Arihant Education Foundation's

Arihant College of Arts, Commerce and Science, Bavdhan, Pune-21

Department of Commerce

S.Y. B.COM SYLLABUS STRUCTURE AS PER NEP 2020

SEMESTER - III

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)	Corporate Accounting - I	4	4	60	40	60	100
2	Subject-II (MJ)	Methods of Costing -I **OR** Services Of Marketing	2	2	30	20	30	50
3	Subject-III (MN)	Macro Economics	4	4	60	40	60	100
4	Generic OR Open Elective Subjects (OE)	Consumer Psychology(Arts) **OR** E-Commerce I	2	2	30	20	30	50
5	Vocational and Skill Enhancement Courses (VSEC)	Computerized Accounting-I	2	2	30	20	30	50
6	Ability Enhancement Courses (AEC)	Marathi-I **OR** Hindi-I	2	2	30	20	30	50
7	Indian Knowledge System (IKS)	Costing Systems in Ancient India **OR** Marketing Practices in Ancient India	2	2	30	20	30	50
8	Co-curricular Courses (CC)	Personality Development- I	2	2	30	20	30	50
9	Field Projects (FP)	Field Project in Cost and Management Accounting **OR** Field Project in Marketing	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

S.Y. B.COM SYLLABUS STRUCTURE AS PER NEP 2020

Semester - IV

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)	Corporate Accounting-II	4	4	60	40	60	100
2	Subject-II (MJ)	Methods of Costing-II **OR** Tourism Marketing	2	2	30	20	30	50
3	Subject-III (MN)	Monetary Economics	4	4	60	40	60	100
4	Generic OR Open Elective Subjects (OE)	Advertising Psychology **OR** E-Commerce II	2	2	30	20	30	50
5	Vocational and Skill Enhancement Courses (VSEC)	Computerized Accounting-II	2	2	30	20	30	50
6	Skill Enhancement Courses	Goods and Services Tax Act	2	2	30	20	30	50
7	Ability Enhancement Courses (AEC)	Marathi-II **OR** Hindi-II	2	2	30	20	30	50
8	Co-curricular Courses (CC)	Personality Development- II	2	2	30	20	30	50
9	CEP	Community Engagement Project in Cost and Management Accounting **OR** Community Engagement Project in Marketing	2	2	30	20	30	50
	Total Credit		**22**					**550**

SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE ANDMANAGEMENT

(COMMERCE)

Structure And Syllabus For

S.Y. B. Com Sem- III

As per National Education Policy-2020

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

Class: S.Y. B.Com. Sem-III
Title of the Course: Corporate Accounting-I

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	CA201-T	Major Mandatory	4	4

Course Objectives:
1. To understand the importance of apportionment of profits between Pre and Post incorporation Period and prepare Profit and Loss Account to ascertain the Pre and Post Incorporation Period Profit or Loss.
2. To learn the need for reconstruction of a company, modes of internal reconstruction, accounting treatment and prepare Financial Statements of Company as per Schedule-III after internal reconstruction
3. To explain the statutory provisions regarding preparation of Company's Financial Statements as per Schedule-III, modes of making different adjustments, and preparation of Financial Statements of Company.
4. To learn meaning of liquidation, its consequences, and prepare the Statement of Account such as Liquidator's Final Statement of Account, Statement of Affairs and Deficiency/Surplus Account.

Unit	Title and Contents	No. of Lectures
1	**Profit or Loss Prior to Incorporation:** 1.1 Meaning of Profit or Loss Prior to Incorporation 1.2 Treatment of Loss Prior to Incorporation 1.3 Use of Pre-Incorporation Profits 1.4 Cut-Off Date for Pre and Post Incorporation Profits 1.5 Basis of Apportionment 1.6 Numerical Problems	**15**
2	**Internal Reconstruction:** 2.1 Meaning of Reconstruction, External Reconstruction, Internal Reconstruction 2.2 Reconstruction Schemes: Basic Assumptions, Steps for Reconstruction Scheme: Estimation of Loss, Writing-Off the Loss, Compensating the Parties, Arrears of Preference Dividend, Additional Working Capital, Funds for Fixed Assets, Internal Vs. External Reconstruction Scheme 2.3 Alteration of Share Capital 2.4 Reduction of Share Capital 2.5 Surrender of Shares 2.6 Dissenting Shareholders 2.7 Accounting Entries or Accounting Treatment 2.8 Numerical problems on Preparation of Balance Sheet as per Part-I of Schedule-III after Internal Reconstruction	**15**
3	**Financial Statements of Company:** 3.1 Preparation of Financial Statements of Company 3.2 Financial Statements and Types of Financial Statements: Balance Sheet, Income Statement, Cash Flow Statement, Statement of Changes in Equity 3.3 Provisions as to preparation of Financial Statements: Basic provisions as	**15**

	per Section 129, Authentication of Financial Statements, Auditor's Report, Financial Year, Companies Act 2013 and Accounting Standards, National Financial Reporting Authority, Board of Directors' Report, The Directors' Responsibility Statement, Penalty 3.4 Applicability of Schedule-III: Prescribed Format of Balance Sheet and Statement of Profit and Loss as per Part-I & II of Schedule-III and General Instructions for Preparation of Balance Sheet and Statement of Profit and Loss 3.5 Ind AS-1: Presentation of Financial Statements and Schedule-III 3.6 Numerical Problems on Financial Statements of Company i.e. Balance Sheet, and Statement of Profit and Loss as per Part-I & II of Schedule-III including all adjustments	
4	**Liquidation of Company:** 4.1 Meaning of Liquidation or Winding up 4.2 Mode of Liquidation or Winding up 4.3 Consequences of Liquidation or Winding up 4.4 Preferential Payments / Order of Payments 4.5 Liquidator: Powers and Duties 4.6 Liquidator's Final Statement of Account 4.7 Receiver for Debenture Holders 4.8 List 'B' Contributories 4.9 Statement of Affairs and List-H: Deficiency or Surplus Account 4.10 Numerical Problems	**15**

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

1) Understand the concepts of the Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
2) Apply the knowledge of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
3) Analyse the effects of accounting treatments of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
4) Evaluate the impact of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
5) Create an accounting of the Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
6) Remember the accounting treatment of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Corporate Accounting, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi. 3. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi 4. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi 5. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and

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

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (40 Marks): Refer Point No. 3(a)

External Assessment (60 Marks)

Question Paper Pattern for External Examination

Instructions:

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

Q. 1: Fill in the Blanks	= 05 Marks
Q. 2: Numerical Problem on Unit-1	= 15 Marks
Q. 3: Numerical Problem on Unit-2	= 15 Marks
Q. 4: Numerical Problem on Unit-3	= 15 Marks
Q. 5: Numerical Problem on Unit-4	= 15 Marks
Q. 6: Short Notes on all Units (Any 2 out of 4)	= 10 Marks

Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

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

Class: S.Y. B.Com. Sem-III
Title of the Course: Methods of Costing-I

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	MOC203-T	Major Mandatory	2	2

Course Objectives:
1. To introduce the various Methods of Costing.
2. To understand the Applications of Job Costing and Contract Costing.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Methods of Costing:** 1.1 Introduction, Need for Methods of Costing, Methods of Costing. 1.2 Job Costing: Introduction, Meaning, Features, Application, Advantages and Limitations, Job Cost Card or Sheet 1.3 Numerical problems on Job Costing including Estimated Cost Sheet 1.4 Batch Costing: Introduction, Meaning, Features, Application, Advantages and Disadvantages 1.5 Difference between Job and Batch Costing 1.6 Numerical problems on Batch Costing	**15**
2	**Contract Costing:** 2.1 Introduction, Meaning, Features, Types of Contracts 2.2 Important Terms: Cost of Work Certified or Value of Work Certified, Cost of Work Uncertified, Work-In-Progress, Retention Money, Notional Profit, Estimated Profit, Escalation Clause etc. 2.3 Profit on Incomplete Contract 2.4 Numerical problems on Contract Costing including preparation of Contract Account, Profit and Loss Account, and Balance Sheet	**15**

Course Outcome: After completion of the course, students will be able to:
1. Remember the concepts related to Methods of Costing.
2. Understand the application of Cost Accounting in different manufacturing industries.
3. Apply the skills of Cost Accounting in different manufacturing industries.
4. Analyse the reasons leading to increase in cost of Job and Contract.
5. Evaluate the estimated and actual cost for a job and contract.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Cost Accounting-Principles and Practices, Jawahar Lal & Seema Shrivastava Tata by McGraw Hill New Delhi 2. Advanced Cost Accounting and Cost Systems, Ravi M Kishor by Taxman's, New Delhi 3. Cost Accounting Theory and Problems, S. N. Maheshwari by Mittal Shree Mahavir Book Depot, New Delhi 4. Advanced Cost Accounting, Jain and Narang by Kalyani Publication, New Delhi 5. Horngren's Cost Accounting Managerial Emphasis, Srikant M Datar & Madhav V Rajan by Pearson, Noida, UP

6. Cost Accounting-Principles and Practices, Dr. M.N. Arora by Vikas Publishing House, New Delhi
7. Cost Accounting Principles and Practice, Jain Narang by Kalyani Publication, New Delhi
8. Cost Accounting Methods and Problems, B.K. Bhar by Academic Publisher, Kolkata
9. Cost Accounting, M.Y. Khan, P. K. Jain by Tata McGraw Hill Private Limited, New Delhi
10. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi
11. Cost and Management Accounting, Inamdar S. M., Everest Publishing House
12. Study Materials of Chartered Accountants Program by ICAI, New Delhi
13. Study Materials of Cost and Management Accountants by ICMA, Kolkata
14. Study Materials of Company Secretary by ICSI, New Delhi
15. Journal of Chartered Accountants by ICAI, New Delhi
16. Journal of Chartered Accountants by ICMA, Kolkata

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

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

Q. 1: Fill in the Blanks	= 06 Marks
Q. 2: Numerical Problem on Unit-1	= 12 Marks
Q. 3: Numerical Problem on Unit-2	= 12 Marks
Q. 4: Short Notes on all Units (Any 2 out of 3)	= 12 Marks

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

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

Class: S.Y. B.Com. Sem-III
Title of the Course: Service Marketing

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	SM205-T	Major Mandatory	2	2

Course Objectives:
1. To provide an introduction about Services Marketing
2. To offer Fundamental knowledge on Services Marketing
3. To build connections between commerce, business, and marketing principles.
4. To equip students with practical skills for applying marketing knowledge effectively in real-world scenarios.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Services Marketing:** 1.1 Introduction, Meaning and Definition of Service Marketing 1.2 Examples Services Marketing 1.3 Nature of Service Marketing 1.4 Scope of Service Marketing 1.5 Important of Service Marketing 1.6 Challenges and Opportunities of Service Marketing 1.7 Customer Relationship Marketing 1.8 Understanding customer needs and expectations 1.9 Strategic responses to the intangibility of service performances	**15**
2	**Pricing & Promotion Strategies for Services:** 2.1 Service Pricing: 2.1.1 Establishing monetary pricing objectives 2.1.2 Foundations of pricing objectives 2.1.3 Pricing and demand 2.1.4 Putting service pricing strategies into practice 2.2 Service Promotion: 2.2.1 Role of marketing communication 2.2.2 Implication for communication strategies 2.2.3 Setting communication objectives 2.2.4 Marketing communication mix 2.2.5 Marketing plans for services	**15**

Course Outcome: After Completion of the course, student will be able to:
1. Understand the Services of the marketing and Pricing & Promotion strategies for services.
2. Apply practical knowledge by enhancing skills in key concepts such as customer relation marketing
3. Understand the Service promotion and role of marketing communication.
4. Acquire knowledge about recent trends and innovations in the marketing field.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Marketing Management, Philip Kotler, Pearson Publication 2. Principles of Marketing, Philip Kotler, Pearson Publication 3. Sales and Distribution Management, Tapan K Panda, Oxford Publication 4. Retail Management, Gibson Vedamani, Jayco Publication 5. Principles of Marketing, 19th Edition - Pearson by Philip Kotler, Gary Armstrong, Sridhar Balasubramanian and Prafulla Agnihotri 6. Fundamentals of Marketing 2Ed 2021 by Paul Baines, Oxford 7. Fundamentals of Marketing Management by Mankeshya Saini, Dr. Soumya P, Dr. Daphne Fernandes, Dr. Sanjay Kumar Barik, Dr. S. Saravanah, Redshine Publication 8. Fundamentals of Marketing Management by Dr Kiran Kumar, Agrawal, Dr Shouvik Sanyal, Dr Lalit Goyal, Dr Poonam Kakkad, Book Rivers 9. Marketing Management, 16e Paperback, G. Shainesh Philip Kotler, Kevin Lane Keller, Alexander Cherney, Jagdish N. Sheth 10. Marketing Paperback – Import, by Paolo Antonetti, Paul Baines, Sara Rosengren, Oxford University Press
Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (20 Marks): Refer Point No. 3(a)
External Assessment (30 Marks)
Question Paper Pattern for External Examination ***Instructions:*** *1) Question No. 1 is Compulsory.* *2) Attempt any Two Questions from Question No. 2 to 4.* Q. 1: Fill in the Blanks = 06 Marks Q. 2: Theory Question on Unit-1 = 12 Marks Q. 3: Theory Question on Unit-2 = 12 Marks Q. 4: Short Notes on all Units (Any 2 out of 3) = 12 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

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

Class: S.Y. B.Com. Sem-III
Title of the Course: Macro Economics

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	ME241-T	Minor	4	4

Course Objectives:
1. To introduce Macro Economics Concepts and Measurement.
2. To learn National Income Accounting.
3. To know Keynesian Theory.
4. To understand the Concept of Business Cycles.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Macro Economics:** 1.1 Origin of Macro Economics. 1.2 Principles of Macro Economics: Maximum Production, Responsible Consumption and Equal Distribution. 1.3 Macro-economic variables and concepts: Growth, Employment/Self Employment/Unemployment, Inflation Meaning, Concept of Wholesale Price. 1.4 Index and Consumer Price Index (WPI and CPI): Consumption, Savings and Investment, Foreign Trade (Export and Import). 1.5 Role of Macro-economists: Forecasting, Analysis, Research and Data Collection.	**15**
2	**National Income:** 2.1 Concept of GDP, GNP, NDP, NNP, National income and Disposable income 2.2 Real and Nominal GDP/ GNP: GDP Deflator 2.3 Measurement of National Income. - Three methods (Value Added, Income and Expenditure) 2.4 Circular flow of National Income: Three sector model (including government & taxation), Four sector model (Export and Import) 2.5 Difficulties in Measurement of National Income	**15**
3	**Keynesian Model of Income Determination:** 3.1 Introduction to Simple Keynesian Model 3.2 Consumption and Saving Function: APC and MPC, APS and MPS, Factors influencing consumption, Alternate theories of Consumption (Life Cycle, Permanent Income and Kuznets), Shifts in Aggregate spending and the Multiplier 3.3 Investment Demand (ID): Meaning and types of investment (Capital stock), Keynesian MEC/Rate of interest and ID 3.4 Aggregate Demand / Supply – Equilibrium	**15**
4	**Business Cycle:** 4.1 Phases of Business Cycle 4.2 Features of Business/Trade Cycle 4.3 Theories of Business Cycle: Hawtrey's Theory of Business Cycle,	**15**

	Low/under consumption theory of Keynes, Samuelson's theory of Business Cycle, Hicks Theory of Business Cycle 4.4 Real Business Cycle (RBC)	

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

1. Know the concepts of various macroeconomics concepts.
2. To comprehend the measurement of National Income Accounting.
3. Understand fluctuations in the economy through Business Cycle.
4. Understand the relevance of macro-economic policy of Keynes and others.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Ackley, G (1976) Macro Economics Theory and policy, Macmillan Publishing
2. Ahuja H.L, (2002) Macroeconomics Theory and Policy, Chand and Co. Ltd
3. Kedar M. Phalke, "The Economy of the Maratha Kingdom" Rupa Publ. India Pvt. Ltd.
4. Gupta S. B. (1994) Monetary Economics Theory, S. Chand and Co. Delhi
5. Jingam M.L (2002) Macro Economics Theory, Vrinda Publication, Delhi
6. Andrew B. Able and Ben S. Bernanke "Macro Economics" Pearson Education, 2003
7. N.G. Mankiw, "Principles of Macroeconomics" Cengage Learning, 2012 Ed.
8. William Branson "Macro Economics theory and policy" East West Press Private Ltd Publication,4th Ed.
9. Dr. M. G. Bokare "Hindu Economics" Dr. M. G. Bokare Memorial Foundation, Pune, 2nd ed.
10. RBI Report on Currency and Finance
11. Financial Stability Report, December 2019, RBI
12. Vaish M. C. (2002) Macro Economics Theory, Vikas Publication House, N. Delhi

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (40 Marks): Refer Point No. 3(a)

External Assessment (60 Marks)

Question Paper Pattern for External Examination

Instructions:

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

Q. 1: Fill in the Blanks = 05 Marks
Q. 2: Theory Questions on Unit-1 = 15 Marks
Q. 3: Theory Questions on Unit-2 = 15 Marks
Q. 4: Theory Questions on Unit-3 = 15 Marks
Q. 5: Theory Questions on Unit-4 = 15 Marks
Q. 6: Short Notes on all Units (Any 2 out of 4) = 10 Marks

Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

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

Class: S.Y. B.Com. Sem-III
Title of the Course: Computerized Accounting-I

Sem	Course Code	Type of Course	Credits	Batch Size	Lectures per Week in Clock Hour
III	CA221-P	Vocational Skill Course	2 (1 Credit = 30 Hours of Lab Work)	20 Students per Batch	4 Lectures per Batch

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

Unit	Title and Contents	No. of Lectures
1	**Introduction to Computerized Accounting:** 1.1 Meaning and Role of Computerized Accounting 1.2 Special Features of Computerized Accounting System 1.3 Need and Objects of introduction of Computerized Accounting 1.4 Advantages and Disadvantages of Computerized Accounting 1.5 Distinction between Manual Accounting and Computerized Accounting 1.6 Meaning and Distinction between ERP and SAP 1.7 Introduction to Tally Software of Computerized Accounting 1.8 Salient Features and Advantages of Tally Software of Computerized Accounting	**10**
2	**Maintaining Charts of Accounting & Stock Keeping Units:** 2.1 Introduction to Getting Started with Tally 2.2 Creating New Company, Alteration, Deletion, Company Features & Configuration 2.3 Group Company – Creation, Alteration and Deletion 2.4 Charts of Accounts 2.5 Creation of Accounting Masters and Inventory Masters 2.6 Alteration & Deletion of Masters 2.7 TallyPrime Data Entry Steps – Ledgers, Items and Vouchers 2.8 Tally Pre-defined Vouchers Introduction and its understanding one by one 2.9 How to update Opening Balances & Opening Stock in TallyPrime 2.10 Ledger Creation, Alteration, Deletion, Traditional Method 2.11 Stock Item Creation, Groups, Units, Creation, Alteration, Delete 2.12 Practice Exercise	**25**
3	**Recording and Maintaining of Accounting Transactions in Tally:** 3.1 Introduction to Recording Accounting Vouchers 3.2 Receipt and Payment Voucher	**25**

	3.3 Contra Voucher 3.4 Purchase and Sales Voucher 3.5 Debit Note and Credit Note Voucher 3.6 Journal Voucher 3.7 Recording for Provision 3.8 Reports 3.9 Practice Exercise	

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

1. Understand the meaning, concepts, importance and need of Computerized Accounting in the Accounting Information System.
2. Apply the Tally Accounting Software for Accounting of Business Transactions and generating of various Reports.
3. Analyse the components of Tally Software for Computerized Accounting.
4. Evaluate the Manual and Computerized Accounting.
5. Create New Company and Group of New Company with necessary Features and Configuration in the Tally Software.
6. Remembers all the features of Tally Software and its application for computerized Accounting.

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

III) Mandate or Instructions or Guidelines to the Teacher
1) Teacher has to teach this Course in the Computer Laboratory batch wise. 2) Size of the Batch will be 20 Students. 3) Teacher has to use LCD Projector in Computer Laboratory for teaching and explaining the Tally Software. 4) Technical Assistant will assist the Subject Teacher during Lectures in the Computer Laboratory. 5) Teacher will instruct to the Technical Assistant to supervise the students during the Lectures in the Computer Laboratory. 6) Subject Teacher has to prepare a detail schedule well in advance for conducting the Lectures in the Computer Laboratory and circulate the same among the students after the consent of the Head of the Department subject to the approval of Principal of the College. 7) The respective Subject Teacher will prepare the Schedule for Practice Exercise of Tally Software in the Computer Laboratory as per the need and requirement of the Course and Students, and handover the same to the Technical Assistant for execution.
Internship for Students if any: Not applicable
Recommended Books and Study Materials
1. Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial Accounting (For B.Com. and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi. 3. Accountancy Volume-1 & 2, S. K.R. Paul, Central Educational Enterprises (P) Ltd., Kolkata. 4. Accounting for Management (For MBA and MCA Students), Dr. N. P. Srinivasan and Dr. M. Sakthivel Murugan, S. Chand and Company Limited, New Delhi. 5. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi. 6. Study Materials (TallyPrime Basics and TallyPrime with GST Essentials) of Tally Education Private Limited, Bangalore available on the Website: **https://tallyeducation.com** 7. Study Material Tally.ERP9, TallyACE recommended for Tally ACE Certification. 8. Financial Accounting and Computerised Accounting, Dr. S.M. Shukla, Sahitya Bhavan Publication, Agra. 9. Financial Accounting including Lab Work, M.N. Arora, K.V. Achalapathi, S Brinda, Taxmann's Publication, New Delhi. 10. Comdex Tally.ERP9 Course Kit**,** Dr. Namrata Agrawal, Dreamtech Press. 11. Tally.ERP9 Training Guide, Asok K. Nandhani, BPB Publication, New Delhi. 12. Tally.ERP9 + GST Implementation, Akshay Rajgaria, BPB Publication, New Delhi. 13. Tally.ERP9 with GST in Simple Steps, DT Editorial Services, Dreamtech Press, New Delhi.

<table>
<tr><td colspan="3">Scheme of Examination: 1. Internal Assessment: 40% & 2. External Assessment: 60%</td></tr>
<tr><td>Scheme of Examination</td><td>Exam Format</td><td>Minimum Passing Marks</td></tr>
<tr><td>Continuous Internal Evaluation (CIE)
(20 Marks)</td><td>The subject teacher needs to adopt any two of the following methods for internal assessment:
• Assignments
• Written Test
• Offline MCQ Test
• Power Point Presentation
• Tally Software Practical Test in the Laboratory with TallyPrime Basic or TallyPrime with GST Essential</td><td>Min. 8 Marks
(40% of Passing)</td></tr>
<tr><td>SEE / External Exam (Practical Examination in the Computer Laboratory)
(30 Marks)
(1½ Hours for each Batch)</td><td>Procedure for conducting the Practical Examination:
1) Practical Examination to be conducted in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential by the respective Colleges.
2) University will prepare the Practical Examination Schedule for conducting of the Practical Examination.
3) Practical Examination is to be conducted by each College as per the Schedule issued by the University.
4) Size of the Practical Examination Batch will be 20 Students.
5) Subject Teacher will be the Internal Examiner for conducting the Practical Examination.
6) University will make the appointment of External Examiners.
7) Internal and External Examiners will jointly prepare the Question Papers for each Practical Examination Batch separately.
8) Copy of each set of Question Papers should be deposited with the Examination Section of the College after the end of Practical Examination.
9) Each paper will have at least 15 to 20 Hypothetical Business Transactions of Hypothetical Business Entity such as revenue, party (receivables and payables), purchase of assets, cash receipts and payments, debit and credit notes, closing adjustments etc.
10) If a student misses his/her Regular Practical Examination Batch during the Schedule of Regular Practical Examination of the respective College, he/she can appear as an Out-Of-Turn Student for the next Batch during the Regular Schedule of Practical Examination of the respective College after payment of Out-Of-Turn Fee as per the University Rules.
11) If a student misses his/her Regular Practical Examination Batch and has not appeared for the Out-Of-Turn Batch of the Regular Schedule of Practical Examination of the respective College, he/she will be treated as absent student for Practical Examination.
12) Student will appear for the Practical Examination as</td><td>Min. 12 Marks
(40% of Passing)</td></tr>
</table>

	Pre-Out-Of-Turn Student during the Regular Schedule of Practical Examination of the respective College after payment Out-Of-Turn Fee. 13) For each Batch Maximum Time will be **1½** Hours. 14) Student should generate the report at the end of the Practical Examination. 15) Student should take printout of the generated report and must sign each page of printout of the report. 16) Students have to submit the Self-Attested Copy of the Printout of Practical Examination Report to the Examiners. If student fails to sign the printout of Practical Examination Report and fails to submit the same with the Examiners then concerned student will be treated as absent for the Practical Examination. 17) Both the Examiners will collect the printout of Practical Examination Report from each student, and will verify the signature of the respective student on Report. 18) Both the Examiners will make the assessment jointly of Practical Examination Report after the end of each Practical Exam Batch on the same day. 19) The College Authority should provide the necessary facilities during the Practical Examination such as Well-Equipped Computer Laboratory, Installation of License Copy of Tally Software, LAN System, Internet Facility with proper Speed, Technical Team Support, Laser Printers, Papers for Printout, Peons, Generator Back-up, CCTVs for supervision and any other facility as per the requirement of the Examiners for smooth conduct of the Practical Examination. 20) Student kindly note that the Examiners instructions are mandatory on every student and student should abide by the same during the Practical Examination in the Computer Laboratory.	
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

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

Class: S.Y. B.Com. Sem-III
Title of the Course: Costing Systems in Ancient India

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	CSAI232IKS-T	IKS Major Related	2	2

Course Objectives:
1) To overview the Journey of Indian Accounting Practices.
2) To understand Indian System of Cost and Management Accounting
3) To learn concepts of labour, expenses and funds in Indian Vedic Texts.

Unit	Title and Contents	No. of Lectures
1	**Journey of Indian Accounting Practices:** **1.1 Phases of Accounting History of India:** Accounting Practices during Kauthilya's / Chanakya's Period, Role of Departmental or Regional Accounts Officers, Maintenance of Accounts, Classification of Receipts, Classification of Expenditure, Role and responsibility of accountants, Segregation of Roles of Treasury and Auditor, Verification and Auditing of Accounts, Accounts of Specific Transactions, Colonial Era, After India's Independence (1947 to 1979), From 1978 to till date. **1.2 Indian System of Accounting:** 1.2.1 Deshi Nama Accounting System / Vahi Khata Paddhati, Characteristics of Deshi Nama Accounting System 1.2.2 Parta System of Accounting / Marwari Accounting System **1.3 Indian System of Book-keeping:** Reasons for popularity of Indian System of Book-Keeping, Types of Indian System of Book-Keeping-A) Kathavahi as per Desi Nama and its Types, B) Bahikatha as per Mahajani: Origin of Bahikatha, Bhai-khata, Mahujanor Deshi, Structure of Bahi Khata as per Mahajani System **1.4 Evidence for emergence of Double Entry Book-Keeping in India:**	15
2	**Indian System of Cost and Management Accounting:** 2.1 Evolution of Cost Concept and Management Accounting in Indian Vedic Texts 2.2 Key Ideas of Cost and Management Accounting in Shukra Neeti and Kautilya's Arthashastra	7
3	**Concept of Labour, Expenses and funds in Indian Vedic Texts:** 3.1 Meaning of Concept *Bhrutya* (Labour) 3.2 Types of *Bhrutya* 3.3 Qualities of *Bhrutya,* 3.4 Types of Leave Payment to *Bhrutya* 3.4 Remuneration System suggested in *Shukraneeti*	8

Course Outcomes: After Completion of the course, student will be able to:
1) Remember the Journey of Indian Accounting Practices.
2) Analyse Indian System of Cost and Management Accounting
3) Apply the concepts of labour, expenses and funds in Indian Vedic Texts.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials

1) SUKRA-NITJ-SARA by Professor Binoy Kumar Sarkar available of Internet Archives
2) Kautilyas Arthshastra, Translated by R. Shamshastri
3) Dr. Anjali Sanjay Vekhande (2025). 13^{th} Century to 18^{th} Century: Accounting and Book-Keeping, Kamadayini Publications, Nashik, Maharashtra.
4) Journey of Indian Accounting Practices, Bhartiya Management
5) Accounting Practices in India (2020). Accessed from: https://www.3ecpa.co.in/blog/accounting practices-in-india/
6) Arora, G. K. (2021). Accounting Standards in India. Journal of Business Thought 75-84.
7) Aspects of Accounting and Internal Control—India 4th Century BC, N. Choudhury
8) Bahikatha as per Mahajani System. Accessed from: Sarthaks.com https://www.sarthaks.com/ 3249918/state-types-of-khatavahi-as-per-deshi-nama-system-and explain-each-of-them
9) Bahi-Khata: The Pre-Pacioli Indian Double-entry System of Bookkeeping B. M. LALL NIGAM
10) Bahi-Khata: The Pre-Pacioli Indian Double-entry System of Bookkeeping https://www.researchgate.net/publication/230330930_The_Pre-Pacioli_Indian_Double entry_System_of_Bookkeeping_A_Comment
11) Consequences and determinants of IFRS convergence India https://www.researchgate.net/publication/339809416_Consequences_and_determinants_of_IFR S_convergence_in_India
12) Cossu, C. (2003). The Beginnings of Accounting and Accounting Thought. European Accounting Review, 12(2), 379-386.
13) Differences Between IFRS vs Indian GAAP https://www.wallstreetmojo.com/ifrs-vs-indian gaap/
14) Double Entry: What It Means in Accounting https://www.investopedia.com/terms/d/double-entry.asp
15) GAAP vs IFRS: What's and the How It's Used Difference? https://www.investopedia.com/ask/answers/011315/what-difference-between-gaap-and-ifrs.asp.
16) NCERT Class 11 (2022). GSEB Board, Gujarat. Accessed from: https://www.selfstudys.com/books/gujarat/state-books/class-11th/8-introduction-of-deshi-nama system/introduction-of-deshi-nama-system/352513
17) Himanshu Kishnadwala & Nilesh Vikamsey (2018). Accounting And Auditing In India – The Past, Present and Future, Bombay Chartered Accountant Journal
18) History of Double-Entry System in Ancient India - NYK Daily https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/
19) History of Double-Entry System in Ancient India https://nykdaily.com/2020/10/history-of double-entry-system-in-ancient-india/
20) History of Double-Entry System in Ancient India, By Nikhil Chandwani -October 10, 2020
21) https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/
22) https://www.mastersindia.co/blog/accounting-standards-gaap-and-ifrs/
23) https://www.mathvalues.org/masterblog/2019/4/26/how-double-entry-bookkeeping-changed the-world
24) Introduction to Accounting Principles: Accounting Standards, GAAP, and IFRS
25) Jain sharma agarwal & co https://jsaandco.wordpress.com/2016/09/20/father-of-accountancy-in india/\
26) Kantayya, R., & Panduranga, V. (2017). A comparative study of balance sheets prepared under Indian GAAP and IFRS with special reference to select IT companies. Management Today, 7(2), 75-85.

27) Luca Pacioli’s Double-Entry System of Accounting: https://www.researchgate.net/publication/282357050_Luca_Pacioli's_DoubleEntry_System _ of_Accounting_A_Critique A Critique.
28) M Raghuram (2019). Neglected-and-decaying-the-original-arthashastra-may-soon-be-lost forever- Source: www.livemint.com https://www.livemint.com/news/india/neglected-and decaying-the-original-arthashastra-may-soon-be-lost-forever-11574012580117.html
29) Mattessich, R. (1998). Recent insights into Mesopotamian accounting of the 3rd millennium BC—successor to token accounting. Accounting Historians Journal, 25(1), 1-27.
30) Murthy, V., & Rooney, J. (2018). The Role of management accounting in Ancient India: evidence from the Arthasastra. Journal of business ethics, 152(2), 323-341.
31) Nikhil Chandwani, (2020). History of Double-Entry System in Ancient India. Accessed from: https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/
32) Ovunda, A. S. (2015). Luca Pacioli’s double-entry system of accounting: A critique. Research Journal of Finance and Accounting, 6(18), 132-139.
33) Proposal to Encode the Mahajani Script in ISO/IEC 10646, Anshuman Pandey, 2012, https://unicode.org/L2/L2011/11274-n4126-mahajani.pdf
34) Rangarajan, L. N. (1992). Kautilya - The Arthashastra (1992nd ed.). Penguin Books India.
35) Richard Mattessich (1998) Review and extension of Bhattacharyya's Modern Accounting Concept s in Kautilya's Arthasastra, Accounting, Business & Financial History, 8:2, 191-209, DOI: 10.1080/ 095852098330512
36) Ritu Sethi (2018). In a red book, a tale of accounts Accessed from: https://www.deccanherald.com/content/658528/in-red-book-tale-accounts.html
37) Ritu Sethi, 2018, In a red book a tale of accounts, Deccan Herald, www.deccanherald.com, https://www.deccanherald.com/content/658528/in-red-book-tale-accounts.html
38) Samuel S Mitra & Arpita Dey (2020). A study on Marwari accounting system and Marwari business tradition. International Journal of Research in Finance and Management 2020; 3(2): 19 Acessed from https://www.allfinancejournal.com/article/view/74/3-2-4
39) Samuel. S.Mitra & Arpitha Dey, A study on Marwari accounting system and Marwari business tradition, International Journal of Research in Finance and Management 2020; 3(2): 19-21)
40) Scorgie, Michael E. and Somendra Chandra Nandy. “Emerging Evidence of Early Indian Accounting.” Abacus 28 (1992): 88-97.
41) Sihag, B. S. (2004). Kautilya on the scope and methodology of accounting, organizational design and the role of ethics in ancient India. Accounting Historians Journal, 31(2), 125-148
42) Swati Chandra (2011). The Times of India, Ancient accounting method still alive. Accessed from;http://timesofindia.indiatimes.com/articleshow/10506569.cms?utm_source=contentofi nter est&utm_medium=text&utm_campaign=cppst
43) Sonia Jaspal (2013). Accounting and Auditing in Ancient India. Accessed from: https://www.caclubindia.com/articles/accounting-and-auditing-in-ancient-india-16796.asp
44) Tawiah, V., & Boolaky, P. (2020). Consequences and determinants of IFRS convergence in India. International Journal of Accounting &Amp; Information Management, 28(2), 303–322. https://doi.org/10.1108/ijaim-06-2019-0062
45) The Beginnings of Accounting and Accounting Thought http://dx.doi.org/10.1080/0963818032000089427a
46) Top 10 Accounting Software in India 2022 https://www.softwareworld.co/top-accounting software-india/
47) Vincent Tawiah & Pran Boolaky (March 2020). Consequences and determinants of IFRS convergence in India, International Journal of Accounting and Information Management.

Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (20 Marks): Refer Point No. 3(a)
External Assessment (30 Marks)
Question Paper Pattern for External Examination ***Instructions:*** *1) Question No. 1 is Compulsory.* 2) *Attempt any Two Questions from Question No. 2 to 5.* Q. 1: Fill in the Blanks = 06 Marks Q. 2: Theory Question on Unit-1 = 12 Marks Q. 3: Theory Question on Unit-2 = 12 Marks Q. 4: Theory Question on Unit-3 = 12 Marks Q. 5: Short Notes on all Units (Any 2 out of 3) = 12 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

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

Class: S.Y. B.Com. Sem-III
Title of the Course: Marketing Practices in Ancient India

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	MPAI234IKS-T	IKS Major Related	2	2

Course Objectives:
1. To understand various marketing practices in Ancient India.
2. To learn Prehistoric and Early Trade in marketing practices.
3. To understand about ancient Market or Trade Centres in India and its structure.
4. To learn about various Market/Trade Centres in ancient India.
5. To explore unique aspects of ancient Indian Trade Centres or Market Centres.

Unit	Title and Contents	No. of Lectures
1	**Marketing Practices in Ancient India:** 1.1. Concept and Evolution of Marketing in Ancient India 1.2. Needs, Wants and Demands in Ancient India 1.3. Prehistoric and Early Trade: Trade Networks, Market Systems 1.4. Vedic Period and the Dawn of Trade 1.5. Agricultural Practices and Production 1.6. Rise of Urban Centres and Specialized Trades 1.7. Rural Marketing in Ancient India	**15**
2	**Market / Trade Centres in Ancient India:** 2.1. Structure of Market /Trade Centre 2.2. Types of Market /Trade Centre 2.3. Unique aspects of Ancient Indian Trade Centres or Market Centres 2.4. Trade Routes and Networks 2.5. Trade and Cultural Exchange 2.6. Emergence of New Economic Systems- Evolution of Currency 2.7. Types of Goods Traded 2.8. Role of Merchants and Traders	**15**

Course Outcomes: After Completion of the course, student will be able to:
1. Understand innovative marketing practices in Ancient India.
2. Learn Prehistoric and Early Trade in marketing practices.
3. Understand about structure of ancient Market or Trade Centres in India.
4. Learn about various Market/ Trade Centres in ancient India.
5. Explore unique aspects of ancient Indian Trade Centres or Market Centres.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Marketing Management, Philip Kotler, Pearson Publication 2. Edward A. Alpers. (2014). Cultural Exchange and the Indian Ocean World. The Indian Ocean in World History. Oxford University Press, pp. 70-98. 3. D.N. Jha. (1982). Trade and Commerce in Ancient India: A Re-Examination. Social Scientist, vol. 10, no. 6, pp. 3-22.

4. Shailendra Nath Sen. (2010). Trade and Commerce in Ancient India: From the Earliest Times to c. AD 300. Cambridge University Press, p. 94.
5. Singh, J. P. (2010). Mandis in India: A study of agricultural marketing. Academic Foundation.
6. Goswami, U. (2008). Merchants, markets and exchange in the pre-modern world. Primus Books.
7. Kallie Szczepanski. (August 26, 2020). Roman Trade with India by Thought Co,. Available at: https://www.thoughtco.com/roman-trade-with-india-120292.
8. Sen, Tansen. (2003). Trade and Trade Routes in Ancient India. Oxford University Press.
9. Kosambi, D. D. (1965). An Introduction to the Study of Indian History. Popular Prakashan.
10. Kulke, H., & Rothermund, D. (2004). A history of India. Routledge.
11. Chakravarti, R. (1999). Trade in Early India. New Delhi: Oxford University Press.

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

1) *Question No. 1 is Compulsory.*
2) *Attempt any Two Questions from Question No. 2 to 4.*

Q. 1: Fill in the Blanks	=	06 Marks
Q. 2: Theory Question on Unit-1	=	12 Marks
Q. 3: Theory Question on Unit-2	=	12 Marks
Q. 4: Short Notes on all Units (Any 2 out of 3)	=	12 Marks

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

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

Class: SY B.Com. Sem-III
Title of the Course: Field Project

A) Introduction:

The field-based learning/project should attempt to provide opportunities for students to understand the different socio-economics contexts. It should aim at giving students exposure to development-related issues in rural and urban settings. It will provide opportunities for students to observe situation in rural and urban contexts, and to observe and study actual field situations regarding issues related to socio-economic development. Students should be given opportunities to gain a first-hand understanding of the policies, regulations, organizational structures, processes, and programmes that guide the development process. They should have opportunity to gain an understanding of the complex socio-economic problems in the community, and innovative practices required to generate solutions to the identified problems.

The main objectives of NEP 2020 are to make holistic development of students. In line with the NEP 2020 objective of student's holistic development to improve the employability of students at the same time to nurture better understanding of socio-economic context. Field project work will provide students opportunity to visit and observe situation in rural and urban contexts; students are expected to visit, observe and study actual field situations in socio economic contexts while doing their field study. It will improve opportunities to understand interconnect between theoretical knowledge and practical applications. Field Project is expected to enhance their sensitivity to socio economic issues and improve their ability of critical thinking and problem solving as well as designing innovative solutions to the existing and emerging problems. Field Project component will broaden the possibilities of deeper learning and enhancing research acumen of students. Field Project broadens opportunities of social responsibility, environmental sustainability, nation building and peace.

A Field Project for B.Com. Programs introduced by the Savitribai Phule Pune University in the major subject of Accountancy and Taxation, Cost and Management Accounting, Business Administration, Marketing, Business Laws, Business Practices, Banking, Finance and Insurance, and Business Mathematics, Statistics and Analytics Students under NEP 2020 will provide a transformative educational experience that goes beyond textbooks and traditional classroom learning typically in collaboration with businesses or organizations.

The objective is to enhance students' understanding of commerce-related concepts and develop practical skills that will be valuable in their future careers. Field Projects can vary widely depending on the specific focus area within commerce, such as Financial Accounting, Management Accounting, Cost Accounting, Social Responsibility Accounting, Human Resource Accounting, Inflation Accounting, Finance, Auditing, Corporate Governance, Capital Structure, Blockchain, Financial Technology, Forensic Accounting, Business Administration, Business Practices, Business Laws, Marketing, Business Mathematics, Statistics and Analytics and other relevant and contemporary topics in the same disciplines of the faculty as per time-to-time development /as per the need of Industry etc.

Field Projects for B.Com. Program Students not only intensify their understanding of theoretical concepts but also equip them with practical skills and experiences that are valuable in their future careers.

Field Projects empower students to bridge the gap between theory and practice that enhance their academic knowledge and prepare them for the dynamic challenges of the business world, fostering the development of critical skills, a professional mindset, and a comprehensive understanding of the field of commerce. Ultimately, field projects empower commerce students to enter the workforce with a holistic skill set, positioning them as skilful professionals capable of navigating the complexities of the business sphere.

B) Course Objectives:

1. To provide a transformative educational experience that goes beyond textbooks and traditional classroom learning typically in collaboration with businesses or organizations.
2. To strengthen students' understanding of commerce-related concepts and develop practical skills that will be valuable in their future careers.
3. To intensify students understanding of theoretical concepts and equip them with practical skills and experiences that are valuable in their future careers.
4. To bridge the gap between theory and practice that enhance their academic knowledge and prepare them for the dynamic challenges of the business world, fostering the development of critical skills, a professional mindset, and a comprehensive understanding of the field of commerce.
5. To develop a holistic skill set, empowering students to become skilled professionals capable of navigating and analysing the complexities of the business and socio-economic landscape.
6. To foster ability of students to work in team, develop social awareness and nurture human values among students.
7. To enhance research and analytical skills by encouraging students to collect, observe, and analyse field data, and to develop problem-solving skills through identifying issues and suggesting practical recommendations.
8. To encourage collaboration between Higher Education Institutions, Government Organizations, Non-Government Organizations, Social Organization, Business and Industry Organization for better implementation of Field Project.
9. To nurture teamwork, ethical awareness, and human values, promoting social sensitivity and civic responsibility among students.
10. To foster institutional collaboration between Higher Education Institutions (HEIs) and external stakeholders including government bodies, NGOs, social enterprises, and industry—for effective implementation and broader community impact.

C) Course Outcomes:

After Completion of the course, the student will be able to;

1. Apply various concepts learned in the classrooms to real-world socio-economic contexts, thereby enhancing their understanding, practical skills, and decision-making abilities.
2. Demonstrate awareness and insights into the cultural, economic, and social diversity of communities, preparing them to act as responsible, inclusive, and informed citizens.
3. Analyse field data to showcase research aptitude, critical thinking, and ethical conduct in handling socio-economic issues using appropriate statistical tools and methodologies.
4. Evaluate complex real-life situations to make informed and evidence-based decisions using problem-solving strategies and critical thinking.
5. Collaborate effectively in diverse teams to achieve shared project goals, demonstrating interpersonal skills, coordination, and collective responsibility.
6. Exhibit professional integrity and ethical standards in all field interactions, upholding honesty, accountability, and respect in both data handling and human engagement.

D) Significance of a Field Project:

1) **Application of Theoretical Knowledge:**
    a) Allows S.Y. B.Com. students to apply the theoretical concepts learned in the classroom to real business situations.
    b) Bridges the gap between academic learning and practical implementation.
2) **Hands-on Experience:**
    a) Provides hands-on experience in various aspects of commerce such as Financial Accounting, Management Accounting, Cost Accounting, Social Responsibility Accounting, Human Resource Accounting, Inflation Accounting, Finance, Auditing, Corporate Governance, Capital Structure, Blockchain, Financial Technology, Forensic Accounting, and other relevant and contemporary topics in the same discipline as per time-to-time development /as per the need of industry etc.
    b) Enables students to develop practical skills that are essential in the professional world.
3) **Problem-Solving Skills:**
    a) Challenges students to solve real-world business problems, enhancing their critical thinking and problem-solving abilities.
    b) Encourages innovative thinking and creativity in finding solutions.
4) **Integration of Specialization Knowledge:**
    a) Depending on their chosen specialization, students will integrate and apply specialized knowledge to the specific context of their Field Project.
5) **Interaction with Industry Professionals:**
    a) Offers opportunities for students to interact with professionals in the industry, gaining insights, guidance, and networking opportunities.
    b) Facilitates mentorship and the exchange of ideas between students and experienced professionals.
6) **Understanding Business Practices:**
    a) Allows students to gain firsthand experience in the day-to-day operations of businesses, helping them understand the practical aspects of business management.
    b) Provides exposure to industry best practices and real business challenges.
7) **Professional Development:**
    a) Enhances professional skills such as communication, teamwork, time management, and project management.
    b) Builds confidence and prepares students for the demands of the corporate world.
8) **Report and Presentation:**
    a) A crucial aspect of the Field Project will be the preparation of a comprehensive report.
    b) Additionally, students will be required to present their project outcomes to faculty or industry experts.
9) **Business/Industry Relevance:**
    a) Ensures that students are aware of the current trends and challenges in the industry.
    b) Helps students stay updated with industry practices, making them more adaptable and relevant in their future careers.
10) **Research and Analysis Skills:**
    a) Develops research and analytical skills as students gather and analyse data for their projects.
    b) Fosters a deeper understanding of Financial Accounting, Management Accounting, Cost Accounting, Social Responsibility Accounting, Human Resource Accounting, Inflation Accounting, Finance, Auditing, Corporate Governance, Capital Structure, Blockchain, Financial Technology, Forensic Accounting, and other relevant and contemporary topics in the same discipline as per time-to-time development /as per the need of industry etc.
11) **Preparation for Entrepreneurship:**

a) If students aspire to become entrepreneurs, a field project can provide valuable insights into the challenges and opportunities of starting and managing a business.

12) **Networking Opportunities:**

a) Engaging in a Field Project may provide students with opportunities to connect with professionals, industry experts, and potential employers, expanding their professional network.

13) **Resume Enhancement:**

a) Adds value to a student's resume by showcasing practical experience and the ability to apply theoretical knowledge in real-world scenarios.

b) Increases the employability of students as employers often value practical experience.

E) Hints for choosing and preparing of a Field Project Topic:

1. **Consider your interests and skills:**
   Choosing a topic that genuinely interests you fosters motivation and keeps you engaged throughout the project and analysis process.
2. **Selecting a Relevant Topic:**
   Choose a topic aligned with your specialization, allowing for the practical application of classroom concepts. Consider current trends, issues, or challenges within the business or financial sector.
3. **Focus and Direction:**
   A well-defined topic provides a clear focus for your field project, ensuring you stay on track and delve into a specific area within finance. The chosen topic allows you to showcase your field project, analytical, and communication skills effectively.
4. **Define Clear Objectives:**
   Clearly outline the objectives of your field project.
5. **Identifying the Scope:**
   Define the project's scope to ensure it is manageable within the given timeframe and resources. Set realistic expectations regarding the depth and breadth of your project.
6. **Conduct a literature review:**
   Explore existing research on the topic to gain a better understanding of the issues involved.
7. **Identify a research question:**
   Develop a clear research question that you can answer through your project.
8. **Identify a real-world problem or challenge:**
   Choose a topic that addresses a specific problem or challenge faced by organizations in the human resource accounting field.
9. **Choose a manageable scope:**
   Ensure that the project is feasible within the given timeframe and resources.
10. **Industry or Sector Focus:**
    Tailor your field project to a specific industry or sector such as management, marketing, finance, accounting, costing, entrepreneurship, banking and finance, cooperation and rural development, business practices and environment or other commerce related disciplines.
11. **Practical Application of Concepts:**
    Design your project to require the application of theoretical concepts learned in the classroom.
12. **Project Presentation:**
    Include a presentation component where you communicate your findings, insights, and recommendations to your peers, faculty, or industry professionals. Utilize visual aids, such as charts and graphs, to enhance clarity.
13. **Evaluation Criteria:**

Understand the criteria for evaluating the field project, including factors such as research quality, analytical skills, presentation effectiveness, and the practical relevance of your findings.

14. **Documentation:**
    Emphasize the importance of documenting the entire process, from project initiation to conclusion. This documentation includes research notes, analysis, and final reports.
15. **Seek guidance from your professor or advisor:**
    Get feedback and advice on your project topic and research plan.
16. **Networking and Career Opportunities:**
    A well-researched project on a relevant topic can spark discussions with professors, industry professionals, and even potential employers.

F) Role and Responsibilities:

1) **College:**
   College has to provide all necessary facilities and requirements to the Head, Supervisor and Students such as Library facility, Internet Service, Electronic Gadgets etc. for smooth completion of Field Projects.
2) **Head of the Department (HOD):**
   Allotment of supervisor to the students for field project should be done by Head of the Department. Head has to ensure about the required facilities provided by the College for smooth completion of Field Project.
3) **Supervisor:**
   a) To prepare a proper schedule of field project well-in-advance and display the same on the College Website at the beginning of the Semester.
   b) To incorporate all necessary instructions as well as guidelines of field project in the schedule for students' information.
   c) To conduct orientation sessions to meet the requirement of students for completion of field project.
   d) To review and approve Field Project topic.
   e) To take regular feedback and review on students' engagement on the field project.
   f) To monitor students field project progress and provide guidance.
   g) To keep the record of interaction with students.
   h) To collect and review progress reports.
   i) To evaluate Field Project Reports including documentations, presentations etc.
4) **Students:**
   a) To refer the schedule which is to be uploaded on College Website by each student.
   b) To select a topic from the suggested list or any other topic.
   c) To prepare Field Project Outline as per the selection topic of field project in consultation with your supervisor.
   d) To take approval for the topic and outline from your supervisor.
   e) To attend the orientation sessions on the field project is to be conducted by your supervisor.
   f) To attend the experts'/guest faculty sessions organized by your supervisor.
   g) To report the progress to your supervisor periodically or as per the instructions of your supervisor.
   h) To give the progress report presentation as per schedule issued by supervisor.
   i) To maintain the activity cum work report during field project period in the prescribed format provided by your supervisor and get it validated by the supervisor.
   j) To keep regular communication with supervisor for completion of field project.
   k) To complete the field project report as per the instructions issued by supervisor time to time and the same are mandatory on the students. It student fails to make compliance as

per the instruction issued by supervisor, then the student will be responsible for his/her academic loss.

l) To prepare field project report as per guidelines issued by the University in consultation with supervisor.

m) To give the field visit and maintain the record by every student.

G) Field Project Evaluation Pattern:

Field Project Report is based on the self-study done by the student and to be evaluated for 50 Marks altogether and 02 credits will be awarded to students. According to the guidelines outlined in the NEP Structure issued by the Savitribai Phule Pune University, evaluation of field project involves following Two Key Components:

1. Internal Evaluation: 40% (20 Marks), and
2. External Evaluation: 60% (30 Marks).

1. Internal Evaluation by Supervisor: (20 Marks):

Sr. No.	Criteria	Marks
A	Selection and presentation of field project topic	5
B	Attendance of sessions, engagement of students throughout the semester for field project, presentation of field project work progress, field visits etc.	5
C	Overall Quality of Report	10
Total		**20**

2. External Evaluation by Supervisor: (30 Marks):

External Evaluation to be made by the Internal Examiner (Supervisor) and External Examiners (Appointed by the University) independently as per viva-voce schedule issued by the University at the end of the semester.

Sr. No.	Criteria	Marks
a	Overall quality of the field project: Statement of problems, Objectives of the field project, Literature review, Methodology, Analysis and interpretation of data, Fulfilment of objectives, Findings, Recommendations, References etc.	10
b	Overall Project Report Structure and Presentation	05
c	Viva-Voce: Communication and presentation skills, Performance etc.	15
Total		**30**

External Evaluation Sheet

Uni. Seat No.	Name of the Student	Internal Examiner			External Examiner			Total	Total
		G-2-a (10)	G-2-b (05)	G-2-c (15)	G-2-a (10)	G-2-b (05)	G-2-c (15)	60	30
1									
2									
3									

(***Note:*** College has to strictly follow above evaluation sheet and should duly signed by Internal and External Examiners)

H) Field Project Report: A Guiding Framework (Structural Guidelines):

A Field Project Report is an end result of field experiences, research, and analysis, reflecting the depth and breadth of the student's engagement during fieldwork. This comprehensive document serves as a testament to the student's ability to apply academic knowledge to real-world challenges within the field of commerce. Structural guidelines of the field project is as follows:

1) **Cover Page:** *(Specimen-A)*
   It includes the title of the report, name of the university, name of the program, name of the specialization (major subject), name of the student, class with division, roll number, university seat number, name of the supervisor, name of the department, name of the college, month and year etc.
2) **Field Project Completion Certificate:** *(Refer Specimen-B)*
3) **Declaration of Student:** *(Refer Specimen-C*)
4) **Certificate of Supervisor:** *(Refer Specimen-D)*
5) **Certificate of the Organization:** *(Refer Specimen-E)*
6) **Acknowledgments:**
   Express gratitude to individuals, organizations, supervisor and who assisted to make completion of this field project.
7) **Table of Contents:** *(Refer Specimen-F)*
   It presents a clear and organized list of the report's sections and subsections with corresponding page numbers.
8) **List of Tables:** *(Refer Specimen-G)*
9) **List of Figures/Charts/Diagrams:** *(Refer Specimen-H)*
10) **Introduction:**
    Introduce the project, its context, relevance and significance of the chosen topic.
11) **Profile of the Organization:**
    Provide a detailed overview of the organization where the fieldwork was conducted including information about its structure, mission, and industry context.
12) **Review of Literature:**
    Review relevant literature and theoretical frameworks related to the field of study. Discuss how existing knowledge informs the project and its goals.
13) **Research Methodology:**
    State scope of the study, statement of problems, limitations of the study, objectives, justification of objectives, working definitions of terms used, research design, data collection methods, tools used during fieldwork, rationale behind methodological choices, and outline the structure of the report.
14) **Analysis and interpretation of data:**
    It deals with analysis and interpretation of data collected by the student in the context of objectives and statement of problems.
    Interpret the findings in the context of the problem statement. Relate findings to existing literature and theories.
15) **Finding and Recommendations:**
    Summarize findings obtained from the analysis and interpretation of data and proposes actionable recommendations based on the same with justifications. State the fulfilment of objectives of study and knowledge contribution likely outcomes.
16) **Appendices:**
    a) **References/Bibliography:**
       Provide a comprehensive list of all sources cited in the report using a standardized citation style.
    b) **Questionnaires:**
       Attach specimen of questionnaires.

17) **Student-Supervisor Interaction Diary Certificate Format:** *(Specimen-I)*
The student should maintain and retain this Diary and the Field Project Report will not be accepted without the duly filled Field Project Student-Supervisor Interaction Diary Certificate.

I) Field Project Formatting and Stylistic Considerations:

1) **Font and Spacing:**
Use a readable font (e.g., Times New Roman) with standard size 12 and one and half line spacing.
2) **Headings and Subheadings:**
Clearly distinguish headings and subheadings to enhance readability and use a readable font (e.g. Times New Roman) with standard size 14.
3) **Page Numbers:**
Number all pages sequentially including the cover page.
4) **Graphics and Visuals:**
Incorporate visuals strategically to enhance understanding but avoid overloading the report.
5) **Margin:**
Maintain proper four side margin (Top, Bottom, and Left – 1" and Right – 1.5").
6) **Paper Size:** A4
7) **Paper GSM:** 80 GSM

(Specimen-A: Cover Page)

WRITE HERE THE TITLE OF THE PROJECT

(Capital Letter with Centre Alignment)

A FIELD PROJECT REPORT SUBMITTED TO

SAVITRIBAI PHULE PUNE UNIVERSITY

IN THE PARTIAL FULFILMENT OF
THE REQUIREMENT FOR THE DEGREE OF

BACHELOR OF COMMERCE

IN THE COURSE OF

ACCOUNTANCY AND TAXATION

SUBMITTED BY

NAME OF THE STUDENT

Class: S.Y. B.Com. Sem-III

Division: ______

Roll No. / Seat No. ____

UNDER THE GUIDANCE OF

NAME OF PROJECT SUPERVISOR

(Logo of the College)

NAME OF THE DEPARTMENT

NAME OF THE COLLEGE

WRITE MONTH AND YEAR

(Specimen-B: Field Project Completion Certificate)

FIELD PROJECT COMPLETION CERTIFICATE

This is to certify that the project report entitled "________________________________ in the course (Specialization) _____________ was prepared by __________________ , Class: SY B.Com., Sem-III, Div. ______ Roll No. _______ , University Seat No. ___________ under my guidance and supervision for the Academic Year _________ .

This Project Report is based on original study / field work carried out by him / her. Material / Notes obtained from sources has been duly acknowledged in the Field Project.

This Field Project is submitted to Savitribai Phule Pune University in partial fulfilment of requirement of SY B.Com. for the Academic Year _________.

Place: **Signature**
Date: **Name of the Field Project Supervisor**

Place: **Signature**
Date: **Head of the Department**

VIVA-VOCE EXAMINATION

Date of Viva-Voce Exam: ____________ **University Seat No. __________**

Name & Signature of Internal Examiner **Name & Signature of External Examiner**

(Specimen-C: Declaration by the Student)

DECLARATION BY THE CANDIDATE

I declare that the Field Project entitled ____ submitted by me for the Degree of Bachelor of Commerce in Accountancy and Taxation is the record of work carried out by me during the period from __________to __________ under the guidance of _________________________________ and has not formed the basis for the award of any degree, diploma, associateship, fellowship, titles in this or any other University or other Institution of Higher Learning.

I further declare that the material obtained from other sources has been duly acknowledged in the Project.

Place: **Name and Signature of the Student**
Date:

(Specimen-D: Certificate of the Field Project Supervisor)

CERTIFICATE OF THE FIELD PROJECT SUPERVISOR

CERTIFIED that the work incorporated in the Field Project ________________ ____ (Title) submitted by Mr. / Ms. ________________________________ ________________ was carried out by the candidate under my supervision. Such material has been obtained from other sources has been duly acknowledged in the Field Project.

Place: **Name and Signature of the Field Project Supervisor**
Date:

(Specimen-E: Certificate from the Organisation)

CERTIFICATE FROM THE COMPANY / ORGANISATION

This is to certify that ____(Student Name) of S.Y. B.Com. Sem-III, Roll No. ______ of __________________________________ (College Name) has successfully completed the Field Project as per the guidelines of Savitribai Phule Pune University in our Organization from _______ to _________ during the work the student was sincere, hardworking and showed a keen interest in learning. The involvement and sustained efforts put in by the student are highly appreciable. I recommend this Field Project for evaluation and consideration for the award of credits to the student. We wish him all the best in his future endeavours.

Place: **Authorized Name, Signature and Stamp**
Date:

(Specimen-F: Table of Contents)

TABLE OF CONTENTS

(Specimen-G: List of Tables)

LIST OF TABLES

*The first number of Serial Number indicates the Chapter Number; the second number following the dot indicates the number of the Table in that Chapter.

(Specimen-H: List of Figures/Charts/Diagrams)

LIST OF FIGURES/CHARTS/DIAGRAMS

*The first number of Serial Number indicates the Chapter Number; the second number following the dot indicates the number of the Figures / Graphs / Charts in that Chapter.

STUDENT-SUPERVISOR INTERACTION DIARY CERTIFICATE

I, the undersigned Mr./Ms. ____ Roll No. __________ University Seat No. _____________ studying in the _____________ Year of _____________ of Full Time Course is doing my field project work under the supervision of Dr./Mr./Ms. _________________________________ , wish to state that I have met my Supervisor on the following dates mentioned below for Field Project Guidance and reporting of progress of the Field Project:

Date	Points discussed	Signature of the Supervisor

Place: **Signature of the Student** **Signature of the Supervisor**

Date:

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

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Cost and Management Accounting

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	CMA232FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	A study the Application of Cost Accounting.
2	Integration of Cost Accounting with Financial Accounting.
3	Role of Cost Accounting in Decision making.
4	A Study of Cost accounting Software used by industry.
5	A study the Classification of Cost by the particular industry.
6	Challenges faced in Implementation of Cost Accounting.
7	A study the Calculation of Material Cost.
8	A study the Calculation of Labour Cost.
9	A study the Calculation of Overheads Cost
10	A Study of cost classification in particular industry.
11	Preparation of Cost Sheet in Manufacturing Industry.
12	Preparation of Cost Sheet in Service Industry.
13	Understand the material accounting in store department.
14	A Study of various documents in store department
15	Understand Inventory control in store department.
16	Preparation of Store Ledgers and comparison with Bin Card at store department.
17	Use of Pricing Methods for material issue (FIFO, LIFO, Weighted Average Method)
18	Use of Inventory control and cost reduction practice
19	Calculation of Material Procurement Cost.
20	Calculation of Landed Cost.
21	Understand the functions of Purchase Department
22	A Study of different documents used in Purchase procedure.
23	Understand the scientific purchase procedure.
24	A Study and understand the process of Cost Accounting applied in industry.
25	Preparation of Tender, Estimates and Quotations.
26	Preparation of Bin Cards and physical verification of Material.
27	Role and Responsibilities of Cost Accountant.
28	Material Storage System in Store Department.
29	Application of Inventory Control System by the industry.
30	Application of Physical Verification of Material and its impact.
31	Use of Cost Accounting Standards in practice
32	Store keepers' duties, functions and responsibilities in manufacturing industry.
33	Use of EOQ and Material Ratios in inventory control
34	Preparation of Wage policy and methods of calculation of wages.
35	A Study of different Method of time keeping and time booking.

36	Calculations of Bonus of workers
37	Identify the Labour Turnover and its reasons.
38	Preparation of Idle and Over time sheet.
39	Preparation of Pay roll of employees.
40	Comparison of Labour Costs in different Departments.
41	Use of Biometric Attendance and its Impact on Labour Cost.
42	Procedure of Overheads Accounting
43	Understand the classification and allocation of overheads
44	Preparation of primary distribution statement of overheads
45	Preparation of Secondary distribution statement of overheads
46	Understand the over and under absorption of overheads and its impact
47	Understand the absorption of overheads and its accounting effect
48	A Study of cost structure or application of cost system.
49	Preparation of Job Cost Sheet.
50	Preparation of Batch Cost System.
51	Preparation of Contract Cost Account.
52	Preparation of Process Accounts.
53	Understand the procedure of Process Costing and its applications
54	Understand the Joint products and By-products. Understand the Cost Accounting of Joint and By-Products.
55	A study Contemporary services such as entertainment, mobile E commerce, food delivery service and logistic.
56	Preparation of Cost Sheet for Service industry
57	Understand the Cost Classification for Service Industry
58	Understand the cost calculation in various Service Industries
59	A Study of Contract Costing Method in a Construction Company
60	Cost Allocation of Plant, Equipment and Tools in a Contract.
61	Treatment of Work-in-Progress and Notional Profit in Contract Costing.
62	Cost Control in Hospitality Industry
63	Costing of Public Utility Services
64	Pricing and Cost Control in the IT Service Sector
65	Process Costing in Chemical, Textile and Sugar industry

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

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Marketing

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	M234FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Consumer Behaviour and Brand Loyalty: A Field Analysis.
2	Marketing Strategies of Start-ups in Urban Areas.
3	Collaborative Marketing Among Local Producers.
4	Co-branding Strategies
5	Impact of Inflation Rates on Consumer Purchasing Power
6	Evaluation of Digital Marketing Strategies in Consumer Engagement
7	Effect of Mobile Technology on Consumer Behaviour
8	Influence of Cultural Values on Consumer Preferences
9	Analysis of Consumer Protection Laws on Marketing Strategies
10	Analysis of Social Media Influence on Consumer Behaviour
11	Assessment of Demographic Changes on Market Demand
12	Influence of Eco-Friendly Products on Consumer Choices
13	Conduct a comprehensive market research study to understand consumer behaviour and preferences.
14	Analyse market trends, identify target audiences, and provide insights for product/service development.
15	Develop and execute a social media marketing campaign for a specific product or brand.
16	Plan and execute an influencer marketing campaign for a product or service.
17	Measure the impact on brand awareness and customer engagement.
18	Assist in planning and executing a product launch campaign.
19	Develop promotional materials, organize launch events, and measure campaign success.
20	Implement a customer satisfaction survey to gather feedback on products or services.
21	Market research lets you know your audience and their challenges to determine what they might want from your business.
22	Collaborate with a business to design and implement a brand loyalty program.
23	Study of social marketing
24	Study of Online Marketing
25	Study of Recent Trends in Marketing of any product or service
26	An Analytical study of Marketing Mix
27	Study Customer Satisfaction of Product and Services
28	Competitive analysis helps you to understand similarities and differences between companies' products, services, and marketing strategies.
29	Study of Customer Relationship Marketing (CRM)

30	A comparative study of rural marketing versus urban marketing
31	Positioning includes writing a positioning statement and determining your unique value proposition.
32	Naming and branding involve describing your product meaningfully and meaningfully without risking copyright concerns.
33	Pricing is figuring out how much to charge for your product or service.
34	Evaluate the effectiveness of the program in retaining customers.

द्वितीय वर्ष कला (हिंदी) द्वितीय वर्ष / तृतीय अयन
AEC Course 2 Credit Theory

<table>
<tr><th>विषय कोड</th><th colspan="2">पाठ्यक्रम का शीर्षक</th><th colspan="2">Theory/Practical</th><th>कर्मांक</th></tr>
<tr><td>AEC - 201 - HIN</td><td>AEC</td><td>हिंदी भाषा क्षमता संवर्धन भाग-I</td><td>सैद्धांतिक</td><td>T</td><td>2</td></tr>
<tr><td colspan="6">प्रस्तुत पाठ्यक्रम कला, वाणिज्य, विज्ञान तथा संगणक विज्ञान आदि द्वितीय वर्ष की सभी कक्षाओं के लिए है :- S.Y.B.A./ S.Y.B.Sc (Regular)/ S.Y.B.Com/ S.Y.B.Sc.(Computer Science - BCS)/ S.Y.B.Sc (Computer Application - BCA)/ S.Y.B.B.A.(CA)/ S.Y.B.Com-BM/ S.Y.B.Com-CA/ S.Y.B.Com-IB/ S.Y.B.Sc (Data Science), S.Y.B.Sc. (AI & Machine Learning)</td></tr>
</table>

पाठ्यक्रम का लक्ष्य (Aims) :

भाषिक क्षमता विकास इस विषय पर केंद्रित यह पाठ्यक्रम छात्रों की भाषाई क्षमता को विकसित करने के उद्देश्य से तैयार किया गया है। भाषिक क्षमता विकास एक ऐसी प्रक्रिया है जिसके द्वारा भाषा के सुनना, बोलना, पढना और लिखना आदि अंगों को समझा जाता है। भाषा मनुष्य के भाव, विचारो को अन्य व्यक्ति के सम्मुख व्यक्त करने का महत्वपूर्ण साधन है। सफल और प्रभावशाली संप्रेषण के लिए भाषाई क्षमता की आवश्यकताएँ है। वास्तव में भाषा क्षमता संवर्धन भाषा का व्यावहारिक पक्ष है, जो हमें प्रभावी ढंग से संवाद करने, ज्ञान प्राप्त करने, विभिन्न संस्कृतियों को समझने में मदत करता है। व्यक्तित्व के विकास में भाषा कौशल महत्वपूर्ण है। भाषा पर अधिकार आने से रोजगार की संभावनाए भी अधिक होती । इस दृष्टि से स्नातक स्तर पर छात्रों के लिए यह विषय आवश्यक है।

पाठ्यक्रम अध्ययन के परिणाम (Course Learning Outcoms)

1. छात्रों में हिंदी भाषा की क्षमता का संवर्धन होगा तथा भाषिक कौशल से परिचित होंगे।
2. छात्र भाषिक विकास से परिचित होंगे।
3. छात्र भाषा क्षमता संवर्धन के आधार को समझ सकेंगे।
4. छात्र हिंदी वर्णमाला से परिचित होंगे।
5. भाषिक कौशल अध्ययन से छात्र शिक्षा और ज्ञान को प्राप्त कर सकेंगे।
6. छात्र भाषिक क्षमता संवर्धन के माध्यम से संप्रेषण करने में सफल होंगे।
7. भाषिक कौशल विकसित होने से रोजगार प्राप्त कर सकेंगे।
8. छात्र भाषिक कौशल के विविध संदर्भ से परिचित होंगे।
9. छात्र अपने भाव एवं विचारों को प्रभावी ढंग से प्रस्तुत कर सकेंगे।
10. क्षमता संवर्धन के पठित कहानी और कविता के अध्ययन से नैतिक मूल्य विकसित होंगे।

MAPPING PROGRAM OUTCOMES WITH COURSE OUTCOMES & LEVEL OF MAPPING

[3= Fully Met, 2= Partially Met, 2= Poorly Met, Blank= Not Met]

Graduate Attributes	Disciplinary Knowledge	Communication Skills	Critical Thinking	Problem Solving	Analytical Reasoning	Research-related skills	Cooperation/Team Work	Scientific Reasoning	Reflective Thinking	Self-Directed Learning	Information /Digital Literacy	Multicultural Competence	Moral & Ethical Values	Leadership Readiness	Life-long Learning	Domen Knowledge	Professional Skills	Research	Social Responsibility	Personality Development
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PO-14	PO-15	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	2	3	3	2	2	2	2	3	2	3	3	2	2	2	3	2	2	3	2
CO-2	2		3	2	2	2	2	2	2	2	3	3	2	2		3	2	2	2	2
CO-3	3	3	3	2	2	2	3	2	2	2	2	3	2	2	2	3	2	2	2	3
CO-4	3		3	3	2	2	2	2	3	2	2	3	2	2	2	3	2	2	3	3
CO-5	3	2	3			2			2	2	3	3	2	2		3	2	2	3	2
CO-6	2			3			2		3	2	3	3		2	2	3		2	3	3
CO-7	2		3	2	2	2	2	2	2	2	3	3	2	2		3	2	2		2
CO-8	3	3	3	2	2	2	2	2	2	2	3	3	2	2	2	3	2	2	2	2
CO-9	3		2	2	2	2	2	2	2	2	2	3	2	2	2	3	2	2		2
CO-10	3	2	2	2	2	2	2	2	2	2	3	3	2	2	2	3	2	2	2	2
Wgt Avg	2.6	2.4	2.7	2.3	2	2	2.1	2	2.3	2	2.7	3	2	2	2	3	2	2	2.5	2.3

शिक्षा विधि (Pedagogy) :

व्याख्यान विधि, विश्लेषण विधि, सर्वेक्षण विधि, प्रत्यक्ष कार्य विधि।

इकाई	पाठ्यविषय	तासिकाएँ
इकाई I	**वर्ण विचार:** 1. हिंदी वर्णमाला: वर्णों का उच्चारण और वर्गीकरण 2. स्वरों के भेद 3. व्यंजनों के भेद 4. संधि :स्वर संधि, व्यंजन संधि विसर्ग संधि 5. संज्ञा के भेद :पदार्थ वाचक संज्ञा, भाव वाचक संज्ञा। 6. **सर्वनाम के भेद :** ▪ पुरुषवाचक सर्वनाम (मैं, तू, आप), ▪ निजवाचक सर्वनाम (आप)	15

	▪ निश्चयवाचक सर्वनाम (यह, वह, सो) ▪ संबंध वाचक सर्वनाम (जो) ▪ प्रश्नवाचक सर्वनाम (कौन, क्या) ▪ अनिश्चयवाचक सर्वनाम (कोई, कुछ)	
इकाई II	**साहित्य परिचय(कविता/ कहानी)** **कविता:** 1. मुकरियाँ (3) - भारतेंदु हरिश्चंद्र 2. चरण चले, ईमान अचल हो - माखनलाल चतुर्वेदी 3. किसान - मैथिलीशरण गुप्त 4. बहुत दिनों के बाद - नागार्जुन 5. भाईचारा - भवानीप्रसाद मिश्र 6. हिमालय के प्रति - रामधारी सिंह दिनकर **कहानी :** 2. फूलो का कुरता - यशपाल 3. आमों का टोकरा - सआदत हसन मंटो 4. तलाश - सूर्यबाला	15

अंक विभाजन:

आतंरिक मूल्यांकन - 30%

1. 15 अंकों की लघुत्तरी परीक्षा/छात्र गोष्ठी/लेखक, कवि साक्षात्कार/समुह चर्चा आदि।

सत्रांत परीक्षा - 70%

1. प्रश्न 1 - इकाई i पर चार प्रश्न, जिसमें से दो प्रश्नों के उत्तर लिखने हैं। (शब्द सीमा 300)
   $2 \times 7 = 14$
2. प्रश्न 2 - इकाई ii पर चार प्रश्न, जिसमें से दो प्रश्नों के उत्तर लिखने हैं। $2 \times 7 = 14$
3. प्रश्न 3 - दोनों इकाइयों पर सात बहु पर्यायी प्रश्न। $7 \times 1 = 7$

संदर्भ ग्रंथ

1. विशुद्ध हिंदी - डॉ. सदानंद भोसले, विकास प्रकाशन, कानपूर
2. भाषा शिक्षण - डॉ. रविंद्रनाथ श्रीवास्तव, वाणी प्रकाशन, नई दिल्ली
3. हिंदी शिक्षण - डॉ. मंजू शर्मा, डॉ. बनवारीलाल जैन, शिक्षा प्रकाशन, जयपुर
4. हिंदी शिक्षण - उषा सिंहल, सौरभ प्रकाशन, दिल्ली
5. भाषा शिक्षण तथा भाषा विज्ञान - बृजेश्वर वर्मा, केंद्रीय हिंदी संस्थान, दिल्ली

अभ्यासक्रम

मानव विज्ञान शाखेतील पदविका / **पदवी, वर्ष-२ (सत्र-३ व ४)**

विषय – मराठी (AEC)

(शैक्षणिक वर्ष **२०२५-२६** पासून)

[Level 5.0, UG- Diploma in Humanities / UG Degree, Year-II]

(w.e.f. academic year 2025-26)

Ability Enhancement Course: Marathi

AEC: Marathi

S.Y.B.A.

SYBSc (Regular) /SYBSc (Computer Science)/ SYBSc (Computer Applications)

SYBCom, SYBCom-BM / SYBCom- CA / SYBCom-IB / SYBBA (CA)

U.G. मराठी – द्वितीय वर्ष (सत्र-३) अभ्यासक्रम [Level 5.0]			
Course Type	Ability Enhancement Course AEC - मराठी (Marathi)	Credits- 2 (Theory)	Weeks- 15 Hours- 30
AEC-201-MAR	भाषा आणि जीवनव्यवहार	Int. Marks 15	Ext. Marks 35

अभ्यासपत्रिकेविषयी :

सदर अभ्यासपत्रिकेतून भाषेचे स्वरूप, भाषानिर्मितीविषयक विविध सिद्धांत, भाषेची कार्ये आणि वैशिष्ट्ये, भाषाभ्यासाची अंगे व भाषाभ्यासाची आवश्यकता, भाषा आणि जीवनव्यवहार यांच्यातील परस्परसंबंध, व्यावहारिक भाषा, शास्त्रीय साहित्याची भाषा, ललित साहित्याची भाषा स्वरूप, कार्यालयीन भाषा, परिभाषा यांचे स्वरूप व आवश्यकता समजून घेण्यास मदत होईल.

अभ्यासपत्रिकेची उद्दिष्टे :

१. भाषेचे स्वरूप व कार्य यांचा परिचय करून घेणे.
२. जीवनव्यवहारानुसार भाषेचा वापर व त्यानुसार निर्माण होणाऱ्या प्रकारांचे आकलन करून घेणे .
३. मराठी भाषेचा परिभाषासापेक्ष आणि शैलीसापेक्ष विकास जाणून घेणे.
४. मराठी भाषेच्या उपयोजनात्मक कौशल्यांचा विकास साधणे.

अभ्यासक्रम :

घटक	तपशील	श्रेयांक	घड्याळी तास
१	**भाषेचे स्वरूप व कार्ये** १.१ भाषा स्वरूपचर्चा १.२ भाषेची निर्मिती : विविध सिद्धांत १.३ भाषारूपे : मौखिक आणि लिखित (भाषा आणि लिपी) १.४ भाषेची कार्ये आणि वैशिष्ट्ये १.५ भाषाभ्यासाची अंगे व भाषाभ्यासाची आवश्यकता	१	१५
२	**भाषा आणि जीवनव्यवहार : परस्परसंबंध** २.१ व्यावहारिक भाषेचे स्वरूप २.२ शास्त्रीय साहित्याच्या भाषेचे स्वरूप २.३ ललित साहित्याच्या भाषेचे स्वरूप २.४ कार्यालयीन भाषेचे स्वरूप २.५ परिभाषा : स्वरूप व आवश्यकता	१	१५

अभ्यासपत्रिकेची अध्ययन निष्पत्ती (COs) :

या अभ्यासपत्रिकेच्या अध्ययनातून विद्यार्थ्यांमध्ये पुढील क्षमतांचा विकास होईल,

Cognitive Ability	Course Outcomes	Teaching Learning Method
Co-1 Remember	भाषेचे स्वरूप, वैशिष्ट्ये आणि कार्य याविषयी माहिती सांगता येईल.	व्याख्यान
Co-2 Understanding	भाषा आणि जीवनव्यवहार याचे आकलन होईल.	व्याख्यान, स्वयं-अध्ययन
Co-3 Applying	जीवनव्यवहारानुसार भाषेचा वापर करण्याची प्रेरणा मिळेल.	वाचन, लेखन
Co-4 Analyzing	भाषा आणि जीवनव्यवहाराच्या संदर्भात विश्लेषणक्षमता विकसित होईल.	आशय विश्लेषण
Co-5 Evaluating	भाषेच्या विविध स्तरावरील उपयोजनाचे विषयक समज विकसित होईल.	रसग्रहण
Co-6 Creating	मराठी भाषेच्या उपयोजनात्मक कौशल्यांच्या अभ्यासातून अनुभवमांडणीची कला अवगत होईल.	स्व-अनुभवांचे सादरीकरण

Name of the Programme : B.A. Psychology
Class : S.Y.B.A.
Semester : III
Course Type : OPEN ELECTIVE
Course Name : Consumer Psychology
Course Code : OE-201-PSY
No. of hours : 30
No. of Credits : 02

Course Outcomes:

1. After completing this course, students will be able to:
2. Understand the definition, emergence, and significance of consumer psychology in influencing consumer behavior.
3. Analyze the role of memory and learning in shaping consumer decisions and purchasing habits.
4. Examine how sensation, perception, and attention impact consumer choices, using principles like Gestalt theory.
5. Evaluate the influence of emotions and attitudes on consumer decision-making and behavioral patterns.
6. Explore key principles of advertising psychology, including attention factors and elements of successful advertisements.
7. Apply theories of motivation and attitudinal change to understand and influence consumer behavior effectively.

Unit 1: CONSUMER PSYCHOLOGY: THE BASICS [15]

1.1 Consumer Psychology: Definition, and how it emerged

1.2 Role of memory and learning in consumer behaviour.

Consumer's Sensation and Perception: Definition, Gestalt Theory, use of different senses

1.3 Attention: Nature and what attracts consumers' attention?

Unit 2: CONSUMER'S BEHAVIOUR AND ATTITUDES [15]

2.1 Emotions: The Emotional Consumer, impact of emotions on decision-making

2.2 Attitude: How attitudes are generated? Theories of attitudinal change, do attitudes predict behaviour?

2.3 Advertising Psychology: Role of attention, factors making advertisements successful.

2.4 Motivational determinants of behaviour: Theories of motivation and how to motivate consumers.

READINGS:

Fennis, B.M. & Stroebe, W. (2010). The Psychology of Advertising. East Sussex: Psychology Press.

Jansson-Boyd, C. V. (2010). Consumer Psychology. New York: Open University Press.

Jansson-Boyd, C. V. & Zawisza, M.J. (2017). Routledge International Handbook of Consumer Psychology. New York: Routledge.

Kahle, L.R. & Kim, C. (2006). Creating Images and the Psychology of Marketing Communication. London: Lawrence Erlbaum Associates, Inc.

Norton, M.I., Rucker, D.D., & Lamberton, C. (2015). The Cambridge Handbook of Consumer Psychology. New York: Cambridge University Press.

Young, B.M. (2018). Consumer Psychology: A Life Span Developmental Approach. Exeter, UK: Palgrave.

Savitribai Phule Pune University
S.Y.B.Sc. (Computer Science) - Sem –III
Course Type:GE/OE. Course Code: OE-201-CS-T
Course Title: Ecommerce I

Teaching Scheme	No. of Credits 2	Examination Scheme
02 Hours /Week		IE :15 Marks UE:35Marks

Prerequisites

- Basic Computer and Internet Knowledge
- Fundamentals of Business, Commerce and Digital Marketing Basics
- Financial and Payment Systems

Course Objectives

- To understand basic concepts about e-Commerce.
- To understand the applications of e-Commerce.
- To learn Business model knowledge.
- To enable knowledge about E-payment system.
- To get a general idea of M-commerce

Course Outcomes

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

CO1: Learn and implement basic concepts and applications of e-Commerce.

CO2: Understand operations of electronic payment system.

CO3: Compare and analyze various business models.

CO4: Understand regulatory framework for E-Commerce.

Course Contents

Chapter1	**E- Commerce and Business Model Concepts**	**7 Hours**

1.1. Introduction to E Commerce: Definition, Goals, Technical Components, Functions, Status, Prospects, Significance, Advantages, Disadvantages E-Commerce

1.2. Business Models: Major Business to Consumer (B2C) Business Model Portal, E-tailor, Major Business to Business (B2B) Business Mode, E Distributor, E-Procurement, Exchanges

1.3 Business models in Emerging E-Commerce Areas - C2C, P2P, and B2G.,case studies.

Chapter2	**E-Marketing and E- Commerce Application**	**7 Hours**

2.1. Introduction, Identifying Goals, Definition

2.2. Browsing Behavior Model

2.3. Online Marketing

2.3.1 e-Commerce and retailing

2.3.2 e-Commerce and banking,

2.4. E-Advertising –Introduction, Purpose, Goals, advantages, disadvantages.

2.5. Internet Marketing Trends 2.6. Target Markets 2.7. E-Branding 2.8. Marketing Strategies 2.9. Consumer Online: The Internet Audience and Consumer Behaviors 2.10. E-cycle of Internet Marketing		
Chapter 3	**E-commerce Payment Method**	**6 Hours**
3.1. The requirements of an electronic payment system 3.2. Traditional payment system, Electronic payment technology. 3.3. Electronic payment gateways. 3.4. B2B electronic payments. 3.5. Third-party payment processing, electronic or digital currency, characteristics, operation. 3.6. Online credit card payments and smart cards.		
Chapter 4	**E-Commerce Laws & Regulations**	**5 Hours**
4.1. Introduction to E-Commerce Laws 4.2. Information Technology (IT) Act, 2000 (India). 4.3. GDPR (General Data Protection Regulation) – EU. 4.4. Other Global E-Commerce Laws.		
Chapter 5	**Future Trends in E-Commerce**	**5 Hours**
5.1. AI & Chatbots in E-Commerce. 5.2. AR/VR Shopping Experiences. 5.3. Personalization & Data Analytics. 5.4. The Role of IoT in E-Commerce.		
Reference Books:		
1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4th Edition, Pearson 2. S. J. Joseph, E-Commerce: An Indian perspective, PHI 3. E-Commerce Law: National and Transnational Topics– Alan Davidson 4. Artificial Intelligence in E-Commerce– Richard Boire		

SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE ANDMANAGEMENT

(COMMERCE)

Structure And Syllabus For

S.Y. B. Com Sem- IV

As per National Education Policy-2020

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

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

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

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

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

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

Scheme of Examination

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

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

External Assessment (70 Marks)

Question Paper Pattern for External Examination

Instructions:

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

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

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

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

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

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

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

Scheme of Examination

Passing Marks: 40% of the Total Marks

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

External Assessment (35 Marks)

Question Paper Pattern for External Examination

Instructions:

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

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

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

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

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

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

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

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

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

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

Scheme of Examination

Passing Marks: 40% of the Total Marks

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

External Assessment (35 Marks)

Question Paper Pattern for External Examination

Instructions:

1. *Question No. 1 is Compulsory.*
2. *Attempt any three questions from Question No. 2 to 5.*

Q. 1: Fill in the blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 10 Marks
Q. 3: Theory Question on Unit-2	= 10 Marks
Q. 4: Theory Question on Unit-3	= 10 Marks
Q. 5: Short Notes on all Units (Any 2 out of 3)	= 10 Marks

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

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

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

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

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

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

Scheme of Examination

Passing Marks: 40% of the Total Marks

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

External Assessment (70 Marks)

Question Paper Pattern for External Examination

Instructions:

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

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

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

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

Programme Name	Course Code	Type of Course	Credits	Batch Size	Lectures per Week in Clock Hour
B. Com.	CA271P	VSC	2 (1 Credit = 30 Hours of Lab Work)	20 Students per Batch	4 Lectures per Batch (1 Lecture is equal to 1 Clock Hour)

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

Unit	Title and Contents	No. of Lectures
1	**Accounts Receivable and Payable Management:** 1.1 Bill-wise Accounts – an Introduction 1.2 Bill-wise Details for Purchases – Bills Payable 1.3 Bill-wise Details for Sales – Bills Receivable 1.4 Maintaining Bill wise details 1.5 Supply against Advances 1.6 Tracking Overdue Supplies 1.7 Stock Category Reports 1.8 Practice Exercise	**15**
2	**Inventory Accounting:** 2.1 **Masters (Creation, Alteration & Deletion):** Stock Group, Stock Category, Stock Items, Unit of Measurement, and Godown. 2.2 **Features in Inventory (With examples):** Integrate Accounts with Inventory, Multiple Price Levels, Batches, Maintain Expiry Dates, Discount Columns in Invoice, Separate Actual and Billed Quantity. 2.3 **Inventory Vouchers (With Problem):** Voucher Entry Mode: a) Item Invoice Mode, b) Accounting Invoice Mode, c) Voucher Mode, Purchase Voucher (Inventory), Sales Voucher (Inventory), Physical Stock Voucher, Stock Journal Voucher, Receipt Note, Delivery Note, Purchase Order, and Sales Order.	**15**
3	**TallyPrime with Banking:** 2.1 Cheque Book Configuration in TallyPrime 2.2 Cheque Printing in TallyPrime 2.3 Banking Transaction Types 2.4 Introduction to Post Dated Cheques Management 2.5 Post Dated Cheques Management in TallyPrime	**15**

	2.6 Applying for TallyPrime License 2.7 Introduction to Bank Reconciliation Process in TallyPrime 2.8 Bank Reconciliation in TallyPrime 2.9 Practice Exercise	
4	**TallyPrime Printing Configuration:** 3.1 Update Invoice or Voucher Numbering in TallyPrime 3.2 Setup Logo Printing in TallyPrime 3.3 How to Print Additional Description of Stock Items 3.4 Printing Preferences – Cust Seal and Signature, Jurisdiction, Bank Details, Invoice Status 3.5 Optimize Printing Paper Size 3.6 How to Enable Rate Inclusive of GST Column 3.7 Practice Exercise	**15**

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

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

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

teaching and learning.

5) College has to provide the Time Slot to the students for Practice Exercise of Tally Software in the Computer Laboratory and the Technical Assistant will assist the students during Practice Exercise Session of Tally Software.

III) Mandate or Instructions or Guidelines to the Teacher

1) Teacher has to teach this Course in the Computer Laboratory batch wise.
2) Size of the Batch will be 20 Students.
3) Teacher has to use LCD Projector in Computer Laboratory for teaching and explaining the Tally Software.
4) Technical Assistant will assist the Subject Teacher during Lectures in the Computer Laboratory.
5) Teacher will instruct to the Technical Assistant to supervise the students during the Lectures in the Computer Laboratory.
6) Subject Teacher has to prepare a detail schedule well in advance for conducting the Lectures in the Computer Laboratory and circulate the same among the students after the consent of the Head of the Department subject to the approval of Principal of the College.
7) The respective Subject Teacher will prepare the Schedule for Practice Exercise of Tally Software in the Computer Laboratory as per the need and requirement of the Course and Students, and handover the same to the Technical Assistant for execution.

Internship for Students if any: Not applicable

Recommended Books and Study Materials

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

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

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments • Written Test • Offline MCQ Test • Power Point Presentation	**Min. 6 Marks** (40% of Passing)

	• Tally Software Practical Test in the Laboratory with TallyPrime Basic or TallyPrime with GST Essential	
SEE / External Exam (Practical Examination in the Computer Laboratory) (35 Marks) **(1½ Hours for each Batch)**	**Procedure for conducting the Practical Examination:** 1) Practical Examination to be conducted in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential by the respective Colleges. 2) University will prepare the Practical Examination Schedule for conducting of the Practical Examination. 3) Practical Examination is to be conducted by each College as per the Schedule issued by the University. 4) Size of the Practical Examination Batch will be 20 Students. 5) Subject Teacher will be the Internal Examiner for conducting the Practical Examination. 6) University will make the appointment of External Examiners. 7) Internal and External Examiners will jointly prepare the Question Papers for each Practical Examination Batch separately. 8) Copy of each set of Question Papers should be deposited with the Examination Section of the College after the end of Practical Examination. 9) Each paper will have at least 15 to 20 Hypothetical Business Transactions of Hypothetical Business Entity such as revenue, party (receivables and payables), purchase of assets, cash receipts and payments, debit and credit notes, closing adjustments etc. 10) If a student misses his/her Regular Practical Examination Batch during the Schedule of Regular Practical Examination of the respective College, he/she can appear as an Out-Of-Turn Student for the next Batch during the Regular Schedule of Practical Examination of the respective College after payment of Out-Of-Turn Fee as per the University Rules. 11) If a student misses his/her Regular Practical Examination Batch and has not appeared for the Out-Of-Turn Batch of the Regular Schedule of Practical Examination of the respective College, he/she will be treated as absent student for Practical Examination. 12) Student will appear for the Practical Examination as Pre-Out-Of-Turn Student during the Regular Schedule of Practical Examination of the respective College after payment Out-Of-Turn Fee. 13) For each Batch Maximum Time will be **1½** Hours. 14) Student should generate the report at the end of the Practical Examination.	**Min. 14 Marks** (40% of Passing)

	15) Student should take printout of the generated report and must sign each page of printout of the report. 16) Students have to submit the Self-Attested Copy of the Printout of Practical Examination Report to the Examiners. If student fails to sign the printout of Practical Examination Report and fails to submit the same with the Examiners then concerned student will be treated as absent for the Practical Examination. 17) Both the Examiners will collect the printout of Practical Examination Report from each student, and will verify the signature of the respective student on Report. 18) Both the Examiners will make the assessment jointly of Practical Examination Report after the end of each Practical Exam Batch on the same day. 19) The College Authority should provide the necessary facilities during the Practical Examination such as Well-Equipped Computer Laboratory, Installation of License Copy of Tally Software, LAN System, Internet Facility with proper Speed, Technical Team Support, Laser Printers, Papers for Printout, Peons, Generator Back-up, CCTVs for supervision and any other facility as per the requirement of the Examiners for smooth conduct of the Practical Examination. 20) Student kindly note that the Examiners instructions are mandatory on every student and student should abide by the same during the Practical Examination in the Computer Laboratory.	

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

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

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	SEC251COM	SEC	2	2

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

Unit	Title and Contents	No. of Lectures
1	**Preliminary of GST:** 1.1 Money Bill and Finance Bill: Meaning and its Constitutional Provisions 1.2 Taxation Structure in India and Difference between Direct Tax and Indirect Tax, and Pre-GST Indirect Tax Structure in India 1.3 Evolution of GST in India, Objectives and Features of GST, 1.4 GST Council Composition and its Functions 1.5 Authorities / Officers under GST 1.6 Definitions: Aggregate Turnover, Assessment, Business, Capital Goods, Casual Taxable Person, e-Commerce, e-Commerce Operatory, Export of Goods, Export of Services, Goods, Import of Goods, Import of Services, India, Input, Input Service, Input Tax, Input Tax Credit, Location of the Recipient of Services, Location of the Supplier of Services, Manufacturer, Output Tax, Person, Place of Business, Place of Supply, Recipient, Services, Supplier, Taxable Person, Taxable Territory etc.	10
2	**Law Regulating GST:** 1.1 GST on Supply 1.2 Dual GST 1.3 Intra-State Supply and Inter-State Supply 1.4 GST Rates for Supply of Goods and GST Rates for Supply of Services 1.5 Compensation Cess 1.6 Administration Control 1.7 GST not applicable presently on Petroleum Products 1.8 Alcoholic Liquor 1.9 Tobacco Products 1.10 State GST Acts and Union Territory GST Act 1.11 Registration 1.12 Inter-State Stock Transfer 1.13 Distinction between Goods and Services 1.14 Consideration 1.15 Gift 1.16 Small Taxable Persons 1.17 Reverse Charge	10

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

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

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

Teaching Methodology
The Teacher can use the following Methods as Teaching Methodology: 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies
Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Students' Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi 2. GST Acts with Rules/Forms and Notifications, Taxmann Publication (P) Ltd., New Delhi 3. Indirect Tax (GST) by Dr. V. S. Datey, Taxmann Publication (P) Ltd., New Delhi 4. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Kapil Singhania 5. Constitution of India 6. Study Materials of ICAI, ICSI, ICMA 7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (15 Marks): Refer Point No. 3(a)
External Assessment (35 Marks)
Question Paper Pattern for External Examination ***Instructions:*** *1. Question No. 1 is Compulsory.* *2. Attempt any three questions from Question No. 2 to 5.* Q. 1: Fill in the blanks = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Theory Question on Unit-3 = 10 Marks Q. 5: Short Notes on all Units (Any 2 out of 3) = 10 Marks

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

द्वितीय वर्ष कला (हिंदी) द्वितीय वर्ष / चतुर्थ अयन

AEC Course 2 Credit Theory

विषय कोड	पाठ्यक्रम का शीर्षक		Theory/Practical		कर्मांक
AEC - 251 - HIN	AEC	हिंदी भाषा क्षमता संवर्धन भाग II	सैद्धांतिक	T	2
प्रस्तुत पाठ्यक्रम कला, वाणिज्य, विज्ञान तथा संगणक विज्ञान आदि द्वितीय वर्ष की सभी कक्षाओं के लिए है :- S.Y.B.A./ S.Y.B.Sc (Regular)/ S.Y.B.Com/ S.Y.B.Sc.(Computer Science - BCS)/ S.Y.B.Sc (Computer Application - BCA)/ S.Y.B.B.A.(CA)/ S.Y.B.Com-BM/ S.Y.B.Com-CA/ S.Y.B.Com-IB/ S.Y.B.Sc (Data Science), S.Y.B.Sc. (AI & Machine Learning)					

लक्ष्य (Aims) :

यह पाठ्यक्रम छात्रों की भाषा संबंधी मूलभूत समझ को विकसित करने में सहायक है। इसमें विशेषण, क्रिया, वचन, लिंग, कारक और विभक्ति जैसे व्याकरण के महत्वपूर्ण पक्षों को शामिल किया गया है। जो किसी भी भाषा की संरचना को समझने के लिए आवश्यक हैं। विशेषणों के प्रकार जैसे सार्वनामिक, गुणवाचक और संख्यावाचक विशेषण, वाक्य को अधिक स्पष्ट और प्रभावी बनाते हैं। इसी प्रकार क्रिया के भेद, जैसे सकर्मक और अकर्मक क्रिया, वाक्य की क्रियात्मकता को समझने में मदद करते हैं। वचन और लिंग का ज्ञान छात्रों को भाषा की सही प्रयोग पद्धति सिखाता है। इस तरह व्याकरण की इन विषय वस्तुओं से छात्रों की लेखन और भाषण शैली सशक्त बनती है।

इस पाठ्यक्रम में केवल व्याकरणिक ज्ञान ही नहीं, बल्कि साहित्यिक विधाओं का भी समावेश किया गया है, जैसे ग़ज़ल और यात्रा वृत्तांत। ग़ज़ल के माध्यम से छात्र हिंदी साहित्य की कोमल भावनाओं और काव्य सौंदर्य से परिचित होते हैं। वहीं यात्रा वृत्तांत से वर्णनात्मक लेखन क्षमता का विकास होता है। वाक्य के प्रकार - साधारण, मिश्र और संयुक्त वाक्य - छात्रों को विचारों को क्रमबद्ध और प्रभावी ढंग से प्रस्तुत करने की कला सिखाते हैं। इस प्रकार यह पाठ्यक्रम न केवल विद्यार्थियों की भाषा क्षमता को मज़बूत करता है, बल्कि उनमें साहित्यिक रुचि और रचनात्मकता का भी विकास करता है। जो समग्र भाषा शिक्षा की दृष्टि से अत्यंत आवश्यक है।

पाठ्यक्रम अध्ययन के परिणाम (Course learning Outcomes):

इस पाठ्यक्रम का अध्ययन करने के पश्चात् निम्नलिखित परिणाम प्राप्त होंगे।

1. छात्र विशेषण के प्रकारों की पहचान कर सकेंगे तथा उपरोक्त संदर्भ में उनका प्रयोग कर सकेंगे।
2. सकर्मक एवं अकर्मक क्रियाओं में भेद कर सकेंगे तथा वाक्य में उनका सही प्रयोग कर सकेंगे।
3. वचन के भेद (एकवचन और बहुवचन) को समझकर सही रूप में वाक्यों में प्रयोग कर सकेंगे।
4. लिंग (पुल्लिंग एवं स्त्रीलिंग) के भेदों को पहचान सकेंगे और व्याकरणिक दृष्टि से शुद्ध प्रयोग कर सकेंगे।

5. कारक और विभक्तियों की पहचान कर सकेंगे तथा उनका उपयुक्त प्रयोग करना सीखेंगे।
6. वाक्य के भेद (साधारण, मिश्र, संयुक्त) को समझ सकेंगे और विभिन्न प्रकार के वाक्य बना सकेंगे।
7. ग़ज़ल के साहित्यिक स्वरूप एवं उसकी विशेषताओं को समझ सकेंगे।
8. यात्रा वृत्तांत की शैली और भाषा का विश्लेषण कर सकेंगे।
9. व्याकरण और साहित्य का संयोजन कर रचनात्मक लेखन करने में सक्षम होंगे।
10. हिंदी भाषा के व्याकरण और साहित्य का आधारभूत ज्ञान प्राप्त कर सकेंगे।

MAPPING PROGRAM OUTCOMES WITH COURSE OUTCOMES & LEVEL OF MAPPING

[3= Fully Met, 2= Partially Met, 1= Poorly Met, Blank= Not Met]

Graduate Attributes	Disciplinary Knowledge	Communication Skills	Critical Thinking	Problem Solving	Analytical Reasoning	Research-related skills	Cooperation/Team Work	Scientific Reasoning	Reflective Thinking	Self-Directed Learning	Information /Digital Literacy	Multicultural Competence	Moral & Ethical Values	Leadership Readiness	Life-long Learning	Domen Knowledge	Professional Skills	Research	Social Responsibility	Personality Development
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PO-14	PO-15	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	2	3	3	2	2	2	2	3	2	3	3	2	2	2	3	2	2	3	2
CO-2	2		3	2	2	2	2	2	2	2	3	3	2	2		3	2	2	2	2
CO-3	3	3	3	2	2	2	3	2	2	2	2	3	2	2	2	3	2	2	2	3
CO-4	3		3	3	2	2	2	2	3	2	2	3	2	2	2	3	2	2	3	3
CO-5	3	2	3			2			2	2	3	3	2	2		3	2	2	3	2
CO-6	2			3			2		3	2	3	3		2	2	3		2	3	3
CO-7	2		3	2	2	2	2	2	2	2	3	3	2	2		3	2	2		2
CO-8	3	3	3	2	2	2	2	2	2	2	3	3	2	2	2	3	2	2	2	2
CO-9	3		2	2	2	2	2	2	2	2	2	3	2	2	2	3	2	2		2
CO-10	3	2	2	2	2	2	2	2	2	2	3	3	2	2	2	3	2	2	2	2
Wgt Avg	2.6	2.4	2.7	2.3	2	2	2.1	2	2.3	2	2.7	3	2	2	2	3	2	2	2.5	2.3

शिक्षा विधि (Pedagogy) :

व्याख्यान विधि, विश्लेषण विधि, सर्वेक्षण विधि, प्रत्यक्ष कार्य विधि।

इकाई	पाठ्यविषय	तासिकाएँ
इकाई I	**व्याकरणिक हिंदी:** 1. विशेषण के प्रकार: सार्वनामिक विशेषण, गुणवाचक विशेषण, संख्यावाचक विशेषण। 2. क्रिया के भेद: सकर्मक क्रिया, अकर्मक क्रिया।	15

	3. वचन के भेद: एक वचन, बहुवचन। 4. लिंग के भेद: पुल्लिंग, स्त्रीलिंग। 5. कारक और विभक्तियां: कारक के भेद। 6. वाक्य के प्रकार: साधारण वाक्य, मिश्र वाक्य और संयुक्त वाक्य।	
इकाई II	साहित्य परिचय (ग़ज़ल, यात्रा वृत्तांत) **ग़ज़ल** **1. भूला हुआ था आज तलक - शमशेर बहादुर सिंह** भूला हुआ था आज तलक अपने घर को मैं क्या जाने चल दिया था कहाँ के सफ़र को मैं तुम मुस्कुरा रहे थे मुझे देख-देख कर अपनी समझ रहा था हरेक की नज़र को मैं गर्दिश से उन निगाहों को कुछ होश आ गया दुशमन समझ रहा था ख़ुद अपनी नज़र को मैं ऐसे भी मोड़ आए हैं चुपचाप बार-बार तकता था राहबर मुझे और राहबर को मैं 'शमशेर' और कुछ नहीं दुनिया जहान में इक दिल है, ढूंढता हूँ, उसी बेख़बर को मैं **2. हो गई है पीर पर्वत-सी... - दुष्यंत कुमार** हो गई है पीर पर्वत-सी पिघलनी चाहिए, इस हिमालय से कोई गंगा निकलनी चाहिए। आज यह दीवार, परदों की तरह हिलने लगी, शर्त लेकिन थी कि ये बुनियाद हिलनी चाहिए। हर सड़क पर, हर गली में, हर नगर, हर गाँव में, हाथ लहराते हुए हर लाश चलनी चाहिए। सिर्फ़ हंगामा खड़ा करना मेरा मक़सद नहीं, मेरी कोशिश है कि ये सूरत बदलनी चाहिए। मेरे सीने में नहीं तो तेरे सीने में सही, हो कहीं भी आग, लेकिन आग जलनी चाहिए। **3. धूप में निकलो... निदा फाजली** धूप में निकलो घटाओं में नहा कर देखो ज़िंदगी क्या है किताबों को हटा कर देखो सिर्फ़ आँखों से ही दुनिया नहीं देखी जाती दिल की धड़कन को भी बीनाई बना कर देखो पत्थरों में भी ज़बाँ होती है दिल होते हैं अपने घर के दर-ओ-दीवार सजा कर देखो वो सितारा है चमकने दो यूँही आँखों में	15

	क्या ज़रूरी है उसे जिस्म बना कर देखो फ़ासला नज़रों का धोका भी तो हो सकता है वो मिले या न मिले हाथ बढ़ा कर देखो 4. **तुम्हारी फाइलों में... - अदम गोंडवी** तुम्हारी फाइलों में गाँव का मौसम गुलाबी है मगर ये आंकड़े झूठे हैं ये दावा किताबी है उधर जम्हूरियत का ढोल पीते जा रहे हैं वो इधर परदे के पीछे बर्बरीयत है, नवाबी है लगी है होड़ - सी देखो अमीरी औ गरीबी में ये गांधीवाद के ढाँचे की बुनियादी खराबी है तुम्हारी मेज़ चांदी की तुम्हारे जाम सोने के यहाँ जुम्मन के घर में आज भी फूटी रक़ाबी है 5. **जिंदगी के लिए - ज्ञानप्रकाश विवेक** ज़िन्दगी के लिए इक ख़ास सलीक़ा रखना अपनी उम्मीद को हर हाल में ज़िन्दा रखना उसने हर बार अँधेरे में जलाया ख़ुद को उसकी आदत थी सरे-राह उजाला रखना आप क्या समझेंगे परवाज़ किसे कहते हैं आपका शौक़ है पिंजरे में परिंदा रखना बंद कमरे में बदल जाओगे इक दिन लोगो मेरी मानो तो खुला कोई दरीचा रखना क्या पता राख़ में ज़िन्दा हो कोई चिंगारी जल्दबाज़ी में कभी पाँव न अपना रखना वक्त अच्छा हो तो बन जाते हैं साथी लेकिन वक़्त मुश्किल हो तो बस ख़ुद पे भरोसा रखना **यात्रा वृत्तांत:** 1. तिब्बत के पथ पर - राहुल सांकृत्यायन 2. देवताओं के अंचल में - अज्ञेय 3. धरती का स्वर्ग - विष्णु प्रभाकर	

अंक विभाजन:

आतंरिक मूल्यांकन - 30%

1. 15 अंकों की लघुत्तरी परीक्षा/किसी शायर या यात्रकार का साक्षात्कार/छात्र गोष्ठी/क्षेत्र भेंट आदि।

सत्रांत परीक्षा - 70%

1. प्रश्न 1 - इकाई i पर चार प्रश्न, जिसमें से दो प्रश्नों के उत्तर लिखने हैं। (शब्द सीमा 300)

$2 \times 7 = 14$

2. प्रश्न 2 - इकाई ii पर चार प्रश्न, जिसमें से दो प्रश्नों के उत्तर लिखने हैं। $2 \times 7 = 14$
3. प्रश्न 3 - दोनों इकाइयों पर सात बहु पर्यायी प्रश्न। $7 \times 1 = 7$

संदर्भ ग्रंथ :

1. हिंदी की मानक वर्तनी - कैलाशचंद्र भाटिया, प्रभात प्रकाशन, दिल्ली, संस्करण - 2006।
2. हिंदी भाषा - भोलानाथ तिवारी, किताब महल प्रकाशन, दिल्ली, संस्करण - 2004।
3. विशुद्ध हिंदी - डॉ. सदानंद भोसले, विकास प्रकाशन, कानपुर।
4. सुकून की तलाश - शमशेर बहादुर सिंह, वाणी प्रकाशन, नई दिल्ली।
5. साये में धूप - दुष्यंत कुमार, राधाकृष्ण प्रकाशन, नई दिल्ली।
6. खोया हुआ सा कुछ - निदा फाजली, वाणी प्रकाशन, नई दिल्ली।
7. धरती की सतह पर - अदम गोंडवी, अनुज प्रकाशन (उ. प्र.)
8. धुप के हस्ताक्षर - ज्ञानप्रकाश विवेक, कादंबरी प्रकाशन, नई दिल्ली।
9. हिंदी यात्रा साहित्य : स्वरुप और विकास - डॉ. रामविलास शर्मा

अभ्यासपत्रिकेची अध्ययन निष्पत्ती (COs) :

या अभ्यासपत्रिकेच्या अध्ययनातून विद्यार्थ्यांमध्ये पुढील क्षमतांचा विकास होईल,

Cognitive Ability	Course Outcomes	Teaching Learning Method
Co-1 Remember	भाषेचे स्वरूप, वैशिष्ट्ये आणि कार्य याविषयी माहिती सांगता येईल.	व्याख्यान
Co-2 Understanding	भाषा आणि जीवनव्यवहार याचे आकलन होईल.	व्याख्यान, स्वयं-अध्ययन
Co-3 Applying	जीवनव्यवहारानुसार भाषेचा वापर करण्याची प्रेरणा मिळेल.	वाचन, लेखन
Co-4 Analyzing	भाषा आणि जीवनव्यवहाराच्या संदर्भात विश्लेषणक्षमता विकसित होईल.	आशय विश्लेषण
Co-5 Evaluating	भाषेच्या विविध स्तरावरील उपयोजनाचे विषयक समज विकसित होईल.	रसग्रहण
Co-6 Creating	मराठी भाषेच्या उपयोजनात्मक कौशल्यांच्या अभ्यासातून अनुभवमांडणीची कला अवगत होईल.	स्व-अनुभवांचे सादरीकरण

U.G. मराठी – द्वितीय वर्ष (सत्र-४) अभ्यासक्रम [Level 5.0]			
Course Type	**Ability Enhancement Course** **AEC - मराठी (Marathi)**	**Credits- 2** **(Theory)**	**Weeks-15** **Hours-30**
AEC-251-MAR	**भाषा आणि संवादकौशल्ये**	**Int. Marks** **15**	**Ext. Marks** **35**

अभ्यासपत्रिकेविषयी :

सदर अभ्यासपत्रिकेतून भाषा आणि भाषिक कौशल्ये यांचे स्वरूप व सहसंबंध, प्रमाणभाषाविषयक लेखन नियम, भाषा आणि संवादकौशल्ये यांचे स्वरूप व सहसंबंध, प्राथमिक संवादकौशल्ये तसेच प्रगत संवादकौशल्ये समजून घेता येतील.

अभ्यासपत्रिकेची उद्दिष्टे :

१ भाषेच्या स्वरूपाचा व भाषिककौशल्यांचा परिचय करून .घेणे.
२ .जीवनव्यवहारानुसार भाषिककौशल्यांच्या वापराचे स्वरूप जाणून घेणे .
३ .जीवनव्यवहारानुसार संवादकौशल्यांचा परिचय करून घेणे.
४ भाषिककौशल्ये व संवादकौशल्ये यांच्यातील परस्पर .साहचर्याचे आकलन करून घेणे .
५ .भाषिक कौशल्ये व संवादकौशल्ये यांचे उपयोजनात्मक कौशल्यांचा विकास साधणे.

अभ्यासक्रम :

घटक	तपशील	श्रेयांक	घड्याळी तास
१	**भाषा आणि भाषिक कौशल्ये : स्वरूप व सहसंबंध** १.१ भाषा : उच्चारण आणि लेखन १.२ भाषा : श्रवण आणि संभाषण १.३ भाषा : लिपी आणि लेखन (प्रमाणभाषाविषयक लेखन नियम) १.४ लेखनविषयक नवीन शासकीय सूचना	१	१५
२	**भाषा आणि संवादकौशल्ये : स्वरूप व सहसंबंध** २.१ प्राथमिक संवादकौशल्ये : श्रवण, वाचन, संभाषण, भाषण, चिंतन, लेखन २.२ प्रगत संवादकौशल्ये : सारांश लेखन, भाषांतर, कल्पना विस्तार, निवेदनात्मक व संवादात्मक लेखन, मुलाखत लेखन	१	१५

अभ्यासपत्रिकेची अध्ययन निष्पत्ती (COs) :

या अभ्यासपत्रिकेच्या अध्ययनातून विद्यार्थ्यांमध्ये पुढील क्षमतांचा विकास होईल,

Cognitive Ability	Course Outcomes	Teaching Learning Method
Co-1 Remember	भाषा आणि भाषिक कौशल्ये यांचे स्वरूप व सहसंबंधा विषयी माहिती सांगता येईल.	व्याख्यान, स्वयं-अध्ययन
Co-2 Understanding	भाषा आणि संवादकौशल्ये यांचे स्वरूप व सहसंबंध यांचे आकलन होईल.	व्याख्यान, साहित्यप्रकारांचे वाचन
Co-3 Applying	प्राथमिक संवादकौशल्यांचा वापर करण्याची प्रेरणा मिळेल.	सादरीकरण
Co-4 Analyzing	प्रगत संवादकौशल्यांच्या संदर्भात विश्लेषणक्षमता विकसित होईल.	आशय विश्लेषण
Co-5 Evaluating	भाषा आणि संवादकौशल्ये विषयक समज विकसित होईल.	रसग्रहण
Co-6 Creating	भाषिक कौशल्ये व संवादकौशल्ये यांचे उपयोजन करण्याचे कौशल्य अवगत होईल.	स्व-अनुभवांचे सादरीकरण

संदर्भ ग्रंथ :

१.शासनव्यवहारात मराठी (समस्या: स्वरूप: प्रक्रिया) भाषा संचालनालय, शासकीय फोटो झिंको मुद्रणालय, पुणे १९९७.
२. वैखरी, डॉ. अशोक केळकर, स्नेहवर्धन प्रकाशन, पुणे, १ जानेवारी २०००.
३. गीतयात्री, माधव मोहोळकर, मौज प्रकाशन, मुंबई, १ जानेवारी २००४.
४. सृजनात्मक लेखन, आनंद पाटील, पद्मगंधा प्रकाशन, पुणे, २००५ .
५. व्यावहारिक मराठी भाषा, शरदिनी मोहिते, स्नेहवर्धन प्रकाशन, पुणे, १ जानेवारी २००८.
६. व्यासपीठ, महादेव वाळूंज, अक्षरमानव प्रकाशन, पुणे, मे २०११.
७. जाहिरात शास्त्र, डॉ.वंदना खेडीकर, स्नेहवर्धन प्रकाशन, पुणे, १ जानेवारी २०१३.
८. सायबर- संस्कृती, डॉ. रमेश वरखेडे, साकेत प्रकाशन प्रा. लि. औरंगाबाद, १ जानेवारी २०१५.
९. व्यावहारिक मराठी, पाठ्यपुस्तक, पुणे विद्यापीठ प्रकाशन, पुणे.
१०. बातमीची कार्यक्षेत्रे, यशवंतराव चव्हाण महाराष्ट्र मुक्त विद्यापीठ, नाशिक.
११. मराठीचिये मंदिरी, श्री.ना. चाफेकर, स्नेहवर्धन प्रकाशन, पुणे,
१२. मराठी लेखन मार्गदर्शिका, यास्मिन शेख, राज्य मराठी विकास संस्था, मुंबई.
१३. उपयोजित अभ्यासक्रम, मराठी भाषेची संवादकौशल्ये, यशवंतराव महाराष्ट्र मुक्त विद्यापीठ, नाशिक.
१४. व्यावहारिक मराठी- डॉ. कल्याण काळे व डॉ. द.दि.पुंडे, निराली प्रकाशन, पुणे.
१५. मराठी साहित्य : काही लेखनबंध, डॉ. सुधाकर शेलार, स्वरूप प्रकाशन,औरंगाबाद.
१६. व्यावहारिक मराठी, डॉ. लीला गोविलकर, डॉ. जयश्री पाटणकर, स्नेहवर्धन प्रकाशन, पुणे.
१७. व्यावहारिक उपयोजित मराठी आणि प्रसारमाध्यमांची कार्यशैली : संपादक - डॉ. संदीप सांगळे, डायमंड पब्लिकेशन्स, पुणे.
१८. भयंकर सुंदर मराठी भाषा, डॉ. द. दि. पुंडे, मॅजेस्टिक प्रकाशन, पुणे.
१९. पत्रकारितेचा स्वभाव, ल. न. गोखले, पुणे विद्यापीठ प्रकाशन, पुणे.
२०. पत्रकारिता : स्वरूप आणि चिकित्सा, महावीर जोंधळे, सुविधा प्रकाशन, पुणे.
२१. भाषांतर मीमांसा, कल्याण काळे, अंजली सोमण, प्रतिमा प्रकाशन, पुणे.
२२. नवभारत, व्यावहारिक मराठी विशेषांक, ऑगस्ट-सप्टें, १९८२, प्राज्ञ पाठशाला, वाई.
२३. व्यावहारिक मराठी- ल.रा.नसिराबादकर, फडके प्रकाशन, कोल्हापूर.

२४. भाषाचिंतन, डॉ. केशव देशमुख, सकाळ प्रकाशन, पुणे
२५. भाषिक सर्जन आणि उपयोजन, गवस राजन, शिंदे अरुण, पाटील गोमटेश्वर, दर्या प्रकाशन, पुणे
२६. मराठी भाषा : आज आणि उद्या, अनिल गवळी, दर्या प्रकाशन, पुणे.
२७. फीचर रायटिंग, प्रसन्नकुमार अकलूजकर, श्रीविद्या प्रकाशन, पुणे.
२८. जाहिरातीचे युग, केशव केळकर.
२९. दूरदर्शनसाठी लेखन, केशव केळकर.

Name of the Programme : B.A. Psychology
Class : S.Y.B.A.
Semester : IV
Course Type : OPEN ELECTIVE
Course Name : Advertising Psychology (P)
Course Code : OE-251-PSY
No. of hours : 60
No. of Credits : 02

Learning outcome:
After learning this course students will be
1. oriented on innovation and ideation required for advertisement.
2. aware with strategic Marketing Communication.
3. learn critical Analyze and Evaluation Skills required for advertising.
4. understand the psychology and Science of Persuasion.
5. gain the knowledge of digital marketing and technology integration
6. prepared for professional Development and Industry Readiness

Experiment 1: Converting Ideas into Services or Products

Objective: Learn the systematic process of transforming abstract ideas into viable business offerings.

Materials: Idea generation worksheets, market research templates, feasibility analysis forms

Procedure:

1.Generate 5 random problem statements from daily life (e.g., difficulty finding parking, food wastage)

2.For each problem, brainstorm 3 potential solutions

3.Select the most promising idea and develop it through: (i) Target audience identification (ii) Market size estimation (iii) Resource requirement analysis (iv) Revenue model creation

4.Create a simple business model canvas

5.Present your idea transformation process

Expected Outcome: Students will understand how to systematically convert ideas into actionable business concepts.

Experiment 2: Designing an Idea for a Product

Objective: Develop conceptual thinking and ideation skills for product creation.

Materials: Design thinking templates, user persona sheets, problem-solution fit worksheets

Procedure:

1.Identify a specific target demographic (e.g., college students, elderly people, working parents)

2.Conduct mini-interviews with 5 people from this demographic

3. List their top 3 daily challenges or unmet needs

4,Generate 10 product ideas that could address these needs

5.Use voting/scoring to select the top 3 ideas

6.Develop detailed concept descriptions for each: (i) Core functionality (ii) Unique value proposition (iii) Key features (iv) Differentiation factors

7.Create rough sketches or mind maps for each concept

Expected Outcome: Students will learn structured ideation and concept development processes.

Experiment 3: Designing a Product

Objective: Transform a product idea into a tangible design with specifications.

Materials: Design software/paper, prototyping materials, specification templates

Procedure:

1.Take the best idea from Experiment 2

2.Define product specifications: (i) Physical dimensions/digital interface requirements (ii) Key features and functionality (iii) Materials or technology needed

(iv) User interaction flow

3.Create detailed design mockups: (i) Visual appearance (ii)User interface (if applicable) (iii)Packaging design

4.Build a simple prototype or detailed wireframe

5.Test the prototype with 3 potential users

6.Iterate based on feedback

7.Prepare a product specification document

Expected Outcome: Students will experience the complete product design process from concept to prototype.

Experiment 4: Designing Advertisement for a Service

Objective: Create compelling service advertisements across different media.

Materials: Design tools, service examples, advertising format templates

Procedure:

1.Choose a local service business (restaurant, salon, tutoring, etc.)

2.Identify the service's key benefits and target audience

3.Create advertisements in 3 different formats: (i) Print advertisement (newspaper/magazine) (ii) Digital banner ad (website/social media) (iii) Radio script (30-second spot)

4.Focus on service-specific elements: (i) Emphasize experience and outcomes (ii) Include testimonials or reviews (iii) Highlight expertise and reliability

5.Test advertisements with 5 people from the target demographic

6.Refine based on feedback

Expected Outcome: Students will understand service marketing nuances and multi-channel advertising.

Experiment 5: Designing Advertisement for a Product

Objective: Develop product-focused advertising skills emphasizing features and benefits.

Materials: Product samples, advertising creation tools, benefit analysis worksheets

Procedure:

1.Select a physical product (electronic gadget, food item, clothing, etc.)

2.Analyze product features and translate them into customer benefits

3.Create advertisements for 3 different channels: (i) Social media post with visuals (ii) YouTube video script (60 seconds) (iii) Point-of-sale display poster

4.Incorporate product-specific elements: (i) High-quality product imagery (ii) Feature demonstrations (iii) Comparison with competitors (iv) Call-to-action for purchase

5.A/B test two versions of one advertisement format

6.Measure engagement or response rates

Expected Outcome: Students will master product advertising techniques and understand feature-benefit translation.

Experiment 6: Designing Advertisement for Vendorship

Objective: Create B2B advertisements targeting potential business partners or distributors.

Materials: B2B advertising examples, partnership proposal templates, trade publication formats

Procedure:

1.Assume you're a manufacturer seeking retail partners/distributors

2.Choose a product category (beverages, electronics, cosmetics)

3.Identify what vendors/distributors need: (i) Profit margins (ii) Marketing support (iii) Product reliability (iv) Brand reputation

4.Create B2B advertisements for: (i) Trade magazine advertisement (ii) Trade show booth display (iii) Email campaign to potential partners

5.Focus on business benefits: (i) ROI potential (ii) Support provided (iii) Market demand evidence (iv)Partnership terms

6.Include case studies or success stories

Expected Outcome: Students will understand B2B marketing dynamics and vendor relationship building.

Experiment 7: Analysis of Advertisements

Objective: Develop critical analysis skills for evaluating advertisement effectiveness.

Materials: Advertisement collection (print, digital, video), analysis frameworks, evaluation rubrics

Procedure:

1.Collect 10 advertisements from different industries and media types

2.Create an analysis framework covering: (i) Target audience identification (ii) Message clarity and appeal (iii) Visual design effectiveness (iv) Call-to-action strength (v) Brand consistency (vi) Emotional impact

3.Score each advertisement on a 1-10 scale for each criterion

4.Identify the top 3 and bottom 3 performing ads

5.Analyze what makes the top ads successful

6.Suggest improvements for the bottom ads

7.Present findings with supporting evidence

Expected Outcome: Students will develop analytical thinking and advertisement evaluation skills.

Experiment 8: Ethical Issues in Advertisement

Objective: Identify and address ethical concerns in advertising practices.

Materials: Controversial advertisement examples, ethical frameworks, case study templates

Procedure:

1.Research and collect 5 advertisements that have faced ethical criticism

2.Categories to explore: (i) Misleading claims (ii) Stereotyping or discrimination (iii) Targeting vulnerable populations (iv) Hidden fees/conditions (v) Environmental or health concerns

3.Analyze each case using ethical frameworks: (i) Truth in advertising (ii) Social responsibility (iii) Consumer protection (iv) Cultural sensitivity

4.For each problematic ad, create an ethical alternative version

5.Develop a personal ethical advertising checklist

6.Debate the balance between persuasion and ethical responsibility

Expected Outcome: Students will understand advertising ethics and responsible marketing practices.

Experiment 9: Effect of Color on Advertisement

Objective: Investigate how color choices impact advertisement perception and effectiveness.

Materials: Color theory resources, design software, survey tools, identical ad templates

Procedure:

1.Create identical advertisements for the same product using different color schemes: (i) Version A: Warm colors (red, orange, yellow) (ii) Version B: Cool colors (blue, green, purple) (iii) Version C: Neutral colors (black, white, gray) (iv) Version D: High contrast combinations

2.Test each version with different groups (minimum 20 people per version)

3.Measure responses for: (i) Attention-grabbing ability (ii) Emotional response (iii) Purchase intention (iv) Brand perception (v) Memorability

4.Compare results across color schemes

5.Research color psychology principles

6.Match findings with established color theory

7.Create guidelines for color selection in advertising

Expected Outcome: Students will understand color psychology's role in marketing effectiveness.

Experiment 10: Cross-Cultural Advertisement Adaptation

Objective: Learn how to adapt advertisements for different cultural contexts.

Materials: International advertisement examples, cultural research resources, adaptation templates

Procedure:

1.Select a global brand's advertisement from one country

2.Research cultural differences between that country and India: (i) Values and beliefs (ii) Communication styles (iii) Visual preferences (iv) Taboos or sensitivities

3.Identify elements that need adaptation: (i) Language and messaging (ii) Visual imagery (iii) Cultural references (iv) Colors and symbols

4.Create a culturally adapted version for the Indian market

5.Test both versions with Indian audiences

6.Compare effectiveness and cultural appropriateness

7.Document the adaptation process and learnings

Expected Outcome: Students will appreciate cultural sensitivity in global marketing.

Experiment 11: Digital vs Traditional Advertisement Effectiveness

Objective: Compare the impact and effectiveness of digital versus traditional advertising methods.

Materials: Campaign creation tools, analytics platforms, traditional media samples, measurement templates

Procedure:

1.Choose the same product/service for both campaigns

2.Create parallel campaigns: (i) Traditional: Print ad, radio spot, billboard design (ii) Digital: Social media ads, Google ads, email marketing

3.Set identical budgets and timeframes for both approaches

4.Launch campaigns simultaneously (or simulate with test audiences)

5.Measure and compare: (i) Reach and frequency (ii) Engagement rates (iii) Cost per impression (iv) Conversion rates (v) Target audience precision (vi) Feedback quality

6.Analyze advantages and disadvantages of each approach

7.Recommend an integrated strategy combining both methods

Savitribai Phule Pune University
S.Y.B.Sc. (Computer Science) - Sem –IV
Course Type:GE/OE. CourseCode: OE-251-CS-T
Course Title: Ecommerce II

Teaching Scheme	No. of Credits 2	Examination Scheme
02Hours /Week		IE :15 Marks UE:35Marks

Prerequisites

- Knowledge of basic e-commerce concepts, business models and payment systems.
- Understanding of digital marketing, financial systems, and internet technologies

Course Objectives

- To understand the technical and security aspects of e-commerce.
- To explore data-driven decision-making and analytics in e-commerce.
- To study supply chain and logistics management in e-commerce.
- To gain insights into global e-commerce trends and challenges.
- To learn about the integration of AI, Blockchain, and Cloud Computing in e-commerce.

Course Outcomes

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

CO1: Implement secure e-commerce transactions and protect user data.

CO2: Apply analytics tools to track and enhance e-commerce performance.

CO3: Manage e-commerce logistics and understand global trends.

CO4: Use emerging technologies such as AI, Blockchain, and Cloud for e-commerce applications.

Course Contents

Chapter1	**E-Commerce Logistics and Supply Chain Management**	**6 Hours**

1.1. E-Commerce Supply Chain Overview
1.2. Inventory Management in E-Commerce
1.3. Role of Warehousing and Fulfillment Centers
1.4. Last-Mile Delivery Challenges
1.5. Reverse Logistics and Return Policies
1.6. Green and Sustainable Supply Chains

Chapter2	**Data Analytics and Consumer Behavior in E-Commerce**	**7 Hours**

2.1. Importance of Data Analytics in E-Commerce
2.2. Key Performance Indicators (KPIs) and Metrics
2.3. Web Analytics (Google Analytics, Heatmaps, A/B Testing)
2.4. Predictive Analytics & Customer Insights
2.5. Recommendation Engines & Personalization
2.6. Conversion Rate Optimization (CRO)

2.7. Fraud Detection Using AI in E-Commerce		
Chapter3	**E-Commerce Security and Privacy**	**6 Hours**
3.1. Importance of Security in E-Commerce 3.2. Threats to E-Commerce (Phishing, Fraud, Cyber Attacks 3.3. Cryptography & Secure Transactions (SSL/TLS, Encryption) 3.4. Digital Signatures & Certificates 3.5. Firewalls & Intrusion Detection Systems		
Chapter4	**Advanced E-Commerce Technologies**	**5 Hours**
4.1. Machine Learning for Product Recommendations 4.2. Block chain for Secure Transactions and Smart Contracts 4.3. Cloud Computing and SaaS Platforms for E-Commerce 4.4. The Role of 5G in E-Commerce Growth		
Chapter5	**Global Trends of E-Commerce**	**6 Hours**
5.1. Cross-Border E-Commerce and Global Expansion 5.2. Mobile Commerce (M-Commerce) Innovations 5.3. Subscription-Based E-Commerce Models 5.4. Social Commerce (Instagram, Facebook Shops, TikTok Commerce) 5.5. Ethical and Sustainable E-Commerce Practices 5.6. Future Challenges in E-Commerce		
Reference Books:		
1. E-Commerce Analytics: Analyze and Improve the Impact of Your Digital Strategy, Judah Phillips, Pearson 2. Cloud Computing: Principles and Paradigms, RajkumarBuyya, James Broberg, Andrzej Goscinski, Wiley 3. Global E-Commerce: Theory and Case Studies, Jie Lin, Fei Gao, Springer 4. Logistics and Supply Chain Management, Martin Christopher, Pearson		