

Progressive Education Society's

Commerce, Ganeshkhind, Pune – 411 016 (Autonomous)

Syllabus for

T.Y.B.Com

NEP Version I

From 2025-26

Introduction:

Commerce education provides a foundation of knowledge, skills, and attitude perspectives required to enter professional world. Commerce education is different from other disciplines. This education stresses on developing the people and making effective use of available resources. It equips students to deal with the complexities of the business environment, make informed decisions, and contribute to the success of organization. So the commerce education needs to be more dynamic, skill based and incorporate all changes at global and local level. The curriculum for Commerce faculty should be adapted and re-structured to meet the future challenges of the economic, manufacturing and service sectors.

Programme Objectives:

1 To develop diverse skills of students like critical thinking, problem solving, decision making, communication and leadership.

2 To equip students with necessary knowledge and skill to start and run a business.

3 To make students aware about global economic trends, international business concepts and cultural understanding.

4 To teach students importance of ethical behavior in business world.

5 To enhance employability skills of students to pursue careers in finance, marketing, human resources, or any other business-related field.

6 To encourage students to stay updated about industry trends, new technologies, and evolving business practices.

Internal Assessment Tools:

The concerned teacher shall announce the units for which internal assessment will take place. A teacher may choose one of the methods given below for the assessment.

- 1. Students Seminar
- 2. Short Quizzes / MCQ Test
- 3. Home Assignments
- 4. Tutorials/ Practical
- 5. Oral test
- 6. Research Project
- 7. Group Discussion
- 8. Study Tour
- 9. Written Test
- 10. PPT presentation
- 11. Field Visit
- 12. Industrial Visit
- 13. Viva

Teaching Methodology:

- **1.** Classroom Teaching
- 2. Guest Lectures
- 3. Group Discussions
- 4. Surveys
- 5. Power Point Presentations
- 6. Visit to Institutions / Industries
- 7. Research Papers & Projects
- 8. E-content

Subject: Techniques of Cost Accounting & Pricing DecisionsSubject code: 35102(a)Total Credits: 4Total Lectures: 60

Unit	Торіс	No.of Lectures
1	Marginal Costing1.1 Meaning and Definition of Marginal Costing, different concepts:Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-EvenPoint, Margin of Safety. and Angle of Incidence.1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of CostVolume and Profit Analysis (C-V-P) analysis1.3 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.(Practical Problems based on marginal cost concepts).	18
2	Pricing Decisions 2.1 Principles of Product Pricing 2.2 Pricing Policy 2.3 Pricing of New Products and Finished Products 2.4 Target Costing. Meaning , Importance in Pricing decision 2.3 Pricing Methods a. Competition based b. Cost-based c. Value-based (Practical Problems)	18
3	Uniform costing and Inter-Firm Comparison3.1 Meaning, objectives, advantages, and disadvantagesof Uniform Costing.3.2 Uniform Cost Manual3.3 Meaning, prerequisites, advantages, and disadvantages of Inter-firmcomparison.(Theory only).	14
4	 MIS and Supply Chain Management 4.1 Management Information System- Introduction, features, and procedure, preparation. 4.2 Supply Chain Management(SCM)- Meaning, features and Models of SCM (Only Theory) 	10

Reference Books

1) Cost and Management Accounting: by T.S. Reddy

2) Cost Accounting: A Managerial Emphasis: by Charles T. Horngren

3) Cost Accounting - Principles and Practice: by S.P. Jain

Subject: Techniques of Cost Accounting & Cost AuditSubject code: 36102(a)Total Credits: 4Total Lectures: 60

Unit	Contents	No of
	Standard Costing 1.1 Definition and meaning of standard cost and Standard Costing. 1.2 Types of standards, setting up of Material, Labour Standards 1.3 Difference between Standard Costing & Budgetary Control. 1.4 Advantages and Limitations of standard Costing.	Lectures 18
2	Budgetary Control2.1 Meaning and Definition of Budget & Budgetary control2.2 Objectives, essentials, and procedure of Budgetary control2.3 Advantages and Limitations of Budgetary control2.4 List of Budgets2.5 Zero Base Budgeting(Practical problems based on cash and flexible Budget).	18
3	Cost Accounting Standards and Cost Managementfor Specific Sector3.1 Cost Accounting Standardsa. CAS-6 Material Costb. CAS-7 Employee Cost3.2 Cost Management for Specific Sector:a. Agricultural Sectorb. Information Technology (IT) Sector	12
4	Cost Accounting Record Rules & Cost Audit:4.1 Introduction of cost accounting recordu/s 148 of the companies Act 2013.4.2 Cost records and Verification of Cost Records4.3 Cost Audit – History, Meaning,applicability, Scope, objectives &advantages of Cost Audit4.4 Cost auditor – Qualification,disqualification, rights, and duties.	12

Reference Books

- 1) Cost and Management Accounting: by T.S. Reddy
- 2) Cost Accounting: A Managerial Emphasis: by Charles T. Horngren
- 3) Cost Accounting Principles and Practice: by S.P. Jain
- 4) Cost Accounting: by R.S.N. Pillai



Progressive Education Society's Modern college of Arts, Science and Commerce (Autonomous), Ganeshkhind, Pune-16

Faculty of Commerce & Management

TYBCOM NEP VERSION 1 SYLLABUS 2025-26

SEMESTER V

COURSE NAME	COURSE	COURSE	TOTAL NO	TOTAL
	CODE	TYPE	OF CREDITS	LECTURES
PRACTICES OF MARKETING MANAGEMENT	COM- 35101(b)	DSC MAJOR	4	60

Course Objectives

- 1. To facilitate understanding of the conceptual framework of Advances in marketing
- 2. To make students understand application of concept and strategies of marketing in business as well as non-business sector

Course Outcome

- 1. Students will get equipped with conceptual framework of market demand, marketing strategies, marketing organization
- 2. Students will develop understanding of application of Marketing in social development

Course Curriculum

Unit No.	Торіс	No. of Lectures	Teaching Methods
1.	Market Demand and Sales Forecasting	15	Conceptual Learning,
	Understanding concept of Needs, Wants and		Power Point
	Demands in Marketing. Definition Meaning,		Presentation, Library

	Determinants. Types of Demands in Marketing Meaning of Sales Forecast, Sales Budget and Sales Quota, Sales Forecasting Methods		Work, Assignments, Project work
2.	Social MarketingMeaning and Objectives of Social Marketing, Social Responsibility of Marketing Manager, Impact of Marketing on Society and Other Business	15	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Project work
3.	Marketing OrganizationsMeaning of Marketing Organization, Types of Marketing Organizations, Factors Affecting on Marketing Organization, Essentials of an effective Marketing Organizations, The changing role of marketing	15	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Project work
4.	Marketing StrategiesConcept of Strategy Characteristics of Strategy Meaning of Marketing Strategy Competitive Strategies in Global Environment, Benchmarking	15	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

Examination Pattern

1. Theory

CIE (40) + ESE (60) = 100 marks

2. Field Project Marketing (Code -COM- 35601 (b)) Total Credit – 2 , Total Marks- 50, Total Hour- 30

(*there is no separate Field project for Practices of Marketing Management and Principles of Advertising papers of Semester 5)

Method of Examination

1. CIE (Continuous Internal Evaluation) Exam

Out of 40, There will be 20 marks assignment in any form e.g PPT, Tutorial, Poster, Group Discussion, Role Play etc. and for remaining 20 marks there will be mid semester written test conducted by college

2. ESE (End Semester Exam)

The ESE is a written test will be conducted at the end of Semester by College



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Faculty of Commerce & Management

TYBCOM NEP (VERSION 1) SYLLABUS 2025-26

SEMESTER V

COURSE NAME	COURSE CODE	COURSE TYPE	TOTAL NO OF CREDITS	TOTAL LECTURES
PRINCIPLES OF ADVERTISING	COM- 35102(b)	DSC MAJOR	4	60

Course Objectives:

- 1. To provide the students the knowledge about basics of Advertising, Advertising appeals
- 2. To make the student understand concept of Brand, branding and Brand Management in marketing.

Course Outcome:

- 1. Students will develop understanding of fundamentals of advertising, advertising media and advertising appeals
- 2. Students will get introduced with the concept of Brand and Brand management

Unit No.	Торіс	No. of Lectures	Teaching Methods
1.	Fundamentals of Advertising	15	Conceptual Learning,
	Advertising – Meaning, Objectives – Types, Benefits and Limitations, Nature, Functions of		Power Point Presentation, Library

Course Curriculum

	Advertising, Role of Advertising in Modern		Work, Assignments,
	Business 4. Ethics in Advertising		Project work
2.	Advertising Media1. 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	15	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Group discussion
3.	Appeals and Approaches in Advertisement1. Introduction- Different Appeals and theirSignificance 2. Advertising Message 3. Directand Indirect Appeal 4. Relation betweenAdvertising Appeal and Buying Motive 5.Positive and Negative Emotional Approaches	15	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Case study
4.	Brands and Brand ManagementMeaning & 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	15	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 &	Macmillan
		S. Namakumari	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

Examination Pattern

1. Theory

CIE (40) + ESE (60) = 100 marks

Method of Examination

1. CIE (Continuous Internal Evaluation) Exam

Out of 40, There will be 20 marks assignment in any form e.g PPT, Tutorial, Poster, Group Discussion, Role Play etc. and for remaining 20 marks there will be mid semester written test conducted by college

2. ESE (End Semester Exam)

The ESE is a written test will be conducted at the end of Semester by College



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Faculty of Commerce & Management

TYBCOM SYLLABUS NEP VERSION 1 (2025-26)

SEMESTER VI

COURSE	COURSE	COURSE	TOTAL NO	TOTAL
NAME	CODE	TYPE	OF CREDITS	LECTURES
ADVANCE STUDIES OF MARKETING MANAGEMENT	COM- 36101(b)	DSC MAJOR	4	60

Course Objectives

- 1. To provide knowledge about advance concept of regulations in marketing
- 2. To acquaint students with application of marketing knowledge in agriculture, NPO and in Global scenario

Course Outcome

- 1. Students will develop understanding of concept of agriculture marketing, various regulations in marketing
- 2. Students will get insight into application of Marketing theory into Non-Profit Organization and in global Market

Course Curriculum

Unit No.	Торіс	No. of Lectures	Teaching Methods
1.	Agricultural MarketingMeaning of Agricultural Marketing, Types of Agri-Products, Features of Agri-Products, Various Functions in Agricultural Marketing System, Problems of Agriculture Marketing and its Solution	15	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Project work
2.	Marketing RegulationsImportance 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	15	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	15	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	15	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

Examination Pattern

1. Theory

CIE (40) + ESE (60) = 100 marks

2. On the Job Training Marketing (Code- COM-36601 (b)) Total Credit – 4, Total Marks- 100, Total Hour- 60

(*There is no separate On the Job Training for Advance studies of Marketing Management and Practices of Advertising papers of Semester VI)

Method of Examination

1. CIE (Continuous Internal Evaluation) Exam

Out of 40, There will be 20 marks assignment in any form e.g PPT, Tutorial, Poster, Group Discussion, Role Play etc. and for remaining 20 marks there will be mid semester written test conducted by college

2. ESE (End Semester Exam)

The ESE is a written test will be conducted at the end of Semester by College



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Faculty of Commerce & Management

TYBCOM SYLLABUS NEP VERSION 1 (2025-26)

SEMESTER VI

COURSE	COURSE	COURSE	TOTAL NO	TOTAL
NAME	CODE	ТҮРЕ	OF CREDITS	LECTURES
PRACTICES	COM- 36102	DSC MAJOR	4	60
OF	(b)			
ADVERTISING				

Course Objectives

- 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

Course Outcome

- 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.	Торіс	No. of Lectures	Teaching Methods
1.	Advertising Copywriting	15	Power Point Presentation, Library

Course Curriculum

	Introduction to Typography, Principles of Design, Introduction to copy writing, Message, Making Radio Commercial and Television Advertising copy, Setting Advertising, Developing Advertising Strategy,		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, Wastes in Advertising, Social Aspects - Ethics in Advertising, "Truth" in Advertising, Regulatory Aspects-Role of Advertising Standards Council of India (ASCI). 	15	Power Point Presentation, Library Work, Assignments, Group discussion
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.	15	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	15	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

Examination Pattern

1. Theory

CIE (40) + ESE (60) = 100 marks

Method of Examination

1. CIE (Continuous Internal Evaluation) Exam

Out of 40, There will be 20 marks assignment in any form e.g PPT, Tutorial, Poster, Group Discussion, Role Play etc. and for remaining 20 marks there will be mid semester written test conducted by college

2. ESE (End Semester Exam)

The ESE is a written test will be conducted at the end of Semester by College

Subject -: Exploring Business Opportunities

Subject code -: COM-35101 (c)

Total Credits -: 04

Total Lectures-: 60

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	Unit Title	Contents	Lectures
No		Later de stien Definition Lassaturent en d	10
1	MICRO SMALL AND MEDIUM ENTERPRISES	Introduction, Definition, Investment and Annual	12
	MEDIUM ENTERPRISES	Turnover, Role of MSME and their	
		Problems Key Announcements of Atma	
		Nirbhar	
		Bharat Abhiyan, Covid impact on	
		MSME	
2	FORMATION OF MSME	Business opportunity, scanning the	15
-		environment for	10
		opportunities, Market Survey, Selection	
		of Location,	
		Registration under MSME, Udyam	
		Registration	
		Portal, Selection of suitable form of	
		organisation.	
3	BUSINESS PLAN	Meaning and Concept of Business plan,	18
	PREPARATION And ITS	Objectives and Importance of Business	
	IMPLEMENTATION	Plan, Various aspects of business plan,	
		Precautions to be taken while preparing	
		Business plan. Break - Even Analysis	
		and Ratio Analysis : Debt : Service	
		Coverage Ratio - Gross Profit : Net	
4	PROJECT ASSISTANCE	Profit Ratio and Return on Investment. Financial assistance through State	15
-	I NOJECI ASSISIANCE	Financial Corporation's (SFC's,)	15
		District Industries Centre (DIC), Small	
		Industrial Development Bank of India	
		(SIDBI), Industrial Finance Corporation	
		of India (IFCI) Small Industries	
		Service Institute (SISI), Khadi and	
		Village Industries Commission (KVIC)	
		–Venture capital	

References:

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

Subject -: Small Venture Development

Subject code -: COM-36101 (c)

Total Credits-: 04

Total Lectures -: 60

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	Lectures
1	MSME MANAGEMENT	Functional v/s Integrated Approach Structured v/s Flexible Approach Logical v/s Creative Approach Start-up phase Management Stability Phase Management, Growth phase Management, Enterprise Risk Management (ERM), Challenges in implementation of Enterprise Risk Management (ERM)	15
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,	15
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	15

4	GOVERNMENT SCHEMES	Pradhan Mantri Mudra Yojana	15
	TO PROMOTE ENTREPRENEURSHIP	Stand up India	
		SETU(Self Employment and Talent Utilization Scheme)	
		PMEGC	

References:

- 1) Pandey G.N. 'A Complete Guide to Successful Entrepreneurship' Vikas Publishing House PvL Ltd.
- 2) Rashmi Bansal 'Stay Hunary 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

Subject	: Banking Law and Practice
Subject code	: COM-35102 (d)
Total Credits	: 4
Total Lectures	: 60

Unit No.	Торіс	No. Of lectures
1	Banking Regulation Act, 1949: Introduction the objectives and selective	16
	provisions :	
	1.1 Definition of word Banking (Sec 5B) and Bank (Sec 5C)	
	1.2 Management (sec 10)- Capital (Sec. 11)- Reserve Fund (Sec. 16) -	
	Bank Licensing (Sec. 22) -Branch Licensing (Sec. 23)- Liquid Assets (Sec. 24)	
	1.3 Profit and Loss Account and Balance Sheet- (Sec.10 A, 10 B, 29 and 30).	
	1.4 Powers of Reserve Bank of India- Sec.35and 36	
	1.5 Voluntary Amalgamation (Sec. 44A)	
	- Compulsory Amalgamation (Sec.45)- Liquidation (Sec.45 R)	
	Banking Regulation Act, 1949 applicable to Co-operative Banks- The Banking 1.6 Regulation(Amendment) Bill, 2020-Features	
2	Negotiable Instruments Act, 1881:	14
	2.1 Introduction-Definition-Meaning- Features of	
	Negotiable Instruments.	
	2.2 Types of Negotiable Instruments- Promissory Note, Bill of	
	Exchangeand Cheque	
	2.3 Parties in Negotiable Instruments	
	2.4 Negotiation-Presentment-Concepts of Dishonour of Negotiable	
	Instruments	
	Noting and Protesting	
3	Insolvency and Bankruptcy Code, 2016	16
	3.1 Objectives and importance of IBC, 2016	
	3.2 Applicability	
	3.3 Important definitions: (Sect. 3) Board, Corporate Person, Corporate	
	debtor, Creditor, default, FinancialInformation,Insolvency	
	Professional, Corporate Applicant, Corporate Guarantor, Insolvency	
	and Bankruptcy.	
	3.4 Corporate InsolvencyResolution Process	
	(Sect.6,7,12,13,14)	
	3.5 Liquidation Process (Sect. 33. 34, 35)	
	3.6 Voluntary Liquidation of CorporatePerson (Sect.59)	
4	Banking Ombudsman Scheme-2006	14
	4.1 Objectives of Banking OmbudsmanScheme-2006	
	Important Definitions: Banking Ombudsman, Appellate	
	Authority, Authorised Representative, Complaint, Secretariat	
	4.3 Appointment and Tenure of Ombudsman	
	4.4 Power and Duties of Ombudsman	
	4.2 4.5 Procedure for Redressal of Grievance	

Recommended Books

- 1. Practice of Law and Banking -: G.S. Gill
- 2.Banking Law and Practice -: P.N. Varshney
- 3.Banking Theory and Law Practice -: E. Gordon, K. Natarajan
- 4.Banking Law and Practice in India -: M.L. Tannan
- 5.Banking Law and Practice in India -: Maheshwari
- 6.Law and Practice of Banking -: Prof. Mugli
- 7. Banking Theory and Practice -: K.C. Shekar
- 8. Law and Practice of Banking -: B.M. Lall and Nigam
- 9. Banking Law & Practices Shri. PrakashMisal, Success Publication

Class	: T. Y. B. Com. (Semester V)
Subject	: Business Administration II
Course Code	: COM-35101 (e)
Credits	: 4
Total Lectures	: 60

Objectives of the Course:

- a. To provide basic knowledge about Human Resource Management
- b. To acquaint the students about Recruitment and Training process.
- c. To make them aware about Performance Appraisal Management.

Unit No.	Topics	No. of lectures
1	INTRODUCTION TO HUMAN RESOURCE	15
	DEVELOPMENT	
	1.1 Meaning, Objectives of Human Resource	
	Function,	
	1.2 Difference between HRM and HRD	
	1.3 Scope and Functions of Human Resource	
	Department in Modern Businesses	
	1.4 Human Resource Planning- Nature and Scope	
	1.5 Job Analysis- Job Description- Job Specification	
	1.6 Ethical Issues in HRD	
2	RECRUITMENT AND TRAINING	15
	2.1 Methods or Sources of Recruitment of	
	manpower	
	2.2 Role of Recruitment agencies- Selection	
	Process, Types of Interviews, Interview	
	Techniques	
	2.3 Objectives and Importance of training and	
	Development	
	2.4 Types and Methods of Training Programs	
	2.5 Kirk Patrick Model	
3	EMPLOYEE CAREER DEVELOPMENT AND	15
	SUCCESSION PLANNING	
	3.1 Aims and Objectives of Career Planning	
	3.2 Career Planning Process- Career Planning	
	Structure, Succession	
	Planning- Meaning and Importance	
	3.3 Types of Career Opportunities in Public and	
	Private Sector.	
4	PERFORMANCE APPRAISAL MANAGEMENT	15
	4.1 Concept & Importance	
	Performance Appraisal Process	
	Methods & Techniques	

Merits & Limitations of Performance Appraisal	
4.2 HR Auditing, Competency Mapping, 5Ps Model	
of Strategic HRM	
Total	60

Suggested Reference Material-

- 1. Personnel and Human Resource Management- A.M.Sharma
- 2. Personnel Management and Industrial Relations-R.S.Davar
- 3. Human Resource Development and Management-Biswanath Ghosh
- 4. Personnel Management-C.B. Mamaria
- 5. Human Resource Management-Ashwathappa
- 6. Bare act of Industrial Disputes Act
- 7. Bare act of the Employees' Provident Fund Act
- 8. Bare act of Trade Unions Act
- 9. Bare act of Payment of Bonus Act
- 10. Bare act of Payment of Gratuity Act
- 11. Bare act of Contract Labour Regulations

Journals:

- 1. International Journal of Human Resource Management
- 2. Harvard Business Review
- 3. HR Magazine

: T. Y. B. Com. (Semester V)
: Business Administration III
: COM-35102(e)
: 4
: 60

Objectives of the Course:

- 1. To acquaint the students with basic concepts and nature of Marketing functions of a business.
- 2. To make students learn the concept of marketing mix and advertising
- 3. To make students aware of the concept of marketing of services and legal aspects of marketing.

Unit No.	Topics	No. of lectures
1	INTRODUCTION TO MARKETING	15
	1.1 Meaning and Scope of Marketing	
	1.2 Objectives of Marketing	
	1.3 Classification of Marketing, Functions of	
	Marketing	
2	MARKETING MIX	15
	2.1 7Ps of Marketing-Concept and Meaning,	
	Characteristics	
3	ADVERTISING	15
	3.1 Meaning, Scope, Importance, Role of	
	Advertising, Ethics in Advertising,	
	3.2 Recent Trends in Advertising-Digital	
	advertising, Social Media, M-Advertising,	
	Embedded Marketing.	
4	MARKETING OF SERVICES AND LEGAL ASPECTS	15
	OF MARKETING	
	4.1 Meaning of Services, Definitions, Types of	
	Services, Service Quality, GAPS Model	
	4.2 Emblems and Names (Prevention of Improper	
	Use) Act, 1950	
	4.3 The Food Safety and Standards Act, 2006	
	4.4 Consumer Protection Act, 1986	
	Total	60

Suggested Reference Material-

- 1. Basics of Marketing-Cannon
- 2. Principles of Marketing-Sherlekar S.A.
- 3. International Marketing-P.Saravanavel
- 4. Modern Marketing Management-R.S.Davar
- 5. Bare act of Emblems and Names (Prevention of Improper Use) Act, 1950
- 6. Bare act of The Food Safety and Standards Act, 2006
- 7. Bare act of Consumer Protection Act, 1986

: T. Y. B. Com. (Semester VI)
: Business Administration II
: COM-36101(e)
: 4
: 60

Objectives of the Course:

1. To acquaint the students with the basic concepts in finance and production functions of a business enterprise.

2. To enable students to learn the concept of capital structure and management of capital

Unit No.	Topics	No. of lectures
1	INTRODUCTION TO FINANCE	15
	1.1 Finance- Nature and Importance. Finance	
	functions, Objectives of Financial Management,	
	Functions of Finance Manager,	
	1.2 Financial Planning-Meaning, Characteristics,	
	Importance, Limitations, Steps.	
2	CAPITAL STRUCTURE	15
	2.1 Capitalisation-Concept	
	2.2 Over-Capitalisation and Under-Capitalisation:	
	Causes and Effects	
	2.3 Fair Capitalisation.	
	2.4 Cash Management Model: Baumol-Miller and	
	Orgler	
3	MANAGEMENT OF CAPITAL	15
	3.1 Types of Capital-Fixed Capital, Working	
	Capital, Owned and Borrowed Capital	
	3.2 Factors Governing Fixed and Working Capital	
	Requirements	
	3.3 Sources of Capital-Shares, Debentures, Public	
	Deposits, Ploughing back of profits, Loans from	
	Banks and Financial Institutions, Venture Capital,	
	Merchant Banking.	
4	REGULATIONS OF FINANCIAL SYSTEMS IN INDIA	15
	4.1 RBI, SEBI, Pension Fund Regulatory &	
	Development Authority (PFRDA),	
	4.2 Credit Rating Agencies-CRISIL, ICRA	
	Total	60

Suggested Reference Material-

- 1. Fundamentals of Business Finanace-Dr. R.M.Shrivastav
- 2. Corporate Finance-S. C. Kuchal
- 3. Industrial Finance- M.C.Kuchal

- 4. Corporate Finance-Dr.P.V.Kulkarni
- 5. Financial Management-Dr.Prasanna Chandra
- 6. Production, Operations Management-Dr.B.S.Goel
- 7. Operations Management-Norman Gaither, Greg Frazaier
- 8. Production Management-Chunawala
- 9. Bare act of RBI Act, 1949

Class	: T. Y. B. Com. (Semester VI)
Subject	: Business Administration III
Course Code	: COM-36102(e)
Credits	: 4
Total Lectures	: 60

Objectives of the Course:

- 1. To acquaint the students with the basic concepts in production functions of a business enterprise
- 2. To acquaint the students with different techniques of inventory management
- 3. To acquaint the students with different techniques in supply chain management

Unit	Topics	No. of
No.		lectures
1	PRODUCTION MANAGEMENT FUNCTIONS	15
	1.1 Meaning, Definition, Functions of Production Management	
	1.2 Production Planning-Objectives, Importance	
	1.3 Production Control-Definitions, Meaning, Need, Factors and	
	Techniques of Production Control.	
2	DESIGN OF ORGANIZATION	15
	2.1 Features of Production Process Design and Human Factor in Production	
	2.2 Product Life Testing	
	2.3 Product Designing	
	2.4 Standardization	
	2.5 Principles of Diversification and Implementation	
	2.6 Plant Layout and Location- Concept, Advantages and Disadvantages.	
3	INVENTORY MANAGEMENT	15
	3.1 Inventory Management-Introduction and Methods	
	3.2 EOQ, Use of Computers in Inventory Management, Material	
	Requisition Planning (MRP), Just in Time (JIT), ABC Analysis,	
	3.3 Inventory Cost-Concept, Behavior of Ordering Cost Carrying	
	Cost, Shortage Cost.	
4	EMERGING CONCEPTS & LEGAL ASPECTS	15
	4.1 Supply Chain Management, Quick Response Manufacturing, E-	
	manufacturing, IT based manufacturing system, Manufacturing	
	Related Soft wares and Their Applications, Flexible	
	Manufacturing System, Agile Manufacturing	
	4.2 Introduction to Factories Act, 1948	
	Total	60

Suggested Reference Material-

- 1. Fundamentals of Business Finanace-Dr. R.M.Shrivastav
- 2. Corporate Finance-S. C. Kuchal
- 3. Industrial Finance- M.C.Kuchal
- 4. Corporate Finance-Dr.P.V.Kulkarni
- 5. Financial Management-Dr. Prasanna Chandra

- 6. Production, Operations Management-Dr.B.S.Goel
- 7. Operations Management-Norman Gaither, Greg Frazaier
- 8. Production Management-Chunawala
- 9. Bare act of Factories Act, 1948

Journals:

1. Production and operation management

2. International Journal of Operations & Production Management

Class	: T.Y.B.com NEP I
Subject	: Mercantile Law (Sem-5)
Subject code	: COM -35103 (b)
Total Credits	:2
Total Lectures	: 30

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.

Unit	Торіс	No. of
No.		Lectures
1	The Indian Contract Act,:	10
	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	
2	The Sale of Goods Act, 1930:	10
	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	
3	The Indian Partnership Act, 1932:	10
	Nature of Partnership	
	Rights and Duties of Partners	
	• Types of Partners	

•	Registration of Partnership
•	Dissolution of Partnership
Limite	ed Liability Partnership:
•	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

References:

Sr.	Title of the Book	Author/s	Publication
No.			
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 &	Vikas Publishing
		Vivek Kuchhal	House
4	Business Regulatory Law	Chudhari, Zalte,	Prashant
		Bhawari, Dagade	Publication
5	An Introduction to Mercantile Law	N.D. Kapoor	
6	Business & Corporate Law	Dr. Kaur	Lexis Nexis
		Harpreet	

Class	: T.Y.B.com NEP I
Subject	: Business Regulatory Framework (Sem-6)
Subject code	: COM -36103 (b)
Total Credits	: 2
Total Lectures	: 30

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.

Unit	Торіс	No. of
		Lectures
1	The Negotiable Instrument Act, 1881	10
	 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,	
2	Intellectual Property Rights:	12
	 Introduction, Meaning & Types of IPR 	
	• WIPO: Summery of objectives, organs & programs of WIPO	
	 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 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) 	8

References:

Sr.	Title of the Book	Author/s	Publication
No.			
1	Negotiable Instrument Act	Khergamwala	Lexis Nexis
2	The Consumer Protection Act, 2019	Bare Act with	Government of
		Amendments	India
3	Consumer Protection Act in India	Niraj Kumar	
4	Consumer Grievance Redressal Under CPA	Deepa Sharma	
3	Intellectual Property Rights	P. Narayan	Eastern Law
			House
4	Law relating to Intellectual; Property Right	V.K.Singh	Lexis Nexis
5	Introduction to Intellectual Property Rights	H.S.Chawala	Oxford & IBH
			Publishing
6	Business & Corporate Law	Dr. Kaur	Lexis Nexis
		Harpreet	
7	Law of Business	M.M.& Basheer	PHI Learning
			Pvt. Ltd,
			Delhi
8	Business and Commercial Laws	Sen & Mitra	



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Faculty of Commerce & Management

TYBCOM SYLLABUS NEP VERSION 1 (2025-26)

SEMESTER V

COURSE	COURSE	COURSE	TOTAL NO	TOTAL
NAME	CODE	TYPE	OF CREDITS	LECTURES
PRINCIPLES OF AUDITING	COM- 35104 & COM- 35104 P	MAJOR DSE	4 (Theory 03+ Practical 1)	60

Course Objectives

- 1. To acquaint students with conceptual framework of basics of Auditing
- 2. To acquaint students with the knowledge of Vouching, Verification and Valuation and Audit Report
- 3. To understand the provision related to Company Auditor, Tax Audit as per Income Tax Act 1961 (Section 44 AA to 44AE) and concepts in computerized system of Auditing

Course Outcome

- 1. Students will understand the basic concepts of Auditing, Audit programme and internal control
- 2. Students will get knowledge about vouching, verification and valuation
- **3.** Students will develop understanding of Audit report writing, provisions of Tax Audit, Company Auditors and computerized auditing

Course Curriculum

Unit No.	Торіс	No. of Lectures	Teaching Methods
1.	Introduction to Auditing	15	Conceptual Learning,
			Power Point
			Presentation, Library

	Origin, Meaning, Definition, Objectives, Advantages & limitations of Auditing, Types of Audit Meaning & Types of errors and frauds, Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit		Work, Assignments, Project work
2.	Vouching and Audit Report Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Types of Audit Report-Audit Certificate- Difference between Audit Report and Audit Certificate.	15	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Group discussion
3.	Company Auditor Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities of Company Auditor	15	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Case study
4.	 Trends in Auditing Tax Audit- Meaning, Provisions under Income Tax Act 1961 (Sec 44AA, 44AB, 44AD, 44ADA,44AE) EDP Auditing- Meaning, difference between manual and computerized auditing , CAAT (Computer Assisted Audit techniques) Forensic Auditing- Meaning, Importance, Process 	15	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Project work

Reference books:

Sr.No	Title of the Book Author/s	Author/s	Publication
1	Practical Auditing	Spicer and Peglar	Allied, 1975, H.F.L., 1978
2	A Handbook of Practical Auditing	B.N. Tondon	S Chand & Co Ltd
3	Auditing assurance standards	The Institute of Chartered Accountants of India	ICAI
4	Company Accounts & Audit	The Institute of Cost Accountants of India	ICMAI
5	Fundamentals of Accounting and Auditing	The Institute of Company Secretaries of India	ICSI

Examination Pattern

1. Theory + Practical (3+1 = 4 credits)

CIE (40) + Practical (20) + ESE (40) = 100 marks

Method of Examination

1. CIE (Continuous Internal Evaluation) Exam

Out of 40, There will be 20 marks assignment in any form e.g PPT, Tutorial, Poster, Group Discussion, Role Play etc. and for remaining 20 marks there will be mid semester written test conducted by college.

2. ESE (End Semester Exam)

The ESE is a written test of theory will be conducted at the end of Semester by College

3. Practical Exam

The practical exam will be conducted at the end of Semester in the form of Viva Voce on the basis of Practical Journal prepared.



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Faculty of Commerce & Management

TYBCOM SYLLABUS NEP VERSION 1 (2025-26)

SEMESTER VI

COURSE	COURSE	COURSE TYPE	TOTAL NO OF	TOTAL
NAME	CODE		CREDITS	LECTURES
TAXATION	COM- 36104 & COM- 36104 P	MAJOR DSE	4 (Theory 03+ Practical 1)	60

Course Objectives:

- 1. To understand the basic concepts of Income Tax Act, 1961.
- 2. To have a comprehensive knowledge of calculation under various heads of income.
- **3.** To know the recent changes made by the finance bill (Act) every year and its impact on taxation of an individual assesses.

Course Outcome

- 1. Students will be able to unband the basic terms related to incometax
- 2. Students will be able to compute income from Salary, House property and Income fromBusiness or profession
- **3.** Students will be able to compute the total taxable income and the tax liability of an individual assesses

Course Curriculum

Unit No.	Торіс	No. of Lectures	Teaching Methods
1.	Introduction to Income Tax Act-1961- Introduction- Features of Income Tax, Scope of Income Tax Act, and Importance of Income Tax payment for development of country.	10	You Tube clips Conceptual Learning, Power Point Presentation, Library

	Definitions Income Devent		Wert Assistant
	Definitions- Income, Person, Assessee,		Work, Assignments,
	Deemed Assessee, Assessment year,		Lectures of experts
	Pervious year, Agricultural Income,		
	Exempted Income, Gross Total Income		
	(GTI), Total TaxableIncome (TTI),		
	Residential Status of an Assessee, PAN,		
	TAN.		
2.	Sources and Computation of Taxable Income under the variousHeads of	30	You Tube clips Conceptual Learning,
	Income		Power Point
	1. Income from Salary – Meaning of		Presentation, Library
	salary, Salient features of salary		
	Allowances and tax Liability-fund,		Work, Assignments,
	Deductions from salary. (Theory and		Lectures of experts,
	Problems)		problem solving
	2. Income from House Property -Basis		
	of Chargeability, Types of property,		
	Annual Value of Self occupied and let		
	out/deemed let out property,		
	Deductions from House Property		
	(Theory and Problems)		
	3. Income from Profits and Gains of		
	Business and Professions –Definition		
	of Business, Profession & Vocation,		
	speculative business, Methods of		
	accounting, Delutins expressly allowed		
	and disallowed (Theoryand		
	Problems)		
	4. Income from Capital Gains –		
	Meaning, Chargeability-definitions-		
	Capital assets, transfer, costof		
	acquisition, Cost of Improvement, Short term and long- term capital		
	assets and Capital gains, cost		
	inflationIndex, Deductions allowed.		
	(Theory only)		
	5. Income from other sources- Meaning,		
	Chargeability, Method of Accounting		
	deductions, Amounts not deductible.		
	(Theory only)		
3.	Computation of TotalTaxable Income	10	You Tube clips
	(TTI)and tax liability		Conceptual Learning,
			Power Point
	Gross total Income-Deductions u/s-80C to		
	80 U – Total Taxable Income, Income Tax		Presentation, Library
	calculation of Individual -(Rates applicable		Work, Assignments,
	for respective Assessment year), Education		
	I IOF TESDECTIVE ASSESSMENT VEAT). EQUCATION	1	

	cess and higher education cess, surcharge, etc		Lectures of experts, problem solving
4.	Misccelleaneous Filing of return, E-filing of income tax returnand forms used, advance tax, TDS (Tax deducted at source)	10	You Tube clips Conceptual Learning, Power Point Presentation, Library Work, Assignments, Lectures of experts

Reference books:

Sr. No	Title of Book	Author/s	Publication	Place
1	Indian Income Tax	Dr.Vinod Singhania	Taxmann Publication. www.Taxmann.com	New Delhi
2	Income Tax	Dr. Girish Ahuja and Dr. Ravi Gupta	Wolters kluwer	New Delhi
3	Income Tax Act	Shri.R.N.Lakhotia	Vision books	New Delhi
4	Indian Income TaxAct	Dr. H.C. Melhrotra , Dr. S.P Goyal	Sahitya Bhavan publication	Agra
5	Income Tax	T.N. Manoharn and G R. Hari	Snow white	New Delhi
6	Student guide to Income Tax	Dr.Vinod Singhania	Taxmann Publication www.Taxmann.com	New Delhi

Examination Pattern

1. Theory + Practical (3+1 = 4 credits)

CIE (40) + Practical (20) + ESE (40) = 100 marks

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2. ESE (End Semester Exam)

The ESE is a written test of theory will be conducted at the end of Semester by College

3. Practical Exam

The practical exam will be conducted at the end of Semester in the form of Viva Voce on the basis of Practical Journal prepared.

Subject	: Advanced Accounting-I
Subject code	: COM 35201
Total Credits	: 4
Total Lectures	: 60

Unit	Торіс	No. of lectures
1	Accounting Standards Brief Review of Indian Accounting Standards – Introduction to AS- 12, AS-19 and AS-20 with simple numerical.	12
2	 Final Accounts of Banking Companies 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 	16
3	 Accounting for Capital Restructuring (Internal Reconstruction) 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 	16
4	 Investment Account Meaning & Introduction Classification of Investments, Meaning & Calculation of the Concept of Acquisition Cost & Carrying Cost of Investment Calculation of Profit/loss on disposal of investment 	16

References Books:

- 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

Subject	: Application of Advanced Accounting-II
Subject code	: COM 36201
Total Credits	: 4
Total Lectures	: 60

Unit No.	Торіс	No of lectures
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 	16
2	Recent Trends in Accounting Forensic Accounting - Accounting for Corporate Social Responsibility - Accounting for Derivative Contracts - Artificial Intelligence in Accounting	12
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	16
4	Analysis of Financial Statements Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis, Types of Ratios – Profitability, Activity (Efficiency Ratio), Liquidity, Leverage etc Simple Problems on following Ratios: - Gross Profit, - Net Profit, - Operating, - Stock Turnover, - Debtors Turnover, - Creditors Turnover, - Current Ratio, Liquid Ratio, - Debt Equity Ratio, - Working Capital to Net worth, Assets Turnover Ratio Application of Ratio analysis-Case Study	16

Reference Books:

- 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

Subject	: Research Methodology
Subject Code	: COM-35401
Total Credit	: 2
Total Lectures	: 30
Objectives	

- a. To acquaint the students with the areas of Business Research Activities
- b. To enhance capabilities of students to conduct the research in the field of business and social sciences
- c. To make research applicable in various fields of commerce

Unit No.	Topic	No of Lectures
1	Conceptual Framework of Business Research1.1 Introduction. Definition, Objectives, Significance1.2 Types of Research1.3 Features of a Good Research1.4 Steps in Scientific Research Process	10
2	 Formulation of the Research Problem & Sampling 2.1 Research Problem: Defining the Research Problem, Review of Literature 2.2 Types of Data Collection 2.3 Sources of Data Collection 2.4 Sampling: Meaning & Definition of Sampling, Key terms in Sampling, Types of Sampling 2.5 Introduction of Hypothesis 2.6 Measuring & Scaling 	10
3	 Ethics and Modern Practices in Research 3.1 Ethics and Modern Practices in Research: Ethical Issues in Research 3.2 Plagiarism, Role of Computer in Research 3.3 Application of Statistical software 	10

References:

Sr.	Title of	Author/s	Publication	Place
No	Book			
1	Research Methodology-Methods & Techniques	C. R. Kothari	New Age International Publishers	New Delhi
2	Research Methodology	Dipak Kumar Bhattacharyya	Excel Books	New Delhi

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3	Research Methodology-Methods & Techniques	Anil Kumar Gupta	Value Education of India	New Delhi
4	Research Methodology-Concepts and Cases	Deepak Chawla & Neena Sondhi	Vikas Publishing House Pvt. Ltd	New Delhi
5	Research Methods	Ram Ahuja	Rawat Publications,	Jaipur
6	Methodology & Techniques of Social Research,	P. L. Bhandarkar, T. S. Wilkison & D. K. Laldas	Himalaya Publishing House	Mumbai
7	Legal Research and Writing Methods	Anwarul Yaqin	LexisNexis Butterworths	Nagpur
8	Business Research Methods,	Donald R. Cooper & Pamela S. Schindler	Tata McGraw- Hill Edition	New Delhi
9	Investigating the Social World-The Process and Practice of Research	Russell K. Schutt	Sage Publication	New Delhi
10	Business Research Methods	Alan Bryman & Emma Bell	Oxford University Press	New York