



*Progressive Education Society's*

**Modern College of Arts, Science and  
Commerce, Ganeshkhind, Pune – 411 016  
(Autonomous)**

Syllabus

**S. Y. B. Com.  
(2024-25)**



Progressive Education Society's  
Modern College of Arts, Science & Commerce Ganeshkhind, Pune – 16  
NEP 2020 (Autonomous)

**Faculty of Commerce**  
**Board of Studies : Business Practices**  
**Second Year B.Com. (Semester III) NEP 2020**

**Applicable from AY 2024-25**

**SUBJECT : BUSINESS COMMUNICATION IN PRACTICE**

**Course Code – COM23101 (Theory) / COM23101P (Practical)**

**Examination Pattern : CIE 40 + ESE 40 + Practical 20 = 100 Marks**

**Total Credits : 4 (Theory 3 + Practical 1)**

**Course Outcome :-**

1. Students will be able to understand the concept, process and importance of communication.
2. Students will be able to acquire and develop good communication skills for internal correspondence in business.
3. Students will be able to develop business communication skills through the application and exercises.

Unit	Topic	No of lectures
I	<b>Basics of Business Communication :</b> Introduction, Meaning, Definition, Characteristics, Importance and Principles Process of communication Barriers to communication & Remedies to overcome barriers.	10
II	<b>Methods and Channels of Communication :</b> <b>Methods of Communication :</b> Verbal (Oral and Written Communication), Non-Verbal Communication (Graphs, Charts, Diagrams, Sign, Symbol, Colour, Gesture, Posture, Facial expression, Eye contact) <b>Channels of Communication :</b> Formal Channels (Vertical, Horizontal, Diagonal Channels) Informal Channels (Grapevine, Single Strand, Gossip Chain, Probability Chain, Cluster Chain)	10
III	<b>Presentation Skills and Life Skills</b> <b>Presentation Skills :</b> Principles of effective public speaking, Formal Speech, Oral Presentations, Presentations using visual aids, Group discussion, Interview techniques, Dos and Don'ts of Public Speaking <b>Life Skills :</b> Meaning, Need, Importance, Elements... a) Manners & Etiquettes, Grooming. b) Listening Skills c) Problem-solving skills d) Time management abilities e) Negotiation Skills f) Decision Making Skills g) Interpersonal Skills h) Creative thinking	15
IV	Internal Correspondence : Meaning, importance and types of internal correspondence (Office Memorandum, Office Circular, Office Order) Drafting of internal correspondence. Collecting specimen of internal correspondence.	10

### Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	PowerPoint Presentations	Videos available on YouTube	Library assignment and Group activity on Barriers to Communication and remedies to overcome them.	Students will be able to acquire in-depth knowledge
2	10	PowerPoint Presentations	Videos available on YouTube	Presentations on Verbal and Non-verbal Communication and Formal and Informal Channels.	Students will be able to understand the Methods and Channels of communication.
3	15	PowerPoint Presentations	Videos available on YouTube	Group activity on Presentation Skills and Life Skills.	Students will be able to understand the Dos and Don'ts of Public Speaking, Group Discussions and will be able to acquire life skills.
4	10	PowerPoint Presentations	Videos available on YouTube	Visit to a business organisation.	Students will be able to understand various forms of internal correspondence used in practice.

### References

1. Business Communication, K. K. Sinha, Gelgotia Publishing, New Delhi
2. Business Correspondence & Report writing, R. C. Sharma & Krishnan Mohan, Tata Mc Graw 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, Vasisthb 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.

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## Second Year B.Com. (Semester IV) NEP 2020

### SUBJECT: CORPORATE INTERNAL AND EXTERNAL CORRESPONDENCE

Course Code – COM24101 (Theory) / COM24101P (Practical)

Examination Pattern : CIE 40 + ESE 40 + Practical 20 = 100 Marks

Total Credits : 4 (Theory 3 + Practical 1)

#### Course Outcome :-

1. Students will be able to learn the art of writing job application letter along with resume.
2. Students can acquire and develop good communication skills for external correspondence in business.
3. Students will be able to develop awareness regarding new trends in business communication.

Unit	Topic	No of lectures
<b>I</b>	<b>External Correspondence :</b> Meaning, importance, Principles, Qualities or essentials of a good business letter. Types of External correspondence, Layout (parts of business letters), Physical appearance, Forms of Business Letters (Full Block Form, Modified Block Form, Semi Block Form, Indented form and Hanging Indentation form)	<b>10</b>
<b>II</b>	<b>Types and Drafting of Business Letters :</b> 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 Purpose, importance and points to be considered while drafting above business letters. Collection of specimen business letters.	<b>15</b>
<b>III</b>	<b>Job Application letters and Resume writing :</b> Introduction, Meaning & Drafting of Job Application letter, essential elements of Bio data, Resume writing, Curriculum Vitae.	<b>10</b>
<b>IV</b>	<b>Recent Trends in Business Communication :</b> Internet: Email, Websites, Social Media Network (Twitter, Face book, LinkedIn, You tube, 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.	<b>10</b>

### Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	PowerPoint Presentations	Videos available on YouTube	Visit to business organisation	Students will be able to acquire in-depth knowledge
2	15	PowerPoint Presentations	Videos available on YouTube	Drafting the Business Letters	Students will be able to draft business letters in various situations.
3	10	PowerPoint Presentations	Videos available on YouTube	Drafting a job application and resume with mock interview	Students will be able to draft job application and resume and get hands-on experience of interview.
4	10	PowerPoint Presentations	Videos available on YouTube	Library and Internet assignment	Students will be able to acquire in-depth knowledge about the recent trends in Communication.

### References

1. Business Communication, K. K. Sinha, Gelgotia Publishing, New Delhi
2. Business Correspondence & Report writing, R. C. Sharma & Krishnan Mohan, Tata Mc Graw 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, Vasisthb 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.

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**Progressive Education Society's**  
**Modern College of Arts, Science and Commerce, Ganeshkhind, Pune - 16**

**S.Y.B.Com**

**Subject: Cost and Works Accounting –I (Course Code: 23-COB236 (a))**

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

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**Objectives:**

- 1. To equip the students to understand the basic concepts of cost.**
- 2. To understand the classification of cost.**
- 3. To facilitate students to prepare a cost sheet.**
- 4. To enable the students to understand, and apply the techniques of inventory control.**

Unit No.	Unit Title	Contents	Skills to be developed
1	Basics of Cost & Management Accounting	<ul style="list-style-type: none"><li>• Origin of Costing.</li><li>• Concept of Cost, Costing, Cost Accounting and Cost Accountancy</li><li>• Objectives of Cost Accounting.</li><li>• Advantages &amp; Limitations of Costing.</li><li>• Difference between Financial Accounting and Cost Accounting.</li><li>• Introduction of Management Accounting</li></ul>	<ul style="list-style-type: none"><li>• To understand the limitations of financial Accounting.</li><li>• To understand the concept of cost, costing and cost accounting.</li></ul>
2	Elements of Cost	<ul style="list-style-type: none"><li>• Cost Units, Cost Centers and Revenue Center</li><li>• Role of a Cost accountant in an organisation</li><li>• Material, Labour and other Expenses.</li><li>• Classification of Costs.</li></ul>	<ul style="list-style-type: none"><li>• To Understand the classification of cost</li><li>• To trace the cost to cost centers and cost units.</li><li>• .To identify role of cost accountant in an organisation</li></ul>
3	Direct Cost and Cost sheet	<ul style="list-style-type: none"><li>• Direct cost concepts</li><li>• Preparation of Cost Sheet</li><li>• Tender, Quotation and Estimates.</li></ul>	<ul style="list-style-type: none"><li>• To Understand different elements of cost</li><li>• To be able to prepare a cost sheet</li></ul>

4	Material Management	<ul style="list-style-type: none"> <li>• Need and Essentials of Material Control.</li> <li>• Methods of Inventory control</li> <li>• Stock Levels.</li> <li>• Economic Order Quantity (EOQ).</li> <li>• ABC analysis</li> <li>• Perpetual and Periodic Inventory Control</li> <li>• Physical verification</li> <li>• Inventory Turnover Ratio</li> </ul>	<ul style="list-style-type: none"> <li>• To understand the different methods of inventory control.</li> <li>• To calculate EOQ, stock levels and inventory ratio</li> </ul>
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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 CD)	Poster Presentation	To remember and understand basic concept of cost accounting. Development of an overall outlook of Cost Accounting
2.	10	PPT, Quiz		Visit small industries to develop an understanding of various cost inputs	Ability to understand elements of cost
3	10	PPT, Quiz		Visit small industries to develop an understanding of various cost inputs	Ability to prepare cost sheet.
4	12	Invite a storekeeper in the classroom to provide practical knowledge about inventory control		Visit small units and understand which	Understanding methods used for controlling the inventory.

### 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.	Modern College Ganeshkhind	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
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

**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 is 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.

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**Progressive Education Society's  
Modern College of Arts, Science and Commerce, Ganeshkhind, Pune - 16**

**S.Y.B.Com**

**Subject: Cost and Works Accounting –II (Course Code: 23-COB246 (a)**

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

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**Objectives:**

- To know the documents that are used in Purchase department and stores .
- To understand how to calculate the issuing price of material.
- To impart the knowledge of classification and codification.
- To equip the students with the knowledge of ascertainment of labour cost.
- To understand the concept of payroll, merit rating and labor turnover.
- To understand recent trends in cost accounting.

Unit No.	Unit Title	Contents	Skills to be developed
1.	Material Accounting	<ul style="list-style-type: none"><li>• Functions of the Purchase Department.</li><li>• Purchase Procedure /Policy</li><li>• Store Location and Layout.</li><li>• Classification and Codification of Material.</li><li>• Stores and Material Records.</li><li>• Bin Card &amp; Store Ledger etc.</li><li>• Issue of Material and Pricing Methods for Issue of Material: FIFO. LIFO Simple Average, Weighted Average</li><li>• Use of computer in store Accounting.</li></ul>	<ul style="list-style-type: none"><li>• To understand the purchase procedure and its documentation</li><li>• To understand different pricing methods used for issuing the material.</li><li>• To gain knowledge about the documents used in store departments.</li></ul>
2	Labour cost and Payroll	<ul style="list-style-type: none"><li>• Meaning and definition of wages. Difference Between Wages and Salary</li><li>• Records and methods - time keeping and time booking.</li><li>• Methods of Wage Payment Time rate system. Piece rate system. Taylor's differential piece rate system. Incentive Plan.</li></ul>	<ul style="list-style-type: none"><li>• To Understand the difference between salary and wages.</li><li>• To know the methods of time keeping and time booking.</li><li>• To enable the student to calculate wages and incentives.</li></ul>

		Halsey Plan.Rowan Plan. Group Bonus scheme. Performance based incentive plan.Payroll meaning and components	<ul style="list-style-type: none"> <li>To understand meaning and components of payroll</li> </ul>
3	Other Aspects of Labour	<ul style="list-style-type: none"> <li>Labour Turnover.</li> <li>Job Analysis &amp; Job Evaluation.</li> <li>Merit Rating.</li> </ul>	<ul style="list-style-type: none"> <li>To understand the labour turnover, job analysis and evaluation</li> </ul>
4.	Introduction to JIT,CAM and ERP.	Introduction to- Just In Time(JIT CAM (Computer Aided Manufacturing)Enterprise Resource Planning (ERP) Contract manufacturing	<ul style="list-style-type: none"> <li>Recent trends in cost and management accounting</li> </ul>

### 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	Calculation of wage payment and incentives. Preparation of a specimen of pay slip.	Enabling to calculate wage payment and incentives.
3	10	Power point presentation and group discussion.	You Tube clippings of Labour turnover, Job Analysis & Job	Analysis and evaluation of jobs in any organization.	Understanding the process of job analysis, job evaluation and merit rating.

			Evaluation 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 activity
Unit I	Multiple Choice Questions, Written Test, Internal Examination, Powerpoint Presentations, Orals, Assignments, Tutorials etc.	Modern College Ganeshkhind	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
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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 practicing Cost and Management Accountants.	YouTube films showing the working of different industries.	Relevant power point presentation 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	<a href="https://icmai.in">https://icmai.in</a> <a href="http://www.globalcma.in">www.globalcma.in</a> <a href="http://eclm.unipune.ac.in">eclm.unipune.ac.in</a>

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

1. 50 % of the marks are assigned for Theory whereas rest 50 % of the total marks are allotted for Numerical Problems.
2. The Numerical Problems will be of simple nature only.
3. Areas of numerical problems:
  - Pricing Methods of Issue of Material.
  - Methods of Wage Payment and Incentive Plan.
  - Measurement of Labour Turnover.

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PES, Modern College of Arts, Science and Commerce, Ganeshkhind, Pune 16  
Faculty of Commerce  
NEP 2020

Name of the Course: Fundamentals of marketing management

Programme: S.Y.B.Com, Semester III

Course code: COM-23102 (b)

Number of credits: 4 credits

Objectives 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.

Unit No.	Unit Title	Contents	Course outcomes
1	<b>Elements of Marketing Management</b>	<b>1.1</b> Introduction <b>1.2</b> Meaning of Marketing Management <b>1.3</b> Nature & Scope of Marketing Management <b>1.4</b> Functions of Marketing Management <b>1.5</b> Components of Marketing Management	Student will get acquainted with the basics of Marketing Management.
		<b>1.6</b> Problems of Marketing Management <b>1.7</b> Marketing Management Process	

P.T.O.

2	<b>Marketing Planning</b>	<b>2.1</b> Introduction <b>2.2</b> Meaning of Marketing Planning <b>2.3</b> Definition of Marketing Planning <b>2.4</b> Nature of Marketing Planning <b>2.5</b> Scope of Marketing Planning <b>2.6</b> Importance of Marketing Planning <b>2.7</b> Types Marketing Planning <b>2.8</b> Steps in Marketing Planning Process <b>2.9</b> Constraints to Effective Marketing Planning	It will help them to implement the knowledge in practical situations by enhancing their skills in the field of Marketing.
3	<b>Marketing Strategy</b>	<b>3.1 Marketing Strategy</b> <b>3.1.1.</b> Introduction <b>3.1.2</b> Concept of Strategy <b>3.1.3</b> Meaning of Marketing Strategy <b>3.1.4</b> Significance of Marketing Strategy <b>3.1.5</b> Aim of Marketing Strategy <b>3.1.6</b> Marketing Strategy Formulation <b>3.1.7</b> Types of Marketing Strategy	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
4	<b>Marketing Research</b>	<b>4.1</b> Introduction <b>4.2</b> Meaning of Marketing Research <b>4.3</b> Definition of Marketing Research <b>4.4</b> Role of Marketing Research <b>4.5</b> Marketing Research Agencies <b>4.6</b> Marketing Information Vs. Marketing Research <b>4.7</b> Objectives of Marketing Research <b>4.8</b> Marketing Research Procedure <b>4.9</b> Research Problem Definition <b>4.10</b> Research Design <b>4.11</b> Data Collection <b>4.12</b> Sampling and Sampling Designs <b>4.13</b> Probability Sampling Techniques <b>4.14</b> Data Analysis <b>4.15</b> Method of Reporting Research Findings	To enable the students to study the effect of external environment on decision-making of the firm.



## 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	

## Teaching Methodology

<b>Innovative Methods to be used</b>	<b>Film shows and AV Applications</b>	<b>Project</b>
Power Point Presentation, Article Review, Survey Analysis	AV Application	Market Survey
Group Discussion, Quiz, Poster Making	Short Film about Buyer Behaviour, AV Application	Interviews of the Buyer
Power Point Presentation, Group Discussion, Survey Analysis	AV Application	Market Survey, Interviews of Seller
Power Point Presentation, Group Discussion, Field Visit	Short Film, AV Application	Market Survey, Interviews of Marketing Manager or Head



**Name of the Course: Trends in Marketing**

**Programme: S.Y.B.Com, Semester IV**

**Course code: COM-24102 (b)**

**Number of credits: 2 credits**

**Objectives:**

1. To create awareness and impart knowledge about the basics of Marketing Management which is the basic foundation of Marketing subject.
2. 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.

1.	Customer Relationship Management	<ol style="list-style-type: none"><li>1. Buyers Behaviour- Introduction, Meaning and process of buyers Behaviour.</li><li>2. Factors influencing buyer's behavior</li><li>3. Multivariable Models of Consumer Behaviour</li><li>4. Buying Motives</li></ol>
2.	Trends in Marketing	<ol style="list-style-type: none"><li>2.1. Digital Marketing<ol style="list-style-type: none"><li>2.1.1. Introduction, Meaning, Definition,</li><li>2.1.2. Channels of Digital Marketing</li></ol></li><li>2.2. Green Marketing<ol style="list-style-type: none"><li>2.2.1. Introduction, Meaning, Definition</li><li>2.2.2. Objectives of green marketing</li><li>2.2.3. Strategies of Green Marketing</li></ol></li></ol>

- **References**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
<b>1</b>	Marketing Management	Philip Kotler	Pearson Publication
<b>2</b>	Marketing Management	Rajan Saxena	McGraw Hill Education
<b>3</b>	Principles of Marketing	Philip Kotler	Pearson Publication

**Business Environment & Entrepreneurship (Special Paper – I)**

**Semester - III**

**Course Code – COM23102(C)**

**No. of Credits: - 4**

**Objectives of the course:**

- 1) To understand the creativity and innovation required or necessary in the entrepreneurship.
- 2) To study Group Entrepreneurship, its advantages and limitations.
- 3) To study life stories of successful entrepreneurs.
- 4) To understand concept of Entrepreneurial Motivation and study Theories of Motivation.

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be Developed</b>
1	Group Entrepreneurship	Concept- Meaning and Significance- Individual Entrepreneurship V/s Group Entrepreneurship. Advantages and Disadvantages of Group Entrepreneurship. Self Help Group- Definition, Meaning and Evolution- Administration Functions and Operation of SHG's	Students should be able to understand advantages and disadvantages of group entrepreneurship and working of self-help groups.
2	Creativity and Innovation	Creativity- Meaning, Creativity Process, Techniques and Tools of Creativity. Innovation- Meaning, Sources of Innovation- Peter Drucker's Principles of Innovation- Do's and Don'ts of Innovation.	Students should understand concept of Creativity and Innovation. Importance of creativity and Innovation in Entrepreneurship Development
3	Entrepreneurial Motivation	i ) Entrepreneurial Motives ii) David C. McClelland's Theory of Need for Achievement iii) Kakinada Experiment, iv) Maslow need hierarchy theory (from entrepreneurship prospective) v) Schumpeter theory	Students should know various motives of entrepreneur and theories related to entrepreneurship.
4	Stories of Successful Entrepreneurs.	Mr. Radhakishan Damani (D Mart) Mr. Ritesh Agarwal (OYO Hotels) Mr. Sanjeev Bhikchandani (Naukri.com) Mumbaiche Dabewale Mr. Ratan Tata.	Students will learn real stories of well-known entrepreneurs. It will inspire them to start their enterprises and become entrepreneurs.

### Teaching Methodology

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative Methods to be used</b>	<b>Project</b>	<b>Expected Outcome</b>
<b>1</b>	12	Discussion and Case Studies	Collect information how environment affects business	Students will be able to understand how business environment affects business.
<b>2</b>	12	Literature study	Personal and Group assignment on new business establishment	Students will be able to understand steps in establishment of business, Various aspects of business and how to identify opportunity
<b>3</b>	12	Study of Innovative Business Models Collecting necessary information through various resources.	Collect information of innovative businesses Visit To Self Help Group.	Students will learn sources of innovation and creativity process. Student will understand working of Self Help Group.
<b>4</b>	12	Collecting necessary information through various resources	Presentation on various theories.	Students will know fundamentals of entrepreneurial motivation.

**S.Y.B.COM**  
**Semester-IV**  
**Business Entrepreneurship – II**  
**Course Code: - COM24102(C)**  
**No. of Credits: - 2**

**Objectives of the Course:**

- 1) To make students aware about Role of Service Sector in Indian Economy.
- 2) To Study Business Ethics and Social responsibilities of Business.
- 3) To familiarize students about fundamentals of Entrepreneurship.

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
1	Role of Service Sector in National Economy.	Types of Service Ventures, Service Industry Management, Success Factors in Service Ventures, Opportunities in Service Industry in Rural and Urban Areas, Distinction between Service Industry and Manufacturing Industries.	Students should understand various opportunities in service sector. Success factors in service industry.
2	Business Ethics and Social Responsibilities of business.	Business Goals-Types of Goals Business Ethics- Importance Social Responsibilities – Meaning, Responsibilities towards Stakeholders, Investors, Employees-Government and Society at Large. Social Audit – Concept, Advantages and Limitations. Brief Introduction to Corporate Governance	Students should know ethics to be followed in business as well as responsibilities towards various stakeholders of business.

**Teaching Methodology- S.Y.B.Com Semester-IV BE II Special paper I**

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative Methods to be used</b>	<b>Film Shows and A.V. Application</b>	<b>Project</b>	<b>Expected Outcome</b>
1	12	Small research on field market survey.	Related videos and PPT,	A group of 3 to 5 students will visit service enterprises. And find out success factors of service units.	Inspire students to start service enterprises.



<b>2</b>	12	Visit to Self Help Group.	Interviews of Entrepreneurs videos, Films.	Assign small projects in individual or in group	Students will practically study the Challenges in entrepreneurship development.
<b>3</b>	12	Study of contribution of various theories. Collecting information through available literature.	Literature Review	Group of students will make presentation on various theories.	Students will gain fundamental knowledge of Entrepreneurship.
<b>4</b>	12	Collecting detail information of entrepreneurs and enterprise through available literature, news, reports, etc.	Biographical videos or CDs of entrepreneurs and enterprises	Prepare a small project on at least one entrepreneur to study its 360 degree.	Inspiration from study of Biographies to become entrepreneurs

### References

<b>Sr. No</b>	<b>Title of Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1	Business Environment	Francis Cherunilam	Himalaya Publishing House	New Delhi
3	Dynamics of Entrepreneurship Development and Management	Desai Vasant	Himalaya Publishing House	New Delhi
4	Entrepreneurial Development	Khanka S.S.	S. Chand	New Delhi
5	Entrepreneurial Development	Gupta, Shrinivasan	S. Chand	New Delhi
6	Udyog	--	Udyog Sanchalaya	Mumbai
7	Indian Economy	Ruddar Datt, K.P.M. Sundharam	S. Chand	New Delhi

**Progressive Education Society's**

**Modern College of Arts, Science and Commerce Ganeshkhind Pune 53(Autonomous)**

**Faculty of Commerce**

**Board of Studies: Banking and Finance**

**Second Year B. Com Sem III w.e.f 2024-25**

**Subject Name: Fundamentals of Banking**

**Subject Code: - COM23102(d) Theory & COM23102P(d) Practical**

**Name of the Vertical: DSC Mandatary**

**Credits Assigned: 3 Theory +1 Practical (3 credits for theory of 45 lectures) and I credit of practical**

**Examination: 30 CIE + 50 ESE for theory and 20 ESE Practical = Total 100**

**Course Objectives:**

- 1. To make the students aware about the Indian banking system.**
- 2. To provide the knowledge of functions of Reserve Bank of India.**
- 3. To discuss on the role and functions of Public Sector bank and private sector banks.**
- 4. To provide the practical knowledge on passage of bill on bank nationalization.**

<b>Sr. No.</b>	<b>Title</b>	<b>Units</b>	<b>Objectives</b>	<b>No. of Lectures</b>
1	Indian Banking Structure	Meaning, Features and Evolution of Banking in India Structure of Banking in India Role of Banking in Economic Development Scheduled Banks and Non- scheduled Banks Challenges before Banking in India Recent Trends in Indian Banking System	To make aware about present Indian Banking System	08
2	Reserve Bank of India	Definition of 'Central Banking' Evolution of Reserve Bank of India Departments and Functions of Reserve Bank of India	To make the students aware about the working of Central bank	15

		Present currency 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		
3	Private Banking	Meaning and features of Private Banking Classification of Private Banking: i) Indian Private Banks – Old and New ii) Foreign Banks Role of Private Banking in Economic Development Performance of Private Banks in India Challenges before Private Sector Banks in India	To provide the knowledge about the working of Private sector banks in India	10
4	Public Sector Banking	Definition and Features of Public Sector Banks Classification of Public Sector Banks State Bank of India – Evolution, Functions Nationalized Banks – Social control, Meaning of Nationalization, Arguments for and against Nationalization – Merger of the Banks Regional Rural Banks Lead Bank Scheme Challenges before Public Sector Banks in India	To impart the knowledge about the working of public sector banks	12
		<b>Total lectures</b>		<b>45</b>

### 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.  
'Report on Trend and Progress of Bank

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Faculty of Commerce**

**Board of Studies: Banking and Finance**

**Second Year B. Com Sem I w.e.f 2024-25 Semester IV**

**Subject Name: Indian Banking System II**

**Subject Code: - COM-24102D**

**Name of the Vertical: DSC Mandatary**

**Credits Assigned: 2 credits**

**Examination: 20 CIE + 30 ESE for theory = Total 50**

**Course Objectives:**

- 1. To provide the knowledge of styles of business of bank.**
- 2. To discuss on the parameters of sound banking i.e. Bank indicators**
- 3. To create an awareness of the changes in Indian banking system after the reforms**

<b>Sr. No.</b>	<b>Title</b>	<b>Units</b>	<b>Objectives</b>	<b>No. of Lectures</b>
1	Selective concepts in banking	Branch Banking Unit Banking Wholesale Banking Retail Banking Social Banking Merchant Banking Investment Banking Digital Banking International banking	To make understand about the various categories of banks	5
2	Bank Indicators	Meaning of bank indicators Various categories of Bank indicators	To make aware about the bank indicators and its importance	10

		Review of bank indicators		
3	Banking Sector Reforms	Need, Meaning and Goals of Banking Sector Reforms in India Recommendation of M. Narsimhan Committee – I (1991) Recommendation of M. Narsimhan Committee – II (1998) Framework of Basel Committees on Banking Supervision i) Basel – I ii) Basel – II iii) Basel – III	To make the students aware about the changes after financial sector reforms	15
		<b>Total lectures</b>		<b>30</b>

#### References:

- Debaprosanna Nandy (2010), 'Banking Sector Reforms in India and Performance Evaluation of Commercial Banks, Universal Publishers
- Deb Joyeeta (2019), 'Indian Banking System', Evince Publishing.
- Desai Vasant (2007), 'Indian Banking-Nature and Problems', Himalaya Publishing House.
- Gopinath M.N. (2017), 'Banking Principles and Operations', Snow White Publisher.
- Joshi, Vasant and other (2002), Managing Indian Banks – The Challenges Ahead, Response Books, New Delhi.
- Mallik, Chaudhury and Sarkar (2018), 'Indian Banking System- Growth, Challenges and
- Nararajan and Parameswaran (2007), 'Indian Banking', S. Chand Company Ltd. New Delhi.
- ShahiUjjwala (2013), 'Banking in India: Past, Present and Future', New Century Publications
- 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.

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**Ganeshkhind, Pune-411016**

**Faculty of Commerce**  
**Semester III- NEP**  
**(Choice Based Credit System)**

**Mandatory DSC Subject**

**Principles and Practices of Business Administration**

**Credits : 4**

**Course Code : COM-23102 (e) & COM-23102P (e)**

**Objectives of the Course:**

- a. To provide basic knowledge about various forms of business organizations
- b. To acquaint the students about business environment and its implications thereon.
- c. To make them aware about the recent trends in business.

<b>Unit No.</b>	<b>Topics</b>	<b>No. of lectures</b>
<b>1</b>	<b>Introduction to Business Administration</b> Business-Definition, Characteristics, Scope Objectives of Business-Economic & Social Perspectives. Commerce-Meaning, Concept, Trade & Aids to trade Meaning & Definition of the Terms Administration, Management and Organization, Functional areas of Business	10
<b>2</b>	<b>Overview of Commercial and Non-Commercial Organisation</b> Sole Proprietorship, Partnership Firm, Limited Liability Partnership, Joint Stock Company, Non- Profit Joint Stock Company under Section 25 of the Companies Act, NGO, One Person Company, MNC, MSME Factors Determining the Suitability of the Form of Organisation Entrepreneurship: Meaning, definition and importance, objectives, skills and qualities required of an entrepreneur, case study of a successful local entrepreneur	14
<b>3</b>	<b>Business Environment</b> Meaning, Constituents of Business Environment- Economic, Social, Legal, Cultural, Educational,	12

	Political, Technological, Natural and international. Impact of New Policies on Business Administration	
<b>4</b>	<b>Growth Avenues of Business</b> Business unit- Promotion, Concept, Stages in business Growth, Ansoff Matrix Factors affecting Business Growth, Industry 4.0	12
	<b>Total</b>	48

### Suggested Practicals:-

1. Introducing Case studies to understand the impact of the environment on business.
2. Make Poster for Business promotion Using different methods.
3. Assignments related to all units.
4. Power Point presentation on topics given by teachers.

### Recommended Books:

- i. Modern Business Organisation & Management-N.Mishra, Allied Publishers-Mumbai
- ii. Essentials of Business Administration- K. Ashwathappa-Himalaya Publication
- iii. Business Administration-S.C.Saxena-Sahitya Bhavan, Agra
- iv. The Administrative Process-Stephen Robbins
- v. Industrial Administration & Management- J.Batty
- vi. Business Organisation and Management. McGraw Hill Education.

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**Faculty of Commerce  
B. Com.  
Semester IV- NEP  
(Choice Based Credit System)**

**Mandatory DSC Subject**

**Aspects of Business Administration**

**Credits : 4**

**Course Code: COM-24102 (e) & COM-24102P (e)**

**Objectives of the Course:**

- a. To provide basic knowledge about various forms of business organizations
- b. To acquaint the students about business environment and its implications thereon.
- c. To make them aware about the recent trends in business.

<b>Unit No.</b>	<b>Topics</b>	<b>No. of lectures</b>
<b>1</b>	<b>Legal Aspects (Recent Trends)</b> Compliance of legal requirements in promoting business unit, Licensing, Registration, Filing returns and other documents	12
<b>2</b>	<b>Productivity</b> Meaning, Importance & measurements of productivity, Factors affecting productivity, Role of National Productivity Council-Product Quality Control	12
<b>3</b>	<b>Business Alliances</b> Mergers & Acquisition, Franchising, Outsourcing concept and characteristics, Public Private Partnership, Business Engineering	12
<b>4</b>	<b>Recent Trends in Business Administration</b> Change Management Technology – AI, Data Analysis Six Sigma	12
	<b>Total</b>	48



**Suggested Practicals:-**

1. Introducing Case studies to understand the impact of the environment on business.
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- ii. Essentials of Business Administration- K. Ashwathappa-Himalaya Publication
- iii. Business Administration-S.C.Saxena-Sahitya Bhavan, Agra
- iv. The Administrative Process-Stephen Robbins
- v. Industrial Administration & Management- J.Batty
- vi. Business Organisation and Management. McGraw Hill Education.

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**Faculty of Commerce**  
**S.Y.B.Com. (Sem-III)**  
**(NEP 2020)**

**Subject: Practices of Corporate Accounting**

**Course Code: 25COB23201**

**Total Credits: 02**

**Total lectures: 30**

**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 update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013.
3. To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.

Unit No.	Unit Title	Contents	Skills to be developed
1.	Accounting Standards	<ul style="list-style-type: none"> <li>• Meaning,</li> <li>• Definition</li> <li>• Objectives</li> <li>• Advantages and its Applicability of Accounting Standards- 7, 10, 14 and 21 with Practical Examples.</li> </ul>	<ul style="list-style-type: none"> <li>• To develop conceptual understanding about various accounting standards and its applicability in corporate accounting.</li> </ul>
2	Company Final Accounts	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"> <li>• To understand Practical Application of financial statements along with various adjustments.</li> <li>• To understand revised format of company final account</li> </ul>
3	Valuation of Shares	<ul style="list-style-type: none"> <li>• Concept of Valuation</li> <li>• Need for Valuation</li> </ul>	<ul style="list-style-type: none"> <li>• To understand the concept</li> </ul>

		<ul style="list-style-type: none"> <li>Methods of Valuation</li> <li>1-Net Asset Method</li> <li>2-YieldBasis Method</li> <li>3-Fair Value Method</li> </ul>	and need of Valuation Shares <ul style="list-style-type: none"> <li>To understand the methods of Valuation Shares</li> </ul>
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### Teaching Methodology:

Topic No.	Total Lecture	Innovative methods to be used	Film shows and AV Applications	Project	Expected outcome
1	10	Use of e-content online lectures and Quiz, PowerPoint presentation.	Lectures of experts available on YouTube and other digital platforms.	Individual assignment report	Developing understanding on applicability of various accounting standards.
2	10	Use ICT Tools, Practical applicability by using PPT	Study of the Final Accounts an Indian Company from its Annual Report	Individual assignment of solving practical problems	Conceptual Clarity and Practical understanding
3	10	Use of e-content online lectures and Quiz, PowerPoint presentation.	Lectures of experts available on YouTube and other digital platforms.	Individual assignment of solving practical problems .	Conceptual Clarity and Practical understanding

**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 Sf.
6. Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
- 7.. Accounting Standards -as issued by Institute of Chartered Accountants of India.

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**Faculty of Commerce**  
**S.Y.B.Com. (Sem-IV)**  
**(NEP 2020)**

**Subject: Advanced Corporate Accounting**  
**Total Credits: 02**

**Course Code: COM24201**  
**Total lectures: 30**

**Objectives of the course:**

1. To develop the knowledge among the student about consolidation of financial statement with the process of holding.
2. To update the students with knowledge of the process of liquidation of a company
3. To introduce the students with the recent trends in the field of accountancy.

Unit No.	Unit Title	Content	Purpose Skills to be developed
1.	Holding Company Accounts	<ul style="list-style-type: none"> <li>• Meaning, Definition of Holding Company</li> <li>• Calculation of Capital Profit, Revenue profit, Cost of Control.</li> <li>• Preparation of consolidated Balance sheet of Holding Company with one subsidiary Only.</li> <li>• Adjustment of intercompany transactions, unrealized profit of stock.</li> </ul>	<ul style="list-style-type: none"> <li>• Conceptual understanding of holding company Accounts.</li> <li>• Practical application skills.</li> <li>• Analytical skills.</li> </ul>
2	Accounting for Liquidation of Companies	<ul style="list-style-type: none"> <li>• Meaning and Importance of Liquidation-</li> <li>• Modes of winding up – (a) Preparation of Liquidator final statement of Account (b) Preparation of Statement of Affairs and Deficiency Account .</li> </ul>	<ul style="list-style-type: none"> <li>• Practical and Conceptual understanding on Liquidation of Companies.</li> <li>• Practical application skills.</li> </ul>
3	Forensic Accounting	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning</li> <li>• Objectives</li> <li>• Nature and Ethical Principles of Forensic Accounting</li> </ul>	<ul style="list-style-type: none"> <li>• Conceptual Skills</li> <li>• Acquisition of Knowledge about Forensic Accounting and its implications</li> </ul>

**Teaching Methodology:**

Topic No.	Total Lecture	Innovative methods to be used	Film shows and AV Applications	Project	Expected outcome
1	10	Case Study	—	—	Developing understanding on accounting procedures for holding companies.
2	10	Simulative approach for mock liquidation of an Indian Company based on financial statements	Online videos for references	Individual assignment, PPT for the format of Statement of Affairs and Deficiency Account.	Understanding Process of liquidation on Companies
3	10	Use of e-content online lectures and Quiz, PowerPoint presentation.	Lectures of experts available on YouTube and other digital platforms.		Understanding of Conceptual Skills

**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 Sf.
6. Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
7. Corporate Accounting: By Mukharji & Hanif

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**Subject: Principles and functions of Management**

**Programme: S.Y.B.Com,**

**Semester:III**

**Course Code:**

**Objectives of the course**

1. To provide basic knowledge and understanding about various concepts of Business Management.
2. To help the students to develop cognizance of the importance of management principles.
3. To improve the managerial skills by learning managerial skills.
4. To provide them tools and techniques to be used in the performance of the managerial job.

1. Depth of the program – fundamental Knowledge

Unit No.	Unit Title	Contents	Propose Skills to be developed
1	Introduction to Management	<ul style="list-style-type: none"><li>• Meaning definition, Nature of Management</li><li>• Functions of management</li><li>• Levels of management</li></ul>	<ol style="list-style-type: none"><li>1. Understanding how management works</li><li>2. Developing thought process as a manager</li><li>3. Understanding functions of Management</li></ol>
2	Management Thoughts	<ul style="list-style-type: none"><li>• Contribution of F.W. Taylor, Henry Fayol, Peter Drucker,</li><li>• Principles of management given by F.W. Taylor, Henry Fayol, Peter Drucker</li></ul>	<ol style="list-style-type: none"><li>1. Get knowledge of Management thoughts</li><li>2. Classify the management thoughts</li><li>3. Understand the contribution of various management thinkers.</li></ol>

3	Understanding Management : Planning and Decision Making	<ul style="list-style-type: none"> <li>• Concept, Meaning, definition of Planning and decision making</li> <li>• Types of Planning</li> <li>• Process of Planning</li> <li>• Advantages and Limitations of Planning</li> </ul>	1. How to plan various management activities, programmes and events
		<b>Semester IV</b>	
1.	Management at Work : The process of organizing and staffing	<ul style="list-style-type: none"> <li>• Meaning, characteristics and Principles of Organizing</li> <li>• Types of organisation-Line and staff organisation, committee organisation</li> <li>• Staffing- Meaning and process of staffing</li> </ul>	1. Understanding the importance and process of organisation
2.	Result orientation :Direction and Team Work	<ul style="list-style-type: none"> <li>• Direction- Meaning, Principles, Techniques of directing</li> </ul>	1. How to direct a group / team? 2. Team building skills
3.	Coordinating and Controlling	<ul style="list-style-type: none"> <li>• Meaning, principles of co-ordination</li> <li>• Meaning, Process and techniques of controlling</li> </ul>	1. Understanding principles of co-ordination 2. To learn the process and techniques of controlling



### Teaching Methodology

Topic No.	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	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	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	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	PowerPoint Presentations, YouTube videos	documentaries	Student group activities which involve direction and team work.	Students will understand importance of proper direction and team work

## 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

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**CORE COURSE Sem – III NEP I**

**Subject: ELEMENTS OF COMPANY LAW**

**Class: S.Y.B.com**

**Course Code: COM- 35201**

**Total Credits: 02**

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**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.	<b>The Companies Act, 2013: Introduction and Concept</b>	<b>Company and its Formation</b> <b>1 Background and Features of company the Companies Act, 2013</b> <b>2 Company:</b> Meaning, Nature and Characteristics of Company. <b>3 Types of Companies:</b> On the basis of mode of formation, Number of members, liability and Control, <b>4 Public and Private Companies:</b> Distinction between Public and Private Companies, Privileges <u>Conversion of Public into Private</u>	Understand the concept of company and Equip the students with knowledge of nature and types of companies

		<u>Company.</u> <u>Conversion of Private into Public Company.</u> <u>Types of Companies:</u> <u>Public Company</u> <u>Private Company</u> One Person Company, Charitable Companies, Dormant Company, Sick Company, Small Company, Listed Company, <u>Associate Company.</u> Foreign Company and its business in India etc.	
2.	<b>Formation and Incorporation of a Company</b>	<b>Formation and Incorporation of a Company:</b> 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 Commencement of business	Acquaint the Students with Procedure of Formation of company.
3.	<b>Principal Documents</b>	<b>Principal Documents:</b> <b>Documents relating to Incorporation and Raising of Capital:</b> 1 <b>Memorandum of Association:</b> Meaning and importance- Form and contents- Alteration of memorandum. 2 <b>Articles of Association:</b> Meaning- Contents and form of Articles- Alteration of articles- Doctrine of constructive notice- Doctrine of Indoor Management. 3 <b>Prospectus:</b> Meaning, contents, Statutory requirements in relation to prospectus- Deemed Prospectus-	To make students understand the role and importance of various documents like Memorandum

		Shelf prospectus – Statement in lieu of prospectus- Misstatement in a prospectus and Liabilities for Mis-statement.	
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### 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 Law- 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 Gaikwad , Chandrakant Chaudhari  &Devendra Bhawari	Bibha	Pune
8	Elements of Company Law	Prakash  N.Chaudhary	Nirali Prakashan	Pune
9	E-Commerce: Legal Compliance	Pratima Narayan	Eastern BookCompany	Mumbai

### Teaching Methodology:

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

### Methods of Evaluations

<b>Subject</b>	<b>Internal Evaluation</b>	<b>External Evaluation</b>	<b>Suggested Add on Course</b>
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

**CORE COURSE Sem – IV NEP I**

**Subject: Corporate Law II**

**Class: S.Y.B.com**

**Course Code: COM - 36201**

**Total Credits: 02**

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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 Filling 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.

<b>No</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skill to be developed</b>
<b>1</b>	<b>Capital of the Company</b>	<b>Capital of the Company</b> 1. Equity Share Capital: Meaning, Structure – Definition, 2. Preference share capital Meaning, Nature and Kinds Preference Shares. 3. Various Modes for Raising of Share	To give Comprehensive insight about the capital of Company and various aspects of shares.



		Capital including private placement, public issue, rights issue, Bonus shares, ESOP, Sweat Equity Shares, Buy-back of shares.	
2	Management of Company	<b>Management of Company:</b> 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) 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 related to Directors.
3	Key Managerial Personnel (KMP)	<b>Key Managerial Personnel (KMP) (U/S 203)</b> 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)	To have Comprehensive understanding about the Key Managerial Person.
4	Company Meetings	<b>Company Meetings:</b> 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)]	To acquaint students about the Meeting Procedures.

		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) Provisions regarding convening, constitution, conducting of General Meetings contained in Ss.101 to 114	
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**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 Gaikwad , Chandrakant	Bibha	Pune

		Chaudhari &Devendra Bhawari		
8	Elements of Company Law	Prakash N.Chaudhary	Nirali Prakashan	Pune
9	E-Commerce: Legal Compliance	Pratima Narayan	Eastern BookCompany	Mumbai

### Teaching Methodology

Topic No.	Total Lectures	Innovative methodsto be used	Film shows and AV Applications	Project	Expected Outcome
1.	12	Document , PPT, Narration, , Survey Analysis, Article review	You Tube about Company Management .	Report, Review onmanagement 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 onnew Emergingissues in CSR of company	To Acquaint with knowledge and role of key managerial personof 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 into 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 – upof company and E- governance	To enhance skillsand knowledge about the E- governance of the company andwinding-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

**Name of the Course: Evolution of Marketing**

**Programme: S.Y.B.Com, Semester IV**

**Course code: 25COB24103B**

**Number of credits: 2 credits**

**Objectives:**

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

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>
1.	Traditional and Modern Marketing	<ol style="list-style-type: none"><li>1. Traditional and Modern Marketing- Concept, Definition</li><li>2. Difference between Traditional marketing and modern marketing</li></ol>
2.	Evolution of Marketing	<ol style="list-style-type: none"><li>1. Introduction, Meaning, concept</li><li>2. Stages of evolution.<ol style="list-style-type: none"><li>1. Production orientation stage</li><li>2. Product orientation stage</li><li>3. Sales orientation stage</li><li>4. Customer orientation stage</li><li>5. Social orientation stage</li></ol></li></ol>

• **References**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Principles of Marketing	Philip Kotler	Pearson Publication

Modern College of Arts Science and commerce, Ganeshkhind (Autonomous)

Semester IV (S.Y.B. Com)

Subject code -: COM-24103 (c)

Subject -: Evolution of Entrepreneurship in India

Total Credits: - 02

**Objectives:**

- 1) To trace roots of entrepreneurship in Ancient India.
- 2) To study stages of entrepreneurship development in India.
- 3) To understand impact of globalisation on Indian business world.

Unit No	Unit Title	Contents	Purpose
1	<b>STAGES OF ENTREPRENEURSHIP DEVELOPMENT IN INDIA</b>	<ul style="list-style-type: none"><li>• Entrepreneurship in Ancient and Pre British Period</li><li>• Entrepreneurship in British Period</li><li>• Entrepreneurship in Post-Independence Period</li></ul>	1) To understand various stages of Entrepreneurship Development in India.
2	<b>IMPACT OF GLOBALISATION ON ENTREPRENEURSHIP IN INDIA</b>	<ul style="list-style-type: none"><li>• Concept of Liberalisation, Privatisation and Globalisation</li><li>• Background of Globalisation</li><li>• Advantages and Disadvantages of Globalisation</li><li>• Entrepreneurs who changed face of Indian Entrepreneurship</li></ul>	<ol style="list-style-type: none"><li>1) To study impact of Globalisation on Indian Entrepreneurship</li><li>2) To know contribution of few entrepreneurs in progress of India</li></ol>

### Teaching Methodology

Topic No.	Methods to be used	Expected Outcome
1	Group Discussion, Quiz	Understanding the entrepreneurship development in Ancient India
2	Power Point Presentation, Case Studies	Understanding contribution of various entrepreneurs.

### References:

- 1) Pandey G.N. - 'A Complete Guide to Successful Entrepreneurship' Vikas Publishing House Pvt Ltd.
- 4) Dr.Patel V.G. - 'When The Going Gets Tough' - Tata McGraw Hill, New Delhi.
- 5) S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems

**Progressive Education Society's**  
**Modern College of Arts, Science and Commerce Ganeshkhind Pune 53(Autonomous)**  
**Faculty of Commerce**  
**Board of Studies: Banking and Finance**

**Second Year B. Com Sem I w.e.f 2024-25 Semester IV**

**Subject Name: Indian Banking System II**

**Subject Code: - COM-24103D**

**Name of the Vertical: DSC specific IKS**

**Credits Assigned: 2 credits**

**Examination: 20 CIE + 30 ESE for theory = Total 50**

**Course Objectives:**

- 1. To make the students aware about the history of Indian Currency.**
- 2. To take review of the evolution of various Indian Banks.**

<b>Sr. No.</b>	<b>Title</b>	<b>Units</b>	<b>Objectives</b>	<b>No. of Lectures</b>
1	<b>History of Indian currency</b>	Barter Money Coins during Mughal and British Raj Paper currency Plastic Money Electronic Money	To make the students aware about the various forms of money.	15
2	History of Indian Banking system	Evolution of commercial banking Evolution of cooperative banking Evolution of Central Banking	To make the students aware about the development in the Indian Banking system	15
		Total lectures		30

**References:**

- Nararajan and Parameswaran (2007), 'Indian Banking', S. Chand Company Ltd. New Delhi.
- ShahiUjjwala (2013), 'Banking in India: Past, Present and Future', New CenturyPublications
- Singh Sultan (2008), 'Banking Sector Reforms in India', Kanishka Publishing House10.Thirunarayanan R., 'Co-operative Banking in India', Mittal Publication
- 'History of the Indian Currency and Banking written by Dr B R Ambedkar.