Arihant Education Foundation's
Arihant College of Arts, Commerce and Science, Bavdhan, Pune-21
Department of Commerce
F.Y. B.COM SYLLABUS STRUCTURE AS PER NEP 2020

SEMESTER - I

Sr.No.	Verticals	Name of the Subject	Credits	No. of Lectures		Marking Evaluation		Total Marks
				Per Week	Total Lectures	Internal	External	
1	Subject-I (MJ)	Financial Accounting	4	4	60	40	60	100
2	Subject-II (MJ)	Fundamentals of Banking	4	4	60	40	60	100
3	Subject-III (MJ)	Introduction to Behavioural Economics	4	4	60	40	60	100
4	Generic OR Open Elective Subjects (OE) (Any One)	Psychology of Adjustment and Stress(Arts) **OR** Office Automation I (science)	2	2	30	20	30	50
5	Skill Enhancement Courses (SEC)	Business Accounting	2	2	30	20	30	50
6	Ability Enhancement Courses (AEC)	English (Mastering English for Professional Purposes-I)	2	2	30	20	30	50
7	Value Education Courses (VEC)	Environmental Science	2	2	30	20	30	50
8	Indian Knowledge System (IKS)	SPPU Basket	2	2	30	20	30	50
	Total Credit		**22**					**550**

Arihant Education Foundation's
Arihant College of Arts, Commerce and Science, Bavdhan, Pune-21
Department of Commerce
F.Y. B.COM SYLLABUS STRUCTURE AS PER NEP 2020

SEMESTER - II

Sr.No.	Verticals	Name of the Subject	Credits	No. of Lectures		Marking Evaluation		Total Marks
				Per Week	Total Lectures	Internal	External	
1	Subject-I (MJ)	Financial Accounting II	4	4	60	40	60	100
2	Subject-II (MJ)	Fundamentals of Insurance II	4	4	60	40	60	100
3	Subject-III (MJ)	Market Structure and Welfare Economics	4	4	60	40	60	100
4	Generic OR Open Elective Subjects (OE) (Any One)	Psychology of Interpersonal Relationships(Arts) **OR** Office Automation II(science)	2	2	30	20	30	50
5	Skill Enhancement Courses (SEC)	Business Accounting II	2	2	30	20	30	50
6	Ability Enhancement Courses (AEC)	English II	2	2	30	20	30	50
7	Value Education Courses (VEC)	Constitutional Values, Fundamental Duties and Political System in India	2	2	30	20	30	50
8	CC (Co-curricular Cources)	Health and Wellness/Yoga Education/Sports and Fitness/ Cultural Activities/NSS (National Service Scheme)	2	2	30	20	30	50
	Total Credit		**22**					**550**

SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE ANDMANAGEMENT

(COMMERCE)

Structure And Syllabus For

F.Y. B. Com Sem- I

As per National Education Policy-2020

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

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

Academic Year: 2024-2025

Sem. No.	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
I		Subject-I & II **Major Mandatory**	Financial Accounting-I	4	4

Course Objectives:

1. To make students understand the concepts of the Financial Accounting.
2. To impart the knowledge of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
3. To make accounting treatment of Partnership Accounts, Lease, Hire Purchase and Royalty.
4. To teach the utility and practical use of Partnership Accounts, Lease, Hire Purchase, Royalty and Accounting Standards.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Amalgamation of Partnership Firms:** 1.1 Meaning and Need of Amalgamation of Partnership Firms 1.2 Accounting Treatment and Preparation of Ledger Accounts: 1.2.1.1 Accounting Entries in the Books of Old Firms 1.2.1.2 Accounting Entries in the Books of New Firm 1.2.1.3 Preparation of Ledger Accounts in the Books of Old Firms: Revaluation or Profits and Loss Adjustment Account, Partners Capital Accounts, New Firm's Account, Cash or Bank Account and necessary Ledger Accounts etc.	**15**
2	**Sale of a Firm to a Company:** 2.1 Meaning and Need of Conversion of Partnership Firm into Company 2.2 Purchase Consideration 2.3 Accounting Treatment and Preparation of Ledger Accounts: 2.3.1.1 Accounting Entries in the Books of Firm 2.3.1.2 Accounting Entries in the Books of Company 2.3.1.3 Preparation of Ledger Accounts in the Books of Old Firm: Realization Account, Partners Capital Accounts, Partners Current Account, Company's Account, Shares in Company Account, Cash or Bank Account and necessary Ledger Accounts etc.	**15**
3	**Accounting for Leases and Hire Purchase System:** **3.1 AS-19: Accounting for Leases and Ind AS-17:** 3.1.1 AS-19: Accounting for Leases and Ind AS-17: Leases 3.1.2 Difference between AS-19 and Ind AS-17 3.1.3 Numerical Illustrations on AS-19 **3.2 Hire Purchase System:** 3.2.1 Concept of Hire Purchase 3.2.2 Formation of the Purchase Agreement or Contract of Hire Purchase	**20**

	3.2.3 Ways for Termination of Hire Purchase Agreement and Remedies in case of Breach 3.2.4 System of Accounting Records: When Goods of Substantial Sales Value only: 3.2.4.1 Calculation of Interest: 3.2.4.1.1 When Cash Price, Rate of Interest, Hire Purchase Price and Number of Instalments are given 3.2.4.1.2 If Rate of Interest is not given 3.2.4.1.3 If Cash Price is not given 3.2.4.2 Accounting Entries and Preparation of Ledger Accounts: 3.2.4.2.1 In the Books of Hire Purchaser when Asset is recorded at Full Cash Price including Partial or Full Seizure of Goods 3.2.4.2.2 In the Books of Hire Purchaser when Asset is recorded at Cash Price actually paid including Partial or Full Seizure of Goods 3.2.4.2.3 In the Books of Hire Vendor including Partial or Full Seizure of Goods	
4	**Royalty Accounts:** 4.1 Meaning of the term Royalty 4.2 Important Terms: Minimum Rent or Dead Rent, Short Workings, Recoupment of Short Workings 4.3 Types of Problems: 4.3.1 Royalties without any Minimum Rent 4.3.2 Royalties with a Minimum Rent: 4.3.2.1 With the Lessee/Tenant having the right to recoup the Short Workings: 4.3.2.1.1 Without any Limitation of Time 4.3.2.1.2 Within a Limited Time (Limitation of Time may commence either from the Date of the Agreement or from the Date of Short Workings) 4.3.2.2 Without the Lessee having the right to recoup the Short Workings 4.3.3 Accounting Entries and Preparation of Ledger Accounts without Minimum Rent Account and with Minimum Rent Account: 4.3.3.1 In the Books of Lessee / Tenant 4.3.3.2 In the Books of Lessor / Landlord 4.3.3.3 Sub-Lease: Meaning and Accounting Entries/Treatment	**10**

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

1) To understand the concepts of the Financial Accounting.
2) To apply the knowledge of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty for accounting.
3) To analyse the effects of accounting treatments of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
4) To evaluate the impact of accounting treatments of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty on financial aspects.
5) To create an independent accounting of the financial transactions pertaining to Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
6) To remember the accounting treatment of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi.
4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
9. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
15. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
16. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
20. For Limited Liability Partnership Formation: Refer Ministry of Corporate Affairs Website: mca.gov.in

Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8

Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours

Instructions:

1) Question No. 1 and 6 are compulsory
2) Attempt any three questions from Question No. 2 to 5

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

Program Name: B.Com in Banking, Finance and Insurance

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

Subject: Fundamentals of Banking-I

Academic Year: 2024-2025

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I		Subject-I & II **Major Mandatory**	Fundamentals of Banking-I	4	4

Course Objectives:

1. To provide knowledge of Fundamentals of Banking.
2. To create awareness about various banking concepts.
3. To conceptualize banking operations.
4. To develop the working capability of students in banking sector
5. To Make the Students aware of Banking Business and practices.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Evolution of Banking:** 1.1 Meaning, Definition and Origin of Bank 1.2 Evolution of Banking in India 1.3 Structure of Indian Banking System 1.4 Functions of Bank: Primary and Secondary Functions	15
2	**Procedure for Opening and Operating of Deposit Account:** 2.1 Procedure for Opening of Deposit Account: Know Your Customer Norms, (KYC Norms), Application Form, Introduction, Proof of Residence, Specimen Signature, and Nomination Facility: Their Importance. No Frill Account 2.2 Procedure for Operating Deposit Account: Pay-in-slip, Withdrawal slip, Issue of Pass Book, (Current, Savings or Recurring Deposit), Issue of Cheque Book, Issue of Fixed Deposit Receipt, Premature encashment of a Fixed Deposit and Loan against Fixed Deposit. Recurring Deposit: Premature encashment and loan against Recurring Deposit. a) Closure of Account b) Transfer of Account c) Death Claim Procedure 2.3 Types of Account Holders: 2.3.1 Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardahnashin Woman, Non-Resident Account 2.3.2 Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts	15
3	**Lending Principles and Balance Sheet of a Bank:** 3.1 Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety	15

	3.2 Customer Assessment through CIBIL and other similar agencies 3.3 Balance Sheet of a Bank	
4	**Negotiable Instruments:** 4.1 Definition, meaning and characteristics of Negotiable instruments 4.2 Definition, meaning and characteristics of Promissory Note, Bill of Exchange and Cheque 4.3 Types of Cheques: Bearer, Order and Crossed 4.4 Types of Crossing: General and Special 4.5 Dishonour of Cheque 4.6 Endorsement: Definition and Meaning of Endorsement	**15**

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Majumdar N. C., 'Fundamentals of Modern Banking', New Central Book Agency (P) Ltd., New Delhi.
2. Arondekar A.M. & Others, 'Principles of Banking', Macmillan India Pvt. Ltd.
3. Srinivasan D. & Others, 'Principles & Practices of Banking', Macmillan India Pvt. Ltd.
4. Agarwal O.P., (4th Edition, 2017), 'Banking and Insurance', Himalaya Publishing House.
5. Gopinath M. N. (1st Edition, 2008),'Banking Principles and Operations', Snow White Publications Pvt. Ltd, Mumbai
6. Gordon E. & Natarajan K., 'Banking - Theory, Law and Practice', (21st Revised Edition), Himalaya Publishing House.
7. Joshi Vasant & Joshi Vinay, (3rdEdition), 'Managing Indian Banks', Sage Publication, New Delhi.
8. Varshney P.N. (12th Edition, 2003), 'Banking - Law and Practice', Sultan Chand & Co. New Delhi
9. Kothari V., (26th Edition) 'Tannan's Banking Law & Practice in India,' Lexis Nexis Publication.
10. Kaptan S S & Choubey N S, "E-Indian Banking in Electronic Era", Sarup & Sons, New Delhi 2003.
11. Padmalatha Suresh, Justin Paul, "Management of Banking and Financial Services" Second Edition, 2013, Published By Dorling Kindersley (Pearson)
12. Principles and Practices of Banking, Indian Institute of Banking and Finance, Macmillan

Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8

Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours

Instructions:

1. *Question No. 1 and 6 are compulsory*
2. *Attempt any three questions from Question No. 2 to 5*

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

Program Name: B.Com

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

Subject: Introduction to Behavioural Economics

Academic Year: 2024-2025

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I		Subject-III **Major Mandatory**	Introduction to Behavioural Economics	4	4

Course Objectives:

1. To know about the origin of economics
2. To understand the relationship between economics and other discipline.
3. To introduce microeconomic concepts, theory and Laws.
4. To introduce simple mathematical equations.
5. To incorporate Indian Knowledge System in economics.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Introduction to Behavioural Economics:** 1.1 Interdisciplinary Approach to Economics 1.2 Economics and Socio-Economic Conditions 1.2.1 Economics and Political Science (The Role of the State) 1.2.2 Economics and Administration 1.2.3 Economics and Ethics 1.3 Basic Economic Problems and Different Approaches to solve the Problems 1.4 Microeconomics and Macroeconomics	**15**
2	**Demand and Supply Analysis:** 2.1 Definition, Factors Influencing Demand, Derivation of Demand Curve, Changes in Demand Curve 2.2 Definition, Factors Influencing Supply, Changes in Supply Curve 2.3 Demand and Supply Equations (to calculate Equilibrium Price and Output) 2.4 Elasticity of Demand: Price, Income and Cross Elasticity 2.5 Concept of Consumer Surplus	**15**
3	**Cost Concepts:** 3.1 Meaning and determinants of Cost 3.2 Concepts of: Economic Cost, Opportunity Cost, Fixed and Variable Cost, Sunk Cost, Short Run and Long Run Cost 3.3 Short Run Cost Functions: Total Cost (TC), Total Fixed Cost (TFC), Total Variable Cost (TVC), Average Cost (AC), Marginal Cost (MC) and Short Run Cost and Long Run Cost 3.4 Behaviour of Cost Curve: Long Run Average Cost Curve, U-Shaped, L-Shaped and Elongated U-Shaped 3.5 Economies and Diseconomies of scale 3.6 Simple Calculations on Short Run Cost / Estimate of Cost	**15**
4	**Theory of Production and Laws of Production:** 4.1 Factors influencing Production: Land, Labour, Capital and Entrepreneurs	**15**

	4.2 Theory of Production: Cobb Douglas Production Function (Input-Output Analysis) 4.3 The Laws of Variable Proportions 4.4 The Laws of Returns to Scale 4.5 Concepts of Isoquants and Iso-Costline	

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

1. The students will be able to the Comprehend the Origin of economics.
2. Understand the importance of Indian Knowledge System related to economics.
3. Explore the interdisciplinary approach to economics.
4. Understand the concepts, theory and Laws of Microeconomics.
5. Solve simple mathematical equations related to economics.

<table>
<tr><td colspan="2" align="center">Internship for Students if any: Not applicable</td></tr>
<tr><td colspan="2" align="center">List of Recommended Books and Study Materials</td></tr>
<tr><td colspan="2">1. H. L. Ahuja, (2019), Principles of Micro Economics, S. Chand Publication, New Delhi.
2. D. M. Mithani, (2017), Micro Economics, Himalaya Publication, New Delhi.
3. D. N. Dwivedi (2017) Micro Economics - Pearson Publication, New Delhi.
4. Das R. C. (2023) Micro Economics: Theory and Practices, 2nd Edition, Kunal Book Publication, New Delhi.
5. N. Gregory Mankiw (1998), Principles of Microeconomics, Harcourt College Publishers, Philadelphia
6. Koutsoyiannis, (1979), A: Modern Microeconomics (2nd ed), Macmillan Press, London.
7. Ravindra Mahajan, (2013), “National Policy Studies in the light of Ekatma Manav Darshan” Published by Centre for Integral Studies and Research.
8. L. N. Rangarajan, (1992), “Kautilya: The Arthashastra” Penguin Classics Company.
9. Mansfield. E.: Microeconomics: Theory and Applications, W. W. Norton & Company
10. Edward T Dowling, “Introduction to Mathematical Economics” Schaums Outlines, 3rd Edition.
11. Economic Survey Report by RBI and Government of India.</td></tr>
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<tr><td colspan="2" align="center">Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours</td></tr>
<tr><td>Instructions:
1. Question No. 1 and 6 are compulsory
2. Attempt any three questions from Question No. 2 to 5

Q 1. Fill in the Blanks
Q 2. Theory Question on Unit-1
Q 3. Theory Question on Unit-2
Q 4. Theory Question on Unit-3
Q 5. Theory Question on Unit-4
Q 6. Write Short Notes on all Units (Any 2 out of 4)</td><td>

06 Marks
18 Marks
18 Marks
18 Marks
18 Marks
10 Marks</td></tr>
</table>

Program Name: B.Com

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

Subject: Business Accounting-I

Academic Year: 2024-2025

Sem. No.	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
I		SEC	Business Accounting-I	2	2

Course Objectives:

1. To make students understand the concepts of the financial accounting and partnership accounts.
2. To impart the knowledge of accounting principles, concepts, conventions, and partnership accounts.
3. To make students understand the applicability of accounting principles, concepts, conventions, partnership accounts, and partnership accounts.
4. To teach the utility and practical use of accounting principles, concepts, conventions, and partnership accounts.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Meaning and Scope of Accounting:** 1.1 Definition of Accounting and Need for Accounting 1.2 Development of Accounting and Accounting as Information System, and Qualitative characteristics of Accounting Information System 1.3 Book-Keeping and Accounting and Is Accounting a Science or an Art? 1.4 Accounting and other Disciplines: Accounting and Economics, Accounting and Statistics, Accounting and Mathematics, and Accounting and Law 1.5 Introduction of Branches of Accounting: Financial Accounting, Cost Accounting, Management Accounting, Human Resource Accounting, Environmental or Green Accounting, and Inflation Accounting 1.6 Functions, Objectives, Limitations, and end Users of Financial Accounting 1.7 Meaning and Nature of Accounting Principles: 1.7.1 Accounting Concepts: Business Entity, Going Concern, Money Measurement, Cost, Dual Aspect, Accounting Period, Period Matching of Cost and Revenue, Realization, and Accrual 1.7.2 Accounting Conventions: Conservatism, Full Disclosure, Consistency, and Materiality	**10**
2	**Accounting Standards (AS):** 2.1 Meaning, Scope and Objectives of Accounting Standards 2.2 Advantages and Disadvantages of Accounting Standards 2.3 Formation of Accounting Standards Board and its Objectives and Functions 2.4 Procedure for Issuing Accounting Standards by the ICAI 2.5 AS-2: Valuation of Inventories 2.6 AS-5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies, and Ind AS-8: Accounting Policies, Changes in Accounting Estimate and Errors	**10**

	2.7 Numerical Problems on AS-2 and AS-5	
3	**Partnership Firm and Piecemeal Distribution** 3.1 Meaning, Nature, Features and Importance of Partnership Firm 3.2 The Indian Partnership Act 1932 (Important Provisions) and Partnership Deed and its Contents 3.3 Limited Liability Partnership: Concept, Structure, Advantages, Procedure of Formation of Limited Liability Partnership, Difference between Limited Liability Partnership and Partnership Firm, and Difference between Limited Liability Partnership and Company 3.4 Gradual Realization of Assets and Basis of Distribution: 3.4.1 Order of Payments 3.4.2 Proportionate Capitals Method: Statement Showing Surplus Capital & Statement Showing Piecemeal Distribution of Cash 3.4.3 Maximum Loss Method: Statement Showing Piecemeal Distribution of Cash 3.5 Numerical Problems on Proportionate Capital Method and Maximum Loss Method	**10**

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

1. To understand the accounting principles, concepts, conventions, and partnership accounts.
2. To apply accounting principles, concepts, conventions, and partnership accounts for accounting treatment.
3. To analyse the effects of accounting treatments.
4. To evaluate the impact of accounting treatments.
5. To create an independent accounting of the financial transactions.
6. To remember the accounting principles, concepts, conventions, and partnership accounts.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial Accounting for BBA, 2nd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi. 3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi. 4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi 5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi 6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi 7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi 8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi. 9. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi. 10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata. 12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.

13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
15. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
16. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
20. For Limited Liability Partnership Formation: Refer Ministry of Corporate Affairs Website: mca.gov.in

Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8

Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours

Instructions:
1) *Question No. 1 is Compulsory.*
2) *Attempt any Two Questions from Question No. 2 to 5*

Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	15 Marks
Q. 3: A) Theory Question on Unit-2	07 Marks
Q. 3: B) Numerical Problem on Unit-2	08 Marks
Q. 4: Numerical Problem on Unit-3	15 Marks
Q. 5: Short Notes on all Units (Any 3 out of 5)	15 Marks

Program Name: B.Com

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

Subject: Mastering English for Professional Purposes-I

Academic Year: 2024-2025

Sem. No.	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
I		AEC	Mastering English for Professional Purposes-I	2	2

Course Objectives:
1. To make students understand the importance of communicative competence.
2. To expose students to the basics of communication.
3. To introduce students to vocabulary, spoken and written components of communication.
4. To lead students through rigorous exercise related to communication.
5. To make students proficient in communication.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Poetry for Values and Ethics	**10**
2	Prose for Professional Growth	**10**
3	Conversational Skills for Professional Purposes	**10**

Course Outcomes: After completion of the course, students will be able:
1. Students understand the importance of communication and the consequent competence required for it.
2. Students learn the basics of communication
3. Students acquire the necessary skills components of communication
4. Students become confident about communication through rigorous exercise
5. Students become competent in communication
6. Students realize that literary pieces are very good examples of effective communication.

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
Continuous Internal Evaluation – Refer Point No. 10 of Page No. 8	
Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours	
Q. 1: Answer the following question in 300 words (Any One)	15 Marks
Q. 2: Answer the following question in 300 words (Any One)	15 Marks
Q. 3: Write Short Notes (Any One)	05 Marks

Savitribai Phule Pune University F.Y.B.Sc. (Computer Science) - Sem – I Course Type: GE/OE Code : OE101CS Course Title :Office Automation I		
Teaching Scheme 02 Hrs/ week	No. of Credits 2	Examination Scheme IE : 15 marks UE: 35 marks

Prerequisites

- Previous knowledge of Computer concepts is assumed.
- Knowledge of Computer as operational tool is required.

Course Objectives

- To introduce the foundations of office automation especially word processing.
- To develop the ability to prepare the well formatted word documents.
- To prepare the documents using word processing tools such as tables, figures, shapes etc.

• To prepare the word documents using advanced automated features.		
Course Outcomes On completion of the course, student will be able to : • Prepare the professional word documents • Explore various tools in the word processing software. • Develop documents using word processing advanced tools.		
Course Contents		
Chapter 1	**Working with Documents**.	**2 Hrs**
1.1. Opening & Saving files, 1.2. Editing text documents, Inserting, Deleting, 1.3. Cut, Copy, Paste, Undo, Redo, 1.4. Find, Search, Replace, 1.5. Formatting page &setting Margins, 1.6. Converting files to different formats, 1.7. Importing & Exporting documents, Sending files to others, 1.8. Using Tool bars, Ruler, Using Icons, using help		
Chapter 2	**Formatting Documents**	**2 Hrs**
2.1 Setting Font styles 2.2 Font selection- style, size, colour, etc. 2.3 Type face - Bold, Italic, Underline, 2.4 , Case settings, Highlighting, Special symbols. 2.5 Setting Paragraph style. 2.6 Alignments, Indents, Line Space, Margins, 2.7 , Bullets & Numbering		
Chapter 3	**Setting Page Style**	**4 Hrs**
3.1 Formatting Page 3.2 Page tab : Margins, Layout settings, Paper tray 3.3 Border & Shading 3.4 Columns 3.5 Header & Footer 3.6 Setting Footnotes & End notes 3.7 Shortcut Keys; Inserting manual page break, Column break and line break 3.8 Creating sections & frames 3.9 Anchoring & Wrapping 3.10 Printing Documents		
Chapter 4	**Setting Document Styles**	**2 Hrs**
4.1 Table of Contents 4.2 Index 4.3 Page Numbering		

4.4 date & Time, Author, etc. 4.5 Creating Master Documents 4.6 Web page		
Chapter 5	**Creating Tables**	**7 Hrs**
5.1 Table settings and Drawing - Inserting ClipArts, Pictures/Files etc., 5.2 Borders, Alignments, 5.3 Insertion, deletion, 5.4 , Merging, Splitting, 5.5 Sorting, 5.6 Formula		
Chapter 6	**Special Features**	**6 Hrs**
6.1 Inserting Formula, equation, symbols 6.2 Inserting Cliparts, pictures, objects, word art 6.3 Drawing: shapes, smart art, etc 6.4 Charts 6.5 Hyperlinks, bookmarks, cross-references, Digital Signature		
Chapter 7	**Tools**	**7 Hrs**
7.1 Word Completion, Spell Checks, 7.2 Mail merge 7.3 Templates, 7.4 Creating contents for books, Creating Letter/Faxes, Creating Web pages 7.5 Hyperlinks, bookmarks, cross-references 7.5 Using Wizards 7.6 Tracking Changes, Security,.		
Reference Books : 1. Illustrated Microsoft Office 365 & Word 2019 Comprehensive by Jennifer Duffy 2. Microsoft Word 365 2019 by Joan Lambert 3. Microsoft Word 2013 Bible by Lisa A Bucki		

Name of the Programme : B.A./ B.Sc. Psychology

Program Code :

Class : F.Y.B.A./ F.Y. B.Sc.

Semester : I

Course Type : OPEN ELECTIVE (OE)

Course Name : Psychology of Adjustment and Stress

Course Code : OE – 101 – PSY

No. of hours : 30

No. of Credits : 02

Course outcomes:

At the end of this course, students will be able to:

5. Describe determinants of adjustment and perception towards change.
6. Discuss the different types of stress and responses to it.
7. Differentiate ways of coping with stressors in modern life.

Unit 1: Introduction To Psychology, Adjustment And Stress [15]

1.1 Psychology: Definition, Nature, Scope and Goals

1.2 Adjustment: Definition, Determining Adjustment in Individuals

1.3 Perception of Change: Positive and Negative Change Events, Planned and Unplanned Change,

1.4 Stress: Meaning and Nature; Types of stress (Frustration, Conflict, Change, Pressure); Responses to Stress: Emotional, Physiological, Behavioural Responses

Unit 2: Coping With Stress [15]

2.1 Common Coping Patterns: Giving Up, Striking Out at Others, Indulging Yourself, Blaming Yourself, Using Defensive Coping

2.2 Appraisal-Focused Constructive Coping: Ellis's Rational Thinking, Humor, and Positive Reinterpretation

2.3 Problem-Focused Constructive Coping: Using Systematic Problem Solving, Seeking Help, Using Time More Effectively, and Improving Self-Control

2.4 Emotion-Focused Constructive Coping: Enhancing Emotional Intelligence, Releasing Pent-Up Emotions, Managing Hostility and Forgiving Others, Meditating, and Using Relaxation Procedures

READINGS

Weiten, W.; Dunn, D. S. & Hammer, E. Y. (2018). Psychology applied to modern life: Adjustment in the 21st century (12^{th} Ed.). Canada: Cengage Learning.

Moritsugu, J., Vera, E.M., Jacobs, J.H. & Kennedy, M. (2017). Psychology of Adjustment: The Search for Meaningful Balance. New Delhi: Sage Publications, Inc.

Ciccarelli, S. K., White, J. N., & Mishra, G. (2018). Psychology (5th Ed. Indian Adaptation). Pearson India Education Services Pvt. Ltd.

Feldman, S. R. (2021). Essentials of understanding psychology (14th Ed.) Mc Graw Hill.

Ogden, J. (2017). Health psychology: A textbook (4th ed.). McGraw Hill Education.

Taylor, S. E. (2018). Health Psychology (10th ed). McGraw Hill Higher Education. Indian Edition

Program Name: B. Com.
Class: F. Y. B. Com.
Subject: English
Ability Enhancement Course (AEC)
Prescribed Text: *Mastering English for Professional Purposes*
(Board of Editors) Orient BlackSwan, 2024

Course Objectives:

1. To make students understand the importance of communicative competence.
2. To expose students to the basics of communication.
3. To introduce students to vocabulary, spoken and written components of communication.
4. To lead students through rigorous exercise related to communication.
5. To make students proficient in communication. Course Outcomes:

Course Outcomes

After completion of the course, students will be able:

1. Students understand the importance of communication and the consequent competence required for it.
2. Students learn the basics of communication
3. Students acquire the necessary skills components of communication
4. Students become confident about communication through rigorous exercise
5. Students become competent in communication
6. Students realize that literary pieces are very good examples of effective communication.

Semester I
Course Contents

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Poetry for Values and Ethics** 1. The Road Not Taken: Robert Frost 2. Can It Be?: Manmohan Ghosh 3. The Tiger and the Deer: Sri Aurobindo 4. Work Without Hope: S. T. Coleridge 5. Home Assignment	10
2	**Prose for Professional Growth** 1. All about a Dog: A. G. Gardiner 2. How I Became a Public Speaker: G. B. Shaw 3. The Three Questions: Leo Tolstoy 4. Home Assignment	10
3	**Conversational Skills for Professional Purposes** 1. Formal and Informal Communication a. Introducing yourself and others in different contexts b. Greeting and responding to greetings c. Joining and leaving conversations d. Telephone etiquette	10

	2. Interview Skills a. GDPI b. Types of interviews c. Principles of effective communication d. Strategies of communication 3. Everyday Communication at Workplace a. Making requests b. Asking for information c. Inviting and accepting/declining an invitation d. Making a complaint e. Making and accepting an apology f. Describing objects, people, places and processes g. Conduction of meetings 4. English for Sales and Marketing a. The Use of English for advertising, demonstration, promotion, presentations	

Semester II
Course Contents

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Poetry for Values and Ethics** 1. Success: Emily Dickinson 2. On Virtue: Philis Wheatley 3. Money Madness: D. H. Lawrence 4. Quiet Work: Mathew Arnold 5. Home Assignment	**10**
2	**Prose for Professional Growth** 1. My Lost Dollar: Stephen Leacock 2. On the Conduct of Life: William Hazlitt 3. The Selfish Giant: Oscar Wilde 4. Home Assignment	**10**
3	**Writing Skills for Professional Purposes** 1. Vocabulary Building a. Phrasal verbs b. Synonyms and antonyms c. Collocations d. Word formation e. Effective ways of building vocabulary 2. Business Letters a. Cover letter	**10**

	b. Letter of recommendation c. Offer letter d. Complaint letter e. Apology letter f. Letter of appreciation 3. Everyday Drafting at Workplace a. Notice b. Agenda c. Minutes d. Report writing e. Note making f. Email writing	

Examination Pattern **(FOR BOTH SEMESTER I & II)**
F. Y. B. Com. English
Ability Enhancement Course (AEC)
Prescribed Text: ***Mastering English for Professional Purposes***
For 2 Credits Course- Theory Total Marks: 50
Semester End Exam Total Marks- 35 (Minimum Marks 14 for passing)
Internal Assessment Total Marks: 15
A. Semester End Exam Question Paper Pattern Total Marks 35
Time (2 Hours), 2 Credit Course, Marks (35)
Q.1 Answer the following questions on unit one (any 2 out of 4) Marks – 10
Q.2 Answer the following questions on unit two (any 2 out of 4) Marks – 10
Q.3 Answer the following questions on unit three (any 3 out of 5) Marks – 15
B. Internal Assessment Pattern Total Marks: 15
Tutorial Marks – 10
Home assignment /Oral examination/ Students seminar/ presentation Marks – 05

I.K.S. (Generic)- Year-I, Sem- I Syllabus [Level 4.5]			
Course Type	**Indian Knowledge System (IKS)**	**Credits-2 (Theory)**	**Weeks-15 Hours-30**
IKS 101HIS	**History of Knowledge Production in India (Generic)**	**Int. Marks 15**	**Ext.Marks 35**

Course Objectives:

1. To understand the nature of knowledge.
2. To understand the evolution of the scientific approach in the Indian subcontinent.
3. To study contributions made by different people to the various branches of knowledge before modernity evolved in India.

Course Outcomes:

1. The concept of the ancient intellectual knowledge tradition will be understood.
2. Developments in science from ancient times will be introduced.
3. Developments in humanities from ancient times will be understood.

Syllabus (from 2024-25)

Unit 1. Introduction to Indian Knowledge System **06**

a. Definition, Scope and importance of knowledge
b. nature of Indian Knowledge System
c. Evolution of scientific approach

Unit 2. Development of Sciences **12**

a. Astronomy- Aryabhatta, Varahamihira, Sawai Jaisingh
b. Medicine- Ayurveda and Yunani
c. Metallurgy- Copper, Iron, Bronze & alloys

Unit 3. Development of Humanities **12**

a. Language - Prakrit, Sanskrit, Farsee
b. Philosophy- Vedic, Lokayat, Buddhist, Jaina
c. Education system in ancient India – Takshashila, Nalanda, Valabhi University
d. Architecture

References:
English:

1. Abdur Rahman, *Science and Technology in Medieval India: A Bibliography of Source Materials in Sanskrit, Arabic, and Persian*, Indian National Science Academy, New Delhi, 1982.
2. Bag A. K. (ed), History of Technology in India(Vol I) (From Antiquity to C. 1200 A.D.), Indian National Science Academy, Delhi, 1997.
3. Chattopadhyaya, Debiprasad, *History of science and technology in ancient India: the beginnings*, Firma KLM Pvt. Ltd. 1986.
4. Dasgupta Surendranath, *A History of Indian Philosophy*, Cambridge University press, 1922.
5. Gopal L. and V. C. Shrivastava, *History of Agriculture in India (Upto 1200 A. D.)*, Concept Publishing, New Delhi, 2008.
6. Irfan Habib (ed.), *People's History of India – Vol 20 : Technology in Medieval India, c. 650–1750*, Aligarh Historians Society and Tulika Books, 2016.
7. Jan Gonda, *A History of Indian Literature*, Otto Harrassowitz, Wiesbaden, 1975.
8. PadmanabhaThanu (ed.), *Astronomy in India : A Historical Perspective*, Indian National Science Academy, Springer, New Delhi. 2014.
9. Sohoni Pushkar, *Introduction to the History of Architecture in India*, IISER, Pune, 2020.
10. Tripathi Radhavallabh, *Vāda in theory and practice : studies in debates, dialogues and discussions in Indian intellectual discourses*, IIAS, Shimla, 2016.

मराठी:

1. अळतेकर सदाशिव अनंत, प्राचीन भारतीय शिक्षण पद्धती, नागपूर, १९३५.
2. कोसंबी दा.ध., प्राचीन भारतीय संस्कृती आणि सभ्यता, डायमंड प्रकाशन, पुणे, २०१६.
3. कोसंबी दा. ध. संतापजनक निबंध, लोकवाङ्मय गृह, मुंबई, २०२१.
4. गायधनी र.न. व राहूरकर व.ग., प्राचीन भारताचा सांस्कृतिक इतिहास, कॉन्टिनेन्टल पुणे, १९९४.
5. दीक्षित, राजा, मराठीतील विज्ञानविषयक लेखन, साफुपुवि प्रकाशन, २०१४.
6. मेहंदी, प्राचीन भारत समाज आणि संस्कृती, प्रज्ञा पाठशाळा मंडळ, वाई, २००१.
7. शर्मा आर. एस., प्राचीन भारत, के सागर प्रकाशन, पुणे. १९९७.
8. सिंग उपिंदर, प्राचीन भारत- विरोधाभासांची संस्कृती, सनय प्रकाशन, २०२४.

Examination Pattern:

A) I. K. S.Theory Paper: Total 2 Credits - Total Marks: 50

Marks Scheme of Examination: Theory Paper

a. **Semester End Exam** 35 Marks (Minimum Marks 14 for passing)

b. Internal Assessment 15 Marks (Minimum Marks 06 for passing)

c. The details of Question Paper Pattern for offline Examination -

Time (2 Hours), 2 Credit Course, Marks (35)

Q.1) Answer the following questions in 200 words (any 1 out of 2) 10 Marks

Q.2) Answer the following questions 200 words (any 1 out of 2) 10 Marks

Q.3) Answer the following questions in 200 words (any 1 out of 2) 10 Marks

Q.4) Write short notes (any 1 out of 2) 5 Marks

Internal Assessment

Total Marks: 15 =

10 Marks - Mid Semester Exam. –

5 Marks- Home Assignment, Oral, Students Seminar, PPT presentation. (any One)

Savitribai Phule Pune University

(Formerly University of Pune)

Value Education Course (VEC)

Syllabus for F.Y.B.Com. Students

(As Per National Education Policy-2020)

For Colleges Affiliated to Savitribai Phule Pune University

To be implemented from Academic Year 2024-2025

VEC-101-T: Environment Education-I

Course type: VEC (Theory) **No. of Credits: 2**

Semester : I

Course Outcomes

After the completion of this course, student will be able to-

CO-1: describe how human activities impact the environment.

CO-2: explain principles of sustainable development and resource management.

CO-3: analyze local, regional, and global environmental issues and their effects.

CO-4: evaluate different strategies for conserving biodiversity and ecosystems.

CO-5: apply relevant environmental policies and ethical considerations to real-world scenarios.

CO-6: design and implement action plans for community-based environmental projects**.**

Course Content

Chapter 1: Humans and the Environment [06 hours]

The man-environment interaction: Humans as hunter-gatherers; Mastery of fire; Origin of agriculture; Emergence of city-states; Great ancient civilizations and the environment; Middle Ages and Renaissance; Industrial revolution and its impact on the environment; Population growth and natural resource exploitation; Global environmental change.

The emergence of environmentalism: Anthropocentric and eco-centric perspectives (Major thinkers); The Club of Rome- Limits to Growth; UN Conference on Human Environment 1972; World Commission on Environment and Development and the concept of sustainable development; Rio Summit and subsequent international efforts.

Suggested Readings

1. Fisher, Michael H. (2018) An Environmental History of India- From Earliest Times to the Twenty-First Century, Cambridge University Press.
2. Headrick, Daniel R. (2020) Humans versus Nature- A Global Environmental History, Oxford University Press.
3. Hughes, J. Donald (2009) An Environmental History of the World- Humankind's Changing Role in the Community of Life, 2nd Edition. Routledge.
4. Perman, R., Ma, Y., McGilvray, J., and Common, M. (2003) Natural Resource and Environmental Economics. Pearson Education.
5. Simmons, I. G. (2008). Global Environmental History: 10,000 BC to AD 2000. Edinburgh University Press

Chapter 2: Natural Resources and Sustainable Development [08 hours]

Overview of natural resources: Definition of resource; Classification of natural resources- biotic and abiotic, renewable and non-renewable.

Biotic resources: Major type of biotic resources- forests, grasslands, wetlands, wildlife and aquatic (fresh water and marine); Microbes as a resource; Status and challenges.

Water resources: Types of water resources- fresh water and marine resources; Availability and use of water resources; Environmental impact of over-exploitation, issues and challenges; Water scarcity and stress; Conflicts over water.

Soil and mineral resources: Important minerals; Mineral exploitation; Environmental problems due to extraction of minerals and use; Soil as a resource and its degradation.

Energy resources: Sources of energy and their classification, renewable and non-renewable sources of energy; Conventional energy sources- coal, oil, natural gas, nuclear energy; Non-conventional energy sources- solar, wind, tidal, hydro, wave, ocean thermal, geothermal, biomass, hydrogen and fuel cells; Implications of energy use on the environment.

Introduction to sustainable development: Sustainable Development Goals (SDGs)- targets and indicators, challenges and strategies for SDGs.

Suggested Readings

1. Chiras, D. D and Reganold, J. P. (2010). Natural Resource Conservation: Management for a Sustainable Future.10th edition, Upper Saddle River, N. J. Benjamin/Cummins/Pearson.
2. John W. Twidell and Anthony D. (2015). Renewable Energy Sources, 3rd Edition, Weir Publisher (ELBS)
3. William P.Cunningham and Mary A. (2015) Cunningham Environmental Science: A Global Concern, Publisher (Mc-Graw Hill, USA)
4. Gilbert M. Masters and W. P. (2008). An Introduction to Environmental Engineering and Science, Ela Publisher (Pearson)
5. Singh, J.S., Singh, S.P. & Gupta, S.R. 2006. Ecology, Environment and Resource Conservation. Anamaya Publications https://sdgs.un.org/goals

Chapter 3: Environmental Issues: Local, Regional and Global [08 hours]

Environmental issues and scales: Concepts of micro-, meso-, synoptic and planetary scales; Temporal and spatial extents of local, regional, and global phenomena.

Pollution: Impact of sectoral processes on Environment, Types of Pollution- air, noise, water, soil, municipal solid waste, hazardous waste; Transboundary air pollution; Acid rain; Smog.

Land use and Land cover change: land degradation, deforestation, desertification, urbanization. Biodiversity loss: past and current trends, impact.

Global change: Ozone layer depletion; Climate change.

Suggested Readings

1. Harper, Charles L. (2017) Environment and Society, Human Perspectives on Environmental Issues 6th Edition. Routledge.
2. Harris, Frances (2012) Global Environmental Issues, 2nd Edition. Wiley- Blackwell.
3. William P. Cunningham and Mary A. (2015). Cunningham Environmental Science: A global concern, Publisher (Mc-Graw Hill, USA)
4. Manahan, S.E. (2022). Environmental Chemistry (11th ed.). CRC Press. https://doi.org/10.1201/9781003096238
5. Rajagopalan, R. (2011). Environmental Studies: From Crisis to Cure. India: Oxford University Press.

Chapter 4: Conservation of Biodiversity and Ecosystems [08 hours]

Biodiversity and its distribution: Biodiversity as a natural resource; Levels and types of biodiversity; Biodiversity in India and the world; Biodiversity hotspots; Species and ecosystem threat categories.

Ecosystems and ecosystem services: Major ecosystem types in India and their basic characteristics- forests, wetlands, grasslands, agriculture, coastal and marine; Ecosystem services- classification and their significance.

Threats to biodiversity and ecosystems: Land use and land cover change; Commercial exploitation of species; Invasive species; Fire, disasters and climate change.

Major conservation policies: in-situ and ex-situ conservation approaches; Major protected areas; National and International Instruments for biodiversity conservation; the role of traditional knowledge, community-based conservation; Gender and conservation.

Suggested Readings

1. Bawa, K.S., Oomen, M.A. and Primack, R. (2011) Conservation Biology: A Primer for South Asia. Universities Press.
2. Sinha, N. (2020) Wild and Wilful. Harper Collins, India.
3. Varghese, Anita, Oommen, Meera Anna, Paul, Mridula Mary, Nath, Snehlata (Editors) (2022) Conservation through Sustainable Use: Lessons from India. Routledge.
4. Bhagwat, Shonil (Editor) (2018) Conservation and Development in India: Reimagining Wilderness, Earthscan Conservation and Development, Routledge.
5. Krishnamurthy, K.V. (2003) Textbook of Biodiversity, Science Publishers, Plymouth, UK

SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE ANDMANAGEMENT

(COMMERCE)

Structure And Syllabus For

F.Y. B. Com Sem- II

As per National Education Policy-2020

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B.Com. in Accountancy and Taxation
Class: F.Y. B.Com. Sem-II
Subject: Financial Accounting-II
Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
II	B.Com. in Accountancy and Taxation	FAC121T	Subject-I & II Major Mandatory	Financial Accounting-II	4	4

Course Objectives:

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

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Accounting Standards and Ind AS:** 1.1 AS 10: Property, Plant and Equipment 1.2 Ind AS 16: Property, Plant and Equipment 1.3 Numerical Problems on AS 10 and Ind AS 16	15
2	**Insurance Claims:** 2.1 Meaning and Introduction 2.2 **Types of Losses:** Loss of Stock and Loss of Profit or Consequential Loss 2.2.1 **Loss of Stock:** Gross Profit Ratio, Average Clause and its application, Treatment of Abnormal Item of Goods, and Computation of Loss and Claim 2.2.2 **Loss of Profits or Consequential Loss:** Indemnity under Policy, Standing Charges, Insured Standing Charges, Indemnity and Indemnity Period, Gross Profit, Rate of Gross Profit, Turnover, Standard Turnover, Annual Turnover, Short Sales or Reduction in Turnover, Loss due to Short Sales, Average Clause and its application, Amount of Policy, Increased Cost of Working, Saving in Expenses, and Computation of Loss and Claim 2.3 Numerical Problems on Loss of Stock and Loss of Profit	15
3	**Valuation of Goodwill:** 3.1 Meaning and Introduction of Goodwill 3.2 Features of Goodwill 3.3 Types of Goodwill 3.4 Need for Valuation of Goodwill	15

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

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

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

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies
Internship for Students if any: Not applicable
Recommended Books and Study Materials
1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.

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

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B. Com in Banking and Finance

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

Subject - Fundamentals of Insurance – II

Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
II	B. Com in Banking and Finance	FI126T	Subject-I & II Major Mandatory	Fundamentals of Insurance - II	4	4

Course Objectives:

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

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

1	3.3 Techniques and Tools of Risk Management in Insurance 3.4 Introduction to Emerging Trends in Insurance		tu Role Playing
04	**Emerging Trends and Innovations in Insurance** 4.1 Exploration of Emerging Trends in the Insurance Sector. 4.2 Technological Innovations in Insurance Sector 4.3 Regulatory Changes and their Impact on Insurance	15	Lecres 4.4 Future Prospects and Cl Insurance Industry Assignments Library work Presentation

List of Recommended Books and Study Materials

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

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

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

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

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

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

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

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

Websites

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

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

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

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

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B.Com
Class: F.Y. B.Com. Sem-II
Subject: Market Structure and Welfare Economics
Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
II	B. Com	MSE129T	Subject-III Major Mandatory	Market Structure and Welfare Economics	4	4 Hour per week

Course Objectives:

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

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Market Structure** 1.1 Classification of Markets: Changing trends in Markets 1.2 Perfect Competitions: Meaning, features and equilibrium, conditions of optimum production 1.3 Monopoly: Meaning, features, equilibrium, sources of monopoly and Justification of Public monopoly 1.4 Exploitation in Monopoly and imperfect competitions	**15**
2	**Imperfect Market Structures** 2.1 Monopolistic Completions Definition- Meaning, features and equilibrium 2.2 Oligopoly Definition- Meaning, features and equilibrium, 2.3 Collusive and Non Collusive Oligopoly 2.4 Cartel and Competition Commission of India, 2013 (Case study) 2.5 Introduction to Game Theory (Simle Nash equilibrium problems)	**15**
3	**Government Intervention and Welfare Concepts**	**15**

	3.1 Market Failure: Meaning and reason of market failure: Public goods, Social goods, externalities and social cost 3.2 The need of the government to intervene in the economy (As a regulator, or as an economic agent-producer) 3.3 Concept of Welfare as stated in kautilyas Arthashastra: (welfare of children, women, traders and animals) 3.4 Measures of welfare: GDP/GNP, Utility, Income, Pareto Optimality 3.5 Distribution of Income and welfare	
4	**Measures to improve Welfare** 4.1 Analysis of Socieconomic conditions 4.2 Government Intervention: Past and Present (Trends in budgetary allocations) 4.3 Government Schemes on employment and income: MGNREGA, Mudra Loan, Skill Developent 4.4 Government Schemes on Health:Swachh Bharat Abhiyan, Ayushman Bharat, Ujwalla Scheme, 4.5 Government Schemes on Education: Free Education upto 14 years in government schools, Scholarships, Educatinal Loan, 4.6 Government Schemes for Old people and farmers: PM-KISAN Yojana and Old Age Pension Scheme, etc	**15**

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

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

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

SAVITRIBAI PHULE PUNE UNIVERSITY

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

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
II	B.Com	SEC121COM	SEC	Business Accounting-II	2	2

Course Objectives:

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

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

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

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

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

Teaching Methodology

- Class Room Lectures
- Guest Lectures of Professionals, Industry Experts etc.
- Teaching with the help of ICT tools
- Visits to various Professionals Units, Companies and Business / Industry Units
- Group Discussion / Debates
- Assignments, Tutorials, Presentations, Role Play etc.
- YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.
- Analysis of Case Studies

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Financial Accounting for BBA, 2nd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi.
4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi

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

SAVITRIBAI PHULE PUNE UNIVERSITY

Syllabus Restructured (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B. Com

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

Subject: Constitutional Values, Fundamental Duties and Political System in India-II

Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
II	B. Com	VEC121 COM	VEC	Constitutional Values, Fundamental Duties and Political System in India	2	2

Course Objectives:

CO1. To make students understand the evolution, making of Constitution and make them understand salient features of the Constitution.

CO2. To develop among students awareness about Fundamental Duties and Constitutional Values enshrined in the Indian Constitution

CO3. To make students understand the political System in India, recent trends and challenges of the India political system

Course Outcomes: The students will be able to:

CO 1. Understand the process of making of Constitution and its features.

CO 2. Appreciate the Constitutional values and understand the importance of fundamental duties enshrined in the Constitution of India

CO 3. Understand the dynamics of the political System in India, recent trends, challenges and cleavages of the Indian political system so as to get inspiration to cherish the values embedded in the Constitution

Course Contents:

Unit	Contents	Hours
I	**Introduction to Constitution of India and Constitutional Values** **1.1. The Constitution of India - An Introduction** 1.1.1 The Making of the Constitution of India, 1.1.2 Composition of the Constituent Assembly and Enactment of the Constitution, 1.1.3 Salient Features of Indian Constitution and Basic Structure 1.1.4 Federal Republic, Rule of Law, Separation of Powers	**15**

	1.2 Constitutional Values 1.2.1 Constitutional Values-Introduction and Preamble of Indian Constitution 1.2.2. Sovereignty, Socialism, Democracy and Secularism 1.2.3 Justice: Social, Economic, Political 1. 2.4 Liberty: Thought, Expression, Belief, Faith, Worship 1.2.5 Equality: Equality of Status and Opportunity, Equality before law & equal protection of laws 12.6 Fraternity: Dignity, Unity and Integrity	
II	**Political System in India and Fundamental Duties** **2.1 Political System in India: Introduction** 2.1.1 Legislature a) Union Legislature – Structure, Powers and Role b) State Legislature – Structure, Powers and Role 2.1.2. Executive a) Union Executive – i) President and Vice President– Powers, Functions and Role ii) Prime Minister - Powers, Functions and Role iii) Council of Minister – Powers and Functions and Role 2.1.3. State Executive – i) Governor - Powers, Functions and Role ii) Chief Minister – Powers, Functions and Role iii) Council of Minister – Powers and Functions and Role 2. 1.4 Election Commission of India and election reforms, Threats and Challenges to the Political System In India 2.1.5 Recent Trends in Indian Political System: Regional political Parties, era of Coalition Politics, Politics of defection etc Cleavages of the Political system in India: Casteism, Communalism, Regionalism etc **2.2. Fundamental Duties** 2.2.1 Fundamental Duties: Ancient and Modern Indian and Global notions about righteousness and duty consciousness. 2.2 .2 Emergence, Value and Significance of Fundamental Duties: Article 51A of the Indian Constitution 2.2. 3. Fundamental Duties: legal status, limitations and judicial perception	**15**

Reference Books:

1. Durga Das Basu, et al., Introduction to the Constitution of India (LexisNexis, 26th edn, 2022).
2. Mahendra Pal Singh, V.N. Shukla's Constitution of India, (Eastern Book Company, Lucknow, 13th revised edn. 2017)
3. B. K. Sharma, Introduction to the Constitution of India, Prentice Hall of India, New Delhi, 2002.
4. P. M Bakshi, Constitution of India, Universal Law Publishing House, New Delhi, 1999.
5. D. C. Gupta, Indian Government and Politics, Vikas publishing House, New Delhi, 1975
6. S. N. Jha, Indian Political System, Historical Developments, Ganga Kaveri Publishing House, Varanasi, 2005
7. Arora & Mukherji, Federalism in India, Origin and Developments, Vikas publishing House, New Delhi,1992
8. Subba Rao, P. V. (2005). *Constitutional Morality*. Eastern Book Company.
9. Kesavan, M. S. (2011). *Constitutionalism: Evolution and Practice*. Oxford University Press.
10. Basu, D. D. (2016). *Fundamental Rights and Constitutional Remedies*. LexisNexis.
11. Jain, M. P. (2013). *Fundamental Rights and Judicial Activism*. Universal Law Publishing Co
12. B.R. Ambedkar Selected Speeches, (Prasar Bharati, New Delhi, 2019) available at: https://prasarbharati.gov.in/whatsnew/whatsnew 653363.pdf.
13. Bhattacharya, S. (2008). Directive Principles of State Policy: A Comparative Study of the Indian and Irish Constitutions. Universal Law Publishing Co.
14. D. C. Gupta, Indian Government and Politics, Vikas publishing House, New Delhi, 1975
15. Leila Seth, We, the Children of India: The Preamble to Our Constitution (New Delhi, Puffin Books, Penguin Books India, 2010).

- **Continuous Internal Evaluation (CIE) (30 Marks for 4 credit and 15 Marks for 2 credit)**

  The subject teacher needs to adopt **any two** of the following methods for internal assessment

  - ❖ Offline Written Examination
  - ❖ Power Point Presentations
  - ❖ Assignments / Tutorials
  - ❖ Oral Examination
  - ❖ Open Book Test
  - ❖ Offline MCQ Test
  - ❖ Group Discussion
  - ❖ Online Quiz
  - ❖ Projects
  - ❖ Analysis of Case Studies
  - ❖ Any other evaluation method subject to the permission of HOD

- **Format for Semester End Examination (Theory): (70 Marks)**

Subject: Financial Accounting-II (4 Credit)

Instructions:

1) Question No. 1 and 6 is Compulsory.
2) Attempt any Three Questions from Question No. 2 to 5.

Q. 1: Fill in the Blanks	= (06 Marks)
Q. 2: A) Problem on AS-10/Ind AS 16	= (10 Marks)
Q. 2: B) Theory Question on AS-10/Ind AS-16	= (08 Marks)
Q. 3: Problem on Unit-2	= (18 Marks)
Q. 4: Problem on Unit-3	= (18 Marks)
Q. 5: Problem on Unit-4	= (18 Marks)
Q. 6: Short Notes on all Units (Any 2 out of 4)	= (10 Marks)

Subject: Cost and Management Accounting –II (4 Credit)

Instructions: -

1. Question number 1 and 6 are compulsory

2. Attempt any three question from Question No. 2 to 5

Q 1.	A. Fill in the blanks	5 marks
	B. Match the following	5 marks
Q 2.	Descriptive type question.	15 marks
Q3.	Numerical Problem on Inventory	15 marks
Q 4.	Numerical Problem on Labour	15 marks
Q 5.	Numerical Problem on Apportionment of Overheads	15 marks
Q 6.	Write a short note (any 3 out of 5)	15 marks

Area of Problems:

1. Inventory Valuation; EOQ, Stock levels, Inventory Turnover ratio.
2. Methods of remuneration, Labour Turnover.
3. Problems on Overheads.

Subject: Probability Theory – II (4 Credit)

Q. 1. Objective questions – 10 Marks

A – Multiple Choice Questions – 5 marks
(Based on all Units I to IV)

B – True/False – 5 Marks
(Based on all Units I to IV)

Q. 2. Attempt any two out of three (problems)– 10 Marks
(Based on all Unit I)

Q. 3. Attempt any two out of three (problems) – 10 Marks
(Based on all Unit II)

Q. 4. Attempt any two out of three (problems) – 10 Marks
(Based on all Unit III)

Q. 5. Attempt any two out of three (problems) – 10 Marks
(Based on all Unit IV)

Q. 6. Write short notes/Problems four out of six – 20 Marks
(Based on all Units I to IV)

Subject: Business Accounting-II (2 Credit)
Instructions:

1) *Question No. 1 is compulsory*
2) *Attempt any two questions from Question No. 2 to 5*

Q. 1: Fill in the blanks on all Units	=	05 Marks
Q. 2: Problem on Unit 1	=	15 Marks
Q. 3: Problem on Unit 2	=	15 Marks
Q. 4 A): Theory Question on Unit 1	=	08 Marks
Q. 4 B): Theory Question on Unit 2	=	07 Marks
Q. 5: Short notes on all Units (Any 3 out of 4)	=	15 Marks

- **Format for Semester End Examination (Theory Subject): (35 Marks) (2 Credit)**

  Subject- Constitutional Values, Fundamental Duties and Political System in India

  Instructions:

  All questions are compulsory

Q1) Descriptive Question from Unit 1	10 marks
Q2) Descriptive Question from Unit 2	10 marks
Q3) Write short notes on (Any 3 out 4)	15 marks

- **Format for Semester End Examination (All Remaining Theory Subject): (70 Marks) (4 Credit)**

  Instructions:

  1. Question No. 1 and 6 are compulsory
  2. Attempt any three questions from Question No. 2 to 5

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

Savitribai Phule Pune University
F.Y.B.Sc. (Computer Science) - Sem – I
Course Type: GE/OE Code : OE151CS
Course Title :Office Automation II

Teaching Scheme	No. of Credits	Examination Scheme
02 Hrs/ week	2	IE : 15 marks UE: 35 marks

Prerequisites

- Previous knowledge of Computer concepts is assumed.
- Knowledge of Computer as operational tool is required.

Course Objectives

- To introduce the foundations of office automation especially Presentation Skills.
- To develop the ability to prepare the well formatted powerpoint presentations.
- To prepare the presentations using powerpoint presentation tools such as tables, figures, shapes, images, audio, video etc.
- To prepare the presentations using advanced automated features such as animation, slide shows, etc.

Course Outcomes

On completion of the course, student will be able to :

- Prepare the professional presentations
- Explore various tools in the powerpoint presentation software.
- Develop documents using powerpoint advanced tools.

Course Contents

Chapter 1	**Introduction to Presentation.**	**5 Hrs**
1.1. Opening new presentation, 1.2. Different presentation templates, 1.3. Setting backgrounds, 1.4. Selecting presentation layouts		
Chapter 2	**Creating and Formatting Presentation**	**8 Hrs**
2.1 Presentation style, 2.2 Adding text to the Presentation. 2.3 Adding style 2.4 Colour, gradient fills 2.5 Arranging objects 2.6 Adding Header & Footer 2.7 Slide Background, Slide layout		
Chapter 3	**Adding Graphics and effects to Presentation**	**12 Hrs**
3.1 Inserting pictures, movies, tables etc into presentation, 3.2. Drawing Pictures using Draw 3.3. Setting Animation 3.4 Transition Effect		
Chapter 4	**Printing and showing a presentation**	**5 Hrs**
4.1 Printing Handouts 4.2 Generating Standalone Presentation viewer		

4.3 Presenting the presentation using various styles
Reference Books : 1. Microsoft Powerpoint by James Holler 2. Powerpoint for dummies, office 2021 Edition Doug Lowe 3. Learn Microsoft Office 2019 by Linda Foulkes

Name of the Programme : B.A./ B.Sc. Psychology

Class : F.Y.B.A./ F.Y. B.Sc.

Semester : II

Course Type : OPEN ELECTIVE (OE)

Course Name : Psychology of Interpersonal Relationships

Course Code : OE – 151 – PSY

No. of hours : 30

No. of Credits : 02

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Course outcomes:
At the end of this course, students will be able to:

1. Explain the determinants of attraction and relationship development.
2. Discuss psychological aspects of friendship and romantic love
3. Discuss the marital adjustment across the Family Life Cycle and vulnerable areas
    1. in marital adjustment
4. Describe the factors affecting decision for marriage and alternatives to marriage

Unit 1: FRIENDSHIP AND LOVE [15]

1.1 Perspectives on Close Relationships, Initial Attraction and Relationship Development

1.2 Friendship: What Makes a Good Friend? Gender Differences in Friendship

1.3 Romantic Love: Sexual Orientation and Love, Gender Differences Regarding Love,
Theories of Love

1.4 Loneliness & overcoming Loneliness

Unit 2: MARRIAGE AND INTIMATE RELATIONSHIPS [15]

2.1 Marriage: The Motivation to Marry, Selecting a Mate, Predictors of Marital Success

2.2 Marital Adjustment across the Family Life Cycle

2.3 Vulnerable Areas in Marital Adjustment

2.4 Intimate Violence and Divorce

READINGS

Weiten, W.; Dunn, D. S. and Hammer, E. Y. (2018). Psychology applied to modern life: Adjustment in the 21st century (12th Ed.). Cengage Learning, Canada.

Baron, R. A., Branscombe, N. R., and Byrne, D. Bhardwaj, Gopa. (2008). Social Psychology. (12th Ed.). New Delhi: Pearson Education, Indian subcontinent adaptation 2009.

Gruman, J.A., Schneider, F.W. & Coutts, L.M. (2017). Applied Social Psychology: Understand and Addressing Social and Practical Problems (3rd Ed.). New Delhi: Sage Publication, Inc.

Steg, L., Buunk, A. P. & Rothegatter, T. (2008). Applied Social Psychology: Understanding and Managing Social Problems. New York: Cambridge University Press.

Program Name: B. Com.
Class: F. Y. B. Com.
Subject: English
Ability Enhancement Course (AEC)
Prescribed Text: *Mastering English for Professional Purposes*
(Board of Editors) Orient BlackSwan, 2024

Course Objectives:
1. To make students understand the importance of communicative competence.
2. To expose students to the basics of communication.
3. To introduce students to vocabulary, spoken and written components of communication.
4. To lead students through rigorous exercise related to communication.
5. To make students proficient in communication. Course Outcomes:

Course Outcomes

After completion of the course, students will be able:
1. Students understand the importance of communication and the consequent competence required for it.
2. Students learn the basics of communication
3. Students acquire the necessary skills components of communication
4. Students become confident about communication through rigorous exercise
5. Students become competent in communication
6. Students realize that literary pieces are very good examples of effective communication.

Semester I
Course Contents

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Poetry for Values and Ethics** 1. The Road Not Taken: Robert Frost 2. Can It Be?: Manmohan Ghosh 3. The Tiger and the Deer: Sri Aurobindo 4. Work Without Hope: S. T. Coleridge 5. Home Assignment	10
2	**Prose for Professional Growth** 1. All about a Dog: A. G. Gardiner 2. How I Became a Public Speaker: G. B. Shaw 3. The Three Questions: Leo Tolstoy 4. Home Assignment	10
3	**Conversational Skills for Professional Purposes** 1. Formal and Informal Communication a. Introducing yourself and others in different contexts b. Greeting and responding to greetings c. Joining and leaving conversations d. Telephone etiquette	10

	2. Interview Skills a. GDPI b. Types of interviews c. Principles of effective communication d. Strategies of communication 3. Everyday Communication at Workplace a. Making requests b. Asking for information c. Inviting and accepting/declining an invitation d. Making a complaint e. Making and accepting an apology f. Describing objects, people, places and processes g. Conduction of meetings 4. English for Sales and Marketing a. The Use of English for advertising, demonstration, promotion, presentations	

Semester II
Course Contents

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Poetry for Values and Ethics** 1. Success: Emily Dickinson 2. On Virtue: Philis Wheatley 3. Money Madness: D. H. Lawrence 4. Quiet Work: Mathew Arnold 5. Home Assignment	**10**
2	**Prose for Professional Growth** 1. My Lost Dollar: Stephen Leacock 2. On the Conduct of Life: William Hazlitt 3. The Selfish Giant: Oscar Wilde 4. Home Assignment	**10**
3	**Writing Skills for Professional Purposes** 1. Vocabulary Building a. Phrasal verbs b. Synonyms and antonyms c. Collocations d. Word formation e. Effective ways of building vocabulary 2. Business Letters a. Cover letter	**10**

	b. Letter of recommendation c. Offer letter d. Complaint letter e. Apology letter f. Letter of appreciation 3. Everyday Drafting at Workplace a. Notice b. Agenda c. Minutes d. Report writing e. Note making f. Email writing		

Examination Pattern **(FOR BOTH SEMESTER I & II)**
F. Y. B. Com. English
Ability Enhancement Course (AEC)
Prescribed Text: ***Mastering English for Professional Purposes***
For 2 Credits Course- Theory Total Marks: 50
Semester End Exam Total Marks- 35 (Minimum Marks 14 for passing)
Internal Assessment Total Marks: 15
A. Semester End Exam Question Paper Pattern Total Marks 35
Time (2 Hours), 2 Credit Course, Marks (35)
Q.1 Answer the following questions on unit one (any 2 out of 4) Marks – 10
Q.2 Answer the following questions on unit two (any 2 out of 4) Marks – 10
Q.3 Answer the following questions on unit three (any 3 out of 5) Marks – 15
B. Internal Assessment Pattern Total Marks: 15
Tutorial Marks – 10
Home assignment /Oral examination/ Students seminar/ presentation Marks – 05

PHYSICAL EDUCATION SCHEME

Syllabus and Guidelines for First Year Under Graduate Students of All the Faculties

Effective from Academic Year 2024 - 2025

PHYSICAL EDUCATION AND SPORTS (2 CREDITS)

OR

PHYSICAL EDUCATION AND YOGA (2 CREDITS)

Note: College / Institute should offer 2 credits either of Physical Education and Sports or Physical Education and Yoga depending upon facilities available at the college / institute.

Course Title: Physical Education& Sports – 2Credits
OR
Physical Education& Yoga– 2Credits

Course Code: CC	**Course Category: Co-Curricular Course (CC)**
Course Title: Sports-1	**Type: Theory & Practical**
Total Contact Hours: 30 (2/week)	**Course Credits: 02**
College Assessment (CA) Marks: 50 Marks	**University Assessment (UA): NA**

Course Objectives:

To enable the students:
- To create interest in sports among students.
- To develop the sports knowledge among students.
- To explain the importance of sports to the students.
- To develop physical and mental health through sports.

Course Outcomes:

- Increase in the physical and mental fitness of students through sports.
- The student may develop better grasping power.
- Development of student's personality through sports.
- The students be encouraged for better competition in sports.

PHYSICAL EDUCATION AND SPORTS

PHYSICAL EDUCATION AND SPORTS (2 CREDITS) (SEM- II)AIM OF THE

COURSE:

The aim of the course is to make Physical Education as an integral part of educational system and Promote physical activity among sedentary students / non-sportsmen. Students studying in the colleges should have the benefit of physical education to improve their health during the course of college education. It is designed to ensure that on completion of this course, they would attain the minimum prescribed standard.

OBJECTIVE OF THE COURSE:

The objective of the course is to enhance physical efficiency and maintain fitness of mind, and body, which would help the student to be mentally alert and physically efficient to withstand the strain and fatigue of daily life. It would prepare them for the strenuous training which will help them to be fit to face the different barriers in life. The students will undergo this course for the first year of his/her under graduate course education.

COURSE CREDITS :

Semester - II

Physical Education and Sports (02 Credits)

Credit 1: Introduction to Physical Education and Sports

- **Concept of Physical Education, its Definition and Scope.**
- **Concept of Physical Fitness**
  - Components of Health Related Physical Fitness(Cardio-vascular Endurance, Muscular Strength Endurance, Flexibility, and Body Composition) and Activities to improve these components.
- **Physical Activity Guidelines(Physical activity for health benefits)**
- **Concept of Health, Wellness, and Health & Hygiene.**
- **Participation in Games and Sports :**

  A student will have to select one game/sport from the list of Association of Indian Universities, New Delhi (List of events available on website www.aiuweb.org). The choice of game/sports will be according to the facilities available in the college.

  The following points to be covered:
  - History of the Game/sport
  - Ground measurements
  - Skills of the game/sport
  - Basic rules of the game/sport

Every student should participate in game/sport selected by him/her for 10hours.

Credit 2: Fitness Assessment

- In order to improve the physical fitness standards of students, they should be given opportunity and facilities to participate in a game / sport from the list of Association of Indian Universities, New Delhi (List of events available on website **www.aiuweb.org**). The choice of game / sports will be according to the facilities available in the college.
- Fitness Assessment
    - Cardiovascular Endurance
    - Flexibility
    - Muscular Strength Endurance and
    - Body Composition (No marks)

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SAVITRIBAI PHULE PUNE UNIVERSITY

PHYSICAL EDUCATION AND YOGA Syllabus

(For First Year Under Graduate Students of All the Faculties)

Effective from Academic Year 2024 - 2025

PHYSICAL EDUCATION AND YOGA

PHYSICAL EDUCATION AND YOGA (2 CREDITS)

AIMS & OBJECTIVES OF THE COURSE:

The aim of the course is to create awareness among students about Yoga, and to facilitate knowledge about Asanas, Pranayam and Shuddikriya. This will help them to incorporate yogic practices in their lifestyle.

COURSE CREDITS :

Semester - II

Physical Education and Yoga (02 Credits)

Credit 1: Introduction to Physical Education and Yoga

- **Concept of Physical Education, its Definition and Scope.**
- **Introduction to Yoga -** History of Yoga**,** Introduction to Ashtanga Yoga.
- **Prayer**
- **Mobility exercises – Neck up & down, Side to side, shoulder rotation, Twisting, Squats.**
- **Practice of Prone and Supine Asanas**

  A student will have to perform standing and seating asanas

  - Pavanmuktasana
  - Shavasana
  - Setubandhasana
  - Ardha Halasana
  - Salabhasana
  - Bhujangasana
  - Halasana
  - Makarasana
  - Dhanurasana

  The following points to be covered:

  - Benefits &Contraindication of each asana

Credit 2: Sitting and Standing Asanas and Pranayam

- **Practice of Sitting and Standing Asanas**

  A student will have to perform sitting and standing asana

  - Vajrasana
  - Dandasan
  - Vakrasana
  - Ushtrasana
  - Uttanmandukasana
  - Bhadrasan
  - Vrikshasana
  - Shashankasan
  - Trikonasana
  - Padahastasana
  - Chakrasana - sideward
  - Tadasana

  The following points to be covered:

  - Benefits & Contraindication of each asana

- **Practice of Pranayam**

  A student will have to perform pranayama

  - Anulom-Vilom
  - Bhramari
  - Kapalbhati

  The following points to be covered:

  - Benefits & Contraindication of eachPranayama

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