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

(NEP 2024)

B. Com. (Advanced Accounting and Taxation)

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

To be implemented from Academic Year 2024-2025

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 (2024 Pattern)

FRAMEWORK AND SYLLABUS

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

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	**PR**	**TH**	**PR**	**CE**	**EE**	**Total**
Major Core Theory (2+2+2+2) or (4 + 2+2) or (4 + 4) Practical (2+2 or 4)	24CoComU5101	Auditing and Taxation I	4	-	4		40	60	100
	24CoComU5102	Goods and Services Tax I	2	-	2		20	30	50
	24CoAacU5103	Advanced Accounting I	4		4		40	60	100
	24CoAacU5104	Accounting for Business III	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoComU5201	Business Regulatory Framework I	4		4		40	60	100
	24CoComU5202	Business Management I	4		4		40	60	100
	24CoComU5203	Business Mathematics and Statistics I	4		4		40	60	100
	24CoComU5204	Business Environment and Entrepreneurship I	4		4		40	60	100
VSC P(2)	24CoAacU5501	Lab Course on Advanced Accounting I		2		4	20	30	50
FP (2)	24CoComU5001	Field Project II		2		4	20	30	50
Minor (T/P) (2)	24CoEcoU5302	Indian Economy	2		2		20	30	50
Total			**18**	**04**	**18**	**08**			**550**

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

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	**PR**	**TH**	**PR**	**CE**	**EE**	**Total**
Major Core T(2+2+2+2or 4+2+2 or 4+4) P(2+2 or 4)	24CoComU6101	Auditing and Taxation II	4		4		40	60	100
	24CoComU6102	Goods and Services Tax II	2		2		20	30	50
	24CoAacU6103	Advanced Accounting II	4		4		40	60	100
	24CoAacU6104	Accounting for Business IV	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoAacU6201	Business Regulatory Framework II	4		4		40	60	100
	24CoAacU6202	Business Management II	4		4		40	60	100
	24CoAacU6203	Business Mathematics and Statistics II	4		4		40	60	100
	24CoCopU6204	Business Environment and Entrepreneurship II	4		4		40	60	100
VSC P(2)	24CoAacU6501	Lab Course on Advanced Accounting II		2		4	20	30	50
OJT (2)	24CoCopU6004	On Job Training		4		8	40	60	100
Total			**16**	**06**	**16**	**06**			**550**

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

Course Code:- 24CoComU5101 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 :-

Course Objectives: 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.

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 businesses 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.	**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 (2024 Course) Semester-V

Course Code: 24CoComU5102
Course Name: - Goods and Service Tax - I

Teaching Scheme: 2 Hours/Weeks **Credit - 02**
Examination Scheme: CIA: 20 Marks **End Semester: 30**
Prerequisite of the Course: Basic Accounting Skills

Course Objectives:

1. To develop an understanding of the provisions of the goods and service tax law.
2. To acquire the ability to apply such provisions to address or solve issues in simple scenarios.

Course Outcome:

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

1	Understand various concepts of Goods and Service Tax
2	Understand various concepts of Place of Supply, Time of Supply
3	Come to know value of supply

Course Contents:

Chapter 1	Introduction to Goods and Service Tax and Levy and Collection CGST and IGST,	**10 Lectures**
	Taxable event under GST, Concept of supply, inter-State supply, intra-State supply, supplies in territorial waters; Charge of. Composite or mixed supply. (Simple problems on mixed or composite supply, on GST computation.	
Chapter 2	Classification, Place of Supply, Time of Supply, Value of Supply. Composition Scheme under GST	**10Lectures**
	Classification, Place of Supply, Time of Supply, Levy and collection of CGST and SGST (Section 9 of CGST Act & Section 5 of IGST Act) Composition Scheme under GST	
Chapter 3	Valuation of Goods	**10Lectures**
	Value of Supply (Section 15) Rules for Value of Supply of Goods or / Services under GST. (Simple Problems of Valuation)	
	Total	**30 Lectures**

Progressive Education Society's

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

Third Year of B.Com (2023 Course) Semester-V

Course Code: 24CoAacU5103 **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
- Numerical Aptitude

Course Objectives:

To understand how to prepare final accounts of Banking Companies.
To 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 Content:

Chapter 1	Introduction to Accounting Standards	10 lectures
	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	18 lectures

	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**

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

Progressive Education Society's

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

Third Year of B.Com (2024 Course) Semester – V

Course Code: 24CoAacU5104 **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 a gross value added statement t.
- To understand accounting for professionals like Doctors, Lawyers, Charted Accountants 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

www.icai.org

Progressive Education Society's

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

Third Year of B. Com,

(NEP 2024 Course) Semester – V

Course Code: 24CoComU5201

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.

Progressive Education Society's

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

Third Year B.Com Semester V (NEP 2024) Major Elective

Course Code: 24CocomU5202 **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	**BL**
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 manger in organizing, staffing, delegation.	V

Course Contents

Unit	**Contents**	**No. of hrs.**
I	**Introduction to Business Management**	**12**
	Business : Meaning , Definition, Nature and Scope **Management :**Meaning, Definition Features, Professional Management. Levels of Management, Managerial Skills, Roles of Manager, Challenges before the Management	
II	**Evolution of Management Thought**	**18**
	Overview of Contributions of F.W. Taylor, Henri Fayol., Eltan Mayo and Modern Approaches - Systems Approach and Contingency Approach **Contemporary Management Approaches** Peter Drucker, Michael Porter, C K Prahalad	
III	**Functions of Management : Planning and Decision Making**	**14**

	Planning : Meaning, Definition, Types of Planning and Steps in Process of Planning, Management by Objectives **Forecasting** : Meaning and techniques of Forecasting **Decision Making**: Meaning, Definition and Types of Decisions , Process of Decision Making	
IV	**Functions of Management : Organizing and Staffing**	**16**
	Organizing 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 **Staffing** Meaning, Sources of Recruitment, Training and Development of Managerial Personnel	
	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. Principles of Management – T. Ramasamy – Himalaya Publishing House, Delhi
6. Journal on Management – Sage Publication
7. Journal of Management Research – Macrothink Institute

Weblinks :

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

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

Course Code:- 24CoComU5204 **Course Name: - Business Environment and Entrepreneurship**

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

Prerequisites of the Course:
Basic knowledge about types of environment

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

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

Course Objectives:
1. To understand the concept of Business Environment
2. To make the students aware about the Business Environment Issues and Problems of Growth
3. To create entrepreneurial awareness 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 explain the importance of the business environment, and the interrelationship between environment and entrepreneurship, w 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 development and 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 entrepreneurial thinking and innovation.	VI

Course Content

Chapter No	Contents	Lectures
1.	**Business Environment** Concept- Importance - Inter 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-Concept- Causes- Remedies , Regional Imbalance- Concept-Effects –Solutions , Social injustice- Concept, Effects, Solutions ,Black oney – Meaning – Sources –Effects-Measures, Lack of technical knowledge and information-Problems-Remedies	12
	Total No. of Lectures	**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 2024)

Course Code: 24CoComU5203 **Semester – V**

Course Type: - Major Elective

Course Name: Business Mathematics and Statistics - I

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

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

Prerequisites of the Course:

- Basic knowledge of Mathematical concepts and calculations.
- Basic concepts of Statistics.

Course Objectives:

- To understand the concept of Ratio, Proportion and Percentage.
- To understand the concept and applications of profit and loss in business.
- To understand the basics of Statistics.
- To understand the concept of Time Series and its applications in business.

Couse outcome: -

Students will able to-

Co No.	Course Outcome	Bloom's Cognitive Level
1	Demonstrate and analyze Mathematical skills required in mathematically intensive areas in Commerce such as Finance Economics.	2,4
2	Understand the important role of Mathematics plays in all facets of the business world.	2
3	Make use of equations, formulae and mathematical expressions.	3
4	Understand and Determine Mean, Median and Mode of a set of data.	1,5
5	Understand the applications of Statistics in real life situation.	2
6	Interpret the Time Series data.	5

Unit	Contents	No. of hrs.
Unit 1	**Ratio, Proportion and Percentage** • Ratio: Definition, Continued Ratio, Inverse Ratio. • Proportion: Continued Proportion, Direct Proportion, Inverse Proportion. • Variation: Inverse Variation, Joint Variation. Percentages: Meaning and Computations of percentages	**10**
Unit 2	**Profit and Loss, Commission and Brokerage** • Terms and Formula, Trade Discount, Cash Discount, Examples. • Introduction to Commission and Brokerage. • Examples on Commission and Brokerage. • Concept of Treatment and depreciation.	**10**
Unit 3	**Classification and Frequency Distribution** • Definition and Meaning of Statistics. • Importance of Statistics • Scope of Statistics in Economics, Management Science and Industry. • Qualitative and Quantitative Variables. • Raw data and it's classification. • Frequency distribution, Cumulative Frequency distribution and Relative Frequency distribution. • Graphical Representation of Frequency distribution.	**15**
Unit 4	**Measures of Central Tendency (For Grouped and Ungrouped Data)** • Introduction to Measures of Central Tendency (Average) • Arithmetic Mean (A.M.) or Mean. • Mean of Combined group. • Median. • Mode. • Median and Mode Using graphs. • Merits and Demerits of A.M., Median and Mode. • Empirical Relation between A.M., Median and Mode.	**15**
Unit 5	**Time Series** • Definition and Utility of Time Series Analysis. • Components of Time Series: Secular Trend, Seasonal Variation, Cyclic Variation, Irregular or Erratic Variation. • Measurement of Trend: Freehand or Graphic Method, Method of Semi-averages, Moving Average Method, Method of Least Squares.	**10**

	Total No. of Lectures	**60**

References and Books:-

1. *S.C. Gupta – Fundamentals of Statistics – Sultan Chand & Sons, Delhi.*
2. *Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.*
3. *Business Mathematics by V. K. Kapoor - Sultan Chand & Sons, Delhi.*
4. *Business Mathematics by Bari – New Literature Publishing Company, Mumbai.*
5. *Business Statistics by N. D. Vohra – Tata McGraw Hill*
6. *Fundamentals of Mathematical Statistics by V. K. Kapoor - Sultan Chand & Sons, Delhi.*
7. *A. V. Rayarikar and P. G. Dixit : Business Mathematics and Statistics : Nirali Publishers, Pune.*

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

30% of marks for Theory and 70% of Marks for Practical Problems

Progressive Education Society's
Modern College of Arts, Science and Commerce, Shivajinagar, Pune - 5
Third Year of B.Com (2023 Course), Semester – V

Course Code: 24CoAacU5501
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:

- Basic Accounting Skills
- Basic knowledge of Accounting Standards
- 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 the preparation of the 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,	
	Total	60

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

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

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	**PR**	**TH**	**PR**	**CE**	**EE**	**Total**
Major Core T(2+2+2+2or 4+2+2 or 4+4) P(2+2 or 4)	24CoComU6101	Auditing and Taxation II	4		4		40	60	100
	24CoComU6102	Goods and Services Tax II	2		2		20	30	50
	24CoAacU6103	Advanced Accounting II	4		4		40	60	100
	24CoAacU6104	Accounting for Business IV	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoAacU6201	Business Regulatory Framework II	4		4		40	60	100
	24CoAacU6202	Business Management II	4		4		40	60	100
	24CoAacU6203	Business Mathematics and Statistics II	4		4		40	60	100
	24CoCopU6204	Business Environment and Entrepreneurship II	4		4		40	60	100
VSC P(2)	24CoAacU6501	Lab Course on Advanced Accounting II		2		4	20	30	50
OJT (2)	24CoCopU6004	On Job Training		4		8	40	60	100
Total			**16**	**06**	**16**	**06**			**550**

Progressive Education Society's

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

Third Year of B.COM Semester VI (NEP 2024 Course) Course Code:- 24CoComU6101

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 2025.
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-2025 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

Sr. No	Topic	Lectures
1.	**1. Important Concepts and Definitions under Income Tax Act-2025.** 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 Tax Year 1.8 Agricultural Income 1.9 Residential Status of an Assessee 1.10 History of Income Tax in India. (Income Tax Act 2025) 1.11 Features of Income Tax	10
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 (2024 Course) Course Code: 24CoComU6102 Semester-VI

Course Name: - Goods and Service Tax - II

Teaching Scheme: 2 Hours/Wee **Credit - 02**

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

Prerequisite of the Course: Basic Accounting Skills

Course Objectives:

1. To develop an understanding of the provisions of the goods and service tax law.
2. To acquire the ability to apply such provisions to address or solve issue in simple scenarios.

Course Outcome:

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

1	Understand various provisions of Eligibility and conditions for taking ITC
2	Understand provisions relating to registration under GST
3	Come to know provisions of Accounts, Records and Returns under GST

Course Contents:

Chapter 1	**Input Tax Credit**	**10 Lectures**
	Relevant definition, Eligibility and conditions for taking ITC, blocked credit, How ITC is used. (Simple problems on ITC.	
Chapter 2	**Registration under GST**	**10Lectures**
	Concept of the taxable person. Person becomes liable to get registered under GST. Compulsory registration, person who is not liable for registration, procedure for registration n& cancellation of GST registration and revocation of cancellation of registration under GST.	
Chapter 3	**Accounts, Records and Returns under GST**	**10Lectures**
	Accounts and other records are required to be maintained under GST by registered person, list of additional records to be maintained by agent, Manufacturer and service provider. Provisions relating to filing of various types of statements and returns by registered person.	
	Total	**30 Lectures**

Progressive Education Society's

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

Third Year of B.Com (2024 Course) Semester-VI

Course Code: 24CoAacU6103 **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 Credit Co-operative Society. Meaning-Allocation of Profit as per Maharashtra State Co-operative Societies Act. Preparation of Final Accounts of Credit Co-operative Societies.(Theory and Problems)	

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, 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 Institute of Chartered AccountantsofIndia.
2. The AccountingWorld :ICFAI Hyderabad
3. Indian Journal of Accounting
4. ManagementAccountant

Weblinks:-

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

Progressive Education Society's

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

Third Year of B.Com (2023 Course) Semester – VI Course

Course Code: 24CoAacU6104 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 the 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**

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

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: 24CoComU6201 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.	**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-Certificates: - Digital Signatures** –Meaning & functions, Digital signature certificates. Recognition. **4. E- Contracts**, Legal issues involved in E-Contracts **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, Deficiency, Complainant, unfair trade practice, restrictive trade practice 3. Consumer Protection Councils 4. Procedure to file complaint & Procedure to deal with Implants & Reliefs available to consumers 5. Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, Powers and Functions)	
3.	**Intellectual Property Rights**	16
	World Intellectual Property Organisation (WIPO) • Life summary of objectives, organs, programmes & activities of IPO • **Trade Related Aspects of Intellectual Property Rights RIPS**): As an agreement to protect IPR-Objectives & categories of R covered by **TRIPS** • Definition and conceptual understanding of following IPRs under e relevant Indian current statutes • Patent: Definition & concept, Rights & obligation of Patentee, term. Copyright: Characteristics & subject matter of copyright, hor & his Rights, term • Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder • Design: Importance, characteristics, Rights of design holder. • Geographical Indications, Confidential Information & Trade Credits. • Traditional knowledge—Meaning & scope of these IPRs	
4.	**Arbitration and 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.

8. Draft an E-Contract.

9. To know about the Registration process of IPR and write a report on it.

10. To find out which legal formalities should be followed for starting an Ecommerce Business.

Books and References: -

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

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

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

10. Business and Commercial Laws: -Sen And Mitra

11. An Introduction to Mercantile Laws: -N.D. Kapoor

12. Business Laws: - N.M. Wechlekar

13. Company Law: -Avtar Singh

14. Business Law for Management: -Bulchandani K.R

15. Negotiable Instruments Act:1881 - Khergamwala

16. Intellectual Property Law:-P.Narayan.

17. Cyber Laws: - Krishna Kumar

18. Consumer Protection Act in India: -Niraj Kumar

19. 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 EducationSociety's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune-411005

Third Year B.Com Semester VI (NEP 2024) Major Elective

Course Code: 24CocomU6202 | **Course Name: Business Management-II**
Teaching Scheme: TH: 4 Hours/Week | **Credit –4**
Examination Scheme: CIA: 40Marks | **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, co-ordination 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	**BL**
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**
	Direction : Meaning, Need, Principles and Techniques of Direction **Management Information System** : Meaning, Definitions, Objectives, Elements and Process of MIS, Role of MIS in Communication in Business Organization.	
II	**Motivation and Leadership**	**20**
	Motivation & Leadership **Motivation** : Meaning ,Definition, Importance of Motivation, 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 **Leadership** Meaning, Features, Styles of Leadership, Functions of a leader. **Theories of Leadership** – Ohio State Leadership Quadrants, Managerial Grid and Team Management **Study of Leadership Qualities of Successful Entrepreneurs (Any five)** 1. Narayan Murty– Brand Ambassador of Indian IT Industry 2. RadhakrishanDamania of D.Mart 3. Deepak Parekh of HDFC 4. DhirubhaiAmbani 5. Ratan Tata 6. Vijay Sharma - Paytm 7. Steeve Jobs 8. DipankarGoyal	
III	**Co-ordination and Control**	**12**
	Co-ordination – Meaning, Definition, Principles and Techniques of Co-ordination **Control** – Meaning, Definition, Process and Techniques of Control	
IV	**Recent Advances in Business Management**	**18**
	• Change Management – • Corporate Social Responsibility – • Total Quality Management – Meaning and Techniques like Pareto Analysis, Six Sigma, Kaizen, IKIGAI in the Workplace, JIT • Green Management • Work-Life Balance	
	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. 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 EducationSociety's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune-411005

Third Year B.Com (NEP 2024) Semester VI

Course Code: 24CoComU6203 **Course Name: Business Mathematics and Statistics - II**

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

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

Prerequisites of the Course:

1. Basic knowledge of Mathematical concepts and calculations.
2. Linear equations. Solving simultaneous equations.

Course Objectives:

- To understand the concept of Simple Interest, Compound Interest, and the concept of Equated Monthly installments.
- To understand the concept of Shares and Dividends.
- To understand the concept of dispersion.
- To understand the concept of Correlation and Regression.
- To understand the concept of index number.

Course outcome: -

After completing the course student will be able to

Co No.	Course Outcome	Bloom's Cognitive Level
1	Students can calculate various types of interests for different periods.	3
2	Students can understand the actual working of the share market.	2
3	Calculate the Range, Standard Deviation and Quartile Deviation of a data set and recognize its limitations in fully describing the behavior of a data set.	3,5
4	Develop logical and analytical ability.	3,4
5	Examine critical thinking, modelling, and problem solving skills.	5
6	Students can define, calculate and interpret index numbers to analyze trends and changes in economic data over time.	1,6

Unit	Contents	No. of Hours
Unit 1.	**Interest** 6. Simple Interest. 7. Compound Interest, Nominal and effective rate of interest. 8. Equated Monthly Installments (EMI) (Flat rate of interest and Reducing balance).	10
Unit 2	**Shares and Dividends** · Concept of Shares, Stock Exchange. · Face Value, Market Value, Dividend. · Equity Shares, Preference Shares, Bonus Shares. · Examples.	10
Unit 3	**Measures of Dispersion** 5 Concept of Dispersion: Absolute and Relative 6 Measures of Dispersion: Range, Quartile Deviation, Standard Deviation, Variance. 7 Standard Deviation for combined group. 8 Measures of Relative Dispersion: Coefficient of Range, Coefficient of Quartile Deviation, Coefficient of Variation.	15
Unit 4	**Correlation and Regression** 2 Concept of Correlation. 3 Bivariate Data, Types of Correlation. 4 Measures of Correlation: Scatter Diagram, Karl Pearson's Coefficient of correlation, Spearman's Rank correlation coefficient (without tie only). 5 Properties of Correlation coefficient. 6 Concept of Regression. 7 Regression Coefficients. 8 Lines of Regression. 9 Properties of Regression (Statements only).	15
Unit 5	**Index Number** 10 Concept of Index Number. 11 Types of Index Number (Price and Quantity index number) 12 Construction of Price index number. 13 Laspeyre's, Paasche's, and Fisher's index number. 14 Cost of living / Consumer Price index number. 15 Family budget and aggregate expenditure method. 16 Applications and limitations of index number.	10
	Total No. of Lectures	**60**

References and Books:-

1. *S.C. Gupta – Fundamentals of Statistics – Sultan Chand & Sons, Delhi.*
2. *Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.*
3. *Business Mathematics by V. K. Kapoor - Sultan Chand & Sons, Delhi.*
4. *Business Mathematics by Bari – New Literature Publishing Company, Mumbai.*
5. *Business Statistics by N. D. Vohra – Tata McGraw Hill*
6. *Fundamentals of Mathematical Statistics by V. K. Kapoor - Sultan Chand & Sons, Delhi.*
7. *A. V. Rayarikar and P. G. Dixit : Business Mathematics and Statistics : Nirali Publishers, Pune.*

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

30% of marks for Theory and 70% 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 2024 Course) Semester VI

Course Code:- 24CoComU6204 **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:
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 new 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., Kiran Mazumdar Shaw, Azim Premji, Jeff Bezos) and evaluate the factors that contribute to their success, applying this knowledge to their own entrepreneurial mindset development. Habits of Entrepreneurs Dynamics of Motivation	VI

Course Content

Chapter No	Contents	Lectures
1.	**Entrepreneurial Behaviour** Nature Comparison between entrepreneurial and non-entrepreneurial, Personality	10
2.	**Entrepreneurship and support Institutions** National level training organization in promoting entrepreneurship 5 Entrepreneurship Development Institute of India (EDII) 6 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** 3) Start up- Mobilizing resources for Start up, steps for start up 4) Stand up- Concept and Importance 5) Make in India- Concept and Importance 6) Incubation Centre- Concept and Importance 7) Pradhan Mantri Mudra Yojana (PMMY): Concept, Importance and Procedure	12
	Total No. of Lectures	**60**

Progressive Education Society's

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

Third Year of B. Com (NEP 2024) Semester VI

Course Code: 24CoAacU6501 Course Name: Lab Course on Advanced Accounting II

Teaching Scheme: TH: 4 Hours/Week Credit- 2

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

Prerequisite of the Course:

1) Basic Knowledge of Financial Accounting
2) Understanding of Business Laws
3) Analytical and Numerical Skills

Course Objectives:

1. To understand the concept and procedures of company liquidation.
2. To develop knowledge of fraud detection and investigation techniques
3. To provide insight into insurance claims and their accounting treatment
4. To understand the preparation of final accounts of co-operative societies
5. To enhance analytical and problem-solving skills in specialized accounting areas

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

CO No.	**Course Outcomes (COs)**	**Bloom's Taxonomy Level**
CO1	Explain the concept, modes, and legal consequences of liquidation of a company.	Understand (L2)
CO2	Prepare the liquidator's final statement of account and apply the order of payments.	Apply (L3)
CO3	Identify fraud indicators and analyze fraud risk using quantitative and qualitative techniques.	Analyze (L4)
CO4	Evaluate evidence and apply legal provisions in fraud detection and investigation.	Evaluate (L5)
CO5	Compute insurance claims including loss of profit and apply indemnity principles.	Apply (L3)
CO6	Prepare final accounts of co-operative societies as per relevant legal provisions.	Apply (L3)

Course Contents

Chapter No	Contents	Lectures
Chapter 1	**Liquidation of Company**	15 Lectures
	1.1 Meaning of Liquidation or Winding up 1.2 Mode of Liquidation or Winding up 1.3 Consequences of Liquidation or Winding up 1.4 Preferential Payments / Order of Payments 1.5 Liquidator: Powers and Duties 1.6 Liquidator’s Final Statement of Account	
Chapter 2	**Fraud Detection**	15 Lectures
	2.1 Introduction 2.2 Fraud Predication and Fraud Indicators: Fraud Predication, Fraud Indicators, Examples of Fraud Risk Indicators, Industry Specific Examples, Categorization of Fraud Risk Indicators 2.3 Quantitative Evidence-Data Mining and Analysis 2.4 Qualitative Evidence 2.5 Law and Evidence: Applicability of Laws in FAI Engagement-Direct Impact Laws and Engagement Specific Laws, Gathering Evidence 2.6 Applying Hypotheses: Forming and Testing of Hypotheses	
Chapter 3	**Insurance Claim**	15 Lectures
	3.1 Meaning and Concept of Insurance Claim, 3.2 Types of claims, 3.4 Loss of Profit policy. 3.5 Indemnity under Policy and Procedure to ascertain the amount of claim.	
Chapter 4	**Final Accounts of Co-operative Society**	15 Lectures
	4.1 Meaning and Concept of Co-operative Consumer Co-operative Society. Meaning-Allocation of Profit as per Maharashtra State Co-operative Societies Act. Preparation of Final Accounts of Consumer Co-operative Societies.(Theory and Problems)	
	Total	**60 Lectures**

References and Books:

1) Forensic Accounting and Fraud Examination, Mary-Jo Kranacher, Richard Riley, John Wiley & Sons, 2023

2) Forensic Accounting and Fraud Examination, Jay Leiner, Instructor, Prof George

Richard Young, William Hopwood, Professor, McGraw-Hill Education, 2011

3) Bharat's Forensic Accounting & Corporate Fraud Investigation- 2025 Edition by CA.

Arvind Tuli, Bharat Law House

4. Corporate Accounting: By Dr. S.N. Maheshwari &S.K. Maheshwari

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

6. Basic Corporate Accounting: By J.R. Monga, Mayur Paper backs, New Delhi

7. Corporate Accounting: By Shukla M.C.,Grewal T.S. and Gupta S.C. Sultan Chand, NewDelhi

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

(NEP 2024)

B. Com. (Marketing Management)

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

To be implemented from Academic Year 2025-2026

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

(2024 Pattern) FRAMEWORK AND SYLLABUS

B. Com. (Marketing Management)

Level:- 5.5 (Third Year) **Semester:-V**

Course Type	**Course Code**	**Course Title**	**Credits**		**Teaching Scheme Hr/Week**		**Evaluation Scheme and Max Marks**		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2+2 +2 or 4 + 2+2 or 4 + 4) P(2+2 or 4)	24CoComU5101	Auditing and Taxation I	4		4		40	60	100
	24CoComU5102	Goods and Services Tax I	2		2		20	30	50
	24CoMmgU5103	Marketing Research & Communication	4		4		40	60	100
	24CoMmgU5104	Marketing Strategies and Organisation	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoComU5201	Business Regulatory Framework I	4		4		40	60	100
	24CoComU5202	Business Management I	4		4		40	60	100
	24CoComU5203	Business Mathematics and Statistics I	4		4		40	60	100
	24CoComU5204	Business Environment and Entrepreneurship I	4		4		40	60	100
VSC P(2)	24CoMmgU5501	Lab Course on Marketing Research Communication and Marketing Strategies and Organisation		2		4	20	30	50
FP (2)	24CoComU5001	Field Project II		2		4	20	30	50
Minor (T/P) (2)	24CoEcoU5302	Indian Economy	2		2		20	30	50
Total			18	04	18	08			550

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

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2+2 +2 or 4+2+2 or 4+4) P(2+2 or 4)	24CoComU6101	Auditing and Taxation II	4		4		40	60	100
	24CoComU6102	Goods and Services Tax II	2		2		20	30	50
	24CoMmgU6103	Marketing & Advertising	4		4		40	60	100
	24CoMmgU6104	Use of Technology in Marketing	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoComU6201	Business Regulatory Framework II	4		4		40	60	100
	24CoComU6202	Business Management - II	4		4		40	60	100
	24CoComU6203	Business Mathematics and Statistics II	4		4		40	60	100
	24CoComU6204	Business Environment and Entrepreneurship II	4		4		40	60	100
VSC P(2)	24CoMmgU6501	Lab Course on Marketing and Advertising		2		4	20	30	50
OJT (2)	24CoCopU6004	On Job Training		4		8	40	60	100
Total			16	06	16	06			550

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

Course Code:- 24CoComU5101 **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 businesses 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 1.7 Audit 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.	**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 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	14
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 (2024 Course) Semester V

Course Code: 24CoComU5102 Course Name: - Goods and Service Tax - I

Teaching Scheme: 2 Hours/Wee Credit - 02

Examination Scheme: CIA: 20 Marks End Semester: 30

Prerequisite of the Course: Basic Indirect Taxation Concepts

Course Objectives:

1. To develop an understanding of the provisions of the goods and service tax law.
2. To acquire the ability to apply such provisions to address or solve issues in simple scenarios.

Course Outcome:

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

1	Understand various concepts of Goods and Service Tax
2	Understand various concepts of Place of Supply, Time of Supply
3	Come to know value of supply

Course Contents:

Chapter	Content	**No. of Lectures**
Chapter 1	Introduction to Goods and Service Tax and Levy and Collection CGST and IGST,	**10 Lectures**
	Taxable event under GST, Concept of supply, inter-State supply, intra-State supply, supplies in territorial waters; Charge of. Composite or mixed supply. (Simple problems on mixed or composite supply, on GST computation.	
Chapter 2	Classification, Place of Supply, Time of Supply, Value of Supply. Composition Scheme under GST	**10Lectures**
	Classification, Place of Supply, Time of Supply, Levy and collection of CGST and SGST (Section 9 of CGST Act & Section 5 of IGST Act) Composition Scheme under GST	
Chapter 3	Valuation of Goods	**10Lectures**
	Value of Supply (Section 15) Rules for Value of Supply of Goods or / Services under GST. (Simple Problems of Valuation)	
	Total	**30 Lectures**

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune -411005

Third Year of B. Com (NEP 2024) Semester – V

Course Code:24CoMmgU5103 Course Name: Marketing Research & Communication

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 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 effective Communication.

Course outcome: -

After Completing the course the students will able to-

Co No.	Course Outcome	Bloom's Cognitive Level
1	Students will be able to understand the application of Marketing.	I
2	To get the platform to initiate business through start-up enterprise, business firm and Research for new businesses.	II
3	To get the knowledge about Supply chain management, Logistics and Transport .	III
4	To get the knowledge for job opportunities in the corporate sector and government sector, and allied sectors under trade and commerce.	IV
5	To plan for a gateway to acquire a professional certificate, diploma or a post graduate degree in Marketing, Social Marketing, Marketing Communication and others .	V
6	Students will learn the skills of Marketing Communication and the application of new Age Media with Marketing Communication Mix	VI

Course Content

Unit	Contents	No. of Lectures
Unit 1	**Marketing Research :**	**15**
	1.1 Meaning , nature and scope of Marketing Research 1.2 Marketing Research Process 1.3 Types of Research 1.4 Types of Data 1.5 Types of QuestionnairesAnalysis.	
Unit 2	**Distribution Management**	**15**
	2.1 Warehousing and Transport decisions 2.2 Logistics-meaning, nature 2.3 Logistics Function 2.4 Warehousing - need, functions 2.5 Transportation modes, factors affecting transportation cost	
Unit 3	**Target Marketing**	**15**
	3.1 Meaning, Nature , importance 3.2 Market Targeting 3.3 Selection of Target Segment 3.4 Targeting Strategies	
Unit 4	**Integrated Marketing Communications**	**15**
	4.1 Meaning and Importance of Marketing Communication 4.2 Integrated Marketing Communications 4.3 The Marketing Communication mix 4.4 Use of new age media for effective marketing Communication 4.5 Potent Tool of Communication- Publicity, Public Relations and Sponsorship of Events.	
	Total No. of Lectures	**60**

Progressive Education Society's

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

Third Year of B. Com (NEP 2024) Semester – V

Course Code: 24CoMmgU5104 **Course Name: Marketing Strategies and Organisation**

Teaching Scheme: TH: 2 Hours/Week **Credit - 2**
Examination Scheme: CIA: 20Marks **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 about economics, industry, production planning and forecasting.

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.

Course outcome

After completing the course student will be able to

Co No.	Course Outcome	Bloom's Cognit Level
1	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
2	Demonstrate an understanding of sales forecasting concepts, methods, and techniques, including how to utilize sales budgets and quotas in the forecasting process.	II
3	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
4	Evaluate and apply benchmarking techniques in the development of marketing strategies, understanding the process and advantages of benchmarking for organizational success.	IV
5	Critically evaluate the effectiveness of different marketing organization structures and their role in adapting to changes in the business environment.	V
6	Develop a comprehensive marketing plan that includes sales forecasting, budget allocation, competitive strategies, and the	VI

Course Contents

Unit	Contents	No. of hours
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 Hours	**30**

References and Books :-

1. Marketing Management by Philip Kotler and Kevin Lane Keller
2. Sales Forecasting: A New Approach" by John B. R.
3. Marketing: An Introduction" by Gary Armstrong and Philip Kotler

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune 5

Third Year of B. Com (NEP 2024 Course) Semester – V

Course Code: 24CoComU5201 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 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 Difference between LLP and Partnership Firm, Difference between LLP and Company, 5.2 Partners and designated partners, Incorporation of LLP, Partners and their relations,	

	5.3 Liability of LLP and Partners (Section 27). 5.4 Financial Disclosure by LLP, 5.5 Contributions (Section 32), 5.6 Assignments and Transfer of Partnership Rights (Section 42), 5.7 Conversion into LLP (Section 55), 5.8 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 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.

Progressive Education Society's

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

Third Year B.Com Semester V (NEP 2024)

Course Code: 24CocomU5202 **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 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	**BL**
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 manger in organizing, staffing, delegation.	V

Course Contents

Unit	Contents	No. of hrs.
I	**Introduction to Business Management**	**12**
	Business : Meaning , Definition, Nature and Scope **Management :**Meaning, Definition Features, Professional Management. Levels of Management, Managerial Skills, Roles of Manager, Challenges before the Management	
II	**Evolution of Management Thought**	**18**
	Overview of Contributions of F.W. Taylor, Henri Fayol., Eltan Mayo and Modern Approaches - Systems Approach and Contingency Approach **Contemporary Management Approaches** Peter Drucker, Michael Porter, C K Prahalad	
III	**Functions of Management : Planning and Decision Making**	**14**
	Planning : Meaning, Definition, Types of Planning and Steps in Process of Planning, Management by Objectives **Forecasting** : Meaning and techniques of Forecasting **Decision Making**: Meaning, Definition and Types of Decisions , Process of Decision Making	
IV	**Functions of Management : Organizing and Staffing**	**16**
	Organizing 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 **Staffing** Meaning, Sources of Recruitment, Training and Development of Managerial Personnel	
	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. Principles of Management – T. Ramasamy – Himalaya Publishing House, Delhi
6. Journal on Management – Sage Publication
7. Journal of Management Research – Macrothink Institute

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

PProgressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar,Pune-411005

Third Year B.Com Semester V (NEP 2024)

Course Code: 24CoComU5203 **Course Name: Business Mathematics and Statistics - I**

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

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

Prerequisites of the Course:

2 Basic knowledge of Mathematical concepts and calculations.
3 Basic concepts of Statistics.

Course Objectives:

4 To understand the concept of Ratio, Proportion and Percentage.
5 To understand the concept and applications of profit and loss in business.
6 To understand the basics of Statistics.
7 To understand the concept of Time Series and its applications in business.

Course outcome: -

Students will able to-

Co No.	Course Outcome	Bloom's Cognitive Level
1	Demonstrate and analyze Mathematical skills required in mathematically intensive areas in Commerce such as Finance Economics.	2,4
2	Understand the important role of Mathematics plays in all facets of the business world.	2
3	Make use of equations, formulae and mathematical expressions.	3
4	Understand and Determine Mean, Median and Mode of a set of data.	1,5
5	Understand the applications of Statistics in real life situation.	2
6	Interpret the Time Series data.	5

Course Content

Unit	Contents	No. of hrs.
Unit 1	**Ratio, Proportion and Percentage** 6 Ratio: Definition, Continued Ratio, Inverse Ratio. 7 Proportion: Continued Proportion, Direct Proportion, Inverse Proportion. 8 Variation: Inverse Variation, Joint Variation. Percentages: Meaning and Computations of percentages	10
Unit 2	**Profit and Loss, Commission and Brokerage** 5 Terms and Formula, Trade Discount, Cash Discount, Examples. **6** Introduction to Commission and Brokerage. **7** Examples on Commission and Brokerage. 8 Concept of Treatment and depreciation.	10
Unit 3	**Classification and Frequency Distribution** 3. Definition and Meaning of Statistics. 4. Importance of Statistics 5. Scope of Statistics in Economics, Management Science and Industry. 6. Qualitative and Quantitative Variables. **7.** Raw data and it's classification. **8.** Frequency distribution, Cumulative Frequency distribution and Relative Frequency distribution. **9.** Graphical Representation of Frequency distribution.	15
Unit 4	**Measures of Central Tendency (For Grouped and Ungrouped Data)** 6. Introduction to Measures of Central Tendency (Average) 7. Arithmetic Mean (A.M.) or Mean. 8. Mean of Combined group. 9. Median. 10. Mode. 11. Median and Mode Using graphs. 12. Merits and Demerits of A.M., Median and Mode. 13. Empirical Relation between A.M., Median and Mode.	15
Unit 5	**Time Series** 14. Definition and Utility of Time Series Analysis. 15. Components of Time Series: Secular Trend, Seasonal Variation, Cyclic Variation, Irregular or Erratic Variation. 16. Measurement of Trend: Freehand or Graphic Method, Method of Semi-averages, Moving Average Method, Method of Least Squares.	10
	Total No. of Lectures	**60**

References and Books:-

1. *S.C. Gupta – Fundamentals of Statistics – Sultan Chand & Sons, Delhi.*
2. *Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.*
3. *Business Mathematics by V. K. Kapoor - Sultan Chand & Sons, Delhi.*
4. *Business Mathematics by Bari – New Literature Publishing Company, Mumbai.*
5. *Business Statistics by N. D. Vohra – Tata McGraw Hill*
6. *Fundamentals of Mathematical Statistics by V. K. Kapoor - Sultan Chand & Sons, Delhi.*
7. *A. V. Rayarikar and P. G. Dixit : Business Mathematics and Statistics : Nirali Publishers, Pune.*

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

30% of marks for Theory and 70% 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 2024) Semester V

Course Code:- 24CoComU5204 **Course Name: - Business Environment and Entrepreneurship**

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

Prerequisites of the Course:
Basic knowledge about types of environment

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

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

Course Objectives:
1. To understand the concept of Business Environment
2. To make the students aware about the Business Environment Issues and Problems of Growth
3. To create entrepreneurial awareness 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 explain the importance of the business environment, and the interrelationship between environment and entrepreneurship, w 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 development and 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 entrepreneurial thinking and innovation.	VI

Course Content

Chapter No	Contents	Lectures
1.	**Business Environment** Concept- Importance - Inter 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-Concept- Causes- Remedies , Regional Imbalance- Concept-Effects –Solutions , Social injustice- Concept, Effects, Solutions ,Black oney – Meaning – Sources –Effects- Measures, Lack of technical knowledge and information-Problems-Remedies	12
	Total No. of Lectures	**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 2024) Semester – V

Course Code: 24CoMmgU5501

Course Name: Lab Course on Marketing Research Communication and Marketing Strategies and Organisation

Teaching Scheme: TH: 4 Hours/Week **Credit- 2**

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

Prerequisites 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

s and Cost Accounts.

Course outcome: -

After completing the course the students will able to-

Co No.	**Course Outcome**	**Bloom's Cognitive Level**
1	Will Know the practical side of Marketing .	I
2	Understand the Logistics and the Value of Supply Chain management	II
3	Use of GPS in navigation and Transportation of Resources .	III
4	Understand the importance and rising consumer preferences for Branded Stores (Segmentation)	IV
5	Explain the concept of Marketing Communications	V
6	Use of new age media for effective marketing	VI

Course Content

Unit	Contents	No. of hrs.
Unit 1	**Marketing Research**	**15**
	1.1 Fundamentals of Marketing Research 1.2 Marketing Research Process 1.3 Hypothetical Research on a specific topic 1.4 Methods of collection of Data 1.5 Preparation of Questionnaires its types	
Unit 2	**Distribution Management**	**15**
	2.1 Warehousing and Transport decisions 2.2 Logistics- its management 2.3 Logistics – Supply chain 2.4 Warehousing – its types , study and visit 2.5 Transportation modes, its application 2.6 Use of GPS Navigation , its use and benefits	
Unit 3	**Target Marketing**	**15**
	3.1 Trends in Target Marketing 3.2 Market Segmentation and its practical Study 3.3 Visit to Stores / Chain stores 3.4 Targeting Strategies	
Unit 4	**Integrated Marketing Communications**	**15**
	4.1 Introduction to Marketing Communication 4.2 Integrated Marketing Communications 4.3 The Marketing Communication mix 4.4 Use of new age media for effective marketing Communication and its application with Case Studies 4.5 Potent Tool of Communication- Publicity, Public Relations and Sponsorship of Events. 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

Webliography:

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

Semester - VI

P.E. Society's
Modern College of Arts, Science & Commerce
Shivajinagar, Pune - 411005
Third Year of B.COM(NEP 2024 Course) Semester VI

Course Code:- 24CoComU6101 **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-2025 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 Content

1.	**1. Important Concepts and Definitions under Income Tax Act-2025.** 1.1 Tax 1.2 Income Tax 1.3 Difference between Direct and Indirect Tax 1.4 Income 1.4Person 1.5 Assessee 1.6 Tax Year 1.7 Agricultural Income 1.8 Residential Status of an Assessee 1.9 History of Income Tax in India. (Income Tax Act 2025) 1.10 Features of Income Tax	10
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 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 Methods 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 (2024 Course)

Course Code: 24CoComU610 Course Name: - Goods and Service Tax - II

Teaching Scheme: 2 Hours/Wee Credit - 02

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

Prerequisite of the Course: Basic Accounting Skills

Course Objectives:

1. To develop an understanding of the provisions of the goods and service tax law.
2. To acquire the ability to apply such provisions to address or solve issue in simple scenarios.

Course Outcome:

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

1	Understand various provisions of Eligibility and conditions for taking ITC
2	Understand provisions relating to registration under GST
3	Come to know provisions of Accounts, Records and Returns under GST

Course Contents:

Chapter 1	**Input Tax Credit**	**10 Lectures**
	Relevant definition, Eligibility and conditions for taking ITC, blocked credit, How ITC is used. (Simple problems on ITC.	
Chapter 2	**Registration under GST**	**10Lectures**
	Concept of the taxable person. Person becomes liable to get registered under GST. Compulsory registration, person who who not liable for registration, procedure for registration n& cancellation of GST registration and revocation of cancellation of registration under GST.	
Chapter 3	**Accounts, Records and Returns under GST**	**10Lectures**
	Accounts and other records are required to be maintained under GST by registered person, list of additional records to be maintained by agent, Manufacturer and service provider. Provisions relating to filing of various types of statements and returns by registered person.	
	Total	**30 Lectures**

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar, Pune-411005.
Third Year of B.Com (2024 Course) Semester VI

Course Code:24CoMmgU6103 **Course Name: Marketing & Advertising**

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

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

Pre-requisites 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

After the completion of the course student will be able to:

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 Outcome	Bloom's Cognitive Level
1	Students will be able to understand the application of Advertising in Marketing activities	I
2	To understand the fundamentals of Advertising and its importance to get the product awareness through various parts of media .	II
3	To get the knowledge about the various Appeals and Emotional Approaches and Buying Motives applied in the Advertising .	III
4	To get the knowledge about the Brand creation and its application in business growth and generation of Product loyalty .	IV
5	To get insight into the Industrial Marketing , its channels for advertising , nature of customers and types of goods handled by Marketing .	V
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

Unit	Contents	No. of Hours
Unit 1.	**Fundamentals of Advertising and Advertising Media**	**15**
	1.1 Conceptual framework, Nature, Scope and Scope and Functions of Advertising 1.2 Advertising - Objectives - Types, Benefits and Limitations 1.3 Ethics in Advertising 1.4 Definitions - Classifications and Characteristics of Different Media 1.5 Selection of Media-Factors Affecting Selection of Media 1.6 Comparative Study of Advertising Media 1.7 Media Scheduling 1.8 E-Advertising	
Unit 2.	**Appeals and Approaches in Advertisement**	**15**

	2.1 Introduction- Different Appeals and their Significance 2.2 Advertising Message 2.3 Direct and Indirect Appeal 2.4 Relation between Advertising Appeal and Buying Motive 2.5 Positive and Negative Emotional Approaches	
Unit 3.	**Brand management**	**15**
	3.1 Introduction of Branding 3.2 Brand identity and Brand Equity 3.3 Advertising and Branding 3.4 Brand Extension 3.5 Identity Sources - symbols, logos, trademarks	
Unit 4	**Industrial Marketing**	**15**
	4.1 Introduction to Industrial Marketing 4.2 Types of Industrial Goods 4.3 Difference between Industrial and Consumer Marketing 4.4 Purchasing practices of Industrial customers.	
	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., 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*
6. *Strategic Cost Management - Ravi Kishore , Taxmann Publication*
   1. *https://icmai.in*
   2. *www.icsi.edu*
   3. *www.icai.org*

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune -411005

Third Year of B. Com (NEP 2024) Semester – VI

Course Code: 24CoCwaU610 Course Name: Use of Technology in Marketing

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 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	Bloom's Cognitive Level
1	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
2	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
3	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
4	Analyze the differences between the marketing of manufactured goods and agricultural goods, focusing on aspects like perishability, seasonality, and price volatility.	IV
5	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
6	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

Unit	Content	No. of Hours
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 and Books :

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

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune -411005

Third Year of B. Com (NEP 2024) Semester – VI

Course Code: 24CoComU6201 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.	**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-Certificates: - Digital Signatures** –Meaning & functions, Digital signature certificates. Recognition. **4. E- Contracts**, Legal issues involved in E-Contracts **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, Deficiency, Complainant, unfair trade practice, restrictive trade practice 3. Consumer Protection Councils 4. Procedure to file complaint & Procedure to deal with Implants & Reliefs available to consumers 5. Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, Powers and Functions)	
3.	**Intellectual Property Rights**	16
	World Intellectual Property Organisation (WIPO) 1. Life 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, hor & his Rights, term 5. Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder 6. Design: Importance, characteristics, Rights of design holder. 7. Geographical Indications, Confidential Information & Trade Credits. 8. Traditional knowledge—Meaning & scope of these IPRs	
4.	**Arbitration and 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 EducationSociety's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune-411005

Third Year B.Com (NEP 2024) Semester VI

Course Code: 24CocomU6202 **Course Name: Business Management-II**

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

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

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, co-ordination 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	**BL**
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 and 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**
	Direction : Meaning, Need, Principles and Techniques of Direction **Management Information System** : Meaning, Definitions, Objectives, Elements and Process of MIS, Role of MIS in Communication in Business Organization.	
II	**Motivation and Leadership**	**20**
	Motivation & Leadership **Motivation** : Meaning ,Definition, Importance of Motivation, 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 **Leadership** Meaning, Features, Styles of Leadership, Functions of a leader. **Theories of Leadership** – Ohio State Leadership Quadrants, Managerial Grid and Team Management **Study of Leadership Qualities of Successful Entrepreneurs (Any five)** 1. Narayan Murty– Brand Ambassador of Indian IT Industry 2. RadhakrishanDamania of D.Mart 3. Deepak Parekh of HDFC 4. DhirubhaiAmbani 5. Ratan Tata 6. Vijay Sharma - Paytm 7. Steeve Jobs 8. DipankarGoyal	
III	**Co-ordination and Control**	**12**
	Co-ordination – Meaning, Definition, Principles and Techniques of Co-ordination **Control** – Meaning, Definition, Process and Techniques of Control	
IV	**Recent Advances in Business Management**	**18**
	• Change Management – • Corporate Social Responsibility – • Total Quality Management – Meaning and Techniques like Pareto Analysis, Six Sigma, Kaizen, IKIGAI in the Workplace, JIT • Green Management • 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 EducationSociety's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune-411005

Third Year B.Com (NEP 2024) Semester VI

Course Code: 24CoComU6203 **Course Name: Business Mathematics and Statistics - II**

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

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

Prerequisites of the Course:

1. Basic knowledge of Mathematical concepts and calculations.
2. Linear equations. Solving simultaneous equations.

Course Objectives:

- To understand the concept of Simple Interest, Compound Interest, and the concept of Equated Monthly installments.
- To understand the concept of Shares and Dividends.
- To understand the concept of dispersion.
- To understand the concept of Correlation and Regression.
- To understand the concept of index number.

Course outcome: -

After completing the course student will be able to

Co No.	Course Outcome	Bloom's Cognitive Level
1	Students can calculate various types of interests for different periods.	3
2	Students can understand the actual working of the share market.	2
3	Calculate the Range, Standard Deviation and Quartile Deviation of a data set and recognize its limitations in fully describing the behavior of a data set.	3,5
4	Develop logical and analytical ability.	3,4
5	Examine critical thinking, modelling, and problem solving skills.	5
6	Students can define, calculate and interpret index numbers to analyze trends and changes in economic data over time.	1,6

Unit	Contents	No. of Hours
Unit 1.	**Interest** 3 Simple Interest. 4 Compound Interest, Nominal and effective rate of interest. 5 Equated Monthly Installments (EMI) (Flat rate of interest and Reducing balance).	10
Unit 2	**Shares and Dividends** 4 Concept of Shares, Stock Exchange. 5 Face Value, Market Value, Dividend. 6 Equity Shares, Preference Shares, Bonus Shares. 7 Examples.	10
Unit 3	**Measures of Dispersion** 01. Concept of Dispersion: Absolute and Relative 02. Measures of Dispersion: Range, Quartile Deviation, Standard Deviation, Variance. 03. Standard Deviation for combined group. 04. Measures of Relative Dispersion: Coefficient of Range, Coefficient of Quartile Deviation, Coefficient of Variation.	15
Unit 4	**Correlation and Regression** 1 Concept of Correlation. 2 Bivariate Data, Types of Correlation. 3 Measures of Correlation: Scatter Diagram, Karl Pearson's Coefficient of correlation, Spearman's Rank correlation coefficient (without tie only). 4 Properties of Correlation coefficient. 5 Concept of Regression. 6 Regression Coefficients. 7 Lines of Regression. 8 Properties of Regression (Statements only).	15
Unit 5	**Index Number** 9 Concept of Index Number. 10 Types of Index Number (Price and Quantity index number) 11 Construction of Price index number. 12 Laspeyre's, Paasche's, and Fisher's index number. 13 Cost of living / Consumer Price index number. 14 Family budget and aggregate expenditure method. 15 Applications and limitations of index number.	10
	Total No. of Lectures	60

References and Books:-

1. *S.C. Gupta – Fundamentals of Statistics – Sultan Chand & Sons, Delhi.*
2. *Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.*
3. *Business Mathematics by V. K. Kapoor - Sultan Chand & Sons, Delhi.*
4. *Business Mathematics by Bari – New Literature Publishing Company, Mumbai.*
5. *Business Statistics by N. D. Vohra – Tata McGraw Hill*
6. *Fundamentals of Mathematical Statistics by V. K. Kapoor - Sultan Chand & Sons, Delhi.*
7. *A. V. Rayarikar and P. G. Dixit : Business Mathematics and Statistics : Nirali Publishers, Pune.*

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

30% of marks for Theory and 70% 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 2024 Course) Semester VI

Course Code:- 24CoComU6204 **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:

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 new 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., Kiran Mazumdar Shaw, Azim Premji, Jeff Bezos) and evaluate the factors that contribute to their success, applying this knowledge to their own entrepreneurial mindset development. Habits of Entrepreneurs Dynamics of Motivation	VI

Course Content

Chapter No	Contents	Lectures
1.	**Entrepreneurial Behaviour** Nature Comparison between entrepreneurial and non-entrepreneurial, Personality	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
	Total No. of Lectures	**60**

Progressive Education Society's

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

Third Year of B. Com (NEP 2024) Semester VI

Course Code: 24CoMgmU6501 Course Name: Lab course onMarketing and Advertising

Teaching Scheme: TH: 4 Hours/Week Credit- 2

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

Prerequisites of the Course:

1. Basic understanding of Marketing concepts and principles.
2. Familiarity with Consumer Behavior fundamentals.
3. Elementary knowledge of business communication and presentation skills.
4. Basic computer skills, including use of MS Office (Word, PowerPoint) and internet applications.
5. Awareness of advertising media and digital platforms (such as social media).

Course Objectives:

1. To understand the fundamentals of marketing and advertising and their role in modern business organizations.
2. To provide practical knowledge of advertising strategies, media planning, and campaign execution.
3. To develop an understanding of consumer perception, branding, and communication techniques in advertising.
4. To familiarize students with digital marketing tools and emerging trends in advertising practices.

Course outcome: -

After completing the course the students will able to-

Co No.	Course Outcome	Bloom's Cognitive Level
1	Evaluate the role of advertising in marketing communication	I
2	Understand consumer perception and response to advertising messages	II
3	Explain advertising media, planning, and budgeting techniques	4
4	Explain advertising media, planning, and budgeting techniques	3
5	Design advertising content using creative and digital tools	5
6	Elaborate ethical and regulatory issues in advertising practices	6

Unit	Title and Contents	No. of Lectures
1	**Introduction to Marketing and Advertising Concepts**	**20**
	1.1 Meaning and Importance of Marketing and Advertising 1.2 Role of Advertising in Marketing Communication 1.3 Types of Advertising (Informative, Persuasive, Reminder) 1.4 Consumer Perception and Response to Advertisements 1.5 Role of advertising in influencing consumers with real life examples. **Assignment** : Advertisement Analysis Report i) Collect 5 real advertisements (TV, social media, print) ii) Analyze: Type of advertisement, Target audience, Message and appeal used Effectiveness of the ad iii) Submit a written report (4–5 pages)	
2	**Advertising Planning and Media Strategies**	**20**
	2.1 Advertising Objectives and Budgeting 2.2 Media Planning and Media Selection (Print, Electronic, Digital) 2.3 Creative Strategy and Advertising Appeals 2.4 Digital Advertising and Social Media Marketing 2.5 Role of buying motives in ad creation. **Assignment**: Advertisement Creation Project i) Choose a product/service (real or imaginary) ii) Develop: Target audience profile, Type of appeal used, Advertising message and slogan iii)Create: Poster / social media ad / short video concept iv)Submit with a brief explanation (4–5 pages)	
3	**Advertising Campaigns and Ethics**	**20**
	3.1 Advertising Campaign Planning and Execution 3.2 Branding and Positioning through Advertising 3.3 Evaluation of Advertising Effectiveness 3.4 Ethical and Regulatory Issues in Advertising 3.5 Developing a unique brand image through campaigns. **Assignment : Brand / Company Case Study** i) Select a brand or company ii) Analyze:Brand identity (logo, slogan, image),Advertising strategy,Media used (digital/traditional) OR analyze a B2B company’s marketing approach iii) Submit a case study report (4–6 pages)	
	Total Lectures	**60**

Books Recommended

1. Advertising and Promotion: An Integrated Marketing Communications Perspective
   By George E. Belch & Michael A. Belch, Publisher: McGraw-Hill Education

2. Marketing Management
   By Philip Kotler & Kevin Lane Keller (15th Edition), Publisher: Pearson Education

3. Principles of Marketing
   By Philip Kotler & Gary Armstrong (17th Edition)
   Publisher: Pearson Education

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

(NEP 2024)

B. Com. (Advanced Cost Accounting and Cost Systems)

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

To be implemented from Academic Year 2025-2026

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

(2024 Pattern) FRAMEWORK AND SYLLABUS

B. Com. (Advanced Cost Accounting and Cost Systems)

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

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2+2 +2 or 4 + 2+2 or 4 + 4) P(2+2 or 4)	24CoComU5101	Auditing and Taxation I	4		4		40	60	100
	24CoComU5102	Goods and Services Tax I	2		2		20	30	50
	24CoCwaU5103	Techniques of Costing	4		4		40	60	100
	24CoCwaU5104	Cost Book Keeping and Practices	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoComU5201	Business Regulatory Framework I	4		4		40	60	100
	24CoComU5202	Business Management I	4		4		40	60	100
	24CoComU5203	Business Mathematics and Statistics I	4		4		40	60	100
	24CoComU5204	Business Environment and Entrepreneurship I	4		4		40	60	100
VSC P(2)	24CoCwaU5501	Lab Course on Costing Techniques and Cost Book Keeping		2		4	20	30	50
FP (2)	24CoComU5001	Field Project II		2		4	20	30	50
Minor (T/P) (2)	24CoEcoU5302	Indian Economy	2		2		20	30	50
Total			18	04	18	08			550

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

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2+2 +2 or 4+2+2 or 4+4) P(2+2 or 4)	24CoComU6101	Auditing and Taxation II	4		4		40	60	100
	24CoComU6102	Goods and Services Tax II	2		2		20	30	50
	24CoCwaU6103	Emerging Concepts in Cost Accounting	4		4		40	60	100
	24CoCwaU6104	Introduction to Cost Audit	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoComU6201	Business Regulatory Framework II	4		4		40	60	100
	24CoComU6202	Business Management - II	4		4		40	60	100
	24CoComU6203	Business Mathematics and Statistics II	4		4		40	60	100
	24CoComU6204	Business Environment and Entrepreneurship II	4		4		40	60	100
VSC P(2)	24CoCwaU6501	Lab Course on Emerging Concepts in Cost Accounting		2		4	20	30	50
OJT (2)	24CoCopU6004	On Job Training		4		8	40	60	100
Total			16	06	16	06			550

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

Course Code:- 24CoComU5101 **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 businesses 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 **e. 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 **f. 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.	**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 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	14
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 (2024 Course) Semester V

Course Code: 24CoComU5102 **Course Name: - Goods and Service Tax - I**

Teaching Scheme: 2 Hours/Wee **Credit - 02**

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

Prerequisite of the Course: Basic Indirect Taxation Concepts

Course Objectives:

1. To develop an understanding of the provisions of the goods and service tax law.
2. To acquire the ability to apply such provisions to address or solve issues in simple scenarios.

Course Outcome:

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

1	Understand various concepts of Goods and Service Tax
2	Understand various concepts of Place of Supply, Time of Supply
3	Come to know value of supply

Course Contents:

Chapter	Content	**No. of Lectures**
Chapter 1	Introduction to Goods and Service Tax and Levy and Collection CGST and IGST,	**10 Lectures**
	Taxable event under GST, Concept of supply, inter-State supply, intra-State supply, supplies in territorial waters; Charge of. Composite or mixed supply. (Simple problems on mixed or composite supply, on GST computation.	
Chapter 2	Classification, Place of Supply, Time of Supply, Value of Supply. Composition Scheme under GST	**10Lectures**
	Classification, Place of Supply, Time of Supply, Levy and collection of CGST and SGST (Section 9 of CGST Act & Section 5 of IGST Act) Composition Scheme under GST	
Chapter 3	Valuation of Goods	**10Lectures**
	Value of Supply (Section 15) Rules for Value of Supply of Goods or / Services under GST. (Simple Problems of Valuation)	
	Total	**30 Lectures**

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune -411005

Third Year of B. Com (NEP 2024) Semester – V

Course Code: 24CoCwaU5103 **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 divisionalization and Responsibility Centers.

Course outcome: -

After Completing the course the students will able to-

Co No.	Course Outcome	Bloom's Cognitive Level
1	Understand the basic concepts, terms & provisions of costing techniques for cost analysis.	1
2	Determine the cost behavior, CVP analysis and practical application in decision making.	2,5
3	Identify the different types of budgets and construct the functional budgets for various purposes.	3
4	Examine the Responsibility cost centers for decision making	4
5	Explain the concept of Variance Analysis and Variance Accounting	5
6	Evaluate the Material and Labour Variances	5

Course Content

Unit	Contents	No. of Lectures
Unit 1	**Marginal Costing**	**16**
	• Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point & Margin of Safety. • Cost-Profit-Volume Analysis- Assumptions and limitations of cost volume analysis. • Different areas of Application of Marginal Costing Technique.-: Key Factor, Make or Buy • Practical Problems on CVP and Break Even Analysis.	
Unit 2	**Budgetary Control**	**18**
	• Definition and Meaning of Budget & Budgetary control • Objectives of Budgetary control • Procedure of Budgetary control • Essentials of Budgetary control • Advantages and Limitations of Budgetary control • Types of Budgets. • Problems on Flexible Budget & Cash Budget.	
Unit 3	**Responsibility Accounting**	**10**
	• Meaning • Types of Responsibility Centers • Principles of Responsibility Accounting • Advantages of Responsibility Accounting & difficulties in application of Responsibility Accounting • Basic problems on Responsibility Accounting	
Unit 4	**Standard Costing**	**16**

	• Definition and meaning of Standard Cost & Standard Costing. • Types of standards, setting up of Material & Labour Standards. • Difference between Standard Costing & Budgetary Control. • Advantages and Limitations of standard costing • Variance Analysis-:Significance and meaning • Types and Causes of Material & Labour variances. • Problems on Material & Labour variances.	
	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*
    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 2024) Semester – V

Course Code: 24CoCwaU5104 **Course Name: Cost Book Keeping and Practices**

Teaching Scheme: TH: 2 Hours/Week **Credit - 2**
Examination Scheme: CIA: 20Marks **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 Inter firm comparison for cost control purpose.
- To understand the concept of Non-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
1	Explain the concept of Uniform Costing and Inter-firm Comparison	1
2	Interpret the different ratios used in Inter-firm Comparison	2
3	Distinguish between integrated and non-integrated accounting system	4
4	Construct the principal accounts under integrated and non-integrated accounting system	3
5	Determine the reasons for differences in profits as per Financial Accounting and Cost Accounting	5
6	Develop the statement of reconciliation of profit as per Financial Accounts and Cost Accounts	6

Course Contents

Unit	Contents	No. of hours
Unit 1.	**Cost Ledger Accounting &Non- Integrated Accounting System**	**10**
	• Meaning of Cost Ledgers, Control Accounts and Non-Integrated Accounting System • Advantages of Cost Ledgers and Non-Integrated Accounting System • Journal Entries • Practical Problems on Cost Ledgers and Non-Integrated Accounting System.	
Unit 2.	**Reconciliation of Cost and Financial Accounting**	**12**
	• Need for reconciliation and reasons of disagreement in profit • Methods of Reconciliation • Memorandum Reconciliation Account • Practical problems on reconciliation.	
Unit 3.	**Uniform costing and Inter-firm Comparison**	**08**
	• Meaning definition and objectives of Interfirm Comparison • Advantages and Limitations of Interfirm Comparison. • Pre-requisites of Interfirm comparison. • Types of ratios applied for Interfirm comparison • Meaning definition and objectives of Uniform Costing System • Advantages, Limitations and measures to overcome the limitations of Uniform Costing System. • Pre-requisites of successful implementation of Uniform Costing System.	
	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.

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

Progressive Education Society's
Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar, Pune 5
Third Year of B. Com (NEP 2024 Course) Semester – V

Course Code: 24CoComU5201 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 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 Difference between LLP and Partnership Firm, Difference between LLP and Company, 5.2 Partners and designated partners, Incorporation of LLP, Partners and their relations, 5.3 Liability of LLP and Partners (Section 27). 5.4 Financial Disclosure by LLP, 5.5 Contributions (Section 32), 5.6 Assignments and Transfer of Partnership Rights (Section 42), 5.7 Conversion into LLP (Section 55), 5.8 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 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.

Progressive Education Society's

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

Third Year B.Com Semester V (NEP 2024)

Course Code: 24CocomU5202 **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 21^{st} 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	**BL**
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 manger in organizing, staffing, delegation.	V

Course Contents

Unit	Contents	No. of hrs.
I	**Introduction to Business Management**	**12**
	Business : Meaning , Definition, Nature and Scope **Management :**Meaning, Definition Features, Professional Management. Levels of Management, Managerial Skills, Roles of Manager, Challenges before the Management	
II	**Evolution of Management Thought**	**18**
	Overview of Contributions of F.W. Taylor, Henri Fayol., Eltan Mayo and Modern Approaches - Systems Approach and Contingency Approach **Contemporary Management Approaches** Peter Drucker, Michael Porter, C K Prahalad	
III	**Functions of Management : Planning and Decision Making**	**14**
	Planning : Meaning, Definition, Types of Planning and Steps in Process of Planning, Management by Objectives **Forecasting** : Meaning and techniques of Forecasting **Decision Making**: Meaning, Definition and Types of Decisions , Process of Decision Making	
IV	**Functions of Management : Organizing and Staffing**	**16**
	Organizing 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 **Staffing** Meaning, Sources of Recruitment, Training and Development of Managerial Personnel	
	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. Principles of Management – T. Ramasamy – Himalaya Publishing House, Delhi
6. Journal on Management – Sage Publication
7. Journal of Management Research – Macrothink Institute

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

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

Third Year B.Com Semester V (NEP 2024)

Course Code: 24CoComU5203 **Course Name: Business Mathematics and Statistics - I**

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

Prerequisites of the Course:

2 Basic knowledge of Mathematical concepts and calculations.
3 Basic concepts of Statistics.

Course Objectives:

4 To understand the concept of Ratio, Proportion and Percentage.
5 To understand the concept and applications of profit and loss in business.
6 To understand the basics of Statistics.
7 To understand the concept of Time Series and its applications in business.

Course outcome: -

Students will able to-

Co No.	Course Outcome	Bloom's Cognitive Level
1	Demonstrate and analyze Mathematical skills required in mathematically intensive areas in Commerce such as Finance Economics.	2,4
2	Understand the important role of Mathematics plays in all facets of the business world.	2
3	Make use of equations, formulae and mathematical expressions.	3
4	Understand and Determine Mean, Median and Mode of a set of data.	1,5
5	Understand the applications of Statistics in real life situation.	2
6	Interpret the Time Series data.	5

Course Content

Unit	Contents	No. of hrs.
Unit 1	**Ratio, Proportion and Percentage** 6 Ratio: Definition, Continued Ratio, Inverse Ratio. 7 Proportion: Continued Proportion, Direct Proportion, Inverse Proportion. 8 Variation: Inverse Variation, Joint Variation. Percentages: Meaning and Computations of percentages	10
Unit 2	**Profit and Loss, Commission and Brokerage** 5 Terms and Formula, Trade Discount, Cash Discount, Examples. **6** Introduction to Commission and Brokerage. **7** Examples on Commission and Brokerage. 8 Concept of Treatment and depreciation.	10
Unit 3	**Classification and Frequency Distribution** 3. Definition and Meaning of Statistics. 4. Importance of Statistics 5. Scope of Statistics in Economics, Management Science and Industry. 6. Qualitative and Quantitative Variables. **7.** Raw data and it's classification. **8.** Frequency distribution, Cumulative Frequency distribution and Relative Frequency distribution. **9.** Graphical Representation of Frequency distribution.	15
Unit 4	**Measures of Central Tendency (For Grouped and Ungrouped Data)** 6. Introduction to Measures of Central Tendency (Average) 7. Arithmetic Mean (A.M.) or Mean. 8. Mean of Combined group. 9. Median. 10. Mode. 11. Median and Mode Using graphs. 12. Merits and Demerits of A.M., Median and Mode. 13. Empirical Relation between A.M., Median and Mode.	15
Unit 5	**Time Series** 14. Definition and Utility of Time Series Analysis. 15. Components of Time Series: Secular Trend, Seasonal Variation, Cyclic Variation, Irregular or Erratic Variation. 16. Measurement of Trend: Freehand or Graphic Method, Method of Semi-averages, Moving Average Method, Method of Least Squares.	10
	Total No. of Lectures	**60**

References and Books:-

1. *S.C. Gupta – Fundamentals of Statistics – Sultan Chand & Sons, Delhi.*
2. *Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.*
3. *Business Mathematics by V. K. Kapoor - Sultan Chand & Sons, Delhi.*
4. *Business Mathematics by Bari – New Literature Publishing Company, Mumbai.*
5. *Business Statistics by N. D. Vohra – Tata McGraw Hill*
6. *Fundamentals of Mathematical Statistics by V. K. Kapoor - Sultan Chand & Sons, Delhi.*
7. *A. V. Rayarikar and P. G. Dixit : Business Mathematics and Statistics : Nirali Publishers, Pune.*

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

30% of marks for Theory and 70% 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 2024) Semester V

Course Code:- 24CoComU5204 **Course Name: - Business Environment and Entrepreneurship**

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

Prerequisites of the Course:
Basic knowledge about types of environment

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

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

Course Objectives:
1. To understand the concept of Business Environment
2. To make the students aware about the Business Environment Issues and Problems of Growth
3. To create entrepreneurial awareness 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 explain the importance of the business environment, and the interrelationship between environment and entrepreneurship, w 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 development and 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 entrepreneurial thinking and innovation.	VI

Course Content

Chapter No	Contents	Lectures
1.	**Business Environment** Concept- Importance - Inter 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- Concept- Causes- Remedies , Regional Imbalance- Concept- Effects –Solutions , Social injustice- Concept, Effects, Solutions ,Black oney – Meaning – Sources –Effects- Measures, Lack of technical knowledge and information-Problems-Remedies	12
	Total No. of Lectures	**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 2024) Semester – V

Course Code: 24CoCwaU5501 **Course Name: Lab course on Techniques of Costing & Cost Book Keeping**

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: -

After completing the course the students will able to-

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

Course Content

Unit	Contents	No. of hrs.
Unit 1	**Marginal Costing**	**16**
	• Cost-Profit-Volume Analysis • Different areas of Application of Marginal Costing Technique-: Acceptance of Export Order & Selection of Product Mix. • Practical Problems on CVP and Break Even Analysis & Decision making.	
Unit 2	**Budgetary Control**	**18**
	• Study of format of Budget Manual. • Budgetary control and reporting • Control Ratio • Problems on Production Budget & Purchase Budget in terms of quantity and cost. • Basic problem on Control Ratios	
Unit 3	**Responsibility Accounting & Standard Costing**	**16**
	• Basic problems on Responsibility Accounting & Reporting • Problems on Material Cost & Labour Cost variances.-: Reporting of Variances to Management. • Variance Report	
Unit 4	**Integrated (Integral) Accounting System**	**10**
	• Study of Journal Entries under Integral Accounting • Basic problems on Cost Ledger and preparation of Trial Balance.	
	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*
    1. *https://icmai.in*
    2. *www.icsi.edu*

3. www.icai.org

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

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2+2 +2 or 4+2+2 or 4+4) P(2+2 or 4)	24CoComU6101	Auditing and Taxation II	4		4		40	60	100
	24CoComU6102	Goods and Services Tax II	2		2		20	30	50
	24CoCwaU6103	Emerging Concepts in Cost Accounting	4		4		40	60	100
	24CoCwaU6104	Introduction to Cost Audit	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoComU6201	Business Regulatory Framework II	4		4		40	60	100
	24CoComU6202	Business Management - II	4		4		40	60	100
	24CoComU6203	Business Mathematics and Statistics II	4		4		40	60	100
	24CoComU6204	Business Environment and Entrepreneurship II	4		4		40	60	100
VSC P(2)	24CoCwaU6501	Lab Course on Emerging Concepts in Cost Accounting		2		4	20	30	50
OJT (2)	24CoCopU6004	On Job Training		4		8	40	60	100
Total			16	06	16	06			550

P.E. Society's
Modern College of Arts, Science & Commerce
Shivajinagar, Pune - 411005
Third Year of B.COM(NEP 2024 Course) Semester VI

Course Code:- 24CoComU6101 **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 2025.
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-2025 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 Content

1.	**1. Important Concepts and Definitions under Income Tax Act-2025.** 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 Tax Year 1.8 Agricultural Income 1.9 Residential Status of an Assessee 1.10 History of Income Tax in India. (Income Tax Act 2025) 1.11 Features of Income Tax	10
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.	● **Computation of Taxable Income under Profits and Gains of Business and Professions** ○ Definitions ○ Deductions expressly allowed and disallowed ○ Methods of Accounting, ○ 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 (2024 Course)

Course Code: 24CoComU6102 Semester-VI Course Name: - Goods and Service Tax - II

Teaching Scheme: 2 Hours/Wee Credit - 02

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

Prerequisite of the Course: Basic Accounting Skills

Course Objectives:

1. To develop an understanding of the provisions of the goods and service tax law.
2. To acquire the ability to apply such provisions to address or solve issue in simple scenarios.

Course Outcome:

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

1	Understand various provisions of Eligibility and conditions for taking ITC
2	Understand provisions relating to registration under GST
3	Come to know provisions of Accounts, Records and Returns under GST

Course Contents:

Chapter 1	**Input Tax Credit**	**10 Lectures**
	Relevant definition, Eligibility and conditions for taking ITC, blocked credit, How ITC is used. (Simple problems on ITC.	
Chapter 2	**Registration under GST**	**10Lectures**
	Concept of the taxable person. Person becomes liable to get registered under GST. Compulsory registration, person who who not liable for registration, procedure for registration n& cancellation of GST registration and revocation of cancellation of registration under GST.	
Chapter 3	**Accounts, Records and Returns under GST**	**10Lectures**
	Accounts and other records are required to be maintained under GST by registered person, list of additional records to be maintained by agent, Manufacturer and service provider. Provisions relating to filing of various types of statements and returns by registered person.	
	Total	**30 Lectures**

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar, Pune-411005.
Third Year of B.Com (2024 Course) Semester VI

Course Code: 24CoCwaU6103 **Course Name: Emerging Concepts in Cost Accounting**

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

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

Pre-requisites 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 the completion of the course student will be able to

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

Course Content

Unit	Contents	No. of Hours
Unit 1.	**Activity Based Costing (ABC)**	**16**
	• Introduction to Activity Based Costing • Inadequacies of Traditional Method of Absorption Costing. • Need of Activity Based Costing. • Meaning, Steps in Activity Based Costing, • Study of Concepts of Cost Driver, Cost Pool, Types of Activities and Cost Drivers. • Problems on Traditional Method of Absorption of overheads and Activity Based Costing.	
Unit 2.	**Introduction to Target Costing**	**10**
	• Origin, Meaning, Definition, Objectives of Target Costing. • Traditional Cost Plus Pricing Policy Vs. Target Costing • Steps in Target Costing • Advantages and limitations of Target Costing. • Case Study under Target Costing- Tata Nano	
Unit 3.	**Pricing Decisions**	**20**
	• Principles of Product Pricing and Pricing Policy • Pricing of New Products and Finished Products • Pricing Methods-: Cost Plus Pricing, Competition Based, and Target Rate of Return • Basic Problems on Pricing Decisions	
Unit 4	**Management information System (MIS) and Enterprise Resource Planning (ERP)**	**10**
	• Meaning, definition and objectives of MIS • Advantages & Limitations of MIS • Procedure of MIS and Reports under MIS • Need and scope of ERP • Features and benefits of ERP	
	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., 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*
6. *Strategic Cost Management - Ravi Kishore , Taxmann Publication*
   1. *https://icmai.in*
   2. *www.icsi.edu*
   3. *www.icai.org*

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune -411005

Third Year of B. Com (NEP 2024) Semester – VI

Course Code: 24CoCwaU6104 **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
1	Understand the basic concepts of cost audit & cost audit report.	1
2	Compare between Cost Audit and Financial Audit	2
3	Identify the provisions regarding the Cost Auditor	3
4	Examine the rights, duties, liabilities and responsibilities of Cost Auditor	4
5	Interpret the cost accounting record rules	5
6	Explain the Cost Accounting standards	5

Course Content

Unit	Content	No. of Hours
Unit 1.	**Cost Audit**	**10**
	• Meaning, Definition, Scope, difference between Financial Audit and Cost Audit • Objectives, Advantages & Limitations of Cost Audit. • Types of Cost Audit • Cost Audit Programme • Contents of Cost Audit Report	**10**
Unit 2.	**Cost Auditor**	**10**
	• Qualifications and Disqualifications of Cost Auditor • Appointment, Remuneration and Removal of Cost Auditor • Rights & Duties of Cost Auditor • Responsibilities and Liabilities of Cost Auditor	
Unit 3.	**Cost Accounting Record Rules & Cost Accounting Standards**	**10**
	• Introduction to cost accounting record rules u/s 148 of the Companies Act 2013. • Cost records and Verification of Cost Records.-: Material, Labour and Overheads • Introduction to Cost Accounting Standards issued by Institute of Cost and Management Accountant of India.-: CAS 1, CAS 2, CAS 16 and CAS 17. • Generally accepted Cost Accounting principles (GACAP)	
	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, Pune -411005

Third Year of B. Com (NEP 2024) Semester – VI

Course Code: 24CoComU6201 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.	**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-Certificates: - Digital Signatures** –Meaning & functions, Digital signature certificates. Recognition. **4. E- Contracts**, Legal issues involved in E-Contracts **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, Deficiency, Complainant, unfair trade practice, restrictive trade practice 3. Consumer Protection Councils 4. Procedure to file complaint & Procedure to deal with Implants & Reliefs available to consumers 5. Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, Powers and Functions)	
3.	**Intellectual Property Rights**	16
	World Intellectual Property Organisation (WIPO) 1. Life 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, hor & his Rights, term 5. Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder 6. Design: Importance, characteristics, Rights of design holder. 7. Geographical Indications, Confidential Information & Trade Credits. 8. Traditional knowledge—Meaning & scope of these IPRs	
4.	**Arbitration and 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 EducationSociety's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune-411005

Third Year B.Com (NEP 2024) Semester VI

Course Code: 24CocomU6202 **Course Name: Business Management-II**
Teaching Scheme: TH: 4 Hours/Week **Credit –4**
Examination Scheme: CIA: 40Marks **End Sem : 60 Marks**

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, co-ordination 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	**BL**
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 and 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**
	Direction : Meaning, Need, Principles and Techniques of Direction **Management Information System** : Meaning, Definitions, Objectives, Elements and Process of MIS, Role of MIS in Communication in Business Organization.	
II	**Motivation and Leadership**	**20**
	Motivation & Leadership **Motivation** : Meaning ,Definition, Importance of Motivation, 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 **Leadership** Meaning, Features, Styles of Leadership, Functions of a leader. **Theories of Leadership** – Ohio State Leadership Quadrants, Managerial Grid and Team Management **Study of Leadership Qualities of Successful Entrepreneurs (Any five)** 1. Narayan Murty– Brand Ambassador of Indian IT Industry 2. RadhakrishanDamania of D.Mart 3. Deepak Parekh of HDFC 4. DhirubhaiAmbani 5. Ratan Tata 6. Vijay Sharma - Paytm 7. Steeve Jobs 8. DipankarGoyal	
III	**Co-ordination and Control**	**12**
	Co-ordination – Meaning, Definition, Principles and Techniques of Co-ordination **Control** – Meaning, Definition, Process and Techniques of Control	
IV	**Recent Advances in Business Management**	**18**
	• Change Management – • Corporate Social Responsibility – • Total Quality Management – Meaning and Techniques like Pareto Analysis, Six Sigma, Kaizen, IKIGAI in the Workplace, JIT • Green Management • 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 EducationSociety's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune-411005

Third Year B.Com (NEP 2024) Semester VI

Course Code: 24CoComU6203 **Course Name**: **Business Mathematics and Statistics - II**

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

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

Prerequisites of the Course:

1. Basic knowledge of Mathematical concepts and calculations.
2. Linear equations. Solving simultaneous equations.

Course Objectives:

- To understand the concept of Simple Interest, Compound Interest, and the concept of Equated Monthly installments.
- To understand the concept of Shares and Dividends.
- To understand the concept of dispersion.
- To understand the concept of Correlation and Regression.
- To understand the concept of index number.

Course outcome: -

After completing the course student will be able to

Co No.	Course Outcome	Bloom's Cognitive Level
1	Students can calculate various types of interests for different periods.	3
2	Students can understand the actual working of the share market.	2
3	Calculate the Range, Standard Deviation and Quartile Deviation of a data set and recognize its limitations in fully describing the behavior of a data set.	3,5
4	Develop logical and analytical ability.	3,4
5	Examine critical thinking, modelling, and problem solving skills.	5
6	Students can define, calculate and interpret index numbers to analyze trends and changes in economic data over time.	1,6

Unit	Contents	No. of Hours
Unit 1.	**Interest** 4 Simple Interest. 5 Compound Interest, Nominal and effective rate of interest. 6 Equated Monthly Installments (EMI) (Flat rate of interest and Reducing balance).	10
Unit 2	**Shares and Dividends** 9 Concept of Shares, Stock Exchange. 10 Face Value, Market Value, Dividend. 11 Equity Shares, Preference Shares, Bonus Shares. 12 Examples.	10
Unit 3	**Measures of Dispersion** 05. Concept of Dispersion: Absolute and Relative 06. Measures of Dispersion: Range, Quartile Deviation, Standard Deviation, Variance. 07. Standard Deviation for combined group. 08. Measures of Relative Dispersion: Coefficient of Range, Coefficient of Quartile Deviation, Coefficient of Variation.	15
Unit 4	**Correlation and Regression** 2 Concept of Correlation. 3 Bivariate Data, Types of Correlation. 4 Measures of Correlation: Scatter Diagram, Karl Pearson's Coefficient of correlation, Spearman's Rank correlation coefficient (without tie only). 5 Properties of Correlation coefficient. 6 Concept of Regression. 7 Regression Coefficients. 8 Lines of Regression. 9 Properties of Regression (Statements only).	15
Unit 5	**Index Number** 10 Concept of Index Number. 11 Types of Index Number (Price and Quantity index number) 12 Construction of Price index number. 13 Laspeyre's, Paasche's, and Fisher's index number. 14 Cost of living / Consumer Price index number. 15 Family budget and aggregate expenditure method. 16 Applications and limitations of index number.	10
	Total No. of Lectures	60

References and Books:-

1. *S.C. Gupta – Fundamentals of Statistics – Sultan Chand & Sons, Delhi.*
2. *Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.*
3. *Business Mathematics by V. K. Kapoor - Sultan Chand & Sons, Delhi.*
4. *Business Mathematics by Bari – New Literature Publishing Company, Mumbai.*
5. *Business Statistics by N. D. Vohra – Tata McGraw Hill*
6. *Fundamentals of Mathematical Statistics by V. K. Kapoor - Sultan Chand & Sons, Delhi.*
7. *A. V. Rayarikar and P. G. Dixit : Business Mathematics and Statistics : Nirali Publishers, Pune.*

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

30% of marks for Theory and 70% 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 2024 Course) Semester VI

Course Code:- 24CoComU6204 **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:

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 new 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., Kiran Mazumdar Shaw, Azim Premji, Jeff Bezos) and evaluate the factors that contribute to their success, applying this knowledge to their own entrepreneurial mindset development. Habits of Entrepreneurs Dynamics of Motivation	VI

Course Content

Chapter No	Contents	Lectures
1.	**Entrepreneurial Behaviour** Nature Comparison between entrepreneurial and non-entrepreneurial, Personality	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
	Total No. of Lectures	**60**

Progressive Education Society's

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

Third Year of B. Com (NEP 2024) Semester VI

Course Code: 24CoCwaU6501 Course Name: Lab course on Emerging Concepts in Cost Accounting & Cost Audit

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 introduce the student Target Cost Management.
- To compute the cost of product and services under Activity Based Costing (ABC)
- To understand the different methods of pricing of product and services.
- To learn the XBRL format under Taxonomy

Course outcome: -

After completing the course the students will able to-

Co No.	Course Outcome	Bloom's Cognitive Level
1	Understand the computation of the cost of product and services under Activity Based Costing (ABC)	1
2	Compare cost per unit under Traditional Method of Absorption of overheads and Activity Based Costing.	2,5
3	Examine the methods of establishments of target cost.	4
4	Apply the pricing methods in pricing of product and services	3
5	Examine the factors influencing pricing decisions	5
6	Discuss filing of cost audit report under XBRL format.	6

Course Content

Unit	Contents	No. of hrs.
Unit 1	**Activity Based Costing (ABC)**	**16**
	• Computation of cost of product and services under Traditional Method of Absorption of overheads and Activity Based Costing. • Compare the results and comment	
Unit 2	**Target Costing**	**16**
	• Target cost management-: Meaning and features • Methods of establishment of Target cost • Practical problems on subtraction method	
Unit 3	**Pricing Methods**	**16**
	• Meaning of Marginal Cost Pricing, Standard Cost pricing and Target pricing and price cutting. • Practical problems on Marginal Cost Pricing, Standard Cost pricing and Target pricing and price cutting	
Unit 4	**Filing of Cost Audit Report**	**12**
	• Background of XBRL format in Costing Taxonomy • Conversion of cost audit report to XBRL format • Steps for filing cost audit report in XBRL format on MCA portal	
	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*
6. *Strategic Cost Management - Ravi Kishore , Taxmann Publications*
   1. *https://icmai.in*
   2. *www.icsi.edu*
   3. *www.icai.org*

Progressive Education Society's

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

(An Autonomous College Affiliated to Savitribai Phule Pune University)

Framework of Syllabus

For

B. Com. (Banking and Finance)

Choice Based Credit System (CBCS) Syllabus
Under National Education Policy (NEP)
To be implemented from Academic Year 2024-2025

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

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

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

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2+2+2 or 4+2+2 or 4+4) P(2+2 or 4)	24CoComU6101	Auditing and Taxation I	4		4		40	60	100
	24CoComU6102	Business Entrepreneurship I	2		2		20	30	50
	24CoBafU6103	Banking Law and Practices in India	4		4		40	60	100
	24CoBafU6104	Bank Lending-II	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoBafU6201	Business Regulatory Framework I	4		4		40	60	100
	24CoBafU6202	Business Management - I	4		4		40	60	100
	24CoBafU6203	Business Mathematics and Statistics I	4		4		40	60	100
	24CoCopU6204	Business Administration II	4		4		40	60	100
VSC P(2)	24CoBafU6501	Lab Course on Banking Law and Practices in India		2		4	20	30	50
OJT (2)	24CoCopU6004	On Job Training		4		8	40	60	100
Total			16	06	16	06			550

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 (2024 Pattern)

FRAMEWORK AND SYLLABUS

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune - 5

T Y B. Com SEMESTER-V

(2024 Pattern under NEP 2020)

Major

Course Code: 24CoBafU5103

Course Name: Financial Markets and Institutions in India

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

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

Course Objectives:

1. To acquaint the students with Financial Markets and its various segments.
2. To give the students an understanding of the operations and developments in financial markets in India.
3. To enable students to gain an insight into the functioning and role of financial and regulatory institutions in the Indian Economy.

Course Outcomes:

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

1. Learn the role, structure, institutions of Indian financial system and indicators of financial development.
2. Identify the meaning of different types of financial instruments of Indian money market and capital market.
3. Interpret the features, advantages and disadvantages of NBFIs.
4. Analyse the features, deficiencies and working of submarkets of Indian money market and working of primary market, secondary market and stock exchanges.
5. Evaluate the functions and working of regulatory institutions of Indian financial market.
6. Elaborate the impact of reforms of Indian money market and capital market.

Course Contents

Chapter	Title	Allotted lectures
Chapter 1	**Indian financial System**	**08 Lectures**
	1.1 Structure of Indian Financial System- Organised and unorganised segment 1.2 Role of Financial System in economic development 1.3 Indicators of financial development	
Chapter 2	**Indian Money Market**	**15 Lectures**
	2.1 Meaning, structure, features and role of Indian Money Market 2.2 Institutions in Indian Money Market 2.3 Instruments and submarkets of Indian Money Market:	

	2.3.1 Treasury Bill market 2.3.1 Call money market 2.3.3 Commercial Bill market 2.3.4 Certificate of Deposit market 2.3.5 Commercial Paper market 2.4 Deficiencies in Indian Money Market 2.5 Reforms in Indian Money Market after 1991	
Chapter 3	**Indian Capital Market**	**15 Lectures**
	3.1 Meaning, structure, features and role of Indian Capital Market 3.2 Instruments of Indian Capital Market 3.3 Working of primary market and secondary market 3.4 Stock Exchange: Meaning 3.4.1 Working of Bombay Stock Exchange 3.4.2 Working of National Stock Exchange 3.4.3 Working of Over-the-counter Exchange of India 3.5 Problems of Indian Capital Market 3.6 Reforms of Indian Capital Market	
Chapter 4	**Non-Banking Finance Institutions and Financial Services**	**14 Lectures**
	4.1 Meaning and Types of NBFIs -Regulated by RBI and Other Regulators 4.2 Distinction between Bank and NBFIs 4.3 Types of NBFI and Financial Services: 4.3.1 Lease Finance: Meaning, types, advantages and disadvantages 4.3.2 Venture Capital: Meaning, features, advantages and disadvantages 4.3.3 Hire purchase: Meaning , Features and advantages 4.3.3 Factoring: Meaning, features, types, advantages and disadvantages 4.3.4 Investment Banking: Meaning, features and functions 4.3.5 Mutual Fund: Meaning, Types, Advantage	
Chapter 5	**Regulatory Institutions in Indian Financial Market**	**08 Lectures**
	5.1 Organisation and functions of Security Exchange Board of India 5.2 Organisation and functions of Insurance Regulatory and Development Authority. 5.3 Organisation and functions of Pension Fund Regulatory and Development Authority	
	Total	**60 Lectures**

Recommended Books:

21. Agashe Anil (2008), Financial Services, Markets and Regulation, Himalaya Publication
22. Avadhani V.A. (2007), Marketing of Financial Services, Himalaya Publishing House, New Delhi
23. Bhattacharya Hrishikesh(2011) Banking Strategy, Credit Appraisal and Lending Decisions ,

Oxford University Press
24. Bhole L.M and Mahakud Jitendra (2017) Financial Institutions and Markets, Tata McGraw Hill(III Edition), New Delhi
25. Gordon E. and Nartajan K.(2007) , Financial Markets and Services , Himalaya Publishing House
26. Indian Institute of Banking and Finance(2019), Principles and Practices of Banking , Macmillan Education
27. Khan M.Y., Indian Financial System(2018), Tata McGraw Hill, New Delhi
28. Kunjukunju Benson and S. Mohanan(2012)Financial Markets and Financial Services in India,New Century Publications, New Delhi.
29. Lohana Sarika,Naidu Kanchan, Jalem Kiran, Sharma Swati (2023), Financial Markets, Financial Institutions and Financial Services, New Century Publication, New Delhi
30. Machiraju H.R.(2019), Indian Financial System, Vikas Publishing House, New Delhi
31. Mishra Sukhvinder(2012), Banking Law and Practice, S.Chand &Company, New Delhi
32. Mujumdar N.A.(2002), Financial Sector Reforms and India’s Economic Development, Academic Foundation
33. Natrajan S. and Parameshwaran R. (2015), Indian Banking, S.Chand & Company , New Delhi
34. Pathak Bharati P. (2022), Indian Financial System, Pearson Publication
35. Shekhar KC and Shekhar Lekshmy(2022), Banking Theory and Practice, Vikas Publishing House, New Delhi
36. Thummuluri Siddaiah(2011), Financial Services, Pearson Education, India
37. Uppal R.K. (2011), Money, Banking and Finance in India, New Century Publications, New Delhi
38. Vinod Kumar, Manmeet Kaur and Atul Gupta (2021), Financial Markets, Institutions and Services, Taxmann Publication Pvt. Lld.
39. Reserve Bank of India, Reports on Trends and Progress of Banking in India, Annual Report
40. Reserve Bank of India, RBI Bulletin, Monthly Report
41. Economic and Political Weekly
42. The Journal of Indian Institution of Bankers

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune - 5

T Y B. Com SEMESTER-V

(2024 Pattern under NEP 2020)

Major

Course Code: 24CoBafU5104

Course Name: Bank Lending-I

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

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

Course Objectives:

1. To study the various procedural aspects of bank lending.
2. To understand modes of creating charge.

Course Outcomes:

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

1. Interpret the meaning of different types of loan, banker's securities for lending and qualities of good borrower.
2. Inspect the stages in analysing the lending proposal in practice.
3. Evaluate the risks associated with lending against different types of collateral (e.g., real estate, goods, gold, shares) and describe the necessary precautions.
4. Elaborate various modes of creating charge including assignment, lien, pledge, hypothecation, mortgage and distinction among them.

Course Contents

Chapter	Title	Allotted lectures
Chapter 1	**Secured and Unsecured Loans**	**12 Lectures**
	1.1 Types of Loans and Advances- Overdraft- Cash Loans- Bill Discounting, 1.2 Bankers Securities for Lending – Primary Security and Collateral Security 1.3 Qualities of good borrower 1.4 Precautions to be taken by a banker while advancing against- Real Estate, Documents of title to goods, Life Insurance Policy, Fixed Deposit Receipts, Supply Bill , Gold Ornament, Agriculture Produce, Shares and Debentures	
Chapter 2	**Modes of Creating Charge**	**10 Lectures**

	2.1 Lien, Pledge, Hypothecation, Mortgage – Concept and Features 2.2 Types of Mortgages 2.3 Difference between Lien & Pledge, Pledge & Hypothecation, Hypothecation & Mortgage, Pledge & Mortgage	
Chapter 3	**Stages in analysing the Lending Proposal**	**08 Lectures**
	Stages in analyzing the lending proposal (Credit Cycle) 3.1 Prospecting 3.2 Investigation 3.3 Loan Proposal 3.4 Loan Approval 3.5 Loan Disbursement 3.6 Loan Monitoring RBI guidelines for lending	
	Total	**30 Lectures**

Recommended Books:

1. Aslam A.J(2016), Legal aspects of Bank Lending, Asian Law House, Hyderabad
2. Bhattacharya Hrishikesh(2011), Banking Strategy, Credit Appraisal and Lending Decisions , Oxford University Press
3. Chatterjee Arun(1994) , Bank Lending- Law and Practices- Part I and Part II, Skylark Publications
4. Indian Institute of Banking and Finance (2018), Bankers' Handbook on Credit Management, Taxmann Publications
5. Indian Institute of Banking and Finance (2019), Principles and Practices of Banking , Macmillan Education
6. Indian Institute of Banking and Finance (2021), Legal and Regulatory Aspects of Banking, Macmillan Education
7. Mishra Sukhvinder(2012), Banking Law and Practice, S.Chand &Company, New Delhi
8. Murali S. and Subbakrishna K.R.(2015) , Bank Credit Management, Himalaya Publishing House
9. Reserve Bank of India- Annual Report
10. Reserve Bank of India- Monthly Report
11. Reserve Bank of India -Trends and Progress of Banking
12. Journal of Indian Institution of Bankers

Progressive Education Society's

Modern College of Arts, Science and Commerce,

Shivajinagar, Pune -5(Autonomous)

Third Year of B. Com Semester-V

(2024 pattern under NEP 2020)

Course Code: 24CoEcoU5302
Course Name: Indian Economy

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

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

Course Objectives:

1. To help the students acquaint with the present status of the Indian Economy.
2. To enable students, understand the role of agricultural, industrial and service sector in Indian Economy and impact of Covid-19 on them.
3. To enable students to gain an insight into India's foreign trade.

Course Outcomes:

After completing this course, the students will be able to:

1. Recall the meaning and definition of economic growth, economic development, indicators of development, SDG index
2. Analyse the role and pattern of India's agriculture, industry and service sector, composition and direction of foreign trade and SEZ.
3. Evaluate the agriculture policy2000, industrial policy of 1991and policies and planning of services sector foreign trade policy 2023.
4. Assess the impact of Covid-19 on various sectors of the Indian economy.

Course Contents

Chapter 1	**Introduction**	**08 lectures**
	1.1 The concept of Economic Growth and Economic development 1.2 Indicators of Economic development 1.3 Basic Characteristics of the Indian Economy as a developing economy 1.4 Sustainable Development Goals, SDG index of India	
Chapter 2	**Agricultural, Industrial and Service Sector of India**	**12 lectures**
	2.1 Place of Agriculture in Indian Economy and cropping pattern 2.2 National Agricultural policy 2000	

	2.3 Role and pattern of industrialisation in India 2.4 Industrial policy 1991, Covid -19 and the Indian industry 2.5 India's Service Sector: Growth and regional development 2.6 Policies, Planning and India's Services Economy 2.7 Covid -19 and service sector	
Chapter 3	**India's Foreign Trade**	**10 lectures**
	3.1 Composition and direction of India's Foreign Trade 3.2 Foreign Trade Policy 2023 3.3 Special Economic Zone: Policy and Performance 3.4 Covid -19 and India's foreign trade	
	Total	**30 lectures**

References:

1. Agarwal A.N.(2026), Indian Economy-Developmental Problems and Policies , New Age International Publishers
2. Datt Gaurav and Nag Biswajit(2024), Indian Economy, S.Chand and Company Ltd. New Delhi
3. Misra S.K. and Puri V.K. (2026) Indian Economy, Himalaya Publishing House, New Delhi
4. Kapila Uma (2025), Indian Economy: Performance and Policies, 26th Edition, Academic Foundation Publishing
5. Kapila Uma (2025), Indian Economy Since Independence, 36th Edition, Academic Foundation Publishing
6. Economic and Political Weekly
7. Economic Survey – Government of India https://www.indiabudget.gov.in/economicsurvey/
8. UNDP https://www.in.undp.org/
9. Human Development Report http://www.hdr.undp.org/
10. World Bank, https://www.worldbank.org/
11. World Development Report

Progressive Education Society's

Modern College of Arts, Science and Commerce(Autonomous)

Shivajinagar, Pune – 5

T Y B.Com SEMESTER-V

(2024 Pattern under NEP 2020)

VSC

Course Code: **24CoBafU5501**

Course Name: Lab Course on Financial Markets and Institutions in India

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

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

Course Objectives:

4. To acquaint the students with the process of credit rating and credit score.
5. To give the students an understanding of the operations of insurance companies, mutual fund companies, depositories and custodial services in India.
6. To enable them to gain an insight into the derivative market in India.

Course Outcomes:

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

1. Acquire knowledge and apply the steps involved in the process of credit rating and credit score.
2. Analyse the working of depositories and custodial services in India.
3. Inspect evolution, products, types of derivative contracts and SEBI regulation of Indian derivative market.
4. Evaluate performance of public and private sector life and general insurance companies.
5. Elaborate the various types of mutual fund products offered by mutual fund companies in India.

Course Contents

Sr. No	Topic	Lectures
Chapter 1	**Credit Rating and Information Agencies**	**15 Lectures**
	1.4 Role and credit rating process of CRISIL and ICRA 1.5 Role and credit rating process of SMERA 1.6 Role and credit score process of CIBIL	
Chapter 2	**Insurance and Mutual Fund Companies in India**	**15 Lectures**
	2.1 A study of the performance of public and private sector life insurance companies on the basis of product offering, consumer services and regulatory compliance. 2.2 A study of the performance of public and private sector general insurance companies on the basis of product offering, consumer services and regulatory compliance 2.3 A study of various types of mutual fund products offered by the public and private sector mutual fund companies in India	
Chapter 3	**Depositories in India and Custodial Services in India**	**15 Lectures**
	3.1 Meaning, Constituents and Functions of Depository 3.2 A Study of working of National Securities Depository Limited and Central Depository Services Limited 3.3 Regulation of Depository and Participants, Custodian of Securities by SEBI 3.4 A Study of working of organisation providing Custodial Services like Stock Holding Corporation of India, Kotak Mahindra Bank, SBI, AXIS Bank etc.	
Chapter 4	**Derivative Market in India**	**15 Lectures**
	4.1 Meaning, Functions of Derivative Market and Evolution of Derivative Market in India 4.2 Types of Derivative Contracts 4.3 Derivative Products in Indian Stock Market 4.4 SEBI Regulations of Derivative Market in India	
	Total	**60 Lectures**

Recommended Books:

1. Agashe Anil (2008), Financial Services, Markets and Regulation, Himalaya Publication
2. Avadhani V.A. (2007), Marketing of Financial Services, Himalaya Publishing House, New Delhi
3. Bhole L.M and Mahakud Jitendra (2017) Financial Institutions and Markets, Tata McGraw Hill(III Edition), New Delhi
4. Gordon E. and Nartajan K.(2007) , Financial Markets and Services , Himalaya Publishing House
5. Indian Institute of Banking and Finance(2019), Principles and Practices of Banking , Macmillan Education
6. Khan M.Y., Indian Financial System(2018), Tata McGraw Hill, New Delhi

7. Kunjukunju Benson and S. Mohanan(2012)Financial Markets and Financial Services in India,New Century Publications, New Delhi.
8. Lohana Sarika,Naidu Kanchan, Jalem Kiran, Sharma Swati (2023), Financial Markets, Financial Institutions and Financial Services, New Century Publication, New Delhi
9. Machiraju H.R.(2019), Indian Financial System, Vikas Publishing House, New Delhi
10. Mishra Sukhvinder(2012), Banking Law and Practice, S.Chand &Company, New Delhi
11. Mujumdar N.A.(2002), Financial Sector Reforms and India's Economic Development, Academic Foundation
12. Natrajan S. and Parameshwaran R. (2015), Indian Banking, S.Chand & Company , New Delhi
13. Thummuluri Siddaiah(2011), Financial Services, Pearson Education, India

T Y B COM

SEMESTER- VI

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune - 5

T Y B. Com SEMESTER-VI

(2024 Pattern under NEP 2020)

Major

Course Code: 24CoBafU6103

Course Name: Banking Law and Practices in India

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

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

Course Objectives:

1. To create awareness among the students about important Banking laws in India.
2. To provide students insight about legal aspects of Banking transactions and their implication on banker and customer.
3. To make the students aware about duties and rights of collecting and paying banker.

Course Outcomes:

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

1. Learn the meaning of banker, customer, paying banker and collecting banker.
2. Interpret the relationship between banker and customer.
3. Identify the role of paying banker and collecting banker.
4. Analyse the provisions the Reserve Bank of India, 1934.
5. Evaluate the provisions of Banking Regulation Act, 1949.
6. Elaborate the provisions of the Negotiable Instrument Act,1881

Course Contents

Chapter	Title	Allotted lectures
Chapter 1	**Banking Regulation Act,1949**	**12 Lectures**
	Provisions of the Banking Regulation Act, 1949, with reference to the following: 1.1 Definition (Sec.5(b) and Sec. 5(c)), Functions- (Sec.6), Capital (Sec.11and Sec.12), Reserve Fund (Sec.17), Cash Reserve (Sec.18), 1.2 Licensing (Sec.22), Restrictions on opening of new, and transfer of existing places of business (Sec.23) 1.7 Management (Sec.36AA) 1.8 Balance Sheet (Sec.29), Audit (Sec.30), 1.9 Powers of the Reserve Bank of India (Sec.35 and Sec.36), 1.10 Voluntary Amalgamation (Sec.44A), Compulsory Amalgamation (Sec.45), 1.11 Banking Regulation Act as applicable to Co- operative Banks (Sec.56)	

Chapter 2	**The Reserve Bank of India Act. 1934**	**12 Lectures**
	Provisions of The Reserve Bank of India,1934 Act with reference to the following: 2.1 Establishment and incorporation of Reserve Bank (Sec. 3), Capital of the bank (Sec. 4), management (Section 7) Composition of Central Board Section 8),Constitution of Local Board(Section-9, Disqualification (Section10,) Business(Section 17) 2.2 Right to issue bank notes (Sec. 22), Issue Department (Sec. 23), Denominations of notes (sec 24), Form of bank notes (Sec. 25), Legal tender character of notes (Sec. 26).	
Chapter 3	**The Negotiable Instruments Act,1881**	**12 Lectures**
	3.1 Definition (Sec.4, Sec.5, Sec.6, Sec.7, Sec.8, Sec.9, Sec.11, Sec.13) 3.2 Presumptions as to Negotiable Instruments (Sec.118) 2.3 Parties to Promissory Note, Bill and Cheque (Sec.26, Sec.28, Sec.34, Sec.36) 3.4 Negotiation (Sec.46 to Sec.60) 3.5 Presentment (Sec.61 to Sec.77) 3.6 Notice of Dishonor (Sec.91to Sec.98) 3.7 Noting and Protesting (Sec.99 to Sec.104 A)	
Chapter 4	**Paying Banker and Collecting Banker**	**12 Lectures**
	4.1 Precautions in Payment of customer’s cheques (Sec.31 of N.I. Act,1881) 4.2 Paying Banker’s Duties and Rights 4.3 Statutory Protection to Paying Banker (Sec. 85(1), 85(2), 85A, 89 and 128 of N.I. Act, 1881) 4.4 Payment of forged cheque and return of cheques 4.5 Precautions in collecting customer’s cheques 4.6Collecting Banker’s Duties and Rights 4.7 Statutory Protection to collecting Banker (Sec. 131 and Sec.131A of N.I. Act, 1881)	
Chapter 5	**Relationship between Banker and Customer**	**12 Lectures**
	5.1 Definition of Banker and Customer, CIF Relationship as Debtor and Creditor Banker as Trustee, Banker as Agent 5.2 Banker’s Obligation of Secrecy of Accounts- a) Disclosure of information required by Law b) Disclosure permitted by the Banker’s Practices and Usages 5.3 Banker’s Lien 5.4 Right of Set Off 5.5 Garnishee Order 5.6 Bankers Obligation to honor cheques 5.7Termination of Relationship	
	Total	**60**

		Lectures

Recommended Books

1. Bangia R.K. (2026), ‘Banking Law and Negotiable Instruments’, Allahabad Law Agency
2. Gordon E. and Natrajan K. (2021), Banking Theory, Law and Practice, Himalaya Publishing House
3. Gurusami S. (2017), Banking Theory Law and Practice, Vijay Nicole Imprints
4. Indian Institute of Banking and Finance (2021), Legal and Regulatory Aspects of Banking, Macmillan Education
5. Kandasami K.P. (2010), ‘Banking Law and Practice, S. Chand Publication
6. Kothari Vinod (2025), ‘Tannan’s Banking Law and Practice in India’ Lexix Nexis Publisher
7. Lall B.M and Nigam (1988) Law and Practice of Banking, Konark Publication, Delhi
8. Maheshwari S.K and Maheshwari S.N. (2014), Banking Law and Practice, Kalyani Publisher
9. Mishra Sukhvinder (2012), Banking Law and Practice, S.Chand &Company, New Delhi
10. Mugali V.N. (1969), Law and Practice of Banking, Book Centre, Hubli
11. Padmalata Suresh and Justin Paul (2017), Management of Banking and Financial Services, Pearson
12. Shekhar KC and Shekhar Lekshmy (2022), Banking Theory and Practice, Vikas Publishing House, New Delhi
13. Taxman (2010), Banks and Banking Operations
14. Varshney P.N. (2017), Banking Law and Practice, Sultan Chand and Sons
15. Insolvency and Bankruptcy Code, 2016- The Gazette of India, New Delhi
16. Bare Act 2020, RBI Act ,1934
17. Bare Act 2020, Banking Regulation Act, 1949
18. Bare Act 2020, Negotiable Instrument Act, 1881

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune - 5

T Y B. Com SEMESTER-VI

(2024 Pattern under NEP 2020)

Major

Course Code: 24CoBafU6104

Course Name: Bank Lending-II

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

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

Course Objectives:

1. To study types of bank lending.
2. To understand various procedural aspects of bank lending.

Course Outcomes:

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

1. Learn the key terms, definitions and objectives of banking ombudsman scheme.
2. Describe importance and apply steps involved in loan documentation
3. Analyse the power and duties of Ombudsman and procedure for redressal of grievance
4. Elaborate the steps involved in project appraisal legal and non-legal recovery measures.

Course Contents

Chapter	Title	Allotted lectures
Chapter 1	**Loan Documentation**	**08Lectures**
	1.1 Loan Documentation: Meaning and Importance 1.2 Steps involved in Documentation 1.3 Registration of Documents 1.4 Renewal and Revival of Time Barred Documents 1.5 Monitoring and Follow Up of Loans: 1.5.1 Pre-disbursement Care 1.5.2 Post-disbursement Care	
Chapter 2	**Project Appraisal and Recovery Measures**	**12Lectures**
	2.1 Steps in Project Appraisal- Economic, Technical, Managerial, Operational and Financial Aspects 2.2 Legal Measures: 2.2.1 Debt Recovery Tribunal- Lok Adalat- Corporate Debt recovery system, 2.2.2 Recovery under The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002- Objectives, Definition (Sec. 2(a), (b), (ba), (f), (ha), (k), (l), (m), and (z, zb, zc, zd) , Enforcement of security interest (Section 13),	

	Provisions of this Act not to apply in certain cases. (Chapter VI, Section-31 2.3Non-Legal Measures: Follow up action- One time settlement- Recovery Camps- Recovery through Self Help Groups	
Chapter 3	**Banking Ombudsman Scheme 2006**	**10 Lectures**
	3.1 Objectives of Banking Ombudsman Scheme -2006 3.2 Important Definitions: Banking Ombudsman, Appellate Authority, Authorized representative, Complaint, Secretariat 3.3 Appointment and Tenure of Ombudsman 3.4 Power and Duties of Ombudsman 3.5 Procedure for Redressal of Grievance	
	Total	**30 Lectures**

Recommended Books:

1. Bhattacharya Hrishikesh(2011) Banking Strategy, Credit Appraisal and Lending Decisions , Oxford University Press
2. IIB, Indian Financial System and Commercial Banking
3. Chatterjee Arun(1994) , Bank Lending- Law and Practices- Part I and Part II, Skylark Publications
4. The Chartered Institute of Bankers, Bankers Lending Techniques
5. Indian Institute of Banking and Finance (2021), Legal and Regulatory Aspects of Banking, Macmillan Education
6. Indian Institute of Banking and Finance(2019), Principles and Practices of Banking , Macmillan Education
7. Indian Institute of Banking and Finance(2018), Bankers' Handbook on Credit Management , Taxmann Publications
8. Murali S. and Subbakrishna K.R.(2015) , Bank Credit Management, Himalaya Publishing House
9. Indian Institutes of Bankers, Laws and Practices Relating to Banking
10. Reserve Bank of India- Annual Report
11. Reserve Bank of India Bulletin
12. Reserve Bank of India -Report on Trends and Progress of Banking
13. Journal of Indian Institution of Bankers
14. https://www.indiacode.nic.in/handle/123456789/2006?view_type=search&sam_handle=123456789/1362

Progressive Education Society's

Modern College of Arts, Science and Commerce(Autonomous)

Shivajinagar, Pune – 5

T Y B.Com SEMESTER-VI

(2024 Pattern under NEP 2020)

VSC

Course Code: **24CoBafU6501**

Course Name: Lab Course on Banking Law and Practices in India

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

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

Course Objectives:

1. To acquaint the students with bank lending practices.
2. To give the students an understanding of the Non-performing assets.
3. To give students practical exposure to Banking Regulation Act, 1949.
4. To enable them to gain an insight into central bank digital currency and cyber security.-

Course Outcomes:

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

1. Interpret the concept of central bank digital currency and India's Digital Rupee.
2. Apply provisions of Banking Regulation Act, 1949 with the case study.
3. Analyse the cyber security scams and cyber security policy.
4. Evaluate concept of non-performing assets and various channels used to recover NPAs.
5. Elaborate the lending practices of commercial banks.

Course Contents

Sr. No	Topic	Lectures
Chapter 1	**Lending practices of commercial banks**	**20 Lectures**
	1.1 A study of priority sector lending practices of public sector and private sector banks with reference to loans to agriculture, MSME, Export credit, Education 1.2 A study of start Up funding by public sector and private sector banks in India 1.3 Consortium lending and Project finance by commercial banks	
Chapter 2	**Non-Performing Assets of commercial banks**	**15 Lectures**
	2.1 Non performing assets of commercial banks: A Case study 2.2 A study of asset reconstruction companies in India 2.3 NPAs of scheduled commercial banks recovered through various channels- Lok Adalat, DRT, SARFAESI Act	
Chapter 3	**Case Study on specific sections of Banking Regulation Act, 1949**	**15 Lectures**
	3.1 Analysis of bank Balance Sheet under Sec.29 as per the basic principles of lending 3.2 Case study: Voluntary and Compulsory Amalgamation (Sec.44A and45) 3.3 Case Study: Winding Up of Banking Company and appointment of Liquidator (Sec. 38 and 38A)	
Chapter 4	**Central Bank Digital Currency and Cyber Security**	**10 Lectures**
	4.1 Central Bank Digital Currency and India's Digital Rupee 4.2 Cyber security Scam and Fintech, Cyber Security Policy of RBI	
	Total	**60 Lectures**

Recommended Books:

1. Agashe Anil (2008), Financial Services, Markets and Regulation, Himalaya Publication
2. Avadhani V.A. (2007), Marketing of Financial Services, Himalaya Publishing House, New Delhi
3. Bhole L.M and Mahakud Jitendra (2017) Financial Institutions and Markets, Tata McGraw Hill (III Edition), New Delhi
4. Gordon E. and Nartajan K.(2007) , Financial Markets and Services , Himalaya Publishing House
5. Indian Institute of Banking and Finance(2019), Principles and Practices of Banking , Macmillan Education
6. Khan M.Y., Indian Financial System(2018), Tata McGraw Hill, New Delhi

7. Machiraju H.R.(2019), Indian Financial System, Vikas Publishing House, New Delhi
8. Mishra Sukhvinder(2012), Banking Law and Practice, S.Chand &Company, New Delhi
9. Mujumdar N.A.(2002), Financial Sector Reforms and India's Economic Development, Academic Foundation
10. Natrajan S. and Parameshwaran R. (2015), Indian Banking, S.Chand & Company , New Delhi
11. Report on Trend and Progress of Banking in India, Reserve Bank of India
12. Bare Act 2020, RBI Act ,1934
13. Bare Act 2020, Banking Regulation Act, 1949
14. Bare Act 2020, Negotiable Instrument Act, 1881
15. https://financialservices.gov.in/beta/en/page/csft