SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE

FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

GENERIC / OPEN ELECTIVE COURSES FOR OTHER FACULTY

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

(GR Dated 20.04.2023 and Changes Pursuant to Letter Dated 13.03.2024 of Higher & Technical Education Department, Government of Maharashtra)

Sr. No.	Name of the Course	No. of Credits	Page No.
A)	**Board of Studies in Accountancy**		
1	Financial Accounting-I	2	2-4
2	Financial Accounting-II	2	5-7
3	Financial Accounting-III	2	8-10
4	Financial Accounting-IV	2	11-13
5	Income Tax Act-I	2	14-16
6	Income Tax Act-II	2	17-19
7	Income Tax Act-III	2	20-22
8	Income Tax Act-IV	2	23-25
9	Goods and Services Tax-I	2	26-28
10	Goods and Services Tax-II	2	29-31
11	Goods and Services Tax-III	2	32-34
12	Goods and Services Tax-IV	2	35-37
13	Basics of Stock Market Operation	2	38-39
B)	**Board of Studies in Cost and Works Accounting**		
14	Basics of Cost Accounting	2	40-42
15	Material Accounting and Inventory Control	2	43-45
16	Labour and Direct Expenses	2	46-48
17	Overheads and Methods of Costing	2	49-51
C)	**Board of Studies in Marketing**		
18	Fundamentals of Marketing	2	52-54
19	Retail Marketing	2	55-57
D)	**Board of Studies in Business Practices:**		
20	Business Environment	2	58-60
21	Business Entrepreneurship	2	61-63
E)	**Board of Studies in Business Laws:**		
22	Law of Contract	2	64-65
23	Mercantile Laws	2	66-67
F)	**Business Administration:**		
24	Financial Literacy	2	68-70
G)	**Board of Studies in Statistics and Computer Applications**		
25	Actuarial Mathematics	2	71-73
26	Financial Mathematics	2	74-76

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Accountancy

Subject: Financial Accounting, Paper-I

Academic Year: 2024-2025

Faculty Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Financial Accounting, Paper-I	2	2

Course Objectives:

1. To familiarise the students with accounting as an information system of business entity.
2. To acquaint the students with principles, basic concepts, and conventions of accounting.
3. To develop the skills of using accounting analogy in processing business transactions.
4. To develop an understanding about recording of business transactions.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Introduction to Accounting:** 1.1 Accounting: Meaning-Definition and Functions, Objectives, Accounting as source of information, Internal and External users of accounting information and their needs, Development of Accounting 1.2 Qualitative Characteristics of Accounting Information: Reliability, Relevance, Understandability and Comparability. 1.3 Basic Accounting Terms: Asset, Liability, Capital, Expense, Income, Expenditure, Revenue, Debtors (Bills Receivables), Creditors (Bills Payables), Goods, Cost, Gain, Stock, Purchase, Sales, Loss, Profit, Voucher, Discount, Transaction, Drawings etc.	10
2	**Accounting Principles:** 2.1 Accounting Principles: Meaning and Nature. 2.2 Accounting Concepts: Entity, Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition (Realisation), Matching, Accrual etc. 2.3 Accounting Conventions: Conservatism, Full Disclosure, Consistency, Materiality etc. 2.4 Fundamental Accounting Assumptions (IASC): Going Concern, Consistency, Accrual, Accounting Policies, Prudence, Substance Over Form, Materiality etc. 2.5 Accounting Standards: Concept and Meaning 2.6 Accounting Mechanism: Single Entry and Double Entry 2.7 Bases of Accounting: Cash Basis, Accrual Basis.	10

3	**Recording of Business Transactions:** 3.1 **Voucher and Transactions:** Origin of Transactions – Source Documents and Vouchers, Preparation of Vouchers; Accounting Equation Approach – Meaning and Analysis of Transactions using Accounting Equation; Rules of Debit and Credit. 3.2 **Recording of Transactions:** Books of Original Entry – Journal, Special Purpose Books: (i) Cash Book – Simple, Cashbook with Bank Column and Petty Cashbook, (ii) Purchases Book, Sales Book, Purchases Returns Book, Sale Returns Book; Ledger: Meaning, Utility, Format; Posting from Journal and Subsidiary Books; Balancing of Accounts, Problems on Journal and Cash Book 3.3 **Bank Reconciliation Statement:** Meaning and Objective of Bank Reconciliation Statement, Causes of Difference, Importance of Bank Reconciliation Statement, Technique of preparing Bank Reconciliation Statement, Problems on Bank Reconciliation Statement	**10**

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

1. To acquaint with accounting as an information system of business entity.
2. To understand the students with principles, basic concepts, and conventions of accounting.
3. To use the skills of accounting analogy for processing of business transactions.
4. To record the business transactions.

Teaching Methodology

The Teacher can use the following Methods as 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

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

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1) Offline Written Examination 2) Power Point Presentations 3) Assignments / Tutorials 4) Oral Examination 5) Open Book Test 6) Offline MCQ Test 7) Group Discussion 8) Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1) Question No. 1 and 5 are Compulsory.* *2) Attempt any Two Questions from Question No. 2 to 4* Q. 1: Fill in the Blanks = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Short Notes on all Units (Any 2 out of 4) = 10 Marks Q. 5: Numerical Problem on Unit-3 = 10 Marks	Min. 14 Marks (40% of Passing)

Total 50 Marks

Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Accountancy

Subject: Financial Accounting, Paper-II

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Financial Accounting, Paper-II	2	2

Course Objectives:

1. To understand the objectives of Trial Balance and preparation procedure of Trial Balance.
2. To understand and analyse the Errors and Types of Errors and their effects on the Trial Balance and Financial Statements
3. To acquaint the students with preparation of Financial Statements and important Financial Ratios
4. To develop the skills of accounting treatment of various adjustments and incorporate the same in the Financial Statements.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Trial Balance and Rectification of Errors:** 1.1 Meaning, Objectives and Preparation of Trial Balance 1.2 Errors: Types of Errors; Errors affecting Trial Balance; Errors not affecting Trial Balance 1.3 Detection and Rectification of Errors (One Sided and Two Sided) 1.4 Uses of Suspense Account 1.5 Problem on preparation of Trial Balance	**10**
2	**Financial Statements:** 2.1 Meaning, Objectives and Users of Financial Statements 2.2 Distinction between Capital Expenditure and Revenue Expenditure 2.3 Trading and Profit and Loss Account: Gross Profit, Operating profit, Net Profit 2.4 Balance Sheet: Need, Grouping, Marshalling of Assets and Liabilities, Vertical Presentation of Financial Statement 2.5 Adjustments in Preparation of Financial Statements with respect to Closing Stock, Outstanding Expenses, Prepaid Expenses, Accrued Income, Income Received in Advance, Depreciation, Bad Debts, Provision for Doubtful Debts, Provision for Discount on Debtors, Managers' Commission. 2.6 Preparation of Trading and Profit and Loss Account and Balance Sheet of Sole Proprietorship	**20**

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

1. To develop skills for preparation of Trial Balance.
2. To develop skills to understand the errors and its types and effects on Trial Balance.
3. To develop the skills for preparation of Financial Statements.
4. To create skills for calculation of Financial Ratios.

Teaching Methodology
The Teacher can use the following Methods as 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
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, Cost & Management Accountants and Company Secretary

Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	**Exam Format**	**Min. Passing Marks**
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1. Question No. 1 is compulsory.* *2. Attempt any Three Questions from Question No. 2 to 5.* Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Problem on Unit-1 = 10 Marks Q. 5: Problem on Unit-2 = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Accountancy

Subject: Financial Accounting, Paper-III

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Financial Accounting, Paper-III	2	2

Course Objectives:

1. To learn the meaning, features and parties of Bills of Exchange and Promissory Note.
2. To understand the important terms of Bills of Exchange and make accounting treatment.
3. To study of meaning, need, factors and method of recording of depreciation.
4. To make study of methods of depreciation and understand the accounting treatment.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Accounting for Bills of Exchange Transactions:** 1.1 Bills of Exchange and Promissory Note: Definition, Features, Parties, Specimen and Distinction 1.2 Important Terms: Term of Bill, Concept of Accommodation of Bill, Days of Grace, Date of Maturity, Bill after Date, Negotiation, Endorsement, Discounting of Bill, Dishonour, Noting Charge, Retirement and Renewal of a Bill 1.3 Accounting Treatment of Bill Transactions 1.4 Problems on Bills of Exchange	15
2	**Depreciation, Provisions and Reserves:** 2.1 Depreciation: Meaning and Need for charging Depreciation, Factors affecting Depreciation 2.2 Methods of Depreciation: Straight Line Method, Written Down Value Method (excluding change in method) 2.3 Method of Recording Depreciation: Charging to Asset Account, Creating provision for Depreciation / Accumulated Depreciation Account; Treatment of disposal of an Asset 2.4 Provisions and Reserves: Meaning, Importance, Difference between Provisions and Reserves, Types of Reserves: Revenue Reserve, Capital Reserve, General Reserve, Specific Reserve and Secret Reserve 2.5 Problems on Depreciation	15

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

1. To remember the meaning, features and parties of Bills of Exchange and Promissory Note.
2. To develop the skills through important terms of Bills of Exchange and apply the skills for accounting treatment.
3. To remember the meaning, need, factors, method of recording of depreciation and methods of depreciation.
4. To apply the skills for accounting treatment of depreciation.

Teaching Methodology
The Teacher can use the following Methods as 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
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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

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1) Question No. 1 is Compulsory* *2) Attempt any Three Questions from Question No. 2 to 5* Q. 1: Fill in the Blanks = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Problem on Unit-1 = 10 Marks Q. 5: Problem on Unit-2 = 10 Marks	Min. 14 Marks (40% of Passing)

Total 50 Marks

Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Accountancy

Subject: Financial Accounting, Paper-IV

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Financial Accounting, Paper-IV	2	2

Course Objectives:

1. To understand the meaning, features and uses of incomplete records
2. To learn for ascertaining the profit or loss by various methods.
3. To understand the meaning of Not-for-Profit Organisation.
4. To learn the accounting treatment of Not-for-Profit Organisation.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Accounts from Incomplete Records:** 1.1 Incomplete Records: Meaning, Features, Uses and Limitations 1.2 Distinction between Double Entry System and Single Entry System 1.3 Ascertainment of Profit / Loss by Statement of Affairs Method 1.4 Preparation of Trading and Profit and Loss Account and Balance Sheet 1.5 Ascertaining missing figures in Total Debtors Account, Total Creditors Account, Bill Receivables, Bills Payables and Cash Book and Opening Statement of Affairs	15
2	**Accounting Not-for-Profit Organisation:** 2.1 Not-for-profit organisation: Meaning and Examples 2.2 Receipts and Payments Account: Meaning and Features 2.3 Income and Expenditure Account: Meaning and Features 2.4 Difference between Receipts and Payments Account and Income and Expenditure Account 2.5 Items Peculiar to Not-for-Profit Organisation 2.6 Preparation of Income and Expenditure Account and Balance Sheet from Receipt and Payment Account with additional information	15

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

1. To remember the meaning, features and uses of incomplete records
2. To develop the skills for ascertaining the profit or loss by various methods.
3. To remember the meaning of Not-for-Profit Organisation.
4. To develop the skills for understanding of accounting treatment of Not-for-Profit Organisation.

Teaching Methodology

The Teacher can use the following Methods as 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

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Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	**Exam Format**	**Min. Passing Marks**
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1) Question No. 1 is Compulsory.* *2) Attempt any Three Questions from Question No. 2 to 5* Q. 1: Fill in the Blanks = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Problem on Unit-1 = 10 Marks Q. 5: Problem on Unit-2 = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Accountancy

Subject: Income Tax Act, Paper-I

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Income Tax Act, Paper-I	2	2

Course Objectives:

1. To learn the constitutional provisions about the Money Bill and Finance Bill.
2. To understand the incidence of tax and levy of tax.
3. To learn the scope and basic concepts of the Income Tax.
4. To know the Residential Status of different Person.
5. To learn the Forms of Return and Return of Income.
6. To understand the eligibility and procedure for obtaining the PAN.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Introduction and Basic Concepts of Income Tax:** 1.1 Money Bill and Finance Bill: Meaning and its Constitutional Provisions 1.2 Types of Taxes and Difference between Direct Tax and Indirect Tax 1.3 Features and Scope of the Income Tax Act 1.4 Basic Concepts of the Income Tax: 1.4.1 Assessee 1.4.2 Assessment Year 1.4.3 Agricultural Income 1.4.4 Previous Year and Uniform Previous Year 1.4.5 Person 1.4.6 Income 1.4.7 Charge of Income Tax 1.4.8 Gross Total Income 1.4.9 Total Income and how is it computed 1.4.10 Agricultural Income 1.4.11 Assessment 1.4.12 Capital Expenditure and Revenue Expenditure 1.4.13 Capital Receipts and Revenue Receipts 1.5 Difference between exemption and deduction 1.6 Methods of Accounting 1.7 Problems on Basic Concepts	**10**
2	**Residential Status and Effect on Tax Incidence:** 2.1 Relevance of Residential Status and general norms of Residential Status 2.2 Residential Status of an Individual 2.3 Residential Status of a Hindu Undivided Family 2.4 Residential Status of Firm and Association of Persons	**15**

	2.5 Residential Status of a Company 2.6 Residential Status of every other Person 2.7 Relationship between Residential Status and Incidence of Tax 2.8 Problems on Residential Status of an Individual	
3	**Return of Income and Permanent Account Number (PAN):** 3.1 Forms of Return 3.2 Return of Income Sec. 139: Voluntarily Return, Return of Loss, Delayed Return, Revised Return, Updated Return, Defective or Incomplete Return, and Modified Return 3.3 PAN Sec. 139A	**5**

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

1. To create the understanding level about the constitutional provisions pertaining to Money Bill and Finance Bill.
2. To develop the skills about the incidence of tax and levy of tax.
3. To analyse the scope and basic concepts of the Income Tax.
4. To apply the skills for determination of Residential Status of different Person.
5. To understand the Forms of Return and Return of Income.
6. To remember the eligibility and procedure for obtaining the PAN.

Teaching Methodology

The Teacher can use the following Methods as 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

List of Recommended Books and Study Materials

1. Taxmann's Students Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania
2. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Kapil Singhania
3. Income Tax Ready Reckoner by CA N. V. Mehta, Shri Kuber Publishing House
4. Students Handbook on Taxation (Includes Income Tax and GST) by by T N Manoharan, G R Hari
5. Handbook on Income Tax by Raj K Agrawal, Bharat Publication
6. Constitution of India
7. Study Materials of ICAI, ICSI, ICMA
8. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination	Min. 06 Marks (40% of

(CIE) (15 Marks)	2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1. Question No. 1 and 5 are Compulsory.* *2. Attempt any Two Questions from Question No. 2 to 4* Q. 1: Fill in the Blanks = 05 Marks Q. 2: Theory Question on Unit-1 **OR** Unit 2 = 10 Marks Q. 3: Theory Question on Unit-3 = 10 Marks Q. 4: Short Notes on all Units (Any 2 out of 4) = 10 Marks Q. 5: Numerical Problem on Unit-1 **OR** Unit-2 = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Accountancy

Subject: Income Tax Act, Paper-II

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Income Tax Act, Paper-II	2	2

Course Objectives:

1. To learn the basis of charge of salary and provisions of salary income.
2. To understand the methodology for computation of salary income.
3. To learn the basis of charge of house property income.
4. To know the types of house property and methodology for computation of house property income.
5. To learn the old and new tax regime.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Income under the Head "Salaries" and its Computation:** 1.1 Meaning and Definition of Salary 1.2 Basis of Charge of Salary Income 1.3 Forms of Salary 1.4 Forms of Allowances 1.5 Perquisite: Taxable Perquisite, Non-Taxable Perquisite and Valuation of Perquisites 1.6 Deductions from Salary Income 1.7 Tax Treatment of Provident Fund 1.8 Tax Treatment of approved Superannuation Fund 1.9 Deduction under Section 80C 1.10 Relief in respect of Salary in Arrears and Advance 1.11 Problems on Computation of Salary Income	15
2	**Income under the Head "Income From House Property" and its Computation:** 2.1 Basis of Charge 2.2 Property Income is not charged to Tax 2.3 Basis of Computing Income from a Let Out House Property 2.4 Compute Taxable Income from Self-Occupied Property 2.5 Special provisions in respect to Unrealised Rent 2.6 Mode of Taxation of Arrears of Rent 2.7 Problems on Computation of Property Income	10
3	**Income Tax Rates:** 3.1 Rate of Income Tax under Old Tax Regime 3.2 Rates of Income Tax under Alternative Tax Regime (ATR) 3.3 Conditions and restriction under Alternative Tax Regime	5

	3.4 Exemptions and deductions allowed and disallowed under the ATR 3.5 Advance payment of tax	

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

1. To create the understanding level about the salary income and house property income.
2. To develop the skills for understanding the provisions of salary income and house property income.
3. To understand the deductions from salary income and house property income.
4. To apply the skills for computation of salary income and house property income.

Teaching Methodology

The Teacher can use the following Methods as 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

List of Recommended Books and Study Materials

1. Taxmann's Students Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania
2. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Kapil Singhania
3. Income Tax Ready Reckoner by CA N. V. Mehta, Shri Kuber Publishing House
4. Students Handbook on Taxation (Includes Income Tax and GST) by by T N Manoharan, G R Hari
5. Handbook on Income Tax by Raj K Agrawal, Bharat Publication
6. Study Materials of ICAI, ICSI, ICMA
7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)

SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1) Question No. 1 and 5 are Compulsory.* *2) Attempt any Two Questions from Question No. 2 to 4* Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Theory Question on Unit-3 = 10 Marks Q. 5: Problem on Unit-1 **OR** Unit-2 = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Accountancy

Subject: Income Tax Act, Paper-III

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Income Tax Act, Paper-III	2	2

Course Objectives:

1. To learn the provisions of basis of charge of profits and gains of business or profession
2. To learn the provisions of basis of charge of income under the head capital gains
3. To understand the provisions of profits and gains of business or profession.
4. To understand the provisions of capital gains.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Income under the Head "Profits and Gains of Business or Profession" and its Computation:** 1.1 Basis of charge and basic principles for arriving at business income 1.2 Methods of accounting 1.3 Scheme of business deductions / allowances 1.4 Specific deductions and disallowances under the Act 1.5 Deemed profits and charged to tax 1.6 Undisclosed income / investments 1.7 Maintenance of books of account 1.8 Special provisions for computation of business income 1.9 Permissible methods of valuation of closing stock 1.10 Problems on computation of income from business / profession	**15**
2	**Income under the Head "Capital Gains" and its Computation:** 2.1 Basis of Charge 2.2 Capital Asset: Inclusion and exclusion 2.3 Transfer of capital asset 2.4 Computation of capital gain 2.5 Full value of consideration 2.6 Expenditure on transfer 2.7 Cost of acquisition and cost of improvement 2.8 Conversion of cost of acquisition / improvement into indexed cost of acquisition / improvement 2.9 Capital gain in special cases 2.10 Valuation of capital asset 2.11 Exemptions from capital gain 2.12 Problem on Computation of capital gain	**15**

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

1. To create the understanding of basis of charge of profits and gains of business or profession and basis of charge of income under the head capital gains.
2. To analyse the provisions of profits and gains of business or profession and capital gains.
3. To remember the provisions for computation of profits and gains of business or profession.
4. To remember the provisions for computation of capital gains.

Teaching Methodology
The Teacher can use the following Methods as 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
List of Recommended Books and Study Materials
1. Taxmann's Students Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania 2. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Kapil Singhania 3. Income Tax Ready Reckoner by CA N. V. Mehta, Shri Kuber Publishing House 4. Students Handbook on Taxation (Includes Income Tax and GST) by by T N Manoharan, G R Hari 5. Handbook on Income Tax by Raj K Agrawal, Bharat Publication 6. Study Materials of ICAI, ICSI, ICMA 7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
Scheme of Examination
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%

Scheme of Examination	**Exam Format**	**Min. Passing Marks**
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1) Question No. 1 and 5 are Compulsory.* *2) Attempt any Two Questions from Question No. 2 to 4* Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks	Min. 14 Marks (40% of Passing)

	Q. 4: Short Notes on all Units (Any 2 out of 4) = 10 Marks Q. 5: Problem on Unit-1 **OR** Unit-2 = 10 Marks	
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Accountancy

Subject: Income Tax Act, Paper-IV

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Income Tax Act, Paper-IV	2	2

Course Objectives:

1. To learn the provisions of the basis of charge of income under the head of other sources.
2. To learn the provisions of clubbing of income.
3. To understand the provisions of deductions from gross total income.
4. To understand the practical applications through numerical problems.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Income under the Head "Income from Other Sources" and its Computation:** 1.1 Basis of charge and relevance of method of accountancy 1.2 Dividend and charge to tax 1.3 Winnings from lotteries, crossword puzzles, horse races and card games 1.4 Interest on securities 1.5 Income from machinery, plant or furniture let on hire 1.6 Income from composite letting of building, machinery, plant or furniture 1.7 Receiving of property without consideration / inadequate consideration 1.8 Problems on computation of income from business / profession	10
2	**Clubbing of Income:** 2.1 Transfer of income without transfer of asset 2.2 Revocable transfer of assets 2.3 Individual is assessable in respect of remuneration of spouse 2.4 Individual is assessable in respect of income from assets transferred to spouse 2.5 Individual is assessable in respect of income from assets transferred to son's wife 2.6 Individual is assessable in respect of income from assets transferred to a person for the benefit of spouse 2.7 Individual is assessable in respect of income from assets transferred to a person for the benefit of son's wife 2.8 Individual is assessable in respect of income of his minor child 2.9 Tax implication of conversion of self-acquired property into joint family property and subsequent partition 2.10 Problems on Clubbing Income	10

3	**Deductions from Gross Total Income-Chapter VIA:** 3.1 Basic rules governing deductions under Chapter VIA 3.2 Deduction under Section 80C 3.3 Deduction under Section 80CCC 3.4 Deduction under Section 80CCD 3.5 Deduction under Section 80CCH 3.6 Deduction under Section 80D 3.7 Deduction under Section 80DD 3.8 Deduction under Section 80DDB 3.9 Deduction under Section 80E 3.10 Deduction under Section 80G	**10**

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

1. To create the understanding of the provisions of the basis of charge of income under the head of other sources.
2. To understand the provisions of clubbing of income.
3. To remember the provisions of deductions from gross total income.
4. To apply the provisions through numerical problems.

Teaching Methodology

The Teacher can use the following Methods as 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

List of Recommended Books and Study Materials

1. Taxmann's Students Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania
2. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Kapil Singhania
3. Income Tax Ready Reckoner by CA N. V. Mehta, Shri Kuber Publishing House
4. Students Handbook on Taxation (Includes Income Tax and GST) by by T N Manoharan, G R Hari
5. Handbook on Income Tax by Raj K Agrawal, Bharat Publication
6. Study Materials of ICAI, ICSI, ICMA
7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials	Min. 06 Marks (40% of Passing)

	4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1. Question No. 1 and 5 are Compulsory.* *2. Attempt any Two Questions from Question No. 2 to 4* Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 **OR** Unit-2 = 10 Marks Q. 3: Theory Question on Unit-3 = 10 Marks Q. 4: Short Notes on all Units (Any 2 out of 4) = 10 Marks Q. 5: Problem on Unit-1 **OR** Unit-2 = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Accountancy

Subject: Goods and Services Tax, Paper-I

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Goods and Services Tax, Paper-I	2	2

Course Objectives:

1. To understand the Constitutional Background of GST, Objectives of GST and Pre-GST Indirect Tax Structure in India.
2. To learn Definitions of Basic Concepts under GST.
3. To understand the role of GST Council and their functions, and Authorities under GST
4. To learn the Registration Procedure under GST.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Preliminary of GST:** 1.1 Money Bill and Finance Bill: Meaning and its Constitutional Provisions 1.2 Taxation Structure in India and Difference between Direct Tax and Indirect Tax, and Pre-GST Indirect Tax Structure in India 1.3 Evolution of GST in India, Objectives and Features of GST, 1.4 **GST Council:** Composition and its Functions 1.5 Authorities / Officers under GST 1.6 **Definitions:** Aggregate Turnover, Assessment, Business, Capital Goods, Casual Taxable Person, e-Commerce, e-Commerce Operatory, Export of Goods, Export of Services, Goods, Import of Goods, Import of Services, India, Input, Input Service, Input Tax, Input Tax Credit, Location of the Recipient of Services, Location of the Supplier of Services, Manufacturer, Output Tax, Person, Place of Business, Place of Supply, Recipient, Services, Supplier, Taxable Person, Taxable Territory etc.	**15**
2	**Law Regulating GST and Registration under GST:** **2.1 Law Regulating GST:** GST on Supply, Dual GST, Intra-State Supply, Inter-State Supply, GST Rates for Supply of Goods, GST Rates for Supply of Services, Compensation Cess, Administration Control, GST not applicable presently on Petroleum Products, Alcoholic Liquor, Tobacco Products, State GST Acts, Union Territory GST Act, Registration, Inter-State Stock Transfer, Distinction between Goods and Services, Consideration, Gift, Small Taxable Persons, Reverse Charge, Time of Payment of GST, Composition Scheme, Tax Invoice, GST is destination based Tax, etc. **2.2 Registration under GST:** 2.2.1 Significance of Registration	**15**

	2.2.2 Compulsory Registration (Sec.22) 2.2.3 Persons not liable for Registration (Sec. 23) 2.2.4 Compulsory Registration in few Cases (Sec. 24) 2.2.5 Procedure for Registration 2.2.6 Deemed Registration 2.2.7 Amendment of Registration 2.2.8 Cancellation or Suspension of Registration 2.2.9 Revocation of Cancellation of Registration 2.2.10 Procedure for Change of Email and Mobile Number of Authorized Signatory by Taxpayers 2.2.11 Verification of Registration of Application 2.2.12 Special provisions relating to Casual Taxable Person and Non-Resident Taxable Person	

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

1. To acquaint the Constitutional Background of GST, Objectives of GST and Pre-GST Indirect Tax Structure in India.
2. To remember the role of GST Council and Authorities under GST.
3. To analyze and interpret various Basic Concepts under GST.
4. To learn the skills for Registration under GST.

Teaching Methodology

The Teacher can use the following Methods as 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

List of Recommended Books and Study Materials

1. Students' Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi
2. GST Acts with Rules/Forms and Notifications, Taxmann Publication (P) Ltd., New Delhi
3. Indirect Tax (GST) by Dr. V. S. Datey, Taxmann Publication (P) Ltd., New Delhi
4. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Kapil Singhania
5. Constitution of India
6. Study Materials of ICAI, ICSI, ICMA
7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations	Min. 06 Marks (40% of Passing)

(15 Marks)	3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1. Question No. 1 is Compulsory.* *2. Attempt any Three Questions from Question No. 2 to 5* Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Theory Question on Unit-1 **OR** Unit-2 = 10 Marks Q. 5: Short Notes on all Units (Any 2 out of 4) = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Accountancy

Subject: Goods and Services Tax, Paper-II

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Goods and Services Tax, Paper-II	2	2

Course Objectives:

1. To understand the concept of supply and its significance legal provisions.
2. To learn the provisions of supply with the help of problems.
3. To acquire the knowledge of legal provisions pertaining to levy of GST and Exempted GST.
4. To understand the significance of Place of Supply and Time of Supply.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Concept of Supply:** 1.1 Taxable event and Meaning of Supply 1.2 Significance of consideration 1.3 Activities or transactions which are treated as supply under Schedule-II 1.4 Activities which are treated as supply under Schedule-I even if consideration is absent 1.5 Activities given in negative list (Neither supply of goods nor supply of services) 1.6 Significance or expression "supply made in the course or furtherance of business" 1.7 Relevant to attract GST: Supply by a person or a taxable person 1.8 Different types of supply 1.9 Numerical problems on supply	10
2	**Levy of GST and Exemptions from GST:** **2.1 Levy of GST:** 2.1.1 Basis of Charge of GST 2.1.2 Levy of GST in the case of Inter-State Supply 2.1.3 Levy of GST in the case of Intra-State Supply 2.1.4 GST Rates notified for supply of various goods and services 2.1.5 Problems on levy of GST **2.2 Exemptions from GST:** 2.2.1 Power to grant exemption 2.2.2 Exempted goods under exemption notification 2.2.3 Services given in exemption notification 2.2.4 Problem on exemption notifications	10

3	**Place of Supply and Time of Supply:** **3.1 Place of Supply:** 3.1.1 Location of supplier and place of supply 3.1.2 Location of supplier of goods 3.1.3 Location of recipient of services 3.1.4 Place of supply of goods 3.1.5 Place of supply of services 3.1.6 Problems on supply **3.2 Time of Supply:** 3.2.1 Determine of time of supply and its significance 3.2.2 Rules for determination of time of supply of goods 3.2.3 Rules for determination of time of supply of services 3.2.4 Time of supply in case of change in GST Rate	**10**

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

1. To apply the concept of supply and understand it through problems on the concept of supply.
2. To develop the skills for levy of GST and Exempted GST.
3. To analyze the Place of Supply.
4. To evaluate and interpret the Time of Supply.

Teaching Methodology

The Teacher can use the following Methods as 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

List of Recommended Books and Study Materials

1. Students' Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi
2. GST Acts with Rules/Forms and Notifications, Taxmann Publication (P) Ltd., New Delhi
3. Indirect Tax (GST) by Dr. V. S. Datey, Taxmann Publication (P) Ltd., New Delhi
4. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Kapil Singhania
5. Constitution of India
6. Study Materials of ICAI, ICSI, ICMA
7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials	Min. 06 Marks (40% of Passing)

	4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1. Question No. 1 and 5 are Compulsory.* *2. Attempt any Two Questions from Question No. 2 to 4* Q. 1: Fill in the Blanks = 05 Marks Q. 2: Theory Question on Unit-1 **OR** Unit-2 = 10 Marks Q. 3: Theory Question on Unit-3 = 10 Marks Q. 4: Short Notes on all Units (Any 2 out of 4) = 10 Marks Q. 5: Problems on Unit-I & II (Any 2 out of 4) = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Accountancy

Subject: Goods and Services Tax, Paper-III

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Goods and Services Tax, Paper-III	2	2

Course Objectives:

1. To learn methods of calculation of value of taxable supply and necessary provisions.
2. To understand the provisions relating to applicability of reverse charge mechanism
3. To learn the mode of computation of input tax credit and necessary provisions.
4. To learn the provisions of composition scheme and alternative composition scheme.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Value of Taxable Supply and Reverse Charge Mechanism:** **1.1 Value of Taxable Supply:** 1.1.1 Methods of calculation of value of taxable supply 1.1.2 Value of supply and transaction value 1.1.3 Determine value of supply where the consideration is not wholly in money 1.1.4 Determine value of supply between distinct persons or related person 1.1.5 Determine value of supply of goods made or received through an agent 1.1.6 Determine value of supply of goods / services based on cost 1.1.7 Mode for determination of value of supply under rule 31 1.1.8 Determine value of certain supplies given under rule 32 1.1.9 Determine value of supply of services in the case of pure agent 1.1.10 Other modes of determination of value of taxable supply 1.1.11 Determination of rate of exchange of currency 1.1.12 Value of supply inclusive of GST **1.2 Reverse Charge Mechanism:** 1.2.1 Meaning of reverse charge mechanism 1.2.2 Applicability of reverse charge mechanism 1.2.3 Applicability of reverse charge mechanism on supply by unregistered person to registered person 1.2.4 Problems on reverse charge mechanism	15
2	**Input Tax Credit, and Composition Scheme and Alternative Composition Scheme:** **2.1 Input Tax Credit:** 2.1.1 Input tax credit provisions 2.1.2 Conditions for taking input tax credit 2.1.3 Input tax credit for payment of CGST, SGST, UTGST and IGST	15

	2.1.4 Apportionment of credit 2.1.5 Mode of computation of input tax credit pertaining to capital goods and reversal thereof 2.1.6 Mode of distribution of credit by input service distribution 2.1.7 Mode of claiming input tax credit by a Banking Company 2.1.8 Mode of availability of credit in special circumstances 2.1.9 Input tax credit in respect of inputs / capital goods sent for job work 2.1.10 Problems on input tax credit **2.2 Composition Scheme:** 2.2.1 Threshold limit for small taxpayers 2.2.2 Composition levy and conditions for applicability of composition scheme 2.2.3 Specified GST rates under composition scheme 2.2.4 Other relevant considerations who have opted composition scheme 2.2.5 Problems on composition scheme **2.3 Alternative Composition Scheme:** 2.3.1 Alternative composition scheme for small service provision 2.3.2 Salient features of alternative composition scheme 2.3.3 Special features for GST payments under alternative composition scheme	

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

1. To analyze the methods of calculation of value of taxable supply and necessary provisions.
2. To remember the provisions relating to applicability of reverse charge mechanism
3. To understand the mode of computation of input tax credit and necessary provisions.
4. To evaluate the composition scheme and alternative composition scheme.

Teaching Methodology
The Teacher can use the following Methods as 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
List of Recommended Books and Study Materials
1. Students' Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi 2. GST Acts with Rules/Forms and Notifications, Taxmann Publication (P) Ltd., New Delhi 3. Indirect Tax (GST) by Dr. V. S. Datey, Taxmann Publication (P) Ltd., New Delhi 4. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Kapil Singhania 5. Constitution of India 6. Study Materials of ICAI, ICSI, ICMA 7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	**Exam Format**	**Min. Passing Marks**
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1. Question No. 1 and 5 are Compulsory.* *2. Attempt any Two Questions from Question No. 2 to 4* Q. 1: Fill in the Blanks = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Short Notes on all Units (Any 2 out of 4) = 10 Marks Q. 5: Problems on Unit-1 and Unit-2 = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Accountancy

Subject: Goods and Services Tax, Paper-IV

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Goods and Services Tax, Paper-IV	2	2

Course Objectives:

1. To understand the provisions relating to tax invoice, credit and debit notes.
2. To learn the problems on tax invoice, credit and debit notes.
3. To learn the different of forms of GST Returns and electronic ledger of liability, credit and cash.
4. To learn the provisions relating to assessments and audit under GST.
5. To know the provisions relating to interest, late fee, penalty and TDS under GST
6. To acquaint with the E-Way Bill and e-Commerce under GST.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Tax Invoice, Credit and Debit Notes:** 1.1 Invoice under GST and Importance of tax invoice under GST 1.2 Tax invoice / bill of supply be issued by a registered person 1.3 Contents of tax invoice, bill of supply, receipt voucher, refund voucher, payment voucher, and revised tax invoice 1.4 Provisions regarding tax invoice in special cases given under rule 54 1.5 Provisions of transportation of goods without issue of invoice 1.6 Provisions pertaining to collection of tax and its indication in invoice 1.7 Credit and debit Notes 1.8 Problems on tax invoice, credit and debit notes	15
2	**Returns, Tax Payment and Interest:** 2.1 Basic features of GST returns mechanism 2.2 Different GST Returns: GSTR-1, GSTR-2, GSTR-3, GST CMP-08, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR-7, GSTR-8, GSTR-9, GSTR-10, GSTR-9A 2.3 Matching, reversal and reclaim of input tax credit 2.4 Electronic: liability ledger, Credit Ledger and Cash Ledger 2.5 Assessments under GST: Self-assessment, Provisional assessment, Scrutiny assessment, Best judgment assessment for filers of return, Assessment of unregistered person, Summary assessment 2.6 Applicability of interest and late fee under GST, and penalty under GST 2.7 Significance of National Anti-Profiteering Authority in GST 2.8 Provisions regulating E-Way Bill in GST 2.9 Provisions regulating e-Commerce 2.10 Mechanism of TDS under GST 2.11 Provisions regulating Audit under GST	15

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

1. To create the skills for raising of tax invoice, credit and debit notes.
2. To evaluate tax invoice, credit and debit notes through numerical problems.
3. To remember the different of forms of GST Returns and electronic ledger of liability, credit and cash.
4. To apply the provisions for to assessments and audit under GST.
5. To analyze the provisions relating to interest, late fee, penalty and TDS under GST
6. To acquire skills for E-Way Bill and e-Commerce under GST.

Teaching Methodology
The Teacher can use the following Methods as 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
List of Recommended Books and Study Materials
1. Students' Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi 2. GST Acts with Rules/Forms and Notifications, Taxmann Publication (P) Ltd., New Delhi 3. Indirect Tax (GST) by Dr. V. S. Datey, Taxmann Publication (P) Ltd., New Delhi 4. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Kapil Singhania 5. Constitution of India 6. Study Materials of ICAI, ICSI, ICMA 7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
Scheme of Examination
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%

Scheme of Examination	**Exam Format**	**Min. Passing Marks**
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1. Question No. 1 and 5 are Compulsory.* *2. Attempt any Two Questions from Question No. 2 to 4* Q. 1: Fill in the Blanks = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks	Min. 14 Marks (40% of Passing)

	Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Short notes on all Units (Any 2 out of 4) = 10 Marks Q. 5: Problems on Unit-1 (Any 2 out of 4) = 10 Marks	
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Accountancy

Subject: Basics of Stock Market Operation

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Basics of Stock Market Operation	2	2

Course Objectives:

1. To familiarize the students with the basic terminologies of share market and its application.
2. To facilitate students to identify the candlestick chart, patterns, and take investment decision.
3. To guide the students in understanding fundamental concept and technical indicators and to develop the skill to take right entry and exit of the stocks at right point of time

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Introduction to Share Market:** 1.1 Savings and Investment, Types of Investments 1.2 Share: Concept and types, Participants in the Share Market 1.3 SEBI: Powers and Functions 1.4 Capital Market: Primary Market, Secondary Market 1.5 Stock Exchanges in India, Index: Sensex, Nifty and Sectors Indices	8
2	**Components in Share Market:** 2.1 Demat Account Opening: Requirement, Types of Brokers 2.2 Stock Market Important Terminologies: Bonus Share, Stock Split, Dividend, Market Trends, Correction, Crash, Types of Trading, Types of Order, Diversification (Building Ideal portfolio) 2.3 Factors affecting on the Stock Market	8
3	**Basic of Technical Analysis:** 3.1 Types of Charts, Candle Formation, Types of Candles 3.2 Types of Candlestick Pattern- Single and Double Candlestick Pattern 3.3 Chart Patterns- Reversal Pattern and Continuation Pattern 3.4 Technical Indicators-Moving Averages, MACD, RSI	8
4	**Opening and Operation of Demat Account:** 4.1 Demat (Opening and Trading) 4.2 How to apply for IPO 4.3 Virtual Trading	6

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

1. Understand overall share market.
2. Identify the trends, support, and resistance in the Stock Market.
3. Understand how to build portfolio and investment decision in appropriate manner.
4. Develop skill of identification of candlesticks and chart patterns.

Teaching Methodology

The Teacher can use the following Methods as 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

List of Recommended Books and Study Materials

1. Stock Market Operations by Srajan Kumar and Shivangee Sharma, Orange Books Publications
2. Taxmann's Fundamentals of Investments by Vanita Tripathi, Edition: 6th Edition, 2023
3. Guide to Indian Stock Market: Basics of Stock Market for Beginners by Jitendra Gala, Buzzingstock Publishing House
4. Basics of Stock Market | Complete Guide for Stock Beginners by Arvind Arora, Invincible Publication
5. Stock Market Terminology for Beginners (Paperback) by Christopher Hamilton, Hamfam Publication
6. Taxmann's Investing in Stock Markets For B.COM by VANITA TRIPATHI & NEETI PANWAR Edition 2022
7. Stock Market Operations by Paperback, Srajan Kumar Singh, Shivangee Sharma
8. The Basics of Stock Market for Beginners by Ashok Kumar N Rao, Exoticinvestment.com
9. A To Z Share Market by Gautam Kumar, Notion Press
10. Basics of Share Market and Strategies by Shimjith Menoth, Self-Publishing (Shimjith)

Scheme of Examination

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1. Question No. 1 is Compulsory* *2. Attempt any Three Question from Question No. 2 to 5* Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Theory Question on Unit-3 = 10 Marks Q. 5: Theory Question on Unit-4 = 10 Marks	Min. 14 Marks (40% of Passing)

Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Cost & Works Accounting

Subject: Basics of Cost Accounting

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Basics of Cost Accounting	2	2

Objectives:

1. To understand the basic concepts of costing.
2. To understand the elements of cost.
3. To enable students to prepare a cost sheet.

Course Outcome: After Completion of the course, student will be able:

1. To remember the basic concepts related to Cost Accounting.
2. To understand the application of cost concepts and relevant cost accounting standards.
3. To apply the basis of classification of cost in preparation of Cost Sheet, Estimated Cost Sheet, Tender and Quotation.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Cost Accounting: Meaning and Scope:** 1.1 Introduction of Cost Accounting 1.2 Concept of Cost, Costing, Cost Accounting, Cost Accountancy and Management Accounting 1.3 Limitations of Financial Accounting 1.4 Evolution or Origin of Cost Accounting 1.5 Objectives of Cost Accounting 1.6 Advantages & Limitations of Cost Accounting 1.7 Difference between Financial Accounting and Cost Accounting	10
2.	**Basics of Cost Concepts:** 2.1 Concept of Cost, Expense and Loss 2.2 Elements of Cost 2.3 Classification of Cost 2.4 Types of Cost 2.5 Cost Unit: Single Cost Unit and Composite Unit 2.6 Cost Centre and Types of Cost Centres	10
3.	**Cost Sheet:** 3.1 Cost Items and Non-Cost Items 3.2 Proforma of Cost Sheet 3.3 Preparation of Cost Sheet with adjustments and Problems thereon 3.4 Concept of Estimate, Tender and Quotation (Only Theory) 3.5 Problems on Cost Sheet with necessary adjustments	10

Teaching Methodology

The Teacher can use the following Methods as 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

List of Recommended Books and Study Materials

1) Cost Accounting-Principles and Practices, Jawahar Lal & Seema Shrivastava Tata by McGraw Hill New Delhi
2) Advanced Cost Accounting and Cost Systems, Ravi M Kishor by Taxman's, New Delhi
3) Cost Accounting Theory and Problems, S. N. Maheshwari by Mittal Shree Mahavir Book Depot, New Delhi
4) Advanced Cost Accounting, Jain and Narang by Kalyani Publication, New Delhi
5) Horngren's Cost Accounting Managerial Emphasis, Srikant M Datar & Madhav V Rajan by Pearson, Noida, UP
6) Cost Accounting-Principles and Practices, Dr. M.N. Arora by Vikas Publishing House, New Delhi
7) Cost Accounting Principles and Practice, Jain Narang by Kalyani Publication, New Delhi
8) Cost Accounting Methods and Problems, B.K. Bhar by Academic Publisher, Kolkata
9) Cost Accounting, M.Y. Khan, P. K. Jain by Tata McGraw Hill Private Limited, New Delhi
10) Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi
11) Cost and Management Accounting, Inamdar S. M., Everest Publishing House
12) Study Materials of Chartered Accountants Program by ICAI, New Delhi
13) Study Materials of Cost and Management Accountants by ICMA, Kolkata
14) Study Materials of Company Secretary by ICSI, New Delhi
15) Journal of Chartered Accountants by ICAI, New Delhi
16) Journal of Chartered Accountants by ICMA, Kolkata
17) Journal of Chartered Accountants by ICSI, New Delhi

Scheme of Examination

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)

SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1) Question No. 1 and 5 are Compulsory.* 2) *Attempt any Two Questions from Question No. 2 to 4* Q. 1: Fill in the Blanks = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Short Notes on all Units (Any 2 out of 4) = 10 Marks Q. 5: Problem on Unit-3 = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Cost & Works Accounting

Subject: Material Accounting and Inventory Control

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Material Accounting and Inventory Control	2	2

Objectives:

1. To learn the material accounting procedure.
2. To understand the insights of store-keeping and material recordings.
3. To enable students to inventory control techniques.

Course Outcome: After Completion of the course, student will be able:

1. To remember the insights the material accounting procedure.
2. To understand the relevant of store-keeping and material recordings.
3. To apply the techniques for inventory cost control.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Material Accounting:** 1.1 Meaning of Material 1.2 Direct and Indirect Materials 1.3 Purchase Department and Functions of Purchase Department 1.4 Purchase Routine and Procedure: Purchase Requisition Note, Searching of Sources of Supply, Vendor Rating, Purchase Order, Material Inspection Note, Goods Received Note, 1.5 Store-Keeping: Meaning of Store-Keeping, Storekeeper's Duties and Responsibilities, Layout of Stores-Centralised and Sub-Stores 1.6 Classification and Codification of Materials: Meaning, Methods of Codification, Advantages of Classification and Codification 1.7 Store Routine: Bill of Materials, Stores Requisition Note, Material Transfer Note, Material Return Note 1.8 Material Records: Bin Card and Stores Ledger 1.9 Methods of Pricing Material Issues: FIFO Method, LIFO Method, Simple Average Cost Method, Weighted Average Cost Method 1.10 Reasons for discrepancies in Stock Items 1.11 Important consideration in selection of Material Pricing Method 1.12 Treatment of Waste, Scrap, Spoilage and Defectives 1.13 Problems on Methods of Pricing Material Issues including Accounting Treatment of Waste, Scrap, Spoilage and Defectives	20

2.	**Inventory Control Techniques:** 2.1 Economic Order Quantity (EOQ) 2.2 Fixation of Inventory Levels 2.3 ABC Analysis 2.4 Two Bin System 2.5 Perpetual Inventory System 2.6 Continuous Stock Taking 2.7 Periodic Stock Taking System 2.8 Input-Output Ratio 2.9 Stock Turnover Ratio 2.10 Problems on EOQ, Inventory Levels, Stock Turnover Ratio	**10**

Teaching Methodology

The Teacher can use the following Methods as 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

List of Recommended Books and Study Materials

1. Cost Accounting-Principles and Practices, Jawahar Lal & Seema Shrivastava Tata by McGraw Hill New Delhi
2. Advanced Cost Accounting and Cost Systems, Ravi M Kishor by Taxman's, New Delhi
3. Cost Accounting Theory and Problems, S. N. Maheshwari by Mittal Shree Mahavir Book Depot, New Delhi
4. Advanced Cost Accounting, Jain and Narang by Kalyani Publication, New Delhi
5. Horngren's Cost Accounting Managerial Emphasis, Srikant M Datar & Madhav V Rajan by Pearson, Noida, UP
6. Cost Accounting-Principles and Practices, Dr. M.N. Arora by Vikas Publishing House, New Delhi
7. Cost Accounting Principles and Practice, Jain Narang by Kalyani Publication, New Delhi
8. Cost Accounting Methods and Problems, B.K. Bhar by Academic Publisher, Kolkata
9. Cost Accounting, M.Y. Khan, P. K. Jain by Tata McGraw Hill Private Limited, New Delhi
10. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi
11. Cost and Management Accounting, Inamdar S. M., Everest Publishing House
12. Taxmann Students' Guide to Cost Accounting with Problems & Solutions by CA Ravi Kishore
13. Study Materials of Chartered Accountants Program by ICAI, New Delhi
14. Study Materials of Cost and Management Accountants by ICMA, Kolkata
15. Study Materials of Company Secretary by ICSI, New Delhi
16. Journal of Chartered Accountants by ICAI, New Delhi
17. Journal of Chartered Accountants by ICMA, Kolkata
18. Journal of Chartered Accountants by ICSI, New Delhi

Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	**Exam Format**	**Min. Passing Marks**
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1) Question No. 1 and 5 are Compulsory.* 2) *Attempt any Two Questions from Question No. 2 to 4* Q. 1: Fill in the Blanks = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Short Notes on all Units (Any 2 out of 4) = 10 Marks Q. 5: Problem on Unit-1 **OR** Unit-2 = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Cost & Works Accounting

Subject: Labour and Direct Expenses

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Labour and Direct Expenses	2	2

Objectives:

1. To understand the importance of labour cost and time-keeping and time-booking methods.
2. To study the various methods of labour remuneration.
3. To learn the concept of direct cost and its types.

Course Outcome: After Completion of the course, student will be able:

1. To remember the labour cost and time-keeping and time-books methods.
2. To understand the application of labour remuneration methods for calculation of labour cost.
3. To create the understanding of direct cost and its types.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Labour Cost Control:** 1.1 Introduction of Direct and Indirect Labour Costs and Items of Labour Cost 1.2 Personnel Department 1.3 Labour Turnover and Measurement of Labour Turnover Methods 1.4 Causes of Labour Turnover 1.5 Cost of Labour Turnover and Treatment of Costs of Labour Turnover 1.6 Time-Keeping Department: Functions, Methods of recording Attendance Time (Time-Keeping), Methods of Job Time-Booking 1.7 Payroll Department: Objectives and Preparation of Payroll 1.8 Overtime and Idle Time 1.9 Problems on Measurement of Labour Turnover Methods	14
2.	**Labour Remuneration Methods/Systems:** 2.1 Time Rate Methods: Flat Time Rate Method, High Day Rate System 2.2 Piece Rate Methods: Straight Piece Rate Method, Taylor's Differential Piece Rate System, and Merrick's Differential Piece Rate System 2.3 Bonus Plans: Halsey Premium Bonus Plan and Rowan Premium Bonus Plan 2.4 Problems on Time Rate Methods, Piece Rate Methods and Bonus Plans	14
3.	**Direct Expenses:** Meaning and Types of Direct Expenses, Control Over Direct Expenses	2

Teaching Methodology

The Teacher can use the following Methods as 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

List of Recommended Books and Study Materials

1. Cost Accounting-Principles and Practices, Jawahar Lal & Seema Shrivastava Tata by McGraw Hill New Delhi
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3. Cost Accounting Theory and Problems, S. N. Maheshwari by Mittal Shree Mahavir Book Depot, New Delhi
4. Advanced Cost Accounting, Jain and Narang by Kalyani Publication, New Delhi
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8. Cost Accounting Methods and Problems, B.K. Bhar by Academic Publisher, Kolkata
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13. Study Materials of Chartered Accountants Program by ICAI, New Delhi
14. Study Materials of Cost and Management Accountants by ICMA, Kolkata
15. Study Materials of Company Secretary by ICSI, New Delhi
16. Journal of Chartered Accountants by ICAI, New Delhi
17. Journal of Chartered Accountants by ICMA, Kolkata
18. Journal of Chartered Accountants by ICSI, New Delhi

Scheme of Examination

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)

SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** 1) *Question No. 1 and 5 are Compulsory.* 2) *Attempt any Two Questions from Question No. 2 to 4* Q. 1: Fill in the Blanks = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Short Notes on all Units (Any 2 out of 4) = 10 Marks Q. 5: Problem on Unit-1 **OR** Unit-2 = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Cost & Works Accounting

Subject: Overheads and Methods of Costing

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Overheads and Methods of Costing	2	2

Objectives:

1. To learn basic of overhead and steps in accounting overhead.
2. To study of methods of costing such as job costing and batch costing.

Course Outcome: After Completion of the course, student will be able:

1. To remember the basic of overhead and the step in overhead accounting.
2. To understand the methods of costing and apply the same for cost ascertainment.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Overheads:** 1.1 Introduction, Meaning, and Definition 1.2 Steps in Accounting Overheads: 1.2.1 Classification and Codification of Overheads: Classification of Overheads, Codification of Overheads-Objectives and Methods of Codification 1.2.2 Collection of Overheads 1.2.3 Allocation of Overheads (Primary Distribution) 1.2.4 Apportionment of Overheads (Secondary Distribution) 1.2.5 Absorption of Overheads: Methods and Rates 1.2.6 Under and Over Absorption of Overheads: Meaning, Causes and Treatment 1.3 Problems on Allocation, Apportionment and Absorption of Overheads, and Under and Over Absorption of Overheads	20
2.	**Job and Batch Costing:** 2.1 Meaning, Features, Procedures, Advantages and Disadvantages of Job Costing 2.2 Meaning, Nature, and Use of Batch Costing 2.3 Problems on Job Costing	10

Teaching Methodology

The Teacher can use the following Methods as 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

List of Recommended Books and Study Materials

1. Cost Accounting-Principles and Practices, Jawahar Lal & Seema Shrivastava Tata by McGraw Hill New Delhi
2. Advanced Cost Accounting and Cost Systems, Ravi M Kishor by Taxman's, New Delhi
3. Cost Accounting Theory and Problems, S. N. Maheshwari by Mittal Shree Mahavir Book Depot, New Delhi
4. Advanced Cost Accounting, Jain and Narang by Kalyani Publication, New Delhi
5. Horngren's Cost Accounting Managerial Emphasis, Srikant M Datar & Madhav V Rajan by Pearson, Noida, UP
6. Cost Accounting-Principles and Practices, Dr. M.N. Arora by Vikas Publishing House, New Delhi
7. Cost Accounting Principles and Practice, Jain Narang by Kalyani Publication, New Delhi
8. Cost Accounting Methods and Problems, B.K. Bhar by Academic Publisher, Kolkata
9. Cost Accounting, M.Y. Khan, P. K. Jain by Tata McGraw Hill Private Limited, New Delhi
10. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi
11. Taxmann Students Guide to Cost Accounting with Problems and Solutions by CA Ravi Kishore
12. Cost and Management Accounting, Inamdar S. M., Everest Publishing House
13. Study Materials of Chartered Accountants Program by ICAI, New Delhi
14. Study Materials of Cost and Management Accountants by ICMA, Kolkata
15. Study Materials of Company Secretary by ICSI, New Delhi
16. Journal of Chartered Accountants by ICAI, New Delhi
17. Journal of Chartered Accountants by ICMA, Kolkata
18. Journal of Chartered Accountants by ICSI, New Delhi

Scheme of Examination

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)

SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1) Question No. 1 and 5 are Compulsory.* *2) Attempt any Two Questions from Question No. 2 to 4* Q. 1: Fill in the Blanks = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Short Notes on all Units (Any 2 out of 4) = 10 Marks Q. 5: Problem on Unit-1 **OR** Unit-2 = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Marketing

Subject: Fundamentals of Marketing

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Fundamentals of Marketing	2	2

Course Objectives:

1. To learn the basic concepts in marketing.
2. To give the insight of the basic knowledge of market segmentation and marketing mix
3. To establish link between commerce, business and marketing.
4. To enable students to apply this knowledge in practicality by enhancing their skills in the field of marketing.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Introduction to Market and Marketing:** 1.1 Meaning and Definition of Market 1.2 Classification of Markets 1.3 Marketing Concept 1.4 Different between Traditional and Modern Marketing 1.5 Importance of Marketing 1.6 Functions of Marketing 1.7 Selling vs. Marketing 1.8 Recent Trends in Marketing	8
2	**Market Segmentation and Marketing Mix:** **2.1 Market Segmentation:** 2.1.1 Introduction, Meaning and Definition 2.1.2 Importance of Market Segmentation 2.1.3 Limitations of Market Segmentation 2.1.4 Bases for Segmentation **2.2 Marketing Mix:** 2.2.1 Introduction, Meaning and Definition 2.2.2 Elements of Marketing Mix 2.2.3 Importance of Marketing Mix 2.2.4 Product Mix Concept of Product 2.2.5 Product Characteristics: Intrinsic and Extrinsic 2.2.6 Price Mix: Meaning, Element, Importance of Price Mix, Factors influencing Pricing, Pricing Methods 2.2.7 Place Mix: Meaning and Concepts of Channel of Distribution or Intermediaries	15

	2.2.8 Promotion Mix: Meaning, Definitions, Importance and Limitations 2.2.9 People Mix: Meaning, Concepts, Elements, Importance. 2.2.10 Process Mix: Stages, Meaning & Importance 2.2.11 Physical Evidence: Meaning, Importance & Components	
3	**Salesmanship:** 3.1 Introduction, Meaning and Definition of Salesmanship 3.2 Features and Scope of Salesmanship 3.3 Elements of Salesmanship 3.4 Salesmanship as an Arts or Science 3.5 Qualities for Salesman 3.6 Salesmanship – a Profession	**7**

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

1. To acquaint with the basics insights of marketing and salesmanship.
2. To analyze the approaches of salesmanship.

Teaching Methodology

The Teacher can use the following Methods as 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

List of Recommended Books and Study Materials

1. Marketing Management, Philip Kotler, Pearson Publication
2. Principles of Marketing, Philip Kotler, Pearson Publication
3. Sales and Distribution Management, Tapan K Panda, Oxford Publication
4. Retail Management, Gibson Vedamani, Jayco Publication
5. Principles of Marketing, 19th Edition - Pearson Paperback by Philip Kotler, Gary Armstrong, Sridhar Balasubramanian and Prafulla Agnihotri
6. Fundamentals of Marketing 2Ed 2021 by Paul Baines, Oxford
7. Fundamentals of Marketing Management by Mankeshya Saini, Dr. Soumya P, Dr. Daphne Fernandes, Dr. Sanjay Kumar Barik, Dr. S. Saravanah, Redshine Publication
8. Fundamentals of Marketing Management by Dr Kiran Kumar, Agrawal, Dr Shouvik Sanyal, Dr Lalit Goyal, Dr Poonam Kakkad, Book Rivers
9. Marketing Management, 16e Paperback, G. Shainesh Philip Kotler, Kevin Lane Keller, Alexander Cherney, Jagdish N. Sheth
10. Marketing Paperback – Import, by Paolo Antonetti, Paul Baines, Sara Rosengren, Oxford University Press

Scheme of Examination

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination	Min. 06 Marks (40% of

(CIE) (15 Marks)	2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1. Question No. 1 is Compulsory* 2. *Attempt any Three Question from Question No. 2 to 5* Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Theory Question on Unit-3 = 10 Marks Q. 5: Short Notes (Any 2 out of 3) = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Marketing

Subject: Retail Marketing

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Retail Marketing	2	2

Course Objectives:

1. To understand the basic concepts of retailing.
2. To learn the insights of retail marketing and strategy.
3. To enable students to learn the managing retail business and future of retailing.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Retail Marketing:** 1.1 Introduction and Meaning of Retailing and Retailer 1.2 Scope and Importance of Retail Marketing 1.3 Characteristics and Function of Retailing 1.4 Types of Retailer: Large Scale and Small Scale Retailer 1.5 Services of Retailer 1.6 4 P's of Retail Marketing 1.7 Types of Stores 1.8 Trend in the Indian Retail Industry	**10**
2	**Retailing Strategy:** 2.1 Identifying and Understanding Customers 2.2 Customer Segmentation 2.3 Selecting Target Market 2.4 Identifying Market Segments 2.5 Selecting Site Locations 2.6 Strategic Positioning and Execution 2.7 Establishing and Maintaining Retail Image 2.8 Creating In-Store Dynamics (Layouts and Plans)	**10**
3	**Managing Retail Business and Future of Retailing:** **3.1 Managing Retail Business:** Implementing Retail Marketing Plan, Brief Human Resource Requirements, Developing Product and Branding Strategies, Developing Merchandise Plans, Merchandising Strategy **3.2 Future of Retailing:** Introduction to Recent Trends and Technological Advancements in Retailing. Omni Channel Retailing, Shopping with AR (Augmented Reality), Pop up Shops, Social Shopping, Private Label Brands.	**10**

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

1. To understand the basic concepts of retailing.
2. To analyze the insights of retail marketing and strategy.
3. To remembers the insights of managing retail business and future of retailing.

Teaching Methodology
The Teacher can use the following Methods as 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
List of Recommended Books and Study Materials
1. Marketing Management, Philip Kotler, Pearson Publication 2. Principles of Marketing, Philip Kotler, Pearson Publication 3. Sales and Distribution Management, Tapan K Panda, Oxford Publication 4. Retail Management, Gibson Vedamani, Jayco Publication 5. Principles of Marketing, 19th Edition - Pearson Paperback by Philip Kotler, Gary Armstrong, Sridhar Balasubramanian and Prafulla Agnihotri 6. Fundamentals of Marketing 2Ed 2021 by Paul Baines, Oxford 7. Fundamentals of Marketing Management by Mankeshya Saini, Dr. Soumya P, Dr. Daphne Fernandes, Dr. Sanjay Kumar Barik, Dr. S. Saravanah, Redshine Publication 8. Fundamentals of Marketing Management by Dr Kiran Kumar, Agrawal, Dr Shouvik Sanyal, Dr Lalit Goyal, Dr Poonam Kakkad, Book Rivers 9. Marketing Management, 16e Paperback, G. Shainesh Philip Kotler, Kevin Lane Keller, Alexander Cherney, Jagdish N. Sheth 10. Marketing Paperback – Import, by Paolo Antonetti, Paul Baines, Sara Rosengren, Oxford University Press 11. Retail Marketing, Goldrick, McGraw Hill Education, 2002 12. Introduction to Retail Marketing (IGNOU Guide Book), Gyaniversity Publication 13. Problems and Prospects of Retail Marketing by R. L. Panigrahy, Discovery Publication House 14. Retail Marketing Management By Gilbert, Pearson Publication 15. Retail Management, 13e by Barry Berman, Joel R Evans, Patrali Chatterjee, Ritu Shrivastav, Pearson Publication 16. Marketing Management: Text and Cases by Tapan K. Panda, Taxmann Publication 17. Retail Management: Text and Cases by U. C. Mathur, I K International Publishing House 18. Retail Marketing Management: Concepts Guidelines and Practices by Claudia Buhamra Abreu Romero, Author House 19. Retail Marketing by K. Rama Mohana Rao, Discovery Publishing House 20. Retailing Management: Text and Cases | 6th Edition by Swapna Pradhan, McGraw Hill Publication

Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	**Exam Format**	**Min. Passing Marks**
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1. Question No. 1 is Compulsory* *2. Attempt any Three Question from Question No. 2 to 5* Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Theory Question on Unit-3 = 10 Marks Q. 5: Short Notes on all Units (Any 2 out of 3) = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Business Practices

Subject: Business Environment

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Business Environment	2	2

Course Objectives:

1. To understand the basics of business and micro environment with a focus on Indian Business Environment System.
2. To learn the crucial elements of business environment and present entrepreneurship scenario.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Business Environment:** 1.1 Concept and Importance of Business Environment 1.2 Features Influencing Business Environment 1.3 Business Environment Factors 1.4 Types of Business Environment 1.5 Micro Environment 1.6 Elements of Micro Environment	**10**
2	**Entrepreneurship Scenario:** 2.1 Government Initiatives to Foster Entrepreneurship: 2.1.1 Make in India and its Key Areas 2.1.2 Stand up India and its Key Elements 2.1.3 Startup India: Benefits of Startup India and Vital Points pertaining to Startup India 2.1.4 Skill India: National Skill Development Corporation 2.1.4.1 Schemes and initiatives under Skill India 2.1.4.1.1 Pradhan Mantri Kaushal Kendra 2.1.4.1.2 International Skill Training: 2.1.4.1.2.1 National Policy on Skill Development and Entrepreneurship 2015: Vision, Mission, Objectives 2.1.4.1.2.2 Pre-Departure Orientation Training (PDOT) 2.1.4.1.2.3 Technical Intern Training Program 2.2 Investment in Physical Infrastructure 2.3 Need for Entrepreneurship in India 2.4 Bottlenecks in Entrepreneurial Growth	**10**
3	**Government Institutions:** 3.1 NITI Aayog: 3.1.1 Objectives, Features, Functions, and 7 Pillars of NITI Aayog 3.1.2 Verticals of NITI Aayog: Sustainable Development Goal Vertical (SDG): Vision, Mission, Core Functions, and other Different Verticals	**10**

	of NITI Aayog 3.1.3 Achievements of Project Sath-E 3.2 Ministry of Corporate Affairs: Affiliated Offices of Ministry of Corporate Affairs: Serious Fraud Investigation Office, Competition Commission of India and Indian Institute of Corporate Affairs 3.3 Securities and Exchange Board of India: Functions and Powers of SEBI 3.4 Reserve Bank of India: Main Functions of RBI 3.5 Insolvency and Bankruptcy Board of India	

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

1. To understand the insights of basics of business and micro environment with a focus on Indian Business Environment System.
2. To analyze the crucial elements of business environment and present entrepreneurship scenario.

Teaching Methodology
The Teacher can use the following Methods as 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
List of Recommended Books and Study Materials
1. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi. 2. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi 3. Entrepreneurship Development by Ranbir Singh, S.K. Kataria & Sons Educational Publisher 4. Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi 5. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by McGraw Hill 6. Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publicaiton 7. Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi 8. Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers 9. Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication 10. Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication 11. Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication 12. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi. 13. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi 14. Textbook on Entrepreneurship Development and Management In Extension by Dr S Janani Dr T N Sujeetha Dr M Asokhan M Priyadharshini, Write & Print Publications 15. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi 16. Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi

<table>
<tr><td colspan="3">17. Udyog, Udyog Sanchalaya, Mumbai-7
18. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
19. Study Material of Economic and Business Environment for CS Foundation by the Institute of Company Secretary of India, New Delhi</td></tr>
<tr><td colspan="3">Scheme of Examination</td></tr>
<tr><td colspan="3">Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%</td></tr>
<tr><td>Scheme of Examination</td><td>Exam Format</td><td>Min. Passing Marks</td></tr>
<tr><td>Continuous Internal Evaluation (CIE)
(15 Marks)</td><td>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:
1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies</td><td>Min. 06 Marks (40% of Passing)</td></tr>
<tr><td>SEE / External Exam
(35 Marks)
(Total 2 Hours Duration)</td><td>Instructions:
1. Question No. 1 is Compulsory
2. Attempt any Three Question from Question No. 2 to 5

Q. 1: Fill in the Blanks on all Units = 05 Marks
Q. 2: Theory Question on Unit-1 = 10 Marks
Q. 3: Theory Question on Unit-2 = 10 Marks
Q. 4: Theory Question on Unit-3 = 10 Marks
Q. 5: Short Notes on all Units (Any 2 out of 3) = 10 Marks</td><td>Min. 14 Marks (40% of Passing)</td></tr>
<tr><td colspan="3">Total 50 Marks
Separate Passing for Internal Assessment (CIE) and External Exam (SEE)</td></tr>
</table>

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Business Practices

Subject: Business Entrepreneurship

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Business Entrepreneurship	2	2

Course Objectives:

1. To understand the concepts understand the concept and importance of entrepreneur and entrepreneurship.
2. To make students aware about the various types of entrepreneurs, qualities, growth of entrepreneurship.
3. To study the factors affecting the growth of entrepreneurship.
4. To understand the insights of Business Environment.
5. To study the types of ethics and society responsibilities are followed in the conventional and corporate sector in the new edge followed by the rules and regulations.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Entrepreneur:** 1.1 Meaning and Introduction 1.2 Evolution of the Concept of Entrepreneur 1.3 Characteristics of Successful Entrepreneurs 1.4 The Charms of Becoming an Entrepreneur 1.5 The Entrepreneurial Decision Process 1.6 Functions of Entrepreneur 1.7 Entrepreneurial Competencies and Qualities 1.8 Need for an Entrepreneur 1.9 Types of Entrepreneurs 1.10 Distinction between an Entrepreneur and a Manager 1.11 Intrapreneur 1.12 Social Entrepreneur	10
2	**Entrepreneurship:** 2.1 Concept of Entrepreneurship 2.2 Growth of Entrepreneurship in India: 2.2.1 Entrepreneurship during Pre-Independence 2.2.2 Entrepreneurship during Post-Independence 2.3 Role of Entrepreneurship in Economic Development 2.4 Distinction between Entrepreneurship and Enterprise 2.5 Distinction between Entrepreneurship and Self-Employment 2.6 Group Entrepreneurship: Meaning, Definition, Evolution, Nature and Scope	10

3	**Business Environment:** 3.1 Meaning and Definition of Business Environment 3.2 Features influencing Business Environment 3.3 Importance of Business Environment 3.4 Business Environment Factors 3.5 Types or Components of Business Environment 3.6 Micro Environment: Meaning, Concept and Elements of Micro Environment 3.7 Macro Environment: Meaning, Concept and Elements of Macro Environment 3.8 Global Business Environment 3.9 Factors Affecting Entrepreneurship Growth: Economic Factors and Non-Economics Factors 3.10 Government Actions on Factors Affecting Entrepreneurship Growth	**10**

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

1. To understand the concept and importance of entrepreneur and entrepreneurship.
2. To learn various types of entrepreneurs, qualities, growth of entrepreneurship.
3. To grasp the knowledge of factors affecting the growth of entrepreneurship.
4. To understand the various programmes of entrepreneurship development.

Teaching Methodology
The Teacher can use the following Methods as 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
List of Recommended Books and Study Materials
1. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi. 2. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi 3. Entrepreneurship Development by Ranbir Singh, S.K. Kataria & Sons Educational Publisher 4. Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi 5. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by McGraw Hill 6. Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publicaiton 7. Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi 8. Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers 9. Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication 10. Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication 11. Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication

12. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi.
13. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
14. Textbook on Entrepreneurship Development and Management In Extension by Dr S Janani Dr T N Sujeetha Dr M Asokhan M Priyadharshini, Write & Print Publications
15. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi
16. Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi
17. Udyog, Udyog Sanchalaya, Mumbai-7
18. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
19. Study Material of Economic and Business Environment for CS Foundation by the Institute of Company Secretary of India, New Delhi

Scheme of Examination

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1. Question No. 1 is Compulsory* *2. Attempt any Three Question from Question No. 2 to 5* Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Theory Question on Unit-3 = 10 Marks Q. 5: Short Notes on all Units (Any 2 out of 3) = 10 Marks	Min. 14 Marks (40% of Passing)

Total 50 Marks

Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Business Laws

Subject: Law of Contract and Indian Regulatory Framework

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Law of Contract and Indian Regulatory Framework	2	2

Course Objectives:

1. To develop general legal knowledge of the law of Contracts and Sales
2. To acquire the knowledge about the regulation of business environment

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Indian Regulatory Framework:** 1.1 Major Regulatory Bodies such as: 1.2 Ministry of Finance 1.3 Ministry of Corporate Affairs 1.4 Securities and Exchange Board of India (SEBI) 1.5 Reserve Bank of India (RBI) 1.6 Insolvency and Bankruptcy Board of India (IBBI) 1.7 Ministry of Law and Justice	8
2	**The Indian Contract Act, 1872:** 2.1 General Nature of Contract 2.2 Consideration 2.3 Other Essential Elements of a Valid Contract 2.4 Performance of Contract 2.5 Breach of Contract 2.6 Contingent and Quasi Contract 2.7 Contract of Indemnity and Guarantee 2.8 Contract of Bailment and Pledge 2.9 Contract of Agency	15
3	**The Sale of Goods Act, 1930:** 3.1 Formation of the Contract of Sale 3.2 Conditions and Warranties 3.3 Transfer of Ownership and Delivery of Goods 3.4 Unpaid Seller and his Rights	7

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

1. Understand the basic insights of business regulatory framework
2. Remember the provisions of law of contract and sales of goods act

Teaching Methodology

The Teacher can use the following Methods as 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

List of Recommended Books and Study Materials

1. Business Laws Study Material for CA Foundation Course of ICAI
2. Taxmann's Business Laws by Sushma Arora
3. Avtar Singh's Business Law by Varun Malik
4. Fundamentals of Business Law and Business Communication by Y V Shruthi, Commercial Law Publishers
5. Taxmann's Mercantile & Commercial Laws by Rohini Aggarawal
6. Elements of Mercantile Law by N.D. Kapoor, Sultan Chand & Sons
7. Mercantile Law by M.C. Kuchhal and Vivek Kuchhal, Vikas Publication
8. A Textbook of Mercantile Law by P. P. S. Gogna, S Chand & Co Ltd

Scheme of Examination

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1. Question No. 1 is Compulsory* *2. Attempt any Three Question from Question No. 2 to 5* Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Theory Question on Unit-3 = 10 Marks Q. 5: Short Notes on all Units (Any 2 out of 3) = 10 Marks	Min. 14 Marks (40% of Passing)

Total 50 Marks

Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Business Laws

Subject: Mercantile Laws

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Mercantile Laws	2	2

Course Objectives:

1. To develop general legal knowledge of the Indian Partnership Act 1932 and the Limited Liability of Partnership Act, 2008
2. To acquire the knowledge about the Negotiable Instruments Act, 1881

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**The Indian Partnership Act, 1932:** 1.1 General Nature of Partnership 1.2 Rights and Duties of Partners 1.3 Reconstitution of Firms 1.4 Registration and Dissolution of a Firm	10
2	**The Limited Liability Partnership Act, 2008:** 2.1 Introduction-covering Nature and Scope 2.2 Essential Features 2.3 Characteristics of LLP 2.4 Incorporation and Differences with other Forms of Organizations	10
3	**The Negotiable Instruments Act, 1881:** 3.1 Meaning of Negotiable Instruments and Characteristics 3.2 Classification of Instruments 3.3 Different provisions relating to Negotiation 3.4 Presentment of Instruments 3.5 Rules of Compensation	10

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

1. Understand the basic insights of the Indian Partnership Act 1932 and the Limited Liability of Partnership Act, 2008
2. Apply the knowledge about the Negotiable Instruments Act, 1881

Teaching Methodology
The Teacher can use the following Methods as 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

List of Recommended Books and Study Materials

1. Business Laws Study Material for CA Foundation Course of ICAI
2. Taxmann's Business Laws by Sushma Arora
3. Avtar Singh's Business Law by Varun Malik
4. Fundamentals of Business Law and Business Communication by Y V Shruthi, Commercial Law Publishers
5. Taxmann's Mercantile & Commercial Laws by Rohini Aggarawal
6. Elements of Mercantile Law by N.D. Kapoor, Sultan Chand & Sons
7. Mercantile Law by M.C. Kuchhal and Vivek Kuchhal, Vikas Publication
8. A Textbook of Mercantile Law by P. P. S. Gogna, S Chand & Co Ltd

Scheme of Examination

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1) Question No. 1 is Compulsory* *2) Attempt any Three Question from Question No. 2 to 5* Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Theory Question on Unit-3 = 10 Marks Q. 5: Short Notes on all Units (Any 2 out of 3) = 10 Marks	Min. 14 Marks (40% of Passing)

Total 50 Marks

Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Business Administration

Subject: Financial Literacy

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Financial Literacy	2	2

Course Objectives:

1. To understand the importance, principles and concept of Financial Literacy.
2. To familiarize students with different aspects of financial literacy such as savings, investment rules.
3. To help students understand the relevance and process of financial planning, digital payments and its types.
4. To promote understanding of financial well-being and role of modern digital payment system.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Introduction to Financial Literacy:** 1.1 Meaning, Concept, Advantages of Financial Literacy 1.2 Objectives, Scope and Functions of Financial Literacy 1.3 Types of Financial Literacy 1.4 Principles and Pillars of Financial Literacy 1.5 Understanding Basic Rules of Financial Literacy: The 50-30-20 Rule	**15**
2	**Financial Planning and Digital Payments:** 2.1 Introduction to Saving, Investments and Expenditure 2.2 Time Value of Money 2.3 Management of Spending and Financial Discipline 2.4 Modern Digital Payment Trends: Credit / Debit Cards, QR Code Scanners, Mobile Point of Sale, NEFT and RTGS. Contactless Payments – Samsung Pay / Apple Pay and use of NFC Technology 2.5 Role of Modern Digital Payment Systems and Challenges faced in Indian Retail Sector	**15**

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

2. To understand the importance, types, principles and concept of financial literacy.
3. To develop proficiency for personal and family financial planning.
4. To understand the importance and types of financial planning, digital payments and its types
5. To understand the financial well-being and role of modern digital payment system

Teaching Methodology

The Teacher can use the following Methods as 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

List of Recommended Books and Study Materials

1. Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018 Harper Business.
2. Pandit Amar, The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd.
3. Financial Literacy for Young Adults Simplified: Discover How to Manage, Save, and Invest Money to Build a Secure & Independent Future Paperback – Import, 18 September 2023 by Raman Keane
4. Fundamentals of Financial Management by R P Rustagi Edition: 18th Edition, 2023
5. Finance for Everyone (UGCF) by Amit Kumar Singh, Rohit Kumar Shrivastav Edition: 1st Edition, 2023
6. Financial Literacy: Its effects on micro-insurance uptake Studienarbeit, 2020
7. How Finance Works Paperback – 23 April 2019 by Mihir Desai
8. T. R. Jain and V. K. Ohri, Money and Banking, VK Global Publications Pvt. Ltd, 2020
9. S. Braunstein and C. Welch, Financial literacy: An overview of practice, research, and policy, Fed. Res. Bull, 2002
10. T. R. Jain and R. L. Sharma, Indian financial System, by, VK Global Publications Pvt. Ltd, 2014
11. S. Cole and Gauri Kartini Shastry, Smart money: The effect of education, cognitive ability and financial literacy on financial market participation, Harvard Business School, 2009
12. Gitman, Joehnk and Billingsley, Personal financial planning, Cengage Learning, 2016
13. M. Jeff, Personal finance, Prentice Hall, 2016

Scheme of Examination

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)

SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1. Question No. 1 is Compulsory* *2. Attempt any Two Question from Question No. 2 to 4* Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 15 Marks Q. 3: Theory Question on Unit-2 = 15 Marks Q. 4: Short Notes on all Units (Any 2 out of 4) = 15 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Statistics and Computer Applications

Subject: Actuarial Mathematics

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Actuarial Mathematics	2	2

Course Objectives:

1. To acquaint students with some basic concepts in actuarial mathematics.
2. To acquaint students with the concepts of life tables
3. To acquaint students with the concepts of insurance products
4. To familiarise the students with applications of actuarial mathematics in Insurance sector

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Interest Rates and The Life Tables:** **1.1 Interest Rates**: 1.1.1 Cashflows 1.1.2 An analogy with currencies 1.1.3 Discount functions 1.1.4 Calculating the discount function 1.1.5 Interest and discount rates 1.1.6 Constant interest 1.1.7 Values and actuarial equivalence 1.1.8 Regular pattern cashflows 1.1.9 Balances and reserves: Basic concepts, Relationship between balances and reserves, Prospective versus retrospective methods 1.1.10 Recursion formulas 1.1.11 Time shifting and the splitting identity **1.2 The Life Tables:** 1.2.1 Basic definitions 1.2.2 Probabilities 1.2.3 Constructing the life table from the values of q_x 1.2.4 Life expectancy 1.2.5 Choice of life tables 1.2.6 Standard notation and terminology 1.2.7 A sample table	**15**
2	**Life Annuities and Life Insurance:** **2.1 Life Annuities:** 2.2.1 Introduction 2.2.2 Calculating annuity premiums 2.2.3 The interest and survivorship discount function: The basic definition, Relations between y_x for various values of x, Tontines	**15**

	2.2.4 Guaranteed payments 2.2.5 Deferred annuities with annual premiums 2.2.6 Some practical considerations: Gross premiums, Gender aspects 2.2.7 Standard notation and terminology **2.2 Life Insurance:** 2.2.1 Introduction 2.2.2 Calculating life insurance premiums 2.2.3 Types of life insurance 2.2.4 Combined insurance–annuity benefits 2.2.5 Insurances viewed as annuities 2.2.6 Summary of formulas 2.2.7 A general insurance–annuity identity: The main theorem, The endowment identity 2.2.8 Standard notation and terminology: Single premium notation, Annual premium notation, Identities	

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

1. To understand basic concepts in Actuarial Mathematics
2. To analyse the cashflows
3. To prepare life tables
4. To calculate insurance premiums
5. To compare various insurance products

Teaching Methodology

The Teacher can use the following Methods as 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

List of Recommended Books and Study Materials

1. S. David Promislow, Fundamentals of Actuarial Mathematics, A John Wiley and Sons, Ltd., Publication, 2011.
2. Arlie O. Petters, Xiaoying Dong, An Introduction to Mathematical Finance with Applications, Springer, 2016.
3. A.K. Gupta, T. Varga, An Introduction to Actuarial Mathematics, Springer Science & Business Media, B. V., USINESS MEDIA, 2002.

Scheme of Examination

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

Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination	Min. 06 Marks (40% of Passing)

	5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	***Instructions:*** *1. Question No. 1 is Compulsory.* *2. Attempt any Three Questions from Question No. 2 to 5.* Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Problem on Unit-1 = 10 Marks Q. 5: Problem on Unit-2 = 10 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Generic Elective / Open Elective for Other Faculty

BOS: Statistics and Computer Applications

Subject: Financial Mathematics

Academic Year: 2024-2025

Programme Name	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
Humanities, Science & Technology, and Inter-Disciplinary		GE / OE	Financial Mathematics	2	2

Course Objectives:

1. To acquaint students with some basic concepts in Financial Mathematics.
2. To acquaint students with the concepts of Interest and Annuities
3. To acquaint students with the concepts of Financial Markets
4. To familiarise the students with applications of Interest and Annuities in Business and Finance

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Preliminaries on Financial Markets and The Time Value of Money:** **1.1 Preliminaries on Financial Markets**: 1.1.1 A Primer on Banks and Rates: Banks and the Federal Funds Rate, Short-Term and Long-Term Rates and Yield Curves 1.1.2 A Primer on Securities Markets: Securities Markets Organization, Professional Participants in Securities Markets, Bid-Ask Spreads and Market Liquidity, Trading Costs 1.1.3 Economic Indicators That May Affect Financial Markets **1.2 The Time Value of Money:** 1.2.1 Time 1.2.2 Interest Rate and Return Rate: Interest Rate, Required Return Rate and the Risk-Free Rate, Total Return Rate 1.2.3 Simple Interest 1.2.4 Compound Interest: Compounding: Nonnegative Integer Number of Periods, Compounding: Nonnegative Real Number of Periods, Fractional Compounding Versus Simple Interest, Continuous Compounding 1.2.5 Generalized Compound Interest: Varying Interest and Varying Compounding Periods, APR Versus APY, Geometric Mean Return Versus Arithmetic Mean Return 1.2.6 The Net Present Value and Internal Rate of Return: Present Value and NPV of a Sequence of Net Cash Flows, The Internal Return Rate, NPV and IRR for General Net Cash Flows	15

2	**Annuity Theory:** 2.1 Annuities: Future and Present Values of Simple Ordinary Annuities, Amortization Theory, Annuities with Varying Payments and Interest Rates 2.2 Applications of Annuities: Saving, Borrowing, and Spending, Equity in a House, Sinking Funds 2.3 Applications to Stock Valuation: The Dividend Discount Model, Present Value of Preferred and Common Stocks 2.4 Applications to Bond Valuation: Bond Terminologies, Bond Prices Versus Interest Rates and Yield to Maturity	**15**

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

1. To understand basic concepts in Financial Mathematics
2. To analyse the time value of money
3. To calculate EMIs and prepare amortization tables
4. To find the valuation of bonds and stocks
5. To prepare/manage personal financial report

Teaching Methodology

The Teacher can use the following Methods as 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.
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8. Analysis of Case Studies

Internship for Students if any: Not applicable

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2. S. David Promislow, Fundamentals of Actuarial Mathematics, A John Wiley and Sons, Ltd., Publication, 2011.
3. A.K. Gupta, T. Varga, An Introduction to Actuarial Mathematics, Springer Science & Business Media, B. V., USINESS MEDIA, 2002.

Scheme of Examination

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

Scheme of Examination	**Exam Format**	**Min. Passing Marks**
Continuous Internal Evaluation (CIE) (15 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	Min. 06 Marks (40% of Passing)
SEE / External	***Instructions:***	Min. 14

Exam (35 Marks) (Total 2 Hours Duration)	*1. Question No. 1 is Compulsory.* *2. Attempt any Three Questions from Question No. 2 to 5.* Q. 1: Fill in the Blanks on all Units = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Problem on Unit-1 = 10 Marks Q. 5: Problem on Unit-2 = 10 Marks	Marks (40% of Passing)
Total 50 Marks **Separate Passing for Internal Assessment (CIE) and External Exam (SEE)**		