Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous), Shivajinagar, Pune 5

(An Autonomous College Affiliated to Savitribai Phule Pune University)

Framework of

Syllabus For

B. Com. (Fintech)

Choice Based Credit System (CBCS)
Syllabus Under National Education
Policy (NEP)

To be implemented from Academic Year 2026-2027

Level:- 4.5 (First Year)　　Sem:I

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	ESE	Total
Subject 1 T(2)+ (T/P) (2) or T(4)	24CoFinU1111	Fundamentals of Fintech	2		2		20	30	50
	24CoComU1102	Basics of Accounting I	2		2		20	30	50
Subject 2 T(2)+ (T/P) (2) or T(4)	24CoComU1201	<<Major specific paper >>	2		2		20	30	50
	24CoComU1202	Financial Accounting I	2		2		20	30	50
Subject 3 T(2)+ (T/P) (2) or T(4)	24CoComU1301	Business Economics (Micro Economics I)	4		4		40	60	100
IKS T(2)	24CpCopU1901	Generic IKS	2		2		20	30	50
GE/OE (T/P) (2)	24CoComU1401	Fundamentals of Trade and Commerce (I)	2		2		20	30	50
SEC (T) (2)	24CoComU1601	Business Communication I	2		2		20	30	50
AEC T(2)	24CpCopU1701 / 24CpCopU1702	MIL-I (Hindi) / MIL-I (Marathi)	2		2		20	30	50
VECT (2)	24CpCopU1801	Environmental Science	2		2		20	30	50
Total			22	00	22	00			550

Progressive Education Society's

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

First Year of B. Com (2024 Pattern under NEP 2020)

Course Code: 24CoFinU1111 **Semester – I**

Course Type: - Major Mandatory

Course Name: Fundamentals of Fintech

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

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

Prerequisites of the Course: Students should have basic knowledge of Finance

Course Objectives:

1. To trace the evolution journey of financial technology.
2. To understand various concepts and technologies of FinTech.
3. To know the recent developments in FinTech Eco system
4. To study the FinTech markets and Fin Tech Hubs in India
5. To identify the Global Fintech Hubs
6. To understand how artificial intelligence, machine learning are used in financial trading

Course outcome: -

After completing the course student will be able to

Co No.	Course Outcome
1	Understand the basic key concepts of FinTech
2	Explore the Fin Tech markets and Fin Tech Eco System in India
3	Identify the Fin Tech Hubs in India and top Global Fintech Hubs
4	Examine the synergy of AI,ML and Fintech
5	Interpret the market segmentation with AI and Fintech
6	Explain the aspects of ML in Fintech

Course Content

Unit	Content	No. of Hours
1	**Introduction to FinTech**	**15**
	1.1 Meaning, Definition History and Evolution 1.2 FinTech Ecosystem -Recent developments 1.3 FinTech Market trends in India 1.4 Types of FinTech & Benefits. 1.5 FinTech's key growth drivers & Challenges. 1.6 Fintech Hubs**:** Introduction, purpose 1.7 Financial Hub – FinTech revolution in India 1.8 Top Global FinTech Hubs &Emerging FinTech Hubs.	
2	**Synergy of AI, ML and Fintech**	**15**
	2.1 Artificial Intelligence and Fintech- Introduction to AI and FinTech, 2.2 Global Artificial Intelligence (AI) in FinTech Market- Overview 2.3 Market Segmentation – AI Changing the Financial Services Industry 2.4 Opportunities in Applications of Artificial Intelligence in FinTech. 2.5 Machine Learning and Fintech: Introduction, Characteristics, Need, Significance of Machine Learning in Finance 2.6 Functions, advantages and uses for Accounting and Finance,	
	Total No. of Lectures	**30**

References and Books:-

1. The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries Susanne Chishti, Janos Barberis 2016 Edition.
2. Basics of Fintech by Dr. R. Muthukrishnaveni Kindle Edition
3. Introduction to Fintech" by Chandrahauns Chavan & Atul Patankar. Pearson Publications
4. Fintech Fundamentals by Manas M, Kindle Edition
5. Fintech Concepts & Practice by Kiran Kumar KV & Dr. Vidhu Shekhar Kindle Edition
6. https://www.my-mooc.com/en/mooc/introduction-to-fintech/

Progressive Education Society's

Modern College of Arts, Science and Commerce, Shivajinagar, Pune - 5

First Year of B.Com (2024 Course)

Course Code: 24CoComU1102 **Semester – I**

Course Name: Basics Accounting- I

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

Prerequisite Courses:

Course Objectives:

1. To acquaint the students with the basic Accounting Concepts and Principles.
2. To develop the ability to evaluate financial results through examination of relevant data (i.e., income statement, balance sheet, etc).
3. To develop the knowledge of Accounting Standards and understand their relevance.
4. To enable the students to understand the information published in financial statements of different entities, like companies etc.

Course Outcomes:

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

- Explain and apply Accounting Principles, Concepts and Conventions.
- Record accounting transactions and prepare financial statements.
- Recognize and respond appropriately to professional, ethical, and regulatory issues in accounting.
- Understand the need and importance of Accounting Standards.

- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.

Course Content

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

Recommended Books:

1. Financial Accounting: By P. C. Tulsian (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
2. Financial Accounting: By A. Mukharji & M. Hanif (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
3. Financial Accounting: By S.N. Maheshwari & S.K. Maheshwari (Vikas Publishing House Pvt. Ltd)

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

6. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers, New Delhi)
7. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)
8 GST Law and Practice : By CA. Keshav R. Garg (Bharat Law House Pvt. Ltd., New Delhi)
Journals: - 1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.

9. The Accounting World: ICFAI Hyderabad.

Progressive Education Society's

Modern College of Arts, Science and Commerce, Shivajinagar, Pune - 5

First Year of B.Com (2024 Course)

Course Code: 24CoComU1202 **Semester – I**

Course Name: Financial Accounting- I

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

Course Objectives:

1. To acquaint the students with the accounting of Hire Purchase and Installment System.

2. To acquaint the students with the accounting for departments and Importance of accounting for departments.

Course Outcomes:

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

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

Course Content

Chapter 1	**: Accounting for Higher Purchase and Installment Selling**	**16 Lectures**
	Meaning of higher purchase and installment selling. Advantages and limitation of higher purchase and installment selling. Distinction between higher purchase and installment selling. Problems on higher purchase and installment selling.	
Chapter 2	**Departmental Accounting**	**14 Lectures**
	Advantages of departmental Accounting, Allocation of departmental expenses. Techniques of departmental accounts. Preparation of departmental trading and profit and loss accounts. **Problems on departmental accounting.**	
	Total	**30 Lectures**

Recommended Books:

1. Financial Accounting: By P. C. Tulsian (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
2. Financial Accounting: By A. Mukharji & M. Hanif (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
3. Financial Accounting: By S.N. Maheshwari & S.K. Maheshwari (Vikas Publishing House Pvt. Ltd)

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

5. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers, New Delhi)
6. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)
Journals: - 1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.

1. **The Accounting World: ICFAI Hyderabad**

Progressive Education Society's

Modern College of Arts, Science and Commerce

(Autonomous) Shivajinagar, Pune-411005

First Year of B.COM (2024 Course)

Course Code:-24CoComU1401 Semester - I

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

Teaching Scheme - 02 Hours/Week Credit - 02

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

Prerequisites :

1. Any Student from any faculty other than commerce can opt this subject.

2. The subject outlines the basics of trade and commerce which gives the fundamental insight in the business activities, under economics.

Course Objective

1. To introduce the basics of trade and commerce to non commerce students.

2. To create an awareness on the changing dimensions of trade and commerce with respect to domestic and international business.

3. To make students understand the long term benefits of studying the basics of trade and commerce, preferably contents such as basics of accounting, types of business forms and aids to commerce.

Course Outcome

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

1. Know the fundamental knowledge of trade and commerce.

2. Understand the need and importance of trade and commerce while facing the challenges in the 21st century.

3. To demonstrate the competency and the logical mind to analyse the dynamics of modern business through the application of trade and commerce.

Course Contents

Sr No	Topic	Lectures
Unit 1	**Introduction to Trade and Commerce**	**10**

	1.1 Meaning, Definition of Business **1.2 Meaning of Trade** **1.3 Types of Trade** **a) Domestics** **b) International** **1.4 Modes of Trade** **a) Wholesale** **b) Retail** **1.5 Meaning, Definition of Commerce** **1.6 Aids to Commerce** **a) Banking & Finance** **b) Transport** **c) Insurance** **d) Storage & Warehousing** **1.7 Capital Formation through Stock Market**	
Unit 2	**Basics of Accounting**	**12**
	2.1 Introduction to Accounting **2.2 Introduction to double entry system** **2.3 Types of Accounts** **2.4 Journal Entries** **2.5 Ledger** **2.6 Finalization of Accounts** **2.7 Introduction to Computerised Accounting**	
Unit 3	**Forms of Business Organisations**	**8**

	3.1 Sole Proprietorship **3.2 Partnership** **3.3 Joint Stock Company** **3.4 Limited liability partnership** **3.5 One Person Company** **3.6 Section 8 Companies**	
	Total No of Lectures	**30**

Recommended Books

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

Shivajinagar, Pune - 5

First Year of B.COM (2024 Course)

Course Code: 24CoComU1601 **Semester - I**

Course Name: Business Communication-I

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

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

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

Course Objectives:

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

Course Outcomes: After completing the course, the student is able

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

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

Course Contents

Sr No	Topic	Lectures
Unit 1	**Introduction of Business Communication**	**8**
	1.1 Communication- Meaning and Definition, **1.2 Principles and Importance of Effective Business Communication** **1.3 Elements in the process of Communication.** **1.4 Barriers in the process of Effective Communication and the remedies to overcome the barriers.**	
Unit 2	**Study of various Methods and Channels of Communication**	**10**
	2.1 Various Channels of Communication - Formal and Informal Communication. **2.2 Various Methods of Communication - Verbal and Non-Verbal Communication** **2.3 Types, Merits, Limitations and suitability of each Method and Channels of Communication on the basis of the flow of information.**	
Unit 3	**Study of Business Letter Writing**	**12**

	3.1 Business Letter – Meaning, Importance of Business Letter. **3.2 Layout of a Business Letter (Part of a letter),** **3.3 Study of various business letters required to be drafted on various occasions-** **a) Enquiry Letter – Meaning, Types, Drafting of Enquiry Letter ,** **Reply to Enquiry- Meaning and Drafting of Enquiry Letter** **b) Order Letter - Meaning and Drafting of Order Letter** **c) Credit and Status Enquiry- Meaning, Need of enquiry, Sources of enquiry, Favorable and Unfavorable reply to Enquiry** **d) Complaint letters - Meaning, Causes and Drafting of Complaint Letter** **e) Collection Letter- Meaning, Series and Drafting of Complaint Letter** **f) Sales Letter- Meaning, Objectives and Drafting of Sales Letter** **g) Circular Letter- Meaning, Objectives, Occasions and Drafting of Circular Letter** **3.4 Online applications for creating templates for above business letters.**	
	Total No of Lectures	**30**

Recommended Books:

1) Business Communication- K.K. Sinha

2) Communication for Business- Shirley Taylor

3) Essentials of Business Communication- Reddy, Appannaiah, Nagaraj& Raja Rao

4) Business Communication- AshaKaul, Prentice Hall of India , New Delhi

5) Business Communication- Madhukar R.K. , Vikas Publishing House Pvt.Ltd.New Delhi
6) Business Correspondence and Report Writing- Sharma R.C.andKrishan Mohan, Tata McGraw Hill Publishing Co.Ltd.
7) Essentials of Business Communication- Rajendra Pal &Korlahalli, Sultan Chand & Sons, New Delhi.

Reference Websites-

1) www.icsi. edu

Level:- 4.5 (First Year) Sem: II

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	ESE	Total
Subject 1 T(2)+ T/P(2) or T(4)	24CoFinU2111	Fintech in India	2		2		20	30	50
	24CoComU2102	Basics of Accounting I	2		2		20	30	50
Subject 2 T(2)+ P(2)	24CoComU2201	<<Major specific paper >>	2		2		20	30	50
	24CoComU2202	Financial Accounting II	2		2		20	30	50
Subject 3 T(2)+ P(2)	24CoComU3301	Business Economics (Micro Economics II)	4		4		40	60	100
GE/OE (T/P)(2)	24CoComU2401	Fundamentals of Trade and Commerce (II)	2		2		20	30	50
SEC T(2)	24CoComU2601	Business Communication II	2		2		20	30	50
AEC T(2)	24CpCopU2703	English Communication Skills I	2		2		20	30	50
VEC T(2)	24CpCopU2801	Democracy, Election and Governance	2		2		20	30	50
CC(2)	24CpCopU2001/ 24CpCopU2011 / 24CpCopU2021 / 24CpCopU2031 / 24CpCopU2041 / 24CpCopU2051 / 24CpCopU2061 / 24CpCopU2071	Physical Education / Cultural Activities / NSS / NCC / Fine Arts / Applied Arts / Visual Arts / Performing Arts	2		2		20	30	50
Total			22	00	22	00			550

Progressive Education Society's

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

First Year of B. Com (2024 Pattern NEP 2020)

Course Code: 24CoFinU2111 **Semester – II**

Course Type: - Major Mandatory

Course Name: Fintech in India

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

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

Prerequisites of the Course: Basic knowledge of Fintech

Course Objectives:

1. To trace the Fin Tech Business Models in India.
2. To understand the contribution of FinTech in Financial Inclusion & Integration.
3. To know the effects of Fintech on different sectors in India.
4. To study the FinTech landscape in India.
5. To identify the Digital Financial Services (DFS) Ecosystem.
6. To understand Ethics in FinTech

Course outcome: -

After completing the course student will be able to

Co No.	Course Outcome	Bloom's Cognitive Level
1	Understand the FinTech Business Models in India and their Benefits	1
2	Explore the contribution of FinTech in Financial Inclusion & Integration	2
3	Identify the effects of Fintech on different sectors in India	3
4	Examine the FinTech landscape in India & Future of Financial Services	4
5	Interpret the Funding Ecosystem & Crowd Funding Payments	5
6	Explain the Ethics in FinTech	5

Course Content

Unit	Content	No. of Hours
1	**Fintech Business Models**	**10**
	1.1 Introduction to the FinTech Business Model. 1.2 FinTech Business Models in India and their Benefits 1.3 FinTech's contribution in Financial Inclusion and Financial Integration	
2	**Effects of Fintech on Various Sectors**	**10**

	2.1 Introduction to the implications of FinTech on Payment Innovations 2.2 The effects of Fintech on Real Estate 2.3The effects of FinTech on Insurance Sector 2.4 The effects of FinTech on Capital Markets.	
3	**The Indian FinTech Landscape**	**10**
	3.1 Introduction to the FinTech landscape in India, forces shaping the Future key trends & growth. Future of Financial Services 3.2 Digitalization of Financial Services & its impact. Digital Financial Services (DFS) Ecosystem, Use cases of DFS, Developing countries and DFS 3.3 Funding Ecosystem Crowd Funding Payments and Retail Transactions 3.4 The future of SME lending 3.5 Ethics in FinTech: Ethical issues relating to finance; ethical ways in which emerging technologies should be implemented; ethics in online financial transactions; human biases and prejudices in AI; FinTech for financial inclusion	
	Total No. of Lectures	**30**

References and Books:-

1. The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries Susanne Chishti, Janos Barberis 2016 Edition.
2. Basics of Fintech by Dr. R. Muthukrishnaveni Kindle Edition
3. Introduction to Fintech" by Chandrahauns Chavan & Atul Patankar. Pearson Publications
4. Fintech Fundamentals by Manas M, Kindle Edition
5. Fintech Concepts & Practice by Kiran Kumar KV & Dr. Vidhu Shekhar Kindle Edition
6. https://www.my-mooc.com/en/mooc/introduction-to-fintech/

Progressive Education Society's

Modern College of Arts, Science and Commerce, Shivajinagar, Pune - 5

First Year of B.Com (2024 Course)

Course Code: 24CoComU2102 **Semester – II**

Course Name: Basics of Accounting II

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

Course Objectives:

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

Course Outcomes:

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

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

Course Content

Chapter 1	**Introduction to Accounting Standards**	**14 Lectures**
	A Study of following Accounting Standards **Accounting Standards – AS – 4, AS – 5, AS – 9, AS -10.**	
Chapter 2	**Introduction to GST and Accounting Aspects of GST**	**16 Lectures**

	Concept of goods and service tax, distinction between direct tax and indirect tax. Features of GST. Benefits of GST. Accounting aspect of GST with respect to purchase and sale.	
	Total Lectures	**30**

Recommended Books:

1. Financial Accounting: By P. C. Tulsian (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
2. Financial Accounting: By A. Mukharji & M. Hanif (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
3. Financial Accounting: By S.N. Maheshwari & S.K. Maheshwari (Vikas Publishing House Pvt. Ltd)

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

5. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers, New Delhi)
6. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)
Journals: - 1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.

1. The Accounting World: ICFAI Hyderabad

Modern College of Arts, Science and Commerce, Shivajinagar, Pune - 5

First Year of B.Com (2024 Course)

Course Code:24CoComU2202 **Semester – II**

Course Name: Financial Accounting II

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

Prerequisite Courses:

Course Objectives:

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

Course Outcomes:

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

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

Course Content

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

Recommended Books:

1. Financial Accounting: By P. C. Tulsian (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
2. Financial Accounting: By A. Mukharji & M. Hanif (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
3. Financial Accounting: By S.N. Maheshwari & S.K. Maheshwari (Vikas Publishing House Pvt. Ltd)

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

6. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers, New Delhi)
7. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)
8 GST Law and Practice : By CA. Keshav R. Garg (Bharat Law House Pvt. Ltd., New Delhi)
Journals: - 1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.

9. The Accounting World: ICFAI Hyderabad.

Shivajinagar, Pune - 411005

First Year of B.COM (2024 Course)

Course Code:- 24CoComU2401
Semester - II

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

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

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

Prerequisites :

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

Course Objective

1. **To introduce the basics of trade and commerce to non commerce students.**
2. **To create an awareness on the changing dimensions of trade and commerce with respect to domestic and international business.**

3.To make students understand the long term benefits of studying the basics of trade and commerce, preferably contents such as basics of accounting, types of business forms and aids to commerce.

Course Outcome

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

1. Know the fundamentals of banking , knowledge of export import and basics of marketing.

2. Understand the need and importance of trade and commerce while facing the challenges in 21st century.

3. To demonstrate the competency and the logical mind to analyse the dynamics of modern business through the application of Exim trade, functional marketing and application of core banking.

Sr. No	Topic	Lectures
Unit 1	**Fundamentals of Banking**	**08**
	1.1 Types of Banks **1.2 Types of Accounts** **1.3 Facilities mode available to customers – Debit Card, Credit Card, NFT, RTGS, DD, Cheques**	
Unit 2	**Export Import**	**12**

	2.1 Introduction to Export & Import **2.2 Documentation** **2.3 Earnings in Foreign exchange** **2.4 Promotion of Export by Government** **a) EXIM Bank** **b) Export Promotion Scheme** **c) Financial incentive**	
Unit 3	**Basics of Marketing**	**10**
	3.1 Introduction to Marketing **3.2 Major Functions of Marketing** **a) Personal Selling** **b) Sales Promotion** **c) Advertising** **d) Retailing** **3.3 Marketing of Product & Services** **a) Marketing Information** **b) Presentation & Demonstration** **c) Utilities to Customers (Place , Time & Ownership)**	
	Total No of Lectures	**30**

Recommended Books

1. **Marketing Management – Rajan Saxena Tata McGraw- Hill Publishing Company Limited**
2. **Marketing Management – Philip Kotler – Person Publication**
3. **Organisation of Commerce – Sultan chand and sons**
4. **Company Law and Secretarial Practice – N.D. Kapoor - Sultan Chand and Sons**
5. **Commerce and Management - Sultan Chand and Sons**
6. **Fundamentals by banking – Taxman**

7. **International Business - By Michael Geringer, Jeanne McNett and Donald Ball - Tata McGraw- Hill Publishing Company Limited**

Modern College of Arts, Science and Commerce,

Shivajinagar, Pune - 5

First Year of B.Com (2024 Course)

Course Code: 24CoComU2601 **Semester - II**

Course Name: Business Communication-II

TeachingScheme:TH:2Hours/Week **Credit : 02**

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

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

Course Objectives:

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

Course Outcomes:

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

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

Medium of instruction:

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

Sr. No	Topic	Lectures
Unit 1	Departmental Communication (Internal and Other Correspondences)	12

	A) Internal Correspondences 1.1 Office Order – Meaning, Uses, Format and Drafting of Office Order 1.2 Office Circular- Meaning, Uses, Occasions and Drafting of Office Circular 1.3 Office Memo - Meaning, Uses, Format and Drafting of Office Memo B) Other Correspondences 1.4 Report Writing - Meaning, Importance, Kinds of Reports - Corporate Report and Auditors Report, Objectives of Report Writing, Format used in Report writing. 1.5 Business Meetings – Meaning and Drafting of a) Notice, b)Agenda and c) Minutes of Meetings	
Unit 2	**Soft Skills**	**10**
	2.1Meaning, definition and importance of soft skills 2.2Grooming Manners and Etiquette. 2.3Effective speaking 2.4Interview skills. 2.5 Listening skills 2.6 Group discussion 2.7 Oral Presentation.	
Unit 3	**Employment Related Communication**	**08**
	3.1 Job Application Letter- Meaning, Types, Structure of Job Application Letter. Drafting of Job Application Letters. 3.2 Resume and Curriculum Vitae- Meaning, Structure and Drafting of Resume and Curriculum Vitae. 3.3 Appointment Letter - Meaning and Drafting of Appointment Letter 3.4 Transfer Letter -Meaning and Drafting of Transfer Letter 3.5 Promotion Letter -Meaning and Drafting of Promotion Letter 3.6 Resignation Letter -Meaning and Drafting of Resignation Letter	

	Total No of Lectures		**30**

Recommended Books:

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

Reference Websites-

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