Arihant Education Foundation's
Arihant College of Arts, Commerce and Science, Bavdhan, Pune-21
Department of Commerce
T.Y. B.COM SYLLABUS STRUCTURE AS PER NEP 2020
Semester - V

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)	Auditing and Ethics	4	4	60	30	70	100
2	Subject-II (MJ)	Company Law	4	4	60	30	70	100
3	Subject-III (MJ)	Techniques of Costing-I **OR** Consumer Behaviour and Insights	4	4	60	30	70	100
4	Subject-IV (MJ)	Business Regulatory Framework-I	4	4	60	30	70	100
5	Subject-V (MN)	Indian Economy	2	2	30	15	35	50
6	Vocational and Skill Enhancement Courses (VSEC)	SAP FICO Accounting-I	2	2	30	15	35	50
7	FP/CEP	Field Project-II in Cost and Management Accounting **OR** Field Project-II in Marketing	2	2	30	15	35	50
	Total Credit		**22**					**550**

SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE AND MANAGEMENT

(COMMERCE)

Structure And Syllabus For

T.Y. B.Com Sem- V

As per National Education Policy-2020

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

Class: T.Y. B.Com. Sem-V
Title of the Course: Auditing and Ethics
With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	AE302MJ	Major Mandatory	4	60

Course Objectives:
1. To understand the principles and practices of auditing.
2. To develop awareness regarding professional ethics and corporate governance.
3. To familiarize students with technology-driven auditing practices.
4. To cultivate ethical decision-making skills in business and professional environments.
5. To understand the emerging trends in auditing, sustainability and ethics.

Unit	Title and Contents	No. of Lectures
1	**Foundations of Audit and Professional Ethics:** 1.1 Evolution, Development and Principles of Auditing 1.2 Meaning, Origin, Nature, Objectives, Advantages and Limitation of Audit 1.3 Types of Audit: Internal Audit, Statutory Audit, Cost Audit, Management Audit, Tax Audit under Income Tax Act and GST Act 1.4 Auditor: Eligibility, qualifications, disqualifications, remuneration, powers, rights, duties, liabilities of auditors 1.5 Professional Ethics: 1.5.1 Meaning and Importance 1.5.2 Ethical Principles for Accounting Professionals 1.5.3 Integrity, Objectivity, Professional Competence and Confidentiality 1.5.4 Code of Ethics prescribed by Institute of Chartered Accountants of India 1.6 Practical Component for Classrooms Discussion: 1.6.1 Analysis of ethical dilemmas faced by auditors 1.6.2 Case study on auditor independence	**12**
2	**Audit Process, Documentation and Risk Assessment:** 2.1 Audit Planning and Audit Programme 2.2 Audit Evidence and Documentation 2.3 Working Papers and Audit Files	**12**

	2.4 Internal Control and Internal Check Systems 2.5 Audit Risk: Inherent Risk, Control Risk, Detection Risk 2.6 Materiality in Auditing 2.7 Vouching and Verification of Assets and Liabilities 2.8 Auditor's Opinion and Types of Auditor's Opinion: Unmodified (Clean) Opinion, Qualified Opinion, Adverse Opinion, and Disclaimer of Opinion 2.9 Practical Component for Classrooms Discussion: 2.9.1 Preparation of an audit programme 2.9.2 Designing internal control checklists for a small business	
3	**Digital Auditing, Forensic Audit and Emerging Trends:** 3.1 Computer Assisted Audit Techniques (CAATs) 3.2 Audit in ERP Environment 3.3 Digital Transactions and E-Commerce Audit 3.4 Artificial Intelligence and Data Analytics in Auditing 3.5 Forensic Auditing: Meaning and Scope, Fraud Detection Techniques 3.6 Cyber Security and Auditor's Responsibilities 3.7 Practical Component and Contemporary Cases for Classrooms Discussion: 3.7.1 Demonstration of audit analytics using spreadsheets 3.7.1 Case study on corporate fraud investigation 3.7.1 Corporate frauds and governance failures in India 3.7.1 Role of technology in modern auditing	**12**
4	**Corporate Governance, Business Ethics and Sustainability:** 4.1 Meaning and Importance of Corporate Governance 4.2 Stakeholders and Ethical Responsibilities 4.3 Whistle Blowing and Vigil Mechanism 4.4 Corporate Social Responsibility (CSR) 4.5 Ethical Issues in: Marketing, Finance, Human Resource Management, Digital Business 4.6 Sustainability and Ethical Business Practices 4.7 Ethical Leadership and Responsible Decision Making 4.8 Practical Component and Contemporary Cases for Classrooms Discussion: 4.9.1 Evaluation of CSR reports of Indian companies 4.9.2 Group discussion on ethical business challenges	**12**
5	**Emerging Trends in Auditing, Sustainability and Ethics:** 5.1 Environmental, Social and Governance (ESG) Reporting 5.2 Sustainability Audit 5.3 Green Audit: Meaning, Objectives, Scope, Process, Benefits of Green Audit 5.4 Green Audit in Educational Institutions and Business	**12**

	Organizations 5.5 Energy Audit (Basic Concepts) 5.6 Environmental Compliance Audit 5.7 Corporate Social Responsibility (CSR) and Sustainability 5.8 Ethical Issues in Sustainable Business Practices	

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

1. Analyse the principles and practices of auditing.
2. Create awareness regarding professional ethics and corporate governance.
3. Apply with technology-driven auditing practices.
4. Evaluate ethical decision-making skills in business and professional environments.
5. Understand the emerging trends in auditing, sustainability and ethics.

Internship for Students if any:
List of Recommended Books and Study Materials
1. Bharat's Standards on Auditing – A Practitioner's Guide by CA Kamal Garg (3rd Edition 2024) 2. Auditing Principles, Practices & Problems by Jagdish Prakash and Devesh Prakash, Kalyani Publishers, Ludhiana 3. A Handbook of Practical Auditing by B. N. Tondon, S. Sudharsanam & S. Sundharabahu, S. Chand 4. Principles and Practice of Auditing by Dinkar Pagare, Sultan Chand & Sons, New Delhi 5. Auditing and Assurance by Sanjib Kumar Basu, Pearson 6. Standards on Auditing – A Practitioner's Guide by CA Kamal Garg, Wolters Kluwer 7. Taxmann's Auditing & Corporate Governance for B.Com. (H) by Anil Kumar, Lovleen Gupta & Jyotsna Rajan Arora Edition Dec 2023 8. Auditing and Corporate Governance by C B Gupta (Author), Neha Singhal (Author), Scholar Tech Press 9. Auditing and Corporate Governance by Dr. T.R. Sharma, Dr. Gaurav Sankalp, Sahitya Bhawan Publications 10. Corporate Governance: Case study and Analysis by Irene Anne McLaughlin, GRIN Verlag 11. Auditing and Corporate Governance by Dr Prieeti Rani Mittal, Dr. Anshika Bansal, Dr. R.C. Bhatia, Sultan Chand and Sons 12. Corporate Governance: Principles, Policies and Practices, Third Edition by A. C. Fernando, E. K. Satheesh, K. P. Muraleedharan, Pearson (2023) 13. Auditing and Corporate Governance by Dr. B. K. Mehta, Dr. Kumari Anamika, and Rachit Mittal, SBPD Publications 14. Commercial's Corporate Governance Board of Directors Duties and Functions by D P Mittal Edition 2022, Commercial Law Publishers (India) Pvt. Ltd. 15. Auditing and Corporate Governance by Dr. Biswas Mohana Jena, Himalaya Publishing House 16. Auditing and Assurance, Institute of Chartered Accountants of India

17. Audit and Assurance (2020), ACCA, UK
18. Audit and Assurance, Chartered Institute of Public Finance and Accountancy, UK
19. Handbook (2022) Published by International Auditing and Assurance Standards Board
20. Audit of Financial Statements by Pranav Jain, Taxmann's Publication, New Delhi
21. Study Materials of Chartered Accountants Program by ICAI, New Delhi
22. Study Materials of Cost and Management Accountants by ICMA, Kolkata
23. Study Materials of Company Secretary by ICSI, New Delhi
24. Journal of Chartered Accountants by ICAI, New Delhi
25. Journal of Cost and Management Accountants by ICMA, Kolkata
26. Journal of Company Secretary by ICSI, New Delhi

Scheme of Examination

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

Internal Assessment (30 Marks)

External Assessment (70 Marks)

Question Paper Pattern for External Examination

Instructions:

1. Question No. 1 is compulsory.
2. Attempt any 4 questions from Question No. 2 to 7.

Question Paper Pattern:

Q. 1-A) Fill in the blanks on all Units	= 05 Marks
Q. 1-B) State the True or False on all Units	= 05 Marks
Q. 2: Theory Question on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Theory Question on Unit-3	= 15 Marks
Q. 5: Theory Question on Unit-4	= 15 Marks
Q. 6: Theory Question on Unit-5	= 15 Marks
Q. 7: Write Short Notes on all Units (Any 3 out of 5)	= 15 Marks

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

Class: T.Y. B.Com. Sem-V
Title of the Course: Company Law
With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	CL303MJ	Major Mandatory	4	4

Course Objectives:

1. To provide students with a clear understanding of the concept and nature of a company under the Companies Act, 2013.
2. To explain the formation and incorporation process of companies, including the role of promoters and legal procedures.
3. To familiarize students with main company documents such as the Memorandum of Association, Articles of Association, and Prospectus.
4. To teach students various methods of raising capital**,** share allotment procedures, and statutory requirements.
5. To create awareness of different types of companies**,** their characteristics, advantages, and conversion provisions.
6. To provide knowledge of latest amendments and corporate governance reforms**,** including de-criminalisation, digital compliance, and investor protection measures.

Unit	Title and Contents	No. of Lectures
1	**General Principles of Law and Nature of Company:** 1.1 Meaning, Definition, Characteristics of a Company 1.2 Lifting or Piercing the Corporate Veil: a) Under Judicial Interpretation, and b) Under Statutory Provision 1.3 Company distinguished from Partnership 1.4 Company Law in England 1.5 **Evolution and Overviews of Company Law in India:** 1.5.1 The Companies Act, 1956, Companies (Amendment) Act, 2001, 2002, 2006 1.5.2 Companies Act, 2013, Companies (Amendment) Act, 2015, 2017, 2020 1.6 **Kinds of Companies:** Private Company, Public Company, One Person Company (OPC), Associations not for Profit, Producer Company, Statutory Company, Government Company, etc.	**15**
2	**Incorporation of Company:** 2.1 **Formation of Company:** Promotion, Registration/Incorporation of a Company, Simplified Proforma for Incorporating Company Electronically (SPICe+), Certificate of Incorporation, Online	**15**

	Registration of a Company, Effect of Certificate of Incorporation, Conclusiveness of Certificate of Incorporation, and Commencement of Business. 2.2 **Memorandum of Association (MOA):** Meaning, Importance, Contents, Alteration and Legal Effect of Memorandum, Doctrine of Ultra Virus 2.3 **Articles of Association (AOA):** Meaning, Importance, Contents, Alteration and Legal Effect of Articles of Association, Doctrine of Indoor Management, Doctrine of Constructive/Constructive Notice of Memorandum and Articles 2.4 **Prospectus:** Meaning, Definition and Contents, Abridged Prospectus, Golden Rule for framing of Prospectus, Statutory requirements in relation to a Prospectus, and Misstatements in a prospectus and their consequences	
3	**Share, Share Capital and Membership:** 3.1 **Share:** Meaning and Nature of a Share, Share v. Share Certificate, Share v. Stock, Kinds of Shares 3.2 **Share Capital:** Meaning and Types of Share Capital, Issue of Shares: Procedure and compliance as per SEBI norms for listing of IPO, Rights Issue of Shares and Bonus Issue of Shares and differentiate the same, Transfer and Transmission of Shares, Buy-back of Shares 3.3 **Membership of a Company:** Definition of a Member, Member v. Shareholder, Modes of acquiring membership, Termination of Membership and Expulsion of a Member, Rights, Duties and Liability of Member, Register of Member	**15**
4	**Company Management and Corporate Governance:** 4.1 Director: Meaning, Appointment, Qualifications, Disqualification, Duties, Removal, Types, Legal Position of Director, Composition of Board of Directors, Duties and Liabilities of Directors, Independent Director, Related party transactions. 4.2 Company Meetings-I (General): Meaning and Kinds of Meeting, Requisites of a valid meeting, Resolutions and kinds of resolutions 4.3 Company Meetings-II (General Body Meetings): Need for meetings, Annual General Meeting (AGM), Default in holding AGM, Extraordinary General Meeting (EGM), and Class Meetings. 4.4 Company Meetings-III (Board Meetings): Need for Board Meetings, Legal provisions to hold meeting, Requisites of Board Meeting, Contents and Agenda of Board Meeting, Time and Place of Board Meeting, Quorum, Adjournment for want of quorum, and Minutes of the Board Meeting 4.5 Corporate Governance: Meaning of Corporate Governance, Need for Corporate Governance, Corporate Governance in India, Kotak	**15**

	Committee on Corporate Governance, Certain Provisions of the Companies Act, 2013 vis-à-vis Corporate Governance 4.6 Corporate Compliance, Ethics and Emerging Issues: Financial Statements, Authentication of Accounts, Board's Report, Circulation of Financial Statements, Adoption and Filing of Financial Statements, Accounting Standards 4.7 Declaration and Payment of Dividend: Meaning of Dividend, Provisions regarding declaration and payment of dividend, and Punishment for failure to distribute dividends 4.8 E-Governance and E-Filing: Meaning of e-Governance, Filing of applications, documents, inspection etc. in electronic form, Advantages of e-Filing, MCA-21 Programme, MCA-21 Version 3, and Five Step e-Filing Process 4.9 Authorities under the Companies Act, 2013	

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

1. Understand the concept, nature, and characteristics of a company under the Companies Act, 2013.
2. Able to Explain the process of formation and incorporation of a company, including the role and legal position of promoters.
3. Identify and interpret principal documents of a company, such as Memorandum of Association, Articles of Association, and Prospectus.
4. Demonstrate knowledge of raising capital**,** allotment of shares, and compliance with statutory requirements.
5. Differentiate between various types of companies and understand their privileges, limitations, and conversion possibilities.
6. Apply knowledge of the latest amendments and corporate governance reforms to ensure compliance, investor protection, and ease of doing business.

Internship for Students if any: Not Applicable
List of Recommended Books and Study Materials:
1. Avtar Singh's Company Law by Siddharth Raja (18th Edition 2025), Dharmendra Chatur & Sharanya Mishra, EBC 2. Taxmann's Company Law & Practice (29th Edition 2026) (A Comprehensive Text Book on Companies Act, 2013) by Dr. G. K. Kapoor & Dr. Sanjay Dhamija 3. Company Law (Corporate Law-1, 6th Edition) by Dr. S. R. Myneni, Asia Law House 4. Taxmann's Corporate Laws (53rd Edition 2026) 5. Taxmann's Companies Act with Rules (25th Edition 2026) 6. Business Laws (9th Edition) by CA Shashan S. Sharma, Taxmann's 7. Elements of Mercantile Law (39th Revised Edition 2024) by N. D. Kapoor, Sultan Chand & Sons 8. Study Materials of Chartered Accountants Program by ICAI, New Delhi 9. Study Materials of Cost and Management Accountants by ICMA, Kolkata

10. Study Materials of Company Secretary by ICSI, New Delhi
11. Journal of Chartered Accountants by ICAI, New Delhi
12. Journal of Cost and Management Accountants by ICMA, Kolkata
13. Journal of Company Secretary by ICSI, New Delhi

Scheme of Examination

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

Internal Assessment (30 Marks) and External Assessment (70 Marks)

Question Paper Pattern for External Examination

Instructions:

1. Question No. 1 is compulsory.
2. Attempt any 4 questions from Question No. 2 to 6.

Question Paper Pattern:

Q. 1-A) Fill in the blanks on all Units	= 05 Marks
Q. 1-B) State the True or False on all Units	= 05 Marks
Q. 2: Theory Question on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Theory Question on Unit-3	= 15 Marks
Q. 5: Theory Question on Unit-4	= 15 Marks
Q. 6: Write 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: T.Y. B.Com. Sem-V
Title of the Course: Techniques of Costing-I
With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	TOC304MJ	Major Mandatory	4	4

Course Objectives:
1. To prepare learners to understand the basic techniques in Cost Accounting
2. To understand the application of Cost Accounting techniques.
3. To enable the learners to prepare various types of Budgets.
4. To learn the basic concept of Uniform Costing and Inter-firm comparison.
5. To enhance the knowledge of students about MIS and Supply Chain Management.

Unit	Title and Contents	No. of Lectures
1	**Marginal Costing:** 1.1 Meaning of Marginal Cost and Marginal Costing 1.2 Meaning and Concepts of Fixed Cost, Variable Cost, Semi-Variable Cost, Contribution, Profit-Volume Ratio, Break-Even Point, Angle of Incidence, and Margin of Safety. 1.3 Cost-Volume-Profit-Analysis: Assumptions and Limitations of Cost-Volume-Profit-Analysis 1.4 Application of Marginal Costing Technique: Make or Buy Decision, Acceptance of Export Order & Limiting Factors 1.5 Ethical and Non-Financial Considerations relevant to Decision Making. 1.6 Numerical Problems	15
2	**Budgetary Control:** 2.1 Definition and Meaning of Budget and Budgetary Control. 2.2 Objectives, Essentials, and Procedure of Budgetary Control 2.3 Advantages and Limitations of Budgetary Control 2.4 Types of Budgets 2.5 Zero Base Budgeting 2.6 Numerical problems based on types of budgets	15
3	**Uniform costing and Inter-Firm Comparison:** 3.1 Meaning, Objectives, Features, Advantages, and Disadvantages of Uniform Costing 3.2 Uniform Cost Manual: Meaning and Contains	15

	3.3 Requisites for installation of Uniform Costing 3.4 Inter-Firm Comparison: Meaning, Objectives, Pre-requisites, Advantages, and Disadvantages of Inter-Firm Comparison, Measures to overcome the limitations, Types of Inter-Firm Comparison, Case Studies on Inter-Firm Comparison	
4	**MIS and Supply Chain Management:** 4.1 Management Information System (MIS): Introduction, features, and procedure, preparation of MIS Report 4.2 MIS as a tool for Decision-Making 4.3 Supply Chain Management (SCM): Meaning, Features, and Models of SCM 4.4 Ways to enhance efficiency in Supply Chain Management (Theory Only)	**15**

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

1. Remember the concepts and techniques of cost accounting, budgeting, and management information systems.
2. Understand the marginal costing and budgeting techniques.
3. Apply costing techniques and budgetary control to make informed business decisions.
4. Analyse the impact of budgetary control on business performance and strategy.
5. Evaluate the effectiveness of cost accounting and budgeting systems in achieving organizational goals.

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. Kishore 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
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Scheme of Examination

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

Internal Assessment (30 Marks) and External Assessment (70 Marks)

Question Paper Pattern for External Examination

Instructions:

1. Question No. 1 is compulsory.
2. Attempt any 4 questions from Question No. 2 to 6.

Question Paper Pattern:

Q. 1-A) Fill in the blanks on all Units	= 05 Marks
Q. 1-B) State the True or False on all Units	= 05 Marks
Q. 2: Numerical Problem on Unit-1	= 15 Marks
Q. 3: Numerical Problem on Unit-2	= 15 Marks
Q. 4: Theory Question on Unit-3	= 15 Marks
Q. 5: Theory Question on Unit-4	= 15 Marks
Q. 6: Write 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: T.Y. B.Com. Sem-V
Title of the Course: Consumer Behaviour and Insights
With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	CBI306MJ	Major Mandatory	4	4

Course Objectives:
1. To develop an understanding of consumer behaviour and consumer psychology.
2. To study theories and models explaining consumer decision-making.
3. To analyse psychological and socio-cultural factors influencing consumer behaviour.
4. To understand digital consumer behaviour and e-commerce trends.
5. To evaluate branding, loyalty and customer experience strategies.

Unit	Title and Contents	No. of Lectures
1	**Fundamentals of Consumer Behaviour and Behavioural Theories:** **1.1 Introduction to Consumer Behaviour:** 1.1.1 Meaning and definition of consumer behaviour 1.1.2 Nature and scope of consumer behaviour 1.1.3 Importance of consumer behaviour in marketing 1.1.4 Consumer roles in purchase decisions 1.1.5 Evolution of consumer behaviour studies 1.1.6 Consumer behaviour in the modern marketplace **1.2 Theories and Models of Consumer Behaviour:** 1.2.1 Economic model of consumer behaviour 1.2.2 Psychoanalytic theory (Sigmund Freud) 1.2.3 Behavioural learning theory 1.2.4 Cognitive theory of consumer behaviour 1.2.5 Sociological models of consumer behaviour 1.2.6 Howard–Sheth Model 1.2.7 Engel–Blackwell–Miniard Model	**10**
2	**Needs, Motivation and Personality in Consumer Behaviour:** **2.1 Needs and Consumer Behaviour:** 2.1.1 Concept of needs and wants 2.1.2 Classification of needs 2.1.3 Consumer needs and purchase motivation 2.1.4 Needs satisfaction and consumer expectations **2.2 Motivation Theories:**	**10**

	2.2.1 Maslow's hierarchy of needs 2.2.2 McClelland's theory of needs 2.2.3 Herzberg's motivation theory **2.3 Personality and Consumer Behaviour:** 2.3.1 Meaning and nature of personality 2.3.2 Personality traits and consumer behaviour 2.3.3 Self-concept and consumer identity 2.3.4 Lifestyle and psychographic segmentation	
3	**Factors Affecting Consumer Behaviour:** **3.1 Psychological Factors:** 3.1.1 Perception and consumer behaviour 3.1.2 Learning and consumer behaviour 3.1.3 Attitude and consumer behaviour 3.1.4 Consumer values and value perception **3.2 Socio-Cultural Factors:** 3.2.1 Culture and consumer behaviour 3.2.2 Subculture and social class 3.2.3 Family influence in buying behaviour 3.2.4 Reference groups and opinion leaders	**10**
4	**Digital Consumer Behaviour and E-Commerce:** 4.1 Digital consumer behaviour trends 4.2 Online consumer decision-making process 4.3 Social media influence on consumer behaviour 4.4 Mobile commerce and digital marketing 4.5 Consumer trust and privacy in online transactions 4.6 Role of artificial intelligence and data analytics in understanding consumers	**10**
5	**Branding, Loyalty and Customer Experience:** 5.1 Brand perception and consumer behaviour 5.2 Brand positioning and brand image 5.3 Brand loyalty and relationship marketing 5.4 Customer satisfaction and retention strategies 5.5 Customer experience management (CEM) 5.6 Building long-term customer relationships	**10**

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

1. Explain concepts, theories and models of consumer behaviour.
2. Analyse consumer needs, personality and psychological influences.
3. Evaluate social and cultural determinants affecting buying behaviour.
4. Understand consumer behaviour in digital platforms and e-commerce.
5. Design strategies to improve brand loyalty and customer experience.

Internship for Students if any: Not Applicable

List of Recommended Books and Study Materials:

1. Ramanuj Majumdar - Consumer Behaviour: Insights from the Indian Market
2. S. L. Gupta & Sumitra Pal - Consumer Behaviour: An Indian Perspective
3. C. L. Tyagi & Arun Kumar – Consumer Behaviour
4. Dheeraj Sharma & Jagdish Sheth – Consumer Behaviour: A Managerial Perspective
5. Schiffman, Leon & Wisen BLit – *Consumer Behaviour*
6. Kotler & Keller – *Marketing Management*

Scheme of Examination

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

Internal Assessment (30 Marks) and External Assessment (70 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 is compulsory.
2) Attempt any 4 questions from Question No. 3 to 7.

Question Paper Pattern:

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Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Theory Question on Unit-3	= 15 Marks
Q. 5: Theory Question on Unit-4	= 15 Marks
Q. 6: Theory Question on Unit-5	= 15 Marks
Q. 7: Write Short Notes on all Units (Any 3 out of 5)	= 15 Marks

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

Class: T.Y. B.Com. Sem-V
Title of the Course: Business Regulatory Framework-I
With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	BRF311MJ	Major Elective	4	4

Course Objectives:

1) To understand the general principles of Law of Contract.
2) To study and perceive the provisions of the Sale of Goods Act, 1930.
3) To acquaint with the provisions of the Indian Partnership Act, 1932 and Limited Liability of Partnership (LLP) Act, 2008.

Unit	Title and Contents	No. of Lectures
1	**General Principles of Law of Contract-I:** 1.1 **Nature of Contract:** Object of the law of contract, The Indian Contract Act, 1872, Definition of Contract, Essential Elements of a Valid Contract, Classification of Contracts, Classification of Contracts in English Law 1.2 **Offer and Acceptance:** Meaning and Kinds of Offer, Legal Rules as to Offer, Meaning of Acceptance, Legal Rules as to Acceptance, Communication of Offer and Acceptance 1.3 **Consideration:** Definition of Consideration, Need for Consideration, Legal Rules as to Consideration, Stranger to Contract, A Contract without Consideration is Void-Exceptions 1.4 **Capacity of Contract:** Minor, Persons of Unsound Mind and Other Persons 1.5 **Free Consent:** Meaning of Consent and Free Consent, Coercion, Undue influence, Misrepresentation, Fraud, Mistake 1.6 **Legality of Object:** Unlawful of Consideration or Object, Unlawful and Illegal Agreements, Agreements opposed to Public Policy	**15**
2	**General Principles of Law of Contract-II:** 2.1 **Void Agreements:** Void Agreements, Void Contracts, Restitution 2.2 **Contingent Contracts:** Rules regarding Contingent Contract, Difference between a Wagering Agreement and a Contingent Contract 2.3 **Performance of Contract:** Offer to perform, Contracts which need not be performed, By whom must contracts be performed,	**15**

	Devolution of Joint Liabilities and Rights, Who can Demand Performance, Time and Place of Performance, Reciprocal Promises, Time as the Essence of the Contract, Appropriation of Payments, Assignment of Contracts 2.4 **Discharge of Contracts:** Meaning, Discharge by Performance, Discharge by Agreement or Consent, Discharge by Impossibility of Performance, Discharge by Lapse of Time, Discharge by Operation of Law, Discharge by Breach of Contract 2.5 **Remedies for Breach of Contract:** Rescission, Damages, Quantum Meruit, Specific Performance, Injunction 2.6 **Quasi-Contracts:** Meaning, Kinds of Quasi-Contracts, Supply of Necessaries, Payment by an Interested Person, Obligation to Pay for Non-gratuitous Acts, Responsibility of Finder of Goods, Mistake or Coercion, Quantum Meruit, Money Had and Received, Compensation for failure to discharge obligation created by Quasi-contracts	
3	**The Sale of Goods Act, 1930:** 3.1 **Sale of Goods:** Formation of Contract of Sale, Subject-matter of Contract of Sale, The Price (Secs. 9 and 10), Stipulations as to Time (Sec. 11) 3.2 **Conditions and Warranties:** Conditions and Warranties, Express and Implied Conditions and Warranties, Caveat Emptor 3.3 **Transfer of Property:** Property, Possession and Risk, Passing of Property, Contracts involving Sea Routes, Sale by Non-owners 3.4 **Performance of Contract:** Delivery of Goods, Rights and Duties of the Buyer 3.5 **Rights of an Unpaid Seller:** Unpaid Seller, Remedies for Breach of Contract of Sale, Auction Sales	**15**
4	**The Indian Partnership Act, 1932 and Limited Liability of Partnership (LLP), 2008:** **4.1 The Indian Partnership Act, 1932:** 4.1.1 Nature of Partnership: Definition of Partnership, Formation of Partnership, Partner-Firm-Firm Name, Test of Partnership, Partnership and other Associations, Duration of Partnership, Registration of Firms 4.1.2 Relations of Partners: Relations of Partners to One Another, Property of the Firm (Sec. 14), Relations of Partners to Third Parties, Types of Partners, Reconstitution of a Firm 4.1.3 Dissolution of Firm: Dissolution without the order of Court, Dissolution by Court, Rights and Liabilities of Partners on Dissolution, Settlement of Accounts, Public Notice (Sec. 72) **4.2 Limited Liability of Partnership (LLP) Act, 2008:** Salient Features and Nature of LLP, Partners-Designated Partners-	**15**

	Changes in Partners, Incorporation of LLP and matters incidental thereto, Partners and their relations, First schedule, Extent and limitation of liability of LLP and Partners, Contributions, Financial Disclosures, Assignment and transfer of partnership rights, Investigation, Conversion to Limited Liability Partnership, The Second Schedule (Sec. 55), The Third Schedule (Sec. 56), The Fourth Schedule (Sec. 57), Foreign Limited Liability Partnership, Alternation in Information, Translation of Documents, Compromise, Arrangement or Reconstruction of Limited Liability Partnerships, Winding up and Dissolution	

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

1. Remember the general principles of Law of Contract.
2. Understand the provisions of the Sale of Goods Act, 1930.
3. Analyse the provisions of the Indian Partnership Act, 1932 and Limited Liability of Partnership (LLP), 2008.

Internship for Students if any: Not Applicable

List of Recommended Books and Study Materials:

1) Element of Mercantile Law (2024 Edition), N. D. Kappor by Sultan Chand & Sons.
2) Business Law (2020 Edition), N. D. Kapoor by Sultan Chand & Sons.
3) Mercantile Law, M. C. Kuchhal by Vikas Publishing House
4) Business Law, P. C. Tulsian by McGraw Hill Education
5) Law of Contract, Avtar Singh by Eastern Book Company
6) Sale of Goods Act and Partnership Law, Avtar Singh by Eastern Book Company
7) Company Law, G. K. Kapoor and Sanjay Dhamija by Taxman
8) Bare Acts (Indian Contract Act, Partnership Act, LLP Act, Sale of Goods Act) by Bharat Law House
9) Business and Corporate Law, Dr. Kaur Harpreet by Lexis Nexis.
10) Laws for Business, Sulphey M. M. and Basheer by PHI Learning Pvt. Ltd., Delhi.
11) Business Laws, Kuchhal M. C. & Kuchhal Vivek by Vikas Publishing House.
12) Business and Commercial Laws, Sen and Mitra by The World Press Pvt. Ltd.

Scheme of Examination

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

Internal Assessment (30 Marks) and External Assessment (70 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 is compulsory.
2) Attempt any 4 questions from Question No. 2 to 6.

Question Paper Pattern:

Q. 1-A) Fill in the blanks on all Units = 05 Marks
Q. 1-B) State the True or False on all Units = 05 Marks

Q. 2: Theory Question on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Theory Question on Unit-3	= 15 Marks
Q. 5: Theory Question on Unit-4	= 15 Marks
Q. 6: Write 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: T.Y. B.Com. Sem-V
Title of the Course: Indian Economy
With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	IE341MN	Minor	2	2

Course Objectives:
1. To know the features of Indian Economy.
2. To understand the concepts of HDI.
3. To know the role of various sectors of the economy.

Unit	Title and Contents	No. of Lectures
1	**Introduction to the Indian Economy:** 1.1 Prospects and Problems in Indian Economy 1.2 Characteristics of the Indian Economy as an Emerging Economy 1.3 Goals / Objectives of Viksit Bharat 2047 1.4 Human Development Index: Concepts, and Interstate Human Development Index (HDI) 1.5 Comparison of Human Development Index with Developed Nations	**15**
2	**The Three Sectors of the Economy:** **1.1 Agricultural Sector:** 1.1.1 Features and Problems 1.1.2 Cropping pattern, climate changes and effects of climate change on agriculture 1.1.3 Agri-business: New trends in Agricultural Sector **1.2 Industrial Sector:** 1.2.1 Key Components and Characteristics 1.2.2 Profile of Indian Industries 1.2.3 Role of MSME in Indian Economy and Problems of MSME 1.2.4 Concept of Skill Development: Types of Skills-upskilling, Cross- skilling and reskilling to enhance employability, Sector-targeted Skills Development and Industrial Policy 1.2.5 Start-ups and MUDRA Schemes **1.3 Tertiary Sector:** 1.3.1 Concepts of Services 1.3.2 Types of Services 1.3.3 Contribution of Services Sectors in Indian Economy	**15**

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

a. Understand the changing characteristics of the economy.
b. Comprehend the concepts of HDI.
c. Explore the role of various sectors of the economy.
d. Analyse the prospects in the Indian economy.

Internship for Students if any: Not Applicable
List of Recommended Books and Study Materials:
1. Dutta and Sundaram "Indian Economy" 2. Mishra and Puri "Indian Economy" 3. A. N. Aggarwal "Indian Economy" 4. Bimal Jalan "Indian Economy" 5. Taxman "Indian Economy" 6. Uma Kapila "Indian Economy" 7. Singh and Singh "Agricultural Economics" 8. C. L. Cohen "Agricultural Economics" 9. NITI Ayog Website 10. RBI Website
Scheme of Examination
Passing Marks: 40% of the Total Marks for each Head of Examination
Internal Assessment (15 Marks) and External Assessment (35 Marks)
Question Paper Pattern for External Examination ***Instructions:*** 1. Question No. 1 is compulsory. 2. Attempt all remaining questions. ***Question Paper Pattern:*** 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: Write Short Notes on all Units (Any 2 out of 4) = 10 Marks

OR

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

Class: T.Y. B.Com. Sem-V
Title of the Course: SAP FICO-I
With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Batch Size	Lectures per Week in Clock Hour
B.Com.	SAP321MJ	VSC	2 (1 Credit = 30 Hours of Lab Work)	20 Students	4 Lectures per Batch (1 Lecture is equal to 1 Clock Hour)

Course Objectives:
1. To make students understand the concepts of Enterprise Resource Planning (ERP) and the SAP FICO module.
2. To impart the knowledge of SAP software configuration and essential Global Settings.
3. To make students understand the practical application of General Ledger (GL), Accounts Payable (AP), and Accounts Receivable (AR) in SAP.
4. To provide hands-on practical training to the students in the Computer Laboratory using SAP system access.
5. To equip students with job-ready skills in the SAP FI module to enhance employability.

Unit	Title and Contents	No. of Lectures
1	**Introduction to ERP & SAP FICO:** 1.1 Meaning and Concept of ERP 1.2 Introduction to SAP ERP Architecture and Navigation 1.3 Organizational Structure in SAP 1.4 Overview of SAP Financials (FI) and Controlling (CO) Modules 1.5 Understanding Master Data vs. Transactional Data	**20**
2	**SAP FI - Global Settings & General Ledger (GL):** 2.1 Defining Company and Company Code 2.2 Assigning Company Code to Company 2.3 Defining Fiscal Year Variant and Posting Period Variant 2.4 Document Types and Number Ranges 2.5 Chart of Accounts Creation and Assignment 2.6 Account Groups and Retained Earnings Account 2.7 Creation, Alteration, and Deletion of GL Master Records 2.8 GL Document Entry, Parking, Holding, and Posting 2.9 Practice Exercise	**20**
3	**Accounts Payable (AP) & Accounts Receivable (AR):** 3.1 Creation of Vendor and Customer Account Groups	**20**

	3.2 Vendor Master Data Creation and Maintenance 3.3 Customer Master Data Creation and Maintenance 3.4 Defining Payment Terms 3.5 Posting Purchase and Sales Invoices in SAP 3.6 Outgoing Payments and Incoming Payments 3.7 Document Reversal and Clearing Open Items 3.8 Practice Exercise	

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

1) Understand the architecture of SAP ERP and the specific role of the FI module in an organization.
2) Configure baseline organizational structures and global parameters within SAP FI.
3) Create and maintain master data for General Ledgers, Vendors, and Customers.
4) Execute basic transactional recordings such as invoicing and payments in the SAP environment.
5) Evaluate and differentiate between standard accounting practices and SAP-integrated accounting.
6) Demonstrate foundational skills necessary for entry-level SAP end-user or associate consultant positions.

Teaching Methodology
1) Class Room Lectures. 2) Practical Lectures in the Computer Laboratory with SAP Server Access (GUI/Fiori). 3) Guest Lectures of SAP Professionals/Industry Experts. 4) Teaching with the help of ICT tools. 5) YouTube Lectures developed by standard SAP Institutions/MHRD/UGC.
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 SAP FICO frequently in association with 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 access or facilitate institutional tie-ups for SAP Software/Server Access 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 with strong bandwidth 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 SAP Accounting to the Subject Teacher or to reimburse the Training Fee to the respective Subject Teacher for getting training from Professional Institutes.

4) College has to arrange SAP IDES/Server access made available for course teaching and learning.
5) College has to provide the Time Slot to the students for Practice Exercise in the Computer Laboratory and the Technical Assistant will assist the students during Practice Exercise Session.

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 SAP 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 SAP Software in the Computer Laboratory as per the requirement and handover the same to the Technical Assistant for execution.

Internship for Students if any: Not applicable

Recommended Books and Study Materials

1) Configuring SAP ERP Financials and Controlling, Peter Jones and John Burger, McGraw-Hill.
2) SAP FICO Beginner's Hand Book, Murugesan Ramaswamy.
3) First Steps in SAP Financial Accounting (FI), Ann Cacciottolli.
4) Official Study Materials and Learning Journeys available on the SAP Learning Hub platform.
5) Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari, Vikas Publishing House.

Scheme of Examination

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

Internal Assessment (15 Marks) and External Assessment (35 Marks)

Internal Examination Assessment Pattern

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

- Assignments
- Written Test
- Offline MCQ Test
- Power Point Presentation
- SAP Software Practical Test in the Laboratory with SAP FICO Software.

External Examination Assessment Pattern and Procedure

Procedure for conducting the Practical Examination:

1) Practical Examination to be conducted in the Computer Laboratory with License Copy of SAP FICO Software 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 duration of Examination will be **2** 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 strong Bandwidth, 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)
Program Name: B.Com.

Class: TY B.Com. Sem-V
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 under the guidance of Supervisor and to be evaluated for 50 Marks altogether internally at the College Level 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 will be made in the following manner by the Examiners:

Procedure for Evaluation of Field Project by Supervisor:

Sr. No.	**Criteria**	**Marks**
A	Selection and presentation of Field Project topic, Attendance of sessions, engagement of students throughout the semester for field project, presentation of field project work progress, field visits etc. (Assessment to be made by the Supervisor)	20
B	*Overall Quality and Structure of the Report: Statement of problems, Objectives of the field project, Literature review, Methodology, Analysis and interpretation of data, Fulfilment of objectives, Findings, Recommendations, References etc. (Assessment to be made by both the Examiners)	10
C	*Viva-Voce of Field Project: Communication and presentation skills, Performance etc. (Assessment to be made by both the Examiners)	20
Total		**50**

***Guidelines for Overall Quality and Structure of the Report and Viva-Voce of Field Project:**

1) Viva-Voce of Field Project to be organized by the Examination Section of the College at the end of Semester but prior to the Written Examination of the University.
2) Schedule of Viva-Voce of Field Project has to be prepared by the Examination Section of the College and to be displayed on the Website and Notice Board of the College at least 15 days prior to the schedule date of Viva-Voce.
3) Supervisor of the Field Project will work as Internal Examiner for Viva-Voce of Field Project.
4) College has to make an appointment of another Examiner from the outside College as External Examiner in consultation with the Head of the respective Department.
5) The remuneration to be paid to the Examiners as per the University rules and regulations.
6) Both the examiners have to make the assessment and evaluation of the Viva-Voce of Field Project independently.
7) If student is absent for Viva-Voce of Field Project during schedule then the student shall be treated as absent except some exception as per the Ordinance issued by the University.

External Evaluation Sheet

Uni. Seat No.	Name of the Student	Supervisor	Internal Examiner		External Examiner		Total	Conv.	Total
		A (20)	B (10)	C (20)	B (10)	C (20)	60	30	50
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h = d+e+f+g)	(i = h/2)	(j = c + i)
1									
2									
3									

(***Note:*** College has to strictly follow the above evaluation sheet and should duly signed by both the 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, Size 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: T.Y. B.Com. Sem-V

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: TY B.Com., Sem-V, 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 TY 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 T.Y. B.Com. Sem-V, 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

Sr. No.	Title of the Table	Page No.
*1.1		
*2.1		
So, on		

*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

Sr. No.	Title of the Figures / Graphs / Charts	Page No.
*1.1		
*2.1		
So, on		

*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.

(Specimen-I: Student-Supervisor Interaction Diary Certificate)

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: T.Y. B.Com. Sem-V
Title of the Course: Field Project in Cost & Management Accounting
With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Cost & Management Accounting	CMA332FPP	Field Project	2 (1 Credit = 30 Hours	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	A Study and understand the process of Cost Accounting applied in industry.
2	A study Contemporary services such as entertainment, mobile E commerce, food delivery service and logistic.
3	A Study of Contract Costing Method in a Construction Company
4	A Study of Cost accounting Software used by industry.
5	A Study of cost classification in particular industry.
6	A Study of cost structure or application of cost system.
7	A Study of different documents used in Purchase procedure.
8	A Study of different Method of time keeping and time booking.
9	A Study of various documents in store department
10	A study the Application of Cost Accounting.
11	A study the Calculation of Labour Cost.
12	A study the Calculation of Material Cost.
13	A study the Calculation of Overheads Cost
14	A study the Classification of Cost by the particular industry.
15	Agricultural Costs & Pricing: Analysing the cost of cultivation and marketing for local farmers
16	Application of Inventory Control System by the industry.
17	Application of Physical Verification of Material and its impact.
18	Break-even Analysis for Small Farmers: Training + Survey
19	Break-even Analysis of Small Cafes: Survey and Report
20	Break-even Analysis of Small Snack Shops: Practical Case Study
21	Calculation of Landed Cost.
22	Calculation of Material Procurement Cost.
23	Calculations of Bonus of workers
24	Challenges faced in Implementation of Cost Accounting.
25	Comparative Cost Study of UPI vs Cash Transactions for Vendors
26	Comparison of Labour Costs in different Departments.

27	Cost Accounting for Small Scale Industries (SSI): Conducting a cost analysis for a local soap maker, bakery, or handicraft maker
28	Cost Allocation of Plant, Equipment and Tools in a Contract.
29	Cost Analysis of Old Age Home Operations: Survey
30	Cost Analysis of Small Furniture Makers: Community Project
31	Cost Analysis of Street Food Items: A Field Study of Local Vendors
32	Cost Control in Dairy Farming: Community Field Study
33	Cost Control in Hospitality Industry
34	Cost Control Techniques for Small NGOs: Field Intervention
35	Cost Control Techniques for Small Retail Shops: Community Project
36	Cost Estimation Practices in Small Contractors: Survey
37	Cost Impact of Dropouts: Survey and Social Cost Report
38	Cost Impact of Road Accidents on Families: Surve
39	Cost of Cultivation of Seasonal Crops: Farmer Survey
40	Cost of Education for Low-Income Families: Field Study
41	Cost of Fort Cleanliness and Conservation: Community Study
42	Cost of Neglecting Historical Sites: Social Cost Report
43	Cost of Plastic Packaging in Local Markets: Survey and Report
44	Cost of Plastic Waste in Locality: Survey and Awareness
45	Cost of Poor Road Maintenance: Vehicle Repair Cost Survey
46	Cost of River Pollution: Social Cost Study
47	Cost of Traffic Congestion: Fuel and Time Loss Study
48	Cost of Volunteer Activities: Measuring Community Value
49	Cost of Water Wastage in Localities: Community Cost Analysis
50	Cost Planning for Heritage Awareness Campaigns: Community Project
51	Cost Sheet Preparation for Local Printing Presses: Study
52	Cost Study of Composting Projects in Housing Societies
53	Cost Study of Drinking Water Suppliers: Service Costing
54	Cost Study of Energy Consumption in Community Buildings
55	Cost Study of Helmet/Seatbelt Non-Compliance: Social Cost Report
56	Cost Study of Local Bakeries: Material + Labour Costing
57	Cost Study of Local Guides and Tourism Income: Field Project
58	Cost Study of Local Handicraft Sellers Near Heritage Places
59	Cost Study of Municipal School Operations (Basic Level)
60	Cost Study of NGO Activities: Practical Budgeting Project
61	Cost Study of Post-Harvest Loss: Rural Cost Analysis
62	Cost Study of Roadside Encroachments: Market Efficiency Study
63	Cost Study of Skill Training Programs for Youth
64	Cost Study of Small Beauty Parlours: Service Costing Project
65	Cost Study of Small Hotels and Restaurants: Service Costing
66	Costing and Budgeting Model for Orphanages
67	Costing and Pricing Methods Used by Hawkers: Field Study

68	Costing in Small Construction Material Suppliers: Study
69	Costing in Small FPOs (Farmer Producer Organisations): Study
70	Costing Model for "Adopt a Fort" Initiative: Budget Planning
71	Costing Model for Local Tailors: Survey and Cost Sheet Preparation
72	Costing of Catering Services for Small Events: Study
73	Costing of Civil Repair Work in Localities: Field Study
74	Costing of Cleanliness Drives in Public Places: Field Project
75	Costing of Community Awareness Camps: Planning and Execution
76	Costing of Community Donation Drives for Heritage Conservation
77	Costing of Community Health Camps: Planning + Reporting
78	Costing of Community Library Setup: Project Planning
79	Costing of Delivery-Based Food Businesses: Study
80	Costing of Digital Literacy Programs: Budgeting Project
81	Costing of Donation-Based Programs: Community Accounting Study
82	Costing of Emergency Response Systems: Community Study
83	Costing of Farm Labour and Wage Practices: Rural Survey
84	Costing of Farm Machinery and Depreciation Awareness Drive
85	Costing of Farm Transport to Market: Rural Supply Chain Study
86	Costing of Fertilizers and Pesticides: Farmer Expense Study
87	Costing of Goat Farming: Rural Livelihood Study
88	Costing of Heritage Tourism Maintenance Activities: Field Study
89	Costing of House Painting Jobs: Survey and Cost Sheet
90	Costing of Local APMC Market Operations: Observational Survey
91	Costing of Medical Expenses in Old Age Homes: Community Study
92	Costing of Mid-Day Meal Programs: School Community Study
93	Costing of Mobile Repair Shops: Study of Job Costing
94	Costing of Organic Farming vs Conventional Farming: Comparison
95	Costing of Poultry Farming: Survey and Profitability Analysis
96	Costing of Public Transport Delays: Community Impact Study
97	Costing of Public Utility Services
98	Costing of Rainwater Harvesting Setup: Project Estimation
99	Costing of Recycling Initiatives: Field Study
100	Costing of Road Safety Posters and Campaigns: Project Budget
101	Costing of Rural Tourism Activities: Survey
102	Costing of School Stationery and Hidden Expenses: Survey
103	Costing of Small Event Management Services: Study
104	Costing of Solar Panel Adoption: Community Feasibility Study
105	Costing of Storage and Cold Chain: Rural Field Study
106	Costing of Tiffin Services: Practical Service Costing Project
107	Costing of Tourism Services Near Forts: Survey
108	Costing of Traffic Awareness Drives: Planning + Execution
109	Costing of Waste Segregation Program: Community Budget Model

110	Costing Problems of Small Tea Stalls: Survey and Solutions
111	Energy Consumption Analysis: Studying the utility cost (electricity/gas) for a small, local manufacturing unit
112	Food Cost and Waste Study in Old Age Homes
113	Food Cost Control Practices in Small Restaurants: Survey
114	Identify the Labour Turnover and its reasons.
115	Impact of Pricing Methods: Surveying how local vendors determine prices (e.g., cost-plus pricing)
116	Integration of Cost Accounting with Financial Accounting.
117	Inventory Costing System for Orphanage Supplies
118	Job Costing in Local Carpenter Workshops: Field Study
119	Job Costing in Welding and Fabrication Shops: Survey
120	Labour Cost Estimation in Small Roadside Businesses: Survey
121	Labour Efficiency Study in Local Garment Stitching Units
122	Material Cost Management in Vegetable Vendor Business: Study
123	Material Storage System in Store Department.
124	Milk Processing Costs: Studying the cost of production in local dairy farming
125	Preparation of Batch Cost System.
126	Preparation of Bin Cards and physical verification of Material.
127	Preparation of Contract Cost Account.
128	Preparation of Cost Sheet for Service industry
129	Preparation of Cost Sheet in Manufacturing Industry.
130	Preparation of Cost Sheet in Service Industry.
131	Preparation of Idle and Over time sheet.
132	Preparation of Job Cost Sheet.
133	Preparation of Pay roll of employees.
134	Preparation of primary distribution statement of overheads
135	Preparation of Process Accounts.
136	Preparation of Secondary distribution statement of overheads
137	Preparation of Store Ledgers and comparison with Bin Card at store department.
138	Preparation of Tender, Estimates and Quotations.
139	Preparation of Wage policy and methods of calculation of wages.
140	Pricing and Cost Control in the IT Service Sector
141	Procedure of Overheads Accounting
142	Process Costing in Chemical, Textile and Sugar industry
143	Profit Leakage Due to Unrecorded Costs in Street Vending
144	Role and Responsibilities of Cost Accountant.
145	Role of Cost Accounting in Decision making.
146	Small Business Cost Sheet Analysis: Preparing a cost sheet for a local restaurant, grocery store, or tea vendor
147	Standard Costing Practices Among Small Food Stalls: Survey
148	Store keepers' duties, functions and responsibilities in manufacturing industry.

149	Treatment of Work-in-Progress and Notional Profit in Contract Costing.
150	Understand Inventory control in store department.
151	Understand the absorption of overheads and its accounting effect
152	Understand the classification and allocation of overheads
153	Understand the cost calculation in various Service Industries
154	Understand the Cost Classification for Service Industry
155	Understand the functions of Purchase Department
156	Understand the Joint products and By-products. Understand the Cost Accounting of Joint and By-Products.
157	Understand the material accounting in store department.
158	Understand the over and under absorption of overheads and its impact
159	Understand the procedure of Process Costing and its applications
160	Understand the scientific purchase procedure.
161	Use of Biometric Attendance and its Impact on Labour Cost.
162	Use of Cost Accounting Standards in practice
163	Use of EOQ and Material Ratios in inventory control
164	Use of Inventory control and cost reduction practice
165	Use of Pricing Methods for material issue (FIFO, LIFO, Weighted Average Method)
166	Waste Cost in Restaurant Kitchens: Observational Study
167	Waste Cost in Street Food Businesses: Observational Study
168	Waste Management Costing: Analysing the costs involved in waste collection and disposal in a local area

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

Class: T.Y. B.Com. Sem-V
Title of the Course: Field Project in Marketing
With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Marketing	M334FPP	Field Project	2 (1 Credit = 30 Hours	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	"Google Business Profile" Setup for Local Shops: Project
2	A comparative study of rural marketing versus urban marketing
3	An Analytical study of Marketing Mix
4	Analyse market trends, identify target audiences, and provide insights for product/service development.
5	Analysis of Consumer Protection Laws on Marketing Strategies
6	Analysis of Social Media Influence on Consumer Behaviour
7	Anti-Drunk Driving Awareness Campaign: Marketing Project
8	Assessment of Demographic Changes on Market Demand
9	Assist in planning and executing a product launch campaign.
10	Awareness Drive for Pedestrian Safety: Project
11	Awareness on counterfeit products in rural markets
12	Branding and Promotion Support for NGOs: Community Project
13	Branding Awareness Among Small Vendors: Survey
14	Branding of Rural Products: Field Study
15	Branding Strategy for Local Fort Tourism Promotion
16	Buying motives in rural and semi-urban consumers
17	Campaign for Anti-Begging Rehabilitation Awareness: Project
18	Changing Consumer Preferences in Urban Areas: Study
19	Co-branding Strategies
20	Collaborate with a business to design and implement a brand loyalty program.
21	Collaborative Marketing Among Local Producers.
22	Community Campaign for Energy Saving: Marketing Project
23	Community Campaign for Women Empowerment: Marketing Project
24	Competitive analysis helps you to understand similarities and differences between companies' products, services, and marketing strategies.
25	Competitive Strategies of Small Retail Shops: Survey
26	Conduct a comprehensive market research study to understand consumer behaviour and preferences.

27	Consumer Awareness Campaign for Safe Online Shopping
28	Consumer Awareness Survey on Organic vs Chemical Products
29	Consumer Behaviour and Brand Loyalty: A Field Analysis.
30	Consumer behaviour towards essential commodities
31	Consumer Buying Behaviour in Local Markets: Survey Study
32	Consumer movement awareness
33	Consumer Rights Awareness Campaign: Marketing Project
34	Creating Brand Identity for a Local Vendor: Student Project
35	Customer Feedback Collection System for Vendors: Project
36	Customer Loyalty in Local Markets: Survey
37	Customer Preference for Local Rural Brands: Study
38	Customer Preferences for Street Food: Field Survey
39	Customer Satisfaction Survey of Small Service Businesses
40	Customer Satisfaction Survey of Street Vendors
41	Customer Service Quality and Sales in Small Shops: Survey
42	Dairy business marketing
43	Designing Promotional Material for NGO Programs
44	Social media marketing campaign for a specific product / brand.
45	Develop promotional materials, organize launch events, and measure campaign success.
46	Digital Literacy Awareness Marketing Drive
47	Digital Marketing Training for Street Vendors: Community Project
48	Effect of Mobile Technology on Consumer Behaviour
49	Entertainment services and their reach in the community
50	Evaluate the effectiveness of the program in retaining customers.
51	Evaluation of Digital Marketing Strategies in Consumer Engagement
52	Farmer Awareness on Direct-to-Consumer Marketing: Project
53	Financial Literacy Marketing Campaign for Citizens
54	Food habits and their market patterns
55	Fundraising Marketing Strategy for a Local NGO
56	Helmet and Seatbelt Awareness Marketing Drive
57	Helping a Vendor Create Menu + Pricing + Branding: Project
58	Impact of celebrities on purchasing decisions
59	Impact of Digital Payments on Street Vendor Sales: Study
60	Impact of Home Delivery on Small Shops: Study
61	Impact of Inflation Rates on Consumer Purchasing Power
62	Customer satisfaction survey to gather feedback on products or services.
63	Improving digital literacy for online purchasing
64	Influence of Cultural Values on Consumer Preferences
65	Influence of Eco-Friendly Products on Consumer Choices
66	Influence of television and digital media on product choices
67	Local Market Mapping and Business Listing Project

68	Location Advantage in Street Vending: Field Study
69	Market Demand Study for Handicrafts in Rural Areas
70	Market Linkage Problems in Rural Areas: Study
71	Market Potential for Local Village Products: Study
72	Market research lets you know your audience and their challenges to determine what they might want from your business.
73	Market Survey of Local Kirana Stores vs Supermarkets
74	Market Survey of Organic Products Demand: Study
75	Market Survey of Village Fairs and Weekly Markets
76	Marketing Awareness Campaign on Banking Services
77	Marketing Awareness Drive for Small Vendors (Practical Campaign)
78	Marketing Campaign Against Illegal Parking: Community Project
79	Marketing Campaign for Cyber Safety Awareness
80	Marketing Campaign for Orphanage Donation Drive: Project
81	Marketing Campaign for Out-of-School Children Education Drive
82	Marketing Campaign for Public Transport Awareness
83	Marketing Campaign for Senior Citizen Digital Training
84	Marketing Campaign for Tree Plantation Drive
85	Marketing Campaign for UPI Fraud Awareness
86	Marketing Campaign for Water Conservation Awareness
87	Marketing Challenges of Farmers in Selling Produce: Survey
88	Marketing Challenges of Small Tailoring Units: Study
89	Marketing Challenges of Street Hawkers: Study
90	Marketing Feasibility of Rural E-Commerce: Study
91	Marketing of agricultural products
92	Marketing of agricultural products
93	Marketing of Farmer Producer Organisations (FPOs): Study
94	Marketing Plan for Charity Events: Community Project
95	Marketing Plan for Heritage Cleanliness and Conservation Drive
96	Marketing Practices of SHG-Made Products: Survey
97	Marketing Practices of Small Salons: Survey
98	Marketing Problems of Women Vendors: Study
99	Marketing Strategies of Start-ups in Urban Areas.
100	Marketing Strategy for Accident Insurance Awareness
101	Marketing Strategy for Dairy Products in Rural Areas
102	Marketing Strategy of Small Bakeries: Study
103	Marketing Study of Heritage Tourism in Maharashtra Forts
104	Measure the impact on brand awareness and customer engagement.
105	Naming and branding involve describing your product meaningfully and meaningfully without risking copyright concerns.
106	Packaging and Labelling Issues in Rural Products: Study
107	Packaging Practices of Street Vendors: Observational Study

108	Plan and execute an influencer marketing campaign for a product or service.
109	Plastic-Free Community Campaign: Marketing Project
110	Positioning includes writing a positioning statement and determining your unique value proposition.
111	Poster and Pamphlet Campaign for Local Businesses: Project
112	Poultry business marketing
113	Pricing Strategy of Local Vendors: Market Survey
114	Pricing is figuring out how much to charge for your product or service.
115	Promotion Methods for Rural Tourism: Study
116	Promotion Methods Used by Street Vendors: Survey
117	Promotion of local crafts, cultural products, and rural tourism
118	Promotion Strategy for Government Schemes Awareness in Rural Areas.
119	Public Awareness Campaign for Child Education Support
120	Public Awareness Campaign for River Cleanliness: Project
121	Public Awareness Campaign on Climate Change: Project
122	Public Place Cleanliness Drive Promotion Strategy: Project
123	Road Safety Marketing Campaign for Students and Citizens
124	Role of Middlemen in Agricultural Marketing: Survey
125	Role of Word-of-Mouth Marketing in Street Business: Study
126	Rural Consumer Behaviour for FMCG Products: Survey
127	Rural Entrepreneurship Marketing Challenges: Study
128	Rural Entrepreneurship Marketing Challenges: Study
129	Seasonal Demand Patterns in Street Markets: Survey
130	Social Marketing Campaign for Traffic Discipline: Project
131	Social Marketing for Safe Driving Behaviour: Study
132	Social Media Awareness Campaign for Old Age Homes: Project
133	Social Media Promotion for Small Local Businesses: Project
134	Study Customer Satisfaction of Product and Services
135	Study of Customer Footfall Patterns in Local Market Areas
136	Study of Customer Relationship Marketing (CRM)
137	Study of Online Marketing
138	Study of Recent Trends in Marketing of any product or service
139	Study of Rural Customer Trust in Online Buying
140	Study of social marketing
141	Survey of Consumer Trust in Local Shops
142	Tourism marketing and development opportunities
143	Understanding consumer rights and responsibilities
144	Vegetable market supply chain
145	Village or local industries and their marketing systems
146	Visitor Satisfaction Survey at Forts and Heritage Sites
147	Waste Segregation Awareness Marketing Drive
148	WhatsApp Marketing Training for Small Businesses: Community Project