

Savitribai Phule Pune University, Pune
Revised syllabi (2019 Pattern) for three years B. Com. Degree course

Credit Base Choice System (CBCS)

Syllabus for T.Y.B. Com. Semester –V

Subject Name: Business Regulatory Framework

Course code: - 351

Credit - 3

Depth of the program – Fundamental Knowledge

Preamble

Savitribai Phule Pune University and UGC has initiated several measures to bring efficiency and quality education to the students. The important measures taken to enhance academic standards and quality in higher education include innovation and improvements in curriculum, teaching-learning process, examination and evaluation systems, besides governance and other matters.

The Business Regulatory framework course provides the student with basic information about the Indian legal system and dispute resolution, and their impact on business. The understanding of legal system is a prerequisite for better decision making. The course gives exposure to students in the areas of legal principles of business contract, aspects in the formation, running and winding up of partnership and LLP, the scope and the issues associated with partnerships, application of sale of goods act and E Contract regulations in India. This course focuses on orientation of students to legal studies from the point of view of basic concepts of business law and legal system in India. The course will be useful to the commerce students to understand and apply the business laws in commercial situations.

Objectives of the Program

1. To provide conceptual knowledge about the framework of business Law in India.
2. To orient the students about the legal aspect of business.
3. To create awareness among the students about legal environment relating to the Contract Law, Partnership Act, Sale of Goods Act in India.
4. To understand the emerging issues relating to e-commerce, e-transaction issues and E Contracts

5. To seek the career opportunity in corporate sector relating to business law in India.
6. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.

Course Contents

nit No	Unit Title	Contents	Purpose Skills to be developed
1	The Indian Contract Act, 1872	<ol style="list-style-type: none"> 1. The nature of the contract, General Principles 2. Definitions and elements of Contract- consideration, other essential elements of a valid contract, 3. Legality of object and consideration. , Void Agreements. , Discharge of contract. 4. Performance of the contract and breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages) 	Understand the concept of Contract and its contents. Equip the students with knowledge of nature and performance and breach of Contracts.
2	The Indian Partnership Act, 1932	<ol style="list-style-type: none"> 1. General Nature of Partnership , Rights, and duties of partners, Types of partner 2. Registration and dissolution of a firm 3. Limited Liability Partnership Act 2008: Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company 4. Incorporation of LLP, Partners and their relations, Liability of LLP and Partners (Section 27). Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42) Conversation to LLP (Section 55), Winding-up and dissolution (Section 63 & 64) 	Understand the nature of partnership ,Rights and duties of Partner Handling the registration and dissolution of the partnership. Acquint Knowledge about LLP

3	The Sale of Goods Act, 1930	<ol style="list-style-type: none"> 1. Formation of the contract of sale , Concept and Essentials. Sale and agreement to sale. 2. Goods – Concept and kinds ,Conditions and Warranties 3. Transfer of ownership and delivery of goods 4. Unpaid seller and his rights and Remedial Measures. 	Compressive understanding about the sale of Goods Act. Acquaint knowledge about ownership and delivery of goods.
4.	Arbitration and Conciliation:	<ol style="list-style-type: none"> 1. Concept of Arbitration & Conciliation. 2. Definition & Essentials of Arbitration Agreement. Power and Duties of Arbitration. Conciliation proceeding. (Provisions of Arbitration & Conciliation Act,1996 in nutshell with Amendment of 2021to be covered.) 	To give Comprehensive insight about the emerging trend of Arbitration and conciliation and its regulatory mechanism

[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	20	Indian Contract Act , Document , PPT, Narration, Case Study	You Tube about Contract Act	Report Review	Acquaint knowledge and maturity to understand Contract Law.
2	09	Project making, Street play, slogan , Quiz Competition,	Use of You tube, Review of Movie	New Emerging Issues in Principle documents of Partnership Deed	To Acquaint knowledge and application of Partnership Deed.

3	14	Case study, Poster making, jingles, Survey Analysis Article review	Case Analysis, Mute court	Recent amendments and silent feature Sale of Goods Law	To get training to face emerging issues relating Sale of Goods Act.
4	05	Virtual Learning, Group Discussion, Assignments on E signature Interview of Arbitrator.	Film on Arbitration and conciliation	Project on Arbitration and conciliation	To give Comprehensive insight about the emerging trend of Arbitration and conciliation and its regulatory mechanism

Methods of Evaluations

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation,, MCQ, Assignment, Oral examination	As per University Guidelines	Seminar on Contract Act and Case study
Unit – II	Written examination, Qui, Presentations, Projects , Assignments , Tutorials g. Oral examination	As per University Guidelines	Awareness program

Unit – III	Continuous Evaluation, MCQ, Assignment.	As per University Guidelines	Visit to company secretary's office
Unit – IV	Continuous Evaluation, Case Study, Literature Review, E procedure, Oral examination.	As per University Guidelines	Seminar on Arbitration and conciliation

References

- 1) Business and Corporate Law: - Dr. Kaur Harpreet, Lexis Nexis (2013)
- 2) Laws for Business, Sulphery M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)
- 3) Business Laws: - Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)
- 4) Business and Commercial Laws:-Sen And Mitra , The World Press Pvt. Ltd.(2018)
- 5) An Introduction to Mercantile Laws:-N.D.Kapoor , Sultan Chand and Sons,(2014)
- 6) Business Laws: - N.M.Wechlekar , Everest Publishing House (2016)
- 7) Business Regulatory Law, Chaudhari,Zalte, Bhawari,Dagade, Prashant Publication (2021)
- 8) Arbitration & Conciliation Act, 1996 (Lawmann's), Kamal Publishers (2017)
- 9) <https://www.indiacode.nic.in/bitstream/123456789/2187/1/A1872-9.pdf>
- 10) https://legislative.gov.in/sites/default/files/A1930-3_0.pdf
- 11) https://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf
- 12) <https://egazette.nic.in/WriteReadData/2021/225832.pdf>

Revised Syllabus (2019 Pattern) for three years B. Com. Degree Course (CBCS)

T. Y. B. Com. (Semester- V)

Paper: ADVANCED ACCOUNTING – I

Code: 352

No. of lectures: 48

Preamble

In today's modern age, the Corporate, Banking and Investment sectors are the major contributors towards development of Indian Economy. In the last two decades, these sectors have seen the largest and fastest growing sectors and enormous growth in Indian economy. In this growth, accounting plays an energetic role 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 different organizations. It helps stakeholders make better business decisions and deal with problems by providing them with accurate financial information. By studying the Learning Path in Accounting – Advance Concepts you will gain a deeper understanding of the accounting process and what it involves.

Objectives of the course

1. To acquaint the student with knowledge about various concepts, objectives, and applicability of some important accounting standards.
2. To develop the knowledge among the students about reorganization of business regarding restructuring the capital.
3. To update the students with knowledge for preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949.
4. To empower to students with skills to prepare the investment account in simple and summarized manner.

Objectives of the Program

1. To instill the knowledge about accounting procedures, methods and techniques.
2. To impart students' knowledge of various Advanced Accounting Concepts.

Depth of the program – Fundamental Knowledge

CONTENTS

Unit No.	Unit Title	Contents	Purpose skills to be developed
1	Accounting Standards & Financial Reporting	<ul style="list-style-type: none"> - Brief Review of Indian Accounting Standards - Introduction to AS- 3, AS-12 and AS-19 with simple numerical. - Introduction to IFRS - Fair Value Accounting. 	<ul style="list-style-type: none"> - To develop conceptual understanding about various Accounting Standards and its applicability and also introduce the students about IFRS – Fair Value Accounting.
2	Accounting for Capital Restructuring (Internal Reconstruction)	<ul style="list-style-type: none"> - Meaning and Concept of Capital Restructuring, Types of Capital Restructuring, Meaning & of Internal Reconstruction - Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc. - Preparation of Balance Sheet after Internal Reconstruction 	<ul style="list-style-type: none"> - To develop conceptual understanding about accounting for capital restructuring in the form of internal reconstruction. - To develop the skill & upgrade the knowledge regarding reorganization of venture capital and it's recording.
3	Final Accounts of Banking Companies	<ul style="list-style-type: none"> - Introduction of Banking Company, Legal Provisions regarding Non-Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection – Rebate on Bills Discounted – Provision for Bad and Doubtful Debts - Vertical form of Final Accounts as per Banking Regulation Act 1949. - Simple Numerical on Preparation of Profit & Loss A/c and Balance Sheet in vertical form. 	<ul style="list-style-type: none"> - To understand the various legal provisions regarding banking companies. - To understand the procedure regarding preparation of final accounts of banking companies.
4	Investment Accounting	<ul style="list-style-type: none"> - Meaning & Introduction, Classification of Investments, - Meaning & Calculation of the Concept of Acquisition Cost & Carrying Cost of Investment, - Calculation of Profit/loss on disposal of investments. 	<ul style="list-style-type: none"> - To understand the meaning of different costs incurred in investment business. - To develop the knowledge and skill regarding Investment Accounting.

Teaching Methodology

Unit 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 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 MCQ based Quiz, PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment of solving practical problems	Knowledge about of the Accounting for Capital Restructuring
3	16	Use of e- contents, online lectures, MCQ based Quiz, PowerPoint Presentations	Study of the Final Accounts of Banking companies from its Annual Report	Individual assignment of solving practical problems	Conceptual Clarity and Practical understanding of preparation of final accounts of banking companies.
4	10	Use of e- contents, online lectures and PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment of solving practical problems	Developing knowledge about Investment Accounting

Method of Evaluation

Unit	Internal Evaluation	External Evaluation	Suggested Add on Course
1	MCQ / Small Practical Problem	As per University norms	--
2	Practical Problem	As per University norms	--
3	Practical Problems written Test / MCQ	As per University norms	--
4	MCQ / Small Practical Problem	As per University norms	Certificate Course on Share Trading

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
8. Accounting Standards –as issued by Institute of Chartered Accountants of India

List of Videos Recommended:

Unit	Topic Name	Links
1	Accounting Standards & Financial Reporting	https://youtu.be/zxSaR3JNQzE https://youtu.be/d8QaGSKWkuU https://youtu.be/HmAzVMiYf5U https://youtu.be/g40Po3TbHcM https://youtu.be/6d7wrVPmaPs https://youtu.be/OVNO8qHIs?list=TLPQMDEwNjIwMjGQcgyNjkn5tw https://youtu.be/mvbpTW9WUPk

2	Accounting for Capital Restructuring (Internal Reconstruction)	https://youtu.be/MWca2VO8D7o https://youtu.be/6ZBxQJobApI https://youtu.be/Ta2tUaTJ5t4?list=RDCMUCILLZnneWNoJYW8iSqbuECw
3	Final Accounts of Banking Companies	https://youtu.be/nF_P5dxGZCI https://youtu.be/TVrj-tJo3qs
4	Investment Accounting	https://youtu.be/pMe8ymUs2gc https://youtu.be/ghCZzJCgFd8

**Revised Syllabi for Three Years B. Com. Degree Course
(CBCS-2019 Pattern) (w.e.f. 2021-22)**

Semester - V

Course Code: 353

Subject: International Economics-I

Total Credits: 3

Preamble:

An approach to International Economics is to examine the International Trade on the basis of trade theories. International Economics is subject that is ever dynamic and relevant in the current context. International Economics provides a framework on international trade and finance in the theoretical context, along with economic analysis as well as practical applications. This paper aims to provide knowledge about International Economics that includes trade theories, trade practices and their implications. It also aims to make students familiar about the various concepts of international economics, international trade and other concepts related to international economics

Scope of the Programme:

Knowledge of trade theories, trade policies and other subject matters related to international economics.

Objectives:

1. To acquaint the students with the basic theories of international trade and international economics.
2. To help the students evaluate the working and functions of international organizations and institutions.
3. To develop a foundation in the subject that will help the students in their future academic and professional ventures.

Course Outcomes:-

1. Students will be able to understand present Economic Scenario of Indian Economy as well as World Economy.
2. Students will understand the working of foreign trade market and foreign exchange market.
3. Students will be able to comprehend trade policies and concepts related to trade policies.

4. Students will be able to use the subject knowledge in their future academic and professional ventures.

Unit No.	Topic	Purpose & Skills to be Developed
Unit 1	International Economics	<p>Purpose: To make the students aware of concepts in international economics</p> <p>Skills: Analyze & think critically, developing writing skills.</p>
	1.1 Meaning and Scope of International Economics	
	1.2 Importance of International Economics	
	1.3 Inter-regional Trade and International Trade	
	1.4 Role of International Trade in Economic Development	
	1.5 Trade Problems Facing LDC's	
Unit 2	Theories of International Trade	<p>Purpose: To give the knowledge to students about trade theories in international economics</p> <p>Skills: understand theories of international trade, developing writing skills.</p>
	2.1 Theory of Absolute Cost Advantage	
	2.2 Theory of Comparative Cost Advantage	
	2.3 Theory of Factor Endowment (Heckscher-Ohlin)	
	2.4 Leontief Paradox	
	2.5 Recent Development in Theories- 2.5.1 New Trade Theory (Zeala- Harrison) 2.5.2 Product Life Cycle Theory (Vernon)	
Unit 3	Trade Policy	<p>Purpose: To give the knowledge about trade policies.</p> <p>Skills: Analyze & think critically, developing writing skills.</p>
	3.1 Free Trade Policy – Meaning, Arguments for and Against	
	3.2 Protection Policy – Meaning, Arguments for and Against	
	3.3 Tools of Protection: Meaning and Types 3.3.1 Tariffs 3.3.2 Quotas	
	3.4 Dumping: Concept and its Effects	
Unit 4	Terms of Trade	<p>Purpose: To make the students aware of concept of terms of trade.</p>
	4.1 Meaning and Importance of Terms of Trade	

	4.2 Types of Terms of Trade A) Gross Barter Terms of Trade B) Net Barter Terms of Trade C) Income Terms of Trade D) Single Factorial Terms of Trade	Skills: Analyze & think critically, developing writing skills.
	4.3 Factors affecting Terms of Trade	
	4.4 Causes of Unfavourable Terms of Trade to Developing Countries	

Teaching Methodology:

Unit No.	No. of Lectures	Innovative methods to be used	Film Shows and AV Applications	Project	Expected Outcome
1	10	<ul style="list-style-type: none"> • Open book discussion • Digital lectures • Reading • Projects 	You tube lectures on International economics	Difference in Inter-regional and International trade Role of international trade in economic development of country	<ul style="list-style-type: none"> • Students will understand concepts of international economics • Will be able to analyze and interpret
2	14	<ul style="list-style-type: none"> • Group discussion • Case studies 	You tube lectures, Lectures on SWAYAM Portal	<ul style="list-style-type: none"> • Critical evaluation of trade theories. • Comparison between different trade theories • Recent development in trade theories 	Will know various theories of international trade. Will understand the difference between classical and modern approaches of trade theories
3	12	<ul style="list-style-type: none"> • Pair learning • Group discussion • Open book 	<ul style="list-style-type: none"> • Teacher oriented PPTs. • You tube 	<ul style="list-style-type: none"> • Critical evaluation of • Free Trade Policy • Protection policy 	Will understand the difference between Free Trade Policy

		discussion	lectures	• In present context	Protection policy Able to interpret means of protection and free trade
4	12	<ul style="list-style-type: none"> • Group discussion • Teacher driven • Games and simulation 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Different concepts of terms of trade • Causes of unfavourable terms of trade for India 	Will understand the concept of terms of trade Will know the factors affecting on terms of trade

Recommended Books:

1. Dr.D.M.Mithani – International Economics (Himalaya Publishing house ltd)
2. Bo Sodersten, Geoffrey Reed, International Economics (3rd Edition) Publisher Red Globe Press
3. Z.M.Jhingan : International Economics (Vrinda Publication)
4. Robert Feenstra, Alan M Taylor, International Trade (5th Edition) Publisher Worth
5. Dr.Mrs.NirmalBhalerao&S.S.M.Desai – International E conomics (Himalaya Publishing house ltd)
1. Kenan, P.B. (1994), The International Economy, Cambridge University Press, London.
2. Kindlberger, C.P. (1973), International Economics, R.D. Irwin, Homewood.
3. Krugman, P.R. and M. Obstgeld (1994), International Economics: Theory and Policy, Glenview, Foresman.
4. Salvatore, D.L. (1997), International Economics, Prentice-Hall, Upper Saddle River, N.J.
5. Sodersten, Bo (1991), International Economics, Macmillan Press Ltd., London.
6. International Economics , M.L. Jhingan
7. Bhagwati, J. (Ed.) (1981), International Trade, Selected Readings, Cambridge University Press, Mass.
8. Greenaway, D. (1983), International Trade Policy, Macmillan Publishers Ltd., London.
9. Joshi V. and I.M.D. Little (1998), India's Economic Reforms, 1999-2001, Oxford University Press, Delhi.
10. Panchmukhi, V.R. (1978), Trade Policies of India: A Quantitative Analysis, Concept Publishing Company, New Delhi.
11. Patel, S.J. (1995), Indian Economy towards the 21st Century, University Press Ltd., India.
12. DeminicSalvatove – International Economics
13. Francis Cherunilam – International Economics, McGra w Hill publications
14. Francis Cherulliom - International Economics (Prentice hall)
15. L.M.Bhole – Financial Institutions Markets (Tata Mc Graw Hill)
16. H.R.Macharaju – Internathttps://saylordotorg.github .io/text_international-trade-theory-and-policy/s07-01-factor-mobility- verview.htmlional Financial

Markets and India (Wheeler Publication)

17. <https://princonkedi.files.wordpress.com/2015/08/international-economics-francis-cherunilam-pdf.pdf>
18. <https://www.emerald.com/insight/content/doi/10.1108/00251749710160214/full/html>
19. https://www.economicsonline.co.uk/Global_economics/Terms_of_trade.html
20. https://en.wikipedia.org/wiki/Main_Page
21. https://saylordotorg.github.io/text_international-trade-theory-and-policy/s07-01-factor-mobility-overview.html
22. <https://www.worldbank.org/en/publication/global-economic-prosp>
https://www.academia.edu/23377962/International_Trade_and_Factor_Mobility_Theorissects
23. <https://openknowledge.worldbank.org/handle/10986/2140>
24. <https://www.imf.org/en/About#:~:text=The%20IMF%20was%20established%20in,staff%20drawn%20from%20150%20nations.>
25. <https://infobrics.org/>

(Choice Based Credit System)
Revised Syllabus (2021-22)

CORE COURSE – I

Course Code: 354

Subject: Auditing

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

Objectives of the Course:

1. To acquaint themselves about the Definition, Nature, Objectives and Advantages of Auditing, Types of Audit, Errors and Fraud, Audit Program, Notebook, Working Paper, Internal Control, Check.
2. To get knowledge about concept of Checking, Vouching, Verification and Valuation, Types of Audit Report and Auditing Assurance Standard.
3. To understand the provision related Qualification, Disqualification, Appointment, Removal, Rights, Duties and Liability of Company Auditor and Provisions regarding Tax Audit as per Income Tax Act 1961 (Section 44 AA to 44AE).
4. To know the various new concepts in computerized system and Forensic Audit.

Unit No	Unit Title	Contents	Skills to be developed
1.	Introduction to Principles of Auditing and Audit Process	Definition, Nature-objects-Advantages of Auditing-Types of errors and frauds Various Classes of Audit. Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit.	i) Understanding the concept of Auditing, Various type of Audit ii) Help to Find out Errors frauds and help to improve internal control system in business organization.
2.	Checking, Vouching and	Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Types of Audit	i) Know the procedure of vouching, Verification, and Valuation use for audit.

	Audit Report	Report-Audit Certificate-Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards. (AAS- 1,2,3,4,5)	ii) To know the terms used in Audit Report, Certificate and Auditing Assurance Standard.
3.	Company Audit and Tax Audit	<u>Company Audit</u> Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities of Company Auditor	i) Understanding provisions for Work as Company Auditor as per Companies Act 2013. ii) Enhance Provisions under Income Tax Act 1961 used

		<p><u>Tax Audit</u> Provisions under Income Tax Act 1961 (Sec 44AA, 44AB, 44AD, 44ADA,44AE) Recent Amendment made as applicable as per Income Tax Act 1961</p>	for Conduct Tax Audit.
4.	Audit of Computerized Systems & Forensic Audit	<p><u>Auditing in an EDP Environment</u> General EDP Control – EDP Application Control- Computer Assisted Audit Techniques (Factors and Preparation of CAAT)</p> <p><u>Forensic Audit</u> Definition, Importance of Forensic Auditor, Services Render by Forensic Auditor, Process of Forensic Auditing and Forensic Audit Techniques and Forensic Audit Report</p>	<p>i) Enhance the knowledge of Computerized Systems ii) Forensic Audit used for new techniques applicable for new business trends.</p>

Teaching Methodology:

Unit No	Total lectures	Innovative Methods to be used	Film Shows and A.V. Applications	Projects / Practical's	Expected Outcome
1	16	Introduction to Principles of Auditing and Audit Process	Lectures of experts available on You Tube About Errors, Frauds, Types of Audit.	Individual assignment of solving practical problems, report review	Acquaint with knowledge and maturity to understand concept of Auditing, types of Audit and Audit Process.
2	12	Checking, Vouching and Audit Report	Lectures of experts available on YouTube and other digital platforms.	Individual assignment of solving practical problems, report review	Conceptual Clarity and Practical understanding of Vouching Verification and valuation and Types of Audit Report.

3	10	Company Audit and Tax Audit	Lectures of experts available on YouTube and other digital platforms. Website Review	Individual assignment of solving practical problems, report review	Practical knowledge about appointment, reappointment and other related provision. Practical knowledge about Tax Audit as per I.T. Act 1961 (Form 3CA, 3CB & 3CD)
4	10	Audit of Computerized Systems & Forensic Audit	Lectures of experts available on YouTube and other digital platforms.	Individual assignment of solving practical problems, report review	Understanding new concepts under Audit of Computerized Systems & Forensic Audit

Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit- I	MCQ/ Assignment/Written test/PPT	As per University norms	--
Unit-II	MCQ/Quiz/ Written test	As per University norms	--
Unit- III	Practical Problems/written Test/MCQ/PPT	As per University norms	--
Unit- IV	MCQ/ Assignment/Written test/PPT	As per University norms	--

Reference books:

Sr. No	Title of Book	Author/s	Publication
1	Practical Auditing	Spicer and Peglar	Allied, 1975, H.F.L., 1978
2	A Handbook of Practical Auditing	B.N. Tondon	S Chand & Co Ltd

3	Auditing assurance standards	The Institute of Chartered Accountants of India	ICAI
4	Company Accounts & Audit	The Institute of Cost Accountants of India	ICMAI
5	Fundamentals of Accounting and Auditing	The Institute of Company Secretaries of India	ICSI

Guidelines for completion of Practical's:

Sr. No	Title of Practical	Objective of the Practical	Outcomes	Methodology
1	A study of Audit Procedure of organisation	i) To study the meaning & Definition Audit ii) To study the nature, scope & objective of Audit iii) To study the Audit Procedure of Organisation.	Acquaint with knowledge and maturity to Understand concept of Auditing, Know the concept of Audit Process.	Report based on visit to Individual assessee and collection of documents know the audit process
2	A study of Procedure of Vouching in Auditing	i)To study the concept of voucher and its contain ii) To study the concept of vouching and precautions to be taken by Auditor while vouching iii) To conduct vouching of representative vouchers	ConceptualClarity and Practicalunderstanding of Vouching	Report based on visit to a Businessman or professionals and documents collected
3	A study of Audit Report	i)To study the concept of Audit report ii)To study the types and features of Audit Report iii) To study forms of Audit Report	Understand concept of Audit Report and its types Know the various forms of Audit Report	Report based on visit to a Businessman or professionals and documents collected

4	A Study of Tax Audit	i) To study the meaning of Tax Audit ii) To Study scope of Auditor's Role under Income Tax Act iii) To Study criteria for Compulsory Tax Audit iv) To study Formats for Tax Audit (Form 3CA, Form 3CB, Form 3CE & Form 3CD)	Acquaint Practical knowledge about Tax Audit as per I.T. Act 1961 (Form 3CA, 3CB & 3CD)	Practical example in Guest Lecture /seminar / workshop and Report based on visit to a Businessman or professionals and documents collected
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1. For each semester minimum three practicals should be completed.
2. Two practicals are compulsory from the above table.
3. Teachers are allowed to choose one practical according to the situation in their local area.
4. If a student fails to complete minimum number of practical's, then the student shall not be eligible for appearing at the practical examination.

Revised syllabi (2019 Pattern) for T.Y.B. Com Degree course (CBCS)
SPECIAL ELECTIVE COURSE (Special Course – II)
Banking and Finance-Special Paper II (Semester-V)
(Financial Markets and Institutions in India – I Co urse code: 355-B)
Total Credits: 04 (Theory 03 + Practical 01=04)

- **Objectives:**
- 1. To acquaint the students with Indian Financial System and its various segments.
- 2. To make the students aware about Indian Money Market.
- 3. To analyse and understand the functions of Indian Capital Market.
- 4. To enable the students the functioning of Foreign Exchange Market.

Unit No.	Topic	Number of Lectures	Teaching Method	Proposed skills to be developed
01	1. Indian Financial System: 1.1 Meaning and Definition of Financial System in India. 1.2 Structure of Indian Financial System 1.3 Functions of financial system in India 1.4 Role of financial system in Economic Development 1.5. Indicators of Financial Development	10	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the Indian Financial System. Understanding the meaning, structure and role of Financial System in India.
02	Indian Money Market : 2.1 Meaning and definition of Indian Money Market 2.2 Functions of Indian Money Market 2.3 Participants in Indian Money Market 2.4 Credit Instruments used in Indian Money Market 2.5 Deficiencies of Indian Money Market. 2.6 Recent development in Indian Money Market	14	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the meaning, functions, credit instruments, deficiencies and recent development in Money Market in India.

03	Indian Capital Market: 3.1 Meaning and definition of Indian Capital Market 3.2 Functions of Indian Capital Market 3.3 Participants in Indian Capital Market 3.4 Credit Instruments used in Indian Capital Market 3.5 Deficiencies of Indian Capital Market. 3.6 Recent development in Indian Capital Market	12	Lecture, PPT, Group Discussion, Library Work Book Assignment, Use of internet	Understanding the meaning, definition functions, credit instruments, deficiencies and recent development in Capital Market in India
04	Foreign Exchange Market: 4.1. Meaning and definition of foreign exchange market 4.2. Functions of Foreign Exchange Market 4.3 Participants in Foreign Exchange Market 4.4. Determination of Exchange Rate 4.5 Recent development in Foreign Exchange Market	12	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the meaning, definition functions, participants and recent development in Foreign Exchange Market.
Total		48		

- **References:**

- 1. Avadhani V.A. (2019), 'Investment and Securities Markets in India', Himalaya Publishing House
- 2. Bhole L.M. (2004), 'Financial Institution and Markets' McGraw Hill Education
- 3. Khan M.Y. (2019), 'Indian Financial System' 11th Edition, McGraw Hill Education
- 4. Kohok Mukund, 'Business Finance and Financial Services'
- 5. Kumar, Gupta and Kaur (2021), 'Financial Markets and Institutions' Taxmann
- 6. Meir Kohn (2000), 'Financial Institutions and Markets', Tata MC Graw-Hill Publication
- 7. Michael Brandl (2016), 'Money, Banking, Financial Markets and Institutions', CENGAGE Learning Custom
- 8. Mittal Anand (2003), 'Economic Reforms and Capital Markets in India', Galgotia Publishing Company, New Delhi.
- 9. Pathak Bharti V. (2018), "The Indian Financial System", Pearson Education [India] Ltd.

Revised syllabi (2019 Pattern) for T.Y.B. Com Degree course (CBCS)
Semester – V
SPECIAL ELECTIVE COURSE (Special Course – III)
Banking and Finance–Special Paper III (Sem . V)
(Banking Law and Practices in India – I Course code : 356-B
Total Credits : 04 (Theory 03 + Practical 01=04)

Objectives:

1. To familiarize the Banking Laws and Practice in correlation to the Banking System in India.
2. To understand the legal aspects of Banking transactions and its implication as a Banker and as a customer.
3. To familiarize the students with the Banking Laws and Practices in India.
4. To make students capable of understanding and applying the legal and practical aspects of banking to help them technically sound in banking parlance.

Unit No.	Topic and Contents	No. of Lectures	Teaching Method	Skills to be developed
1.	Banking Regulation Act, 1949: Introduction the objectives and selective provisions : 1.1 Definition of word Banking (Sec 5B) and Bank (Sec 5C) 1.2 Management (sec 10)- Capital (Sec. 11)- Reserve Fund (Sec. 16) - Bank Licensing (Sec. 22) -Branch Licensing (Sec. 23)- Liquid Assets (Sec. 24)	14	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the Banking Regulation Act 1949 with Objectives and selective Provisions.

1.3 Profit and Loss Account and Balance Sheet- (Sec.10 A, 10 B, 29 and 30).			
1.4 Powers of Reserve Bank of India- Sec.35 and 36			

	<p>1.5 Voluntary Amalgamation (Sec. 44A) - Compulsory Amalgamation (Sec. 45)- Liquidation (Sec.45 R)</p> <p>1.6 Banking Regulation Act, 1949 applicable to Cooperative Banks- The Banking Regulation (Amendment) Bill, 2020-Features.</p>			
2.	<p>Negotiable Instruments Act, 1881:</p> <p>2.1 Introduction-Definition-Meaning- Features of Negotiable Instruments.</p> <p>2.2 Types of Negotiable Instruments- Promissory Note, Bill of Exchange and Cheque</p> <p>2.3 Parties in Negotiable Instruments</p> <p>2.4 Negotiation-Presentment-Concepts of Dishonour of Negotiable Instruments</p> <p>2.5 Noting and Protesting</p>	12	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the Provisions of Negotiable Instruments Act, 1881
3.	<p>Insolvency and Bankruptcy Code, 2016</p> <p>3.1 Objectives and importance of IBC, 2016</p> <p>3.2 Applicability</p> <p>3.3 Important definitions: (Sect. 3) Board, Corporate Person, Corporate debtor, Creditor, default, Financial Information, Insolvency Professional, Corporate Applicant, Corporate Guarantor, Insolvency and Bankruptcy.</p> <p>3.4 Corporate Insolvency Resolution Process (Sect.6,7,12,13,14)</p> <p>3.5 Liquidation Process (Sect. 33, 34, 35)</p> <p>3.6 Voluntary Liquidation of Corporate Person (Sect.59)</p> <p>3.7 Fast Track Corporate Insolvency Resolution Process (Sect. 55, 56, 57)</p>	14	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the Objectives, Importance, Selective Definitions and Provisions Insolvency and Bankruptcy

	<p>3.8 Offence and Penalty regarding Corporate (Sect. 68 to 71)</p> <p>3.9 Bankruptcy Order for Individual and Partnership Firm (Sect.121, 125, 126,128, 138, 139)</p> <p>3.10 Offence and Penalties regarding Individual (Sect.184 to 187)</p> <p>3.11 The framework of Insolvency and Bankruptcy Board of India (Sect.188, 196)</p>			
4	<p>Banking Ombudsman Scheme-2006</p> <p>4.1 Objectives of Banking Ombudsman Scheme-2006</p> <p>4.2 Important Definitions: Banking Ombudsman, Appellate Authority, Authorised Representative, Complaint, Secretariat</p> <p>4.3 Appointment and Tenure of Ombudsman</p> <p>4.4 Power and Duties of Ombudsman</p> <p>4.5 Procedure for Redressal of Grievance</p>	8	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the details Banking Ombudsman Scheme, 2006
	Total	48		

References:

1. Bangia R.K. (2015), 'Banking Law and Negotiable Instruments', Allahabad Law Agency
2. Banking Regulation Act- 1949, Universal Law Publishing
3. Banking Ombudsman Scheme, 2006 Reserve Bank of India, Mumbai.
4. Insolvency and Bankruptcy Code, 2016- The Gazette of India, New Delhi.
5. Kandasami K.P. (2010), 'Banking Law and Practice', S. Chand Publication
6. K. Natarajan , Yefim Gordon, (2007), 'Banking: Theory, Law and Practice' Himalaya Publishing House
7. Kothari Vinod (2017), 'Tanna's Banking Law and Practice in India' Lexix Nexis Publisher
8. Varshney P.N. (2014), "Banking Law and Practices ", Sultan Chand and Sons

SPPU, Pune

Revised Syllabi (2019pattern) for three years B.Com. Degree Course CBCS

T.Y. B.Com. (Semester V)

Subject Name -: Cost and Works Accounting. Special Paper II

Subject Title -:Overhead and Accounting for Overheads

Course Code -: 355 – e

Objectives:

1. To provide knowledge about the concepts and principles of overheads.
2. To Introduce the cost accounting standards and the cost accounting standard board.
3. To understand the stages involved in the accounting of overheads.
4. To build an ability towards strategic overhead accounting under Activity Based Costing

Unit No.	Unit Title	Contents	Skills to be developed
1	Overheads	1.1 Meaning and definition of overheads. 1.2 Classification of overheads 1.3 Introduction to Cost Accounting Standard, Cost Accounting Standard Board 1.4. Introduction to of CAS 3, CAS 11, CAS 15 1.5 Cost Accounting Standard 3: Production and operation Overheads	a. Ability to understand the concept of Overhead and classification of overheads. b. Students will be able to relate the cost Accounting Standard with respective overheads.
2	Accounting of Overheads (Part-I)	2.1 Collection and Allocation of overheads. 2.2 Apportionment and Reapportionment of overheads 2.3 Simple problem of primary distribution of Overhead	a. To understand the stages in the process of accounting overheads. b. Students will be able to calculate total departmental overheads after

		2.4 Simple Problem of Secondary distribution of overheads (Repeated & Simultaneous Equation method only)	Distribution.
3	Accounting of Overheads (Part-II)	3.1 Absorption - Meaning, Rate and Methods of Overhead Absorption 3.2 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment 3.3 Simple problems on the accounting treatment of under and overabsorption of Overheads	a. Conceptual understanding of under and over absorption. b. Enable the learner with accounting treatment for under and over absorption.
4	Activity Based Costing	4.1 Definitions-Stages in Activity Based Costing 4.2 Purpose and Benefits of Activity Based Costing 4.3 Cost Pools and Cost Drivers 4.4 Problems on Activity Based Costing [Simple Problems only]	a. Students will be able to identify overheads as per various activities.

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Practical	Expected Outcome
1	08	Powerpoint Presentations	Relevant Youtube Links	Group discussion	To remember and understand the concept of overhead and classification of overheads
2.	16	Group Discussion		Visit small units and make a list of overheads of the respective units.	Understanding the significance of overheads in the total cost of product/service.

3	12	Quiz		Powerpoint Presentations	1)Ability to understand the stages in the process of accounting overheads. 2) Application of accounting treatment for under and over absorption.
4	12	Expert lecture		Case Study	Knowledge about detection of overheads to different activities

Method 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 subsequent reports on the visits.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Title of the Book	Author	Publisher	Place
01	Practice in Advanced costing and Management Accounting.	Prof. Subhash Jagtap	Nirali Prakashan	Pune
02	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd.	New Delhi
03	Cost Accounting Principles and Practice.	S.P. Iyengar	Sultan Chand & Sons Accounting, Taxman's	New Delhi
04	Students Guide to Cost Accounting	Ravi Kishor	Taxman's, New Delhi.	New Delhi
05.	Cost Accounting Principles and Practice	M.N. Arora	Vikas Publishing House Pvt. Ltd.	New Delhi.
06	Cost Accounting, Theory and Problems,	S.N. Maheshwari and S.N. Mittal	Mahavir book Depot	New Delhi
07	Theory and Techniques of Cost Accounting.	B.L. Lall and G.L. Sharma	Himalaya Publishing House	New Delhi.

08	Cost Accounting – Textbook.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi.
09	Cost Audit and Management Audit.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi
10	Cost Accounting Principles and Practice.	Jain and Narang	Kalyani Publishers	Kolkata
11	Principles and Practice of Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata
12	Advanced Cost Accounting Syndicate Pvt Ltd., Calcutta.	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata
13	Practical Costing.	R.K. Motwani	Pointer Publisher	Jaipur
14	Cost Accounting.	R.S.N. Pillai and V. Bhagavati	Sultan Chand and Sons	New Delhi.
15	Advanced Cost Accounting	Dr D. M. Gujarathi	Idol Publication	Pune

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 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.unpune.ac.in

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

- 50 % of the marks for Theory & 50 % of the marks for Practical Problems (Simple Problem Only)

Areas of Practical Problems

- ▶ Accounting & Control of Overhead. [Part I]
Primary and Secondary Distribution of Overheads(Repeated & Simultaneous equation methods only)
- ▶ Accounting & Control of Overhead. [Part II] Problems of Machine Hour Rate Only.
- ▶ Problems of Activity Based Costing [Simple Problems only]

T.Y. B.Com.

B.Com Degree Course Revised 2019 Pattern (CBCS)

Cost and Works Accounting Special Paper III

Name -: Techniques of Cost Accounting

Course Code -: 356 –E (SEM-V)

Objectives:

1. To prepare learners to understand the basic techniques in Cost Accounting
2. To understand the learner, application of Cost Accounting techniques in cost control and decision making.
3. To enable the learners to prepare various types of Budgets.
4. To learn the basic concept of Uniform Costing and Inter-firm comparison
5. To enhance the knowledge of students about MIS and Supply Chain Management.

Unit No.	Unit Title	Contents	Skills to be developed
1	Marginal Costing	<p>1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point, Margin of Safety. and Angle of Incidence.</p> <p>1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost-profit volume analysis</p> <p>1.3 Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting factors.</p>	<p>a. Understanding of important concepts in Marginal Costing.</p> <p>b. It will develop the ability of a the learner to make short-term decisions with the help of Marginal Costing.</p> <p>c. Develop the mindset of the student for making ethical decisions.</p>

		<p>1.4 Ethical and Non-Financial Considerations relevant to decision making.</p> <p>(simple Practical Problems based on concepts excluding decision making)</p>	
2	Budgetary Control	<p>2.1 Definition and Meaning of Budget & Budgetary control</p> <p>2.2 Objectives, essentials, and procedure of Budgetary control</p> <p>2.3 Advantages and Limitations of Budgetary control</p> <p>2.4 Types of Budgets</p> <p>2.5 Zero Base Budgeting</p> <p>(Simple practical problems based on cash and flexible budget only)</p>	<p>a.It will help the learner to understand the basics of Budget and Budgetary Control</p> <p>b. The learner will get an idea of how to prepare different types of Budgets</p>
3	Uniform costing and Inter-firm Comparison	<p>3.1 Meaning, objectives, advantages, and disadvantages of Uniform Costing.</p> <p>3.2 Uniform Cost Manual</p> <p>3.3 Meaning, pre-requisite, advantages, and disadvantages of Inter-firm comparison.</p> <p>(Theory Only)</p>	<p>a.It will acquaint the learner to understand essential concepts of Uniform Costing and Inter-Firm Comparison.</p>

4	MIS and Supply Chain Management	<p>4.1 Management Information System- Introduction, features, and procedure, preparation.</p> <p>4.2 Supply Chain Management(SCM)- Meaning, features, and Models of SCM.</p> <p>(Theory Only)</p>	<p>a.The student will familiar with MIS and SCM</p> <p>b. The student will understand the basic concept of SCM</p>
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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	Discussion of related Case studies	Classroom discussion	Visit to small industries for understanding the decision making with the help of Marginal costing	Development of overall outlook of Marginal Costing.
2.	16	Expert Lecture	Observation of annual Budget of Public and Private Companies	Visit small industries to get an idea about functional budgets.	Develop the knowledge about preparation of various types Budgets

3	08	Group Discussion	ICAI cloud campus videos on Uniform costing and Interfirm Comparison	Group discussion about the application of Uniform costing and Interfirm Comparison in industry.	Understand the implementation of Interfirm comparison
4	08	Expert Lecture of Cost Accountant or Industrialist	YouTube clippings on case studies of modern costing environment .	Discussion of various case studies.	Understand the implementation of modern costing environment

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination & PPT based presentation, Orals, Assignments, Tutorials, etc.	SPPU	Visit industries and make a report on the visit.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Title of the Book	Author	Publisher	Place
1	Theory and Techniques of Cost Accounting.	B.L. Lall and G.L. Sharma	Himalaya Publishing House	New Delhi.
2	Strategic Cost Management and Performance Evaluation	Board of Studies, ICAI	ICAI	New Delhi
3	Advanced Cost Accounting	Dr. D. M. Gujrathi	Idol Publication	Pune
4	Advanced Cost Accounting	Dr.Kishor. M. Jagtap	Tech-Max Publication	Pune
5	Cost Accounting- Principles &Practices	Dr.M.N. Arora	Vikas Publishing House ,	New Delhi

6	Advanced Cost Accounting	S. P. Jain and K. L. Narang	Kalyani Publication	New Delhi
7	Cost Accounting- Principles & Practices	JawaharLal&SeemaShrivastawa	Tata Mcgraw Hill	New Delhi
8	Advanced Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata
9	Cost Accounting	P. V. Rathnam and P. Lalitha	Kitab Mahal	Delhi
10	Practice in Advanced costing and Management Accounting.	Prof. Subhash Jagtap	Nirali Prakashan	Pune
11	Practical Costing.	R.K. Motwani	Pointer Publisher	Jaipur

12	Cost Accounting.	R.S.N. Pillai and V. Bhagavati	Sultan Chand and Sons	New Delhi.
13	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd.	New Delhi
14	Cost Accounting, Theory and Problems,	S.N. Maheshwari and S.N. Mittal	Mahavir book Depot	New Delhi
15	Cost Accounting Principles and Practice.	S.P. Iyengar	Sultan Chand & Sons Accounting, Taxman's	New Delhi
16	Cost Audit and Management Audit.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi

Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants. the	YouTube films showing working of different industries.	Relevant Power Point 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 <u>n</u> eclm.unpune.ac.in <u>n</u>

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

- 50 % of the marks for Theory & 50 % of the marks for Practical Problems
Areas of practical problems:
 1. Marginal Costing
 2. Cash and Flexible Budget

T.Y. B.Com. (Semester -V) (2019 Pattern)

Special Paper-II

Marketing Management-II

Course code – 355 (h)

Objectives:

- The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.
- The course will make learners understand how to make effective marketing decisions, including assessing marketing opportunities and developing marketing strategies and implementation plans.

Unit No	Topic	No. of Lectures	Teaching Method	Proposed skills to be developed
1	<u>Market Demand and Sales Forecasting</u> What is Demand? Definition Meaning Determinants Understanding Needs, Wants and Demands in Marketing. Types of Demands in Marketing Meaning of Sales Forecast, Sales Budget and Sales Quota Sales Forecasting Methods Forecasting Techniques	12	Conceptual Learning, Power Point Presentation, Library Work, Assignment.	To equipped with a comprehensive understanding of the key factors in demand and sales forecast.

2	<u>Marketing of Non-Profit Organization</u> Non-Profit Organization-Concept, Characteristics Types Problems Need of Marketing of Non-Profit Organization Non-Profit Organization in India	12	Conceptual Learning , Visit Assignment.	Familiarizing the students with the application of the concept & need of marketing in Non-profit organization.
3	<u>Changing Role of Marketing Organizations</u> Meaning of Marketing Organization Types of Marketing Organizations Factors Affecting on Marketing Organization Essentials of an effective Marketing Organizations The changing role of marketing and marketers.	12	Conceptual Learning, Power Point Presentation, Library Work, Case Study.	Understanding marketing organization and its changing role.
4	<u>Brand Building Strategy</u> Concept of Brand Strategy Importance of Building a Brand Strategy Brand Building Strategy key concepts and Steps Various types of Brand Building Strategies Reviewing Brand Building Strategies	12	Conceptual Learning, Power Point Presentation, Group Discussion, Assignment.	Understanding the concept and importance of Building Brand Strategy, as well as its relationship in reviewing to competitive advantage.
	Total	48		

References

Sr.No	Title of the Book	Author/s	Publication
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
4	Strategic Brand Management, Building, Measuring and Managing Brand Equity.	Keller .K	Pearson Publication
5	Marketing Management	Dr.K.Karunakaran	Himalaya Publishing House
6	Agriculture Marketing	J.W.Barker	Oxford University Press
7	Sales Forecasting Management: A Demand Management Approach	John T.Mentzer & Mark A. Moon	Sage Publications
8	Global Marketing	Carlyle Farrell	Sage Publications

SPECIAL ELECTIVE COURSE (Special Course Paper – III)

Marketing Management _Course Code: 356(H)

Objectives of the Course:

1. To introduce the concept of advertising and advertising media.
2. To provide the students the knowledge about appeals and approaches in advertisement.
3. To acquaint the students to the economic ,social and regulatory aspects of advertising.
4. To make the student understand the role of Brand Management in marketing.
5. To enable the students to apply this knowledge in precisely enhancing their skills in the field of advertising.

Unit No	Unit Title	Contents	Proposed Skills to be developed
1	Introduction to Advertising.	Fundamentals of Advertising: Definition of Advertising, Objectives of Advertising, Functions of Advertising, Types of Advertising, Benefits and Limitations of Advertising, Role of Advertising in Modern Business, Role of Advertising in Marketing Mix. Advertising Media: Definition, Classifications and Characteristics of Different Advertising Media, Factors affecting Selection of Advertising Media, Media Mix, E-Advertising.	<ul style="list-style-type: none">● Conceptual clarity of the meaning of advertising.● To impart the knowledge about Advertising Media.
2	Appeals and Approaches in Advertisement	Appeals: Introduction of Different Appeals and their Significance, Advertising Message, Direct and Indirect Appeal, Relation between Advertising Appeal and Buying Motive,	<ul style="list-style-type: none">● To impart knowledge about the appeals and approaches in Advertisement.

		Approaches: Positive and Negative Emotional Approaches to Advertisement.	<ul style="list-style-type: none"> ● To acquaint the students to direct and indirect appeals.
3	Economic, Social and Regulatory Aspects of Advertising	<p>Economic Aspects-Effects of Advertising on Production Cost, Effects of Advertising on Distribution Costs, Effects of Advertising on Consumer Prices, Advertising and Monopoly, Wastes in Advertising,</p> <p>Social Aspects - Ethics in Advertising, “Truth” in Advertising,</p> <p>Regulatory Aspects-Role of Advertising Standards Council of India (ASCI).</p>	<ul style="list-style-type: none"> ● To make students understand the Effects of Advertising on Production Cost, Distribution Costs and Consumer Prices. ● To help the students to develop the knowledge of Economic and Social and Regulatory Aspects of Advertising.
4	Brands and Brand Management	Meaning & definitions of brand, Characteristics of brands, Types of brands, Advertising and Branding, Brand Extension, Brand identity, Identity Sources – symbols, logos, tradem arks, Brand loyalty. Brand Management Process, Challenges in New Branding.	<ul style="list-style-type: none"> ● Conceptual clarity of meaning of brand. ● To impart knowledge about Brand identity, Brand Extension and Brand loyalty.

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Expected Outcome
1	14	Power Point Presentation, Survey Analysis	Short Film, AV Application Use of You Tube	<ul style="list-style-type: none"> ● Student will understand the concept of advertising and advertising media ● To enable them to analyze and interpret
2	10	Power Point Presentation, Group Discussion, Survey Analysis	Short Film, AV Application Use of You Tube	<ul style="list-style-type: none"> ● To enable the students to study the Appeals and Approaches in Advertisement

3	12	Power Point Presentation, Group Discussion, Survey Analysis Feld visit	Short Film, AV Application Use of You Tube	<ul style="list-style-type: none"> ● It will help the students to apply the various Economic and social aspects of advertising.
4	12	Group Discussion, Quiz, Poster Making	Short Film, AV Application Use of You Tube	<ul style="list-style-type: none"> ● It will help them to implement this knowledge in practical situations by enhancing their skills in the field of Marketing

Methods of Evaluation:

Topic No	Internal Evaluation	External Evaluation	Suggested Add on Course
1	Quiz, Project, Group Discussion	Practical, Descriptive Questions, Quiz	Certificate Course in Role of Advertising in Modern Business
2	Practical, Presentation	Practical, Descriptive Questions, Quiz	Short Course Advertising Appeal and Buying Motive.
3	Quiz, Group Discussion	Practical, Descriptive Questions, Quiz	Certificate Course in career options in Advertising.
4	Presentation, Group Discussion, Practical	Practical, Descriptive Questions, Quiz	Short Course in Branding.

References:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing Management	Philip Kotler	Pearson Publication	New Delhi
2	Marketing Management	Rajan Saxena	McGraw Hill Education	New Delhi
3	Principles of Marketing	Philip Kotler	Pearson Publication	New Delhi
4	Advertising Management	Rajiv Batra	Pearson Publication	New Delhi
5	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication	Noida

