of Final Accounts of Credit Co-operative Societies and Consumer Co-operative Societies.(Theory and Problems)	

SUGGESTEDREADINGS:-

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

2. Advanced Accountancy: By S. P. Jain & K. N. Narang (Kalyani Publishers, New Delhi)
3. Advanced Accountancy: By R. L. Gupta & M. Radhaswamy (Sultan Chand & Sons, News, Delhi)

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

.Vikas Publication House, New Delhi.

5. Student Guide to Accounting Standards: D.S. Rawat (Taxmann, NewDelhi)
6. Accounting Standards: Sanjeev Singhal.

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

8. Advanced Management Accounting: Ravi Kishor.

Journals:-

1. TheChartered Accountant:Journal of the Instituteof Chartered AccountantsofIndia.

2. The AccountingWorld :ICFAI Hyderabad

3. Indian Journal of Accounting
4. ManagementAccountant

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iii) www.mca.gov.in

iv) www.icai.org

Progressive Education Society's

Modern College of Arts, Science and Commerce,

Shivajinagar, Pune - 5

Third Year of B.Com (2023 Course)

Course Code: 23CoAacU6103 **Semester – VI**

Course Name: Accounting for Business – IV (Major Specific)

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

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

Prerequisite of the Course:

- Basic Accounting Skills
- Basic knowledge of Accounting Standards
- Numerical Aptitude

Course Objectives:

- To understand Accounting for Joint Venture.
- To understand accounting for Payroll and Statutory Dues.
- To prepare memorandum trading account to ascertain amount of claim and accounting entries in the books of insured.

Course Outcome:

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

- Do Accounting for Joint Venture.

- Accounting for Payroll and Statutory Dues prepare contract account and calculate profit on incomplete contract

- To ascertain amount of claim and accounting entries in the books of insured.

Course Contents

Chapter 1	**Accounting for Joint Venture**	10 Lectures
	Meaning of Joint Venture, Difference Between Joint Venture and Partnership, Methods of maintaining books of Accounts when separate set of books are maintained by Joint Venture.	
Chapter 2	**Accounting for Payroll and Statutory Dues.**	12Lectures
	Accounting for salary including Profession tax, Provident fund, E.S.I., Labour welfare Fund and T.D.S. Accounting for T.D.S. on rent, commission, professional payment, contract and interest.	
Chapter 3	**Insurance Claim**	08Lectures
	Meaning and Concept of Insurance Claim, Types of claims, Loss of stock policy. Procedure to ascertain amount of claim and accounting entries in the books of insured. Treatment of Abnormal items, Under and Over valuation of stock and Application of Average Cluase.	
	Total	**30 Lectures**

SUGGESTEDREADINGS:-

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

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

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

4. Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, SharadK.(2018).CorporateAccounting.VikasPublicationHouse,NewDelhi.
5. Student Guide to Accounting Standards: D.S. Rawat (Taxmann, NewDelhi)

6. Accounting Standards: Sanjeev Singhal.

7. Principal of Management Accounting: Dr. S.N. Maheshwari.
8. Advanced Management Accounting: Ravi Kishor.

Journals:-

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

2. The Accounting World: ICFAI Hyderabad
3. Indian Journal of Accounting
4. Management Accountant

Weblinks:-

i) www.icsi.edu

ii) https://icmai.in

iii) www.mca.gov.in

iv) www.icai.org

Progressive Education Society's

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

Third Year of B. Com (NEP 2023 Course)

Semester – VI

Course Code:23CoComU6201

Course Name: Business Regulatory Framework - II

Teaching Scheme: TH: 4 Hours/Week | **Credit- 4**
Examination Scheme: CIA: 40 Marks | **End-Semester: 60 Marks**

Prerequisites of the course:

1. Basic knowledge of Commerce and Trade and law.
2. Basic knowledge of computers and the internet.

The course objectives:

1. To impart students with the knowledge of the fundamentals of Business Laws
2. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws
3. To develop the awareness among the students regarding these laws affecting business, trade and commerce.

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

Co No.	Course Outcome	Bloom's Cognitive

		Level
1	Define and list key terms and concepts related to the **Information Technology Act, 2000**, such as E-records, Digital Signatures, and E-Contracts.	I
2	Explain the core elements of the **Consumer Protection Act, 2019 and** process and grounds for filing consumer complaints.	II
3	Apply the provisions of the **Digital Signature** from the IT Act to validate e-documents and contracts in a digital environment.	III
4	Analyze studies involving **Intellectual Property Rights (IPRs)** and objectives of the **World Intellectual Property Organization (WIPO)**, along with the scope of IPRs covered by the **TRIPS Agreement**.	IV
5	Critically evaluate the effectiveness of **Consumer Disputes Redressal Agencies** in addressing consumer complaints and providing relief.	V
6	Adapt the knowledge of **Arbitration and Conciliation** and will understand dispute resolution mechanisms and the essentials of an arbitration agreement.	VI

Course Contents :

Chapter No.	Contents	Lectures
1.	**nformation Technology Act 2000**	14
	1 **Chapter II** of the I.T. Act 2000 definitions - section 2(a) to Section (zh) 2 **Chapter IV** Sec.11-13 - relating to attribution, knowledgement, dispatch of E-Records 3 **Chapter VII** [Sections 35-39] **Electronic Signature-ertificates: - Digital Signatures** –Meaning & functions, Digital gnature certificates. Recognition. 4 **E- Contracts**, Legal issues involved in E-Contracts 5 **Significance of E-Transactions** /E-Commerce. Formation. Legality	
2.	**he Consumer Protection Act, 2019**	14

	1 Salient features of the Consumer Protection Act 2019 2 Definitions-Consumer, Complaint, Services, Defect & eficiency, Complainant, unfair trade practice, restrictive trade actice 3 Consumer Protection Councils 4 Procedure to file complaint & Procedure to deal with mplaint & Reliefs available to consumers 5 Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, owers and Functions)	
3.	**Intellectual Property Rights**	16
	1 World Intellectual Property Organization (WIPO): ief summary of objectives, organs, programmes & activities of IPO 2 **Trade Related Aspects of Intellectual Property Rights RIPS**): As an agreement to protect IPR-Objectives & categories of R covered by **TRIPS** 3 Definition and conceptual understanding of following IPRs under e relevant Indian current statutes 4 Patent: Definition & concept, Rights & obligation of Patentee, term. Copyright: Characteristics & subject matter of copyright, ithor & his Rights, term 5 Trademark: Characteristics, functions, illustrations, various arks, term, internet domain name- Rights of trademark holder 6 Design: Importance, characteristics, Rights of design holder. 7 Geographical Indications, Confidential Information & Trade crets. 8 Traditional knowledge—Meaning & scope of these IPRs	
4.	**rbitration & Conciliation**	16
	1 Concept of Arbitration 2 Definition & Essentials of Arbitration Agreement 3 Types of Arbitration 4 Powers and Duties of Arbitrator 5 Concept of Conciliation 6 Conciliation Proceedings 7 Difference between Arbitration and Conciliation	

	Total Lectures	60

Assignments: -Visit the Forums of Consumer and bring information or Draft a Consumer complaint addressing to consumer forum.

1. Draft an E-Contract.
2. To know about the Registration process of IPR and write a report on it.
3. To find out which legal formalities should be followed for starting an Ecommerce Business.

Books and References: -

1) Business Laws: Kuchhal M.C. & Kuchhal Vivek Vikas Publishing House
2) Laws for Business: Sulphey M.M.& Basheer, PHI Learning Pvt. Ltd., Delhi.
3) Business and Corporate Law: - Dr. Kaur Harpreet, Lexis Nexis
4) Business and Commercial Laws: -Sen And Mitra
5) An Introduction to Mercantile Laws: -N.D. Kapoor
6) Business Laws: - N.M. Wechlekar
7) Company Law: -Avtar Singh
8) Business Law for Management: -Bulchandani K.R
9) Negotiable Instruments Act:1881 - Khergamwala
10) Intellectual Property Law:-P.Narayan.
11) Cyber Laws: - Krishna Kumar
12) Consumer Protection Act in India: -Niraj Kumar
13) Consumer Grievance Redressal under CPA: -Deepa Sharma.

Webliography:

www.google.co.in
https://consumeraffairs
.nic.in/
https://www.indiacode.
nic.in/
https://lawmin.gov.in/
www.ndl.iitkgp.ac.in (National Digital
Library) www.youtube.com

www.mca.gov.in (Ministry of Corporate Affairs) www.indiacorplaw.in ,www.swayam.gov.in

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar,Pune-411005

Third Year B.Com Semester VI (NEP 2023)

Course Code: 23CocomU6202 **Course Name: Business Management-II**

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

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

Total Lectures: 60

Prerequisite of Course:

1. Knowledge of basic concepts of Business and Management.
2. History of Management thought
3. Pre-Executive Functions of Management.

Objectives:

01. To provide the detailed knowledge of Executive functions of management like Direction, coordination and control.

02. To provide the understanding of recent advances in business management.

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

Co No.	Course Outcome	Bloom's Cognitive Level

1	Understand executive functions of management	II
2	Identify the role of MIS in effective communication in management	III
3	Determine the significance of key theories of motivation.	V
4	Analyze the leadership qualities of successful entrepreneurs & apply different styles of leadership based on suitability to the business organization.	III,IV
5	Define the role of manager in coordination and control.	I
6	Identify the recent advances in business management.	III

Course Contents

Unit	**Contents**	**No. of hrs.**
I	**Direction**	**10**
	1.1 Direction : Meaning, Need, Principles and Techniques of Direction **1.2 Management Information System** : Meaning, Definitions, Role of MIS in Communication in Business Organization.	
II	**Motivation and Leadership**	**20**

	Motivation & Leadership **2.1 Motivation** : Meaning ,Definition, Importance of Motivation, **2.2 Theories of Motivation** 1. Need Hierarchy Theory- By Abraham Maslow 2. Two Factor Theory - By Fredrik Herzberg 3. Theory X and Theory Y – By M C Gregor 4. Theory Z – By Ouchi 5. Need Achievement Theory – By M C Clelland 6. Four Drive Model of employee motivation by Lawrence and Nohria **2.3 Leadership :** Meaning, Features, Styles of Leadership, Functions of a leader. **2.4 Study of Leadership Qualities of Successful Entrepreneurs (Any five)** 1. Narayan Murty– Brand Ambassador of Indian IT Industry 2. Radhakrishan Damania 3. Deepak Parekh of HDFC 4. Dhirubhai Ambani 5. Ratan Tata 6. Vijay Sharma - Paytm 7. Steve Jobs 8. Dipankar Goyal	
III	**Coordination and Control**	**12**
	3.1 Coordination – Meaning, Definition, Principles and Techniques of Coordination **3.2 Control** – Meaning, Definition, Process and Techniques of Control	
IV	**Recent Advances in Business Management**	**18**
	4.1 Change Management 4.2 Corporate Social Responsibility 4.3 Total Quality Management 4.4 Performance Management 4.5 Green Management 4.6 Work-Life Balance	
	Total	**60**

References:

1. Principles and Practice of Management – T.N. Chabra – DhanwantRai and Company

2. Principles and Practice of Management – L.M.Prasad – Sultan Chand and Sons

3. Performance Management – Michael Armstrong

4. Change Management – Jeffrey M. Hiatt and Timothy J. Creasey
5. Total Quality Management – D.R.Kiran
6. Journal on Management – Sage Publication
7. Journal of Management Policies and Practices –American Research Institute
8. Indian Business leaders

Weblinks ::

1) www.dilbert.com
2) www.allbusiness.com
3) www.epathshala.nic.in
4) www.ndl.iitkgp.ac.in
5) www.manager-tools.com/manager-tools-basics

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune - 411005

Third Year of B.COM Semester VI (NEP 2023 Course)

Course Code:- 23CoComU6203

Course Name: - Business Environment and Entrepreneurship II

Teaching Scheme:-<<4>> Hours/Week Credit<<4>>

Examination Scheme: CIA: 40 Marks End-Semester: 60 Marks

Prerequisites of the Course:

1. Basic knowledge about Business Environment

2. Brief idea about concepts Businessman, Entrepreneur, Entrepreneurship

3. Knowledge about successful entrepreneurs in Maharashtra

Course Objectives:

1. To motivate students to make their mindset for taking up entrepreneurship as their career

2. To study entrepreneurship and its supportive institutions

Course Outcome:

On completion of the course students will be able to -

1. Develop habits like Entrepreneur
2. Understand the various schemes introduced by MCED, DIC and other institutions
3. To understand the qualities of successful entrepreneurs and accordingly to inculcate the qualities of entrepreneurs among the students

Course Outcome:- After successful completion of this course, the students will able :

CO No	Course Outcomes (COs)	Bloom's Taxonomy level
CO 1	To define entrepreneurial behavior and differentiate between personality traits and habits of entrepreneurs and non-entrepreneurs, understand the dynamics of motivation that drive successful entrepreneurship.	I
CO 2	To assess the functions and contributions of national-level training organizations, such as EDII, MCED, DIC, and MCCIA, as well as	II

	local NGOs, in fostering entrepreneurial growth and development.	
CO 3	To examine the types of women entrepreneurs, identify the unique chal they face, and analyze possible remedial measures to promote their gro and success in the entrepreneurial ecosystem.	III
CO 4	To apply the concepts of startups, mobilize resources for launching nev ventures, and demonstrate an understanding of the steps required to initiate a startup, including the relevance of Stand-up and Make-in-Ind initiatives.	IV
CO 5	To design a business plan for a new venture, incorporating resources from incubation centers and government schemes like Pradhan Mantri Mudra Yojana (PMMY) to outline the process of starting and scaling a business.	V
CO 6	To study the biographies of prominent entrepreneurs (e.g., Ki Mazumdar Shaw, Azim Premji, Jeff Bezos) and evaluate the factors that contribu to their success, applying this knowledge to their own entrepreneurial mindset development.	VI

Chapter No	**Contents**	**Lectures**
1.	**Entrepreneurial Behaviour** Nature Comparison between entrepreneurial and non-entrepreneurial, Personality	10

	Habits of Entrepreneurs Dynamics of Motivation	
2.	**Entrepreneurship and support Institutions** National level training organization in promoting entrepreneurship 1) Entrepreneurship Development Institute of India (EDII) 2) Maharashtra Centre for Entrepreneurship Development (MCED) 3) District Industries Centre (DIC) 4) Maharashtra Chamber of Commerce, Industries and Agriculture(MCCIA) 5) Role of local NGO in promoting Entrepreneurship	16
3.	**Women Entrepreneurs** Concept of Women Entrepreneur Types Women Entrepreneurs Problems of Women Entrepreneurs Remedial measures to promote Women Entrepreneurs in India	12
4.	**New Dimensions of Entrepreneurship** A) Start up- Mobilizing resources for Start up, steps for start up B) Stand up- Concept and Importance C) Make in India- Concept and Importance D) Incubation Centre- Concept and Importance E) Pradhan Mantri Mudra Yojana (PMMY): Concept, Importance and Procedure	12

5.	**Biographical Study of Entrepreneurs** 1. Kiran Mazumdar Shaw –Biocon Limited. 2. Cyruas Poonawala 3. Hanumant Gaikwad (Bharat Vikas group) 4. Azim Premji- Wipro 5. Jeff Bezos- Amazon	10
	Total	**60**

Reference Books:

1. Business Environment Francis Cherunilam Himalaya Publishing House New Delhi

2. Dynamics of Entrepreneurship Development and Management Desai Vasant Himalaya Publishing House New Delhi

3. Entrepreneurial Development Khanka S.S. S. Chand New Delhi \

4. Entrepreneurial Development Gupta, Shrinivasan S. Chand New Delhi

5. Udyog -- Udyog Sanchalaya Mumbai

6. Indian Economy Ruddar Datt, K.P.M. Sundharam S. Chand New Delhi

7. Environmental pollution & Health - U. K. Ahluwalia

8. Environmental Studies - Basic Concepts - U. K. Ahluwalia

9. Business Environment - Tondon B. C

10. A complete guide to successful Entrepreneurship - Pandya G. N - Vikas Publishing House

Advanced Cost Accounting and Cost System

Semester 5 (Third Year)

Course Type	Course	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4 + 2)	23CoComU5101	Auditing and Taxation I	4	4	40	60	100
	23CoCwaU5102	Techniques of Costing	4	4	40	60	100
	23CoCwaU5103	Cost Book Keeping and Practices	2	2	20	30	50
Elective I	23CoComU5201	Business Regulatory Framework I	4	4	40	60	100
	23CoComU5202	Business Management I	4	4	40	60	100
Elective II	23CoComU5203	Business Environment and Entrepreneurship I	4	4	40	60	100
Elective III **Elective IV**	23CoComU5204	Business Mathematics and Statistics I	4	4	40	60	100
Minor (4)	23CoEcoU5301	Indian and Global Economic Development I	4	4	40	60	100
OE (2 + 2)	--	--	--	--	--	--	--
VSC (2)	23CoCwaU5501	Lab Course on Techniques of Costing & Cost Book Keeping and Practices	4	2	20	30	50
SEC (2)	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--
VEC (2)	--	--	--	--	--	--	--
IKS (2)	--	--	--	--	--	--	--
FP / CEP(2)	23CoCwaU5002	Field Project II	4	2	20	30	50
Total			**26**	**22**	**220**	**330**	**550**

Third Year of B.COM Semester V (NEP 2023 Course)

Course Code:- 23CoComU5101 **Course Name: - Auditing and Taxation- I**

Teaching Scheme:-<<4>> Hours/Week **Credit<<4>>**

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

Prerequisite of the course :- Under the changing commerce and trade scenario, subjects like Auditing play an important role in finding the objectives of audit and how auditors analyse the working of the organisation. Fundamental knowledge is required for all this.

Course Objectives:

1. To understand the basic terminology in Auditing.
2. To study the procedure of verification and valuation of Assets and Liabilities.
3. To Study Primary and Secondary Objects of Auditing.
4. To understand the qualifications and disqualifications of an auditor.

Course Outcome:- After successful completion of this course, the students will able :

CO No	Course Outcomes (COs)	Bloom's Taxonomy level
CO 1	To Understanding the Fundamentals of Auditing	I
CO 2	To Explain audit programs, maintain audit notebooks, prepare working papers, and perform test checking in audits.	II
CO 3	To apply knowledge of specific audit requirements for different business including sole proprietors, partnership firms, joint-stock companies, and trusts.	III
CO 4	To apply vouching techniques in auditing, including vouching for cash receipts and payments, and analyze the implications of missing vouchers.	IV
CO 5	To analyze and evaluate the financial health of an organization based on verification and valuation of assets (fixed, current, intangible) and liabilities (capital, debentures, creditors)	V
CO 6	To adapt the knowledge regarding internal mechanisms and understand the differences between audit reports and audit certificates.	VI

Course Contents

Sr. No	Topic	Lectures

1.	**<u>1. Introduction to Principles of Auditing</u>** 1.1 Meaning 1.2 Definition 1.3 Nature 1.4 Objectives of auditing 1.5 Advantages and Limitations of Auditing 1.6 Types of errors and frauds 1.7Audit Planning and Documentation:- 1.7.1 Audit programme 1.7.2 Audit Note Book 1.7.3 Working Papers 1.7.4 Test checking 1.8 **<u>Various Classes of Audit- Part I</u>** 1.8.1 On the basis of Ownership 1.8.2 On the basis of Periodicity 1.8.3 On the basis of Objectives 1.8.4 On the basis of Scope 1.8.5 On the basis of Employer of Auditor 1.8.6 On the basis of Manner of checking **<u>1.9 Various Classes of Audit- Part II</u>** 1.9.1 Audit of Accounts of Sole Proprietor 1.9.2 Audit of Accounts of Partnership Firm 1.9.3 Audit of Accounts of Joint Stock Company 1.9.4 Audit of Trusts	14
2.	**<u>2. Vouching</u>** 2.1 Introduction 2.2 Voucher 2.3 Missing Vouchers 2.4 Vouching of Cash Book **2.5 Vouching of Debit Side of Cash Book (or) Cash Receipts:-** Opening Balance, Cash Sales, Receipt from Debtors, Income from Interest and Dividend, Sales of Fixed Assets, Sale of Investment **2.6 Vouching of Credit Side of Cash Book (or) Cash Payments:-** Cash Paid to Creditors, Wages, Capital Expenditure, Bills Payable, Bills Receivable Discounted and Dishonoured, Directors Fees	12
3.	**<u>3. Verification and Valuation of Assets and Liabilities.</u>** **3.1 Verification and Valuation of Fixed Assets** – Land and building , Plant and Machinery , Furniture, Fixtures and Fittings. **3.2 Verification and Valuation of Investments** **3.3 Verification and Valuation of Current Assets** – Cash in hand, cash at bank, Stock, Debtors **3.4 Verification and Valuation of Intangible Assets** – Goodwill, Patents, Copyrights, Trademarks **3.5 Verification of Liabilities-** Verification of Capital, Verification of Debentures **3.6 Verification of Current Liabilities** – Creditors, Bills payable, Bank overdraft, Outstanding Expenses **3.7 Verification of Contingent Liabilities**	12
4.	**<u>4. Internal Check, Internal Control, Internal Audit</u>** **<u>4.1 Internal Control</u>** 4.1.1 Introduction 4.1.2 Meaning 4.1.3 Definition 4.1.4 Objectives of Internal Control 4.1.5 Advantages of Internal Control 4.1.6 Disadvantages of Internal Control 4.1.7 Principles of Good Internal Control System **<u>4.2 Internal Check</u>** 4.2.1 Introduction 4.2.2 Meaning of Internal Check 4.2.3 Definition 4.2.4 Principles (or) Features of Good Internal Check System 4.2.5 Objectives of Internal Check 4.2.6 Advantages of Internal Check	14

	4.2.7 Disadvantages of Internal Check **4.3 Internal Audit** 4.3.1 Introduction 4.3.2 Meaning 4.3.3 Definition 4.3.4 Objectives of Internal Audit 4.3.5 Scope or Functions of Internal Auditor 4.3.6 Advantages of Internal Audit 4.3.7 Disadvantages of Internal Audit 4.3.8 Differences between Internal Check and Internal Audit 4.3.9 Differences between Internal Control and Internal Audit **4.4 Audit Report** 4.4.1 Qualified and Clean Audit Report 4.4.2 Audit Certificate 4.4.3 Difference between Audit Report and Audit Certificate.	
5.	**5. Company Auditor** 5.1 Qualification 5.2 Disqualifications 5.3 Appointment 5.4 Removal 5.5 Rights, Duties and liabilities	08
	Total No. of Lectures	**60**

Reference Books:-

1. Auditing Practical - B. N. Tandon & Others, S. Chand Publications.
2. Auditing Practical – L. Natarajan, Margham Publications.
3. Auditing Practical – S. Vengadamani, Margham Publications.
4. Auditing – T. R. Sharma, Sahitya Bhawan Publications
5. Auditing Theory & Practice – Pardeep & Others, Kalyani Publishers.
6. Auditing Practical – Dr. Radha, Prasanna Publishers & Distributors.
7. Principles and Practice of Auditing – DinkarPagare, Sultan Chand & Sons.

Websites:-

1. www.icmai.in
2. www.accountingcoach.com

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune -411005

Third Year of B. Com (NEP 2023)

Course Code: 23CoCwaU5102 **Semester – V**

Course Type: - Major Mandatory

Course Name: Techniques of Costing

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

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

Prerequisites of the Course:

- Basic knowledge of Costing and Cost Accounting Concepts.
- Basic idea about the industry, production and planning.
- Basic Knowledge of Mathematics.

Course Objectives:

- To acquaint students with the basic concepts, terms & provisions of costing techniques for cost analysis.
- To develop awareness about the cost control through various costing techniques.
- To develop the awareness about the cost analysis for decision making and control
- To discuss the need of divisionalisation and Responsibility Centers.

Course outcome: -

Students will able to-

	Course Outcome	**Bloom's Cognitive Level**
	Understand the basic concepts, terms & provisions of costing techniques for cost analysis.	I
	Determine the cost behavior, CVP analysis and practical application in decision making.	II &V
	Identify the different types of budgets and construct the functional budgets for various purposes.	III

	Examine the Responsibility cost centers for decision making	IV
	Explain the concept of Variance Analysis and Variance Accounting	V
	Evaluate the Material and Labour Variances	V

Course Content

Unit	Contents	No. of hrs.
Unit 1	**Marginal Costing** 1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point & Margin of Safety. 1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost volume analysis. 1.3 Different areas of Application of Marginal Costing Technique.-: Key Factor, Make or Buy 1.4 Practical Problems on CVP and Break Even Analysis.	16
Unit 2	**Budgetary Control** 2.1 Definition and Meaning of Budget & Budgetary control 2.2 Objectives of Budgetary control 2.3 Procedure of Budgetary control 2.4 Essentials of Budgetary control 2.5 Advantages and Limitations of Budgetary control 2.6 Types of Budgets. 2.7 Problems on Flexible Budget & Cash Budget.	18
Unit 3	**Responsibility Accounting** 3.1 Meaning of Responsibility Accounting 3.2 Types of Responsibility Centers 3.3 Principles of Responsibility Accounting 3.4 Advantages of Responsibility Accounting & difficulties in application of Responsibility Accounting 3.5 Basic problems on Responsibility Accounting	10

Un it 4	**Standard Costing** 4.1 Definition and meaning of Standard Cost & Standard Costing. 4.2 Types of standards, setting up of Material & Labour Standards. 4.3 Difference between Standard Costing & Budgetary Control. 4.4 Advantages and Limitations of standard costing 4.5 Variance Analysis-:Significance and meaning 4.6 Types and Causes of Material & Labour variances. 4.7 Problems on Material & Labour variances.	**16**
	Total No. of Lectures	**60**

References and Books :-

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

Web links 1. https://icmai.in 2. www.icsi.edu 3. www.icai.org

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

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

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune -411005

Third Year of B. Com (NEP 2023)

Course Code: 23CoCwaU5103 **Semester – V**

Course Type: - Major mandatory

Course Name: Cost Book Keeping and Practices

Teaching Scheme: TH: 2 Hours/Week
Credit - 2 Examination Scheme: CIA: 20 Marks
End-Semester: 30 Marks Prerequisites of the Course:

- Basic knowledge of Costing and Cost Accounting Concepts.
- Basic idea about the industry, production and planning.

Course Objectives:

- To introduce the concept of Uniform Costing and Interfirm comparison for cost control purpose.
- To understand the concept of Integrated Cost Accounting.
- To enable the student to reconcile profit as per Financial Accounts and Cost Accounts.

Course outcome

After completing the course student will be able to

Co No.	Course Outcome	Bloom's Cognitive Level
CO 1	Explain the concept of Uniform Costing and Interfirm Comparison	I
CO 2	Interpret the different ratios used in Interfirm Comparison	II
CO 3	Distinguish between integrated and non-integrated accounting system	IV
CO 4	Construct the principal accounts under integrated and non-integrated accounting system	III
CO 5	Determine the reasons for differences in profits as per Financial Accounting and Cost Accounting	V
CO 6	Develop the statement of reconciliation of profit as per Financial Accounts and Cost Accounts	VI

Course Content

Unit	Contents	No. of hours

Unit 1.	**Cost Ledger Accounting & Integrated (Integral) Accounting System** 1.1 Meaning of Cost Ledgers, Control Accounts and Integrated (Integral) Accounting System 1.2 Advantages of Cost Ledgers and Integrated (Integral) Accounting System 1.3 Journal Entries 1.4 Practical Problems on Cost Ledgers and Integrated (Integral) Accounting System.	**10**
Unit 2.	**Reconciliation of Cost and Financial Accounting** 2.1 Need for reconciliation and reasons of disagreement in profit 2.2 Methods of Reconciliation 2.3 Memorandum Reconciliation Account 2.4 Practical problems on reconciliation.	**12**
Unit 3.	**Uniform costing and Inter-firm Comparison** 3.1 Meaning definition and objectives of Inter Firm Comparison 3.2 Advantages and Limitations of Inter Firm Comparison. 3.3 Pre-requisites of Inter Firm comparison. 3.4 Types of ratios applied for Inter Firm comparison 3.5 Meaning definition and objectives of Uniform Costing System 3.6 Advantages, Limitations and measures to overcome the limitations of Uniform Costing System. 3.7 Pre-requisites of successful implementation of Uniform Costing System.	**08**
	Total No. of Hours	**30**

References and Books :-

1. Advanced Cost Accounting Cost Management, S.P. Jain, K.L. Narang, Simmi Agarwal , Kalyani Publishers

2. Advanced Cost Accounting and Cost Systems, Ravi Kishor, Taxmann Allied Services Pvt. Ltd., New Delhi

3. Cost Accounting Text and Problems and Cases, Jawahar Lal, Seema Srivastava, Manisha Singh, McGraw- Hill

4. Cost Accounting Theory and Problems, S.N. Maheshwari, Mittal Shree Mahavir Book Depot , New Delhi

5. Cost Accounting Principles and Practice, M.N. Arora, Vikas Publishing House

6. Cost Accounting Text and Problems, M.C. Shukla, T.S. Grewal, Dr. M.P. Gupta

7. Principles and Practice of Cost Accounting Book N.K. Prasad -: Syndicate Pvt. Ltd., Calcutta.

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

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

Progressive Education Society's

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

Third Year of B. Com (NEP 2023 Course)

Semester – V

Course Code: 23CoComU5201
Course Name: Business Regulatory Framework - I

Teaching Scheme: TH: 4 Hours/Week **Credit- 4**
Examination Scheme: CIA: 40 Marks **End-Semester: 60 Marks**

Prerequisites of the Course:

1. Basic knowledge of Commerce, Trade and law.
2. Basic Knowledge of Computer and internet.

The Course Objectives:

1. To impart students with the knowledge of the fundamentals of Business Laws
2. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws
3. To develop the awareness among the students regarding these laws affecting business, trade and commerce.
4. To analyze and understand the application and importance of business laws in the business sector.
5. To get subject knowledge which is very helpful to them for self-employment opportunities in the business sector for start-up and which is important for becoming an entrepreneur.

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

Co No.	Course Outcome	Bloom's Cognitive Level
1	Define and explain the key terms and concepts under the Indian Contract Act 1872, such as offer, acceptance, consideration, and consent.	I
2	Describe the fundamental principles of the Sale of Goods Act 1930, including the distinction between sale and agreement to sale.	II
3	Apply the and use the knowledge of negotiable instruments i.e Promissory Note, Bill of Exchange and Cheques.	III
4	Analyze case studies on the dissolution of partnership under the Indian Partnership Act and assess the implications of transferring rights and liabilities in partnerships.	IV
5	Evaluate different advantages and disadvantages of LLPs in comparison to partnerships and companies.	V

6	Design a framework for a partnership or LLP agreement, taking into consideration the legal rights, duties, and liabilities of partners under relevant Acts.	VI

Course Contents :

Chapter No.	Contents	Lectures
1.	**Indian Contract Act 1872**	15
	1.1 Definition, Concept and kinds of contract 1.2 Offer and Acceptance 1.3 Capacity of parties 1.4 Consideration 1.5 Consent and free consent 1.6 Legality of object and consideration 1.7 Void Agreements 1.8 Discharge of contract 1.9 Breach of contract and remedies (Including damages, meaning, and rules for ascertaining damages)	
2.	**Negotiable Instruments Act 1881**	15
	2.1 Concept of Negotiable Instruments: Characteristics, Meaning Important relevant definitions under the Act 2.2 Definitions, Essentials of promissory note, bill of exchange and cheque 2.3 Distinction between these instruments 2.4 Crossing of cheques: - meaning and types 2.5 Holder and holder in due course, Privileges of holder in due cou 2.6 Negotiation, endorsement, kinds of endorsement 2.7 Liabilities of parties to negotiable instruments 2.8 Dishonour of negotiable instruments, kinds, law relating to notic Dishonour. 2.9 Dishonour of cheques	

3.	**Sale of Goods Act 1930**	10
	3.1 Concept and Essentials 3.2 Sale and agreement to sale 3.3 Goods-Concept and kinds 3.4 Conditions and warranties. (Definition, Distinction, implied conditions and warranties) 3.5 Transfer by non-owners 3.6 Rights of Unpaid Seller and Remedial Measures	
4.	**Indian Partnership Act 1932**	06
	4.1 Definition and Characteristics of Partnership 4.2 Types of Partners, Rights, Duties and Liabilities of Partners 4.3 Dissolution of Partnership	
5.	**Limited Liability Partnership Act 2008**	**14**
	5.1 Concept, Nature and Advantages, 5.2 Difference between LLP and Partnership Firm, Difference between LLP and Company, 5.3 Partners and designated partners, Incorporation of LLP, Partners and their relations, 5.4 Liability of LLP and Partners (Section 27). 5.5 Financial Disclosure by LLP, 5.6 Contributions (Section 32), 5.7 Assignments and Transfer of Partnership Rights (Section 42), 5.8 Conversion into LLP (Section 55), 5.9 Winding-up and dissolution (Section 63 & 64)	
	Total Lectures	**60**

Assignments: -

1. Prepare any imaginary contract of purchase of flat, land or any movable or
2. Immovable property by fulfilling the conditions of contract Act.
3. To study the various documents of negotiable instruments and Bring an information from bankers or any party using any type of negotiable instrument at large.
4. Prepare an imaginary Partnership agreement.
5. Draft LLP contract as per Limited Liability Partnership Act 2008.

Books and References: -

Business Laws: Kuchhal M.C. & Kuchhal Vivek Vikas Publishing House

1) Laws for Business: Sulphey M.M.& Basheer, PHI Learning Pvt. Ltd., Delhi.
2) Business and Corporate Law: - Dr. Kaur Harpreet, Lexis Nexis
3) Business and Commercial Laws: -Sen And Mitra

4) An Introduction to Mercantile Laws: -N.D. Kapoor
5) Business Laws: - N.M. Wechlekar
6) Company Law: -Avtar Singh
7) Business Law for Management: -Bulchandani K.R
8) Negotiable Instruments Act 1881: - Khergamwala
9) Intellectual Property Law:-P. Narayan.
10) Cyber Laws: - Krishna Kumar
11) Consumer Protection Act in India: -Niraj Kumar
12) Consumer Grievance Redressal under CPA: -Deepa Sharma.

Webliography:

www.google.co.in https://consumeraffairs.nic.in/ https://www.indiacode.nic.in/
https://lawmin.gov.in/
www.ndl.iitkgp.ac.in (National Digital Library) www.youtube.com
www.mca.gov.in (Ministry of Corporate Affairs)

www.indiacorplaw.in

Progressive Education Society's

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

Third Year B.Com Semester V (NEP 2023)

Course Code: 23CocomU5202 **Course Name: Business Management-I**

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

Examination Scheme: CIA: 40 marks **End Sem : 60 marks**

Total Lectures: 60

Prerequisite of Course:

1. Basic understanding of the concept of Business.
2. General Awareness of the Business Enterprise and it’s working.

Objectives:

01. To provide the knowledge of various concepts of management.

02. To get an outlook of the evolution of management thought and contributions of management scientists.

03. To experience the practical utility of principles of management in business organization in the 21st century.

04. To get the thorough knowledge of pre-executive functions of management viz. planning, decision making, organizing, and staffing.

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

Co No.	Course Outcome	Bloom's Cognitive Level
1	Understand various concepts of Business Management	I
2	Analyze the contributions of management scientists.	IV
3	Explain the evolution of management thought and its practical application in contemporary business settings.	II
4	Apply the concept of Management by Objectives (MBO) in the planning process.	III
5	Compare the pre-executive and executive functions of management.	IV
6	Comprehend the process of organization, challenges faced by a manager in organizing, staffing, delegation.	V

Course Contents

Unit	Contents	No. of hrs.
I	**Basics of Business Management**	**14**

	1.1Business : Meaning , Definition, Nature and Scope **1.2Management :** Meaning, Definition Features, Management as an Art or a Science. Professional Management. 1.3Levels of Management, Managerial Skills, Roles of Manager, Challenges before the Management	
II	**Evolution of Management Thought**	**16**
	2.1Classical Period – Overview of Contributions of F.W. Taylor, Henri Fayol. Relevance of Principles of management in 21st Century **2.2Neo Classical Period** –Hawthorne Studies **2.3Modern Period** – Thoughts of Peter Drucker, Systems Approach and Contingency Approach	
III	**Functions of Management : Planning and Decision Making**	**14**
	3.1Planning : Meaning, Definition, Types of Planning and Steps in Process of Planning, Management by Objectives **3.2Forecasting** : Meaning and techniques of Forecasting **3.3Decision Making**: Meaning, Definition and Types of Decisions , Process of rational Decision Making	
IV	**Functions of Management : Organizing and Staffing**	**16**

	4.1Organizing Meaning , Definition, Process and Principles of Organization, Departmentation and Types of Departmentation ,Delegation of Authority , Types of Delegation, Difficulties in Delegation of Authority, Centralization and Decentralization **4.2Staffing** Meaning, Sources of Recruitment, Training and Development of Managerial Personnel Case Studies on a. Recruitment and Training b. Delegation of Authority	
	Total	**60**

References

1. Principles and Practice of Management – T.N. Chabra – Dhanwant Rai and Company

2. Principles and Practice of Management –L.M.Prasad - Sultan Chand and Sons

3. Management Concepts and Practices – Manmohan Prasad – Himalaya Publishing House

4. Principles of Management by P C Tripathi, P N Reddy - Mcgraw Hill

5. Journal on Management – Sage Publication

6. Journal of Management Research – Macrothink Institute

Web links : 1) www.dilbert.com 2) www.allbusiness.com 3) www.epathshala.nic.in 4) www.ndl.iitkgp.ac

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune - 411005

Third Year of B.COM Semester VI (NEP 2023 Course)

Course Code:- 23CoComU5203

Course Name: - Business Environment and Entrepreneurship I

Teaching Scheme:-<<4>> Hours/Week Credit<<4>>

Examination Scheme: CIA: 40 Marks End-Semester: 60 Marks

Prerequisites of the Course:

1. Basic knowledge about types of environment

2. Brief idea about concepts like Businessman, Manager and Enterprise

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

Course Objectives:

1. To understand the concept of Business Environment

2. To make the students aware about the Business Environment Issues and Problems of Growth

3. To create entrepreneurial awareness among the students

Course Outcome:

On completion of the course students will be able to -

1. Develop his mindset to enter in the field of Entrepreneurship
2. Develop the qualities of Entrepreneur
3. Change his mindset to join for employment

Course Outcome:- After successful completion of this course, the students will able :

CO No	Course Outcomes (COs)	Bloom's Taxonomy level
CO 1	To explain the importance of the business environment, and the interrelationship between environment and entrepreneurship, wl identifying key aspects like natural, economic, political, social, and le environments.	I
CO 2	To assess the causes and types of pollution, identify their effects, and critically evaluate potential remedies for pollution and environmental conservation efforts.	II
CO 3	To compare and contrast the roles of an entrepreneur, manager, and intr and analyze the contribution of entrepreneurship to economic developı	III

	industrialization.	
CO 4	To apply entrepreneurship concepts to evaluate and develop practical solutions for addressing economic challenges, including unemployment, poverty, and regional imbalance.	IV
CO 5	To define the competencies required to be a successful entrepreneur and distinguish between entrepreneurs and managers in terms of their roles and responsibilities.	V
CO 6	To design and propose strategies to alleviate social problems like unemployment, poverty, and social injustice by leveraging entrepreneuri thinking and innovation.	VI

hapter No	**ontents**	**ectures**
1.	**usiness Environment** oncept- Importance - Isnter relationship, between environment d entrepreneur, Aspects of Environment Natural- Economic - olitical - Social - Technical - Cultural - Educational - Legal & ross-cultural – Geographical	12
2.	**nvironment Issues** ollution-Concept and types –Causes of pollution-Remedies of ollution, Remedies of pollution-protecting the natural vironment-Conservation of natural resources - Opportunities in nvironment	12
3.	**he Entrepreneur** volution of the term entrepreneur –Definition - Competencies of Entrepreneur – Distinction between a) entrepreneur and anager- b)Entrepreneur and Enterprise, Intrapreneur- Concept and nportance – Distinction between Entrepreneur and Intrapreneur	12

4.	**ntrepreneurship** oncept- Need and Importance of Entrepreneurship - Economic evelopment and Industrialization - Role of Entrepreneurship in conomy- Entrepreneur as a catalyst	12
5.	**roblems of growth** nemployment- Concept-Types-Causes- Remedies, Poverty- oncept- Causes- Remedies , Regional Imbalance- Concept-Effects Solutions , Social injustice- Concept, Effects, Solutions ,Black Ioney – Meaning – Sources –Effects- Measures, Lack of technical nowledge and information-Problems-Remedies	12
	otal	**60**

Reference Books:

1. Business Environment, Francis Cherunilam Himalaya Publishing House New Delhi
2. Dynamics of Entrepreneurship Development and Management, Desai Vasant Himalaya Publishing House New Delhi
3. Entrepreneurial Development, Khanka S.S. S. Chand New Delhi \
4. Entrepreneurial Development Gupta, Shrinivasan S. Chand New Delhi
5. Udyog -- Udyog Sanchalaya Mumbai
6. Indian Economy Ruddar Datt, K.P.M. Sundharam S. Chand New Delhi
7. Environmental pollution & Health - U. K. Ahluwalia
8. Environmental Studies - Basic Concepts - U. K. Ahluwalia
9. Business Environment - Tondon B. C
10. A complete guide to successful Entrepreneurship - Pandya G. N - Vikas Publishing House

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune -411005

Third Year of B. Com (NEP 2023)

Course Code: 23CoCwaU5501 **Semester – V**

Course Type: - Major Mandatory

Course Name: Lab course on Techniques of Costing & Cost Book Keeping and

Practices

Teaching Scheme: TH: 4 Hours/Week **Credit- 2**
Examination Scheme: CIA: 20 Marks **End-Semester: 30 Marks**

Prerequisites of the Course:

- Basic knowledge of Costing and Cost Accounting Concepts.
- Basic idea about the industry, production and planning.
- Basic Knowledge of Mathematics.

Course Objectives:

- To acquaint students with the basic concepts, terms & provisions of costing techniques for cost book keeping and cost analysis.
- To develop awareness about the cost control through various costing techniques.
- To develop the awareness about the cost analysis for decision making and control
- To discuss the need of divisionalisation and Responsibility Centers.
- To enable the student to reconcile profit as per Financial Accounts and Cost Accounts.

Course outcome: -

Students will able to-

Co No.	Course Outcome	Bloom's Cognitive Level
CO 1	Understand the basic concepts, terms & provisions of costing techniques for cost analysis.	I
CO 2	Determine the cost behavior, CVP analysis and practical application in decision making.	II,V
CO 3	Construct the Production and Purchase budgets and Budgetary Control Ratios.	III
CO 4	Examine the Responsibility Reporting for decision making	IV
CO 5	Explain the concept of Variance Analysis and Variance Reporting	V
CO 6	Construct Journal for Non-Integral Accounting and reconciliation of profit as	V

	per Financial & Cost Accounts	

Course Content

Unit	Contents	No. of hrs.
Unit 1	**Marginal Costing** 1.1 Cost-Profit-Volume Analysis 1.2 Different areas of Application of Marginal Costing Technique-: Acceptance of Export Order & Selection of Product Mix. 1.3 Practical Problems on CVP and Break Even Analysis & Decision making.	**16**
Unit 2	**Budgetary Control** 2.1 Study of format of Budget Manual. 2.2 Budgetary control and reporting 2.3 Control Ratio 2.4 Problems on Production Budget & Purchase Budget in terms of quantity and cost. 2.5 Basic problem on Control Ratios	**18**
Unit 3	**Responsibility Accounting & Standard Costing** 3.1 Basic problems on Responsibility Accounting & Reporting 3.2 Problems on Material Cost & Labour Cost variances.-: Reporting of Variances to Management. 3.3 Variance Report	**16**
Unit 4	**Integrated (Integral) Accounting System Non-Integral Accounting and Reconciliation of Profit** 4.1 Study of Journal Entries in Non-Integral Accounting 4.2 Basic problems on Cost Ledger and preparation of Trial Balance.	**10**

	4.3 Practical problems on reconciliation.	
	Total No. of Lectures	**60**

References and Books :-

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

Advanced Cost Accounting and Cost System

Semester 6 (Third Year)

Course Type	Course	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4 + 2)	23CoComU6101	Auditing and Taxation II	4	4	40	60	100
	23CoCwaU6102	Emerging Concepts in Cost Accounting	4	4	40	60	100
	23CoCwaU6103	Introduction to Cost Audit	2	2	20	30	50
Elective V	23CoComU6201	Business Regulatory Framework II	4	4	40	60	100
Elective VI	23CoComU6202	Business Management II	4	4	40	60	100
Elective VII	23CoComU6203	Business Environment & Entrepreneurship II	4	4	40	60	100
Elective VIII	23CoComU6204	Business Mathematics and Statistics II	4	4	40	60	100
Minor (4)	23CoEcoU6301	Indian and Global Economic Development II	4	4	40	60	100
OE (2 + 2)	--	--	--	--	--	--	--
VSC (2)	--	--	--	--	--	--	--
SEC (2)	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--
VEC (2)	--	--	--	--	--	--	--
OJT (4)	23CoCwaU6004	On job Training	8	4	40	60	100
FP / CEP(2)	--	--	--	--	--	--	--
Total			**26**	**22**	**220**	**330**	**550**

Progressive Education Society's
Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar, Pune-411005
Third Year of B.COM Semester VI (NEP 2023 Course)

Course Code:- 23CoComU6101

Course Name: - Auditing and Taxation- II

Teaching Scheme:-<<4>> Hours/Week **Credit<<4>>**

Examination Scheme: CIA: 40 Marks End-Semester: 60 Marks

Prerequisite of the course:- Under the changing tax structure, subjects like Income Tax play an important role in finding the tax liability and computation of income under various heads of income.

Course Objectives:

1. To introduce basic concepts of Income Tax.
2. To impart practical knowledge about Computation of Net Taxable Income and Taxable income under various heads of Income for individuals.
3. To introduce various provisions, exemptions and deductions under various heads of Incomes
4. To introduce various deductions under Ch VIA Section 80 C to 80U pertaining to the Individual Assessee.

Course Outcome:- After successful completion of this course, the students will able :

CO No	Course Outcomes (COs)	Bloom's Taxonomy level
CO 1	To define and differentiate key terms related to the Income Tax Act-1961 such as tax, income, person, and residential status.	I
CO 2	To understand how to compute taxable income under the head "Income from Salary" including allowances, perquisites, and deductions.	II
CO 3	To calculate taxable income from house property, including both self-occupied and let-out properties, with applicable deductions.	III
CO 4	To analyze the deductions that are permissible and the amounts that are not deductible under this head.	IV
CO 5	To evaluate the impact of different tax rates, rebates, and cess on the total tax payable for an individual.	V
CO 6	To solve the illustrations of total taxable income of an individual, taking into account gross total income, deductions under sections 80C to 80U, and applicable rebates.	VI

Course Contents

Sr. No	Topic	Lectures
1.	**1. Important Concepts and Definitions under Income Tax Act-1961.** 1.1 Tax 1.2 Income Tax 1.3 Difference between Direct and Indirect Tax 1.4 Income 1.5 Person 1.6 Assessee 1.7 Assessment year	10

	1.8 Previous year 1.9 Agricultural Income 1.10 Residential Status of an Assessee 1.11 History of Income Tax in India. (Income Tax Act 1961) 1.12 Features of Income Tax	
2.	**2. Computation of Taxable Income under Income from Salary** 2.1 Meaning of salary 2.2 Allowances and tax Liability 2.3 Perquisites and their Valuation 2.4 Types of Provident Funds – PPF/RPF/SPF/URPF 2.5 Deductions from Salary (Theory and Problems)	12
3.	**3. Computation of Taxable Income under Income from House Property** 3.1 Basis of Chargeability 3.2 Annual Value 3.3 Self occupied and let out property 3.4 Deductions allowed (Theory and Problems)	08
4.	**4. Computation of Taxable Income under Profits and Gains of Business and Professions** 4.1 Definitions 4.2 Deductions expressly allowed and disallowed 4.3 Method of Accounting, 4.4 Maintenance and Audit of books of Accounts (Theory and Problems)	06
5.	**5. Computation of Taxable Income under Capital Gains** 5.1 Chargeability 5.2 Meaning and Definitions-Cost of Acquisition, Cost of Improvement, Short term and long term Capital gains 5.3 Types of Capital Assets – Shares, Bonds, Gold, Jewelry, Real Estate etc 5.4 Exemptions (Theory and Problems)	04
6.	**6. Computation of Taxable Income under Income from other sources** 6.1 Chargeability 6.2 Deductions - 6.3 Amounts not deductible. (Theory and Basic Problems)	06
7.	**7. Computation of Total Taxable Income of an Individual** 7.1 Gross Total Income 7.2 Deductions u/s-Ch VIA -80C to 80 U(only for individual Assessee) 7.3 Income Tax Rates - Old Regime and New Regime (Every relevant assessment year) 7.4 Tax Rebate u/s 87A 7.5 Relief u/s 89 7.6 Health and Education cess (Theory and Problems)	14
	Total No. of Lectures	**60**

(Note- Recent amendments made by the Finance Bill every previous year and changes made before six months of examination will also be applicable.)

Reference Books:-

1. Indian Income Tax -: Dr.Vinod Singhania
2. Income Tax- -: Dr. Girish Ahuja and Dr. Ravi Gupta
3. Income Tax Act -: Shri. R.N.Lakhotia
4. Indian Income Tax Act -: Dr. H. C. Malhotra and Dr. S.P Goyal
5. Income Tax -: T.N. Manoharn and G R. Hari
6. Student guide to Income Tax -: Dr.Vinod Singhania

Websites:-

1. hptts://incometaxindia.gov.in

Progressive Education Society's

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

Third Year of B. Com (NEP 2023)

Course Code: 23CoCwaU6102 **Semester – VI**

Course Type: - Major Mandatory

Course Name: Emerging Concepts in Cost Accounting

Teaching Scheme: TH: 4 Hours/Week

Credit - 4 Examination Scheme: CIA: 40 Marks

End-Semester: 60 Marks

Prerequisites of the Course:

- **Basic knowledge of Costing and Cost Accounting Concepts.**
- **Basic Knowledge of Mathematics and Statistics.**
- **Basic idea about the industry, production and planning.**

Course Objectives:

1. To introduce the student some of the Emerging Concepts in Cost Management

2. To understand the steps involved in implementation of Activity Based Costing (ABC)

3. To understand the different methods of pricing of product and services.

4. To learn the basics of MIS and ERP

Course outcome: -

After completing the course student will be able to

Co No.	Course Outcome	Bloom's Cognitive Level
CO 1	**Understand the meaning and important terms associated with Activity Based Costing**	**I**
CO 2	**Compute cost per unit under Traditional Method of Absorption of overheads and Activity Based Costing.**	**II,V**
CO 3	**Compare the pricing under Traditional Cost Plus Pricing Policy Vs. Target Costing.**	**IV**
CO 4	**Utilize the theoretical knowledge of MIS and ERP in an industrial environment.**	**II**
CO 5	**Examine the factors influencing pricing decisions**	**V**
CO 6	**Discuss different methods of pricing**	**VI**

Course Content

Unit	Contents	No. of Hours
Unit 1.	**Activity Based Costing (ABC)** **1.1 Introduction to Activity Based Costing** **1.2 Inadequacies of Traditional Method of Absorption Costing.** **1.3 Need of Activity Based Costing.** **1.4 Meaning, Steps in Activity Based Costing,** **1.5 Study of Concepts of Cost Driver, Cost Pool, Types of Activities and drivers.** **1.6 Problems on Traditional Method of Absorption of overheads and Activity Based Costing.**	**16**

Unit 2	**Introduction to Target Costing** **2.1 Origin, Meaning, Definition, Objectives of Target Costing.** **2.2 Traditional Cost Plus Pricing Policy Vs. Target Costing** **2.3 Steps in Target Costing** **2.4 Advantages and limitations of Target Costing.** **2.5 Case Study under Target Costing- Tata Nano**	**10**
Unit 3	**Pricing Decisions** **3.1 Principles of Product Pricing and Pricing Policy** **3.2 Pricing of New Products and Finished Products** **3.3 Pricing Methods-: Competition Based, Cost Based and Value Based** **3.4 Basic Problems on Pricing Decisions**	**20**
Unit 4	**Management information system(MIS) and Enterprise Recourse Planning(ERP)** **4.1 Meaning, definition and objectives of MIS** **4.2 Advantages & Limitations of MIS** **4.3 Procedure of MIS and Reports under MIS** **4.4 Need and scope of ERP** **4.5 Features and benefits of ERP**	**10**
	Total No. of Hours	**60**

References and Books:-

1. ***Advanced Cost Accounting Cost Management, S.P. Jain, K.L. Narang, Simmi Agarwal ,Kalyani Publishers***
2. ***Advanced Cost Accounting and Cost Systems, Ravi Kishor, Taxmann Allied Services Pvt.Ltd., New Delhi***
3. ***Cost Accounting Text and Problems and Cases, Jawahar Lal, Seema Srivastava, ManishaSingh, McGraw-Hill***
4. ***Cost Accounting Theory and Problems, S.N. Maheshwari, Mittal Shree Mahavir BookDepot , New Delhi***
5. ***Cost Accounting Principles and Practice, M.N. Arora, Vikas Publishing House***

1. https://icmai.in

2. www.icsi.edu

3. www.icai.org

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

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

Progressive Education Society's

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

Third Year of B. Com (NEP 2023)

Course Code: 23CoCwaU6103 **Semester – VI**

Course Type: - Major Mandatory

Course Name: Introduction to Cost Audit

Teaching Scheme: TH: 2 Hours/Week

Credit - 2 Examination Scheme: CIA: 20 Marks

End-Semester: 30 Marks

Prerequisites of the Course:

1. **Basic knowledge of Costing and Cost Accounting Concepts.**
2. **Basic idea about the industry, production and planning.**

Course Objectives:

1. **To acquaint the student the importance of Cost Audit.**
2. **To introduce students to the Cost Audit Record Rules and Cost Accounting Standards.**

Course outcome: -

After completing the course student will be able to

Co No.	Course Outcome	Bloom's Cognitive Level
CO 1	Understand the basic concepts of cost audit & cost audit report.	I

CO 2	Compare between Cost Audit and Financial Audit	II
CO 3	Identify the provisions regarding the Cost Auditor	III
CO 4	Examine the rights, duties, liabilities and responsibilities of Cost Auditor	IV
CO 5	Interpret the cost accounting record rules	V
CO 6	Explain the Cost Accounting standards	V

Course Content

Unit	Content	No. of Hours
Unit 1.	**Cost Audit** 1.1 Meaning, Definition, Scope, difference between Financial Audit and Cost Audit 1.2 Objectives, Advantages & Limitations of Cost Audit. 1.3 Types of Cost Audit 1.4 Cost Audit Programme 1.5 Contents of Cost Audit Report	10
Unit 2.	**Cost Auditor** 2.1 Qualifications and Disqualifications of Cost Auditor 2.2 Appointment, Remuneration and Removal of Cost Auditor 2.3 Rights & Duties of Cost Auditor 2.4 Responsibilities and Liabilities of Cost Auditor	10

Unit 3.	**Cost Accounting Record Rules & Cost Accounting Standards** **3.1 Introduction to cost accounting record rules u/s 148 of the Companies Act 2013.** **3.2 Cost records and Verification of Cost Records.** **3.3 Introduction to Cost Accounting Standards issued by Institute of Cost and Management Accountant of India.** **3.4 Generally accepted Cost Accounting principles (GACAP)**	**10**
	Total No. of Lectures	**30**

References and Books :-

Cost Audit and Management Audit. V.K. Saxena and Vashista - Sultan Chand and Sons, New Delhi

1. **https://icmai.in**
2. **www.icsi.edu**
3. **www.icai.org**
4. **www.ndl.iitkgp.ac.in (National Digital Library)**

Progressive Education Society's

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

Third Year of B. Com (NEP 2023 Course)

Semester – VI
Course Code:23CoComU6201
Course Name: Business Regulatory Framework - II

Teaching Scheme: TH: 4 Hours/Week — **Credit- 4**
Examination Scheme: CIA: 40 Marks — **End-Semester: 60 Marks**

Prerequisites of the course:

1. Basic knowledge of Commerce and Trade and law.
2. Basic knowledge of computers and the internet.

The course objectives:

1. To impart students with the knowledge of the fundamentals of Business Laws
2. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws
3. To develop the awareness among the students regarding these laws affecting business, trade and commerce.

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

Co No.	Course Outcome	Bloom's Cognitive Level
1	Define and list key terms and concepts related to the **Information Technology Act, 2000**, such as E-records, Digital Signatures, and E-Contracts.	I
2	Explain the core elements of the **Consumer Protection Act, 2019 and** process and grounds for filing consumer complaints.	II
3	Apply the provisions of the **Digital Signature** from the IT Act to validate e-documents and contracts in a digital environment.	III
4	Analyze studies involving **Intellectual Property Rights (IPRs)** and objectives of the **World Intellectual Property Organization (WIPO)**, along with the scope of IPRs covered by the **TRIPS Agreement**.	IV
5	Critically evaluate the effectiveness of **Consumer Disputes Redressal Agencies** in addressing consumer complaints and providing relief.	V
6	Adapt the knowledge of **Arbitration and Conciliation** and will understand dispute resolution mechanisms and the essentials of an arbitration agreement.	VI

Course Contents :

Chapter No.	Contents	Lectures
1.	**nformation Technology Act 2000**	14
	1 **Chapter II** of the I.T. Act 2000 definitions - section 2(a) to Section (zh) 2 **Chapter IV** Sec.11-13 - relating to attribution, knowledgement, dispatch of E-Records 3 **Chapter VII** [Sections 35-39] **Electronic Signature-ertificates: - Digital Signatures** –Meaning & functions, Digital gnature certificates. Recognition. 4 **E- Contracts**, Legal issues involved in E-Contracts 5 **Significance of E-Transactions** /E-Commerce. Formation. Legality	

2.	**'he Consumer Protection Act, 2019**	14
	l Salient features of the Consumer Protection Act 2019 2 Definitions-Consumer, Complaint, Services, Defect & eficiency, Complainant, unfair trade practice, restrictive trade actice 3 Consumer Protection Councils 4 Procedure to file complaint & Procedure to deal with mplaint & Reliefs available to consumers 5 Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, owers and Functions)	
3.	**ntellectual Property Rights**	16
	l World Intellectual Property Organization (WIPO): ief summary of objectives, organs, programmes & activities of IPO 2 **Trade Related Aspects of Intellectual Property Rights** **RIPS**): As an agreement to protect IPR-Objectives & categories of R covered by **TRIPS** 3 Definition and conceptual understanding of following IPRs under e relevant Indian current statutes 4 Patent: Definition & concept, Rights & obligation of Patentee, term. Copyright: Characteristics & subject matter of copyright, uthor & his Rights, term 5 Trademark: Characteristics, functions, illustrations, various arks, term, internet domain name- Rights of trademark holder 6 Design: Importance, characteristics, Rights of design holder. 7 Geographical Indications, Confidential Information & Trade crets. 8 Traditional knowledge—Meaning & scope of these IPRs	
4.	**rbitration & Conciliation**	16

	1 Concept of Arbitration 2 Definition & Essentials of Arbitration Agreement 3 Types of Arbitration 4 Powers and Duties of Arbitrator 5 Concept of Conciliation 6 Conciliation Proceedings 7 Difference between Arbitration and Conciliation	
	Total Lectures	**60**

Assignments: -Visit the Forums of Consumer and bring information or Draft a Consumer complaint addressing to consumer forum.

1. Draft an E-Contract.
2. To know about the Registration process of IPR and write a report on it.
3. To find out which legal formalities should be followed for starting an Ecommerce Business.

Books and References: -

1) Business Laws: Kuchhal M.C. & Kuchhal Vivek Vikas Publishing House
2) Laws for Business: Sulphey M.M.& Basheer, PHI Learning Pvt. Ltd., Delhi.
3) Business and Corporate Law: - Dr. Kaur Harpreet, Lexis Nexis
4) Business and Commercial Laws: -Sen And Mitra
5) An Introduction to Mercantile Laws: -N.D. Kapoor
6) Business Laws: - N.M. Wechlekar
7) Company Law: -Avtar Singh
8) Business Law for Management: -Bulchandani K.R
9) Negotiable Instruments Act:1881 - Khergamwala
10) Intellectual Property Law:-P.Narayan.
11) Cyber Laws: - Krishna Kumar
12) Consumer Protection Act in India: -Niraj Kumar
13) Consumer Grievance Redressal under CPA: -Deepa Sharma.

Webliography:

www.google.co.in
https://consumeraffairs
.nic.in/
https://www.indiacode.
nic.in/
https://lawmin.gov.in/
www.ndl.iitkgp.ac.in (National Digital Library) www.youtube.com

www.mca.gov.in (Ministry of Corporate Affairs)

www.indiacorplaw.in ,www.swayam.gov.in

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar,Pune-411005

Third Year B.Com Semester VI (NEP 2023)

Course Code: 23CocomU6202 **Course Name: Business Management-II**

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

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

Total Lectures: 60

Prerequisite of Course:

1. Knowledge of basic concepts of Business and Management.
2. History of Management thought
3. Pre-Executive Functions of Management.

Objectives:

01. To provide the detailed knowledge of Executive functions of management like Direction, coordination and control.

02. To provide the understanding of recent advances in business management.

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

Co No.	Course Outcome	Bloom's Cognitive Level

1	Understand executive functions of management	II
2	Identify the role of MIS in effective communication in management	III
3	Determine the significance of key theories of motivation.	V
4	Analyze the leadership qualities of successful entrepreneurs & apply different styles of leadership based on suitability to the business organization.	III,IV
5	Define the role of manager in coordination and control.	I
6	Identify the recent advances in business management.	III

Course Contents

Unit	Contents	No. of hrs.
I	**Direction**	**10**
	1.1 Direction : Meaning, Need, Principles and Techniques of Direction **1.2 Management Information System** : Meaning, Definitions, Role of MIS in Communication in Business Organization.	
II	**Motivation and Leadership**	**20**

	Motivation & Leadership **2.1 Motivation** : Meaning ,Definition, Importance of Motivation, **2.2 Theories of Motivation** 1. Need Hierarchy Theory- By Abraham Maslow 2. Two Factor Theory - By Fredrik Herzberg 3. Theory X and Theory Y – By M C Gregor 4. Theory Z – By Ouchi 5. Need Achievement Theory – By M C Clelland 6. Four Drive Model of employee motivation by Lawrence and Nohria **2.3 Leadership :** Meaning, Features, Styles of Leadership, Functions of a leader. **2.4 Study of Leadership Qualities of Successful Entrepreneurs** **(Any five)** 1. Narayan Murty– Brand Ambassador of Indian IT Industry 2. Radhakrishan Damania 3. Deepak Parekh of HDFC 4. Dhirubhai Ambani 5. Ratan Tata 6. Vijay Sharma - Paytm 7. Steve Jobs 8. Dipankar Goyal	
III	**Coordination and Control**	**12**
	3.1 Coordination – Meaning, Definition, Principles and Techniques of Coordination **3.2 Control** – Meaning, Definition, Process and Techniques of Control	

IV	**Recent Advances in Business Management**	**18**
	4.1 Change Management 4.2 Corporate Social Responsibility 4.3 Total Quality Management 4.4 Performance Management 4.5 Green Management 4.6 Work-Life Balance	
	Total	**60**

References:

1. Principles and Practice of Management – T.N. Chabra – DhanwantRai and Company
2. Principles and Practice of Management – L.M.Prasad – Sultan Chand and Sons
3. Performance Management – Michael Armstrong
4. Change Management – Jeffrey M. Hiatt and Timothy J. Creasey
5. Total Quality Management – D.R.Kiran
6. Journal on Management – Sage Publication
7. Journal of Management Policies and Practices –American Research Institute
8. Indian Business leaders

Weblinks ::

1) www.dilbert.com
2) www.allbusiness.com
3) www.epathshala.nic.in
4) www.ndl.iitkgp.ac.in
5) www.manager-tools.com/manager-tools-basics

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune - 411005

Third Year of B.COM Semester VI (NEP 2023 Course)

Course Code:- 23CoComU6203

Course Name: - Business Environment and Entrepreneurship II

Teaching Scheme:-<<4>> Hours/Week Credit<<4>>

Examination Scheme: CIA: 40 Marks End-Semester: 60 Marks

Prerequisites of the Course:

1. Basic knowledge about Business Environment
2. Brief idea about concepts Businessman, Entrepreneur, Entrepreneurship
3. Knowledge about successful entrepreneurs in Maharashtra

Course Objectives:

1. To motivate students to make their mindset for taking up entrepreneurship as their career
2. To study entrepreneurship and its supportive institutions

Course Outcome:

On completion of the course students will be able to -

1. Develop habits like Entrepreneur
2. Understand the various schemes introduced by MCED, DIC and other institutions
3. To understand the qualities of successful entrepreneurs and accordingly to inculcate the qualities of entrepreneurs among the students

Course Outcome:- After successful completion of this course, the students will able :

CO No	Course Outcomes (COs)	Bloom's Taxonomy level
CO 1	To define entrepreneurial behavior and differentiate between personality traits and habits of entrepreneurs and non-entrepreneurs, understand the dynamics of motivation that drive successful entrepreneurship.	I
CO 2	To assess the functions and contributions of national-level training organizations, such as EDII, MCED, DIC, and MCCIA, as well as local NGOs, in fostering entrepreneurial growth and development.	II
CO 3	To examine the types of women entrepreneurs, identify the unique chal they face, and analyze possible remedial measures to promote their gro and success in the entrepreneurial ecosystem.	III
CO 4	To apply the concepts of startups, mobilize resources for launching nev ventures, and demonstrate an understanding of the steps required to initiate a startup, including the relevance of Stand-up and Make-in-Ind initiatives.	IV
CO 5	To design a business plan for a new venture, incorporating resources from incubation centers and government schemes like Pradhan Mantri Mudra Yojana (PMMY) to outline the process of starting and scaling a business.	V
CO 6	To study the biographies of prominent entrepreneurs (e.g., Ki Mazumdar Shaw, Azim Premji, Jeff Bezos) and evaluate the factors that contribu to their success, applying this knowledge to their own entrepreneurial mindset development.	VI

Chapter No	**Contents**	**Lectures**

1.	**Entrepreneurial Behaviour** Nature Comparison between entrepreneurial and non-entrepreneurial, Personality Habits of Entrepreneurs Dynamics of Motivation	10
2.	**Entrepreneurship and support Institutions** National level training organization in promoting entrepreneurship 1) Entrepreneurship Development Institute of India (EDII) 2) Maharashtra Centre for Entrepreneurship Development (MCED) 3) District Industries Centre (DIC) 4) Maharashtra Chamber of Commerce, Industries and Agriculture(MCCIA) 5) Role of local NGO in promoting Entrepreneurship	16
3.	**Women Entrepreneurs** Concept of Women Entrepreneur Types Women Entrepreneurs Problems of Women Entrepreneurs Remedial measures to promote Women Entrepreneurs in India	12
4.	**New Dimensions of Entrepreneurship** A) Start up- Mobilizing resources for Start up, steps for start up B) Stand up- Concept and Importance C) Make in India- Concept and Importance D) Incubation Centre- Concept and Importance E) Pradhan Mantri Mudra Yojana (PMMY): Concept, Importance and Procedure	12

5.	**Biographical Study of Entrepreneurs** 1. Kiran Mazumdar Shaw –Biocon Limited. 2. Cyruas Poonawala 3. Hanumant Gaikwad (Bharat Vikas group) 4. Azim Premji- Wipro 5. Jeff Bezos- Amazon	10
	Total	**60**

Reference Books:

1. Business Environment Francis Cherunilam Himalaya Publishing House New Delhi
2. Dynamics of Entrepreneurship Development and Management Desai Vasant Himalaya Publishing House New Delhi
3. Entrepreneurial Development Khanka S.S. S. Chand New Delhi \
4. Entrepreneurial Development Gupta, Shrinivasan S. Chand New Delhi
5. Udyog -- Udyog Sanchalaya Mumbai
6. Indian Economy Ruddar Datt, K.P.M. Sundharam S. Chand New Delhi
7. Environmental pollution & Health - U. K. Ahluwalia
8. Environmental Studies - Basic Concepts - U. K. Ahluwalia
9. Business Environment - Tondon B. C
10. A complete guide to successful Entrepreneurship - Pandya G. N - Vikas Publishing House

Marketing Management

Semester 5 (Third Year)

Course Type	Course	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4 + 2)	23CoComU5101	Auditing and Taxation I	4	4	40	60	100
	23CoMmgU5102	Marketing Research and Communication	4	4	40	60	100
	23CoMmgU5103	Marketing Strategies and Organisation	2	2	20	30	50
Elective I	23CoComU5201	Business Regulatory Framework I	4	4	40	60	100
Elective II	23CoComU5202	Business Management I	4	4	40	60	100
Elective III	23CoComU5203	Business Environment and Entrepreneurship I	4	4	40	60	100
Elective IV	23CoComU5204	Business Mathematics and Statistics I	4	4	40	60	100
Minor (4)	23CoEcoU5301	Indian and Global Economic Development I	4	4	40	60	100
OE (2 + 2)	--	--	--	--	--	--	--
VSC (2)	23CoMmgU5501	Lab Course on Marketing Research and Communication & Marketing Strategies and Organisation	4	2	20	30	50
SEC (2)	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--
VEC (2)	--	--	--	--	--	--	--
IKS (2)	--	--	--	--	--	--	--
FP / CEP(2)	23CoMmgU5002	Field Project II	4	2	20	30	50
Total			**26**	**22**	**220**	**330**	**550**

Progressive Education Society's
Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar, Pune-411005
Third Year of B.COM Semester V (NEP 2023 Course)

Course Code:- 23CoComU5101 **Course Name: - Auditing and Taxation- I**
Teaching Scheme:-<<4>> Hours/Week **Credit<<4>>**
Examination Scheme: CIA: 40 Marks **End-Semester: 60 Marks**

Prerequisite of the course :- Under the changing commerce and trade scenario, subjects like Auditing play an important role in finding the objectives of audit and how auditors analyse the working of the organisation. Fundamental knowledge is required for all this.

Course Objectives:

1. To understand the basic terminology in Auditing.
2. To study the procedure of verification and valuation of Assets and Liabilities.
3. To Study Primary and Secondary Objects of Auditing.
4. To understand the qualifications and disqualifications of an auditor.

Course Outcome:- After successful completion of this course, the students will able :

CO No	Course Outcomes (COs)	Bloom's Taxonomy level
CO 1	To Understanding the Fundamentals of Auditing	I
CO 2	To Explain audit programs, maintain audit notebooks, prepare working papers, and perform test checking in audits.	II
CO 3	To apply knowledge of specific audit requirements for different business including sole proprietors, partnership firms, joint-stock companies, and trusts.	III
CO 4	To apply vouching techniques in auditing, including vouching for cash receipts and payments, and analyze the implications of missing vouchers.	IV
CO 5	To analyze and evaluate the financial health of an organization based on verification and valuation of assets (fixed, current, intangible) and liabilities (capital, debentures, creditors)	V
CO 6	To adapt the knowledge regarding internal mechanisms and understand the differences between audit reports and audit certificates.	VI

Course Contents

Sr. No	Topic	Lectures

1.	**1. Introduction to Principles of Auditing** 1.1 Meaning 1.2 Definition 1.3 Nature 1.4 Objectives of auditing 1.5 Advantages and Limitations of Auditing 1.6 Types of errors and frauds 1.7Audit Planning and Documentation:- 1.7.1 Audit programme 1.7.2 Audit Note Book 1.7.3 Working Papers 1.7.4 Test checking 1.8 **Various Classes of Audit- Part I** 1.8.1 On the basis of Ownership 1.8.2 On the basis of Periodicity 1.8.3 On the basis of Objectives 1.8.4 On the basis of Scope 1.8.5 On the basis of Employer of Auditor 1.8.6 On the basis of Manner of checking **1.9 Various Classes of Audit- Part II** 1.9.1 Audit of Accounts of Sole Proprietor 1.9.2 Audit of Accounts of Partnership Firm 1.9.3 Audit of Accounts of Joint Stock Company 1.9.4 Audit of Trusts	14
2.	**2. Vouching** 2.1 Introduction 2.2 Voucher 2.3 Missing Vouchers 2.4 Vouching of Cash Book **2.5 Vouching of Debit Side of Cash Book (or) Cash Receipts:-** Opening Balance, Cash Sales, Receipt from Debtors, Income from Interest and Dividend, Sales of Fixed Assets, Sale of Investment **2.6 Vouching of Credit Side of Cash Book (or) Cash Payments:-** Cash Paid to Creditors, Wages, Capital Expenditure, Bills Payable, Bills Receivable Discounted and Dishonoured, Directors Fees	12
3.	**3. Verification and Valuation of Assets and Liabilities.** **3.1 Verification and Valuation of Fixed Assets** – Land and building , Plant and Machinery , Furniture, Fixtures and Fittings. **3.2 Verification and Valuation of Investments** **3.3 Verification and Valuation of Current Assets** – Cash in hand, cash at bank, Stock, Debtors **3.4 Verification and Valuation of Intangible Assets** – Goodwill, Patents, Copyrights, Trademarks **3.5 Verification of Liabilities-** Verification of Capital, Verification of Debentures **3.6 Verification of Current Liabilities** – Creditors, Bills payable, Bank overdraft, Outstanding Expenses **3.7 Verification of Contingent Liabilities**	12
4.	**4. Internal Check, Internal Control, Internal Audit** **4.1 Internal Control** 4.1.1 Introduction 4.1.2 Meaning 4.1.3 Definition 4.1.4 Objectives of Internal Control 4.1.5 Advantages of Internal Control 4.1.6 Disadvantages of Internal Control 4.1.7 Principles of Good Internal Control System **4.2 Internal Check** 4.2.1 Introduction 4.2.2 Meaning of Internal Check 4.2.3 Definition 4.2.4 Principles (or) Features of Good Internal Check System 4.2.5 Objectives of Internal Check 4.2.6 Advantages of Internal Check	14

	4.2.7 Disadvantages of Internal Check **4.3 Internal Audit** 4.3.1 Introduction 4.3.2 Meaning 4.3.3 Definition 4.3.4 Objectives of Internal Audit 4.3.5 Scope or Functions of Internal Auditor 4.3.6 Advantages of Internal Audit 4.3.7 Disadvantages of Internal Audit 4.3.8 Differences between Internal Check and Internal Audit 4.3.9 Differences between Internal Control and Internal Audit **4.4 Audit Report** 4.4.1 Qualified and Clean Audit Report 4.4.2 Audit Certificate 4.4.3 Difference between Audit Report and Audit Certificate.	
5.	**5. Company Auditor** 5.1 Qualification 5.2 Disqualifications 5.3 Appointment 5.4 Removal 5.5 Rights, Duties and liabilities	08
	Total No. of Lectures	**60**

Reference Books:-

1. Auditing Practical - B. N. Tandon & Others, S. Chand Publications.
2. Auditing Practical – L. Natarajan, Margham Publications.
3. Auditing Practical – S. Vengadamani, Margham Publications.
4. Auditing – T. R. Sharma, Sahitya Bhawan Publications
5. Auditing Theory & Practice – Pardeep & Others, Kalyani Publishers.
6. Auditing Practical – Dr. Radha, Prasanna Publishers & Distributors.
7. Principles and Practice of Auditing – DinkarPagare, Sultan Chand & Sons.

Websites:-

1. www.icmai.in
2. www.accountingcoach.com

Progressive Education Society's

Modern College of arts, Science and Commerce (Autonomous)

Shivajinagar, Pune – 411005

Third Year of B.COM Semester V Syllabus

Course Name: - Marketing Research & Communication

Course Code:- 23CoMmgU5102

Teaching Scheme - 04 Clock hours/ week Hours/Week Credit - 04

Examination Scheme: CIA : 40 Marks End Semester : 60 Marks

Prerequisites of the Course:

1. Basic knowledge of Marketing and Marketing Concepts.
2. Conceptual Knowledge of Marketing and functional areas of Marketing.
3. Basic Knowledge of economics, Industry, trade and Commerce.

Course Objectives: -

1.. To impart students with the knowledge of the fundamentals of Marketing Concepts.

2. To acquaint students with the functional Marketing and its application in Marketing, specifically for promotion of business and its growth.

3. To develop awareness about the importance and application of Marketing Research, Logistics and supply chain management in Marketing, to create awareness about Industrial Marketing and an effective Communication...

Course outcome: -

CO No.	**Course Outcomes (Cos)**	**Bloom s** Taxonomy

		Level
CO 1	Students will be able to understand the application of Marketing.	**I**
CO 2	To get the platform to initiate business through start-up enterprise, business firm and Research for new businesses	II
CO 3	To get the knowledge about the Supply chain management, Logistics and Transport .	**III**
CO 4	To get the knowledge for job opportunities in the corporate sector and government sector, and allied sectors under trade and commerce.	**IV**
CO 5	To plan for a gateway to acquire a professional certificate, diploma or a post graduate degree inMarketing, Social Marketing, Marketing Communication and others .	**V**
CO 6	Students will learn the skills of Marketing Communication and the application of new Age Media with Marketing Communication Mix	**VI**

Course Content:

Unit 1	**Marketing Research :**	
	a) Meaning , nature and scope of Marketing Research b) Marketing Research Process c) Types of Research d) Types of Data e) Types of Questionnaires	
Unit 2	**Distribution Management**	**15**

	a) Warehousing and Transport decisions b) Logistics-meaning, nature c) Logistics Function d) Warehousing - need, functions e) Transportation modes, factors affecting transportation cost.	
Unit 3	**Target Marketing**	**15**
	a) Meaning, Nature , importance b) Market Targeting c) Selection of Target Segment d) Targeting Strategies	
Unit 4	**Integrated Marketing Communications**	**15**
	a) Meaning and Importance of Marketing Communication b) Integrated Marketing Communications c) The Marketing Communication mix d) Use of new age media for effective marketing Communication e) Potent Tool of Communication- Publicity, Public Relations and Sponsorship of Events.	
	Total No of Lectures	**60**

References:

1.Marketing Management-A South Asian Perspective, 15th Edition, Philip Kotler, Kevin Keller, Abraham Koshy, Mithileshwar Jha, Published by Dorling Kindersley (India) Pvt. Ltd, Licensees of Pearson Education in South Asia

2. Marketing Management-Global Perspective-Indian Context, 4th Edition-2010V.S. Ramaswamy & S.Namakumari, Macmillan Publishers India LMT, New Delhi.

3. Marketing Management For B.Com. M.Com. B.B.A. & M.B.A. Classes of Various Universities by Dr. Amit Kumar, Dr. B. Jagdish Rao Publication Sahitya Bhavan Publication.

4. The Marketing Edge: Making Strategic Work, The Free Press, New York

5. Marketing Management by Sanjay Basotia Publisher: ABD Publishers

6. Principles of Marketing by Prof. Kavita Sharma, Dr. Swati Aggarwal Publisher Taxmann

7. Social Marketing in India by Sameer Deshpande, Nancy Lee Publisher Sage Publication Ltd

8. Value-based Marketing: Marketing Strategies for Corporate Growth and Shareholder value, by Peter Doyle/ John Wiley, Crichester, England

9. Marketing Channels: A Management View by Bert Rosenbloom/ Dryden, Hinsdale, Illinois

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- http://mospi.nic.in/

Progressive Education Society's
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Third Year of B.COM (NEP 2023 Pattern)
Semester V

Course Code:- 23CoMmg5103

Course Name: - Marketing Strategies and Organisation

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

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

Prerequisites of the course :-

1. Basic knowledge of Marketing and Marketing Concepts.

2. Basic Knowledge of Organisations, Planning and Management Principles.

3. Basic idea about economics, industry, production planning and forecasting.

The course objectives: -

1. To impart students with the knowledge of the fundamentals of Marketing Planning and sales forecasting
2. To acquaint students with the basic concepts of Marketing Strategies.
3. To develop awareness about Social Marketing and its related marketing functions.
4. To create awareness about the importance of organisation in marketing.

The course outcome: -

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

Co No.	Course Outcome	Cognitive Level
CO1	Understand and explain the meaning, importance, and types of marketing plans and articulate the elements and processes involved in preparing an effective marketing plan.	I
CO2	Demonstrate an understanding of sales forecasting concepts, methods, and techniques, including how to utilize sales budgets and quotas in the forecasting process.	II
CO3	Develop a Marketing Strategy.Gain the ability to formulate marketing strategies by analyzing the concept, characteristics, and different competitive marketing strategies in a global environment.	III
CO4	Evaluate and apply benchmarking techniques in the development of marketing strategies, understanding the process and advantages of benchmarking for organizational success.	IV
CO5	Critically evaluate the effectiveness of different marketing organization structures and their role in adapting to changes in the business environment.	V
CO6	Develop a comprehensive marketing plan that includes sales forecasting, budget allocation, competitive strategies, and the	VI

	organizational structure to achieve business goals.	

Course Content:

Sr No	Topic	Lectures
Unit 1	**Marketing Planning and Sales Forecasting**	**10**
	1.1 Meaning of Marketing Planning 1.2 Importance of Marketing Planning 1.3 Types of Marketing Plan 1.4 Elements of a Marketing Plan 1.5 Process of Preparing a Marketing Plan 1.6 Meaning of Sales Forecast 1.7 Sales Budgets and Sales Quota 1.8 Sales Forecasting Methods Forecasting Techniques	
Unit 2	**Marketing Strategies**	**10**
	2.1 Concept of Strategy 2.2 Characteristics of Strategy Meaning of Marketing Strategy 2.3 Competitive Marketing Strategies 2.4 Competitive Strategies in Global Environment Benchmarking - A total for effective Marketing Strategy meaning 2.5 Benchmarking 2.6 Process and advantages of Benchmarking	
Unit 3	**Marketing Organisation**	**10**
	3.1 Meaning of Marketing Organisation 3.2 Changing role of Marketing Organisation 3.3 Factors affecting on Marketing Organisation 3.4 Essentials of an effective Marketing Organisation 3.5 Types of Marketing Organisation	
	Total No of Lectures	**30**

Reference:

Marketing Management by Philip Kotler and Kevin Lane Keller

Sales Forecasting: A New Approach" by John B. R.

Marketing: An Introduction" by Gary Armstrong and Philip Kotler

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Third Year of B. Com (NEP 2023 Course)

Semester – V

Course Code: 23CoComU5201

Course Name: Business Regulatory Framework - I

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

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

Prerequisites of the Course:

1. Basic knowledge of Commerce, Trade and law.
2. Basic Knowledge of Computer and internet.

The Course Objectives:

1. To impart students with the knowledge of the fundamentals of Business Laws
2. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws
3. To develop the awareness among the students regarding these laws affecting business, trade and commerce.
4. To analyze and understand the application and importance of business laws in the business sector.
5. To get subject knowledge which is very helpful to them for self-employment opportunities in the business sector for start-up and which is important for becoming an entrepreneur.

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

Co No.	Course Outcome	Bloom's Cognitive Level
1	Define and explain the key terms and concepts under the Indian Contract Act 1872, such as offer, acceptance, consideration, and consent.	I
2	Describe the fundamental principles of the Sale of Goods Act 1930, including the distinction between sale and agreement to sale.	II
3	Apply the and use the knowledge of negotiable instruments i.e Promissory Note, Bill of Exchange and Cheques.	III

4	Analyze case studies on the dissolution of partnership under the Indian Partnership Act and assess the implications of transferring rights and liabilities in partnerships.	IV
5	Evaluate different advantages and disadvantages of LLPs in comparison to partnerships and companies.	V
6	Design a framework for a partnership or LLP agreement, taking into consideration the legal rights, duties, and liabilities of partners under relevant Acts.	VI

Course Contents :

Chapter No.	Contents	Lectures
1.	**Indian Contract Act 1872**	15
	1.1 Definition, Concept and kinds of contract 1.2 Offer and Acceptance 1.3 Capacity of parties 1.4 Consideration 1.5 Consent and free consent 1.6 Legality of object and consideration 1.7 Void Agreements 1.8 Discharge of contract 1.9 Breach of contract and remedies (Including damages, meani kinds and rules for ascertaining damages)	
2.	**Negotiable Instruments Act 1881**	15

	2.1 Concept of Negotiable Instruments: Characteristics, Meaning, Important relevant definitions under the Act 2.2 Definitions, Essentials of promissory note, bill of exchange and cheque 2.3 Distinction between these instruments 2.4 Crossing of cheques: - meaning and types 2.5 Holder and holder in due course, Privileges of holder in due course 2.6 Negotiation, endorsement, kinds of endorsement 2.7 Liabilities of parties to negotiable instruments 2.8 Dishonour of negotiable instruments, kinds, law relating to n of Dishonour. 2.9 Dishonour of cheques	
3.	**Sale of Goods Act 1930**	10
	3.1 Concept and Essentials 3.2 Sale and agreement to sale 3.3 Goods-Concept and kinds 3.4 Conditions and warranties. (Definition, Distinction, implied conditions and warranties) 3.5 Transfer by non-owners 3.6 Rights of Unpaid Seller and Remedial Measures	
4.	**Indian Partnership Act 1932**	06
	4.1 Definition and Characteristics of Partnership 4.2 Types of Partners, Rights, Duties and Liabilities of Partners 4.3 Dissolution of Partnership	
5.	**Limited Liability Partnership Act 2008**	**14**

	5.1 Concept, Nature and Advantages, 5.2 Difference between LLP and Partnership Firm, Difference between LLP and Company, 5.3 Partners and designated partners, Incorporation of LLP, Partners and their relations, 5.4 Liability of LLP and Partners (Section 27). 5.5 Financial Disclosure by LLP, 5.6 Contributions (Section 32), 5.7 Assignments and Transfer of Partnership Rights (Section 42) 5.8 Conversion into LLP (Section 55), 5.9 Winding-up and dissolution (Section 63 & 64)	
	Total Lectures	**60**

Assignments: -

1. Prepare any imaginary contract of purchase of flat, land or any movable or
2. Immovable property by fulfilling the conditions of contract Act.
3. To study the various documents of negotiable instruments and Bring an information from bankers or any party using any type of negotiable instrument at large.
4. Prepare an imaginary Partnership agreement.
5. Draft LLP contract as per Limited Liability Partnership Act 2008.

Books and References: -

Business Laws: Kuchhal M.C. & Kuchhal Vivek Vikas Publishing House

1) Laws for Business: Sulphey M.M.& Basheer, PHI Learning Pvt. Ltd., Delhi.
2) Business and Corporate Law: - Dr. Kaur Harpreet, Lexis Nexis
3) Business and Commercial Laws: -Sen And Mitra
4) An Introduction to Mercantile Laws: -N.D. Kapoor
5) Business Laws: - N.M. Wechlekar
6) Company Law: -Avtar Singh
7) Business Law for Management: -Bulchandani K.R
8) Negotiable Instruments Act 1881: - Khergamwala
9) Intellectual Property Law:-P. Narayan.
10) Cyber Laws: - Krishna Kumar
11) Consumer Protection Act in India: -Niraj Kumar
12) Consumer Grievance Redressal under CPA: -Deepa Sharma.

Webliography:

www.google.co.in https://consumeraffairs.nic.in/ https://www.indiacode.nic.in/
https://lawmin.gov.in/
www.ndl.iitkgp.ac.in (National Digital Library) www.youtube.com
www.mca.gov.in (Ministry of Corporate Affairs)

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Shivajinagar,Pune-411005

Third Year B.Com Semester V (NEP 2023)

Course Code: 23CocomU5202 **Course Name: Business Management-I**

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

Examination Scheme: CIA: 40 marks **End Sem : 60 marks**

Total Lectures: 60

Prerequisite of Course:

1. Basic understanding of the concept of Business.
2. General Awareness of the Business Enterprise and it’s working.

Objectives:

01. To provide the knowledge of various concepts of management.

02. To get an outlook of the evolution of management thought and contributions of management scientists.

03. To experience the practical utility of principles of management in business organization in the 21st century.

04. To get the thorough knowledge of pre-executive functions of management viz. planning, decision making, organizing, and staffing.

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

Co No.	Course Outcome	Bloom’s Cognitive Level
1	Understand various concepts of Business Management	I
2	Analyze the contributions of management scientists.	IV
3	Explain the evolution of management thought and its practical application in contemporary business settings.	II

4	Apply the concept of Management by Objectives (MBO) in the planning process.	III
5	Compare the pre-executive and executive functions of management.	IV
6	Comprehend the process of organization, challenges faced by a manager in organizing, staffing, delegation.	V

Course Contents

Unit	**Contents**	**No. of hrs.**
I	**Basics of Business Management**	**14**
	1.1Business : Meaning , Definition, Nature and Scope **1.2Management :** Meaning, Definition Features, Management as an Art or a Science. Professional Management. 1.3Levels of Management, Managerial Skills, Roles of Manager, Challenges before the Management	
II	**Evolution of Management Thought**	**16**
	2.1Classical Period – Overview of Contributions of F.W. Taylor, Henri Fayol. Relevance of Principles of management in 21st Century **2.2Neo Classical Period** –Hawthorne Studies **2.3Modern Period** – Thoughts of Peter Drucker, Systems Approach and Contingency Approach	

III	**Functions of Management : Planning and Decision Making**	**14**
	3.1Planning : Meaning, Definition, Types of Planning and Steps in Process of Planning, Management by Objectives **3.2Forecasting** : Meaning and techniques of Forecasting **3.3Decision Making**: Meaning, Definition and Types of Decisions , Process of rational Decision Making	
IV	**Functions of Management : Organizing and Staffing**	**16**
	4.1Organizing Meaning , Definition, Process and Principles of Organization, Departmentation and Types of Departmentation ,Delegation of Authority , Types of Delegation, Difficulties in Delegation of Authority, Centralization and Decentralization **4.2Staffing** Meaning, Sources of Recruitment, Training and Development of Managerial Personnel Case Studies on a. Recruitment and Training b. Delegation of Authority	
	Total	**60**

References

1. Principles and Practice of Management – T.N. Chabra – Dhanwant Rai and Company
2. Principles and Practice of Management –L.M.Prasad - Sultan Chand and Sons
3. Management Concepts and Practices – Manmohan Prasad – Himalaya Publishing House
4. Principles of Management by P C Tripathi, P N Reddy - Mcgraw Hill
5. Journal on Management – Sage Publication
6. Journal of Management Research – Macrothink Institute

Web links : 1) www.dilbert.com 2) www.allbusiness.com

3) www.epathshala.nic.in 4) www.ndl.iitkgp.ac

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Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune - 411005

Third Year of B.COM Semester VI (NEP 2023 Course)

Course Code:- 23CoComU5203

Course Name: - Business Environment and Entrepreneurship I

Teaching Scheme:-<<4>> Hours/Week Credit<<4>>

Examination Scheme: CIA: 40 Marks End-Semester: 60 Marks

Prerequisites of the Course:

1. Basic knowledge about types of environment

2. Brief idea about concepts like Businessman, Manager and Enterprise

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

Course Objectives:

1. To understand the concept of Business Environment

2. To make the students aware about the Business Environment Issues and Problems of Growth

3. To create entrepreneurial awareness among the students

Course Outcome:

On completion of the course students will be able to -

1. Develop his mindset to enter in the field of Entrepreneurship
2. Develop the qualities of Entrepreneur
3. Change his mindset to join for employment

Course Outcome:- After successful completion of this course, the students will able :

CO No	Course Outcomes (COs)	Bloom's Taxonomy

		level
CO 1	To explain the importance of the business environment, and the interrelationship between environment and entrepreneurship, wl identifying key aspects like natural, economic, political, social, and le environments.	I
CO 2	To assess the causes and types of pollution, identify their effects, and critically evaluate potential remedies for pollution and environmental conservation efforts.	II
CO 3	To compare and contrast the roles of an entrepreneur, manager, and intra and analyze the contribution of entrepreneurship to economic develop industrialization.	III
CO 4	To apply entrepreneurship concepts to evaluate and develop practical solutions for addressing economic challenges, including unemployment, poverty, and regional imbalance.	IV
CO 5	To define the competencies required to be a successful entrepreneur and distinguish between entrepreneurs and managers in terms of their roles and responsibilities.	V
CO 6	To design and propose strategies to alleviate social problems like unemployment, poverty, and social injustice by leveraging entrepreneuri thinking and innovation.	VI

hapter No	**ontents**	**ectures**
1.	**usiness Environment** oncept- Importance - Isnter relationship, between environment nd entrepreneur, Aspects of Environment Natural- Economic - olitical - Social - Technical - Cultural - Educational - Legal & ross-cultural – Geographical	12
2.	**nvironment Issues** ollution-Concept and types –Causes of pollution-Remedies of ollution, Remedies of pollution-protecting the natural	12

	nvironment-Conservation of natural resources - Opportunities in nvironment	
3.	**he Entrepreneur** volution of the term entrepreneur –Definition - Competencies of ı Entrepreneur – Distinction between a) entrepreneur and ıanager- b)Entrepreneur and Enterprise, Intrapreneur- Concept and ıportance – Distinction between Entrepreneur and Intrapreneur \	12
4.	**ntrepreneurship** oncept- Need and Importance of Entrepreneurship - Economic evelopment and Industrialization - Role of Entrepreneurship in conomy- Entrepreneur as a catalyst	12
5.	**roblems of growth** nemployment- Concept-Types-Causes- Remedies, Poverty- oncept- Causes- Remedies , Regional Imbalance- Concept-Effects Solutions , Social injustice- Concept, Effects, Solutions ,Black Ioney – Meaning – Sources –Effects- Measures, Lack of technical nowledge and information-Problems-Remedies	12
	otal	**60**

Reference Books:

1. Business Environment, Francis Cherunilam Himalaya Publishing House New Delhi
2. Dynamics of Entrepreneurship Development and Management, Desai Vasant Himalaya Publishing House New Delhi
3. Entrepreneurial Development, Khanka S.S. S. Chand New Delhi \
4. Entrepreneurial Development Gupta, Shrinivasan S. Chand New Delhi
5. Udyog -- Udyog Sanchalaya Mumbai
6. Indian Economy Ruddar Datt, K.P.M. Sundharam S. Chand New Delhi
7. Environmental pollution & Health - U. K. Ahluwalia
8. Environmental Studies - Basic Concepts - U. K. Ahluwalia
9. Business Environment - Tondon B. C
10. A complete guide to successful Entrepreneurship - Pandya G. N - Vikas Publishing House

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Shivajinagar, Pune - 5

Third Year of B.Com (2023 Course)

Course Code: 23CoAacU5102 **Semester – V**

Course Name: Lab Course on Marketing Research Communication and Marketing Strategies and Organisation (Theory Major Specific)

Teaching Scheme: TH: 4 Hours/Week (60 Lectures) **Credit-4**

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

Prerequisite of the Course:

1. Basic Computer Skills
2. Basic knowledge of Marketing
3. Knowledge of Advertising Media

- **Course Objectives: -**
- 1.. To impart students with the knowledge of the fundamentals of Marketing Concepts.
- 2. To acquaint students with the functional Marketing and its application in Marketing,
- specifically for promotion of business and its growth.
- 3. To develop awareness about the importance and application of Marketing Research,
- 4. Logistics and supply chain management in Marketing, to create awareness

Course Outcome:

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

- Will Know the practical side of Marketing .
- Understand the Logistics and the Value of Supply Chain management
- Use of GPS in navigation and Transportation of Resources .
- Understand the importance and rising consumer preferences for Branded Stores (Segmentation)

Course Content:

Unit 1	**Marketing Research :**	**15**
	a) Fundamentals of Marketing Research b) Marketing Research Process c) Hypothetical Research on a specific topic d) Methods of collection of Data e) Preparation of Questionnaires its types	
Unit 2	**Distribution Management**	**15**
	a) Warehousing and Transport decisions b) Logistics- its management c) Logistics – Supply chain d) Warehousing – its types , study and visit e) Transportation modes, its application f) Use of GPS Navigation , its use and benefits	
Unit 3	**Target Marketing**	**15**
	a) Trends in Target Marketing b) Market Segmentation and its practical Study c) Visit to Stores / Chain stores d) Targeting Strategies	
Unit 4	**Integrated Marketing Communications**	**15**
	a) Introduction to Marketing Communication b) Integrated Marketing Communications c) The Marketing Communication mix d) Use of new age media for effective marketing Communication and its application with Case Studies e) Potent Tool of Communication- Publicity, Public Relations and Sponsorship of Events. f) Study of Social Media platforms and its benefits to businesses	
	Total No of Lectures	**60**

References:

1.Marketing Management-A South Asian Perspective, 15th Edition, Philip Kotler, Kevin Keller, Abraham Koshy, Mithileshwar Jha, Published by Dorling Kindersley (India) Pvt. Ltd, Licensees of Pearson Education in South Asia

2. Marketing Management-Global Perspective-Indian Context, 4th Edition-2010V.S. Ramaswamy & S.Namakumari, Macmillan Publishers India LMT, New Delhi.

3. Marketing Management For B.Com. M.Com. B.B.A. & M.B.A. Classes of Various Universities by Dr. Amit Kumar, Dr. B. Jagdish Rao Publication Sahitya Bhavan Publication.

4. The Marketing Edge: Making Strategic Work, The Free Press, New York

5. Marketing Management by Sanjay Basotia Publisher: ABD Publishers

6. Principles of Marketing by Prof. Kavita Sharma, Dr. Swati Aggarwal Publisher Taxmann

7. Social Marketing in India by Sameer Deshpande, Nancy Lee Publisher Sage Publication Ltd

8. Value-based Marketing: Marketing Strategies for Corporate Growth and Shareholder value, by Peter Doyle/ John Wiley, Crichester, England

9. Marketing Channels: A Management View by Bert Rosenbloom/ Dryden, Hinsdale, Illinois

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Marketing Management

Semester 6 (Third Year)

Course Type	Course	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4 + 2)	23CoComU6101	Auditing and Taxation II	4	4	40	60	100
	23CoMmgU6102	Marketing and Advertising	4	4	40	60	100
	23CoMmgU6103	Use of Technology in Marketing	2	2	20	30	50
Elective I Elective II Elective III Elective IV	23CoComU6201	Business Regulatory Framework II	4	4	40	60	100
	23CoComU6202	Business Management - II	4	4	40	60	100
	23CoComU6203	Business Environment & Entrepreneurship II	4	4	40	60	100
	23CoComU6204	Business Mathematics and Statistics II	4	4	40	60	100
Minor (4)	23CoEcoU6301	Indian and Global Economic Development II	4	4	40	60	100
OE (2 + 2)	--	--	--	--	--	--	--
VSC (2)	--	--	--	--	--	--	--
SEC (2)	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--
VEC (2)	--	--	--	--	--	--	--
OJT (4)	23CoMmgU6004	On job Training	8	4	40	60	100
FP / CEP(2)	--	--	--	--	--	--	--
Total			**26**	**22**	**220**	**330**	**550**

Progressive Education Society's
Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar, Pune-411005
Third Year of B.COM Semester VI (NEP 2023 Course)

Course Code:- 23CoComU6101

Course Name: - Auditing and Taxation- II

Teaching Scheme:-<<4>> Hours/Week **Credit<<4>>**

Examination Scheme: CIA: 40 Marks End-Semester: 60 Marks

Prerequisite of the course:- Under the changing tax structure, subjects like Income Tax play an important role in finding the tax liability and computation of income under various heads of income.

Course Objectives:

1. To introduce basic concepts of Income Tax.
2. To impart practical knowledge about Computation of Net Taxable Income and Taxable income under various heads of Income for individuals.
3. To introduce various provisions, exemptions and deductions under various heads of Incomes
4. To introduce various deductions under Ch VIA Section 80 C to 80U pertaining to the Individual Assessee.

Course Outcome:- After successful completion of this course, the students will able :

CO No	Course Outcomes (COs)	Bloom's Taxonomy level
CO 1	To define and differentiate key terms related to the Income Tax Act-1961 such as tax, income, person, and residential status.	I
CO 2	To understand how to compute taxable income under the head “Income from Salary” including allowances, perquisites, and deductions.	II
CO 3	To calculate taxable income from house property, including both self-occupied and let-out properties, with applicable deductions.	III
CO 4	To analyze the deductions that are permissible and the amounts that are not deductible under this head.	IV
CO 5	To evaluate the impact of different tax rates, rebates, and cess on the total tax payable for an individual.	V
CO 6	To solve the illustrations of total taxable income of an individual, taking into account gross total income, deductions under sections 80C to 80U, and applicable rebates.	VI

Course Contents

Sr. No	Topic	Lectures
1.	**1. Important Concepts and Definitions under Income Tax Act-1961.** 1.1 Tax 1.2 Income Tax 1.3 Difference between Direct and Indirect Tax 1.4 Income 1.5 Person 1.6 Assessee	10

	1.7 Assessment year 1.8 Previous year 1.9 Agricultural Income 1.10 Residential Status of an Assessee 1.11 History of Income Tax in India. (Income Tax Act 1961) 1.12 Features of Income Tax	
2.	**2. Computation of Taxable Income under Income from Salary** 2.1 Meaning of salary 2.2 Allowances and tax Liability 2.3 Perquisites and their Valuation 2.4 Types of Provident Funds – PPF/RPF/SPF/URPF 2.5 Deductions from Salary (Theory and Problems)	12
3.	**3. Computation of Taxable Income under Income from House Property** 3.1 Basis of Chargeability 3.2 Annual Value 3.3 Self occupied and let out property 3.4 Deductions allowed (Theory and Problems)	08
4.	**4. Computation of Taxable Income under Profits and Gains of Business and Professions** 4.1 Definitions 4.2 Deductions expressly allowed and disallowed 4.3 Method of Accounting, 4.4 Maintenance and Audit of books of Accounts (Theory and Problems)	06
5.	**5. Computation of Taxable Income under Capital Gains** 5.1 Chargeability 5.2 Meaning and Definitions-Cost of Acquisition, Cost of Improvement, Short term and long term Capital gains 5.3 Types of Capital Assets – Shares, Bonds, Gold, Jewelry, Real Estate etc 5.4 Exemptions (Theory and Problems)	04
6.	**6. Computation of Taxable Income under Income from other sources** 6.1 Chargeability 6.2 Deductions - 6.3 Amounts not deductible. (Theory and Basic Problems)	06
7.	**7. Computation of Total Taxable Income of an Individual** 7.1 Gross Total Income 7.2 Deductions u/s-Ch VIA -80C to 80 U(only for individual Assessee) 7.3 Income Tax Rates - Old Regime and New Regime (Every relevant assessment year) 7.4 Tax Rebate u/s 87A 7.5 Relief u/s 89 7.6 Health and Education cess (Theory and Problems)	14
	Total No. of Lectures	**60**

(Note- Recent amendments made by the Finance Bill every previous year and changes made before six months of examination will also be applicable.)

Reference Books:-

1. Indian Income Tax -: Dr.Vinod Singhania
2. Income Tax- -: Dr. Girish Ahuja and Dr. Ravi Gupta
3. Income Tax Act -: Shri. R.N.Lakhotia
4. Indian Income Tax Act -: Dr. H. C. Malhotra and Dr. S.P Goyal
5. Income Tax -: T.N. Manoharn and G R. Hari
6. Student guide to Income Tax -: Dr.Vinod Singhania

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Progressive Education Society's

Modern College of arts, Science and Commerce (Autonomous)

Shivajinagar, Pune - 411005

Third Year of B.COM Semeter- VI Syllabus

Course Name: Marketing & Advertising

Course Code:- 23CoMmgU6102

Teaching Scheme - 04 Clock hours/ week **Hours/Week Credit - 04**

Examination Scheme: CIA : 40 Marks **End Semester : 60 Marks**

Prerequisites of the Course:

1. Basic knowledge of Marketing and Marketing Concepts.

2. Conceptual Knowledge of Advertising.

3. Basic knowledge of Economics, Industry, Trade and Commerce.Course Objectives: -

1. To impart students with the knowledge of the fundamentals of Marketing Concepts

and Advertising.

2. To acquaint students with the basic concepts of Advertising and its importance in

Marketing, specifically for promotion of business and its growth.

3. To develop awareness about the importance and application of Brand and

Brand management in modern Marketing, to create awareness about Industrial

Marketing.

Course Outcome: -

1. Students will be able to understand the application of Advertising in Marketing activities.

2. Students will get the platform to initiate business through start-up enterprise, business firm and,in various business forms.

3. Students will get the knowledge for job opportunities in the corporate sector and the government sector.

4. Students will be able to plan for a gateway to acquire a professional certificate, diploma or a post graduate degree in Marketing/Advertising, Social Marketing and others.

Course outcome: -

CO No.	**Course Outcomes (Cos)**	**Bloom s Taxonomy Level**
CO 1	Students will be able to understand the application of Advertising in Marketing activities	**I**
CO 2	**To understand the fundamentals of Advertising and its importance to get the product awareness through various parts of media .**	II
CO 3	**To get the knowledge about the various Appeals and Emotional Approaches and Buying Motives applied in the Advertising .**	**III**
CO 4	**To get the knowledge about the Brand creation and its application in business growth and generation of Product loyalty .**	**IV**
CO 5	**To get insight into the Industrial Marketing , its channels for advertising , nature of customers and types of goods handled by Marketing .**	**V**
CO 6	To plan for a gateway to acquire a professional certificate, diploma or a post graduate degree in Marketing, Social Marketing, Advertising & Communication .	**VI**

Course Content :

Sr No	Topic	Lectures
Unit 1	Fundamentals of Advertising and Advertising Media	15
	1.Conceptual framework, Nature, Scope and Scope and Functions of Advertising 2.Advertising - Objectives - Types, Benefits and Limitations 3. Ethics in Advertising 4.Definitions - Classifications and Characteristics of Different Media 5..Selection of Media-Factors Affecting Selection of Media 6. Comparative Study of Advertising Media 7. Media Scheduling 8. E-Advertising	
Unit 2	Appeals and Approaches in Advertisement	15
	1.Introduction- Different Appeals and their Significance 2. Advertising Message 3. Direct and Indirect Appeal 4. Relation between Advertising Appeal and Buying Motive 5. Positive and Negative Emotional Approaches	
Unit 3	Brand management	15

	1. Introduction of Branding **2. Brand identity and Brand Equity** **3. Advertising and Branding** **4. Brand Extension** **5.. Identity Sources - symbols, logos, trademarks**	
Unit 4	**Industrial Marketing**	**15**
	1.Introduction to Industrial Marketing **2.Types of Industrial Goods** **3.Difference between Industrial and Consumer Marketing** **4.Purchasing practices of Industrial customers.**	
	Total No of Lectures	**60**

References:

1. Marketing Management-A South Aslan Perspective, 15th Edition, Philip Kotler, Kevin Keller, Abraham Koshy, Mithileshwar Jha, Published by Dorling Kindersley (India) Pvt. Ltd, Licensees of Pearson Education In South Asia

2. Marketing Management-Global Perspective - Indian Context, 4th Edition-2010V.S. Ramaswamy & S. Namakumari, Macmillan Publishers India LMT, New Delhi.

3. Marketing Management For B.Com. M.Com. B.B.A. & M.B.A. Classes of Various Universitiesby Dr. Amit Kumar, Dr. B. Jagdish Rao Publication Sahitya Bhavan Publication.

4. The Marketing Edge: Making Strategic Work, The Free Press, New York

5. Marketing Management by Sanjay Basotia Publisher: ABD Publishers

6. Principles of Marketing by Prof. Kavita Sharma, Dr. Swati Aggarwal Publisher Taxmann

7. Social Marketing in India by Sameer Deshpande, Nancy Lee Publisher Sage Publication Ltd

8. Value-based Marketing: Marketing Strategies for Corporate Growth andShareholder value, by Peter Doyle/ John Wiley, Crichester, England

9. Marketing Channels: A Management View by Bert Rosenbloom/ Dryden, Hinsdale, Illinois

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- **http://mospi.nic.in/**

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Third Year of B.COM (NEP 2023 Pattern)Semester VI Syllabus
Course Code:- 24CoMmgU6103
Course Name: - Use of Technology in Marketing
Teaching Scheme - 02 Clock hours/ week Hours/Week Credit - 02
Examination Scheme: CIA : 20 Marks End Semester : 30 Marks

Prerequisites of the course:

1. Basic knowledge of Marketing and Marketing Concepts.

2. Basic Knowledge of Organisations, Planning and Management Principles.

3. Basic idea and knowledge about economics, industry, production planning and forecasting

The course objectives:

1. To impart students with the knowledge of the fundamentals of Marketing Planning and

2. To acquaint students with the basic concepts of Marketing Strategies.

3. To develop awareness about the Social Marketing and its related marketing functions.

4. To create awareness about the importance of organisation in marketing management.

The Course outcome: -

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

Co No.	Course Outcome	Cognitive Level
CO1	Recall and define the key concepts of agricultural marketing, including types of agricultural products, features of agricultural products, and the different types of agricultural markets.	I

CO2	Explain the characteristics and features of agricultural products, the defects of agricultural marketing, and how marketing intelligence systems can be used to address these challenges.	II
CO3	Apply appropriate remedies to the defects of agricultural marketing, such as improving storage, transportation, and market access, to enhance the overall efficiency of the agricultural marketing system.	III
CO4	Analyze the differences between the marketing of manufactured goods and agricultural goods, focusing on aspects like perishability, seasonality, and price volatility.	IV
CO5	Evaluate the role of new marketing trends, such as artificial intelligence, influencer marketing, and content marketing, in shaping the future of agricultural marketing and business communication strategies.	V
CO6	Design a comprehensive agricultural marketing plan that integrates modern trends like social media marketing, digital marketing, and AI to enhance market reach, improve efficiency, and boost profitability for agricultural products.	VI

Course Content:

Sr No	Topic	Lectures
Unit 1	**Agricultural Marketing**	**15**
	1.1 Meaning of Agriculture Marketing 1.2 Types of Agriculture -Products 1.3 Features of Agriculture - Products 1.4 Types of Agriculture Markets 1.5 Defects of Agriculture marketing 1.6 Remedies on defects of Agriculture marketing 1.7 Marketing Intelligence System for Agriculture Marketing 1.8 Distinction between manufacture goods marketing and Agriculture goods marketing	
Unit 2	**New Trends in Marketing**	**15**
	2.1 Artificial Intelligence 2.2 Marketing Communication 2.3 Role of Influencer in Marketing. 2.4 social media 2.5 Content Marketing 2.6 Digital Marketing	
	Total No of Lectures	**30**

References

1. Marketing Management For B.Com M.Com. B.B.A. & M.B.A. Classes of Various Universities by Dr. Amit Kumar, Dr. B. Jagdish Bag Publication Sahitya Bhavan Publication.

2. AGRICULTURAL MARKETING TRADE AND PRICES AN INDIA PERSPECTIVE

by ISINGH Publisher KP

3. AGRICULTURAL MARKETING IN INDIA - ACHARYA SS, OXFORD & IBH PUBLISHING

4. Digital Marketing by Vandana Ahuja Publisher Oxford University Press

5. Digital Marketing Strategy: An Integrated Approach to Online Marketing

6. Social Media Marketing by Tracy L Tuten, Michael R. Solomon Publisher Sage Publications India Private Limited

7. The Content Marketing Handbook: How to Double the Results of Your Marketing Campaigns Publisher Entrepreneur Press

8. Personalization First, or You Will Be Last: The Future State of Marketing by Franck Ardourel The One-Page Content Marketing Blueprint: Step by Step Guide to Launch a Winning

9. Content Marketing Strategy in 90 Days or Less and Double Your Inbound Traffic, Leads, and Sales by Prafull Sharma

10. Video Marketing Domination - Tips and Tricks: An Integrated Approach to Video Marketing Isabella Hart Publisher Isabella Hart

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- www.ndl.iitkgp.ac.in (National Digital Library)
- www.swayam.gov.in
- https://www.indianjournals.com/
- http://mospi.nic.in/ https://lawmin.gov.in/

Progressive Education Society's

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

Third Year of B. Com (NEP 2023 Course)

Semester – VI
Course Code:23CoComU6201
Course Name: Business Regulatory Framework - II

Teaching Scheme: TH: 4 Hours/Week **Credit- 4**
Examination Scheme: CIA: 40 Marks **End-Semester: 60 Marks**

Prerequisites of the course:

1. Basic knowledge of Commerce and Trade and law.
2. Basic knowledge of computers and the internet.

The course objectives:

1. To impart students with the knowledge of the fundamentals of Business Laws
2. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws
3. To develop the awareness among the students regarding these laws affecting business, trade and commerce.

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

Co No.	Course Outcome	Bloom's Cognitive Level
1	Define and list key terms and concepts related to the **Information Technology Act, 2000**, such as E-records, Digital Signatures, and E-Contracts.	I
2	Explain the core elements of the **Consumer Protection Act, 2019 and** process and grounds for filing consumer complaints.	II
3	Apply the provisions of the **Digital Signature** from the IT Act to validate e-documents and contracts in a digital environment.	III
4	Analyze studies involving **Intellectual Property Rights (IPRs)** and objectives of the **World Intellectual Property Organization (WIPO)**, along with the scope of IPRs covered by the **TRIPS Agreement**.	IV

5	Critically evaluate the effectiveness of **Consumer Disputes Redressal Agencies** in addressing consumer complaints and providing relief.	V
6	Adapt the knowledge of **Arbitration and Conciliation** and will understand dispute resolution mechanisms and the essentials of an arbitration agreement.	VI

Course Contents :

Chapter No.	Cont ents	Lectures
1.	**Information Technology Act 2000**	14
	1 **Chapter II** of the I.T. Act 2000 definitions - section 2(a) to Section (zh) 2 **Chapter IV** Sec.11-13 - relating to attribution, knowledgement, dispatch of E-Records 3 **Chapter VII** [Sections 35-39] **Electronic Signature-ertificates: - Digital Signatures** –Meaning & functions, Digital gnature certificates. Recognition. 4 **E- Contracts**, Legal issues involved in E-Contracts 5 **Significance of E-Transactions** /E-Commerce. Formation. Legality	
2.	**The Consumer Protection Act, 2019**	14
	1 Salient features of the Consumer Protection Act 2019 2 Definitions-Consumer, Complaint, Services, Defect & eficiency, Complainant, unfair trade practice, restrictive trade actice 3 Consumer Protection Councils 4 Procedure to file complaint & Procedure to deal with mplaint & Reliefs available to consumers 5 Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, owers and Functions)	
3.	**ntellectual Property Rights**	16

	1 World Intellectual Property Organization **(WIPO):** ief summary of objectives, organs, programmes & activities of IPO 2 **Trade Related Aspects of Intellectual Property Rights RIPS)**: As an agreement to protect IPR-Objectives & categories of R covered by **TRIPS** 3 Definition and conceptual understanding of following IPRs under e relevant Indian current statutes 4 Patent: Definition & concept, Rights & obligation of Patentee, term. Copyright: Characteristics & subject matter of copyright, ithor & his Rights, term 5 Trademark: Characteristics, functions, illustrations, various arks, term, internet domain name- Rights of trademark holder 6 Design: Importance, characteristics, Rights of design holder. 7 Geographical Indications, Confidential Information & Trade crets. 8 Traditional knowledge—Meaning & scope of these IPRs	
4.	**rbitration & Conciliation**	16
	1 Concept of Arbitration 2 Definition & Essentials of Arbitration Agreement 3 Types of Arbitration 4 Powers and Duties of Arbitrator 5 Concept of Conciliation 6 Conciliation Proceedings 7 Difference between Arbitration and Conciliation	
	tal Lectures	**60**

Assignments: -Visit the Forums of Consumer and bring information or Draft a Consumer complaint addressing to consumer forum.

1. Draft an E-Contract.
2. To know about the Registration process of IPR and write a report on it.
3. To find out which legal formalities should be followed for starting an Ecommerce Business.

Books and References: -

1) Business Laws: Kuchhal M.C. & Kuchhal Vivek Vikas Publishing House

2) Laws for Business: Sulphey M.M.& Basheer, PHI Learning Pvt. Ltd., Delhi.

3) Business and Corporate Law: - Dr. Kaur Harpreet, Lexis Nexis

4) Business and Commercial Laws: -Sen And Mitra

5) An Introduction to Mercantile Laws: -N.D. Kapoor

6) Business Laws: - N.M. Wechlekar

7) Company Law: -Avtar Singh

8) Business Law for Management: -Bulchandani K.R

9) Negotiable Instruments Act:1881 - Khergamwala

10) Intellectual Property Law:-P.Narayan.

11) Cyber Laws: - Krishna Kumar

12) Consumer Protection Act in India: -Niraj Kumar

13) Consumer Grievance Redressal under CPA: -Deepa Sharma.

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Library) www.youtube.com

www.mca.gov.in (Ministry of Corporate Affairs)

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Shivajinagar,Pune-411005

Third Year B.Com Semester VI (NEP 2023)

Course Code: 23CocomU6202	**Course Name: Business Management-II**
Teaching Scheme: TH: 4 Hours/Week	**Credit –4**
Examination Scheme: CIA: 40 Marks	**End Sem : 60 Marks**

Total Lectures: 60

Prerequisite of Course:

1. Knowledge of basic concepts of Business and Management.
2. History of Management thought
3. Pre-Executive Functions of Management.

Objectives:

01. To provide the detailed knowledge of Executive functions of management like Direction, coordination and control.

02. To provide the understanding of recent advances in business management.

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

Co No.	Course Outcome	Bloom's Cognitive Level
1	Understand executive functions of management	II
2	Identify the role of MIS in effective communication in management	III
3	Determine the significance of key theories of motivation.	V
4	Analyze the leadership qualities of successful entrepreneurs & apply different styles of leadership based on suitability to the business organization.	III,IV
5	Define the role of manager in coordination and control.	I
6	Identify the recent advances in business management.	III

Course Contents

Unit	Contents	No. of hrs.
I	**Direction**	**10**
	1.1 Direction : Meaning, Need, Principles and Techniques of Direction **1.2 Management Information System** : Meaning, Definitions, Role of MIS in Communication in Business Organization.	
II	**Motivation and Leadership**	**20**

	Motivation & Leadership **2.1 Motivation** : Meaning ,Definition, Importance of Motivation, **2.2 Theories of Motivation** 1. Need Hierarchy Theory- By Abraham Maslow 2. Two Factor Theory - By Fredrik Herzberg 3. Theory X and Theory Y – By M C Gregor 4. Theory Z – By Ouchi 5. Need Achievement Theory – By M C Clelland 6. Four Drive Model of employee motivation by Lawrence and Nohria **2.3 Leadership :** Meaning, Features, Styles of Leadership, Functions of a leader. **2.4 Study of Leadership Qualities of Successful Entrepreneurs** **(Any five)** 1. Narayan Murty– Brand Ambassador of Indian IT Industry 2. Radhakrishan Damania 3. Deepak Parekh of HDFC 4. Dhirubhai Ambani 5. Ratan Tata 6. Vijay Sharma - Paytm 7. Steve Jobs 8. Dipankar Goyal	
III	**Coordination and Control**	**12**
	3.1 Coordination – Meaning, Definition, Principles and Techniques of Coordination **3.2 Control** – Meaning, Definition, Process and Techniques of Control	

IV	**Recent Advances in Business Management**	**18**
	4.1 Change Management 4.2 Corporate Social Responsibility 4.3 Total Quality Management 4.4 Performance Management 4.5 Green Management 4.6 Work-Life Balance	
	Total	**60**

References:

1. Principles and Practice of Management – T.N. Chabra – DhanwantRai and Company
2. Principles and Practice of Management – L.M.Prasad – Sultan Chand and Sons
3. Performance Management – Michael Armstrong
4. Change Management – Jeffrey M. Hiatt and Timothy J. Creasey
5. Total Quality Management – D.R.Kiran
6. Journal on Management – Sage Publication
7. Journal of Management Policies and Practices –American Research Institute
8. Indian Business leaders

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3) www.epathshala.nic.in
4) www.ndl.iitkgp.ac.in
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Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune - 411005

Third Year of B.COM Semester VI (NEP 2023 Course)

Course Code:- 23CoComU6203

Course Name: - Business Environment and Entrepreneurship II

Teaching Scheme:-<<4>> Hours/Week Credit<<4>>

Examination Scheme: CIA: 40 Marks End-Semester: 60 Marks

Prerequisites of the Course:

1. Basic knowledge about Business Environment

2. Brief idea about concepts Businessman, Entrepreneur, Entrepreneurship

3. Knowledge about successful entrepreneurs in Maharashtra

Course Objectives:

1. To motivate students to make their mindset for taking up entrepreneurship as their career

2. To study entrepreneurship and its supportive institutions

Course Outcome:

On completion of the course students will be able to -

1. Develop habits like Entrepreneur
2. Understand the various schemes introduced by MCED, DIC and other institutions
3. To understand the qualities of successful entrepreneurs and accordingly to inculcate the qualities of entrepreneurs among the students

Course Outcome:- After successful completion of this course, the students will able :

CO No	Course Outcomes (COs)	Bloom's Taxonomy level
CO 1	To define entrepreneurial behavior and differentiate between personality traits and habits of entrepreneurs and non-entrepreneurs, understand the dynamics of motivation that drive successful entrepreneurship.	I
CO 2	To assess the functions and contributions of national-level training organizations, such as EDII, MCED, DIC, and MCCIA, as well as local NGOs, in fostering entrepreneurial growth and development.	II
CO 3	To examine the types of women entrepreneurs, identify the unique chal they face, and analyze possible remedial measures to promote their gro and success in the entrepreneurial ecosystem.	III
CO 4	To apply the concepts of startups, mobilize resources for launching nev ventures, and demonstrate an understanding of the steps required to initiate a startup, including the relevance of Stand-up and Make-in-Ind initiatives.	IV
CO 5	To design a business plan for a new venture, incorporating resources from incubation centers and government schemes like Pradhan Mantri Mudra Yojana (PMMY) to outline the process of starting and scaling a business.	V
CO 6	To study the biographies of prominent entrepreneurs (e.g., Ki Mazumdar Shaw, Azim Premji, Jeff Bezos) and evaluate the factors that contribu to their success, applying this knowledge to their own entrepreneurial mindset development.	VI

Chapter No	Contents	Lectures

1.	**Entrepreneurial Behaviour** Nature Comparison between entrepreneurial and non-entrepreneurial, Personality Habits of Entrepreneurs Dynamics of Motivation	10
2.	**Entrepreneurship and support Institutions** National level training organization in promoting entrepreneurship 1) Entrepreneurship Development Institute of India (EDII) 2) Maharashtra Centre for Entrepreneurship Development (MCED) 3) District Industries Centre (DIC) 4) Maharashtra Chamber of Commerce, Industries and Agriculture(MCCIA) 5) Role of local NGO in promoting Entrepreneurship	16
3.	**Women Entrepreneurs** Concept of Women Entrepreneur Types Women Entrepreneurs Problems of Women Entrepreneurs Remedial measures to promote Women Entrepreneurs in India	12
4.	**New Dimensions of Entrepreneurship** A) Start up- Mobilizing resources for Start up, steps for start up B) Stand up- Concept and Importance C) Make in India- Concept and Importance D) Incubation Centre- Concept and Importance E) Pradhan Mantri Mudra Yojana (PMMY): Concept, Importance and Procedure	12

5.	**Biographical Study of Entrepreneurs** 1. Kiran Mazumdar Shaw –Biocon Limited. 2. Cyruas Poonawala 3. Hanumant Gaikwad (Bharat Vikas group) 4. Azim Premji- Wipro 5. Jeff Bezos- Amazon	10
	Total	**60**

Reference Books:

1. Business Environment Francis Cherunilam Himalaya Publishing House New Delhi
2. Dynamics of Entrepreneurship Development and Management Desai Vasant Himalaya Publishing House New Delhi
3. Entrepreneurial Development Khanka S.S. S. Chand New Delhi \
4. Entrepreneurial Development Gupta, Shrinivasan S. Chand New Delhi
5. Udyog -- Udyog Sanchalaya Mumbai
6. Indian Economy Ruddar Datt, K.P.M. Sundharam S. Chand New Delhi
7. Environmental pollution & Health - U. K. Ahluwalia
8. Environmental Studies - Basic Concepts - U. K. Ahluwalia
9. Business Environment - Tondon B. C
10. A complete guide to successful Entrepreneurship - Pandya G. N - Vikas Publishing House