

Savitribai Phule Pune University, Pune
Revised syllabi (2019 Pattern) for three years B. Com. Degree course
Credit Base Choice System (CBCS)

Syllabus for T.Y.B. Com.

Course code: - 361

Semester –VI

Credit - 3

Subject Name: Business Regulatory Framework

Depth of the program – Fundamental Knowledge

Preamble

This Course is designed to acquaint the commerce Students with the Legal frame work applicable to business enter prison in the Country. The understanding of legal system is a prerequisite for better decision making. The objective of this course is to acquaint the students with basics of intellectual property rights with special reference to Indian law and practice. The students will be able to understand the consumer Protection and Negotiable instruments and Arbitrates Law. This course focuses on orientation of students to legal studies from the point of view of basic concepts of business law and legal system in India. The course will be useful to the commerce students to understand and apply the business laws in commercial situations.

Objectives of the Program

1. To develop general awareness of Business Law among the students.
2. To understand the various statutes containing regulatory mechanism of business and its relevant provisions including different types of partnerships.
3. To have a understanding about the landmark cases/decisions having impact on business laws
4. To create awareness among the students about legal environment relating to the business activities and new ways dispute resolutions provided under Arbitration Act.
5. To acquaint the students on relevant developments in business laws to keep them updated.
6. To enhance capacity of learners to seek the career opportunity in corporate sector and as a business person.

Table of Contents

Unit No	Unit Title	Contents	Purpose Skills to be developed
1	Negotiable Instruments Act,1881 (14 Lectures)	Concept of Negotiable Instruments: Characteristics, Meaning Important relevant definitions under the Act <ul style="list-style-type: none"> • Definitions, Essentials of promissory note, bill of exchange and cheque. Distinction between these instruments. Crossing of cheques – It’s meaning and types. • Holder and holder in due course, Privileges of holder in due course. • Negotiation, endorsement, kinds of endorsement. • Liabilities of parties to negotiable instruments. • Dishonor of N. I., kinds, law relating to notice of dishonor. 	To Equip the students with procedure and practices about negotiable instruments and liabilities of parties in case of dishonor of negotiable instruments.
2	E-Contracts (E-Transactions/E-Commerce.): (06 Lectures)	<ul style="list-style-type: none"> • Significance of E-Transactions /E-Commerce. Nature, Formation, Legality. Recognition. (Chapter 4.Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement, dispatch of E-Records) • Digital Signatures –Meaning & functions, Digital Signature, certificates [Sections 35-39] • Legal issues involved in E-Contracts and personal data protection (Sec.43 A) 	Comprehensive understanding about the E-Contracts, E-Commerce and their legal aspects

3	The Consumer Protection Act,2019 (14 Lectures)	<p>The Consumer Protection Act, 2019</p> <ul style="list-style-type: none"> • Salient features of the C.P. Act,2019 • Definitions-Consumer, Complainant, Services, Defect & Deficiency, Complainant, unfair trade practice, restrictive trade practice, unfair contract. • Consumer Protection Councils. • Procedure to file complaint & Procedure to deal with complaint in commissions & Reliefs available to consumer.(Sec.39) • Consumer Disputes Redressal Commissions. (Composition, Jurisdiction, Powers and Functions.) 	<p>To acquaint students about regulatory mechanism of Consumer Protection and Procedural aspect of Redressal of Consumers' grievances.</p>
4.	Intellectual Property Rights (14 Lectures)	<p>Intellectual Property Rights : (IPRs)</p> <ul style="list-style-type: none"> • Meaning & importance of IPRs, International efforts in protection of IPR: WIPO (Objectives & activities) & TRIPS Agreement: Objectives • Definition and conceptual understanding of following IPRs under the relevant Indian current statutes. • Patent: Definition & concept, Rights & obligation of Patentee, its term. • Copyright: Characteristics & subject matter of copyright, Author & his Rights, term. • Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder. • Design: Importance, characteristics, Rights of design holder. 	<p>To be able to appreciate the emerging developments in the area of intellectual property Laws and their impact on the Indian businesses.</p>

		<ul style="list-style-type: none"> • Geographical Indications, Confidential Information & Trade Secrets, <p>Traditional knowledge—Meaning & scope of these IPRs.</p>	
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[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Documentary making on Consumer Protection Act , Case Study, Narration, , Survey Analysis Article review.	You Tube about cases on negotiable instruments Act.	Report Review	To Equip the students with procedure and practices about negotiable instruments and liabilities of parties in case of dishonor of negotiable instruments.

2	06	Project making, Street play, slogan , Quiz Competition,	Use of YouTube, Review case study	New Emerging Issues in the E-Contracts, E-Commerce.	To have Comprehensive understanding about the E-Contracts, E-Commerce and their legal aspects.
3	14	Case study, Poster making, Interview with Consumer Protection Court Lawyer, jingles,	Case Analysis, Mute court ,	Recent Laws and silent feature of Consumer Protection Act	To acquaint students about regulatory mechanism of Consumer Protection and Procedural aspect of Redressal of Consumers' grievances.
4	14	Virtual Learning, Group Discussion,	Film on procedure of intellectual property Laws	Project on intellectual property Laws	To be able to appreciate the emerging developments in the area of intellectual property Laws and their impact on the Indian businesses

Methods of Evaluations

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation, Quiz, MCQ, Assignment ,Oral,	As per University	Seminar New Negotiable instruments Act
Unit – II	Continuous Evaluation, Quiz, MCQ, Assignment ,Oral	As per University	Awareness program E-Contracts, E-Commerce and their legal aspects
Unit – III	Continuous Evaluation, Quiz, MCQ, Assignment ,Oral	As per University	Workshop on Consumer Protection and Procedural aspect of Redressal of Consumers' grievances.
Unit – IV	Continuous Evaluation, Quiz, MCQ, Assignment ,Oral	As per University	Awareness program on intellectual property Laws.

References

1. Negotiable Instruments Act :-Khergamwala , Lexis Nexis,(2017)
2. Intellectual Property Law:-Narayan, Eastern Law House, (2020)
3. The Consumer Protection Act 2019 Bare Act With Amendments 2020 Edition, Government of India,(2020)
4. Law Relating To Electronic Contracts, R. K.Sing, Lexis Nexis (2019)
5. Business regulatory framework, Chaudhari, Bhawari,Zalte,Dagade, Prashant Publication (2021)
6. Law Relating to Intellectual Property Rights,V.K.Sing, Lexis Nexis,(2017)
7. Introduction To Intellectual Property Rights, H.S. Chawala, Oxford & IBH Publishing (2020).
8. <https://legislative.gov.in/sites/default/files/A1881-26.pdf>
9. <https://egazette.nic.in/WriteReadData/2019/210422.pdf>
10. <https://ipindia.gov.in/acts-patents.htm>
11. <https://www.indiacode.nic.in/handle/123456789/1999>

Revised Syllabus (2019 Pattern) for three years B. Com. Degree Course (CBCS)

T. Y. B. Com. (Semester- VI)

Paper: ADVANCED ACCOUNTING – II

Code: 362

No. of lectures: 48

Preamble

In today's modern age, the Corporate as well as Co-operative sectors are the major contributors towards development of rural economy. In the last decade, these sectors have seen the largest and fastest growing sectors. Due to this growth various new trends are arisen. In this growth, accounting plays an energetic role and to ensure safeguard of the interest of the stakeholders and the society. It is, therefore, important to educate the students of commerce in the accounting practices adopted by different organizations. It helps stakeholders make better business decisions and deal with problems by providing them with accurate financial information. By studying the learning path in accounting – advance concepts will gain a deeper understanding of the accounting process.

Objectives of the course

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

Objectives of the Program

1. To instill the knowledge about accounting procedures, methods and techniques.
2. To impart students' knowledge of various Advanced Accounting Concepts.

Depth of the program – Fundamental Knowledge

CONTENTS

Unit No.	Unit Name	Contents	Purpose skills to be developed
1	Final Accounts of Co-operative Societies	<ul style="list-style-type: none"> - Meaning and Introduction, - Allocation of Profit as per Maharashtra State Co-operative Societies Act. - Preparation of Final Accounts of Credit Co-op. Societies & Consumer Co-op. Societies 	<ul style="list-style-type: none"> - To upgrade regarding legal provisions of co-operative accounting. - To develop the skill regarding preparation & presentation of final accounts of Credit Co-op. Societies & Consumer Co-op. Societies.
2	Branch Accounting	<ul style="list-style-type: none"> - Concept of Branches & their Classification from accounting point of view. - Accounting treatment of dependent branches & independent branches. - Methods of charging goods to branches. 	<ul style="list-style-type: none"> - To develop conceptual understanding about accounting for different branches. - To ascertain whether the branch should be expanded or closed, to ascertain the requirement of cash and stock for each branch. - To develop the skill & upgrade the knowledge regarding methods of charging goods to branches.
3	Recent Trends in Accounting	<ul style="list-style-type: none"> - Forensic Accounting - Accounting for Corporate Social Responsibility - Accounting for Derivative Contracts - Artificial Intelligence in Accounting 	<ul style="list-style-type: none"> - To develop conceptual understanding about forensic accounting, corporate social responsibility, derivative contracts and artificial intelligence in accounting.
4	Analysis of Financial Statements	<ul style="list-style-type: none"> - Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis, Types of Ratios – Profitability, Liquidity, Leverage etc. - Simple Problems on following Ratios: - Gross Profit, - Net Profit, - Operating, - Stock Turnover, - Debtors Turnover, - Creditors Turnover, - Current Ratio, Liquid Ratio, - Debt-Equity Ratio, - Working Capital to Net worth, Assets Turnover Ratio. 	<ul style="list-style-type: none"> - To understand the conceptual knowledge, objectives, methods & tools of analysis of financial statements. - To develop the analytical skill and decision-making skill of the students. - To diagnose the information contained in financial statements so as to judge the profitability, liquidity & solvency position of business organizations.

Teaching Methodology

Unit No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Use of e- contents, online lectures, MCQ based Quiz and Presentations	Study of the Final Accounts of Co-operative Societies from its Annual Report	Individual assignment of solving practical problems	Practical understanding of preparation of final accounts of Co-operative Societies.
2	10	Use of e- contents, online lectures and PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment of solving practical problems	Knowledge about of the Accounting for Branches
3	12	Use of e- contents, online lectures, and PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment report	Conceptual Clarity about new trends like forensic accounting, accounting for CSR activities, derivative contracts and artificial intelligence
4	12	Use of e- contents, online lectures, MCQ based Quiz and PowerPoint Presentations	Study of the Financial Statement Analysis from different Annual Reports	Individual assignment of solving practical problems	Analytical skills enhancement and Decision making skills of students will developed.

Method of Evaluation

Unit	Internal Evaluation	External Evaluation	Suggested Add on Course
1	MCQ / Practical Problem	As per University norms	--
2	Practical Problem	As per University norms	--
3	MCQ / Assignments/ Presentation	As per University norms	--
4	MCQ / Small Practical Problems	As per University norms	Certificate Course on Financial Statement Analysis

References:

❖ List of Books Recommended:

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

❖ List of Videos Recommended:

Unit	Topic Name	Links
1	Final Accounts of Co-operative Societies	- https://youtu.be/Bt0sv9IZwIs - https://youtu.be/CCgR_pJg49c
2	Branch Accounting	- https://youtu.be/QnrqPiAEzac - https://youtu.be/aia6lxASh24
3	Recent Trends in Accounting	- https://youtu.be/L_Q9rXAFZeg
4	Analysis of Financial Statements	- https://youtu.be/76gMXQBnbps - https://youtu.be/1iYK6s5_Db0

Savitribai Phule Pune University, Pune
Third Year, B.Com. (Core Course)
Revised Syllabi for Three Years B. Com. Degree Course
(CBCS-2019 Pattern) (w.e.f. 2021-22)

Semester - VI

Subject: International Economics II

Course Code: 363

Total Credits: 3

Preamble: International Economics is subject that is relevant in the current context. This provides an understanding of balance of payments, foreign exchange market and International factors mobility. The subject discusses Balance of Payments, Foreign Exchange, Currency Management as well as International capital flows. The subject discusses Free Trade, Barriers to Trade, Trade Agreements and Trade Organizations. Various issues are discussed and analyzed arising out of international trade and finance.

Objectives:

1. To acquaint the students with the concept of balance of payments, foreign exchange and international factors' mobility.
2. To help the students evaluate the working and functions of international organizations and institutions.
3. To develop a foundation in the subject that will help the students in their future academic and professional ventures.

Course outcomes:

1. Students will be able to comprehend the basic concepts of balance of payment and foreign exchange.
2. Students will be able to evaluate the working and functions of international organizations and institutions.
3. Students will be able to apply the knowledge while preparing for the competitive examinations and other future prospects.

Unit No.	Topic	Purpose & Skills to be Developed
1	Balance of Payment	<p>Purpose: To make the students aware of concepts balance of payments</p> <p>Skills: Analyze & think critically, developing writing skills.</p>
	1.1 Concept of Balance of Trade and Balance of Payments	
	1.2 Balance of Payment on Current Account and Capital Account	
	1.3 Causes of Disequilibrium in Balance of Payment	
	1.4 Measures to Correct Disequilibrium in Balance of Payment	
	1.5 Convertibility of Rupee on Current and Capital Account	
2	Foreign Exchange	<p>Purpose: To understand the concepts of foreign exchange market, foreign exchange rate, euro market etc.</p> <p>Skills: Analyze & think critically, developing writing skills.</p>
	2.1 Foreign Exchange Market	
	2.1.1 Meaning	
	2.1.2 Functions	
	2.1.3 Structure	
	2.1.4 Euro Dollar Market	
	2.2. Foreign Exchange Rate	
2.2.1 Meaning of Foreign Exchange Rate		
2.2.2 Fixed and Flexible Exchange Rate- Merits and Demerits		
2.2.3 Determination of Foreign Exchange Rate: Purchasing		

	Power Parity Theory	
3	International Factor Mobility	<p>Purpose: To understand the concept of international factor mobility and its effects on economy</p> <p>Skills: Analyze & think critically, developing writing skills.</p>
	3.1 Labor Migration- Meaning, Causes and Effects	
	3.2 Brain Drain- Concept, Causes and Effects	
	3.3 Types of Foreign Capital	
	3.3.1 Foreign Direct Investment	
	3.3.2 Foreign Institutional Investments	
3.4 Problems of Foreign Capital		
3.5 Role of Multinational Corporations (MNC's)		
4	International Economic Institutions and Regional Cooperation	<p>Purpose: To make the students aware about different organizations working for international finance and trade development</p> <p>Skills: Analyze & think critically, developing writing skills.</p>
	4.1 World Trade Organization (WTO): Objectives and Functions	
	4.2 International Monetary Fund (IMF): Organization and Functions	
	4.3 World Bank: Objectives and Functions	
	4.4 South Asian Association for Regional Cooperation (SAARC): Objectives and Functions	
	4.5 BRICS- Introduction and Functions	

Teaching Methodology:

Unit No.	No. of Lectures	Innovative methods to be used	Film Shows and AV Applications	Project	Expected Outcome
1	12	<ul style="list-style-type: none"> • Open book discussion • Digital lectures • Reading • Projects 	You tube lectures on balance of payments, Teacher oriented PPTs	<ul style="list-style-type: none"> • Difference in Balance of Trade and Balance of Payments • Comparison between current Account and Capital Account 	<ul style="list-style-type: none"> • Students will understand basic concepts of Balance of Trade and Balance of Payments • Account Will be able to analyze and current Account and Capital Account
2	12	<ul style="list-style-type: none"> • Group discussion • Case studies • Problem solving based learning 	You tube lectures, Lectures on SWAYAM Portal	<ul style="list-style-type: none"> • Role of foreign exchange market in the economy. • Methods of foreign exchange determination 	<ul style="list-style-type: none"> • Will know Meaning of Foreign exchange market • Will know the methods of foreign exchange determination

3	12	<ul style="list-style-type: none"> • Pair learning • Group discussion • Open book discussion 	<ul style="list-style-type: none"> • Teacher oriented PPTs. • You tube lectures 	<ul style="list-style-type: none"> • Problems of Foreign Capital • Role of Multinational Corporations (MNC's) 	<ul style="list-style-type: none"> • Will understand the concept of international factors mobility • Will understand Causes and Effects of Labor migration and Brain Drain • Able to interpret Role of Multinational Corporations (MNC's)
4	12	<ul style="list-style-type: none"> • Group discussion • Teacher driven power point presentation • You tube videos and presentations 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Role and Functions of WTO • Comparison World Bank and IMF • Study of the regional cooperations 	<ul style="list-style-type: none"> • Will understand role of international institutions in development of economies • Will know the effect of regional cooperation on trade and development

Recommended Books:

1. Dr.D.M.Mithani – International Economics (Himalaya Publishing house ltd)
2. Bo Sodersten, Geoffrey Reed, International Economics (3rd Edition) Publisher Red Globe Press
3. Kenan, P.B. (1994), The International Economy, Cambridge University Press, London.
4. Kindlberger, C.P. (1973), International Economics, R.D. Irwin, Homewood.
5. Krugman, P.R. and M. Obstgeld (1994), International Economics: Theory and Policy, Glenview, Foresman.
6. Salvatore, D.L. (1997), International Economics, Prentice-Hall, Upper Saddle River, N.J.
7. Sodersten, Bo (1991), International Economics, Macmillan Press Ltd., London.
8. International Economics , M.L. Jhingan
9. Z.M.Jhingan : International Economics (Vrinda Publication)
10. Robert Feenstra, Alan M Taylor, International Trade (5th Edition) Publisher Worth
11. Dr.Mrs.NirmalBhalerao&S.S.M.Desai – International Economics (Himalaya Publishing house ltd)
12. DeminicSalvatove – International Economics

13. Francis Cherunilam – International Economics, McGraw Hill publications
14. Francis Cherulliom - International Economics (Prentice hall)
15. Panchmukhi, V.R. (1978), Trade Policies of India: A Quantitative Analysis, Concept Publishing Company, New Delhi.
16. Patel, S.J. (1995), Indian Economy towards the 21st Century, University Press Ltd., India.
17. L.M.Bhole – Financial Institutions Markets (Tata McGraw Hill)
18. H.R.Macharaju – International Financial Markets and India (Wheeler Publication)
19. <https://www.economicdiscussion.net/international-economics/international-economics-its-concept-parts/4205>
20. <https://www.emerald.com/insight/content/doi/10.1108/00251749710160214/full/html>
21. https://www.economicsonline.co.uk/Global_economics/Terms_of_trade.html
22. https://en.wikipedia.org/wiki/Main_Page
23. <https://openknowledge.worldbank.org/handle/10986/2140>
24. <https://infobrics.org/>
25. <https://economictimes.indiatimes.com/definition/Brexit>
26. https://europa.eu/european-union/index_en

Savitribai Phule Pune University
Faculty of Commerce & Management
 T Y B Com (Semester VI)
 (Choice Based Credit System)
Revised Syllabus (2021-22)

CORE COURSE – I

Subject: Auditing & Taxation - II

Total Credits: 04 (Theory 03 + Practical 01=04)

Course Code: 364

1. To understand the basic concepts of Income Tax Act, 1961 and create awareness of direct taxation among the students.
2. To understand the income tax rules and regulations and its provisions.
3. To have a comprehensive knowledge of calculation various types of income.
4. To know the recent changes made by the finance bill (Act) every year and its impact on taxation of person.
5. To acquaint the students on Income tax department portal (ITD), e-filing and e-services mechanism relating to Assessee.

Unit No	Unit Title	Contents	Skills to be developed
1.	Income Tax Act-1961- Important Definitions and Concepts.	<p>Introduction- Features of Income Tax, Scope of Income Tax Act, and Importance of Income Tax payment for development of country.</p> <p>Definitions-Income, Person, Assessee, Deemed Assessee, Assessment year, Previous year, Agricultural Income, Exempted Income, Gross Total Income (GTI) , Total Taxable Income (TTI), Residential Status of an Assessee, PAN, TAN</p> <p>Concept of Capital receipts, revenue receipts and capital expenditure, revenue expenditure.</p>	<p>Understanding the concept of Income and tax on Income.</p> <p>Acquaint the students of income tax provision and tax payable for the development of the country</p>
2.	Sources and Computation of	<p>1. Income from Salary – Meaning of salary, Salient features of salary Allowances and tax Liability-</p>	Know the procedure of computation of income under

	Taxable Income under the various Heads of Income	<p>Perquisites and their Valuation, Treatment of provident fund, Deductions from salary. (Theory and Problems)</p> <p>2. Income from House Property -Basis of Chargeability, Types of property, Annual Value Self occupied and let out property, Deductions allowed (Theory and Problems)</p> <p>3. Income from Profits and Gains of Business and Professions –Definition of Business , profession, vocation, speculative business, Methods of accounting, Deductions expressly allowed and disallowed (Theory And Problems)</p> <p>4. Income from Capital Gains – Meaning, Chargeability-definitions- Capital assets, transfer, cost of acquisition, Cost of Improvement, Short term and long term capital assets and Capital gains, cost inflation Index, Deductions allowed. (Theory only)</p> <p>5. Income from other sources- Chargeability Method of accounting, deductions, Amounts not deductible. (Theory And Problems)</p>	different heads of income and tax payable on the income.
3.	Computation of Total Taxable Income (TTI)and tax liability	Gross total Income -Deductions u/s-80C, 80CCC to 80 U – Total Taxable Income, Income Tax calculation of Individual - (Rates applicable for respective Assessment year), Education cess and higher education cess, surcharge, etc.(calculation of tax payable as per old regime and new regime)	Understanding the calculation of total income and tax payable by individual person.
4.	E-Filing and E-provisions	Due dates of filing return, E-filing of income tax return and forms used, advance tax , TDS (Tax deducted at source),Assessment, AIR (Annual information return), SFT (Specified financial transactions).	Know the e-filing due dates, recent changes in income tax provisions.

(Note- Recent amendments made by finance bill every previous year and changes made before six months of examination will also be applicable.)

Teaching Methodology:

Unit No	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Applications	Projects / Practical's	Expected Outcome
1	08	The Income Tax Act, 1961 Documents, PPT, Article review, research paper	You Tube clips about The Income Tax Act, 1961	Report Review	Acquaint with knowledge and maturity to understand The Income Tax Act, 1961.
2	24	Use of e- contents, online lectures and quiz, PowerPoint Presentations, Article review, research paper	Lectures of experts available on YouTube and other digital platforms.	Individual assignment of solving practical problems, report review	Conceptual Clarity and Practical understanding of sources of income
3	08	Use of e- contents, online lectures and quiz, PowerPoint Presentations, Article review, research paper	Lectures of experts available on YouTube and other digital platforms.	Individual assignment of solving practical problems, report review	To understand the calculation of total income and tax payable for individual assessee
4	08	Use of e- contents, online lectures and quiz, PowerPoint Presentations, Article review, research paper, online income tax website view	Lectures of experts available on YouTube and other digital platforms.web site review	Individual assignment of solving practical problems, report review	Understanding latest amendment of the act and impact on the person

Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	MCQ / Written test	As per University norms	--
Unit – II	Practical Problems/ MCQ / Written test	As per University norms	--
Unit – III	Practical Problems/ written Test / MCQ	As per University norms	--
Unit – IV	Written Test / MCQ	As per University norms	E-filing of Income Tax Return of Individual

List of Practical's

S.N.	Title of the practical	Objective of the Practical	Outcomes	Methodology
1	The basic concepts of Income Tax Act,1961	To make the students understand the basic concepts, definitions and terms related to direct taxation.	Students will be able to identify the technical terms related to income tax	Report based on various reference books
2	Income from salary	Understanding the provisions of salary income and its taxability	Application of correct provision of salary and determination of tax liability and its impact on his annual income	Report based on visit to Individual assessee and collection of documents

3	Income from house property	Understanding the provisions of House property income and its taxability	Students should be able to compute income from House property	Report based on Guest lecture /seminar/ workshop organized by the college
4	Income from Business or profession	To make students understand the procedure of computation of income from business or profession	Students should be able to compute income from Business or profession	Report based on visit to a Businessman or professionals and documents collected
5	Computation of total income	To make the students determine the net total taxable income of an assessee after reducing the deductions from the gross total income earned from all or either of the five heads of income and also to compute tax based on slab rates.	Students will be able to compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax Act, 1961.	Practical example in Guest Lecture /seminar / workshop and report based on this .

Guidelines for completion of Practical's:

- 1) For each semester minimum three practical's should be completed.
- 2) Two Practical are compulsory from the given list.
- 3) Teachers are allowed to choose one practical according to the situation in their local area.

Reference books:

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

Revised syllabi (2019 Pattern) for three years B.Com. Degree course (CBCS)

Semester : - VI (T.Y.B.Com)

Subject Code :- PR- 365 (a)

Subject : - Business Administration – II (Marketing)

Preamble

Business Administration describes a set of activities necessary to maintain the level of operations within business organizations and is a key element associated with a high level of productivity and efficiency. Business administration is a field of study that focuses on the planning, analyzing, management, and organizing of various business activities and financial needs of an organization . the knowledge of which opens the path to a high possibility of advancing to management or leadership positions in reputed organisation and contributing to the growth of the organisation, industry and the Nation at large.

Marketing is one of the most essential factors/areas to achieve the business objectives and also provides a wide range of career opportunities to the aspiring students. Marketing Knowledge prepares students for more than just a career in business. Marketing is a thorough exploration of customer perceptions, buyer personas, messaging, communication, data, and much more. Marketing Knowledge, equips students to act as well-rounded, critical thinkers. Not only do marketers present impeccable skills in data interpretation, but they also offer the higher-level thinking that turns analytics into strategy. Foundational knowledge in Marketing makes savvier professionals — no matter what the industry.

Objectives of the course

1. To acquaint the student with knowledge about Marketing, Marketing Concepts identification on various types of markets.
2. To develop understanding among the students on the various elements of Marketing Mix and Market Segmentation

3. To update the students with knowledge on varied dimensions of Product Management , Branding and Pricing Management
4. To update the students with the knowledge on various aspects of Promotion and Distribution and to update them on the recent trends in the field of Marketing.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Skills to be developed
1	Introduction to Marketing	1.1 Marketing – Introduction, Meaning , Scope , Objectives , Features, Functions and Importance 1.2 Types of Markets – Regulated Market , Organised Market & Unorganised Market ,Virtual/ Internet Market, Industrial Market , Consumer Market, Financial Market , Auction Market and Black Market 1.3 Difference between Selling & Marketing 1.4 Evolution of Marketing Concepts – Exchange Concept, Production Concept , Product Concept, Selling Concept Marketing Concept, Societal Concept, Relationship Marketing Concept, Holistic Concept and Pace Concept	Conceptual Understanding Critical thinking skills Accessing and analyzing information skills Imaginative thinking

2	Marketing Mix & Market Segmentation	<p>1.1 Marketing Mix – Meaning , Features , 7 P’s of Marketing (Product , Price , Place, People, Promotion , Processes and Physical Evidence) , Environmental Factors affecting Marketing Mix – Consumers, Competitors , Trade Factors, Political & Legal , Economic , Social , Technological , Global.</p> <p>1.2 Market Segmentation – Meaning , Advantages and Limitations , Essentials of Effective Market Segmentation, Methods /Basis of Market Segmentation : Geographic, Demographic , Sociographic, Psychographic and Behavioural. , Steps in Market Segmentation</p> <p>1.3 Mass Marketing, Multi Segment Marketing and Niche Marketing – Meaning, Advantages and Limitations</p>	<p>Conceptual Understanding</p> <p>Analytical skills</p> <p>Accessing and analyzing information</p> <p>Imaginative thinking</p>
3	Product Management, Pricing Management,	<p>1.1 Product Levels – Core Product, Basic Product, Expected, Augmented Product and Potential Product</p> <p>1.2 Product Life Cycle</p> <p>1.3 Branding - Meaning , Types of Brands, Brand Equity & Brand Loyalty and Brand Extension – Meaning Advantages and Limitations</p> <p>1.4 Pricing – Meaning, Objectives</p> <p>1.5 Factors affecting Pricing – Internal Factors – Cost, Objectives of Firm, Product, Image of Firm, Product Life Cycle Product Line and Credit Policy External Factors – Competition, Demand, Consumers, Channel intermediaries, Economic Conditions,</p>	<p>Conceptual Understanding</p> <p>Analytical Skills</p> <p>Technical skills</p> <p>Critical thinking</p>

		<p>Government Control.</p> <p>1.6 Pricing Methods – Cost Plus Pricing, Mark up Pricing, Brake Even Pricing, Target Return Pricing , Marginal Cost Pricing , Early Cash Recovery Pricing , Perceived Value Pricing , Going Rate Pricing , Sealed Bid Pricing , Differentiated Pricing , 2 Part Pricing and Demand Backward Pricing</p>	
4	Promotion and Distribution and Recent Trends in Marketing	<p>1.1 Promotion Mix – Meaning , Objectives , Elements of Promotion Mix – Advertising , Publicity , Sales Promotion, Personal Selling , Public Relations, Packaging , Direct Marketing , Trade Fairs and Exhibitions</p> <p>1.2 Advertising – Meaning, Importance , Scope , Advantages of Advertising</p> <p>1.3 Types of Advertising Media – Radio , News Paper , Print Media , Social Media Advertising , Online Advertising</p> <p>1.4 Difference between Advertising , Publicity and Sales Promotion</p> <p>1.5 Recent Trends in Marketing - Visualization , Voice Search ,Live Video and Video marketing, Integrated Online-Offline Customer Experience , The Internet of Everything ,Content marketing ,Search Engine Optimization /Semantic keyword research , Browser push notifications ,Social Media Marketing ,Virtual / Internet Marketing , Green Marketing , Social Marketing</p>	<p>Conceptual Understanding</p> <p>Analytical skills</p> <p>Accessing and analyzing information</p> <p>Imaginative thinking</p> <p>Awareness on the latest in the trends</p>

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	PPT , Visit to various types of Markets , Role Play, Demonstrations	Online Videos of various types of markets in India and at Global Levels	Individual assignment report on comparative analysis of types of Markets	Developing understanding about Marketing , Learning the difference between Marketing and Selling. Understanding the various markets in operation
2	12	PPT , Lectures by Marketing Managers/Executives , Case Study of various Products and services	Online Videos	Interview with Marketing Managers and various business owners from different segments of the Market	Conceptual Clarity and Practical understanding
3	18	PPT, Videos of Various Products and its life cycle , Demonstration	Videos of various Multi Product Line Manufacturers	Creation of Short Video of Innovative Product Development, Pricing , Market Launch Strategy	Conceptual Clarity and Practical understanding Creative and Imaginative Skills Innovation
4	08	PPT , Lectures by Experts from the field of Media and Advertising Agencies	Analysis of Advertisements on various Media	Group Activity – Creation of Videos , Charts , Posters , Message for advertisement and promotion of Products on various types of Media	Analytical skills Decision making skills Creative and Imaginative Skills Innovation

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	MCQ, Field Visit Report	As per University norms	
Unit – II	MCQ, Assignments, PPT	As per University norms	Certificate course in Soft Skills
Unit – III	MCQ, Interview Report with Manufacturers/distributors / Retailers etc. , Assignments , Case Study	As per University norms	Certificate Course in Photoshop, Corel Draw
Unit – IV	MCQ , Charts/Posters/Video , Market Survey , Case Study	As per University norms	Certificate courses Digital Marketing, Retail Marketing

References:

List of Books Recommended: -

- Basics of Marketing- Cannon
- Marketing Management, Philips, Kotler
- Marketing – Gandhi 9
- Principles of Marketing – Sherlekar S.A.
- International Marketing- P. Saravanavel (Himalaya Publishing House)
- Modern Marketing Management- R.S. Davar
- Epic Content Marketing by Joe Pullizzi
- Social Media ROI by Olivier Blanchard
- The Anatomy of Buzz by Emanuel Rosen
- Selling the invisible by Harry Beckwith
- Permission Marketing by Seth Godin

- Principles of Marketing , Philip Kotler, Gary Armstrong
- Marketing Management , Philip Kotler, Kevin Lane Keller, Mairead Brady, Malcolm Goodman, Torben Hansen
- Ultimate Guide to Google AdWords: How to Access 100 Million People in 10 Minutes by Perry Marshall and Bryan Todd
- The New Rules Of Marketing And PR: How to Use Social Media, Online Video, Mobile Applications, Blogs, News Releases, and Viral Marketing to Reach Buyers Directly by David Meerman Scott
- Web Analytics 2.0: The Art of Online Accountability and Science of Customer Centricity by Avinash Kaushik

Revised syllabi (2019 Pattern) for three years B.Com. Degree course (CBCS)

Semester : - VI (T.Y.B.Com)

Subject Code :- PR- 366 (a)

Subject : - Business Administration – III (Production and Operations Management)

Preamble

The very essence of any business is to cater needs of customer by providing services and goods, and in process create value for customers and solve their problems. Production and operations management talks about applying business organization and management concepts in creation of goods and services. Production is a scientific process which involves transformation of raw material (input) into desired product or service (output) by adding economic value. Production can broadly categorize into following based on technique: Operations management is the process that generally plans, controls and supervises manufacturing and production processes and service delivery. Operations management is important in a business organization because it helps effectively manage, control and supervise goods, services and

people. Production and Operations Management have a great utility in diverse fields. Businesses Houses seek executives that have a holistic understanding of the business, which includes Production and Operations Management.

Objectives of the course

5. To acquaint the student with knowledge of Production Management and Production Functions
6. To equip the students with knowledge for efficient Inventory Management and the recent development in the area Inventory Management

7. To introduce the students to the concept of Quality Management and to motivate to adopt quality management even in the regular lifestyle
8. To update the students with the knowledge of Logistics Management

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Skills to be developed
1	Production Management Functions	1.5 1.1 Meaning, Definition, Functions of Production Management, Responsibilities of Production Manager. 1.6 Production Planning - Objectives, Importance, levels of planning. 1.7 Routing & Scheduling - Meaning, Route Sheets, Scheduling, Master and sequential scheduling, scheduling devices. 1.8 Production control- Definition and meaning, Necessity, objectives, factors and techniques of production control	Conceptual Understanding Accessing and analysing information skills Technical Knowledge Analytical Skills

2	Plant Location and Plant Layout	<p>1.4 Introduction, importance, factors responsible for plant location.</p> <p>1.5 Plant Layout- Meaning, Definition, Importance of good layout, factors relevant for choice of layout, Line, Process and Product layout.</p> <p>1.6 Plant Layout - Advantages, disadvantages and techniques.</p>	<p>Conceptual Understanding</p> <p>Technical Knowledge</p> <p>Analytical Skills</p>
3	Inventory management & Quality Management	<p>1.7 Inventory management -Introduction, methods, Economic Order Quantity , Use of Computers in Inventory Management, Material Requisition Planning (MRP) , Just In Time (JIT),ABC Analysis</p> <p>1.8 Recent trends in Inventory Management - Radio Frequency Identification (RFID), Automated guided vehicles (AGVs) and automated mobile robots (AMRs), Artificial intelligence (AI) and Machine learning (ML), Distributed inventory management, Cloud-based solutions Predictive picking</p> <p>1.9 Quality Management – Features, Techniques of Quality Control</p> <p>1.10 Total Quality Management, Six Sigma, International Organisation for Standardisation (ISO)</p>	<p>Conceptual Understanding</p> <p>Analytical Skills</p> <p>Technical skills</p> <p>Awareness on the latest in the trends</p>

4	Supply Chain Management and Logistics management	<p>1.6 Supply Chain Concepts: Objectives of a Supply Chain, Stages of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, Key issues in Supply Chain Management, Difference between Supply Chain Management and Logistics.</p> <p>1.7 Logistics: Evolution, Objectives, Components and Functions of Logistics Management, Distribution related Issues and Challenges, Transportation- Functions, Costs, and Mode; Network and Decision, Containerization, Cross docking.</p>	<p>Conceptual Understanding</p> <p>Analytical skills</p> <p>Accessing and analysing information</p> <p>Imaginative thinking</p> <p>Awareness on the latest in the trends</p>
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Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	PPT , Lectures by Industry Exerts	Online Videos	----	Conceptual Understanding
2	12	PPT , Visit to Factories to understand Plant Layout	Online Videos on functioning of Factories of reputed organisations	-----	Conceptual Clarity and Practical understanding

3	18	PPT, Lectures from experts of Industry, Visit to organisations to study Inventory Management, Establishment of Quality Circles among Students	-----	Project Report on Innovative Inventory Management Techniques	Conceptual Clarity and Practical understanding Technical Understanding Awareness on Latest Trends
4	08	PPT , Lectures by Experts from the field Logistics Management , Case study of organisations such as Amazon Flipkart etc.	Online references of E-Commerce companies and their Logistics Management Practices	Project Report on any Logistics Management Organisation	Analytical skills Practical understanding Technical Understanding Awareness on Latest Trends n

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	MCQ, Field Visit Report	As per University norms	
Unit – II	MCQ, Assignments, PPT	As per University norms	Certificate Course in Cloud Computing
Unit – III	MCQ, Field Visit Report, Case Study	As per University norms	Certificate Course in Logistics Management
Unit – IV	MCQ , Assignment , Field Visit Report Case Study	As per University norms	

References:

List of Books Recommended: -

- Modern Production and Operation Management ,Buffa Elwood S,Wiley India Ltd
- Production and Operation Management ,Sexena J.P.,Tata McGraw-Hill Education Private Limited
- Production and Operation Management ,Madan Pankaj,Global Vision Publishing House
- Production and Operation Management ,Nair N.G.,Tata McGraw-Hill Education Private Limited
- Production (Operation) Management ,Jhamb L.C.,Everest Publishing House
- Production and Operations Management ,Adam and Ebert, Prentice-Hall
- Operations Management : Theory and Practice , B Mahadevan,Pearson
- Production and Operations Management , Panneerselvam,Prentice Hall India Learning Private Limited
- **Operations Management (McGraw-Hill Series in Operations and Decision Sciences)**
- Supply Chain Management: Strategy, Planning and Operation Chopra, Sunil, Meindl, Peter and Kalra, D. V. ,Pearson Education;;
- Supply Chain Management: Concepts and Cases Altekar, Rahul V , PHI Learning Reference.
- Supply Chain Management , Ballou, Ronald H ,Pearson Education.
- Supply Chain Management , Sahay, B.S. ,Macmillan;; 6. Business Logistics Management , Ballou, R.H. , Prentice-Hall Inc..
- Logistical Management, Bowersox D.J. ,Closs D.J., McGraw-Hill, 1996
- Fundamentals of Business Finance- Dr. R. M. Shrivastav
- Production, Operations Management - Dr.B.S. Goel (Pragati Prakashan Meerut) 7. Operations Management- Norman Gaither, Greg Frazaier (Sengage Learning) 8. Production Management - Chunawalla