



Progressive Education Society's

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

Syllabus

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

Syllabus

ADVANCED ACCOUNTING

Semester V

Course Code: 24-COB351

Total Credits 4

Objectives:

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

Depth of the program – Fundamental Knowledge:

Contents

Unit No.	Unit Title	Contents	Purpose skills to be developed
1.	Accounting Standards	Brief Review of Indian Accounting Standards - Introduction to AS- 12, AS-19 and AS-20 with simple numerical.	To develop conceptual understanding about various Accounting Standards and its applicability.

2.	Final Accounts of Banking Companies	<ul style="list-style-type: none"> • Introduction of Banking Company, Legal Provisions regarding Non-Performing Assets (NPA) - • Provision for Bad and Doubtful Debts - Vertical form of Final Accounts as per Banking Regulation Act 1949. - Simple Numerical on Preparation of Profit & Loss A/c and Balance Sheet in vertical form. 	<ul style="list-style-type: none"> • To know the various legal provisions regarding banking companies. • To understand the procedure regarding preparation of final accounts of banking companies
3.	Accounting for Capital Restructuring (Internal Reconstruction)	<ul style="list-style-type: none"> • Meaning and Concept of Capital Restructuring, • Types of Capital Restructuring, • Meaning & of Internal Reconstruction - • Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, • Cancellation of Expenses, Losses etc. - Preparation of Balance Sheet after Internal Reconstructions 	<ul style="list-style-type: none"> • To develop conceptual understanding about accounting for capital restructuring in the form of internal reconstruction. • To develop the skill & upgrade the knowledge regarding reorganization of venture capital and its recording.
4	Investment Account	<p>Meaning & Introduction Classification of Investments,</p> <p>Meaning & Calculation of the Concept of Acquisition Cost & Carrying Cost of Investment Calculation of Profit/loss on disposal of investment</p>	<p>To understand the meaning of different costs incurred in investment business. -</p> <p>To develop the knowledge and skill regarding Investment Accounting.</p>

Teaching Methodology:

Unit No.	Total Lectures	Innovative methods to be used.	Film shows and AV Applications.	Project	Expected Outcome
1	10	Use of e- contents, online	Lectures of experts	Individual assignment	Developing understanding on

		lectures and PowerPoint Presentations.	available on YouTube and other digital platforms.	report.	applicability of various Accounting Standards.
2	17	use online platform lectures, MCQ based Quiz, PowerPoint Presentations	Study of the Final Accounts of Banking companies from its Annual Report	Solving practical problems by individual assignment	Practical understanding of preparation of final accounts of banking companies.
3	11	Online lectures and MCQ based Quiz, PowerPoint Presentations	Other digital platforms, lectures of experts available on YouTube.	Individual assignment of solving practical problems	Knowledge about of the Accounting for Capital Restructuring
4	10	Use of e- contents, online lectures and PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment of solving practical problems	Developing knowledge about Investment Accounting

Method of Evaluation:

Unit	Internal Evaluation	External Evaluation	Suggested Add on Course
1.	MCQ / Small Practical Problem	MCQ / Small Practical Problem	-
2.	MCQ/Small Practical	Practical Problem	-

	Problem		
3.	MCQ/Small Practical Problem	Practical Problem	-
4.	MCQ/ Small Practical		Small Scale investment Programme

References:

List of Books Recommended:

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S. P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R. L. Gupta & M. Radhaswamy (Sultan Chand & Sons)
4. Company Accounts: By S.P. Jain & K.L. Narang
5. Advanced Accounts: By Paul Sr.
6. Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
7. Corporate Accounting: By Mukharji & Hanif
8. Accounting Standards –as issued by Institute of Chartered Accountants of India

APPLICATION OF APPLICATION OF ADVANCED ACCOUNTING – II

Semester VI

Course Code: 24COB361

Total Credit 3

Objectives:

1. To acquaint the student with knowledge about the legal provisions regarding preparation and presentation of final accounts of Co-operative Societies.
2. To empower students about branch accounting is simple.
3. To make aware the students about the conceptual aspects of various recent trends in the field of accounting especially forensic accounting, accounting of CSR activities, accounting of derivative contracts and Artificial Intelligence in Accounting.
4. To understand the procedure and methods of analysis of financial statements.

Depth of the program – Fundamental Knowledge

CONTENTS

Unit No.	Unit Title	Content	Purpose skills to be developed
1.	Final Accounts of Co-operative Societies	- Introduction and Meaning. - Allocation of Profit as per Maharashtra State Co-operative Societies Act. - Preparation of Final Accounts of Credit Co-op. Societies & Consumer Co-op. Societies	-To upgrade regarding legal provisions of co-operative accounting. - To develop the skill regarding preparation & presentation of final accounts of Credit Co-op. So

2.	Recent Trends in Accounting	Forensic Accounting - Accounting for Corporate Social Responsibility - Accounting for Derivative Contracts - Artificial Intelligence in Accounting	To develop conceptual understanding about forensic accounting, corporate social responsibility, derivative contracts and artificial intelligence in accounting.
3	Branch Accounting	Concept of Branches & their Classification from accounting point of view. - Accounting treatment of dependent branches & independent branches. - Methods of charging goods to Branches	
4	Analysis of Financial Statements Ratio Analysis	Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis, Types of Ratios – Profitability, Liquidity, Leverage etc. - Simple Problems on following Ratios: - Gross Profit, - Net Profit, - Operating, - Stock Turnover, - Debtors Turnover, - Creditors Turnover, - Current Ratio, Liquid Ratio, - DebtEquityRatio, - Working Capital to Net worth, Assets Turnover Ratio	

Teaching Methodology:

Unit No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Use of e-contents, online lectures, MCQ based Quiz and Presentations	Study of the Final Accounts of Co-operative Societies from its Annual Report	Individual assignment of solving practical problems	Practical understanding of preparation of final accounts of Co-operative Societies.

2	12	Online lectures, and PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment report	Conceptual Clarity about new trends like forensic accounting, accounting for CSR activities, derivative contracts and artificial intelligence
3	12	Use of e-contents, online lectures and MCQ based Quiz, PowerPoint Presentation	Lectures of experts available on YouTube and other digital platforms	Assignments and report of Branch	Concepts of Branch and Head Office Accounting of Individual and Dependent Branch
4	8	Use of e-contents, online lectures and PowerPoint Presentation	Lectures of experts available on YouTube and other digital platform	Individual assignment of solving practical problems	Analysis of financial Statements with the given tools

Method of Evaluation:

Unit	Internal Evaluation	External Evaluation	Suggested Add on Course
1.	MCQ / Practical Problem	MCQ / Practical Problem	---
2	MCQ / Practical Problem	Practical Problem	-
3	MCQ / Practical	Practical Problem	-

	Problem		
4	MCQ / Practical Problem	Practical Analysis of financial Statements	Techniques and Tools of Analysis

References:

List of Books Recommended:

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S. P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R. L. Gupta & M. Radhaswamy (Sultan Chand & Sons)
4. Advanced Accounts: By Paul Sr.
5. Notes Issued by ICAI
6. Management Accounting: By I. M. Pandey
7. Principles of Management Accounting: By I. M. Pandey

Mercantile Law I

Semester V

Course Code: 24-COB 352

Total Credits: 04

Objectives of Program:

1. To understand the concept, process and importance of Mercantile Law.
2. To develop awareness regarding amendments in Mercantile Law.
3. To introduce the concepts and provide knowledge regarding Business Laws.
4. To create awareness among students about law affecting trade and commerce.

Course Outcome:

1. To understand the concept and process of Business Laws.
2. To develop awareness regarding various amendments of Mercantile Law.
3. To provide knowledge about law affecting trade and commerce.

Unit No.	Unit Title	Topic	Lectures
1	The Indian Contract Act, 1872	Law of Contract: <ul style="list-style-type: none">• Introduction of Law of Contract• Essential Elements of Valid Contract• Types of Contract• Offer and Acceptance• Consideration• Lawful Consideration and Lawful Object• Capacity of Parties• Consent and Free consent• Void Agreements• Discharge of Contract• Breach of Contract and Legal Remedies for Breach of Contract	Understand the concept of law and legal system in India, essential elements of contract. Knowledge of nature and performance of Breach of Contracts.

2	The Sale of Goods Act, 1930	Law for Sale of Goods: <ul style="list-style-type: none"> • Definition of Contract of Sale • Essentials of Contract of Sale • Concept of Sale and Agreement of Sale • Conditions and Warranties • Caveat –Emptor • Transfer by Non-owners • Auction-Sale 	Compressive understanding about The Sale of Goods Act, 1930. The Acquaint knowledge about ownership and delivery of goods.
3	The Indian Partnership Act, 1932	Law of Partnership: <ul style="list-style-type: none"> • Nature of Partnership • Rights and Duties of Partners • Types of Partners • Registration of Partnership • Dissolution of Partnership 	Understand the nature of partnership, Rights and Duties of Partner. Handling of Registration and Dissolution of partnership.
4	Limited Liability Partnership Act, 2008	Limited Liability Partnership: <ul style="list-style-type: none"> • Concept of LLP • Nature and Advantages of LLP • Difference Between LLP and Partnership Firm • Difference Between LLP and Company • Incorporation of LLP • Partners and their Relations • Liability of LLP and Partners • Financial Disclosure by LLP Contributions • Assignments and Transfer of Partnership Rights • Conversation of LLP • Winding-up & Dissolution 	Acquaint knowledge about LLP. To know the difference between LLP, Partnership Firm and Company.

References:

Sr. No.	Title of the Book	Author/s	Publication
1	Business Law: Principles of Mercantile Law	Avtar Singh	Eastern Book Company, Lucknow.
2	Business and Commercial Laws	Sen and Mitra	The World Press Pvt. Ltd.
3	Business Laws	Kuchhal M.C & Vivek Kuchhal	Vikas Publishing House
4	Business Regulatory Law	Chudhari, Zalte, Bhawari, Dagade	Prashant Publication
5	An Introduction to Mercantile Law	N.D. Kapoor	
6	Business & Corporate Law	Dr. Kaur Harpreet	Lexis Nexis

Web References:

Sr No.	Website Address	Institution
1	https://www.indiacode.nic.in/	Govt. of India Bare Acts Link
2.	https://legislative.gov.in/sites/default/files/A1872-09.pdf	Indian Contract Act
3.	https://indiankanoon.org/doc/107341/	Indian Partnership Act, 1932

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Projects	Expected Outcome
1.	14	The Indian Contract Act, 1872, Discussion of Case Laws.	Library Assignment, Drafting an agreement, Preparing hypothetical cases and arguments based on essentials of contract.	Acquaint with knowledge and maturity to understand Contract Act.

2.	12	The Sale of Good Act, 1930	Project on cases about implied Conditions and Warranties	To understand the concept about Sale, Caveat Emptor, Unpaid Seller .
3.	10	The Partership Act, 1932	Projects on drafting a hypothetical partnership deed	To understand the concept of old act drafting and registration process.
4.	12	Limited Liability Act, 2008	Report writing on visit to LLP firm	To understand the difference between old partnership act and LLP act.

Methods of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit - I	Continuous Evaluation	Written Exam	Seminar on Importance of Indian Contract Act, 1872
Unit - II	Continuous Evaluation	Written Exam	Guest Lectures on Indian Partnership Act, 1932
Unit - III	Continuous Evaluation	Written Exam	Visit to LLP Firm

Business Regulatory Framework II

Semester VI

Course Code: 24-COB 362

Total Credits: 04

Objectives of Program:

1. To provide conceptual knowledge about the provisions of the Negotiable Instrument Act, 1881 with amendments.
2. To Develop awareness regarding new amendments in Intellectual property rights.
3. To create awareness among the students about the important provisions of Consumer Protection Act, 2019.
4. To create awareness among the students about laws affecting trade and commerce.

Course Outcome:

1. To understand the concept and process of Business Laws.
2. To develop awareness regarding various amendments of Mercantile Law.
3. To provide knowledge about law affecting trade and commerce.

Unit No.	Unit Title	Topic	Lectures
1	The Negotiable Instrument Act, 1881	<ul style="list-style-type: none">• Introduction of Negotiable Instrument: Meaning & Definition• Characteristics of Negotiable Instrument• Endorsement & Types• Holder and Holder in Due Course & Privileges• Promissory Note & its elements• Bill of Exchange & its elements• Cheque & Types of Cheque• Difference between Promissory Note, Bill of Exchange & Cheque• Liabilities of Parties to Negotiable Instrument• Noting and Protest• Dishonour of Cheque: Objects, Punishment, Procedure,	12
2	Intellectual Property Rights	<ul style="list-style-type: none">• Introduction, Meaning & Types of IPR• WIPO: Summery of objectives, organs & programs of WIPO	18

		<ul style="list-style-type: none"> • TRIPS: Introduction, Objectives & Categories of IPR covered by TRIPS • Patents: Introduction, Definition, Concept, Patentable & Non-patentable Invention, Rights of Patentee, Obligations & Term of Patent • Copyright: Meaning, Characteristics, Subject matter, Author & owner of copyright, Rights of Author & Term of Copyright • Trademark: Introduction, Meaning, Characteristics, Functions, Various Marks, Term of Trademark, Internet Domain Name & Rights of Trademark Holder • Designs: Introduction, Meaning, Importance, Characteristics & Rights of Design Holder • Geographical Indications: Meaning, GI in Indian Context & Scope • Confidential Information & Trade Secrets: Meaning, Scope of CI at International Level & National Level • Traditional Knowledge: Meaning, Scope & TK in Indian Context 	
3	The Consumer Protection Act, 2019	<ul style="list-style-type: none"> • Introduction, Salient Features & Objects • Definitions: Consumer, Complaint, Services, Defects & Deficiency, unfair trade practice, restrictive trade practice • Consumer Protection Councils • Consumer Disputes Redressal Agencies (Composition, Jurisdiction, Powers & Functions) 	12

Cost & works Accounting (paper II)-I

Semester V

Course Code: 24 COB355(a)

Total Credits: 04 (Theory 4 +Practical 1)

Objectives

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

Course Outcomes

1. Students will be able to remember and understand the concept of overhead and classification of overheads.
2. Students will be able to understand the significance of Overheads in the total cost of product/service.
3. Students will develop the ability to identify the stages in the process of accounting overheads
4. Students will be able to apply of accounting treatment for under and over absorption.
5. Students will get knowledge about detection of overheads to different activities.

Unit No.	Unit Title	Contents	Skills to be developed
1	Introduction to Overheads	1.1 Meaning and definition of overheads. 1.2 Classification of overheads 1.3 Introduction to Cost Accounting Standard, Cost Accounting Standard Board 1.4. Introduction to of CAS 3, CAS 11, CAS 15 1.5 Cost Accounting Standard 3: Production and operation Overheads	a. Ability to understand the concept of Overhead and classification of overheads. b. Students will be able to relate the cost Accounting Standard with respective overheads.

2	Accounting of Overheads (Part-I)	<p>2.1 Collection and Allocation of overheads.</p> <p>2.2 Apportionment and Reapportionment of overheads</p> <p>2.3 Simple problem of primary distribution of Overhead</p> <p>2.4 Simple Problem of Secondary distribution of overheads (Repeated & Simultaneous Equation method only)</p>	<p>a. To understand the stages in the process of accounting overheads.</p> <p>b. Students will be able to calculate total departmental overheads after implementing Primary and Secondary Distribution.</p>
3	Accounting of Overheads (Part-II)	<p>3.1 Absorption - Meaning, Rate and Methods of Overhead Absorption</p> <p>3.2 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment</p> <p>3.3 Simple problems on the accounting treatment of under and over absorption of Overheads</p>	<p>a. Conceptual understanding of under and over absorption.</p> <p>b. Enable the learner with accounting treatment for under and over absorption.</p>
4	Activity Based Costing	<p>4.1 Definitions-Stages in Activity Based Costing</p> <p>4.2 Purpose and Benefits of Activity Based Costing</p> <p>4.3 Cost Pools and Cost Drivers</p> <p>4.4 Problems on Activity Based Costing [Simple Problems only]</p>	<p>a. Students will be able to identify overheads as per various activities.</p>

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Practical	Expected Outcome
1	08	Powerpoint Presentations	Relevant You tube Links	Group discussion	To remember and understand the concept of overhead and classification of overheads
2.	16	Group Discussion		Visit small units and make a list of overheads of the respective units.	Understanding the significance of Overheads in the total cost of product/service.
3	12	Quiz		Powerpoint Presentations	1) Ability to understand the stages in the process of accounting overheads. 2) Application of accounting treatment for under and over absorption.
4	12	Expert lecture		Case Study	Knowledge about detection of overheads to different activities

References

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

Cost and Works Accounting Paper III
Name -: Techniques of Cost Accounting
Course Code -: 24COB356 (a)
Total Credits: 04

Objectives:

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

Unit	Unit Title	Contents	Skills to be developed	Total Lectures	Expected Outcome
1	Marginal Costing	1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point, Margin of Safety. and Angle of Incidence. 1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost-profit volume analysis 1.3 Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting factors. 1.4 Ethical and Non-Financial Considerations relevant to decision making. (simple Practical Problems based on basic concepts).	Understanding of important concepts in Marginal Costing. b. It will develop the ability of a the learner to make short-term decisions with the help of Marginal Costing. c. Develop the mindset of the student for making ethical decisions.	16	Development of overall outlook of Marginal Costing.

2	Pricing Decisions	<p>2.1 Principles of Product Pricing</p> <p>2.2 Pricing Policy</p> <p>2.3 Pricing of New Products and Finished Products</p> <p>2.4 Target Costing. Meaning ,Importance in Pricing decision</p> <p>2.3 Pricing Methods</p> <p>a. Competition based</p> <p>b. Cost-based</p> <p>c. Value-based</p> <p>(Simple Problems Only)</p>	<p>1. Students will be able to understand the Principles of product Pricing and Pricing Policy.</p> <p>2. Students will learn to calculate the Selling price under different pricing methods.</p>	14	Develop knowledge about Pricing and pricing strategies.
3	Uniform costing and Inter-firm Comparison	<p>3.1 Meaning, objectives, advantages,and disadvantages of Uniform Costing.</p> <p>3.2 Uniform Cost Manual</p> <p>3.3 Meaning, pre-requisite, advantages, and disadvantages of Inter-firm comparison. (Theory only).</p>	a.It will acquaint the learner to understand essential concepts of Uniform Costing and Inter-Firm Comparison.	8	Understand The implementation of Inter firm comparison
4	MIS and Supply Chain Management	<p>4.1 Management Information System-Introduction, features, and procedure, preparation.</p> <p>4.2 Supply Chain Management(SCM)-Meaning, features, and Models of SCM (Only Theory)</p>	<p>a.The student will familiar with MIS and SCM</p> <p>b. The student will understand the basic concept of SCM.</p>	10	Understand the implementation of modern costing

Banking and Finance

Semester V

Course Code: - 24-COB355(b)

Total Credits – 4 (Theory 3 + Practical 1)

Course Objectives:

1. To make the students aware about the Indian Financial System.
2. To provide the knowledge of Indian Money and Capital Market.
3. To give the information of forex market.

Sr. No.	Title	Units	Objectives	No. of Lectures
1	Indian Financial System	Meaning and Definition of Financial System in India. Structure of Indian Financial System Functions of financial system Role of financial system in Economic Development	To acquaint the students with Indian Financial System and its various segments	08
2	Indian Money Market	Meaning and definition of Indian Money Market Functions Participants Credit Instruments used in Indian Money Market Deficiencies of Indian Money Market. Recent developments	To make the students aware about Indian Money Market.	12
3	Indian Capital Market	Meaning and definition of Indian Capital Market Functions Participants	To analyse and understand the functions of Indian Capital Market.	15

		Credit Instruments used in Indian Capital Market Deficiencies of Indian Capital Market. Recent developments		
4	Foreign Exchange Market	Meaning and definition of foreign exchange market Functions of Foreign Exchange Market Participants in Foreign Exchange Market Determination of Exchange Rate	To enable the students the functioning of Foreign Exchange Market.	10
		Total lectures		45

References:

1. Indian Financial System by Pathak Bharati
2. Indian Financial System: Financial Markets, Institutions and Services by Sidhartha Sankar Saha
3. Indian Financial System by H.R.Machiraju

Banking and Finance II
Semester VI
Course Code: - 24-COM365(b)
Credits 4 (Theory3 + Practical 1)

Course Objectives:

- 1. To create an awareness of the various concepts in stock market.**
- 2. To make the students aware about the functioning and types of Non-Banking Financial Companies.**
- 3. To provide the basic knowledge of the role of regulatory institutions like SEBI and IRDA.**
- 4. To ensure the investment inclusion and literacy amongst students.**

Sr. No.	Title	Units	Objectives	No. of Lectures
1	Basic Concepts of Stock Market	Primary and Secondary Market Merchant Banking IPO and FPO Concept of stock market and Selective Stock Exchange: BSE, NSE Broker and sub broker Demat account, broker account, IOP Price Band, Stock listing, IOP stock allotment Small, Mid and large Cap companies Bear and Bull Market Stock market indices	To familiarize students about various basic concepts of stock market.	10
2	Stock Trading	Cash Market, Future & Option Market Types of Stock Trading A. Day Trading Intraday Trading B. Delivery Trading C. Future & Option Trade Types of Orders A. Buy B. Sell	To develop the curiosity to stock market and ensure investment inclusion	12

		<p>C. Stop loss. Premium amount, Lot size Lower & Upper Circuit. Trade Settlement, Stock Oxen Carrier opportunities in Stock Market</p>		
3	Non-Banking Financial Institutions (NBFIs)	<p>Meaning and definitions Of NBFIs Distinction between Bank and NBFIs Functions and workings of. Lease Financing Mutual Fund Housing Finance Companies Life Insurance Company: LIC General Insurance Company GIC Carrier opportunities in InsuranceSector</p>	To enable the students to understand the functions and working of Non - Banking Financial Institutions in India	15
4	Regulatory Bodies	<p>SEBI -Security Exchange Board of India IRDA -Insurance Regulatory & Development Authority.</p>	To enable the students to acquire sound knowledge of Regulatory Bodies in India.	08
		Total		45

References:

- 1. Rich Dad Poor Dad by Robert Kiyoski**
- 2. The intelligent investor by Benjamin Graham**
- 3. Financial Institutions and regulatory framework by Krishna Murari**

Business Entrepreneurship II

Semester V

Subject code -: 24-COB355(c)

Total Credits: - 04 (Theory 03 + Practical 1)

Objectives:

- 1) To Develop understanding of MSME and its formation
- 2) To Develop Knowledge and understanding in creating and managing new venture.
- 3) To Equip students with necessary tools and techniques to set up their own business venture

Unit No	Unit Title	Contents	Purpose
1	MICRO SMALL AND MEDIUM ENTERPRISES	Introduction, Definition, Investment and Annual Turnover, Role of MSME and their Problems Key Announcements of Atma Nirbhar Bharat Abhiyan, Government Schemes for MSME in India, Covid impact on MSME	1) To understand the concept of MSME 2) To study the government schemes related to MSME
2	FORMATION OF MSME	Business opportunity, scanning the environment for opportunities, Market Survey, Selection of Location, Registration under MSME, Udyam Registration Portal, Selection of suitable form of organisation.	1) To study the procedure of formation of MSME 2) To study the Development and Service covered under MSME
3	BUSINESS PLAN PREPARATION And ITS IMPLEMENTATION	Meaning and Concept of Business plan, Objectives and Importance of Business Plan, Various aspects of business plan, Precautions to be taken while preparing Business plan. Break - Even Analysis	1) To understand the concept and various aspects of Business Plan a

		and Ratio Analysis : Debt : Service Coverage Ratio - Gross Profit : Net Profit Ratio and Return on Investment.	2) To understand dos and don'ts of Business Plan
4	PROJECT ASSISTANCE	Financial assistance through State Financial Corporation's (SFC's,) District Industries Centre (DIC), Small Industries Development Organization (SIDO), Small Industrial Development Bank of India (SIDBI), ks, Industrial Finance Corporation of India (IFCI) Non-financial assistance from District Industries Centre (DIC), Small Industries Service Institute (SISI), Khadi and Village Industries Commission (KVIC) –Venture capital	1) To study the role of various institutions in Project assistance 2) To study the scheme of assistance and incentives of various institutio

Teaching Methodology

Topic No.	Methods to be used	Expected Outcome
1	Group Discussion, Quiz	Understanding the concept and government schemes related to MSME
2	Power Point Presentation, Survey Analysis	Gaining practical knowledge related to formation of MSME
3	Poster Making, Article Review, Practical based learning, Problem solving based learning	Students will be able to prepare business plan and formulate project report
4	Power Point Presentation, Case study	Understanding the role and schemes of various institutions in Project assistance

References:

1) Pandey G.N. - 'A Complete Guide to Successful Entrepreneurship' Vikas Publishing House Pvt. Ltd.

2) Maharashtra Centre for Entrepreneurship Development - 'Project Profile', 'Profile for SSI Projects.'

4) Dr.Patel V.G. - 'When The Going Gets Tough' - Tata McGraw Hill, New Delhi.

5) S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems

Business Entrepreneurship II

Semester VI

Subject code -: 24-COB365(c)

Total Credits: - 04 (Theory 03+Practical 1)

Objectives:

- 1) To Develop Knowledge and understanding in creating and managing new venture.
- 2) To Equip students with necessary tools and techniques to set up their own business venture
- 3) To help students to bring out their own business plan. 5) To make students aware about business crises and sickness.

Unit No.	Unit Title	Contents	Purpose
1	MSME MANAGEMENT	Functional v/s Integrated Approach Structured v/s Flexible Approach Logical v/s Creative Approach Start up phase Management: Difference of opinion with in promoting team - Avoiding failure – Problem-Solving, Creativity and Innovation, Stability Phase Management, Growth phase Management, Enterprise Risk Management (ERM), Challenges in implementation of Enterprise Risk Management (ERM)	1) To study various approaches of MSME managemen
2	BUSINESS CRISES AND SICKN	Types of Business Crises, Starting crises, Cash crises, Delegation Crisis, Leadership Crises, Financial Crises, Prosperity Crises, Succession Crises, Sickness : Meaning and Definition, Symptoms, Causes, Turnaround Strategies, Revival Schemes of Sickness,) To study the concept of industrial sickness, its Causes, Turnaround Strategies and Revival Schemes of Sickness
3	INTRODUCTION TO START UP INDIA SCHEME:	Aim of Startup- Significance of Startup- Advantages of Startup- Significance of Startup-Advantages of Startup- Eligibility for Startup India-Do's and Don'ts for Startup – Examples of Startup- Zomoto- Paytm-Dailyhunt-Sharechat-Topper-Urban Ladder	To study the concept of Start up India Scheme and its related aspects 2) To study some typical examples of Startup

4	GOVERNMENT SCHEMES TO PROMOTE ENTREPRENEURSHIP	Pradhan Mantri Mudra Yojana Stand up India SETU(Self Employment and Talent Utilization Scheme) PMEGC CMEMGC The Women Entrepreneurship Platform	1) To study various schemes for promotion of Entrepreneurship
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Teaching Methodology

Topic No.	Methods to be used	Expected Outcome
1	Power Point Presentation, Practical based learning	Gaining practical knowledge related to various approaches of MSME management
2	Power Point Presentation, Case study	Students will be able to understand various types of Crises
3	Power Point Presentation, Case study	Understanding the role and Functioning of Star tup India Scheme
4	Library work	Students will be aware about schemes promoting entrepreneurship

References:

- 1) Pandey G.N. - 'A Complete Guide to Successful Entrepreneurship' Vikas Publishing House Pvt Ltd.
- 2) Rashmi Bansal - 'Stay Hungry Stay Foolish' - CIIFIIM, Ahmedabad.
- 3) Dr.Patel V.G. - 'When The Going Gets Tough' - Tata McGraw Hill, New Delhi.
- 4) Mark. J. Dollinger, Entrepreneurship - Strategies and Resources, Pearson Edition.
- 5) S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems

SEMESTER V

Course Code 24-COB355 (d)

Total credit: 4 (Theory 3+ Practical 1)

Objectives

1. To facilitate understanding of the conceptual framework of marketing and its applications in decision making of Marketing
2. To make students understand strategies of marketing and organizing Marketing function

Outcome

1. Students will get equipped with conceptual framework and key factors of market demand and sales forecasting
2. Students will develop understanding about relevance of social Marketing and application of Marketing organization and Marketing strategies

Unit No.	Topic	No. of Lectures	Teaching Methods
1.	Market Demand and Sales Forecasting Understanding Needs, Wants and Demands in Marketing, Definition Meaning Determinants. Types of Demands in Marketing Meaning of Sales Forecast, Sales Budget and Sales Quota, Sales Forecasting Methods	12	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Project work
2.	Social Marketing Meaning and Objectives of Social Marketing, Social Responsibility of Marketing Manager, Impact of Marketing on Society and Other Business, Social Criticism of Marketing	12	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Project work
3.	Marketing Organizations Meaning of Marketing Organization Types of Marketing Organizations, Factors Affecting on Marketing Organization, Essentials of an effective Marketing Organizations, The changing role of marketing and marketers	12	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Project work
4.	Marketing Strategies Concept of Strategy Characteristics of Strategy Meaning of Marketing Strategy Competitive Strategies in Global Environment, Benchmarking	12	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Project work

References

Sr.No	Title of the Book Author/s	Author/s	Publication
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
4	Marketing Management	Dr.K.Karunakaran	Himalaya Publishing House
5	The New Marketing	Steven M. Bungess	Halfway House, Zebra Press, South Africa
6	Sales Forecasting Management: A Demand Management Approach	John T.Mentzer & Mark A. Moon	Sage Publications

ADVANCE STUDIES OF MARKETING MANAGEMENT II

SEMESTER VI

24-COB 365(d)

Total Credits: 4 Theory 3+Practical 1)

Unit No.	Topic	No. of Lectures	Teaching Methods
1.	Agricultural Marketing Meaning of Agricultural Marketing Types of Agri-Products Features of Agri-Products Various Functions in Agricultural Marketing System Problems of Agriculture Marketing and its Solution	12	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Project work
2.	Marketing Regulations Importance of Marketing Regulations in Marketing Relevance and importance of following acts in the context of Marketing Regulations: Consumer Protection Act.1986 Trade Mark Acts,1999 Competition Act,2002	12	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Group discussion
3.	Global Marketing. Meaning and Definition of Global Marketing Features of Global Market Elements of the Global Marketing Factors Affecting Global Marketing Global Marketing Strategies	12	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Case study
4.	Marketing of Non-Profit Organization Non-Profit Organization-Concept, Characteristics Types Problems, Need of Marketing of Non-Profit Organization	12	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Project work

References

Sr.No	Title of the Book Author/s	Author/s	Publication
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
4	Marketing Management	Dr.K.Karunakaran	Himalaya Publishing House

5	Agriculture Marketing	J.W.Barker	Oxford University Press
6.	International Marketing: A Comparative System Approach	David Carson	Wiley, New York Press
7.	Basic Marketing: A Managerial Approach	Jenome McCarthy	Irwin, Homewood, Illinois
8.	Value-based Marketing: Marketing Strategies for Corporate Growth and Shareholder value	Peter Doyle	John Wiley, Crichester, England

Banking and Finance – III

Semester V

Course code: 24-COB356(b)

Total credits: 4 (Theory 3 + Practical 1)

Objectives:

1. To familiarize the Banking Laws and Practice in correlation to the Banking System in India.
2. To understand the legal aspects of Banking transactions and its implication as a Banker and as a customer.

3. To familiarize the students with the Banking Laws and Practices in India.
4. To make students capable of understanding and applying the legal and practical aspects of banking to help them technically sound in banking parlance.

Unit No.	Topic
TERM-I	
1	<p>Banking Regulation Act, 1949: Introduction the objectives and selective provisions :</p> <p>1.1 Definition of word Banking (Sec 5B) and Bank (Sec 5C)</p> <p>1.2 Management (sec 10)- Capital (Sec.11)- Reserve Fund (Sec. 16) - Bank Licensing (Sec. 22) -Branch Licensing(Sec. 23)- Liquid Assets (Sec. 24)</p> <p>1.3 Profit and Loss Account and Balance Sheet- (Sec.10 A, 10 B, 29 and 30).</p> <p>1.4 Powers of Reserve Bank of India- Sec.35and 36</p> <p>1.5 Voluntary Amalgamation (Sec. 44A) - Compulsory Amalgamation (Sec.45)- Liquidation (Sec.45 R)</p> <p>Banking Regulation Act, 1949 applicable to Co-operative Banks- The Banking Regulation(Amendment) Bill, 2020-Features</p>
2	<p>Negotiable Instruments Act, 1881:</p> <p>2.1 Introduction-Definition-Meaning- Features of Negotiable Instruments.</p> <p>2.2 Types of Negotiable Instruments- Promissory Note,Bill of Exchangeand Cheque</p> <p>2.3 Parties in Negotiable Instruments</p> <p>2.4 Negotiation-Presentation-Concepts ofDishonour ofNegotiable Instruments</p> <p>Noting and Protesting</p>
3	<p>Insolvency and Bankruptcy Code, 2016</p> <p>3.1 Objectives and importance of IBC, 2016</p> <p>3.2 Applicability</p> <p>3.3 Important definitions: (Sect. 3) Board, Corporate Person, Corporate debtor, Creditor, default, FinancialInformation, Insolvency Professional, Corporate Applicant, Corporate Guarantor, Insolvency and Bankruptcy.</p>

	<p>3.4 Corporate Insolvency Resolution Process (Sect.6,7,12,13,14)</p> <p>3.5 Liquidation Process (Sect. 33, 34, 35)</p> <p>3.6 Voluntary Liquidation of Corporate Person (Sect.59)</p> <p>3.7 Fast Track Corporate Insolvency Resolution Process(Sect. 55, 56, 57)</p> <p>3.8 Offence and Penalty regarding Corporate (Sect. 68 to 71)</p> <p>3.9 Bankruptcy Order for Individual and Partnership Firm (Sect.121, 125, 126,128, 138, 139)</p> <p>3.10 Offence and Penalties regarding Individual (Sect.184 to 187)</p> <p>3.11 The framework of Insolvency and Bankruptcy Board of India (Sect.188, 196)</p>
4	<p>Banking Ombudsman Scheme-2006</p> <p>4.1 Objectives of Banking Ombudsman Scheme-2006 Important Definitions: Banking Ombudsman, Appellate Authority, Authorised Representative, Complaint, Secretariat</p> <p>4.3 Appointment and Tenure of Ombudsman</p> <p>4.4 Power and Duties of Ombudsman</p> <p>4.2 4.5 Procedure for Redressal of Grievance</p>

Business Entrepreneurship III

Course Code 366(c)

Total Credits: - 04 (Theory 03 Practical 1)

Introduction

The purpose of this course is to impart professional knowledge on the theories, models and basic principles of organizational behaviour in the field of entrepreneurship, and teach students how to apply them to entrepreneurial activities. After completing the course, students should improve their decision-making skills. , Leadership and entrepreneurship skills make meaningful contributions to the interests of stakeholders. This course enables students to acquire in-depth entrepreneurial knowledge.

Objectives of the course:

- 1) To acquaint students with knowledge and skills required for organizing and carrying out entrepreneurial activities.
- 2) To develop the ability of analyzing and understanding business situations.
- 3) To study the interdependent, fast-changing and diverse world of entrepreneurship and innovation.
- 4) To familiarize students with various concepts and processes involved in entrepreneurship and business formation and development.
- 5) To provide students with the knowledge, skills and motivation to encourage entrepreneurial approach in a variety of settings.
- 6) To study the application of group dynamics to counseling, personal growth and other psychologically-oriented groups.

Unit No.	Unit Title	Contents	Skills to be developed
1	Organizational Behavior for Entrepreneurship	<p>Organization: Meaning, Definition, Goals, Approaches.</p> <p>Organizational Behavior for Entrepreneurship: Meaning, Definitions, Nature, Importance & Scope, Characteristics, Types, Objectives, Merits and Demerits of Organizational Behavior for Entrepreneurship, Organizational Behavior Models.</p> <p>Developing Entrepreneurial Behavior in the Organization: Opportunity Identification, Opportunity Facilitation, Organizational Competencies, And Individual Competencies</p>	<ol style="list-style-type: none"> 1. To understand the concept Organization. Students should be able to know the organizational behavior required for entrepreneurship. 2. To study the organization and how to balance work and life. 3. To equip the students with various aspects of organizational behavior with organizational models and the culture developed in the organizational entrepreneurship.
2	Individual Behavior	<p>Individual Behavior for Entrepreneurship: Characteristics, Determinants of individual behavior, Requisites for Individual Behavior in Entrepreneurship.</p> <p>Emotional Intelligence for Entrepreneurship</p>	

3	Entrepreneurial Personality	Personality for Entrepreneurship: Meaning, Definitions, Characteristics, Determinants of Personality for Entrepreneurship. Personality Traits, Personality Development, , Entrepreneurial Personality, Difference between Individual Behavior and Group Behavior in Entrepreneurship, Factors of Personality, Role of Personality, Theories of Personality	To enhance students personal development through soft or technical skills. 2.To develop their competency in a way of learning, by self-analysis on necessary areas for improvement and necessary skills to advance in career or industry. 3.To focus on transferable skills that make one a competitive candidate for any job.
4	Group and GroupDynamics for Entrepreneurship	Group: Meaning, Definition, Classification, Group Task, Group Size, Group formation process, Group Structure. Group Dynamics for Entrepreneurship: Influence in Group, Types, Principles and Functions of Group Dynamics in Entrepreneurship, Group Cohesion- Helping Behavior, Co-Operation and Competition, Improved Work Group. Role of Entrepreneur.	1. To understand the concept of group and group dynamics for Entrepreneurship. 2. Students will be able to equip the knowledge of Organizing and Planning skills, Decision making skills, Students will get hands on Problem solving skills, Communication skills, Persuasion and influencing skills, feedback skills, skills in chairing meeting, conflict resolution skills for Entrepreneurship.

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Group discussion and case studies	Related Videos and PPTs	Personal or group project on new business creation.	Capacity to: I. Analyze Individual and group behavior, and understand the implications of organizational behavior on the process of management. Ii .Demonstrate the applicability of the concept of organizational behavior to understand the Behavior of people in the organization. iii) Analyze the complexities associated with management of the group behavior in the Organization.
2	12	Completing research or conceptual papers on topics appropriate for the course. Participation in classroom discussion and group exercises.	Related Videos and PPTs	To prepare a detailed report on new age entrepreneurship.	Capacity to: I. Analyze the complexities associated with management of the group behavior in the organization. Ii. Develop the necessary managerial and personal skills which are essential to the current business environment.

3	12	Interactive teaching-learning methods- Process-oriented learning - Learning from mistakes - Interviewing entrepreneurs - Bilateral learning - Group discussion - Networking – Discussion - Problem-oriented learning - Active learning	Biographical videos or CDs of entrepreneurs	Assign small business models, product or project(s) to students to understand them with the 360 degree of the business.	Iii Understanding the new age entrepreneur and will learn each. Understanding to interpret their own business plan.
4	12	Small students group formation	Related Videos, PPTs	Assign small projects in group.	Capacity to- I. Demonstrate understanding of principles of group dynamics, including group process components. Ii. Become more conscious of his/her personal growth through participation as a group member.

PRINCIPLES OF ADVERTISING (Paper III)

SEMESTER V

COURSE CODE- 24-COB356(d)

Total Credits: 4 (Theory 3 + Practical 1)

Objectives of the Course:

1. To introduce the concept of advertising and advertising media.
2. To provide the students the knowledge about appeals and approaches in advertisement
3. To acquaint the students to the economic, social and regulatory aspects of advertising.
4. To make the student understand the role of Brand Management in marketing.

Outcome of the course

1. Students will develop understanding of fundamentals of advertising
2. Students will get knowledge of various advertising media and advertising appeals of different kind
3. Students will get introduced with concept of brand management, brand identity, and brand extension
- 4.

Unit No.	Topic	No. of Lectures	Teaching Methods
1.	Fundamentals of Advertising Advertising –Meaning, Objectives – Types, Benefits and Limitations, Nature, Functions of Advertising, Role of Advertising in Modern Business 4. Ethics in Advertising	12	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Project work
2.	Advertising Media 1. Definitions – Classifications and Characteristics of Different Media 2. Comparative Study of Advertising Media 3. Selection of Media-Factors Affecting Selection of Media 4. Media Mix-Geographical selective-Media Scheduling 5. E-Advertising	12	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Group discussion

3.	Appeals and Approaches in Advertisement 1. Introduction- Different Appeals and their Significance 2. Advertising Message 3. Direct and Indirect Appeal 4. Relation between Advertising Appeal and Buying Motive 5. Positive and Negative Emotional Approaches	12	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Case study
4.	Brands and Brand Management Meaning & definitions of brand, Characteristics of brands, Types of brands, Advertising and Branding, Brand Extension, Brand identity, Identity Sources – symbols, logos, trademarks, Brand loyalty. Brand Management Process, Challenges in New Branding	12	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Project work

References

Sr.No	Title of the Book Author/s	Author/s	Publication
1	A framework for marketing management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
4	Marketing Management	Dr.K.Karunakaran	Himalaya Publishing House
5	Advertising Management	Rajiv Batra	Pearson Publication
6.	Brand Management principles and practices	Kirti Dutta	Oxford Press

PRACTICES OF ADVERTISING III

SEMESTER VI

COURSE CODE- 24-COB356(d)

Total Credits: 4 (Theory 3 +Practical 1)

Objectives of the course

- 1. To develop creative advertising concept among the students**
- 2. To provide knowledge of economic, social and regulatory aspects of advertising**
- 3. To acquaint students with the concept of services marketing and social media marketing**

Outcome of the course

- 1. Students will develop conceptual understanding of creative advertising**
- 2. Students will develop knowledge of economic, social and regulatory aspect of advertising**
- 3. Students will get knowledge and application of service marketing and social media marketing**

Unit No.	Topic	No. of Lectures	Teaching Methods
1.	Advertising Copywriting Introduction to Typography, Principles of Design, Introduction to copy writing, Message, Making Radio Commercial and Television Advertising copy, Setting Advertising, Developing Advertising Strategy,	12	Power Point Presentation, Library Work, Assignments, Project work
2.	Economic, Social and Regulatory Aspects of Advertising Economic Aspects-Effects of Advertising on Production Cost, Effects of Advertising on Distribution Costs, Effects of Advertising on Consumer Prices, Advertising and Monopoly,	12	Power Point Presentation, Library Work, Assignments, Group discussion

	Wastes in Advertising, Social Aspects - Ethics in Advertising, “Truth” in Advertising, Regulatory Aspects-Role of Advertising Standards Council of India (ASCI).		
3.	Service Marketing Introduction - Meaning, Definition, Characteristics, Components, B2B Services and B2C Services, Importance of Services, 7P’s concept of Service Marketing, Challenges of Service Marketing.	12	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Case study
4.	Introduction to Social Media Marketing Introduction -Meaning , Importance , Myths about Social Media Marketing, Brief History, Characteristics of Social Media Marketer, Careers in Social media marketing	12	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Project work

References

Sr.No	Title of the Book Author/s	Author/s	Publication
1	A framework for marketing management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
4	Marketing Management	Dr.K.Karunakaran	Himalaya Publishing House
5	Advertising Management	Rajiv Batra	Pearson Publication