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

Structure and Syllabus
For S.Y. B.Com. Sem-IV Degree Program
As per National Education Policy-2020

w.e.f. June-2025
(Academic Year 2025-2026)

Chairman / Coordinator of Board of Studies in the Commerce Faculty

Sr. No.	Name of the BOS	Name of the Chairman / Coordinator
1	Dean of the Faculty	Dr. Supriya Patil
2	Accountancy	Dr. Manohar Sanap
3	Cost & Works Accounting	Dr. Sunita Dakle
4	Business Administration	Dr. Yashodhan Mithare
5	Marketing	Prin. Dr. Anwar Shaikh
6	Business Practices	Dr. Maruti Kekane (Coordinator)
7	Business Laws	Dr. Shivaji Takalkar
8	Banking, Finance and Insurance	Dr. Kishor Nikam
9	Statistics and Computer Applications	Prin. Dr. Nitin Ghorpade
10	Business Economics	Dr. Dipak Powdel (Coordinator)

1. B. Com. Program will be offered in Eight Major Specializations:

a) B. Com in Accountancy and Taxation
b) B. Com in Cost and Management Accounting
c) B. Com in Business Administration
d) B. Com in Marketing
e) B. Com in Business Practices and Cooperation
f) B. Com in Banking, Finance and Insurance
g) B. Com in Business Laws
h) B. Com in Business Mathematics, Statistics and Analytics

2. Teaching Methodology:

The Teacher can use the following Methods as Teaching Methodology:

a) Class Room Lectures
b) Lectures in the Laboratories
c) Guest Lectures of Professionals, Industry Experts etc.
d) Use of ICT
e) Visits to various Professionals Units, Companies and Business / Industry Units
f) Group Discussion
g) Use of e-Contents
h) Analysis of Case Studies/Reports

3. Methods of Evaluation, Passing, and Evaluation Criteria:

The evaluation of students will be done on Three Times during each Semester:

a. Continuous Internal Assessment
b. Practical / Project Examination (If applicable)
c. Semester End Examination

a) Continuous Internal Evaluation will be of Thirty per cent of the Total Marks allotted for the course. 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
   4) Open Book Test
   5) Offline MCQ Test
   6) Group Discussion
   7) Analysis of Case Studies

b) For Theory Examination / Practical Examination / Project Examination will be conducted as per the directives given by the Board of Studies and issued by the University.

c) For Semester End Theory Examination, question papers will be set for Seventy per cent of the Total Marks allotted for the course. The University will conduct this Examination.

SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE

FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

Structure and Subject Codes for B.Com. Sem-IV as per NEP-2020 w.e.f. Academic Year: 2025-2026

Credit Distribution and Courses Structure of B.Com, Semester-IV

Sr. No.	Verticals	Credits	Course Code	Name of the Course	Name of the Board of Studies	No. of Lectures in a Week (Clock Hours)
Major Mandatory Subjects (6 Credits)						
I) Accountancy and Taxation						
1	MJ	4	CA251T	Corporate Accounting-II	Accountancy	4
2	MJ	2	FAFD252T	Forensic Accounting and Fraud Detection-II	Accountancy	2
II) Cost and Management Accounting						
3	MJ	4	CA251T	Corporate Accounting-II	Accountancy	4
4	MJ	2	MOC253T	Methods of Costing-II	Cost and Works Accounting	2
III) Business Administration						
5	MJ	4	CA251T	Corporate Accounting-II	Accountancy	4
6	MJ	2	EMS254T	Enterprise Management System-II	Business Administration	2
IV) Marketing						
7	MJ	4	CA251T	Corporate Accounting-II	Accountancy	4
8	MJ	2	TM255T	Tourism Marketing	Marketing	2
V) Business Practices and Cooperation						
9	MJ	4	CA251T	Corporate Accounting-II	Accountancy	4
10	MJ	2	MCHS256T	Management of Cooperative Housing Societies	Business Practices	2
VI) Banking, Finance and Insurance						
11	MJ	4	CA251T	Corporate Accounting-II	Accountancy	4
12	MJ	2	IBS257T	Indian Banking System-II	Banking, Finance and Insurance	2
VII) Business Laws						
13	MJ	4	CA201T	Corporate Accounting-II	Accountancy	4
14	MJ	2	CPL258T	Consumer Protection Law-II	Business Laws	2

VIII) Business Mathematics, Statistics and Analytics						
15	MJ	4	CA251T	Corporate Accounting-II	Accountancy	4
16	MJ	2	OR259T	Operations Research-II	Statistics and Computer Applications	2
Minor Subject (4 Credits)						
17	MN	4	ME291T	Monetary Economics	Business Economics	4
Generic OR Open Elective Subjects (OE) (2 Credits)						
18	OE	2	--	To be selected from the Faculty of Science & Technology and Faculty of Humanities	BoS of Faculty of Science & Technology and Faculty of Humanities	2
Vocational and Skill Enhancement Courses (VSEC) (2 Credits)						
19	VSC	2	CA271P	Computerized Accounting-II	Accountancy	4 per Batch of 20 Students
20	SEC	2	SEC251COM	Goods and Services Tax Act	Accountancy	2
Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (4 Credits)						
Modern Indian Languages-I						
21	AEC	2	--	Marathi-II **OR**	Marathi	2
		2	--	Hindi-II **OR**	Hindi	2
		2	--	Sanskrit-II **OR**	Sanskrit	2
		2	--	Urdu-II **OR**	Urdu	2
		2	--	Sindhi-II	Sindhi	2
Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project (4 Credits)						
22	CC	2	--	**To be selected from the University Baskets**		2
23	CEP	2	AT281CEPP	Community Engagement Project in Accountancy and Taxation	Accountancy	4
		2	CM282CEPP	Community Engagement Project in Cost and Management Accounting	Cost and Works Accounting	4
		2	BA283CEPP	Community Engagement Project in Business Administration	Business Administration	4

		2	M284CEPP	Community Engagement Project in Marketing	Marketing	4
		2	BP285CEPP	Community Engagement Project in Business Practices and Cooperation	Business Practices	4
		2	BFI286CEPP	Community Engagement Project in Banking, Finance and Insurance	Banking, Finance and Insurance	4
		2	BL287CEPP	Community Engagement Project in Business Laws	Business Laws	4
		2	BMS288CEPP	Community Engagement Project in Business Mathematics, Statistics and Analytics	Statistics and Computer Applications	4
Total Credits		**22**				

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

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: Corporate Accounting-II

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	CA251T	Major Mandatory	4	4

Course Objectives:

1. To explain the difference between reconstruction, amalgamation and absorption of companies, understand the different methods for computation of purchase consideration, explain the different accounting adjustments and make appropriate accounting entries.
2. To understand the concept of Holding Company and make appropriate accounting adjustments required for preparation of Consolidated Balance Sheet of a Holding Company.
3. To learn the important statutory provisions relating to preparation of Financial Statements of Banking Company as per Schedule-III.
4. To compute different accounting ratios and learn utility of accounting ratios.

Unit	Title and Contents	No. of Lectures
1	**External Reconstruction, Amalgamation and Absorption:** 1.1 AS-14: Accounting for Amalgamations and Ind AS-103: Business Combinations 1.2 Meaning of External Reconstruction, Amalgamation and Absorption, and Difference between External Reconstruction, Amalgamation and Absorption 1.3 Vendor and Purchasing Companies 1.4 Purchase Consideration: Meaning and Methods of Calculation 1.5 Dissenting Shareholders, Inter-Company Owings, Unrealised Profit, and Inter-Company Investments 1.6 Accounting Entries in the books of Vendor Company and Purchasing Company and Preparation of Ledger Accounts 1.7 Preparation of Balance Sheet as per Part-I of Schedule-III after External Reconstruction, Amalgamation and Absorption	15
2	**Holding Companies:** 2.1 Meaning and Definition of Holding Company 2.2 Advantages and Disadvantages of Holding Companies 2.3 Wholly Owned and Partly Owned Subsidiaries 2.4 AS-21: Consolidated Financial Statements and Ind AS-110: Consolidated Financial Statements, and Difference between AS-21 and Ind AS-110 2.5 Preparation of Consolidated Balance Sheet as per Part-I of Schedule-III considering the following important points: 2.5.1 Calculation of Time Ratio (Pre and Post Acquisition) and Acquisition Ratio 2.5.2 Calculation of Capital Profits and Revenue Profits 2.5.3 Calculation of Cost of Control and Minority Interest 2.5.4 Inter-Company Transactions, Unrealised Profits, and Revaluation of Assets and Liabilities	15

	2.5.5 Preference Shares in Subsidiaries, Bonus Shares, Dividends, Securities Premium, Capital Reserve, Preliminary Expenses, and Provision for Taxation 2.5.6 Purchases of Shares in Instalments, and Sale of Shares	
3	**Banking Companies Accounts:** 3.1 Meaning and Definition of Banking 3.2 Legal Requirements 3.3 Preparation of Financial Statements of Banking Company in Form-A and Form-B of Schedule III of the Banking Regulation Act 3.4 Significant Accounting Policies for Banking Sector	**15**
4	**Accounting Ratios Analysis:** 4.1 Meaning of Accounting Ratios, Advantages and Limitations of Accounting Ratios 4.2 Classification of Ratios: Traditional Classification and Functional Classification 4.3 Types of Functional Classification of Ratios: 4.3.1 Profitability Ratios 4.3.2 Turnover Rations 4.3.3 Financial Ratios 4.4 Numerical Problems on Profitability Ratios, Turnover Ratios, and Financial Ratios	**15**

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

1. To understand the concepts of reconstruction, amalgamation and absorption of companies, Holding Companies, Banking Companies, and different methods for computation of purchase consideration, different accounting adjustments and make appropriate accounting entries.
2. To apply the knowledge of accounting treatment for preparation of Financial Statements of Company under reconstruction, amalgamation and absorption, preparation of Consolidated Statements of Holding Companies, and preparation of Financial Statements of Banking Company and computation of Accounting Ratios.
3. To analyse the effects of accounting treatments on preparation of Financial Statements of Company under reconstruction, amalgamation and absorption, preparation of Consolidated Statements of Holding Companies, and preparation of Financial Statements of Banking Company and computation of Accounting Ratios.
4. To evaluate the impact of preparation of Financial Statements of Company under reconstruction, amalgamation and absorption, preparation of Consolidated Statements of Holding Companies, and preparation of Financial Statements of Banking Company and computation of Accounting Ratios.
5. To create an accounting for preparation of Financial Statements of Company under reconstruction, amalgamation and absorption, preparation of Consolidated Statements of Holding Companies, and preparation of Financial Statements of Banking Company and computation of Accounting Ratios.
6. To remember the accounting treatment of preparation of Financial Statements of Company under reconstruction, amalgamation and absorption, preparation of Consolidated Statements of Holding Companies, and preparation of Financial Statements of Banking Company and computation of Accounting Ratios.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Corporate Accounting, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi.
3. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
4. 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
5. 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
6. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
7. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
8. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
9. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
10. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
11. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
12. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
13. Study Materials of ICAI, ICSI, ICMA
14. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination

Passing Marks: 40% of the Total Marks for each Head

Internal Assessment (30 Marks): Refer Point No. 3(a)

External Assessment (70 Marks)

Question Paper Pattern for External Examination

Instructions:

1) *Question No. 1 and 6 are Compulsory.*

2) *Attempt any Three Questions from Que. No. 2 to 5.*

Q. 1: Fill in the Blanks	= 06 Marks
Q. 2: Numerical Problem on Unit-1	= 18 Marks
Q. 3: Numerical Problem on Unit-2	= 18 Marks
Q. 4: Numerical Problem on Unit-3	= 18 Marks
Q. 5: Numerical Problem on Unit-4	= 18 Marks
Q. 6: Short Notes on all Units (Any 2 out of 4)	= 10 Marks

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: Forensic Accounting and Fraud Detection-II

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Accountancy and Taxation	FAFD252T	Major Mandatory	2	2

Course Objectives:

1. To understand Fraud Risk, Data Mining and its Techniques, Qualitative Evidence, and Hypothesis Theory.
2. To learn the meaning of Forensic Investigation Report, broad points considered while drafting a summary of findings, Techniques used for make the presentation of the findings, and Key elements/qualities of report as per FAIS.
3. To understand fraud prevention categories, ways to prevent fraud using Fraud Risk Assessment and Management initiatives, and need for awareness about the disciplinary mechanism in an organisation.

Unit	Title and Contents	No. of Lectures
1	**Fraud Detection:** 1.1 Introduction 1.2 Fraud Predication and Fraud Indicators: Fraud Predication, Fraud Indicators, Examples of Fraud Risk Indicators, Industry Specific Examples, Categorization of Fraud Risk Indicators 1.3 Quantitative Evidence-Data Mining and Analysis 1.4 Qualitative Evidence 1.5 Law and Evidence: Applicability of Laws in FAI Engagement-Direct Impact Laws and Engagement Specific Laws, Gathering Evidence 1.6 Applying Hypotheses: Forming and Testing of Hypotheses	10
2	**Forensic Investigation Report:** **2.1** Summary of Findings **2.2** Presenting and discussing Draft Report (Main Factors - As per FAIS) **2.3** Key Elements as per FAIS (Table of Contents, No Opinion) **2.4** Assumptions and Limitations (Exclusions and Caveats – Examples) **2.5** General Best Practices for Writing a Report	10
3	**Fraud Prevention:** 3.1 Anti-Fraud Policies/Vigilance Mechanism 3.2 Internal Controls and Systems, and Processes 3.3 Compliance Culture 3.4 Disciplinary Mechanism	10

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

1. Remember the Fraud Risk, Data Mining and its Techniques, Qualitative Evidence, Hypothesis Theory, Forensic Investigation Report, broad points considered while drafting a summary of findings, Techniques used for make the presentation of the findings, Key elements/qualities of report as per FAIS, fraud prevention categories, ways to prevent fraud

using Fraud Risk Assessment and Management initiatives, and need for awareness about the disciplinary mechanism in an organisation.

2. Analyse of Fraud Risk, Data Mining and its Techniques, Qualitative Evidence, Hypothesis Theory, Forensic Investigation Report, broad points considered while drafting a summary of findings, Techniques used for make the presentation of the findings, Key elements/qualities of report as per FAIS, fraud prevention categories, ways to prevent fraud using Fraud Risk Assessment and Management initiatives, and need for awareness about the disciplinary mechanism in an organisation.
3. Understand the Fraud Risk, Data Mining and its Techniques, Qualitative Evidence, Hypothesis Theory, Forensic Investigation Report, broad points considered while drafting a summary of findings, Techniques used for make the presentation of the findings, Key elements/qualities of report as per FAIS, fraud prevention categories, ways to prevent fraud using Fraud Risk Assessment and Management initiatives, and need for awareness about the disciplinary mechanism in an organisation.
4. Apply Fraud Risk, Data Mining and its Techniques, Qualitative Evidence, Hypothesis Theory, Forensic Investigation Report, broad points considered while drafting a summary of findings, Techniques used for make the presentation of the findings, Key elements/qualities of report as per FAIS, fraud prevention categories, ways to prevent fraud using Fraud Risk Assessment and Management initiatives, and need for awareness about the disciplinary mechanism in an organisation.
5. Remember Fraud Risk, Data Mining and its Techniques, Qualitative Evidence, Hypothesis Theory, Forensic Investigation Report, broad points considered while drafting a summary of findings, Techniques used for make the presentation of the findings, Key elements/qualities of report as per FAIS, fraud prevention categories, ways to prevent fraud using Fraud Risk Assessment and Management initiatives, and need for awareness about the disciplinary mechanism in an organisation

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1) Forensic Accounting and Fraud Examination, Mary-Jo Kranacher, Richard Riley, John Wiley & Sons, 2023
2) Forensic Accounting and Fraud Examination, Jay Leiner, Instructor, Prof George Richard Young, William Hopwood, Professor, McGraw-Hill Education, 2011
3) Bharat's Forensic Accounting & Corporate Fraud Investigation- 2025 Edition by CA. Arvind Tuli, Bharat Law House
4) Financial Investigation and Forensic Accounting by George A. Manning, Routledge Publisher
5) Forensic Accounting and Financial Statement Fraud, Volume I: Fundamentals of Forensic Accounting: 1 by Zabihollah Rezaee, Business Expert Press
6) Forensic Accounting and Financial Statement Fraud, Volume II: Forensic Accounting Performance: 2 by Zabihollah Rezaee, Business Expert Press
7) Red Flags Compendium Practical Case Studies in Forensic Accounting & Corporate Fraud Investigation by CA. Kamal Garg, Bharat Law House Pvt. Ltd.
8) Forensic Accounting, Fraud Investigation And Fraud Analytics by Adil Khan, Adil Khan Publisher
9) Forensics Accounting by Sikander Sultan, Expert of Course Publishing
10) Taxmann's Forensic Foreight (Case-Based Perspective on Forensic Accounting Standards) By Dr. (CA) Durgesh Pandey Edition 2024
11) Students Handbook on Forensic Accounting by Apurva Joshi, Riskpro Publication
12) Students Handbook on Forensic Accounting by Apurva Joshi, Lulu.com
13) Bharat's New Era of Forensic Accounting by CA Jyoti Baxi

14) Study Materials of Chartered Accountants Program by ICAI, New Delhi
15) Study Materials of Cost and Management Accountants by ICMA, Kolkata
16) Study Materials of Company Secretary by ICSI, New Delhi
17) Journal of Chartered Accountants by ICAI, New Delhi
18) Journal of Chartered Accountants by ICMA, Kolkata
19) Journal of Chartered Accountants by ICSI, New Delhi

Scheme of Examination

Passing Marks: 40% of the Total Marks for each Head

Internal Assessment (15 Marks): Refer Point No. 3(a)

External Assessment (35 Marks)

Question Paper Pattern for External Examination

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: Theory Question on Unit-3	=	10 Marks
Q. 5: Short Notes on all Units (Any 2 out of 3)	=	10 Marks

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: Cost and Management Accounting-II

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Cost and Management Accounting	MOC253T	Major Mandatory	2	2

Course Objectives:
1. To introduce the various methods of costing.
2. To understand the applications of Process and Operating Costing.

Unit	Title and Contents	No. of Lectures
1	**Process Costing:** 1.1 Process Costing Method: Meaning, Features, Advantages, Limitations and Applicability 1.2 Normal and abnormal loss / gain 1.3 Equivalent production and its treatment 1.4 Preparation of Process Accounts 1.5 Joint products and by-products and its treatment 1.6 Introduction of inter process profit 1.7 Cost Accounting Standard-19: Joint Cost 1.8 Illustrations	15
2	**Operating Costing:** 2.1 Operating Costing Method: Meaning, Features, Objectives and Applications 2.2 Cost Unit: Simple and Composite 2.3 Classification of cost in service industry with various examples 2.4 Cost Sheet for Transportation Service 2.5 Cost Statement for Hospital and Hotel Industry (Modern Industries: Entertainment, Mobile, E-Commerce, Food Delivery Service, Logistic) 2.6 Cost Accounting Standard-13: Cost of Service 2.7 Illustrations	15

Course Outcomes: After Completion of the course, student will be able to:
1. Remember concepts related to methods of costing.
2. Understand application of methods of costing.
3. Apply skill of preparation of cost accounting in different manufacturing and service industries.
4. Analyse the various process.
5. Evaluate and create of the normal loss, abnormal loss, abnormal gain and creation of operating cost sheet.

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

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (15 Marks): Refer Point No. 3(a)

External Assessment (35 Marks)

Question Paper Pattern for External Examination

Instructions:

1. *Question No. 1 is Compulsory.*
2. *Attempt any two questions from Question No. 2 to 4.*

Q. 1: Fill in the blanks	= 05 Marks
Q. 2: Numerical Problem on Unit-1	= 15 Marks
Q. 3: Numerical Problem on Unit-2	= 15 Marks
Q. 4: Short Notes on all Units (Any 3 out of 4)	= 15 Marks

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: Enterprise Management System-II

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Business Administration	EMS254T	Major Mandatory	2	2

Course Objectives:

1. To understand key elements of Japanese and Chinese management philosophies and practices.
2. To analyse the concepts of Kaizen, Just-in-Time (JIT), Total quality Management (TQM) and Quality Circles in the context of business management.
3. To compare and contrast Japanese and Chinese management styles and their influence on global business practices.
4. To explore the adaptation and application of various management philosophies in Indian enterprises.
5. To understand the role of government in shaping business environments through regulatory frameworks and policy-making.
6. To evaluate the impact of Public-Private Partnerships (PPPs) on enterprise development and public infrastructure.
7. To discuss corporate governance principles and ethical considerations in public policy.
8. To examine globalization trends and policy challenges faced by Indian businesses.

Unit	Title and Contents	No. of Lectures
1	**Japanese and Chinese Management Philosophy/Practices:** 1.1 Introduction to Japanese Management Philosophy/Practices: Kaizen, Just-in-Time, Quality Circles, Total Quality Management (TQM) 1.2 Chinese Management Philosophy: Confucianism and Taoism 1.3 Comparative Analysis: Japanese vs. Chinese Philosophy 1.4 Application of various Japanese Management Philosophies in Indian Enterprises: Kaizen, Gemba, TQM and Kanban	15
2	**Public Policy and Management:** 2.1 Role of Government in Business: Regulatory Framework and Policy Making 2.2 Public-Private Partnerships (PPP) and their Impact on Enterprises 2.3 Corporate Governance and Ethical Considerations in Public Policy 2.4 Globalization and Policy Challenges in Indian Business	15

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

1. Explain the principles of Japanese management techniques such as Kaizen, JIT, and Quality Circles.
2. Describe the core aspects of Chinese management philosophy and leadership styles.
3. Critically analyse similarities and differences between Japanese and Chinese management practices.

4. Apply learnings from global management philosophies to improve operations in Indian enterprises.
5. Illustrate the role of government policies and regulatory frameworks in business operations.
6. Analyse the significance and effectiveness of Public-Private Partnerships (PPPs) in economic development.
7. Demonstrate an understanding of ethical practices and corporate governance in relation to public policy.
8. Assess the impact of globalization on business policies and strategic management in India.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Ramaswamy, V.S., and Namakumari, S. – Strategic Planning in Business
2. Akio Morita with Reingold E.M. and Shimomura M., (1987), 'Made in Japan', William Collins: Great Britain.
3. Badi R. V. & Badi N. V., (2005), 'Modern Production Management', Vrinda Publications (P) Ltd., New Delhi.
4. Bhat Sridhar K., (2001), 'Total Quality Management', Himalaya Publishing, Nagpur.
5. Cane Sheila, (2000), 'Kaizen Strategies for Winning Through People', Pitman Publishing, 128 Long Acre, London WC2E9AN.
6. Chatterjee Bhaskar, (1992), 'Japanese Management and the Indian Experience', Sterling Publishers Pvt. Ltd., New Delhi.
7. Dale Barrie G., Cooper Cary L and Wilkinson Adrian, (1997), 'Managing Quality and Human Resource-A Guide to Continuous Improvement', Blackwell Publishers, UK.
8. Dey B. R., (1998), 'Quality Concepts and Practices', McMillan India Ltd., New Delhi.
9. Greg Bounds, Yorks Lyle, Mel Adams and Gipsie Ranney, (1994), 'Beyond TQM-Toward the Emerging Paradigm', McGraw-Hill Inc. New York.
10. Hannam R., (1993), 'Kaizen for Europe', IFS Ltd.
11. Harrington James H., (1991), 'Business Process Improvement: The Breakthrough Strategy for Total Quality, Productivity, and Competitiveness', McGraw-Hill, New York.
12. Hubert Ramprasad K., (1997), 'Total Quality Management', Rajkamal Electric Press, Delhi.
13. Ichiro Ozawa, (1994), 'Blueprint for a New Japan', Kodansha International, Tokyo.
14. Igor Popovich, (Second Edition-2005), 'Kaizen & You', Jaico Publishing, Mumbai.
15. Imai Masaaki, (1986 and 1991), 'Kaizen (Ky'zen): The Key to Japan's Competitive Success', McGraw-Hill International Editions Management Series.
16. Jain P. L., (2001), 'Quality Control and Total Quality Management', Tata McGraw-Hill Publishing Company Limited, New Delhi.
17. John Bank, (1995), 'Essence of TQM', Prentice Hall of India P Ltd, New Delhi.
18. Juran J. M., (1988), 'Quality Control Hand Book' McGraw Hill.
19. Major Kairon Jagdeep (2001), 'Total Quality Management', Everest Publishing, Pune.
20. Kanji Gopal K and Asher Mike, (2001), '100 Methods For TQM', Sage Publications Ltd, New Delhi.
21. Kishore Ravi M., (2008), 'Cost Management', Taxman Allied Services (P) Ltd., Delhi.
22. Korgaonkar M. G., (2005), 'Just In Time Manufacturing', Indian Institute of Management, Ahmedabad.
23. Pascale R.T. and Athos A.G., (1981), 'The Art of Japanese Management – Applications for American Executives'. New York: Warner Books.
24. Raju Sundara S.M., (2005), 'Total Quality Management', Tata McGraw Hills, 7 West Patel Nagar, New Delhi-110008.
25. Rustomji M. K. and Sapre S. A. and illustrated by Halbe V. B., (1981), 'The Incredible Japanese', Macmillan India Ltd., New Delhi.
26. Udpa S. R., (1988), 'Quality Circles in India-Participation for Progress', Tata McGraw-Hill

Publishing Company Ltd., New Delhi.
27. Tripathi, P.C., and Reddy, P.N. – Principles of Management
28. Sharma, R.A. – Organisational Theory and Behaviour
29. Kaul, V. – Public Policy: A Framework for Business
30. Deming, W. Edwards – Out of the Crisis (Japanese Quality Management)
31. Hofstede, G. – Cultures and Organizations: Software of the Mind
32. Kotler, P. – Marketing for Hospitality and Tourism (Event Management)
33. Deci, E.L., and Ryan, R.M. – Intrinsic Motivation and Self-Determination in Human Behavior.
34. Harvard Business Review (www.hbr.org) – Articles on Global Management Practices
35. McKinsey and Co. (www.mckinsey.com) – Reports on Public Policy and Business
36. Project Management Institute (www.pmi.org) – Resources on Event and Performance Management
37. World Economic Forum (www.weforum.org) – Studies on Motivation and Business Leadership
38. Japanese Management Philosophy—*Google Search*. (n.d.). Retrieved June 12, 2025, from https://www.google.com/search?q=japanese+management+philosophy&rlz=1C1RXQR_en-GBIN1082IN1082&oq=&gs_lcrp=EgZjaHJvbWUqCQgAEEUYOxjCAzIJCAAQRRg7GMIDMgkIARBFGDsYwgMyCQgCEEUYOxjCAzIJCAMQRRg7GMIDMgkIBBBFGDsYwgMyCQgFEEUYOxjCAzIJCAYQRRg7GMIDMgkIBxBFGDsYwgPSAQkxMzAxajBqMTWoAgiwAgHxBbJIAgthNUmR&sourceid=chrome&ie=UTF-8

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (15 Marks): Refer Point No. 3(a)

External Assessment (35 Marks)

Question Paper Pattern for External Examination

Instructions:

1. *Question No. 1 is 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	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Short Notes on all Units (Any 3 out of 4)	= 15 Marks

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: Tourism Marketing

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Marketing	TM255T	Major Mandatory	2	2

Course Objectives:
1. To equip students with a comprehensive understanding of marketing concepts and their application in promoting tourism products.
2. To introduce various types of tour packages and explore the use of technology in tourism marketing.
3. To familiarize students with the marketing strategies employed by leading domestic and international tour operators.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Tourism Marketing:** 1.1 Concept and Scope of Tourism Marketing 1.2 Nature and Characteristics of Tourism Products 1.3 Role of Marketing in Tourism Development 1.4 Stakeholders in Tourism Marketing	10
2	**Tourism Marketing Administration:** 2.1 Organizational Structure of Tourism Marketing 2.2 Role of National and International Tourism Organizations 2.3 Tourism Policy and Marketing Coordination	10
3	**Promotion and Publicity:** 3.1 Role of media in promotion of Tourism 3.2 Public Relations in Tourism 3.3 Advertising, Personal selling and Sales Promotion 3.4 Direct Marketing 3.5 Designing and Printing of tour brochures 3.6 Digital marketing, e-brochures	10

Course Outcomes: After Completion of the course, student will be able to:
1. To understand the fundamentals of marketing and its significance in tourism promotion.
2. To identify and analyse different types of tour packages and the role of technology in marketing.
3. To evaluate and apply marketing strategies used by major tour operators to real-world scenarios.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Agarwal, Surinder – Travel Agency Management 2. Bhatia, A. K. – Tourism Development: Principles and Policies 3. Foster, Dennis L. – An Introduction to Travel and Tourism

4. Chand, Mohinder – Travel Agency Management: An Introductory Text
5. Jha, S. M. – Tourism Marketing (1998); Service Marketing
6. Kotler, Philip. –Marketing for Hospitality and Tourism
7. Nigel Morgan, Annette Pritchard – Advertising in Tourism and Leisure
8. Simon Hudson and Louise Hudson - Marketing for Tourism, Hospitality & Events: A Global and Digital Approach
9. Devashish. Dasgupta - Tourism Marketing, Pearson Education India

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (15 Marks): Refer Point No. 3(a)

External Assessment (35 Marks)

Question Paper Pattern for External Examination

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: Theory Question on Unit-3	= 10 Marks
Q. 5: Short Notes on all Units (Any 2 out of 3)	= 10 Marks

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: Management of Cooperative Housing Societies

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Business Practices and Cooperation	MCHS256T	Major Mandatory	2	2

Course Objectives:
1. To analyse problems and challenges facing cooperative housing societies.
2. To study the development of cooperative housing movement in India.
3. To recognize the importance of cooperative housing societies in addressing housing needs.
4. To examine the key committee reports relevant to cooperative housing societies, and learn about the significant contributors to the cooperative housing movement.
5. To understand various basic terminology relating to cooperative housing societies.
6. To understand governance structures and administrative processes in housing cooperatives.

Unit	Title and Contents	No. of Lectures
1	**Fundamentals of Cooperative Housing Societies:** 1.1. Evolution and development of the democratic model of cooperative housing in India 1.2. Problems and challenges facing cooperative housing societies 1.3. Features of housing cooperatives compared to other housing models 1.4. Classification of housing societies 1.5. Registration process and model bye-laws for housing societies 1.6. Eligibility criteria for membership housing society 1.7. Rights, Labilities and responsibilities of the cooperative housing society members	10
2	**Regulation and Dispute Resolution:** 2.1 Provisions of Registration of Cooperative Societies under the Maharashtra Cooperative Societies Act, 1960 2.2 Formulation, amendment, and implementation of cooperative housing society bye-laws 2.3 Election, powers, and functions of managing committees of cooperative housing society bye-laws 2.4 Types of meetings: AGM, SGM, and committee meetings 2.5 Roles of office bearers: Chairman, Secretary, Treasurer 2.6 Handling member grievances and resolving internal disputes 2.7 Liaising with government authorities, registrar and cooperative court 2.8 Statutory compliance requirements 2.9 Dispute resolution mechanisms and Legal remedies	10
3	**Financial and Operational Management:** 3.1 Sources of income for housing societies, Types of funds (Maintenance charges, sinking funds, and reserve funds) 3.2 Budget (short-term and long-term), Accounts, Audit and Taxation 3.3 Handling defaulters and recovery mechanisms	10

	3.4 Investment policies and fund utilization guidelines 3.5 Day-to-day administration of housing societies, including maintenance of buildings and common areas, utility management (water, electricity, and waste disposal) 3.6 Sustainability practices of housing societies: waste management, solar energy, water conservation 3.7 Security arrangements and access control of housing societies 3.8 Vendor selection and contract management of housing societies 3.9 Repairs, renovations, and preventive maintenance of housing societies 3.10 Technology integration in society management 3.11 Digital management tools for housing societies	

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

1. Demonstrate comprehensive knowledge of cooperative housing principles and practices.
2. To understand Evolution and development of the democratic model of cooperative housing in India.
3. Apply management techniques specific to cooperative housing societies.
4. Implement effective financial and operational management strategies.
5. Manage the administrative responsibilities in housing society governance.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. T.N. Hajela, "Co-operation: Principles, Problems and Practices" 8th Edition) Ane's Books Pvt. Ltd. New Delhi. 2. Vaikunthlal Mehta "The Indian Co-operative Movement" by (1947) 3. K. R. Shinde "The Co-operative Movement in India" (1985) 4. D. R. Gadgil "Co-operation in India" (1951) 5. Charles Gide "The Principles of Co-operation" (1904) 6. George Jacob Holyoake "A History of the Co-operative Movement" (1893) 7. Charles Gide "The Co-operative Movement and Education" (1904) 8. B. B. Goel, Cooperative Legislation – Trends and Dimensions, Deep and Deep Publications. 9. Rish Pal Nainta, Laws Relating to Cooperative Societies – A Commentary, 2004. 10. Sunil Dighe, "Maharashtra Co-Operative Societies Act, 1960 and Rules, 1961", Snow White. 11. S Desai, Commentary on Co-operative Housing Societies, Snow White Publications, 2009. 12. V. V. Ghanekar, Co-Operative Movement in India, Institute of Rural Development & Education, 2004. 13. A K Gupte and S D Dighe, Maharashtra Co-operative Societies Act 1960 with Rules 1961. Hind Law House, 2008. 14. M C Jain and H M Bhatt, Maharashtra Co-Operative Societies Act, 1960, Law Times. 15. A E Karmali, Maharashtra Co-operative Societies Act, 1960 and Rules,1961, Snow White Publications, 1997. 16. H A Mehta, Guide to Co-Operative Housing Societies, 7th ed Reprint, Snow White Publications, 2012. 17. R K Pillai, Maharashtra Co-Operative Societies Act, 1960, Current Publications, 2014. 18. A M Shah, Maharashtra Co-Operative Societies Act, 1960, Snow White Publications, 2004. 19. Model Bye-laws for Cooperative Housing Societies – Government Publications 20. Adv. Ashok Desai Manual on Cooperative Housing Society Management

21. "Co-operative Training and Education" by Indian Institute of Management (IIM) Ahmedabad (1975)
22. Guide to Co-Operative Housing Societies, Snow White Publications, 2017.
23. The Types of Co-operatives" by National Co-operative Union of India (NCUI) (2015)
24. Case studies from urban development authorities / co-operative departments and cooperative journals

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (15 Marks): Refer Point No. 3(a)

External Assessment (35 Marks)

Question Paper Pattern for External Examination

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: Theory Question on Unit-3	= 10 Marks
Q. 5: Short Notes on all Units (Any 2 out of 3)	= 10 Marks

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: Indian Banking System-II

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Banking, Finance and Insurance	IBS257T	Major Mandatory	2	2

Course Objectives:

1. To provide students with comprehensive knowledge of the structure, functions, and role of commercial and cooperative banking in India.
2. To develop an understanding of development banks and specialized financial institutions and their contribution to India's economic and financial growth.
3. To acquaint learners with key reforms introduced in the Indian banking sector and the rationale behind these reforms.
4. To enable students to analyse challenges faced by Indian banks, including NPAs, cybersecurity issues, and operational inefficiencies.
5. To familiarize students with modern banking concepts such as Basel norms, digital payments, financial inclusion, fintech, and CBDC.
6. To enhance analytical skills by evaluating mergers, acquisitions, privatization trends, and the evolution of microfinance and startup financing in India.

Unit	Title and Contents	No. of Lectures
1	**Commercial and Cooperative Banking in India:** **1.1 Commercial Banking in India:** 1.1.1 Definition and Functions of Commercial Banks 1.1.2 Classification: Public Sector, Private Sector, Foreign Banks 1.1.3 Role of Commercial Banks in Economic Development 1.1.4 Recent Mergers and Consolidations in Indian Banking 1.1.5 Challenges faced by Commercial Banks (NPAs, Cybersecurity, Customer Retention) **1.2 Cooperative Banking in India:** 1.2.1 Meaning, significance, evolution of Cooperative Banking in India 1.2.2 Laws governing cooperative societies (brief overview) 1.2.3 Role of Co-operative Banking in Economic Development 1.2.4 Structure of Cooperative Banking in India **1.3 Three Tier structure of cooperative credit institutions:** 1.3.1 Management, Role and Progress of DCC Banks in India 1.3.2 Maharashtra State Cooperative Bank Ltd - Administration and Progress 1.3.3 Meaning, Types and Progress of Urban Cooperative Banks	10
2	**Development Banks and Specialized Financial Institutions:** **2.1 Development Banks in India:** 2.1.1 Concept of Development Bank and their needs in Indian Financial System 2.1.2 Role and Objectives of Development Banks	10

	2.1.3 Role of Development Banking in an Indian Economy 2.1.4 Major Development Banks and their Functions and Performance Analysis (NABARD, IDBI, IFCI, EXIM Bank, NHB, SIDBI, ICICI, SFCs) **2.2 Other Financial Institutions:** 2.2.1 Role of Life Insurance Corporation of India 2.2.2 Role of General Insurance in the Capital Market 2.2.3 Role of Corporation of India in the Capital Market 2.2.4 Role of Unit Trust of India in the Capital Market 2.2.5 Role of Mutual Funds in the Capital Market	
3	**Banking Sector Reforms:** 3.1 Rationale and objectives of reforms, Problems of nationalized banks 3.2 Recommendations of the Narasimham Committee-I (1991) 3.3 Recommendations of the Narasimham Committee-II (1998) 3.4 Key Modern Pillars of Indian Banking Reforms: 3.4.1 Compliance of Indian Banking System with Basel Norms 3.4.2 Mergers and Acquisitions in Indian Banking Sector 3.4.3 Privatization in Banking Sector in India 3.4.4 Financial Literacy and Financial Inclusion 3.4.5 Micro Finance (Self-Help Groups) 3.4.6 Loans to the Start Ups 3.4.7 Digital Payments 3.4.8 FinTech in Indian Banking sector 3.4.9 Central Bank Digital Currency (CBDC) in India	10

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

1. Students will understand the functioning, significance, and classification of commercial and cooperative banks within the Indian financial system.
2. Learners will be able to explain the role of development banks and specialized financial institutions in promoting industrial, agricultural, and economic development.
3. Students will gain the ability to critically evaluate major banking sector reforms, including the recommendations of the Narasimham Committees.
4. Learners will demonstrate knowledge of contemporary banking practices such as Basel compliance, digital transactions, fintech innovations, and financial inclusion initiatives.
5. Students will develop the skills to analyse problems faced by nationalized banks and assess restructuring strategies like mergers, recapitalization, and privatization.
6. Learners will be equipped to apply theoretical knowledge to real-world scenarios in microfinance, SHGs, startup lending, and digital banking ecosystems.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Benton E. Gup, *Banking and Financial Institutions: A Guide for Directors, Investors, and Borrowers,* John Wiley & Sons Publication, August 2011 2. Biswas, Soutik , *Digital Banking in India: Practices and Challenges*, Sage Publications India, New Delhi, 2022, ISBN 9789354795088. 3. Desai, Vasant, *Development Banking and Financial Intermediaries,* Himalaya Publishing House, Mumbai, 2021, ISBN 9789355050520. 4. Goel, B. B. *Co-operative Banking and Financial Sector Reform,* Deep and Deep Publications, 2020, ISBN: 9788176299983 5. Gordon, E., and K. Natarajan, *Banking Theory, Law & Practice*, Himalaya Publishing

House, 2022. ISBN: 9789355515104
6. Hajela, T. N., *Co-operative Movement in Indi.* Ane Books, 2019. ISBN: 9789386768675
7. Khan M. Y., *Indian Financial System,* McGraw Hill Publications, ISBN: 9353167302, 11th Edition, July 2019
8. Krishnaswamy, O. R., and V. Kulandaiswamy, *Co-operative Banking in India,* Himalaya Publishing House, 2020, ISBN: 9789352021523
9. Mohan, Rakesh, *Reforming India's Financial System,* Oxford University Press, New Delhi, 2020, ISBN 9780190122413
10. Murugessan, M. Indhumathi, R. Mohan Raj**,** *Banking and Financial Services***.** Takur Publications Pvt. Ltd, Chennai. ISBN - 978-93-5480-542-4
11. Mishkin, Frederic S. *The Economics of Money, Banking and Financial Market,* 12th ed., Pearson, 2021. ISBN: 9780136890935
12. Parameswaran R., Natarajan S., *Indian Banking,* S Chand Publications, ISBN:978-8121920377, January 2013
13. Pattipeilohy Christiaan, *Advanced Introduction to Central Banks and Monetary Policy,* Edward Elgar Publishing Ltd., August 2022
14. Saha Siddhartha, *Indian Financial System: Financial Markets, Institutions and Services,* McGraw Hill Publications, ISBN: 9389949009, August 2020
15. Sodhi, J. S. *Co-operative Banking in India: Principles and Practice.* Kanishka Publishers, 2021, ISBN: 9788194921459
16. Pathak, Bharati V. (2020), *The Indian Financial System: Markets, Institutions and Services,* Pearson Education, New Delhi, 5th Edition: 2020 ISBN 9789353435824
17. Varshney, P. N., and S. N. Maheshwari. *Banking Law and Practice*. Sultan Chand and Sons, 2021. ISBN: 9789387907479
18. Annual Report - Related banks, Development Banks, Financial Institutions, Committee

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (15 Marks): Refer Point No. 3(a)

External Assessment (35 Marks)

Question Paper Pattern for External Examination

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: Theory Question on Unit-3	= 10 Marks
Q. 5: Short Notes on all Units (Any 2 out of 3)	= 10 Marks

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: Consumer Protection Law-II

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Business Laws	CPL258T	Major Mandatory	2	2

Course Objectives:

1. To understand the concept, need, and significance of consumer protection in India.
2. To familiarize students with the major consumer protection legislations such as the Consumer Protection Act, 2019; Competition Act, 2002; Food Safety and Standards Act, 2006; and IPR Act, 2005.
3. To develop awareness about the role and functioning of Consumer Associations, Councils, Voluntary Organizations, and other agencies working for consumer welfare.
4. To analyze the challenges and opportunities related to consumer protection in the era of e-commerce and digital transactions.
5. To acquaint learners with consumer rights and responsibilities in the context of digitalization, e-banking, and online services.
6. To enhance the skills required for pursuing a career in consumer studies and consumer protection sectors.
7. To promote ethical consumer behavior and empower students to act as informed and responsible consumers in society.

Unit	Title and Contents	No. of Lectures
1	**Consumer Protection Law in India** 1.1 Role and scope of Consumer Protection Movement in India 1.2 Consumer Protection Act, 2019 1.3 Competition Act, 2002 1.4 Food and Safety Standard Act, 2006 1.5 IPR Act-2005: Features, Scope and Mechanism	10
2	**Consumer Association and Council:** 2.1 Role of Consumer Association and Councils in Consumer Education 2.2 Voluntary Organization, Consumer Protection Councils, Media, Educational Institute and Government 2.3 Role of consumer awareness in consumer protection 2.4 Skills Required for Career in Consumer Studies Field	10
3	**e-Commerce and consumer Protection in e-Banking and Digital World:** **3.1 e-Commerce:** 3.1.1 Scope, limitations, need and importance of e-Commerce 3.1.2 Prospects and challenges of e-Commerce and its effect on consumer 3.1.3 Need and importance of e-Education **3.2 Consumer Protection in e-Banking and Digital World:** 3.2.1 Consumer Protection in E-Banking Recent Emerging 3.2.2 Issues in e-Commerce 3.2.3 Consumer protection against cyber crime	10

	3.2.4 Consumer protection in e-banking 3.2.5 Emerging issues in consumer protection in e-commerce 3.2.6 Consumer protection in online service sector (Online food delivery with example, online courier services with example)	

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

1. Understand the concept, need, and significance of consumer protection in India.
2. Familiarize students with the major consumer protection legislations such as the Consumer Protection Act, 2019; Competition Act, 2002; Food Safety and Standards Act, 2006; and IPR Act, 2005.
3. Develop awareness about the role and functioning of Consumer Associations, Councils, Voluntary Organizations, and other agencies working for consumer welfare.
4. Analyze the challenges and opportunities related to consumer protection in the era of e-commerce and digital transactions.
5. Acquaint learners with consumer rights and responsibilities in the context of digitalization, e-banking, and online services.
6. Enhance the skills required for pursuing a career in consumer studies and consumer protection sectors.
7. Promote ethical consumer behaviour and empower students to act as informed and responsible consumers in society.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Niraj Kumar – Consumer Protection: Law and Practice – Himalaya Publishing House, Mumbai.
2. Avtar Singh – Law of Consumer Protection: Principles and Practice – Eastern Book Company, Lucknow.
3. Dr. S. R. Myneni – Consumer Protection Law – Asia Law House, Hyderabad.
4. Dr. Paramjit Singh and Dr. R. K. Bangia – Consumer Protection Laws in India – Allahabad Law Agency.
5. Dr. G. B. Reddy – Intellectual Property Rights and the Law – Gogia Law Agency, Hyderabad.
6. Prof. T. Ramappa – Competition Law in India: Policy, Issues and Developments – Oxford University Press.
7. Food Safety and Standards Authority of India (FSSAI) – Manual on Food Safety and Standards Act, 2006 and Rules.
8. Efraim Turban & David King – Electronic Commerce: A Managerial and Social Networks Perspective – Pearson Education.
9. R. K. Gupta – E-Commerce: Concepts, Models, Strategies – Atlantic Publishers.
10. Ministry of Consumer Affairs, Government of India – The Consumer Protection Act, 2019 (Bare Act with Rules and Regulations).
11. www.consumeraffairs.nic.in – Ministry of Consumer Affairs, Government of India.
12. www.ncdrc.nic.in – National Consumer Disputes Redressal Commission.
13. www.fssai.gov.in – Food Safety and Standards Authority of India.
14. www.ipindia.gov.in – Office of the Controller General of Patents, Designs and Trade Marks.
15. www.cci.gov.in – Competition Commission of India.
16. Annual Reports of the Ministry of Consumer Affairs.
17. Journal of Consumer Policy and Consumer Research.
18. Indian Journal of Marketing (Special issues on Consumer Rights and Protection).

Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (15 Marks): Refer Point No. 3(a)
External Assessment (35 Marks)
Question Paper Pattern for External Examination ***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: Theory Question on Unit-3 = 10 Marks Q. 5: Short Notes on all Units (Any 2 out of 3) = 10 Marks

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: Operations Research-II

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Business Mathematics, Statistics and Analytics	OR259T	Major Mandatory	2	2

Course Objectives:
1. To understand the fundamentals of project management techniques.
2. To construct and analyse project networks.
3. To perform project scheduling and time analysis.
4. To optimize resource allocation.
5. To differentiate between CPM and PERT techniques.
6. To understand the structure and functioning of queuing systems.
7. To apply deterministic and probabilistic queuing models.

Unit	Title and Contents	No. of Lectures
1	**CPM and PERT:** 1.1 Introduction 1.2 Basic definitions: Activity, Event, Path, Dummy activity 1.3 Project network 1.4 Rules of network construction 1.5 Redundancy and removal of redundancy 1.6 Network analysis 1.7 Scheduling the activities: Earliest and latest times 1.8 Determination of earliest start and earliest finish times: Forward pass calculations 1.9 Determination of latest start and latest finish times: Backward pass calculations 1.10 Calculations of floats (Slacks), Critical Activities and Critical Path 1.11 Resource analysis and allocations 1.12 Programme evaluation and review technique 1.13 Deference between CPM and PERT	15
2	**Queuing Systems:** 2.1 Introduction 2.2 General structure of queuing system 2.3 Operating characteristics of queuing system 2.4 Queuing models: 2.4.1 Deterministic queuing models 2.4.2 Probabilistic queuing models 2.4.2.1 Poisson-Exponential, Singal Server Model-Infinite Population 2.4.2.2 Poisson-Exponential, Singal Server Model-Finite Population 2.4.2.3 Poisson-Exponential, Multiple Server Model-Infinite Population	15

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

1. To understand fundamental concepts of project management using CPM and PERT techniques.
2. To construct and analyse project networks for effective project scheduling.
3. To apply time scheduling techniques for project planning.
4. To conduct resource analysis and allocation for project optimization.
5. To understand and analyse queuing systems and their performance characteristics.
6. To apply appropriate queuing models to analyse real-life service scenarios.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Quantitative Techniques in Management, N. D. Vohra, McGraw Hill Education India Private Limited (5th Edition). 2. Quantitative Techniques for Decision Making, M. P. Gupta, R. B. Khanna, PHI Learning Private Limited (4th Edition). 3. Operations Research, P. K. Gupta, D. S. Hira, S. Chand and Company Private Limited (7th Edition). 4. Operations Research: An Introduction, H. A. Taha, Pearson Education (10th Edition).
Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (15 Marks): Refer Point No. 3(a)
External Assessment (35 Marks)
Question Paper Pattern for External Examination ***Instructions:*** 1. Question No. 1 compulsory. 2. Attempt any Two Questions from Question No. 2 to 4 Q. 1: Fill in the Blanks = 05 Marks Q. 2: Problems based on Unit-1 = 15 Marks Q. 3: Problems based on Unit-2 = 15 Marks Q. 4: Problems/Theory Questions based on all Units = 15 Marks

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: Monetary Economics

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	ME291T	Minor	4	4

Course Objectives:
1. To introduce concepts of money.
2. To know the concepts and theories of demand for money.
3. To understand the concepts of supply of money.
4. To understand the concepts and measure of inflation.
5. To know the role of the Monetary Policy Committee.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Money:** 1.1 Definitions and Meaning of Money 1.2 Evolution of Money from Vedic Period 1.3 Functions of Money 1.4 Introduction to Demand for Money 1.5 Theory of Demand for Money: 1.5.1 Classical theory 1.5.2 Keynesian theory 1.5.3 Friedman's theory 1.6 Value of Money: Concept and Definitions 1.7 Quantity Theory of Money (Fisher and Cambridge Equation)	15
2	**Supply of Money:** 2.1 Concepts of Near Money, Legal Money, Standard and Token Money 2.2 Credit creation by commercial banks and its limitations 2.3 Credit control instruments: Quantitative and Qualitative 2.4 Supply of Money and High-Powered Money 2.5 RBI's Money Measure: 2.5.1 M1, M2, M3 and M4 2.5.2 M0, M1, M2, M3	15
3	**Inflation and Deflation:** 3.1 Definition and Meaning of Inflation 3.2 Real Inflation and Nominal Inflation 3.3 Concepts and Measure of Wholesale Price Index and Consumer Price Index (WPI and CPI) 3.4 Demand Pull Inflation, Cost Push Inflation, and Stagflation 3.5 Causes and Effects of Inflation 3.6 Phillips Curve: Short Run and Long Run 3.7 Deflation: Definition and Effects	15
4	**Monetary Policy:** 4.1 Objectives of Macro Economic Policy (Growth, Employment and Price Stability)	15

	4.2 Monetary policy and Fiscal policy (Overview) to stabilize economy 4.3 Monetary policy by rule Monetary Policy Committee (MPC): Inflation targeting 4.4 The Short term and Long-Term Interest rates 4.5 Measures to encourage savings and investments	

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

1. Understand the concepts of money and its functions.
2. Comprehend the demand and supply side of money.
3. Explore inflationary trends in the economy.
4. Analyse the working of the Monetary Policy Committee.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Ahuja H. L (2002) Macroeconomics Theory and Policy, Chand and Co. Ltd.
2. Gupta S. B (1994) Monetary Economics Theory, S. Chand and Co. Delhi.
3. Kedar M. Phalke, "The Economy of the Maratha Kingdom" Rupa Publ. India Pvt. Ltd.
4. Andrew B. Able and Ben S. Bernanke "Macro Economics" Pearson Education, Fourth edition, 2003.
5. N.G. Mankiw, "Principles of Macro Economics" Cengage Learning, 2012 Ed.
6. William Branson "Macro Economics theory and policy" East West Press Private Ltd Publication, 4th Ed.
7. Keith Bain and Peter Howells, "Monetary Economics-Policy and its Theoretical Basis", Palgrave Macmillan Publications.
8. RBI Report on Currency and Finance and the Economic Survey Report.
9. Financial Stability Report, December 2022, RBI.

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (30 Marks): Refer Point No. 3(a)

External Assessment (70 Marks)

Question Paper Pattern for External Examination

Instructions:

1. *Question No. 1 and 6 are Compulsory.*
2. *Attempt any three questions from Question No. 2 to 6.*

Q. 1: Fill in the blanks	= 06 Marks
Q. 2: Theory Question on Unit-1	= 18 Marks
Q. 3: Theory Question on Unit-2	= 18 Marks
Q. 4: Theory Question on Unit-3	= 18 Marks
Q. 5: Theory Question on Unit-4	= 18 Marks
Q. 6: Short Notes on all Units (Any 2 out of 4)	= 10 Marks

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: Computerized Accounting-II

Programme Name	Course Code	Type of Course	Credits	Batch Size	Lectures per Week in Clock Hour
B. Com.	CA271P	VSC	2 (1 Credit = 30 Hours of Lab Work)	30 Students per Batch	4 Lectures per Batch (1 Lecture is equal to 1 Clock Hour)

Course Objectives:

1. To make students understand the concept of Computerized Accounting System.
2. To impart the knowledge of Tally Accounting Software and Computerized Accounting to the Students.
3. To make students understand the applicability of Tally Accounting Software as an integrated business management software.
4. To teach the utility / practical use of Tally Accounting Software and Computerized Accounting.
5. To provide hands on Practical Training to the Students in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential.

Unit	Title and Contents	No. of Lectures
1	**Accounts Receivable and Payable Management:** 1.1 Bill-wise Accounts – an Introduction 1.2 Bill-wise Details for Purchases – Bills Payable 1.3 Bill-wise Details for Sales – Bills Receivable 1.4 Maintaining Bill wise details 1.5 Supply against Advances 1.6 Tracking Overdue Supplies 1.7 Stock Category Reports 1.8 Practice Exercise	20
2	**TallyPrime with Banking:** 2.1 Cheque Book Configuration in TallyPrime 2.2 Cheque Printing in TallyPrime 2.3 Banking Transaction Types 2.4 Introduction to Post Dated Cheques Management 2.5 Post Dated Cheques Management in TallyPrime 2.6 Applying for TallyPrime License 2.7 Introduction to Bank Reconciliation Process in TallyPrime 2.8 Bank Reconciliation in TallyPrime 2.9 Practice Exercise	20
3	**TallyPrime Printing Configuration:** 3.1 Update Invoice or Voucher Numbering in TallyPrime 3.2 Setup Logo Printing in TallyPrime 3.3 How to Print Additional Description of Stock Items 3.4 Printing Preferences – Cust Seal and Signature, Jurisdiction, Bank Details, Invoice Status 3.5 Optimize Printing Paper Size	20

	3.6 How to Enable Rate Inclusive of GST Column 3.7 Practice Exercise	

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

1) To understand the meaning, concepts, importance and need of Computerized Accounting in the Accounting Information System.
2) To apply the Tally Accounting Software for Accounting of Business Transactions and generating of various Reports.
3) To analyse the components of Tally Software for Computerized Accounting.
4) To evaluate the Manual and Computerized Accounting.
5) To create New Company and Group of New Company with necessary Features and Configuration in the Tally Software.
6) To remembers all the features of Tally Software and its application for computerized Accounting.

Teaching Methodology
1. Class Room Lectures. 2. Practical Lectures in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential developed by the Tally Education, Bangalore. 3. Guest Lectures of Professionals/Experts etc. 4. Teaching with the help of ICT tools.
Mandate or Instructions or Guidelines for Teaching of this Course
I) Mandate or Instructions or Guidelines to the University
1) University has to conduct Training Programs of Computerized Accounting frequently in association with the Professional Institutes and UGC-Malaviya Mission Teacher Training Centre of Savitribai Phule Pune University to train the Teachers of affiliated Colleges at free of cost for teaching this course effectively. 2) University has to provide at free of cost License Copy of Tally Software to each College under the head of Quality Improvements Grants, if possible. 3) Examination Section of the University will prepare the Schedule of Practical Examination for smooth conduct of the Practical Examination.
II) Mandate or Instructions or Guidelines to the College
1) College has to provide well-equipped Computer Laboratory with LAN System, LCD Projector, Printers, and Internet etc. 2) College has to provide full technical support to the subject teacher for conducting lectures in the Computer Laboratory. 3) College has to provide the training of Computerized Accounting to the Subject Teacher or to reimburse the Training Fee to the respective Subject Teacher for getting training from the Professional Institutes. 4) College has to purchase the Tally Software License Copy and made available for course teaching and learning. 5) College has to provide the Time Slot to the students for Practice Exercise of Tally Software in the Computer Laboratory and the Technical Assistant will assist the students during Practice Exercise Session of Tally Software.
III) Mandate or Instructions or Guidelines to the Teacher
1) Teacher has to teach this Course in the Computer Laboratory batch wise. 2) Size of the Batch will be 30 Students. 3) Teacher has to use LCD Projector in Computer Laboratory for teaching and explaining the Tally Software. 4) Technical Assistant will assist the Subject Teacher during Lectures in the Computer Laboratory. 5) Teacher will instruct to the Technical Assistant to supervise the students during the Lectures in

the Computer Laboratory.

6) Subject Teacher has to prepare a detail schedule well in advance for conducting the Lectures in the Computer Laboratory and circulate the same among the students after the consent of the Head of the Department subject to the approval of Principal of the College.
7) The respective Subject Teacher will prepare the Schedule for Practice Exercise of Tally Software in the Computer Laboratory as per the need and requirement of the Course and Students, and handover the same to the Technical Assistant for execution.

Internship for Students if any: Not applicable

Recommended Books and Study Materials

1. Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. 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.
3. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
4. Accounting for Management (For MBA and MCA Students), Dr. N. P. Srinivasan and Dr. M. Sakthivel Murugan, S. Chand and Company Limited, New Delhi.
5. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
6. Study Materials (TallyPrime Basics and TallyPrime with GST Essentials) of Tally Education Private Limited, Bangalore available on the Website: **https://tallyeducation.com**
7. Study Material Tally.ERP9, TallyACE recommended for Tally ACE Certification.
8. Financial Accounting and Computerised Accounting, Dr. S.M. Shukla, Sahitya Bhavan Publication, Agra.
9. Financial Accounting including Lab Work, M.N. Arora, K.V. Achalapathi, S Brinda, Taxmann's Publication, New Delhi.
10. Comdex Tally.ERP9 Course Kit**,** Dr. Namrata Agrawal, Dreamtech Press.
11. Tally.ERP9 Training Guide, Asok K. Nandhani, BPB Publication, New Delhi.
12. Tally.ERP9 + GST Implementation, Akshay Rajgaria, BPB Publication, New Delhi.
13. Tally.ERP9 with GST in Simple Steps, DT Editorial Services, Dreamtech Press, New Delhi.

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

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments • Written Test • Offline MCQ Test • Power Point Presentation • Tally Software Practical Test in the Laboratory with TallyPrime Basic or TallyPrime with GST Essential	**Min. 6 Marks** (40% of Passing)
SEE / External Exam (Practical Examination in the Computer Laboratory) (35 Marks) **(1½ Hours for each Batch)**	**Procedure for conducting the Practical Examination:** 1) Practical Examination to be conducted in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential by the respective Colleges. 2) University will prepare the Practical Examination Schedule for conducting of the Practical Examination. 3) Practical Examination is to be conducted by each College as per the Schedule issued by the University.	**Min. 14 Marks** (40% of Passing)

	4) Size of the Practical Examination Batch will be 20 Students. 5) Subject Teacher will be the Internal Examiner for conducting the Practical Examination. 6) University will make the appointment of External Examiners. 7) Internal and External Examiners will jointly prepare the Question Papers for each Practical Examination Batch separately. 8) Copy of each set of Question Papers should be deposited with the Examination Section of the College after the end of Practical Examination. 9) Each paper will have at least 15 to 20 Hypothetical Business Transactions of Hypothetical Business Entity such as revenue, party (receivables and payables), purchase of assets, cash receipts and payments, debit and credit notes, closing adjustments etc. 10) If a student misses his/her Regular Practical Examination Batch during the Schedule of Regular Practical Examination of the respective College, he/she can appear as an Out-Of-Turn Student for the next Batch during the Regular Schedule of Practical Examination of the respective College after payment of Out-Of-Turn Fee as per the University Rules. 11) If a student misses his/her Regular Practical Examination Batch and has not appeared for the Out-Of-Turn Batch of the Regular Schedule of Practical Examination of the respective College, he/she will be treated as absent student for Practical Examination. 12) Student will appear for the Practical Examination as Pre-Out-Of-Turn Student during the Regular Schedule of Practical Examination of the respective College after payment Out-Of-Turn Fee. 13) For each Batch Maximum Time will be **1½** Hours. 14) Student should generate the report at the end of the Practical Examination. 15) Student should take printout of the generated report and must sign each page of printout of the report. 16) Students have to submit the Self-Attested Copy of the Printout of Practical Examination Report to the Examiners. If student fails to sign the printout of Practical Examination Report and fails to submit the same with the Examiners then concerned student will be treated as absent for the Practical Examination. 17) Both the Examiners will collect the printout of Practical Examination Report from each student, and will verify the signature of the respective student on	

	Report. 18) Both the Examiners will make the assessment jointly of Practical Examination Report after the end of each Practical Exam Batch on the same day. 19) The College Authority should provide the necessary facilities during the Practical Examination such as Well-Equipped Computer Laboratory, Installation of License Copy of Tally Software, LAN System, Internet Facility with proper Speed, Technical Team Support, Laser Printers, Papers for Printout, Peons, Generator Back-up, CCTVs for supervision and any other facility as per the requirement of the Examiners for smooth conduct of the Practical Examination. 20) Student kindly note that the Examiners instructions are mandatory on every student and student should abide by the same during the Practical Examination in the Computer Laboratory.	

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: Goods and Services Tax Act

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	SEC251COM	SEC	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
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.	10
2	**Law Regulating GST:** 1.1 GST on Supply 1.2 Dual GST 1.3 Intra-State Supply and Inter-State Supply 1.4 GST Rates for Supply of Goods and GST Rates for Supply of Services 1.5 Compensation Cess 1.6 Administration Control 1.7 GST not applicable presently on Petroleum Products 1.8 Alcoholic Liquor 1.9 Tobacco Products 1.10 State GST Acts and Union Territory GST Act 1.11 Registration 1.12 Inter-State Stock Transfer 1.13 Distinction between Goods and Services 1.14 Consideration 1.15 Gift 1.16 Small Taxable Persons 1.17 Reverse Charge	10

	1.18 Time of Payment of GST 1.19 Composition Scheme 1.20 Tax Invoice 1.21 GST is destination-based Tax	
3	**Registration under GST:** 3.1 Significance of Registration 3.2 Compulsory Registration (Sec.22) 3.3 Persons not liable for Registration (Sec. 23) 3.4 Compulsory Registration in few Cases (Sec. 24) 3.5 Procedure for Registration 3.6 Deemed Registration 3.7 Amendment of Registration 3.8 Cancellation or Suspension of Registration 3.9 Revocation of Cancellation of Registration 3.10 Procedure for Change of Email and Mobile Number of Authorized Signatory by Taxpayers 3.11 Verification of Registration of Application 3.12 Special provisions relating to Casual Taxable Person and Non-Resident Taxable Person	10

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 analyse 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
Passing Marks: 40% of the Total Marks
Internal Assessment (15 Marks): Refer Point No. 3(a)
External Assessment (35 Marks)
Question Paper Pattern for External Examination ***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: Theory Question on Unit-3 = 10 Marks Q. 5: Short Notes on all Units (Any 2 out of 3) = 10 Marks

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: CEP in Accountancy and Taxation

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Accountancy & Taxation	AT281CEPP	CEC	2	4

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: CEP in Cost and Management Accounting

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Cost and Management Accounting	CM282CEPP	CEC	2	4

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: CEP in Business Administration

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Business Administration	BA283CEPP	CEC	2	4

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: CEP in Marketing

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Marketing	M284CEPP	CEC	2	4

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: CEP in Business Practices and Cooperation

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Marketing	BP285CEPP	CEC	2	4

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: CEP in Banking, Finance and Insurance

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Banking, Finance and Insurance	BFI286CEPP	CEC	2	4

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: CEP in Business Laws

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Business Laws	BL287CEPP	CEC	2	4

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

Class: S.Y. B.Com. Sem-IV
Title of the Course: CEP in Business Mathematics, Statistics and Analytics

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Business Laws	BMS288CEPP	CEC	2	4