SAVITRIBAI PHULE PUNE UNIVERSITY FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

Structure and Syllabus for
Four Year B.Com Degree Program
As per National Education Policy-2020

With Effect From June-2024 (Academic Year 2024-2025)

Structure and Subject Codes for F.Y.B.Com Sem-II

As per NEP-2020 w.e.f. June 2024 (Academic Year: 2024-2025)

B.Com Degree Program Credit Distribution Structure for Three / Four Year Honours / Honours with Research with Multiple Entry and Exit Options (GR Dated 20.04.2023 and Changes Pursuant to Letter Dated 13.03.2024 of Higher & Technical Education Department, Government of Maharashtra)

SEMESTER-II

Sr. No.	Verticals	Credits	Course Code	Name of the Subject	Name of the Board of Studies
Three Subjects Options (Total 12 Credits)					
1	Subject-I MJ	**Students should select any one subject from the Subject-I**			
		4		Financial Accounting-II	Accountancy
		4		Inventory, Labour, and Overhead Accounting - II	Cost & Works Accounting
		4		Principles and Functions of Management - II	Business Administration
		4		Fundamentals of Marketing -II	Marketing
		4		History, Principles and Management of Cooperation – II	Business Practices
		4		Fundamentals of Insurance – II	Banking, Finance & Insurance
		4		Start up and Entrepreneurship Law – II	Business Laws
		4		Probability Theory - II	Statistics & Computer Applications
2	Subject-II MJ	**Students should select any one subject from the Subject-II other than subject selected from Subject-I**			
		4		Financial Accounting-II	Accountancy
		4		Inventory, Labour, and Overhead Accounting - II	Cost & Works Accounting
		4		Principles and Functions of Management - II	Business Administration
		4		Fundamentals of Marketing -II	Marketing
		4		History, Principles and Management of Cooperation – II	Business Practices
		4		Fundamentals of Insurance – II	Banking, Finance & Insurance
		4		Start up and Entrepreneurship Law – II	Business Laws
		4		Probability Theory - II	Statistics & Computer Applications

3	Subject-III MJ	4		Market Structure and Welfare Economics	Business Economics
Generic Elective OR Open Elective Subjects (GE / OE) (2 Credits)					
4	OE	2		Business Mathematics –II OR	Statistics & Computer Applications
		2		Fundamentals of Computer –II OR	Statistics & Computer Applications
		2		Commercial Geography - II	Geography
Vocational and Skill Enhancement Courses (VSEC) (2 Credits)					
5	SEC	2		Business Accounting-II	Accountancy
Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (6 Credits)					
6	AEC	2		English-II	English
7	VEC	2		Constitutional Values, Fundamental Duties and Political System in India	Business Laws
Field Projects/Internships/ Apprenticeship/ Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular courses (CC)					
8	CC	2		Health and Wellness OR	Co-curricular Department
		2		Yoga Eduction OR	
		2		Sports and Fitness OR	
		2		Cultural Activities OR	
		2		NSS (National Service Scheme) OR	
		2		NCC (National Cadet Corpse) OR	
		2		Cultural Activities	
Total Credits		**22**			

Abbreviation: MJ: Major, MM: Major Mandatory, ME: Major Elective, MN: Minor, GE / OE: Generic Elective / Open Elective, VSEC: Vocational Skill Enhancement Course, VSC: Vocational Skill Course, SEC: Skill Enhancement Course, AEC: Ability Enhancement Course, VEC: Value Education Course, , CC: Co-Curricular Courses, FP: Field Project, CEP: Community Engagement Project, OJT: On Job Training, RP: Research Project, T-Theory, P-Practical etc.

Syllabus Restructured (2024 Pattern as per NEP-2020)

(2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B.Com in Accounting

Class: F.Y. B.Com. Sem-II
Subject: Financial Accounting-II

Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
II	B.Com. in Accountancy and Taxation		Subject-I	Financial Accounting-II	4	4

Course Objectives:

1. To understand the Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.
2. To impart the knowledge of accounting treatment of Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.
3. To understand the accounting treatment of Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.
4. To teach the utility and practical use of Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Accounting Standards and Ind AS:** 1.1 AS 10: Property, Plant and Equipment 1.2 Ind AS 16: Property, Plant and Equipment 1.3 Numerical Problems on AS 10 and Ind AS 16	**15**
2	**Insurance Claims:** 2.1 Meaning and Introduction 2.2 **Types of Losses:** Loss of Stock and Loss of Profit or Consequential Loss 2.2.1 **Loss of Stock:** Gross Profit Ratio, Average Clause and its application, Treatment of Abnormal Item of Goods, and Computation of Loss and Claim 2.2.2 **Loss of Profits or Consequential Loss:** Indemnity under Policy, Standing Charges, Insured Standing Charges, Indemnity and Indemnity Period, Gross Profit, Rate of Gross Profit, Turnover, Standard Turnover, Annual Turnover, Short Sales or Reduction in Turnover, Loss due to Short Sales, Average Clause and its application, Amount of Policy, Increased Cost of Working, Saving in Expenses, and Computation of Loss and Claim 2.3 Numerical Problems on Loss of Stock and Loss of Profit	**15**
3	**Valuation of Goodwill:** 3.1 Meaning and Introduction of Goodwill 3.2 Features of Goodwill 3.3 Types of Goodwill	**15**

	3.4 Need for Valuation of Goodwill 3.5 Factors affecting Value of Goodwill 3.6 Methods of Valuation of Goodwill: 3.6.1 Based on Super Profit: a) Number of Years Purchase Method, b) Sliding Scale Method, c) Annuity Method, and d) Capitalization of Super Profit Method 3.6.2 Based on Average Profit or Capitalization of Profit 3.7 Numerical Problems on Super Profit and Average Profit or Capitalization of Profit	
4	**Accounting for Investments:** 4.1 AS 13: Accounting for Investments 4.2 Meaning and Definition of Investments 4.3 Classification or Types of Investments 4.4 Accounting Treatment: Interest, Dividends, Brokerage, Bonus Shares, Right Shares, Cost of Investments, Profit or Loss on Sale of Securities, Valuation of Securities 4.5 Preparation of Investment Ledger Account	**15**

Course Outcomes: After completion of the course, students will be able:

1) To understand the concepts and terms of Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.
2) To apply accounting treatment for calculation of Insurance Claims, Valuation of Goodwill, and Investment.
3) To analyze the effects of accounting treatments on calculation of Insurance Claims, Valuation of Goodwill, and Investment.
4) To evaluate the impact of Accounting Standards, Ind AS, Insurance, Goodwill, and Investment on financial information.
5) To create an independent accounting of the financial transactions.
6) To remember the accounting treatment of Accounting Standards, Ind AS, Insurance, Goodwill, and Investment.

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies
Internship for Students if any: Not applicable
Recommended Books and Study Materials
1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi. 4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi 5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi 6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi

7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
9. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
15. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
16. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Offline Written Examination • Power Point Presentations • Assignments / Tutorials • Oral Examination • Open Book Test • Offline MCQ Test • Group Discussion • Analysis of Case Studies	**Min. 12 Marks (40% of Passing)**
SEE / External Exam (70 Marks)	***Instructions:*** *1) Question No. 1 and 6 is Compulsory.* 2) *Attempt any Three Questions from Question No. 2 to 5.* Q. 1: Fill in the Blanks = (06 Marks) Q. 2: A) Problem on AS-10/Ind AS 16 = (10 Marks) Q. 2: B) Theory Question on AS-10/Ind AS-16 = (08 Marks) Q. 3: Problem on Unit-2 = (18 Marks) Q. 4: Problem on Unit-3 = (18 Marks) Q. 5: Problem on Unit-4 = (18 Marks) Q. 6: Short Notes on all Units (Any 2 out of 4)= (10 Marks)	**Min. 28 Marks (40% of Passing)**

Total 100 Marks: Separate passing for Internal Assessment (CIE) and External Exam (SEE)

Savitribai Phule Pune University
NEP -2020 First Year B.Com Semester- II

Subject: Cost and Works Accounting –II
(Inventory, Labour and Overheads Accounting)

Sem No.	Program Name	Subject code	Types of Course	Course/ Subject Title	Number of Credits	Lecture per Week
II	First Year B.Com. in Accounting		Major Mandatory	**Inventory, Labour and Overheads Accounting**	4	4

Objectives:
1. To know the documents that are used in stores and how to calculate the issuing price of material.
2. To provide knowledge to students on classification and codification.
3. To equip students with knowledge regarding the ascertainment of material cost.
4. To understand the concept of payroll.
5. To develop skills of calculation of labour turnover.

Course Outcome:

After Completion of the course , student will be able		
CO1	To Remember	The concepts related to Material and Labour as an element of cost.
CO2	To Understand	The Cost Accounting Standards related to Material and Labour as an element of cost.
CO3	To Apply	Various techniques of Material (Inventory) cost control and Labour cost control.
CO4	To Analyze	The Stores related documents and payroll system.
CO5	To Evaluate	The effectiveness of various techniques under Material and Labour accounting.

Sr. Number	Name of Unit	Contents	No of lectures	Skills to Develop
1.	Material Cost	a) Material as an element of Cost: Importance and Control b) Material Storage: Store Location and Stores Layout. c) Classification and Codification of Material. d) Stores and Material Records. e) Bin Card & Store Ledger etc. f) Cost Accounting Standards. 6: Material Cost g) Calculation of Material Procurement Cost h) Meaning and Calculation of Landed Cost	15	• To understand the concept of material cost. • To know computation of landed cost. • To know difference between classification and codification of material • To gain knowledge about the documents used in store departments.

2.	Material Accounting and Inventory Control	a) Issue of Material and Pricing Methods for Issue of Material: First in First Out (FIFO),Last in Last Out (LIFO), Simple Average and Weighted Average Methods. i) Need and Essential of Inventory Control b) Methods of Inventory Control: I. Stock Levels II. Economic Order Quantity (EOQ). III. Always Better Control (ABC) Analysis IV. Perpetual and periodic Inventory Control V. Physical verification VI. Inventory Turnover Ratio	15	1. To understand different pricing methods used for issuing the material 2. To understand the different methods of inventory control. 3. To calculate EOQ, stock levels and inventory ratio 4.To examine the efficiency of inventory management through inventory turnover ratios.
3.	Labour Cost	a. Cost Accounting Standards. 7 :Employee Cost b. Meaning of Wages and Salary and Difference. c. Principles of Good wage system. d. Time Keeping and Time Booking: Meaning, traditional and recent methods. e. Concept of Payroll Accounting f. Idle Time and Overtime	15	• To understand the concept of employee cost • To understand the difference between salary and wages. • To know the methods of time-keeping and time-booking. • To understand meaning and components of payroll.
4.	Labour Cost:- Cost Accounting	a. Methods of remuneration: - Time rate system Piece rate system Differential piece rate system Taylor's Differential piece rate system, Merrick Differential piece rate system. b. Bonus scheme Halsey and Rowan premium scheme. c. Labour Turnover: -meaning, Causes, Methods and remedies		• To equip students with knowledge regarding ascertainment of labour cost. • To enable the students to calculate wages and incentives. • To help in computing wages under Halsey and Rowan Premium Plan. • To understand the labour turnover.

Teaching Methodology

Unit	Total lectures	Innovative Methods Used	Films Shows and AV Application	Outcome
1.	15	PPT Quiz, Group Discussion.	YouTube Lectures and relevant multimedia a compact discs(CD)	To acquaint with the procedure of store-keeping documentation of material receipt and issue and understand overall outlook of material cost.
2.	15	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		To remember different pricing methods used for issuing the material.
3.	15	Poster Presentation		Understanding attendance and payroll system.
4.	15	PPT		To understand methods of labour turnover, remuneration and bonus methods to calculate labour cost.

Sr. No	Title of Book	Names of Author	Name of Publisher	Place
1.	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastava Tata	Mcgraw Hill New Delhi	New Delhi
2.	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
3.	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot	New Delhi
4.	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
5.	Horngren's Cost Accounting Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up
6.	Cost Accounting-Principles & Practices	Dr. M.N. Arora	Vikas Publishing House	New Delhi
7.	Cost Accounting Principles And Practice	Jain Narang	Kalyani Publication	New Delhi

Area Of Problems:
Material issue FIFO, LIFO
Inventory Valuation; EOQ, Stock levels
Simple problem of Landed Cost
Labour turnover.

Scheme of Examination:30% for internal assessment, 70% for external assessment.

Scheme of Examination	Exam format	Minimum Passing mark
CIE (30 Marks)	Internal assessment will be30% marks of total marks. The subject teacher needs to adopt any Three of the following methods for internal assessment. • Written Examination	Min. 12 Marks 40% out of total marks

	• Online Quiz • Presentations • Projects • Assignment • Tutorials • Oral examination • Open Book test • Any other evaluation method subject to the permission of HOD	
SEE / External Exam (70 Marks)	Instruction:- 1.Question number 1 and 6 are compulsory 2.Attempt any three question from Question No. 2 to 5 Q 1. A. Fill in the blanks 5 marks B. Match the following 5 marks Q 2. Descriptive type question. 15 marks Q3. Problem type question 15 marks Q 4. Problem type question 15 marks Q 5. Problem type question 15 marks Q 6. Write a short note (any 3 out of 5) 15 marks	Min. 28 Marks 40% out of total marks

SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

NEP-2020. FIRST YEAR B.COM. SEMESTER II

BACHELOR OF COMMERCE IN BUSINESS ADMINISTRATION

Semester No.	Programme Name	Subject Code	Type of Course	Course / Subject Title	No. of credits	Lectures per week
I	**B. Com. in Business Administration**		**Major Mandatory**	**Principles and Functions of Management**	**4**	**4**

Course Objectives:

1. To provide basic knowledge and understanding about various concepts of Business Management.
2. To help the students to understand the importance of management principles.
3. To create an understanding about various functions of management.
4. To provide them tools and techniques to be used in the performance of the managerial job.
5. To make students understand Management at work and the relevance of motivation and team work..

Course Outcomes:

1. Students will be able to understand the importance of management and its evolution process in detail.
2. Students will learn various functions of management and their applicability.
3. Students will have strong foundation in understanding management at work.
4. They will be able to understand various tools and techniques used to perform managerial jobs.
5. Students will analyse the importance of motivation and team work.

Unit	Title and contents	No of Lectures
1	**Nature and Evolution of management** 1.1Meaning & Importance ,Need for Management study 1.2 Functions of Management 1.3 Management as an Art, Science, Profession and a Social System 1.4 Concept of Management, Administration, Organization & Universality of Management 1.5 Contribution of F.W. Taylor, Henry Fayol, Peter Drucker, Mintzberg and Michel Porter in development of management thoughts.	**15**
2	**Understanding Management : Planning and Decision Making** 2.1 Meaning, definition and nature of Planning 2.2 Forms and types of Planning 2.3 Steps in Planning 2.4 Limitations of Planning 2.5 Meaning and techniques of Forecasting 2.6 Meaning, Types and Steps in Decision Making	**15**
3	**Management at Work : The process of organizing and staffing** 3.1 Meaning, Process and Principles of Organizing 3.2 Concept of Authority and Responsibility 3.3 Delegation of Authority 3.4 Difficulties in Delegation of Authority 3.5 Need and importance of Staffing • Recruitment : Sources and Methods	**15**
4	**Result orientation :Motivation Direction and Team Work** 5.1 Motivation: Meaning, Importance, Nature, Principles, and Theories3.6 Controlling :Meaning, Needs, Process, Techniques 5.2 Meaning, Elements, Principles, Techniques and Importance of Direction. 4.3 Concept of Team Work, Group Dynamics, Principles regarding interpersonal communication and Group Behaviour	**15**

Teaching Methodology:	1. Class Room Lectures. 2. Guest Lectures. 3. Visiting to various Companies. 4. Group Discussion, Debates 5. Assignments & Presentation 6. Corporate Cases and Discussions on it

Internship for Students if any: Not Applicable

Suggested Reference Books:

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

Scheme of Examination:

(i) Internal Assessment: 30 %

(ii) Semester End Exam: 70 %

Scheme of Examination

Scheme of Examination	Minimum Passing Marks
Internal Assessment (CIE) (30 Marks)	**Minimum 12 Marks (40% Passing)**
Semester End Exam (SEE) / External Exam (70 Marks)	**Minimum 28 Marks (40% Passing)**
Total 100 Marks	**Minimum 40 marks Separate Passing (40 % Passing)**

Note: There will be Separate Passing (40% Passing) for each CIE and SEE

Internal Assessment
Continuous Internal Evaluation (30 Marks)

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -
Written examination
Online Quiz
Power Point Presentations
Projects
Assignments
Tutorials / Tutorials using Microsoft Excel
Oral examination
Open Book Test
Any other evaluation method subject to the permission of the Head of the Department

SEE/External Exam (70 Marks)	**I.** Descriptive Type Question from Ch. No. 1 - 15 M **II.** Descriptive/ Numerical Type Question from Ch. No. 2 - 15 M **III.** Descriptive / Numerical Type Question from Ch. No. 3 - 15 M **IV.** Descriptive / Numerical Type Question from Ch. No. 4 - 15 M **V.** Short Notes (Any 2 out of 4) - 10 M With internal choice	**Min. 28 Marks (40% Passing)**
Total 100 Marks		**Separate Passing(40% Passing)**

Revised Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B.Com
Class: B.Com. Sem-II
Subject: Marketing
Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
I	B.COM		Subject-II Major Mandatory	Fundamental of Marketing -II	4	4

Course Objectives:

1. To provide an introduction to marketing and the selling process.
2. To offer foundational knowledge on market segmentation and the marketing mix.
3. To build connections between commerce, business, and marketing principles.
4. To equip students with practical skills for applying marketing knowledge effectively in real-world scenarios.

Unit	Title and Contents	No. of Lectures in Clock Hours)
01	Introduction to Marketing, components of marketing, importance of marketing, Global, Ethical and Sustainable Marketing, Difference between marketing and selling	**10**
02	Process of Selling 2.1 Psychology of Salesmanship –Attracting Attention, Awakening Interest, Creating Desire and Action 2.2 Stages in Process of Selling – (i) Pre-Sale Preparations (ii) Prospecting (iii) Pre-Approach (iv) Approach (v) Sales Presentation (vi) Handling of Objections (vii) Close (viii) After Sales follow up	**10**
03	**Rural Marketing** 2.1 Introduction of Rural Marketing 2.2 Definition, Features of Rural Marketing 2.3 Importance of Rural Marketing 2.4 Future in Rural Marketing 2.5 Present scenario of Rural Marketing 2.6 Challenges and opportunities of Rural Marketing	**20**
04	**Marketing Environment** 3.1 Introduction and Concept 3.2 Need for study of Marketing environment 3.3 Major elements and their impact of marketing decisions	**10**
05	**Recent Trends in Marketing** 4.1 Introduction 4.2 E-Marketing 4.3 Green Marketing 4.4 Social media Marketing 4.5 Digital Marketing	10

Course Outcomes:

Upon successful completion of the course, students will be able to:

1. Understand the fundamentals of the marketing and sales process.
2. Apply practical knowledge by enhancing skills in key concepts such as the "Marketing Mix" and market segmentation.
3. Gain insights into salesmanship and explore various sales approaches.
4. Acquire knowledge about recent trends and innovations in the marketing field.

Teaching Methodology
1 Class Room Lectures. 2 Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business/Industry Units 5. Group Discussion/Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. YouTube Lectures developed by MHRD & UGC 8. Case Studies / Case Problems
Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Marketing Management, Philip Kotler, Pearson Publication 2. Principles of Marketing ,Philip Kotler, Pearson Publication 3. Sales & Distribution Management, Tapan K Panda, Oxford Publication 4. Retail Management ,Gibson Vedamani, Jayco Publication 5. Marketing and Salesmanship,Dr.Dilip Shinde & Dr.Dhiraj Zalte,Prashant Publication 6. Marketing Management,V. S. Ramaswamy & S.Namakumari,Macmillan Publication 7. Supply Chain Management, Sunil Chopra, Peter Meindl& D. V.Karla,Pearson Publication

Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	**Exam Format**	**Minimum Passing Marks**
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments on Contemporary / Recent / Emerging Issues • Written Test • Open Book Test • Offline MCQ Test • Power Point Presentation on Contemporary / Recent / Emerging Issues • Analysis of Case Studies	**Min. 12 Marks (40% of Passing)**
SEE / External Exam (70 Marks)	***Instructions:***	**Min. 28 Marks (40% of Passing)**
Total 100 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Program Name: B. Com in Business Practices and Cooperation

Class: F.Y.B.Com. Sem-II

Subject: History, Principles and Practices in Co-Operation-II

Academic Year: 2024-2025

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
2		Subject-I & II Major Mandatory	History, Principles and Practices in Co-Operation-II	4	4

Course Objectives:

1. To understand the objectives, Nature and scope, Principles of co-operation and Problems and Challenges of Co-operation Cooperative sector.
2. To understand the Co-operative Movement and development of Cooperative Movement in India
3. To understand the Need and Importance of Cooperative Movement in India
4. To understand various Co-operative Movement Committees Report.
5. To understand eminent supporters and their contribution in Co-operative Movement of India.
6. To understand the various types of Cooperatives and Co-operative Education and Training.

Course Outcomes:

1. Students will be able to understand of basic knowledge of co-operative movement
2. They will learn various Scope, Strength and Weakness of co-operative movement.
3. Understanding Co-operative Movement Committees Report, Contribution of Co-operative Leaders.
4. Understanding History and current scenario of Co-operative Movement in India
5. Understanding post Independent Era up to the present Stage, Development of Co-operative Movement in Maharashtra
6. Students will be able to understand various types of Cooperatives as well as Co-operative Education and Training.

Unit	Title and Contents	No. of Lectures
I	Co-operation 1.1. Meaning and Definition of Co-operation 1.2. Objectives of Co-operation	15

	1.3. Nature and Scope of Co-operation 1.4. Principles of Co-operation 1.5. Problems of Cooperative sector 1.6. Challenges of Cooperative sector 1.7. Strength and Weakness of Co-operative Movement	
II	History of Cooperative Movement in India 2.1 Introduction of Cooperative Movement 2.2 Need and Importance of Cooperative Movement in India 2..3 Development of Co-operative Movement in Pre and Post-Independence period. 2.4 Co-operative Movement Committees Report ● Sir Fedrick Nicholson Report 1904, ● Maclagen Committee Report 1914, ● Gorewala Committee Report 1954, ● Vaidyanathan Committee Report 2005, 2.5. Development of Co-operative Movement in Maharashtra, 2.6 Contribution of Co-operative Leaders ● Dr. Dhanajararo Gadgil ● Shri. Vaikunthlala Mehta ● Shri. Vithalrao Vikhe Patil ● Shri. Bhausaheb Hirey 2.7. Current scenario of Co-operative Movement in India 2.8 Current scenario of Co-operative Movement in Maharashtra	15
III	Types of Cooperatives	15

	3.1. Agricultural Cooperatives ● Introduction ● Types of Agricultural Cooperatives ● Benefits of Agricultural Cooperative ● Challenges of Agricultural Cooperative ● Government Initiatives in the Development of Agricultural Co-oprative 3.2. Banking Cooperative ● Introduction ● Types of Banking Cooperative ● Benefits of Banking Cooperative ● Challenges of Banking Cooperative ● Government Initiatives in the Development of Agricultural Co-oprative 3.3. Consumer Co-operative ● Introduction ● Types of Consumer Co-operative ● Benefits of Consumer Co-operative ● Challenges of Consumer Co-operative 3.4. Dairy Co-operative ● Introduction ● Types of Dairy Co-operative ● Benefits of Dairy Co-operative ● Challenges of Dairy Co-operative 3.5. Housing Co-operative	

	● Introduction ● Features of Housing Co-operative ● Types of Housing Co-operative ● Benefits of Housing Co-operative ● Challenges of Housing Co-operative	
IV	Co-operative Education and Training: 4.1. Introduction of Co-operative Education and Training 4.2. History of Co-operative education and training in India 4.3 Objectives of Co-operative Education and Training 4.4. Need and Importance of Co-operative Education and Training 4.5. Organizational structure of Co-operative education and training 4.6. Benefits of Co-operative Education and Training for Member, cooperatives and Communities. 4.7. Types of Co-operative Education and Training 4.8. Institutions Providing Co-operative Education and Training ● Vaikunth Mehta National institute of co-operative management (VAMNICOM) ● Padmashree Dr. Vitthalrao Vikhe Patil Institute of Co-operative Management ● Dr. Dhanjayrao Gadgil Institute of Co-operative Management 4.9. Challenges of Co-operative Education and Training	15

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. "The Indian Co-operative Movement" by Vaikunthlal Mehta (1947)
2. "The Co-operative Movement in India" by K. R. Shinde (1985)

3. "Co-operation in India" by D. R. Gadgil (1951)
4. "The Principles of Co-operation" by Charles Gide (1904)
5. "A History of the Co-operative Movement" by George Jacob Holyoake (1893)
6. "The Co-operative Movement and Education" by Charles Gide (1904)
7. "Co-operative Training and Education" by Indian Institute of Management (IIM) Ahmedabad (1975)
8. The Types of Co-operatives" by National Co-operative Union of India (NCUI) (2015)
9. "The Co-operative Advantage" by Anthony Murray (2017)
10. Handbook on Cooperative Society & Non-Profit Organisations, The Institute of Chartered Accountants of India, January, 2013
11. https://www.cooperation.gov.in/sites/default/files/202212/History_of_cooperatives_Movement.pdf

Semester End Examination: Max. Marks 70

Instructions:	
1. Question No. 1 and 6 are compulsory	
2. Attempt any three questions from Question No. 2 to 5	
Q 1. Fill in the Blanks	06 Marks
Q 2. Theory Question on Unit-1	18 Marks
Q 3. Theory Question on Unit-2	18 Marks
Q 4. Theory Question on Unit-3	18 Marks
Q 5. Theory Question on Unit-4	18 Marks
Q 6. Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Savitribai Phule Pune University

Revised Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: F.Y. B. Com. in Banking and Finance

Subject - Fundamentals of Insurance - II

Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
I	F.Y.B. Com.		Major Mandatory	Fundamentals of Insurance - II	4	4

Course Objectives:

1. To acquaint students with the concepts of insurance.
2. To cultivate awareness regarding the basic knowledge of the insurance sector.
3. To discern the disparity between Life and General Insurance.
4. To acquaint students with career opportunities in the field of insurance

Unit No	Topic	No. of Periods	Teaching Method
01	**Basic concepts of Insurance** 1. 1 Meaning, Importance and Scope of Insurance. 1.2 Principles of Insurance. 1.3 Types of Insurance. 1.4 Difference between Life and General Insurance	15	Lectures Assignments Library work Quiz
02	**Types of Insurance** 2.1 Life Insurance- Meaning, Origin, Importance and Principles of Life Insurance Types of Life Insurance policies. 2.2. General Insurance- Meaning, Origin, Importance and Principles of General Insurance Types of General Insurance Policies 2.3 Health Insurance Importance and types of Policies 2.4 Challenges before life and General Insurance	15	Lectures Assignments Library work Group Activity
03	**Risk Management in Insurance Sector** 3.1 Understanding Risk Management in Insurance 3.2 Role of Insurance in Risk Management	15	Lectures Assignments Library work

	3.3 Techniques and Tools of Risk Management in Insurance 3.4 Introduction to Emerging Trends in Insurance		Role Playing
04	**Emerging Trends and Innovations in Insurance** 4.1 Exploration of Emerging Trends in the Insurance Sector. 4.2 Technological Innovations in Insurance Sector 4.3 Regulatory Changes and their Impact on Insurance	15	Lec res 4.4 Future Prospects and C Insurance Industry Assignments Library work Presentation tu

List of Recommended Books and Study Materials

Insurance Principles and Practice" by M.N. Mishra 2019, Publisher: McGraw Hill Education India

"Insurance Law and Practice" by Dr. S.K. Kataria 2020, Publisher: Bharat Law House

"General Insurance Underwriting Principles & Practice" by Dr. Rakesh Agarwal 2018, Publisher: Taxmann Publications Company Ltd.

Principles and Practice of Life Insurance" by S.B. Mathur and R.K. Gupta 2016, Publisher: Taxmann Publications

"General Insurance: Principles and Practice" by Dr. N. D. Vohra 2018, Publisher: S. Chand & Company Ltd.

"Insurance: Theory and Practice" by S. S. Hundal and V.K. Srivastava 2019, Publisher: Himalaya Publishing House).

"Risk Management and Insurance Planning" by Dr. Jyotsna Sethi 2020, Publisher: Excel Books

"Insurance Planning and Management" by Dr. V. Ravi Kumar 2017, Publisher: McGraw-Hill Education

Websites

Insurance Regulatory and Development Authority of India (IRDAI) - https://www.irdai.gov.in/)

Insurance Information Bureau of India (IIB): https://www.iib.gov.in/)

Insurance Institute of India (III) https://www.insuranceinstituteofindia.com/)

National Insurance Academy (NIA): https://www.niapune.org.in/)

Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	**Exam Format**	**Minimum Passing Marks**
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments on Contemporary / Recent / Emerging Issues • Written Test • Open Book Test • Offline MCQ Test • Power Point Presentation on Contemporary / Recent / Emerging Issues • Analysis of Case Studies	**Min. 12 Marks (40% of Passing)**
SEE / External Exam (70 Marks)	***Instructions:*** 1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5 Q 1. Fill in the Blanks Q 2. Theory Question on Unit-1 Q 3. Theory Question on Unit-2 Q 4. Theory Question on Unit-3 Q 5. Theory Question on Unit-4 Q 6. Write Short Notes on all Units (Any 2 out of 4)	**Min. 28 Marks (40% of Passing)** 06 Marks 18 Marks 18 Marks 18 Marks 18 Marks 10 Marks
Total 100 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Revised Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B.Com

Class: F.Y.B.Com., Sem. - II

Title of the Course: Startup and Insurance Laws

Academic Year: 2024-2025

Sem. No.	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
I		Subject-I / II **Major Mandatory**	Startup and Insurance Laws	4	4

Brief Outline of the Course:

Thousands of start-ups are being established in India and they are instrumental in contributing to the wealth of our nation.

In this background it is necessary for founders, entrepreneurs, innovators, and workers to be aware of the legal compliances of start-ups in this fast-changing business environment. Insurance has become a necessity in the changing business scenario and the information about it is definitely useful for the budding businessmen to minimize the risk wherever possible. The Future entrepreneurs/ students who wish to establish their start-up will be highly benefitted from this Programme.

Through this programme the Students will gain knowledge about how to set up a firm or a start-up, compliance requirements under various laws, numerous contracts and issues linked to intellectual property, taxation etc. This Programme provides a quick overview of the fundamentals of various kinds of insurance options for the entrepreneurs and their importance while doing the business.

Unit	Title and Contents	No. of Lectures in Clock Hours)
1.	**Business Structure and Registration of Startup:** Concept of Startup, Sole Proprietorship, Partnership, Limited Liability Partnership (LLP), Private Limited Company, and Public Limited Company. One Person Company (OPC), their advantages and disadvantages in terms of liability, compliance, and taxation. Government's Eligibility Criteria for Startup Recognition, Practical Considerations and legal Compliances of startups. Benefits that startups can avail in India.	**15**
2.	**Laws relating to Startups:** **A. Legal contracts and Laws relating the IPR** (Intellectual property Rights): Legal Contracts, E-Contracts and Protection of Intellectual Property rights by the Startups: Patents, Trade Marks, Copy rights, Trade secrets and Trade Designs etc **B**. **Labour and related laws:.** Laws relating to Payment of wages, Minimum Wages, Factories, Standing Orders, Contract labour, Prevention of Sexual	**15**

	Harassment at work place, Gratuity, Industrial disputes etc, Tax and other regulatory compliances, Options to close down Start ups.	
3.	**Insurance Sector in India** i. History, Nature, Concept, Need, Significance and scope of Insurance ii. General principles of Insurance, Insurance Contracts, Broad Classification of Insurance: Life Insurance and General Insurance e.g. Fire insurance, health and motor insurance. a. a.. Life Insurance: Concept, Significance, and conditions b. Types of Life Insurance Policies c. Fire Insurance: Concept, Features, Significance and conditions d. Health Insurance: Concept, Nature, features, Cover, and conditions e. Motor Insurance- Concept, Nature, Significance and Cover iii. Private Insurance Sector: Need of Privatization of Insurance Business in India	**15**
4.	**Laws relating to the insurance: fundamentals and significance** i. The Insurance Act, 1938 ii. The Life Insurance Corporation Act, 1956 iii. The Insurance Regulatory and Development Authority Act 1999 iv. iv) The General Insurance Business (Nationalization) Act 1972	**15**

Course Outcomes: After completion of the Course, Students will be able to:

CO1: Understand conceptual Framework of Startup and Insurance and basic Principles of insurance;

CO2: Define and identify the facets and legal aspects of startups and various kinds of insurances and insurance contracts.

CO3: Understand and acquaint with the laws relating to startup and Insurance and their significance and features.

Teaching Methodology
1.Class Room Lectures. 2.Guest Lectures of Professionals, Industry Experts etc. 3.Teaching with the help of ICT tools 4.Visits to various Professionals Units, Companies and Business/Industry Units 5.Group Discussion/Debates 6.Assignments, Tutorials, Presentations, Role Play etc. 7.YouTube Lectures developed by MHRD & UGC 8.Case Studies / Case Problems 9. Demonstrations / Role play
Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
I. Books: 1. M.N.Mishra –Law of Insurance, 2005,S. Chand & Company Ltd, New Delhi. 2. K.S.N Murthy& K.V.S Sarma ,Modern Law Of Insurance In India(2019), Lexis Nexis, Wadhwa, Nagpur. 3. Dr. P.Periyaswamy: Principles And Practice of Insurance, Himalaya Publishing House Pvt.Ltd.(2013), New Delhi. 4. Introduction to Labour and Industrial Laws I by Avtar Singh and Harpreet Kaur Edition: 1st Edition, 2022 Lexis Nexis.

5. H L Kumar's Labour And Industrial Law- A Comprehensive Encyclopaedia Covering All Important Act, Rules, Regulations,Schemes And Forms With Free Case Law Referencer 2010 2019,Universal Law Publishing, 11th Edition, 2020
6. Labour & Industrial Laws by S N Misra, 29th Edition 2019, Reprinted 2021
7. New Labour & Industrial Laws Book by Taxmann. 2023
8. Handbook of Industrial law, N.D. Kapoor, Sultan chand Publications, New Delhi
9. L:abour and Industrial Laws, Misra, S.N., Central Law Publications, Allahabad.
10. Narayanan P.,Intellectual Property Law,(3 rd Edition),Kolkata, Estern Law House,(2007)

II. Bare Acts of

1. The Companies Act, 2013.
2. The Partnership Act, 1932.
3. Limited Liability Partnership Act, 2008.
4. Factories Act, 1948
5. Employee State Insurance Act, 1948-
6. Contract Labour (Regulation and Abolition) act, 1970
7. The Payment of Gratuity Act, 1972
8. The Industrial Disputes Act, 1947
9. The Industrial Employment (Standing Orders) Act, 1946
10. The Trade Unit Act, 1926
11. The Patent Act, 1970-
12. The Trademark Act, 1999-
13. The Designs Act ,2000-
14. The Copyright Act, 1957-
15. The Goods and Services Tax (GST) Act,2017
16. The Digital Personal Data Protection Act of 2023,
17. The Insurance Act, 1938
18. The Life Insurance Corporation Act 1956
19. The Insurance Regulatory And Development Authority Act 1999
20. The General Insurance Business (Nationalization) Act 1972

[Note: Recent amendments in the Acts are expected to be studied]

III. Websites/Articles:

1. https://www.startupindia.gov.in/content/dam/invest-india/Templates/public/198117.pdf
2. https://www.khuranaandkhurana.com/2021/02/17/legal-and-ethical-issues-faced-by-thestartups-in-india/
3. https://www.legalserviceindia.com/legal/article-2118-laws-for-startupentrepreneurship.html#:~:text=The%20organization%20must%20be%20registered,adhered%20to%20in%20the%20 country.
4. https://taxguru.in/corporate-law/indian-laws-startup.html
5. https://www.latestlaws.com/articles/a-legal-guide-for-start-ups-in-india-187059\
6. http://www.legalserviceindia.com/articles/labour_contract.htmWritten by: Paras Jain - Company Secretary, Pokarna Limited, Secunderabad
7. m/legal/article-942-industrial-disputes-act-1947.htmlIndustrial Disputes Act, 1947
8. https://www.researchgate.net/publication/323855305_INDIAN_STARTUPS-_ISSUES_CHALLENGES_AND_OP PORTUNITIES by gopal das pawan kumar

9. https://www.monsterindia.com/career-advice/5-basic-startups-laws-which-every-entrepreneur-should-know-7061.html
10. Article: Why better IPR will be the key to driving India's innovation story (Pradeep Gupta)www.yourstory.com.dated30.082015

Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	**Exam Format**	**Minimum Passing Marks**
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments on Contemporary / Recent / Emerging Issues • Written Test • Open Book Test • Offline MCQ Test • Power Point Presentation on Contemporary / Recent / Emerging Issues • Analysis of Case Studies	**Min. 12 Marks (40% of Passing)**
SEE / External Exam (70 Marks)	***Instructions:*** 1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5 Q 1. Fill in the Blanks Q 2. Theory Question on Unit-1 Q 3. Theory Question on Unit-2 Q 4. Theory Question on Unit-3 Q 5. Theory Question on Unit-4 Q 6. Write Short Notes on all Units (Any 2 out of 4)	**Min. 28 Marks (40% of Passing)** 06 Marks 18 Marks 18 Marks 18 Marks 18 Marks 10 Marks
Total 100 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Revised Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Probability Theory

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per week
II	B. Com		Major	Probability Theory	04	04

Course Objectives:

To acquaint the students with some basic concepts in Probability Theory.
To acquaint the students with the business problem solving using Probability Theory.
To acquaint the students with the basic concepts of various types of Probability Distributions.
To acquaint the students with applications of Probability Distributions to solve business problems.

Course Outcome:

After the completion of this course, students will be able

C.O.1	To understand basic concepts in Probability Theory
C.O.2	To analyse the various business problems and find their solutions using Probability Theory
C.O.3	To understand various types of probability distributions
C.O.4	To solve various business problems using probability distributions

Unit	Title and Contents	No. of Hours
1	**TECHNIQUES OF COUNTING** Factorial and its Notations, Fundamental Principles of Counting, Permutation, Combination, Selection of Permutation or Combination, Relationship between nPr and nCr, Statement of binomial theorem for positive integral index (without proof) **INTRODUCTION TO PROBABILITY** Random Experiment and Trial, Sample Space, Sample Point and Event, Exhaustive Cases, Favourable Cases, Mutually Exclusive Cases and Equally Likely Cases, Definitions of probability using classical and axiomatic approach, Simple Problems on Probability, Concepts of Odds in Favour of and Against the Happening of an Event, Addition Law, Conditional Probability and Multiplicative Law, Independent Events, Probability of Happening at least One of the Independent Events, Problems using both the Addition and the Multiplicative Laws, Law of Total Probability, Applications of Law of Total Probability, Bayes' Theorem (Statement only), Applications of Bayes' Theorem	**15**
2	**RANDOM VARIABLES** Random Variable, Discrete Random Variable and Probability Mass Function, Distribution Function, Bivariate Discrete Random Variables, Joint, Marginal and Conditional Probability Mass Functions, Joint and Marginal Distribution Functions for Discrete Random Variables, Expectation of a Random Variable, Properties of Expectation of One-dimensional Random Variable, Mean, Variance, S.D. in Terms of Expectations, Addition and Multiplication Theorems of Expectation	**15**

3	**SOME STANDARD DISCRETE PROBABILITY DISTRIBUTIONS** Bernoulli distribution - Bernoulli trials, Probability mass function, Expected value, variance and S.D Binomial distribution – Probability mass function, expected value, variance and S.D (Formulae only) statement of additive property (without proof), Problems to calculate probabilities, Expected value and parameters of binomial distribution, Relation with Bernoulli distribution, Real life situations; Poisson distribution - probability mass function, expected value, variance and S.D (Formulae only) statement of additive property (without proof), problems to calculate probabilities, expected value and parameter of Poisson distribution, Real life situations	**15**
4	**NORMAL DISTRIBUTION** Probability density function of - Normal distribution with mean μ and variance σ^2, Standard normal variate (SNV); Main Characteristics of Normal Distribution, Area Property of Normal Distribution, Properties of normal distribution (without proof); Additive property of two independent normal variates (without proof); Problems to evaluate probabilities and to find mean and variance.	**15**

Teaching Methodology:	7. Class Room Lectures. 8. Guest Lectures. 9. Visiting to various Companies. 10. Group Discussion, Debates 11. Assignments & Presentation 12. Corporate Cases and Discussions on it

Internship for Students if any: Not Applicable

Textbook:

S. C. Gupta, Fundamentals of Statistics, Himalaya Publishing House, New Delhi, 2023.

Suggested Reference Books:

1. J. S. Chandan, Statistics for Business and Economics, Vikas Publishing House New Delhi, 2009.
2. S. P. Gupta and M. P. Gupta, Business Statistics, Sultan Chand and Sons, New Delhi, 2017.
3. S. C. Gupta and V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand and Sons, New Delhi, 2014.

Scheme of Examination:

(iii) Internal Assessment: 30 %

(iv) Semester End Exam: 70 %

Scheme of Examination

Scheme of Examination	Minimum Passing Marks
Internal Assessment (CIE) (30 Marks)	**Minimum 12 Marks** **(40% Passing)**
Semester End Exam (SEE) / External Exam (70 Marks)	**Minimum 28 Marks** **(40% Passing)**
Total 100 Marks	**Minimum 40 marks Separate Passing** **(40 % Passing)**

Note: There will be Separate Passing (40% Passing) for each CIE and SEE

Internal Assessment

Continuous Internal Evaluation (30 Marks)

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -

- Written examination
- Online Quiz
- Power Point Presentations
- Projects
- Assignments
- Tutorials
- Oral examination
- Open Book Test
- Any other evaluation method subject to the permission of the Head of the Department

SEE/External Exam (70 Marks)	Question Paper Pattern Q. 1. Objective questions – 10 Marks A – Multiple Choice Questions – 5 marks (Based on all Units I to IV) B – True/False – 5 Marks (Based on all Units I to IV) Q. 2. Attempt any two out of three (problems)– 10 Marks (Based on all Unit I) Q. 3. Attempt any two out of three (problems) – 10 Marks (Based on all Unit II) Q. 4. Attempt any two out of three (problems) – 10 Marks (Based on all Unit III) Q. 5. Attempt any two out of three (problems) – 10 Marks (Based on all Unit IV) Q. 6. Write short notes/Problems four out of six – 20 Marks (Based on all Units I to IV)	**Min. 28 Marks (40% Passing)**

Revised Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B. Com Subject-III
Class: B.Com. Sem-II
Subject: Market Structure and Welfare Economics

Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
I	B. Com Sem II		**Subject-III Major Mandatory**		4	4 Hour per week

Course Objectives:
1. To know about the different market structures
2. To study welfare economics.
3. To know about different welfare schemes
4. To study oligopoly market with case studies.
5. To incorporate Indian Knowledge System in microeconomics.

Unit	Title and Contents	No. of Lectures in Clock Hours)
1	**Market Structure** 1.1 Classification of Markets: Changing trends in Markets 1.2 Perfect Competitions: Meaning, features and equilibrium, conditions of optimum production 1.3 Monopoly: Meaning, features, equilibrium, sources of monopoly and Justification of Public monopoly 1.4 Exploitation in Monopoly and imperfect competitions	**15**
2	**Imperfect Market Structures** 2.1 Monopolistic Completions Definition- Meaning, features and equilibrium 2.2 Oligopoly Definition- Meaning, features and equilibrium, 2.3 Collusive and Non Collusive Oligopoly 2.4 Cartel and Competition Commission of India, 2013 (Case study) 2.5 Introduction to Game Theory (Simle Nash equilibrium problems)	**15**
3	**Government Intervention and Welfare Concepts** 3.1 Market Failure: Meaning and reason of market failure: Public goods, Social goods, externalities and social cost 3.2 The need of the government to intervene in the economy (As a regulator, or as an economic agent-producer) 3.3 Concept of Welfare as stated in kautilyas Arthashastra: (welfare of children, women, traders and animals) 3.4 Measures of welfare: GDP/GNP, Utility, Income, Pareto Optimality 3.5 Distribution of Income and welfare	**15**
4	**Measures to improve Welfare** 4.1 Analysis of Socieconomic conditions	**15**

	4.2 Government Intervention: Past and Present (Trends in budgetary allocations) 4.3 Government Schemes on employment and income: MGNREGA, Mudra Loan, Skill Developent 4.4 Government Schemes on Health:Swachh Bharat Abhiyan, Ayushman Bharat, Ujwalla Scheme, 4.5 Government Schemes on Education: Free Education upto 14 years in government schools, Scholarships, Educatinal Loan, 4.6 Government Schemes for Old people and farmers: PM-KISAN Yojana and Old Age Pension Scheme, etc	

Course Outcomes: After completion of the course, students will be able to:

1. Understand perfect and imperfect market structure,
2. Understand Indian Knowledge System related to competitive market structure 3. Explore the relationship between micro economics and welfare economics
4. Understand measures of microeconomic concepts and theory.
5. Solve simple case studies related to imperfect market.

Teaching Methodology
1.Class Room Lectures. 7. Guest Lectures of Professionals, Industry Experts etc. 8. Teaching with the help of ICT tools 9. Visits to various Professionals Units, Companies and Business/Industry Units 10. Group Discussion/Debates 11. Assignments, Tutorials, Presentations, Role Play etc. 12. YouTube Lectures developed by MHRD & UGC 13. Case Studies / Case Problems
List of Recommended Books and Study Materials

Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	**Exam Format**	**Minimum Passing Marks**
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments on Contemporary / Recent / Emerging Issues • Written Test • Open Book Test • Offline MCQ Test • Power Point Presentation on Contemporary / Recent / Emerging Issues • Analysis of Case Studies	**Min. 12 Marks (40% of Passing)**
SEE / External Exam (70 Marks)	***Instructions:***	**Min. 28 Marks (40% of Passing)**
Total 100 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE AND MANAGEMENT (COMMERCE)

NEP – 2020 FIRST YEAR B. Com. SEMESTER – II

Semester No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per week
II	**B. Com.**		**Open Elective**	**Business Mathematics – II**	**02**	**02**

Course Description:

This course is designed to provide first-year B. Com. students with a foundational understanding of mathematics relevant to business and commerce. The course covers essential mathematical concepts and techniques, focusing on topics such as profit and loss accounts and linear programming problems.

Course Objectives:

1] To develop a strong foundation in fundamental mathematical concepts.

2] To apply mathematical techniques to solve real – world business problems.

3] To understand the application of ascertaining profit and loss from business transactions

4] To apply linear programming as a decision – making tool in business scenarios.

5] To nurture the principles of linear programming and formulate linear programming problems for decision – making in business situations.

Course outcomes:

After Completion of the course, students will be able		
CO 1	To Understand	The Concepts of Profit and Loss.
CO 2	To Apply	The mathematical concepts to solve real – world financial problems
CO 3	To Analyze	The meaning of LPP, Objective Function
CO 4	To Evaluate	The Formulation of LPP towards Maximizing profits and minimizing cost
CO 5	To Create	Their own models related to Finance and can solve them.
CO 6	To remember	The computation of optimal solution

Unit	**Title and Contents**	**No. of Lectures**
1	**Profit and Loss:** **[A]** Concepts of Cost Price and Selling Price **[B]** Calculation of Profit and Loss, Discount, List Price and Marked Price **[C]** Application of Profit and Loss in real – life scenarios	15

2	**Linear Programming Problems:** **[A]** Meaning of LPP, Objective Function and Constraints **[B]** Formulation of LPP – Maximization of Profits, Minimization of Cost **[C]** Solution of LPP – Graphical Presentation **[D]** Optimal solution using graphical method	15

Teaching Methodology:	13. Class Room Lectures. 14. Guest Lectures. 15. Visiting to various Companies. 16. Group Discussion, Debates 17. Assignments & Presentation 18. Corporate Cases and Discussions on it

Internship for Students if any: Not Applicable

Suggested Reference Books:

1. Practical Business Mathematics by S. A. Bari, New Literature Publishing Company, New Delhi, India
2. Mathematics for Commerce by K. Selvakumar, Notion Press, Chennai, India
3. Business Mathematics with Applications by Dinesh Khattar & S. R. Arora, S. Chand Publishing, New Delhi, India
4. Fundamentals of Business Mathematics by M. K. Bhowal, Asian Books Pvt. Ltd, New Delhi
5. Mathematics for Economics and Finance: Methods and Modelling by Martin Anthony and Norman Biggs, Cambridge University Press

Scheme of Examination:

(i) Internal Assessment: 30 %

(ii) Semester End Exam: 70 %

Scheme of Examination

Scheme of Examination	**Minimum Passing Marks**
Internal Assessment (CIE) (15 Marks)	**Minimum 6 Marks** **(40% Passing)**
Semester End Exam (SEE) / External Exam (35 Marks)	**Minimum 14 Marks (40% Passing)**
Total 50 Marks	**Minimum 20 marks Separate Passing (40 % Passing)**

Note: There will be Separate Passing (40% Passing) for each CIE and SEE

Internal Assessment: (Continuous Internal Evaluation) (15 Marks)

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -

- Written examination
- Online Quiz
- Power Point Presentations
- Projects
- Assignments
- Tutorials
- Oral examination
- Open Book Test
- Any other evaluation method subject to the permission of the Head of the Department

SEE/External Exam (35 Marks)	**I.** Descriptive Type Question from Unit No. 1 and 2 - 15 M With internal choice **II.** Numerical Type Question from Unit No. 1 and 2 - 20 M With internal choice	**Min. 14 Marks (40% Passing)**

SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE AND MANAGEMENT (COMMERCE)

NEP – 2020 FIRST YEAR B. Com. SEMESTER – II

Semester No.	Programme Name	Subject Code	Type of Course	Course / Subject Title	No. of credits	Lectures per week
II	**B.Com.**		**Open Elective**	**Computer Fundamentals - II**	**2**	**2**

Course Objectives:

- Build an understanding of the fundamental concepts of computer networking.
- Familiarize the student with the basic terminology of the computer networking area.
- Independently understand computer network technology with various devices.
- Identify the different types of network topologies and protocols**.**
- Able to evaluate risks faced by computer systems by using cyber security mechanism.

Course Outcomes: After Completion , Student able to-

CO1:- Understand the basic concepts of Networking and cyber security.

CO2:- Describe Cyber security laws and concepts of Digital signature

CO3:- Identify the different types of network devices and their functions within a network.

CO4:- Elaborate the Internet services and related terms of internet.

CO5:- Evaluates Information security threats.

Unit	Title and Contents	No of Lectures
1.	**Introduction to Computer Network and E-Commerce** 1. Introduction Importance of Networking Computer Network (LAN, WAN, MAN) Network Components (Hub, Switch, Bridge, Gateway, Router, Modem) 2. Network Topology, Wireless Network Internet and Internet application Introduction, Internet evolution, Working of Internet, Use of Internet, Overview of World Wide Web (Web Server and Client) 3. IEEE802.11 -Wi-Fi: Types of Wi-Fi, Uses of Wi-Fi 4. Near by Share : Applications of Nearby share	**15**
2.	**Introduction to Internet & Cyber Security** 1. Concept of Internet, Internet Service Providers(ISP), Services Provided by the Internet: E-mail, Search Engine **2.** Information security overview – Background and current scenario Types of Attacks, Goals of security. **3.** Overview of security threats, Weak / Strong passwords and password cracking, Insecure Network connections, Digital Signature. 4. Cyber Security: Cybersecurity definition, Cybercrime: Classification of Cybercrime: - 1)E-mail spoofing 2) Spamming 3) identity theft 4) online fraud 5) ATM skimming 6) credit card fraud 5. Overview of Indian Information Technology Act 2002	**15**

Teaching Methodology:	• Class Room Lectures. • Guest Lectures. • Visiting to various Companies. • Group Discussion, Debates • Assignments & Presentation • Corporate Cases and Discussions on it
Internship for Students if any: Not Applicable	

Suggested Reference Books:

4. Computer Networks - Andrew Tanenbaum (III Edition)
5. Fundamentals of Computer : For undergraduate courses in commerce and management, ITL Education Solutions Limited, Pearson Education, ISBN:9788131733349
6. Complete Guide to Networking - Peter Norton
7. Data Communications & Networking - Behrouz Ferouzan (III Edition)
8. Internet: The Complete Reference, Margaret Levine Young, Tata McGraw Hill Education Private Limited, ISBN: 9780070486997
9. On the Way to the Web: The Secret History of the Internet and Its Founders, A. Banks,Apress Publication, ISBN: 9781430208693
10. Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives – Nina Godbole, SunitBelapure, Wiley: April 2011 India Publications Released.
11. Cyber Security Essentials- James Graham Richard Howard Ryan Olson
12. Indian Information Technology Act 2002

Scheme of Examination:

(iii) Internal Assessment: 30 %

(iv) Semester End Exam: 70 %

Scheme of Examination

Scheme of Examination	**Minimum Passing Marks**
Internal Assessment (CIE) (15 Marks)	**Minimum 6 Marks** **(40% Passing)**
Semester End Exam (SEE) / External Exam (35 Marks)	**Minimum 14 Marks** **(40% Passing)**
Total 50 Marks	**Minimum 40 marks Separate Passing** **(40 % Passing)**

Note: There will be Separate Passing (40% Passing) for each CIE and SEE

Internal Assessment
Continuous Internal Evaluation (15 Marks)

The Internal Examination will be 30% of total marks The subject teacher needs to adopt any three of the following methods for internal assessment: -

- Written examination
- Online Quiz
- Power Point Presentations
- Projects
- Assignments
- Tutorials
- Oral examination
- Open Book Test
- Any other evaluation method subject to the permission of the Head of the Department

SEE/External Exam (35 Marks)	**III.** Descriptive Type Question from Unit No. 1 and 2 - 15 M With internal choice Descriptive/ Numerical Type Question from Unit No. 1 and 2 - 20 M With internal choice	**Min. 14 Marks (40% Passing)**

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B.Com

Class: F.Y. B.Com. Sem-II
Subject: Business Accounting-II

Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
I	B.Com		SEC	Business Accounting-II	2	2

Course Objectives:

5. To make students understand the meaning, fundamental principles, types, and legislation in India and Maharashtra of Co-Operation.
6. To impart the knowledge of By-Laws of Co-Operative Society, Appropriation of Profits, legal provisions pertaining to reserves and funds, and preparation of Final Accounts of Co-Operative Societies.
7. To make students understand the meaning and classification of branches.
8. To teach the accounting treatment of various types of branches.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Final Accounts of Co-Operative Societies:** 1.1 Meaning and Introduction of Co-Operation and its Principles 1.2 Co-Operative Legislation in India and Maharashtra 1.3 Types of Co-Operative Societies: Consumers Cooperative, **Producers Cooperative, Marketing Cooperative, Farmers' Cooperative, Credit Cooperative, Housing Cooperative etc.** 1.4 Characteristics, Advantages and Disadvantages of Co-Operative Society 1.5 By-Laws of Co-Operative Society and its Clauses 1.6 Appropriation of Profits as per Maharashtra State Co-Operative Societies 1.7 Reserves and Types of Funds and its legal provisions 1.8 Preparation of Final Accounts in the prescribed format of Credit Co-Operative Societies and Consumer Co-Operative Societies	**10**
2	**Branch Accounts:** 2.1 Meaning and Introduction of Branch 2.2 Classification or Types of Branches 2.2.1 **Dependent Branches:** Meaning, Salient Features and System of Accounting, Pricing of Goods sent to the Branch at Cost Price or Invoice Price: 2.2.1.1 **Branch Debtors System:** Accounting Treatment and Preparation Ledger Accounts 2.2.1.2 **Branch Stock and Debtors System:** Accounting Treatment and Preparation of Ledger Accounts and Treatment of Independent	**20**

	Purchases by Branch, Sale of Goods by the Branch at a Price Higher or Lower than the Invoice Price, Goods in Transit, Cash in Transit etc. 2.2.1.3 **Final Accounts System** 2.2.1.4 **Wholesale Branch System** 2.2.2 **Independent Branches:** Meaning and Types 2.2.2.1 **Home Branch:** Meaning, Salient Features, Incorporation of Branch Trial Balance in the Books of Head Office and Branch under Detailed Incorporation and Abridged Incorporation Methods 2.3 Numerical Problems on all Dependent and Independent Branches	

Course Outcomes: After completion of the course, students will be able:

1. To understand the concepts, meaning, fundamental principles, types, and legislation in India and Maharashtra of Co-Operation, and meaning and classification of branches.
2. To apply concepts of Co-Operation and Classification of Branches for accounting treatment.
3. To analyze the financial statements and ledgers.
4. To evaluate the impact of accounting treatments.
5. To create an independent accounting of the financial transactions.
6. To remember the concept of Co-Operation and Branch.

Teaching Methodology
• Class Room Lectures • Guest Lectures of Professionals, Industry Experts etc. • Teaching with the help of ICT tools • Visits to various Professionals Units, Companies and Business / Industry Units • Group Discussion / Debates • Assignments, Tutorials, Presentations, Role Play etc. • YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. • Analysis of Case Studies
Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial Accounting for BBA, 2nd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi. 3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi. 4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi 5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi 6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi 7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi 8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.

9. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
15. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
16. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Offline Written Examination • Power Point Presentations • Assignments / Tutorials • Oral Examination • Open Book Test • Offline MCQ Test • Group Discussion • Analysis of Case Studies	**Min. 06 Marks (40% of Passing)**
SEE / External Exam (35 Marks)	***Instructions:*** *1) Question No. 1 is compulsory* 2) *Attempt any two questions from Question No. 2 to 5* Q. 1: Fill in the blanks on all Units = 05 Marks Q. 2: Problem on Unit 1 = 15 Marks Q. 3: Problem on Unit 2 = 15 Marks Q. 4 A): Theory Question on Unit 1 = 08 Marks Q. 4 B): Theory Question on Unit 2 = 07 Marks Q. 5: Short notes on all Units (Any 3 out of 4) = 15 Marks	**Min. 14 Marks (40% of Passing)**

Total 100 Marks: Separate passing for Internal Assessment (CIE) and External Exam (SEE)