

Savitribai Phule Pune University
Faculty of Commerce & Management
S Y B Com (Semester III)
(Choice Based Credit System)
Revised Syllabus (2019 Pattern)

CORE COURSE – I

Subject: Business Communication-I

Course Code: 231

Total Credits: 04 (Theory 03 + Practical 01=04)

1. Objectives of the Course:

- a. To understand the concept, process and importance of communication.
- b. To acquire and develop good communication skills requisite for business correspondence.
- c. To develop awareness regarding new trends in business communication.
- d. To provide knowledge of various media of communication.
- e. To develop business communication skills through the application and exercises.

Medium of Instruction: English

Unit No.	Unit Title	Contents	Skills to be developed
1	Introduction of Business Communication	1.1 Introduction, Meaning, Definition. 1.2 Characteristics, Importance of communication. 1.3 Principles of communication, Process of communication 1.4 Barriers to communication & Remedies. 1.5 Methods and Channels of Communication.	i. Conceptual Clarity and understanding the Meaning , Characteristics and Importance of communication. ii. To understand the Principles and Process of communication iii. To understand Barriers to communication
2	Business Letters	2.1 Meaning and Importance 2.2 Qualities or Essentials, Physical Appearance 2.3 Layout of Business	i. To understand the importance of business letters. ii. To understand Essentials

		Letter	Qualities of business letters.
3	Soft skills	3.1 Meaning, Need, Importance. 3.2 Elements of soft skills. a) Manners & Etiquettes, Grooming. b) Effective Listening & Speaking c) Interview Skills. d) Presentation e) Group Discussion. f) Problem-solving skills G) Time management abilities	i. To acquire the fundamental knowledge about soft skills ii. To understand the Elements of Soft Skills
4	Resume writing & Job Application Letters	4.1 Introduction, essential elements of Bio data, Resume writing, Curriculum Vitae. 4.2 Meaning & Drafting of Job Application letter.	To understand Resume writing and Job application letter.

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit ,	Relevant You Tub Videos ,Relevant slide show, online Video Short Film Show	Individual assignment report	Understanding of basic knowledge of Business Communication .

		internet resources			
2	10	Pre reading, Class discussion, internet resources,	Relevant You Tub Videos , Short Film Show, A.V Application	Visit to Office	Understanding the importance and Essentials Qualities of business letters.
		internet resources, Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion, Library /Home Assignment ,Internal Assignment, case study	Short Film Show, A.V Application		
3	18	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop case study	Relevant You Tub Videos.PPT ,AV Application, online video	Presentation	Understanding the knowledge about soft skills.To create awareness about soft skill among the students
4	08	Guest Lectures of eminent Personalities , Group Discussion, Library visit ,Home Assignment ,case study	Online Videos, Relevant slide show , Short Film Show	Individual Resume / Bio–Data Writing	To create ability among the students for writing resume and Job application letter. To create ability among the students for Business Correspondence
Total	48				

References:

Sr. No	Title of Book	Author/s	Publication	Place
1	Business Communication	K. K.Sinha	Galgotia Publishing	New Delhi.

			Company	
2	Business Correspondence & Report Writing	R. C. Sharma & Krishan Mohan	Tata McGraw Hill Publishing Co. Ltd.	New Delhi.
3	Communication	C.S. Rayudu	Himalaya publication	Mumbai
4	Business Communication	Asha Kaul	Prentice Hall of India	New Delhi.
5	Business Communication	Vasishth Neeru & Rajput Namita	Kitab Mahal	Allahabad
6	Soft Skills	Dr. Alex	S.Chand Publication	Delhi
7	Essentials of Business Communication	Rajendra Pal & Korlahalli	Sultan Chand & Sons	New Delhi.
8	Managerial Communication	P. D. Chaturvedi & Mukesh Chaturvedi	Pearson	Delhi

Guidelines for completion of Practical's:

- 1) At least three Practical's should be completed during each semester by students in consultation with subject teacher.
- 2) Practical should be based on visit as well as library assignments, Project based, Activity based.
- 3) A subject teacher has special privileges to make the allotment of practical topics.
- 4) Students should discuss with the subject teacher at the time of selection of practical topics.
- 5) If a student fails to complete minimum number of practical's, then the student shall not be eligible for appearing at the practical examination.

CORE COURSE – II

Subject: CORPORATE ACCOUNTING -I

Course Code: 232

Total Credits: 03

Preamble

In the modern economic environment, the corporate sector is one of the major contributors towards GDP of any country and is also one of the largest and fastest growing sectors for providing employment opportunities. In last decade, the corporate sector has seen a massive growth in economic terms i.e. the volume of turnover, income and expenses etc. and also in terms of expansion of business across the globe. Accounting plays a vital role in this growth and to ensure safeguard of the interest of the stakeholders and the society. It is, therefore, important to educate the students of commerce in the accounting practices adopted by the corporate organizations.

Objectives of the course:

1. To acquaint the student with knowledge about various Concepts , Objectives and applicability of some important accounting standards associated with to corporate accounting.
2. To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
3. To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
4. To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.
5. To acquaint the student with knowledge about various Concepts , Objectives and applicability of some important accounting standards associated with to corporate accounting.
6. To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
7. To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
8. To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Skills to be developed
1.	Accounting Standards	<ul style="list-style-type: none">• Standards 5, 10, 14 Accounting and 21• Its applicability with Practical Examples.	<ul style="list-style-type: none">• To develop conceptual understanding about various Accounting Standards and its applicability in corporate accounting.

2.	Profit Prior to Incorporation	<ul style="list-style-type: none"> • Introduction to the process on incorporation of a company. • Difference between incorporation and commencement of a company. • Accounting of incomes and expenses during Pre- and Post-Incorporation period. • Basis of allocation and apportionment of income and expenses for the Pre- and Post-Incorporation period. 	<ul style="list-style-type: none"> • To develop Conceptual understanding about Pre- and Post-Incorporation period. • To develop analytical skills (by understanding the allocation and apportionment of incomes and expenses for the Pre- and Post-Incorporation)
3.	Company Final Accounts	<ul style="list-style-type: none"> • Preparation of Company Final Accounts- Forms and contents as per Provisions Schedule III of the Companies Act 2013 (with the amendments for the relevant academic year) • Related adjustments and their treatment. 	<ul style="list-style-type: none"> • To understand Practical Application of financial statements along with various adjustments. • To understand revised format of company final accounts.
4.	Valuation of Shares	<ul style="list-style-type: none"> • Concept of Valuation, • Need for Valuation, • Special Factors affecting Valuation of Shares, Methods of Valuation – • Net Assets Method, • Yield Basis Method, • Fair Value Method 	<ul style="list-style-type: none"> • To understand the concept and need of valuation of shares • To understand the methods of valuation of shares.

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	Use of e-contents, online lectures and quiz, PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment report	Developing understanding on applicability of various Accounting Standards

2	12	Use of e-contents, online lectures and quiz, PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	---	Knowledge about types of profit and their apportionment
3	18	Use of e-contents, , online lectures and quiz, PowerPoint Presentations	Study of the Final Accounts an Indian Company from its Annual Report	Individual assignment of solving practical problems	Conceptual Clarity and Practical understanding
4	08	Valuation of shares of an Indian company based on Financial statements of latest relevant financial year by a Chartered Accountant / Subject Expert	Lectures of experts available on YouTube and other digital platforms	Group Activity - Project Report on Valuation of shares of an Indian company based on Financial statements of latest 3 relevant financial years	Analytical skills enhancement and Decision making skills of students will be developed

Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	MCQ / Small Practical Problems	As per University norms	--
Unit – II	Practical Problems	As per University norms	--
Unit – III	Practical Problems written Test / MCQ	As per University norms	--
Unit – IV	Written Test /Report writing on valuation of shares of a company from its latest annual report	As per University norms	Certificate course on GST

List of Books Recommended :-

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons)
4. Company Accounts: By S.P. Jain & K.L. Narang
5. Advanced Accounts: By Paul Sr.
6. Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
7. Corporate Accounting: By Mukharji & Hanif
8. Accounting Standards –as issued by Institute of Chartered Accountants of India.

CORE COURSE – III

Subject: BUSINESS ECONOMICS (MACRO)

Course Code: 233

Total Credits: 03

Preamble:

An approach to Macro Economics is to examine the economy as a whole. This paper aims to provide knowledge about macroeconomics that includes macro-economic variables and theories. It also aims to make students familiar about the various concepts of macro-economics, national income, macro-economic theories and its implications in the economy.

Scope of the programme –

Basic Knowledge of Macro Economics

Objectives –

- To familiarize the students to the basic theories and concepts of Macro Economics and their application.
- To study the relationship amongst broad aggregates.
- To impart knowledge of business economics.
- To understand macroeconomic concepts.
- To introduce the various concepts of National Income.

Unit	Name and Content of the Chapter	Purpose & Skills to be Developed
Unit 1	Introduction to Macro Economics	Purpose: To make the students aware of concepts in macroeconomics Skills: Analyze & think critically, develop writing skills.
	1.1 Meaning and Definition of Macro Economics.	
	1.2 Nature of Macro Economics.	
	1.3 Scope of Macro Economics.	
	1.4 Significance of Macro Economics.	
	1.5 Limitations of Macro Economics.	
	1.6 Macro Economic Objectives.	
Unit 2	National Income	Purpose: To make the students aware of basic concepts in national income Skills: Analyze & think critically, quantitative aptitude and develop writing skills.
	2.1 Meaning and Importance of National Income.	
	2.2 Concepts: 2.2.1 Gross National Product (GNP) 2.2.2 Net National Product (NNP) 2.2.3 Gross Domestic Product (GDP) 2.2.4 Per Capita Income (PCI) 2.2.5 Personal Income (PI) 2.2.6 Disposable Income (DI)	
	2.3 Measurement of National Income:	

	Methods and Difficulties	
	2.4 Circular Flow of Income: Two sector model	
Unit 3	Theories of Output and Employment:	Purpose: To help the students to understand the concept of Employment and theory Output. Skills: Understanding, writing skills, critical thinking.
	3.1 The Classical Theory of Employment: J.B.Say	
	3.2 Keynes Criticism on Classical Theories of Employment.	
Unit 4	3.3 Keynesian Theory of Employment.	Purpose: To understand the concepts of Multiplier and Accelerator. To impart knowledge of Consumption Function, Saving and Investment Function Skills: Understanding, ability to analyze, quantitative aptitude and writing skills.
	Consumption, Saving and Investment:	
	4.1 The Consumption Function: 4.1.1 Meaning 4.1.2 Marginal Propensity to Consume (MPC) 4.1.3 Keynes's Psychological Law of Consumption. 4.1.4 Determinants of Consumption.	
	4.2 The Saving Function: 4.2.1 Meaning, 4.2.2 Marginal Propensity to Save (MPS) 4.2.3 Determinants of Savings 4.2.4 Relationship between Consumption and Saving Function (MPC and MPS)	
	4.3 Meaning and Types of Investment: Gross, Net, Induced and Autonomous.	
	4.4 Marginal Efficiency of Capital and its Determinants.	
4.5 Concepts of Investment Multiplier and Acceleration Principal.		

Teaching Methodology:

Unit No.	Total Lectures	Innovative methods to be Used	Film shows and AV Applications	Project	Expected Outcome
1	08	<ul style="list-style-type: none"> Open book discussion Digital lectures Reading Projects 	You tube lectures on macro economics	<ul style="list-style-type: none"> Difference in goals of developed and developing 	Students will understand basic concepts of macroeconomics

				economies • Comparison between macro and micro economics	Will be able to analyze and interpret
2	12	<ul style="list-style-type: none"> • Group discussion • Case studies Problem solving based learning 	You tube lectures, Lectures on SWAYAM Portal	<ul style="list-style-type: none"> • Difficulties in estimation of National income in India. • Method of National Income used by India 	<p>Will know various concepts of national income</p> <p>Will understand the methods of calculation of national income and difficulties involved therein.</p>
3	14	<ul style="list-style-type: none"> • Pair learning • Group discussion • Open book discussion 	Teacher oriented PPTs. You tube lectures	Critical evaluation of Classical theory Keynesian theory In present context	<p>Will understand Says law of employment</p> <p>Will understand the difference between classical and Keynesian theory</p> <p>Able to interpret Keynes theory of effective demand.</p>
4	14	<ul style="list-style-type: none"> • Group discussion • Teacher Games and simulation 	You tube lectures Online PPTs	<ul style="list-style-type: none"> • Changing trends of saving and investment in India • Comparison of the trends of saving and investment in India with any other developed or developing country. • Study the impact of multiplier and acceleration by taking an 	<p>Will understand the concept of saving and investment</p> <p>Will know the effect of multiplier and acceleration in the economy.</p>

				hypothetical example.	
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References:

1. Economics: Paul A Samuelson and William D Nordhaus. McGRAW – HILL international Edition.
2. Macroeconomics: N. Gregory Makiw, Worth Publishers, New York.
3. Macro- Economic Theory: M L Zingan, Vrinda Publications (P) Limited.
4. Samashti Arthshstriy Vishleshan : Shridhar Deshpande, Vinayak Deshpande, Himalaya Publication House.
5. Theories of value: output and employment - John Eatwell, Thames Polytechnic, 1979
6. Businss Economics, Dr.J.P.Mishra, Sahitya Bhavan Publications, Agra.
7. Macroeconomics: A Global Text, Sampat Mukherjee, New Central Book Agency Private Limited (Latest Edition), New Delhi
 8. Macroeconomics: A Rough Guide, in Macroeconomics: A Reader, (Ed.) Brian Snowdon and Howard Vane, Routledge
 9. Business Economics (Macro): Dr. Rasal, Bhadane, Fernandes, Idol Publication, Pune-2
 10. Macroeconomics: Theory and Policy, S. Chand & Company Limited. (Latest Edition)
 11. Ben Fine & Ourania Dimakou, Macroeconomics: A Critical Companion, Pluto Press (Latest Edition)
 12. Michel De Vroey, A History of Macroeconomics: From Keynes to Lucas and Beyond, Cambridge University Press (Latest Edition)
 13. Sampat Mukherjee, Analytical Macroeconomics: From Keynes to Mankiw, New Central Book Agency Private Limited
 14. Macroeconomics- K R Gupta, R.K.Mandal, Amita Gupta, Atlantic Publishers and distributor’s pvt.ltd.
 15. Money, Inflation, and Business Cycles the Cantillon Effect and the Economy, Arkadiusz Sieroń. Abingdon, Routledge, 2019. NewYork
 16. Macroeconomics: N. Gregory Maki Worth Publishersw, New York
 17. Macro Economics: Rudiger Dornbusch, Stanley Fisher & Richard Startz Tata McGraw Hill Education Private Limited (Latest Edition), US
 18. The General Theory of Employment, Interest, and Money- John Maynard Keynes, General Press
 19. An Analysis of John Maynard Keynes's The General Theory of Employment, Interest and Money- John Collins, CRC Press, 2017.

Suggested Web References

Sr. No	Lectures	Films	Animation	PPTs	Articles
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1.	https://www.youtube.com/watch?v=byqiVAk0dk4	https://inomics.com/insight/10-movies-all-economists-will-love-1292886	https://www.youtube.com/watch?v=B2YYwIElg0c	https://www.slideshare.net/hassanmujtaba7547/frame-work-of-macro-economics-ppt	https://www.journals.elsevier.com/journal-of-macroeconomics/recent-articles
2.	https://www.economicnetwork.ac.uk/teaching/Video%20and%20Audio%20Lectures/Principles%20of%20Macroeconomics	http://www.studyingeconomics.ac.uk/the-little-bits-we-like/films/	https://www.youtube.com/watch=9q27h9o9gJQ	https://sites.google.com/site/davismacroclass/Home/powerpoint-presentations	https://www.britannica.com/topic/national-income
3.	http://web.econ.ku.dk/okocg/MATOEK/Mak%C3%98k2/Mak%C3%98k2-2015/Forel%C3%A6sninger/Pensum-M2-i-teen-fil-2015.pdf	https://www.cambridge.org/core/books/entertainment-industry-economics/movie-macroeconomics/011C12934F13A076CD4B6D89E8351373	https://journals.sagepub.com/doi/pdf/10.1177/056943451105600106	https://www.slideshare.net/rarichanm/national-income-42518576	https://academic.oup.com/qje/article/73/3/407/1873398

CORE COURSE – IV

Subject: BUSINESS MANAGEMENT -I

Course Code: 234

Total Credits: 03

1. Objectives of the course
 - a. To provide basic knowledge and understanding about various concepts of Business Management.
 - b. To help the students to develop cognizance of the importance of management principles.
 - c. To provide an understanding about various functions of management.
 - d. To provide them tools and techniques to be used in the performance of the managerial job.

2. Depth of the program – fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose / Skills to be developed
1	Management :	<ul style="list-style-type: none">• Meaning definition of Management• Need for Management study• Process and levels of management• Functions of management• Contribution of F.W. Taylor, Henry Fayol, Peter Drucker, Mintzberg and Michel Porter in development of management thoughts	<ol style="list-style-type: none">1. Understanding how management works2. Developing thought process as a manager3. Understanding functions of Management4. Understand the role of Management Thinkers in development of modern management process
2	Understanding Management : Planning and Decision Making	<ul style="list-style-type: none">• Meaning, definition and nature of Planning• Forms and types of Planning• Steps in Planning• Limitations of Planning• Meaning and techniques of Forecasting• Meaning, Types and Steps in Decision Making	<ol style="list-style-type: none">1. How to plan various management activities, programmes and events2. Developing of decision making skills to evaluate various alternatives and situations3. Understanding the concept of forecasting
Unit No.	Unit Title	Contents	Skills to be developed

3.	Management at Work : The process of organizing and staffing	<ul style="list-style-type: none"> • Meaning, Process and Principles of Organizing • Concept of Authority and Responsibility • Delegation of Authority • Difficulties in Delegation of Authority • Need and importance of Staffing • Recruitment : Sources and Methods 	<ol style="list-style-type: none"> 1. Understanding the importance and process of organisation 2. Understanding authority and process of delegation of authority 3. Understanding process of recruitment
4.	Result orientation : Direction and Team Work	<ul style="list-style-type: none"> • Meaning, Elements, Principles, Techniques and Importance of Direction. • Concept of Team Work, Group Dynamics and principles regarding interpersonal communication and Group Behaviour 	<ol style="list-style-type: none"> 1. How to direct a group / team? 2. Team building skills 3. Winning confidence of group members 4. How to initiate healthy discussions to achieve consensus?

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	PowerPoint Presentations, YouTube Videos	Films on Process of Management and Films on Management Thinkers	Poster Presentation on Management Thinkers and their role in present business management	Students will get an idea about the basic managerial process
2	12	PowerPoint Presentations, YouTube Videos	Documentaries	Student group activities which involve Planning and Decision Making	Students will get an idea about how planning works in real life.
3	12	PowerPoint Presentations, YouTube Videos	Lectures on industry experts and documentaries on organizing and staffing	Poster Presentation	Students will understand the process of implementation of both the concepts.
4	12	PowerPoint Presentations, YouTube	documentaries	Student group activities which involve direction and team work.	Students will understand importance of proper direction and

		Videos			team work.
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References :-

1. Essentials of Management - Horold Koontz and Iteinz Weibrich - McGrawhills International
2. Management Theory & Practice - J.N.Chandan
3. Essential of Business Administration - K.Aswathapa Himalaya Publishing House
4. Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi
5. Business Organization & Management - Dr. Y.K. Bhushan
6. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
7. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
8. Business organization and Management by Talloo by Tata McGraw Hill
9. Business Environment and Policy – A book on Strategic Management By Francis Cherunilam Himalaya Publishing House
10. Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi
11. Business Organization & Management - Dr. Y.K. Bhushan
12. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
13. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
14. Business organization and Management by Talloo by Tata McGraw Hill
15. Business Environment and Policy – A book on Strategic Management By Francis Cherunilam Himalaya Publishing House

CORE COURSE – V

Subject: ELEMENTS OF COMPANY LAW

Course Code: 235

Total Credits: 03

Objectives of the Program

1. To develop general awareness of Elements of Company Law among the students.
2. To understand the Companies Act 2013 and its provisions.
3. To have a comprehensive understanding about the existing law on formation of new company in India.
4. To create awareness among the students about legal environment relating to the company law.
5. To acquaint the students on e-commerce, E governance and e-filing mechanism relating to Companies.
6. To enhance capacity of learners to seek the career opportunity in corporate sector.

Unit No	Unit Title	Contents	Skills
1.	The Companies Act, 2013: Introduction and Concept	Company and its Formation 1. Background and Features of company the Companies Act, 2013 2. Company: Meaning, Nature and Characteristics of Company. 3. Types of Companies: On the basis of mode of formation, Number of members, liability and Control, Public and Private Companies: Distinction, Advantages, Disadvantages, Privileges and their Conversion into each other. Other kinds of Companies: One Person Company, Charitable Companies, Dormant Company, Sick Company, Small Company, Listed Company, Foreign Company and its business in India etc.	Understand the concept of company and Equip the students with knowledge of nature and types of companies.

2.	Formation and Incorporation of a Company	Formation and Incorporation of a Company: Stages in the Formation and Incorporation. 1. Promotion: Meaning of the term 'Promoter' / Promoter Group - Legal Position of Promoters, Pre-incorporation contracts. 2. Registration/ Incorporation of a company : - Procedure, Documents to be filed with ROC. Certificate of Incorporation- Effects of Certificate of Registration. 3.Capital Subscription/Raising of Capital 4.Commencement of business	Acquaint the students with the procedure of formation of company.
3.	Principal Documents	Principal Documents: Documents relating to Incorporation and Raising of Capital: 1 Memorandum of Association: Meaning and importance- Form and contents- Alteration of memorandum. 2 Articles of Association: Meaning- Contents and form of Articles- Alteration of articles- Doctrine of constructive notice- Doctrine of Indoor Management. 3 Prospectus: Meaning, contents, Statutory requirements in relation to prospectus- Deemed Prospectus- Shelf prospectus - Statement in lieu of prospectus- Misstatement in a prospectus and Liabilities for Mis-statement.	To make students understand the role and importance of various documents like Memorandum
4.	Capital of the Company	Capital of the Company 1. Various Modes for Raising of Share Capital including private placement, public issue, rights issue, bonus shares, ESOS, Sweat Equity Shares, Buy-back of shares. 2. Allotment of Shares: Meaning- - Statutory provisions for allotment, improper and irregular allotment- Consequences of irregular allotment. 3. Calls On Shares: Meaning- Requisites of a valid call, Calls in advance, Share Certificates: Meaning, Provisions regarding issue of share certificates - Duplicate Share Certificate.	To give Comprehensive insight about the capital of Company and various aspects of shares.

		4. Share Capital: Meaning, Structure (Kinds) – Concept of Securities – Definition, Nature and Kinds of Shares.	
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[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	The Companies Act 2013 Document , PPT, Narration , Survey Analysis Article review	You Tube clips about the Companies Act 2013.	Report Review	Acquaint with knowledge and maturity to understand Company law 2013
2	12	Project making, , jingles, slogan , Quiz Competition,	Use of You tube, Review of Movie on relevant topic.	New Emerging Issues in Principle documents of company	To Acquaint knowledge and application of formation and incorporation of Company
3	12	Case study, Poster making, Interview with Company secretary	Case Analysis, format of principal documents of the company ,	Recent provisions of law and salient feature of principal documents of company.	To understand the knowledge about the principal documents of the company.

4	12	Virtual Learning, Group Discussion, Assignments on share capital, Interview of Corporate lawyer	Film on capital raising procedure, Internet precautions	Project on share capital of the company	To inculcate skills and knowledge about the share capital of the company
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Methods of Evaluations

Subject	Internal Evaluation	External Evaluation	Suggested Course	Add on
Unit – I	Continuous Evaluation,	Written Exam	Seminar on The Companies Act, 2013	
Unit – II	Continuous Evaluation	Written Exam	Awareness program	
Unit – III	Continuous Evaluation,	Written Exam	Visit to company secretary's office	
Unit – IV	Continuous Evaluation,	Written Exam	Awareness program	

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	The Companies Act with Rules	Taxmann	Tan Prints (India) Pvt. Ltd. Jhajjar	Chandigarh
2.	The Companies Act, 2013	Bharat	Bharat Law House Pvt. Ltd.	Delhi
3.	Company Law-A Comprehensive Text Book on Companies Act 2013	Dr. G.K. Kapoor & Dr. Sanjay Dhamija	Taxmann Publications Pvt. Ltd	Delhi
4	Company Law	Dr S R Meyani	Asia Law House	Mumbai
5	Company Kaydyachi Olakha	K Shriram	Aarti & Co.	Mumbai
6	Guide to Memorandum, Articles & Incorporation of Companies	Bhandari & Makheeja	Lexis Nexis	Mumbai
7	Elements of Company Law	Arun Gaikewad Chandrakant Chaudhari & Devendra Bhawari	Bibha	Pune

8	Elements of Company Law	Prakash Chaudhary	N. Nirali Prakashan	Pune
9	E-Commerce: Legal Compliance	Pratima Narayan	Eastern Book Company	Mumbai



SPECIAL ELECTIVE COURSE – VI

Subject: Cost and Works Accounting -I(BASICS OF COST ACCOUNTING)

Course Code: 236(E)

Total Credits: 04 (Theory 03 + Practical 01=04)

Objectives:

1. To prepare learners to know and understand the basic concepts of cost.
2. To understand the elements of cost.
3. To enable students to prepare a cost sheet.
4. To facilitate the learners to understand, develop and apply the techniques of inventory control.

Unit No.	Unit Title	Contents	Skills to be developed
1	Basics of Cost Accounting	a) Concept of Cost, Costing, Cost Accounting and Cost Accountancy. b) Limitations of Financial Accounting. c) Origin of Costing. d) Objectives of Cost Accounting. e) Advantages & Limitations of Costing. f) Difference between Financial Accounting and Cost Accounting. g) Cost Units and Cost Centers. h) Role of a Cost accountant in an organisation	1. To understand the concept of cost, costing and cost accounting. 2. To trace the cost to cost centres and cost units. 3. To identify role of cost accountant in an organisation
2	Elements of Cost and Cost Sheet	a) Material, Labour and other Expenses. b) Classification of Costs. c) Preparation of Cost Sheet, Tender, Quotation and Estimates.	1. To Understand different elements of cost 2. To be able to prepare a cost sheet
3	Purchase Procedure	a) Need and Essentials of Material Control. b) Functions of the Purchase Department. c) Purchase Procedure. d) Purchase Documentation.	To understand the purchase procedure and its documentation

4	Inventory Control	a) Methods of Inventory control a. Stock Levels. b. Economic Order Quantity (EOQ). c. ABC analysis d. Perpetual and Periodic Inventory Control e. Physical verification b) Inventory Turnover Ratio	To understand the different methods of inventory control. To calculate EOQ, stock levels and inventory ratio
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Teaching Methodology

Unit No	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Practical	Expected Outcome
1	16	PowerPoint Presentations, Group discussions	YouTube Lectures and relevant multimedia compact discs(CD)	Poster Presentation	To remember and understand basic concept of cost accounting. Development of an overall outlook of Cost Accounting
2.	16	PPT, Quiz		Visit small industries to develop an understanding of various cost inputs	Ability to prepare a cost sheet
3	10	Invite a purchase manager in the classroom to provide practical knowledge about Purchase procedures and their documentation.		PowerPoint Presentations	1)Ability to understand which procedures are used for purchasing the material 2)Understand the documentation for purchase procedures
4	06	Invite a storekeeper in the classroom to provide practical knowledge about		Visit small units and understand which	Understanding methods used for controlling the

	inventory control		methods are used to control the inventory	inventory
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Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination, PowerPoint Presentations, Orals, Assignments, Tutorials etc.	SPPU	Two industrial visits and subsequently reports on the visits.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Titles of the Book	Names of Authors	Names of Publisher	Place
01	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastava	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngren's Cost Accounting-A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up
06	Cost Accounting-Principles & Practices	Dr. M.N. Arora	Vikas Publishing House,	New Delhi
07	Advanced Cost Accounting	Dr. D. M. Gujarathi	Idol Publication	Pune
08	Advanced Cost Accounting	Dr. Kishor. M. Jagtap	Tech-Max Publication	Pune
09	Cost Accounting Principles And Practice	Jain and Narang	Kalyani Publication	New Delhi
10	Principles and Practice of Cost Accounting	N.K Prasad	Booksyndicate Private Ltd	Kolkata
11	Cost Accounting: Methods and Problems	B.K.Bhar	Academic Publications	Kolkata

Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For	Guest Lectures by	YouTube	Relevant	Articles from the Professional	https://ic

all the units.	Field Personnel such as working executives from industries and of practising Cost and Management Accountants.	films showing the working of different industries .	powerpoint presentations are available on all these topics.	Journals such as The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	mai.in www.globalcma.in eclm.unipune.ac.in
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Notes: The breakup of marks in the Examination will be as follows:

1. 50 % of the Total marks are assigned for Theory purpose whereas rest 50 % of the total marks are allotted for Numerical Problems.
2. Numerical Problems will be of Simple nature only.
3. **Areas Of Practical Problems:**
 - Preparation of Cost Sheet, Tender, Quotation and Estimates.
 - EOQ and Stock level.
 - Inventory Turnover Ratios.

SPECIAL ELECTIVE COURSE – VI

Subject: Marketing Management

Course Code: 236(H)

Total Credits: 04 (Theory 03 + Practical 01=04)

Preamble

As the commercial scenario has totally changed, the need for advanced concepts has increased. Education system also has to change with the rapidly transforming times. Education system is trying to familiarize the students of commerce with advanced concepts in the field so that they are aware of the changing picture.

Marketing Management is an important subject and has been structured to create awareness of the Marketing Management by giving proper insight to the basics of Marketing, so that the foundation of this subject is strengthened for further studies in Marketing.

From this point of view Savitribai Phule Pune University has introduced Choice Based Credit System of course structure. This system will develop the logical independent thinking for accepting the challenges of the changing Business world.

Objective of the Course

1. To introduce the concept of Marketing Management.
2. To give the students the basic knowledge of Marketing Management to be a successful modern marketer.
3. To inculcate knowledge of various aspects of marketing management through practical approach.
4. To interpret the issues in marketing and their solutions by using relevant theories of marketing management.

Depth of the Program - Fundamental Knowledge of Marketing Management Objectives of the Program

- To create awareness and impart knowledge about the basics of Marketing Management which is the basic foundation of Marketing subject.
- To orient the students in Marketing Strategy and Consumer Behaviour.
- To help students understand how to craft Marketing Plan which help the organisation outline their marketing goals and objectives.
- To enable students to apply this knowledge in practicality by enhancing their skills in the field of Marketing.

Unit No.	Unit Title	Contents	Purpose Skills To Be Developed
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1	Elements of Marketing Management	1.1 Introduction 1.2 Meaning of Marketing Management 1.3 Nature & Scope of Marketing Management 1.4 Features of Marketing Management 1.5 Functions of Marketing Management 1.6 Components of Marketing Management	To give the students the basic knowledge of Marketing Management.
		1.7 Problems of Marketing Management 1.8 Marketing Management Philosophy 1.9 Marketing Characteristics in Indian Context 1.10 Marketing Management Process	
2	Marketing Strategy and Consumer Behaviour	2.1 Marketing Strategy 2.1.1 Introduction 2.1.2 Concept of Strategy 2.1.3 Meaning of Marketing Strategy 2.1.4 Significance of Marketing Strategy 2.1.5 Aim of Marketing Strategy 2.1.6 Marketing Strategy Formulation 2.1.7 Bases of Formulating Marketing Strategy 2.1.8 Types of Marketing Strategy 2.2 Consumer Behaviour 2.2.1 Introduction 2.2.2 Meaning of Consumer Behaviour 2.2.3 Definition of Consumer 2.2.4 Scope of Consumer Behaviour 2.2.5 Determinants of Consumer Behaviour 2.2.6 Concept of Motivation 2.2.7 Theories of Motivation 2.2.8 Multivariable Models of Consumer Behaviour 2.2.9 Buying Motives & Consumer Importance of Buying Motives 2.2.10 Monadic Models of Consumer	To develop the awareness amongst the students about how marketing strategy plays a vital role in making today's customers want to buy the products and services.

		Behaviour	
3	Marketing Planning	3.1 Introduction 3.2 Meaning of Marketing Planning 3.3 Definition of Marketing Planning 3.4 Nature of Marketing Planning 3.5 Scope of Marketing Planning 3.6 Elements of Marketing Planning 3.7 Importance of Marketing Planning 3.8 Types Marketing Planning 3.9 Principles behind Successful Planning 3.10 Steps in Marketing Planning Process 3.11 Relevance in Marketing Planning 3.12 Structure of Marketing Plan 3.13 Constraints to Effective Marketing Planning	To enable the students to plan and make the best possible utilization of all the human and physical resources so that pre-determined marketing objectives of the firm can be achieved.
4	Marketing Research	4.1 Introduction 4.2 Meaning of Marketing Research 4.3 Definition of Marketing Research 4.4 Scope of Marketing Research 4.5 Role of Marketing Research 4.6 Marketing Research Agencies 4.7 Marketing Information Vs. Marketing Research 4.8 Objectives of Marketing Research 4.9 Marketing Research Procedure 4.10 Problem Definition 4.11 Research Design 4.12 Data Collection 4.13 Sampling and Sampling Designs 4.14 Probability Sampling Techniques 4.15 Data Analysis 4.16 Method of Reporting Research Findings	To make the students able to explain value of Market Research and its impact in decision making.

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Power Point Presentation, Article Review, Survey Analysis	AV Application	Market Survey	Student will get acquainted with the basics of Marketing Management subject
2	07	Group Discussion, Quiz, Poster Making	Short Film about Buyer Behaviour, AV Application	Interviews of the Buyer	It will help students to know the preferences, likes and dislikes of the consumer which lead to the further modernization of the sales strategies by marketer
3	14	Power Point Presentation, Group Discussion, Survey Analysis	AV Application	Market Survey, Interviews of Seller	It will help them to implement this knowledge practical situations by enhancing their skills in the field of Marketing.
4	13	Power Point Presentation, Group Discussion, Field Visit	Short Film, AV Application	Market Survey, Interviews of Marketing Manager or Head	To enable the students to study the effect of external environment on decision- making of the firm.

Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Quiz, Group Discussion	Examination	Certificate Course in Marketing Management
Unit – II	Practical, Presentation	Examination	Short Course in Sales & Marketing
Unit - III	Presentation, Group Discussion	Examination	E-Learning Training Course
Unit – IV	Project, Presentation	Examination	Marketing Research & Consumer Behaviour

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing Management	Philip Kotler	Pearson Publication	
2	Marketing Management	Rajan Saxena	McGraw Hill Education	
3	Principles of Marketing	Philip Kotler	Pearson Publication	
4	Marketing Planning & Strategy	Subhash Jain & George Haley	Cengage Learning India Pvt. Ltd	
5	Marketing Strategy	Anil Mishra & Amit Kumar Mishra	Excel Books	
6	Consumer Behaviour : Insight from Indian Market	Ramanuj Muzumdar	PHI Learning Pvt. ltd. (2009)	
7	Retail Management	Gibson Vedamani	Jayco Publication	
8	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication	
9	Marketing Research	S. L. Gupta	Excel Books India, 2004	
10	Marketing Research	Naresh K. Malhotra	Pearson Publication	

SPECIAL ELECTIVE COURSE – VI

Subject: Banking and Finance-I (Indian Banking System - I) Course Code: 236(B)

Total Credits: 04 (Theory 03 + Practical 01=04)

Objectives:

1. To provide the knowledge about Indian Banking System.
2. To create the awareness about the role of banking in economic development.
3. To provide the knowledge about working of Central Banking in India.
4. To know the functioning of private and public sector banking in India.

UnitNo.	Topic	No. of Lectures	Teaching Method	Proposed skills to be developed
1	Indian Banking Structure : Evolution of Banking in India 1.1 Structure of Banking in India 1.2 Role of Banking in Economic Development 1.3. Scheduled Banks and Non-scheduled Banks Challenges before Banking in India 1.5 Impact of COVID-19 on Banking Sector in India 1.6	10	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the structure of Indian Banking. Analyze the role of Banking in Economic Development
2	Central Banking : Definition of 'Central Banking' 2.1 Evolution of Reserve Bank of India 2.2 Functions of Reserve Bank of India 2.3 Present currency 2.4	10	Lecture, PPT, Group and Panel Discussion, Library Work,	Understanding about the Central Banking in India

	<p>system in India Understanding of concepts : Bank Rate,Cash Reserve Ratio(C.R.R.), Statutory Liquidity Ratio (S.L.R.), Repo Rate – Reverse Repo Rate</p>		Assignments	
3	<p>Private Banking : 3.1 Meaning and features of Private Banking 3.2 Classification of Private Banking : i) Indian Private Banks – Old and New ii) Foreign Banks 3.3 Role of Private Banking in Economic Development 3.4 Performance of Private Banks in India 3.5 Challenges before Private Sector Banks in India</p>	12	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments, Projects	<p>Understanding of role and performance of Private Banking in India Analyze the past and present</p> <p>challenges before Private Banks in India</p>
4	<p>Public Sector Banking: Definition and Features of Public Sector Banks 4.1 Classification of Public Sector Banks 4.2 4.2.1 State Bank of India – Evolution , Functions and Performance 4.2.2 Nationalised Banks – Social control , Meaning of Nationalisation, Arguments for and against Nationalisation – Merger of the Banks 4.2.3 Regional Rural Banks –</p>	16	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments, Projects	<p>Understandingabo ut Public sector Banking in India Analyze the challenges before Public Sector Banks</p>

	Objectives , Functions , Capital, Problems before Regional Rural Banks 4.2.4 Lead Bank Scheme 4.3 Challenges before Public Sector Banks in India			
	Total	48		

References:

1. Deb Joyeeta (2019), 'Indian Banking System', Evince Publishing.
2. Desai Vasant (2007), 'Indian Banking-Nature and Problems', Himalaya Publishing House.
3. Gopinath M.N. (2017), 'Banking Principles and Operations', Snow White Publisher.
4. Joshi, Vasant and other (2002), Managing Indian Banks – The Challenges Ahead, Response Books, New Delhi.
5. Mallik, Chaudhury and Sarkar (2018), 'Indian Banking System- Growth, Challenges and Government Initiatives', Kalpaz Publications.
6. Nararajan and Parameswaran (2007), 'Indian Banking' , S. Chand Company Ltd. New Delhi.
7. ShahiUjjwala (2013), 'Banking in India: Past, Present and Future', New Century Publications
8. Trivedi, Chaudhary and other (2015), 'Indian Banking System', RBD Publication, Jaipur.
9. Trivedi I.V. and JatanaRenu (2010), 'Indian Banking System', RBSA Publisher.
10. 'Report on Trend and Progress of Banking in India'2 017-18, 2018-19, 2019-20- Reserve Bank of India



Savitribai Phule Pune University
Faculty of Commerce & Management
S Y B Com (Semester IV)
(Choice Based Credit System)
Revised Syllabus (2019 Pattern)

CORE COURSE – I

Subject: BUSINESS COMMUNICATION-II

Course Code: 241

Total Credits: 04 (Theory 03 + Practical 01=04)

1. Objectives of the Course:

- a. To understand the concept, process and importance of communication.
- b. To acquire and develop good communication skills requisite for business correspondence.
- c. To develop awareness regarding new trends in business communication.
- d. To provide knowledge of various media of communication.
- e. To develop business communication skills through the application and exercises.

Medium of Instruction: English

Unit No.	Unit Title	Contents	Skills to be developed
1	Report Writing and Internal Correspondence	Meaning and Significance; Structure of Reports; Negative, Persuasive and Special Reporting- 1. Informal Report – Proposals; 2. Formal Reports; 3. Project Report 4. Introduction and Essential elements of Report writing.(Reporting for a meeting) 5. Organization of Press Report. 6. Office Memo (Memorandums) 7. Office Orders 8. Office Circulars 9. Form Memos or Letters 10. Press Releases 11. Import Export Trade	i. To understand the Report Writing and Internal Correspondence. ii. To understand office Correspondence. iii. To study Import Export Trade Correspondence

		Correspondence	
2	Recent Trends in Business Communication	Internet: Email, Websites, Social Media Network (Twitter, Facebook, LinkedIn, YouTube, WhatsApp) , Google Doc, Google Form, Google Sheet, Google Slide, Google Class Room, Online Conference, Video conferencing, Meeting through Zoom App, Google meet App ,Cisco Webex meetings App.	To understand the Recent Trends in Business Communication
3	Types and Drafting of Business Letters	1) Enquiry Letters 2) Replies to Enquiry Letters 3) Order Letters 4) Credit and Status Enquiries 5) Sales Letters 6) Complaint Letters 7) Collection Letters 8) Circular Letters	i. To acquire the fundamental knowledge about types of Business Letters ii. To create ability among the students for Drafting of Business Letters
4	Writing Formal Mails and Blog writing.	4.1: Essential elements of mail, Format of mail. 4.2: Introduction and meaning of Blog, Writing a blog.	To understand the Writing Formal Mails and Blog writing.

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources, case study	Relevant You Tub Videos ,Relevant slide show, online Video Short Film Show	Report writing of students meeting	Understanding of basic knowledge of Report Writing and Internal Correspondence and Import Export Correspondence
2	12	Pre reading, Class discussion, internet resources, Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion,	Relevant You Tub Videos , Short Film Show, A.V Application	Project Report on types of Social Media	Learning the Recent Trends in Business Communication

		Library /Home Assignment ,Internal Assignment, students Seminar/Workshop	, online Video		
3	16	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,case study	Relevant You Tub Videos, PPT , AV Application , Short Film Show , Online Videos	Writing of any one Business letter	To create ability among the students for Drafting of Business Letters
4	08	Guest Lectures of eminent Personalities , Group Discussion, Library visit ,Home Assignment, case study	Online Videos, Relevant slide show	Blog writing	To create ability among the students about Writing Formal Mails and Blog writing.
Total	48	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources	Relevant You Tub Videos ,Relevant slide show,	-	To create ability among the students about Writing and Internal Correspondence. Also understanding the knowledge of Recent Trends in Business Communication.

References:

Sr. No	Title of Book	Author/s	Publication	Place
1	Business Communication	K. K.Sinha	Galgotia Publishing Company	New Delhi.
2	Business Correspondence & Report Writing	R. C. Sharma & Krishan Mohan	Tata McGraw Hill Publishing Co. Ltd.	New Delhi.
3	Communication	C.S. Rayudu	Himalaya publication	Mumbai
4	Business Communication	Asha Kaul	Prentice Hall of India	New Delhi.
5	Business Communication	Vasisht Neeru& Rajput Namita	Kitab Mahal	Allahabad
6	Soft Skills	Dr. Alex	S.Chand Publication	Delhi

7	Essentials of Business Communication	Rajendra Pal & Korlahalli	Sultan Chand & Sons	New Delhi.
8	Managerial Communication	P. D. Chaturvedi & Mukesh Chaturvedi	Pearson	Delhi

Guidelines for completion of Practical's:

- 1) At least three Practical's should be completed during each semester by students in consultation with subject teacher.
- 2) Practical should be based on visit as well as library assignments, Project based, Activity based.
- 3) A subject teacher has special privileges to make the allotment of practical topics.
- 4) Students should discuss with the subject teacher at the time of selection of practical topics.
- 5) If a student fails to complete minimum number of practical's, then the student shall not be eligible for appearing at the practical examination.

CORE COURSE – II

Subject: CORPORATE ACCOUNTING-II

Course Code: 242

Total Credits: 03

Preamble

In the modern economic environment the corporate sector is one of the major contributors towards GDP of any country and is also one of the largest and fastest growing sectors for providing employment opportunities. In the last decade the corporate sector has seen a massive growth in economic terms i.e. the volume of turnover, income and expenses etc. and also in terms of expansion of business across the globe. Accounting plays a vital role in this growth and to ensure safeguard of the interest of the stake holders and the society at large. It is therefore important to educate the students of commerce in the accounting practices adopted by the corporate organizations.

Objectives of the course

1. To acquaint the student with knowledge of corporate policies of investment for expansion and growth through purchase of stake in or absorption of smaller units.
2. To develop the knowledge among the student about consolidation of financial statement with the process of holding.
3. To update the students with knowledge of the process of liquidation of a company
4. To introduce the students with the recent trends in the field of accountancy

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1.	Holding Company Accounts	Calculation of Capital Profit, Revenue profit, Cost of Control. Preparation of consolidated Balance sheet of Holding Company with one subsidiary only. Adjustment of intercompany transactions, unrealized profit of stock.	<ul style="list-style-type: none">• Conceptual Understanding of Holding Company Accounts• Practical Application skills• Analytical skills
2.	Absorption of Companies	Introduction , Meaning - Vendor and Purchasing Companies- Purchase Consideration, Accounting entries in the books of vendor Company and Journal entries and Preparation of Balance Sheet after Absorption in the books of	<ul style="list-style-type: none">• Conceptual understanding on the concept of Absorption of companies• Practical application skills in the process of

		Purchasing Company	accounting for Absorption
3.	Accounting for Liquidation of Companies	Meaning of Liquidation- Modes of winding up – (a) Preparation of Liquidator final statement of Account (b) Preparation of Statement of Affairs and Deficiency Account.	<ul style="list-style-type: none"> • Conceptual understanding on Liquidation of Companies • Practical application skills
4.	Forensic Accounting	Introduction , Meaning , Objectives , Types of Forensic Accounting , Nature and key principles of forensic accounting Ethical principles and responsibilities	<ul style="list-style-type: none"> • Conceptual skills • Acquisition of knowledge about forensic accounting and its implication.

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Case Study	-----	-----	Developing understanding on accounting procedure for Holding companies
2	14	Case Study	You Tube and other online platforms for videos	Case study analysis	Conceptual understanding ,Practical application skills in the process of accounting for Absorption
3	12	Case Study , Simulative approach for mock liquidation of an Indian Company based on financial statements	Online Videos for cases	Individual assignment Preparation of Charts , PPT for the format of Statement of Affairs and Deficiency Account.	Practical understanding on Process of Liquidation on companies

4	08	Case Study	Online Videos on recent cases of Forensic Accounting	Case study Analysis	Updation of Knowledge on recent advances in the field of Accountancy
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References :

List of Books Recommended :-

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons)
4. Company Accounts: By S.P. Jain & K.L. Narang
5. Advanced Accounts: By Paul Sr.
6. Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
7. Corporate Accounting: By Mukharji & Hanif

CORE COURSE – III

Subject: BUSINESS ECONOMICS (MACRO)-II Course Code: 243

Total Credits: 03

Preamble –

An approach to Macro Economics is to examine the economy as a whole. This paper aims to provide knowledge about macroeconomics that includes macro-economic variables and theories. It also aims to make students familiar about the various concepts of macroeconomics like functions of money, trade cycle and macroeconomic policies and also about the concepts used in public finance.

Scope of the programme –

Basic Knowledge of Macro Economics

Objectives –

- To familiarize the students to the basic theories and concepts of Macro Economics and their application.
- To understand the theories of money.
- To understand the phases of trade cycle and policy measures to elongate the trade cycle.
- To understand various concepts related to public finance.
- To understand credit creation of banks and money measures of RBI.

Unit	Name and Content of the Chapter	Purpose & Skills to be Developed
Unit 1	Money:	Purpose: To understand the concept of money. To make the students know about Demand, Supply and Value of Money. Skills: Interpretation, comparative analysis, critical thinking, writing skills
	1.1 Meaning and Functions of Money.	
	1.2 Demand for Money: 1.2.1 Classical Approach. 1.2.2 Keynesian Approach.	
	1.3 Supply of Money: 1.3.1 Credit Creation of Commercial Banks 1.3.2 Money Measure of RBI (M1, M2, M3, M4). 1.3.3 Credit Control Methods.	
	1.4 Value of Money: 1.4.1. Quantity Theory of Money. 1.4.2 Cash Balance Approach : Marshall, Pigou, Robertson and Keynes	
Unit	Inflation:	Purpose:

2	2.1 Meaning and Definition	To understand the concept Inflation. To understand the stagflation and Phillips curve. Skills: Understanding, writing skills, critical thinking
	2.2 Causes of inflation	
	2.3 Consequences of Inflation	
	2.4 Demand Pull and Cost Push Inflation	
	2.5 Stagflation: Meaning and Causes	
Unit 3	Trade cycle:	Purpose: To understand the concept and phases of trade cycle. To understand the policy measures Skills: Understanding, writing skills, critical thinking
	3.1 Meaning and Definition of Trade Cycle	
	3.2 Characteristics of Trade Cycle	
	3.3 Phases of Trade Cycle	
	3.4 Control of Trade Cycle: Monetary Measures and Fiscal Measures	
Unit 4	Public Finance:	Purpose: To understand Public Finance. To understand the Procedure of Budget. Skills: Understanding, Critical thinking and writing skills.
	4.1 Meaning and Definitions.	
	4.2 Scope of Public Finance.	
	4.3 Importance of Public Finance.	
	4.4 Meaning and Types of Tax.	
	4.5 Public Expenditure: Meaning and Causes of Increasing Public Expenditure.	
	4.6 Public Debt: Meaning and Importance.	
	4.7 Budget: Meaning and Types.	

Teaching methodology:

Unit No	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	<ul style="list-style-type: none"> Open discussion Casestudies Problem solving based learning 	<ul style="list-style-type: none"> You tube lectures Films 	<ul style="list-style-type: none"> Implication of liquidity trap. Credit control methods used by India. 	<ul style="list-style-type: none"> Students will understand concept and theories of money. Will be able to critically evaluate supply of money in the economies.

2	10	<ul style="list-style-type: none"> • Digital lectures • Jigsaw reading • Project based learning 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Inflation trends in developed and developing countries • Trends of agricultural prices in India 	<ul style="list-style-type: none"> • Will understand the causes and consequences of inflation • Will understand the concept of stagflation
3	10	<ul style="list-style-type: none"> • Game oriented classes • Pair learning • Group discussion • Games and simulation 	<ul style="list-style-type: none"> • Films • You tube lectures 	<ul style="list-style-type: none"> • Anti-cyclical policy measures used by various countries • Effect of US recession on the world economy • Implication of these measures 	<ul style="list-style-type: none"> • Will understand phases of trade cycle • Will understand the types of policies • Able to interpret effect of anti-cyclical policies on the economy
4	14	<ul style="list-style-type: none"> • Group discussion • Teacher driven 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Trend of developed and non-developed expenditure in Indian economy • Types of taxes in India • Study of Indian budget 	<ul style="list-style-type: none"> • Will understand public revenue and public expenditure concept • Will be able to analyze, interpret and criticize public policies with theoretical base

References:

1. Economics: Paul A Samuelson and William D Nordhaus. McGRAW – HILL international Edition.
2. Macroeconomics: N. Gregory Makiw, Worth Publishers, New York.
3. Macro- Economic Theory: M L Zingan, Vrinda Publications (P) Limited.
4. Samashti Arthshstiry Vishleshan : Shridhar Deshpande, Vinayak Deshpande, Himalaya Publication House.
5. Theories of value: Output and Employment - John Eatwell, Thames Polytechnic, 1979

6. Business Economics, Dr.J.P.Mishra, Sahitya Bhavan Publications, Agra.
7. Macroeconomics: A Global Text, Sampat Mukherjee, New Central Book Agency Private Limited (Latest Edition), New Delhi
8. Macroeconomics: A Rough Guide, in Macroeconomics: A Reader, (Ed.) Brian Snowdon and Howard Vane, Routledge
9. Paisa, Mahagaie Aani Rajasva: Dr. Rasal, Shelar and Bhadane, Idol Publications, Pune.
10. Macroeconomics: Theory and Policy, S. Chand & Company Limited. (Latest Edition)
11. Ben Fine & Ourania Dimakou, Macroeconomics: A Critical Companion, Pluto Press (Latest Edition)
12. Michel De Vroey, A History of Macroeconomics: From Keynes to Lucas and Beyond, Cambridge University Press (Latest Edition)
13. Sampat Mukherjee, Analytical Macroeconomics: From Keynes to Mankiw, New Central Book Agency Private Limited
14. Macroeconomics- K R Gupta, R.K.Mandal, Amita Gupta, Atlantic Publishers and distributor's pvt.ltd.
15. Money, Inflation, and Business Cycles The Cantillon Effect and the Economy, Arkadiusz Sieroń. Abingdon, Routledge, 2019. NewYork
16. Macroeconomics: N. Gregory Maki Worth Publishersw, New York
17. Macro Economics: Rudiger Dornbusch, Stanley Fisher & Richard Startz Tata McGraw Hill Education Private Limited (Latest Edition),US
18. The General Theory of Employment, Interest, and Money- John Maynard Keynes, General Press
19. An Analysis of John Maynard Keynes's The General Theory of Employment, Interest and Money- John Collins, CRC Press,2017

Suggested Web

References:

Sr. No.	Lectures	Films	Animation	PPTs	Articles
1.	https://www.economicsnetwork.ac.uk/teaching/Video%20and%20Audio%20Lectures/Public-sector%20Economics%20and%20Public%20Choice%20Theory	http://www.studyingeconomics.ac.uk/the-little-bits-we-like/films/	https://ed.ted.com/lessons?category=macroeconomics	https://www.slideshare.net/NayanVaghela/trade-cycle-chapter-4	https://theconversation.com/global-topics/inflation-645

2.	https://www.youtube.com/watch?v=Ac_i3GEhMF54	https://economics.stackexchange.com/questions/9781/what-are-some-exceptional-movies-documentaries-on-macro-economics	https://www.ufs.ac.za/econ/unlisted-pages/microeconomics-animations	https://www.slideshare.net/NayanVaghela/public-finance-chapter-7	https://journals.sagepub.com/toc/pfr/current
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CORE COURSE – IV

Subject: BUSINESS MANAGEMENT-II

Course Code: 244

Total Credits: 03

Unit No.	Unit Title	Contents	Skills to be developed
1.	Improving peoples' performance : Motivating the staff	<ul style="list-style-type: none">• Meaning, Importance and Theories of motivation• Maslow's Need Hierarchy Theory• Herzberg's Two Factor Theory• Douglas MC Gregor's Theory of X and Y• Ouchi's Theory Z• McClelland's Theory	<ol style="list-style-type: none">1. Skills regarding how to motivate staff and other members of the team.2. Skills regarding retaining motivational level3. Understanding needs and expectations of group members and meeting them effectively.
2.	Organizing from front-Leadership Skills	<ul style="list-style-type: none">• Meaning, Importance, Qualities and Functions of a leader• Leadership styles for effective management• Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar and Pt. Jawaharlal Nehru in leadership.	<ol style="list-style-type: none">1. How to lead group2. Understanding followers and their views on various organizational matters.3. Conflict Management
3.	Achieving success at work : Coordination and Control	<ul style="list-style-type: none">• Meaning and need of coordination and control• Techniques and difficulties in establishing coordination and control• Steps in the process of control and it's techniques	<ol style="list-style-type: none">1. How to coordinate group efforts2. Minimizing resource waste3. Skills to establish coordination between departments.
4.	Emerging trends in Business management	<ul style="list-style-type: none">• Corporate Social Responsibility,• Corporate Governance And Corporate Citizenship,• Disaster Management And• Management of Change	<ol style="list-style-type: none">1. How to introduce change2. Significance of Disaster Management3. Importance and implementation of CSR4. Importance of Corporate Citizenship

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be Used	Film shows and AV Applications	Project	Expected Outcome
1	12	PowerPoint Presentations, YouTube Videos	Films how to motivate staff and various theories of motivation available on various digital platforms.	Poster Presentation on motivation theories.	Students will get an idea about the basic motivational tools used in the field of management.
2	12	PowerPoint Presentations, YouTube Videos	Documentaries and movies on leadership. Videos of great leaders in the field of trade and commerce available on various digital platforms.	Student group activities which involve leadership skills and qualities.	Students will get an idea about how leadership influences organizational success.
3	12	PowerPoint Presentations, YouTube Videos	Documentaries and movies on coordination and control available on various digital platforms.	Poster Presentation on coordination and control	Students will understand the significance of coordination and control in modern business management.
4	12	PowerPoint Presentations, YouTube Videos	documentaries and movies emerging trends in management available on various	Projects on various emerging trends in management	Students will come across various emerging trends in management.

References :-

- Management Theory & Practice - J.N.Chandan
- Essential of Business Administration - K.Aswathapa Himalaya Publishing House
- Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi
- Business Organization & Management - Dr. Y.K. Bhushan

- Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
- Principles of Management, By Tripathi, Reddy Tata McGraw Hill
- Business organization and Management by Talloo by Tata McGraw Hill Business Environment and Policy – A book on Strategic Management By Francis Cherunilam Himalaya Publishing House
- Essentials of Management - Horold Koontz and Itainz Weibrich - McGrawhills International
- Management Theory & Practice - J.N.Chandan
- Essential of Business Administration - K.Asathapa Himalaya Publishing House
- Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi
- Business Organization & Management - Dr. Y.K. Bhushan
- Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
- Principles of Management, By Tripathi, Reddy Tata McGraw Hill
- Business organization and Management by Talloo by Tata McGraw Hill
- Business Environment and Policy – A book on Strategic Management By Francis Cherunilam Himalaya Publishing House

CORE COURSE – V

Subject: ELEMENTS OF COMPANY LAW-II Course Code: 245

Total Credits: 03

Depth of the program – Fundamental Knowledge

Objectives of the Program

1. To develop general awareness among the students about management of company
2. To have a comprehensive understanding about Key managerial Personnel of company and their role in Company administration.
3. To acquaint the students about E Governance and E Filing under the Companies Act, 2013.
4. To equip the students about the various meetings of Companies and their importance.
5. To make students capable of becoming good human resource of the corporate sector.

Unit No	Unit Title	Contents	Purpose Skills to be developed
1	Management of Company	Management of Company: 1. Board of Directors: Definition, Powers, Restrictions, Prohibition on Board. 2. Director: Meaning and Legal position of Directors,. Types of Directors, Related Party Transactions(Sec.188) 3. Appointment of Directors, Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors	To Equip the students with procedure and practices

2	Key Managerial Personnel (KMP)	Key Managerial Personnel (KMP) (U/S 203) 1. Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, CS 2. Company Secretary (CS)- Term of office/ Tenure of appointment, Role of Company secretary 3. Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP) 4. Corporate Social Responsibility (CSR) [U/S 135] – Concept who is Accountable, CSR Committee, Activities under CSR,	To have Comprehensive understanding about the Key Managerial Persons and CSR
3.	Company Meetings	Company Meetings: 1. Board Meeting – Meaning and Kinds 2. Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting] 3. Meeting of Share Holders General Body Meetings, Types of Meetings A. Annual General Meeting (AGM), (Ss.96 to 99) B. Extraordinary General Meeting (EOGM).(Sec.100) 4. Provisions regarding convening, constitution, conducting of General Meetings contained in Ss.101 to 114	To acquaint students about
4.	E Governance and Winding up Company	E Governance and Winding up of a Company 1. E Governance –meaning, Importance of E Governance 2.E Filing – Basic concept of MCA, E Filing 3. Winding –up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal, 4.Compulsory winding-up, Members’ voluntary winding-up, Creditors’ voluntary winding-up	To be able to appreciate the emerging E Governance and E- filing under the Companies Act, 2013. Learn the winding up of company.

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome

1	12	Document , PPT, Narration, , Survey Analysis, Article review	You Tube about Company Managemen t .	Report, Review on managemen t of company	To Acquaint knowledge and maturity to understand Company management.
2	12	Project making, , jingles, slogan , Quiz Competition, , Interview with Company secretary	Use of You tube, Review of Movie	Article review on new Emerging issues in CSR of company	To Acquaint with knowledge and role of key managerial person of the Companies and Rules about CSR.
3	12	Street play, Case study, Poster making, Mock AGM.	Case Analysis, valid meetings	Recent Laws and salient features of meetings of company.	To get training in to various types of meeting and procedure.
4	12	Group Discussion, Assignments on e-governance and e-filing, Interview of lawyer	Film on E-governance procedure and case study of winding up	Project on winding – up of company and E-governance	To enhance skills and knowledge about the E- governance of the company and winding-up of the company

Methods of Evaluations

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation,	Written Exam	Seminar on legal aspects on starting Business

Unit – II	Continuous Evaluation	Written Exam	Awareness program
Unit – III	Continuous Evaluation,	Written Exam	Visit to IPR Websites
Unit – IV	Continuous Evaluation,	Written Exam	Awareness program

1	12	PowerPoint Presentations, YouTube Videos	Films how to motivate staff and various theories of motivation available on various digital platforms.	Poster Presentation on motivation theories.	Students will get an idea about the basic motivational tools used in the field of management.
2	12	PowerPoint Presentations, YouTube Videos	Documentaries and movies on leadership. Videos of great leaders in the field of trade and commerce available on various digital platforms.	Student group activities which involve leadership skills and qualities.	Students will get an idea about how leadership influences organizational success.
3	12	PowerPoint Presentations, YouTube Videos	Documentaries and movies on coordination and control available on various digital platforms.	Poster Presentation on coordination and control	Students will understand the significance of coordination and control in modern business management.
4	12	PowerPoint Presentations, YouTube Videos	documentaries and movies emerging trends in management available on various	Projects on various emerging trends in management	Students will come across various emerging trends in management.

References :-

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	The Companies Act with Rules	Taxmann	Tan Prints (India) Pvt. Ltd. Jhajjar	Chandigarh
2.	The Companies Act, 2013	Bharat	Bharat Law House Pvt. Ltd.	Delhi
3.	Company Law-A Comprehensive Text Book on Companies Act 2013	Dr. G.K. Kapoor & Dr. Sanjay Dhamija	Taxmann Publications Pvt. Ltd	Delhi
4.	Company Law	Dr S R Meyani	Asia Law House	Mumbai
5.	Company Kaydyachi Olakha	K Shriram	Aarti & Co.	Mumbai
6.	Guide to Memorandum, Articles & Incorporation of Companies	Bhandari	Lexis Nexis	Mumbai
7.	Elements of Company Law	Arun Gaikawad Devendra Bhawari	Bibha	Pune
8.	Elements of Company Law	Prakash N. Chaudhary	Nirali Prakashan	Pune
9.	E-Commerce : Legal Compliance	Pratima Narayan	Eastern Book Company	Mumbai

Subject: BANKING & FINANCE-II Course Code: 246(B)**Total Credits: 04 (Theory 03 + Practical 01=04)****Objectives:**

1. To provide the knowledge of Cooperative Banking in India
2. To analyze the functioning of Development Banking
3. To create the awareness about Banking Sector Reforms
4. To understand the role of various committees on Banking Sector Reforms.

UnitNo.	Topic	No. of Lectures	Teaching Method	Proposed skills to be developed
1.	Co-operative Banking in India: Meaning, significance and 1.1 principles of Cooperation 1.2 Evolution of Cooperative Baking in India. 1.3 Structure of Co-operative Banking in India Role of Co-operative Banking in Economic 1.4 Development 1.5 Challenges before Co-operative Baking in India	12	Lecture, PPT, the Group and Panel Discussion, Library Work, Assignment	Understanding Co-operative Banking Structure in India
2.	Development Banking in India: 2.1 Meaning and Features of Development Banking 2.2 Functions of Development Banks in India Role of Development Banks in Economic 2.3 Development Challenges before the Development Banking in 2.4 India	12	Lecture,PPT, the Group and Panel Discussion, Library Work, Visit to Banks	Understanding the Functions and analyze the Role of Development Banking in India
3.	Selective Important Concepts of Banking 3.1 Central Banking , 3.2 Commercial Banking 3.3 Branch Banking , 3.4 Unit Banking	10	Lecture, PPT, the Group Discussion,	Understanding the various concepts of Banking

3.5 Wholesale Banking, 3.6 Retail banking 3.7 Social Banking , 3.8 Islamic Banking 3.9 Merchant Banking, 3.10 Digital Banking		Library Work, Projects	
4. Banking Sector Reforms Historical approach, Meaning and Goals of 4.1 Banking Sector Reforms in India 4.2 Banking Reform Measures i) Cash Reserve Ratio (C.R.R.) and Statutory Liquidity Ratio (S.L.R.) ii) Prudential Norms (NPA) iii) Capital Adequacy Norms iv) Credit Deposit Ratio (C.D.Ratio) Framework of Basel Committees on Banking 4.3 Supervision i) Basel – I ii) Basel – II iii) Basel – III iv) Basel – IV M. Narsimhan Committee 4.4 Recommendations of – I (1991) 4.5 Recommendations of M. Narsimhan Committee- II (1998)	14	Lecture, PPT, Group and Panel Discussion, Library Work, Assignment, Projects	Understanding the Goals and Measures of Banking Reforms in India Analyze the role of various committees on Banking Sector Reforms
Total	48		

References:

1. Debaprosanna Nandy (2010), 'Banking Sector Reforms in India and Performance Evaluation of Commercial Banks, Universal Publishers
2. Deb Joyeeta (2019), 'Indian Banking System', Evince Publishing.
3. Desai Vasant (2007), 'Indian Banking-Nature and Problems', Himalaya Publishing House.
4. Gopinath M.N. (2017), 'Banking Principles and Operations', Snow White Publisher.

5. Joshi, Vasant and other (2002), Managing Indian Banks – The Challenges Ahead, Response Books, New Delhi.
6. Mallik, Chaudhury and Sarkar (2018), 'Indian Banking System- Growth, Challenges and
7. Nararajan and Parameswaran (2007), 'Indian Banking', S. Chand Company Ltd. New Delhi.
8. ShahiUjjwala (2013), 'Banking in India: Past, Present and Future', New Century Publications
9. Singh Sultan (2008), 'Banking Sector Reforms in India', Kanishka Publishing House
10. Thirunarayanan R., 'Co-operative Banking in India', Mittal Publication
11. Trivedi, Chaudhary and other (2015), 'Indian Banking System', RBD Publication, Jaipur.
12. Trivedi I.V. and Jatana Renu (2010), 'Indian Banking System', RBSA Publisher.
13. 'Report on Trend and Progress of Banking in India' 2017-18, 2018-19, 2019-20-Reserve Bank of India

Total Credits: 04 (Theory 03 + Practical 01=04)

Objectives:

1. To know the documents that are used in stores and how to calculate the issuing price of material.
2. To provide knowledge to students on classification and codification.
3. To equip students with knowledge regarding the ascertainment of labour cost.
4. To understand the concept of payroll.
5. To know the concepts of labour turnover and merit rating.
6. To understand recent trends in cost accounting.

Unit No.	Unit Title	Contents	Skills to be developed
1	Material Accounting	Store Location and Layout. Classification and Codification of Material. Stores and Material Records. Bin Card & Store Ledger etc. Issue of Material and Pricing Methods for Issue of Material: FIFO. LIFO. Simple Average Methods. Weighted Average Methods. Use of computer in store Accounting.	1. To understand different pricing methods used for issuing the material. 2.To gain knowledge about the documents used in store departments.
2	Labour cost and Payroll	Meaning and definition of wages. Difference Between Wages and Salary Records and methods - time keeping and time booking. Methods of Wage Payment Time rate system. Piece rate system. Taylor's differential piece rate system. Incentive Plan. Halsey Plan. Rowan Plan. Group Bonus scheme. Performance based incentive plan. Payroll meaning and components	To Understand the difference between salary and wages. To know the methods of time keeping and time booking. To enable the student to calculate wages and incentives. To understand meaning and components of payroll
3	Other Aspects of Labour	a. Labour Turnover. b. Job Analysis & Job Evaluation. c. Merit Rating.	To understand the labour turnover, job analysis and evaluation
4	Direct Cost and	Direct Cost Concept and its accounting	To understand the concept of

Introduction to JIT, CAM and ERP.	treatment Introduction to- Just In Time(JIT) CAM(Computer Aided Manufacturing) Enterprise Resource Planning (ERP)	direct cost and recent trends in cost and management accounting
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Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	16	Invite a storekeeper in the classroom to provide practical knowledge about which records are to be maintained in the store department and pricing methods for issue of material	Youtube Lectures and relevant multimedia compact discs(CD)	Visit small industries for understanding which records are to be maintained in store department	Understanding various methods used in the pricing of the issue of materials
2.	16	Powerpoint presentation and guest lecture	You Tube clippings of methods of remuneration, time keeping and time booking and their methods	1)Calculation of wage payment and incentives. 2)Preparation of a specimen of pay slip.	Enabling to calculate wage payment and incentives.
3	10	Powerpoint presentation and group discussion.	You Tube clippings of Labour turnover, Job Analysis & Job Evaluation Merit Rating.	Analysis and evaluation of jobs in any organisation.	Understanding the process of job analysis, job evaluation and merit rating.
4	6	Guest lecture, powerpoint presentation and group discussion.	You Tube clippings of Labour turnover, Job Analysis & Job Evaluation Merit Rating.	Read articles on the recent trends in cost accounting from Journals, e-journals and web resources.	Insight into recent processes used for cost reduction.

Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination, Powerpoint Presentations, Orals, Assignments, Tutorials etc.	SPPU	Two industrial visits and subsequently reports on these visits.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Titles of the Book	Names of Author	Name of Publisher	Place
01	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastava	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngren's Cost Accounting-A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up
06	Cost Accounting-Principles & Practices	Dr. M.N. Arora	Vikas Publishing House,	New Delhi
07	Advanced Cost Accounting	Dr. D. M. Gujarathi	Idol Publication	Pune
08	Advanced Cost Accounting	Dr. Kishor. M. Jagtap	Tech-Max Publication	Pune
09	Cost Accounting Principles And Practice	Jain and Narang	Kalyani Publication	New Delhi
10	Principles and Practice of Cost Accounting	N.K Prasad	Booksyndicate Private Ltd	Kolkata
11	Cost Accounting: Methods and Problems	B.K.Bhar	Academic Publications	Kolkata

Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Personnel such as working executives from industries and of practising Cost and Management Accountants.	YouTube films showing the working of different industries.	Relevant powerpoint presentations are available on all these topics.	Articles from the Professional Journals such as The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	https://icmai.in www.globalcma.in eclm.unipune.ac.in

Notes: The breakup of marks in the Examination will be as follows:

- 50 % of the marks are assigned for Theory whereas rest 50 % of the total marks are allotted for Numerical Problems.
- The Numerical Problems will be of simple nature only.
- Areas of numerical problems:
 - Pricing Methods Of Issue Of Material.
 - Methods Of Wage Payment and Incentive Plan.
 - Measurement Of Labour Turnover.

**SPECIAL ELECTIVE COURSE – VI Subject: -MARKETING
MANAGEMENT -II Course Code: 246(H) Total Credits: 04 (Theory
03 + Practical 01=04)**

1. Preamble

As the commercial scenario has totally changed, the need for advanced concepts has increased. Education system also has to change with the rapidly transforming times. Education system is trying to familiarize the students of commerce with advanced concepts in the field so that they are aware of the changing picture.

Marketing Management is an important subject and has been structured to create awareness of the Marketing Management by giving proper insight to the basics of Marketing, so that the foundation of this subject is strengthened for further studies in Marketing.

From this point of view Savitribai Phule Pune University has introduced Choice Based Credit System of course structure. This system will develop the logical independent thinking for accepting the challenges of the changing Business world.

2. Objective of the Course

1. To create awareness and impart knowledge about the basics of Marketing Management which is the basic foundation of Marketing subject.
2. To orient the students in recent trends in marketing management.
3. To understand the concept of Green Marketing.
4. To enable students to apply this knowledge in practical by enhancing their skills in the field of Marketing.

Unit No.	Unit Title	Contents	Purpose Skills To Be Developed
1	Green Marketing	1.1 Introduction 1.2 Meaning of Green Marketing 1.3 Definition of Green Marketing 1.4 Objectives of Green Marketing 1.5 Importance of Green Marketing 1.6 Strategies of Green Marketing 1.7 Role of Marketing Manager in Green Marketing	To understand the core principles required to create competitive advantage in the marketplace by implementing innovative green

		<p>1.8 Marketing mix of green marketing</p> <p>1.9 Principles of success of green products</p> <p>1.10 Case studies</p>	marketing strategies.
2	E-Marketing	<p>2.1 Introduction</p> <p>2.2 Meaning of E-Marketing</p> <p>2.3 Definition of E-Marketing</p> <p>2.4 Utility of E-Marketing</p> <p>2.5 Advantages of E-Marketing</p> <p>2.6 Limitations of E-Marketing</p> <p>2.7 Challenges before E-Marketing</p> <p>2.8 Online and Offline Marketing</p> <p>2.9 Present status of E-Marketing in India</p> <p>2.10 Scope for E-Marketing in Indian scenario Online Marketing Strategies</p>	To understand Professionals working in E-Marketing to design and implement Internet marketing plans.
3	Digital Marketing	<p>3.1 Introduction</p> <p>3.2 Meaning of Digital Marketing</p> <p>3.3 Definition of Digital Marketing</p> <p>3.4 Difference between Traditional Marketing & Digital Marketing</p> <p>3.5 Digital Marketing Channels</p> <p>3.5.1 Search Engine Optimisation (SEO) Off-page Optimisation On-Page Optimization</p> <p>3.5.2 Social Media Marketing Facebook Marketing Twitter Marketing Google Marketing Video Promotion YouTube Marketing Pinterest Marketing Instagram Marketing</p> <p>3.5.3 Online Paid</p>	To understand how and why to use digital marketing for multiple goals within a larger

		advertisement Google AdWords Facebook Ads Twitter Ads 3.5.4 Email Marketing 3.5.5 Mobile App Marketing 3.5.6 Web Analytics 3.5.7 Content Marketing 3.5.8 Affiliate Marketing	
4	Introduction to International Marketing	4.1 Introduction 4.2 Meaning of International Marketing 4.3 Definition of International Marketing 4.4 Scope of International Marketing 4.5 Objectives of International Marketing 4.6 Facets of International Marketing 4.7 Benefits of International Marketing 4.8 Limitation of International Marketing 4.9 Forces influencing International Marketing 4.10 Forces restraining International Marketing	To expand student's knowledge of significant strategic marketing techniques which will give them great advantage to develop their career in marketing.

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Power Point Presentation, Article Review, Survey Analysis	AV Application	Market Survey	Students will understand how Green Marketing is necessary for marketers to use resources efficiently, so that organizational objectives are achieved without waste of resources.

2	07	Group Discussion, Quiz, Poster Making	Short Film about Buyer Behaviour, AV Application	Interviews of the Buyer	It will help the student to apply the various techniques and methods of E- Marketing practically.
3	14	Power Point Presentation, Group Discussion, Survey Analysis	AV Application	Market Survey, Interviews of Seller	It will help them to implement the knowledge of Digital Marketing in practical by enhancing their skills in the field of Marketing.
4	13	Power Point Presentation, Group Discussion, Field Visit	Short Film, AV Application	Market Survey, Interviews of Marketing Manager or Head	It will help them to gain a solid understanding of the theoretical and conceptual knowledge of International marketing.

Methods of Evaluation

	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit - I	Quiz, Group Discussion	Examination	Environmental Marketing
Unit - II	Practical, Presentation	Examination	Advanced Digital Marketing
Unit - III	Presentation, Group Discussion	Examination	E-Learning Training Course
Unit - IV	Project, Presentation	Examination	Workshop on International Marketing

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing Management	Philip Kotler	Pearson Publication	
2	Marketing Management	Rajan Saxena	McGraw Hill Education	
3	Principles of Marketing	Philip Kotler	Pearson Publication	
4	Sales & Distribution Management	Tapan K Panda	Oxford Publication	

5	Advertising Management	Rajiv Batra	Pearson Publication	
6	Retail Management	Swapna Pradhan	McGraw Hill Publication	
7	Retail Management	Gibson Vedamani	Jayco Publication	
8	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication	
9	Supply Chain Management	Sunil Chopra, Peter Meindl & D. V. Karla	Pearson Publication	
