



Progressive Education Society's

**Modern College of Arts, Science and
Commerce, Ganeshkhind, Pune - 411 016
(Autonomous)**

Syllabus for
F. Y. B. Com.

Introduction:

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

Programme Objectives:

- 1 To develop diverse skills of students like critical thinking, problem solving, decision making, communication and leadership.
- 2 To equip students with necessary knowledge and skill to start and run a business.
- 3 To make students aware about global economic trends, international business concepts and cultural understanding.
- 4 To teach students importance of ethical behavior in business world.
- 5 To enhance employability skills of students to pursue careers in finance, marketing, human resources, or any other business-related field.
- 6 To encourage students to stay updated about industry trends, new technologies, and evolving business practices.

Programme Specific Outcomes (PSOs):

- 1 To develop students verbal and written communication skills.
- 2 To make students aware about corporate accounting principles, rules and regulations.
- 3 To make them understand business environment and equip them with necessary skill to start their own venture.
- 4 To familiarize the students to the basic theories and concepts of Macro Economics and their application.
- 5 To provide basic knowledge and understanding about various concepts of Business Management and help the students to develop cognizance of the importance of management principles.
- 6 To create awareness among the students about legal environment relating to the company law.
- 7 To create the awareness about the role of banking in economic development and functioning of private and public sector banking in India.

Examination Pattern

Examination Pattern:						
Course Code	Course / Title of Paper	Total No. of Credits	Internal Assessment	Semester End Assessment		Total Marks
				Semester End Exam	Practical Exam	
22-COB111	Compulsory English- I	3	30	70	—	100
22-COB112	Financial Accounting - I	4	30	50	20	100
22-COB113	Business Economics - I (Micro)	3	30	70	--	100
22-COB114	Business Mathematics and Statistics - I	3	30	70	--	100
22-COB115(a)	Banking and finance - I	3	30	70	--	100
22COB115(b)	Organization Skill Development - I	3	30	70	--	100
22-COB116(a)	Business Environment & Entrepreneurship-I	3	30	70	--	100
22-COB116(b)	Marketing & Salesmanship -I	3	30	70	--	100
	Any one of the following Languages					
22-COB117(a)	Additional English I	3	30	70	--	100
22-COB117(b)	Hindi I	3	30	70	-	100
22-COB117(c)	Marathi I	3	30	70	--	100
22-COB118	Physical Education-I					Grade
22-COBVA1	Value Added Course I					Grade

**22-CO
B**

First Year B. Com. Semester – II

Course No.	Course / Title of Paper	Total No. of Credits	Internal Assessment	Semester End Assessment		Total Marks
				Semester End Exam	Practical Exam	
22-COB121	Compulsory English - II	3	30	70	-	100
22-COB122	Financial Accounting -II	3	30	50	20	100
22-COB123	Business Economics - II (Micro)	3	30	70	--	100
22-COB124	Business Mathematics & Statistics - II	3	30	70	--	100
22-COB125(a)	Banking & Finance - II	3	30	70	--	100
22COB125(b)	Organization Skill Development- II	3	30	70	--	100
22-COB126(a)	Business Environment & Entrepreneurship- II	3	30	70	--	100
22-COB126(b)	Marketing & Salesmanship II	3	30	70	--	100
	Any one of the following Languages					
22-COB127(a)	Additional English II	3	30	70	--	100
22-COB127(b)	Marathi -I	3	30	70	-	100
22-COB127(c)	Hindi-I	3	30	70	--	100
22-COB128	Physical Education					Grade
22-COBVAII	Value Education					Grade

Suggested internal assessment tools for courses:

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

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

Teaching Methodology:

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

Subject List

SEMESTER I

Sr. No.	Subject Type	Subject Code & Title	Credits			Total No. of Lectures
			Theory	Practical	Total	
1	Core	22-COB111 Compulsory English	3		22	45
2	Core	22-COB112 Financial Accounting	3			45
3	Core	22-COB113 Business Economics (Micro)-I	3			45
4	Core	22-COB114 Business Mathematics & Statistics-I	3			45
5	Elective	22-COB115(a) Banking & Finance-I	3			45
6	Elective	22-COB115 (b) Organization Skill Development -I	3			45
7	Elective	22-COB116(a) Business Environment & Entrepreneurship -I	3			45
8	Elective	22-COB116(b) Marketing & Salesmanship -I	3			45
9	Elective	22-COB117(a) Additional English -I	3			45
10	Elective	22-COB117(b) Marathi-I	3			45
11	Elective	23-COB117(c) Hindi	3			45

Semester II

Sr. No.	Subject Type	Subject Code & Title	Credits			Total No. of Lectures
			Theory	Practical	Total	
1	Core	22-COB121 Compulsory English	3		22	45
2	Core	22-COB122 Financial Accounting	3	1		45
3	Core	22-COB123 Business Economics (Micro)-II	3			45
4	Core	22-COB114 Business Mathematics & Statistics-II	3			45
5	Elective	22-COB115(a) Banking & Finance-II	3			45
6	Elective	22-COB125 (b) Organization Skill Development -II	3			45
7	Elective	22-COB126(a) Business Environment & Entrepreneurship -II	3			45
8	Elective	22-COB126(b) Marketing & Salesmanship -I	3			45
9	Elective	22-COB127(a) Additional English -I	3			45
10	Elective	22-COB127(b) Marathi-I	3			45
11	Elective	23-COB127(c) Hindi	3			45

Syllabus

Semester I

Subject Code: 22-COB112

Subject: Financial Accounting I (4 Credit Course. Theory 3+Practical1)

Total Lectures = 45

Objective of the Course: -

- 1. To impart knowledge of basic accounting concepts**
- 2. To create awareness about application of these concepts in business world**
- 3. To impart skills regarding Computerized Accounting**
- 4. To impart knowledge regarding finalization of accounts of various establishments**

Unit	Corporate Accounting I	No of lecture (45)
I	Fundamentals of Accounting <ul style="list-style-type: none">• Meaning, definitions of Accounting• Rules of Accounting,• GAAP'S (Accounting Concepts, Conventions and Principles),• Introduction to IFRS• AS 1 to AS	10
II	Piecemeal Distribution of Cash <ul style="list-style-type: none">• Introduction,• Distribution of Cash Methods of• piecemeal• distribution of cash• 2. Surplus Capital• Method	11
III	Accounts from Incomplete Records (Single Entry System) <ul style="list-style-type: none">• Introduction of single entry system and Double entry system• Conversion of Single Entry in to Double Entry	16
IV	Emerging Trends in Accounting <ul style="list-style-type: none">• Inflation Accounting• Creative Accounting• Environmental Accounting• • Human Resource Accounting• Forensic Accounting	8

Reference books:

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons)
4. Company Accounts: By S.P. Jain & K.L. Narang
5. Advanced Accounts: By Paul Sf.
6. Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
7. Corporate Accounting: By Mukharji & Hanif
8. Accounting Standards -as issued by Institute of Chartered Accountants ofIndia.

Subject Code: 22-COB114

Subject: Business Mathematics & Statistics I (3 Credits)

Total Lectures = 45

Objective of the Program

1. To introduce the basic concepts in Finance and Business Mathematics and Statistics
2. To familiar the students with applications of Statistics and Mathematics in Business
3. To acquaint students with some basic concepts in Statistics.
4. To learn some elementary statistical methods for analysis of data.
5. The main outcome of this course is that the students are able to analyze the data by using

Semester I : Business Mathematics & Statistics Course Code – 22-COB 114[Semester1]			
	Unit Title	Contents	Purpose /skill to be developed
1.	Interest & Annuity	Concept of Present Value and Future Value, Simple Interest Compound Interest ,Nominal and Effective Rate of Interest Meaning of Annuity ,Ordinary Annuity, Sinking Fund,Annuity Due , Present Value and Future Value of Annuity, Equated Monthly Instalments (EMI) by interest of Reducing Balance and Flat Interest methods Examples and Problems.	<ul style="list-style-type: none">• To understand the concept of Simple interest, compound interest, effect of compounding.• To understand the concept of Annuity and its applications for EMIs and Amortization Schedule.
2.	Shares & Mutual Fund	Concept of Share, Face Value, Market Value, Dividend, Brokerage, Equity Shares, Preferential Shares, Bonus Shares. Concept of Mutual Funds, Problems on calculation of Net Income after considering entry load,Dividend,Change in Net Asset Value (NAV),Exit Load, Averaging of price under the Systematic Investment Plan (SIP) Examples and Problems.	<ul style="list-style-type: none">• To understand the concept of shares and mutual funds.• To understand attribution of shares and mutual funds in systematic investment plans• To solve problems related to shares and mutual funds
3.	Introduction to Statistics and Population & Sample	Definition of Statistics, Scope of Statistics in Economics, Management Science and Industry Concept of Population and Sample,Methods of Data Collection,Census & Sampling with illustration Methods of Random Sampling –	<ul style="list-style-type: none">• Collection of data• Analyzing and interpreting data.• Knowing different method of sampling

		SRSWR, SRSWOR, Stratified, Systematic (Description of sampling procedures only)	
4.	Data Representation and Frequency distribution	Frequency distribution, Raw Data, Attributes and Variables Classification of data ,Frequency distribution, Cumulative frequency distribution,Histogram, Ogive Curves	To classify and represent data in tabular and graphical form.
5.	Measures of Central Tendency	Requisites of ideal measures of central tendency,Arithmetic Mean, Median and Mode for ungrouped and grouped data. Combined mean,Merits and demerits of measures of central tendency,Geometric mean: definition, merits & demerits Harmonic mean: definition, merits & demerits	To compute various measures of central tendency.

Subject Code: 22-COB115 (a)

Subject: Banking & Finance I

Total Lectures = 45

Objectives -

- To provide knowledge of Fundamentals of Banking
- To ensure Financial Inclusion and Banking Literacy
- To make the students understand about various banking concepts
- To conceptualize banking operations.

Unit No.	Unit Title	Contents	Pur
1.	Introduction of Banking	<ul style="list-style-type: none">• Meaning, Definition and Origin of 'Bank'• Overview of evolution of Banking in India and Abroad• Components of Indian Banking System• Key Concepts<ul style="list-style-type: none">- Fiat currency, Bank, Banker, Banking, TDL, CASA, Investment, Loan, NIM, CRR, SLR, Instrument.	
2.	Functions of Bank	<p>Primary Functions:</p> <p>Accepting Deposits:</p> <ul style="list-style-type: none">i. Demand Deposits - Current Deposit and Savings Deposits;ii. Time Deposits - Fixed Deposit and Recurring Flexi Deposits (Auto Sweep), scheme deposit <p>Investment</p> <ul style="list-style-type: none">i. Directed investment (SLR)ii. Optional investments <p>Granting Loans and Advances-</p> <ul style="list-style-type: none">iii. Short Term Loan- Overdraft Facility, Cash Credit Facility, Purchasing and Discounting of Bills,iv. Term Loanv. Factoring	

		<p>Secondary Functions: Agency Functions- Payment and Collection of a Cheque, Bill and Promissory Note, Execution of standing instructions, Acting as a Trustee and Executor General Utility Functions- Safe Custody, Safe Deposit Vaults, Remittance of funds, Pension payments, Acting as a Dealer in Foreign Exchange (FOREX) Market.</p> <p>Distribution of Third Party Products, Bancassurance, Mutual Funds, Issuance of Credit Card and Debit Card</p> <p>Non Fund Based Credit Facilities- Letter of Credit, Bank Guarantee and Deferred Payment.</p> <p>Government Business – Collecting GST, Stamp Duty, Excise Payment, etc.</p>
<p>3.</p>	<p>Procedure for Opening and Operating of Deposit Account</p>	<p>Procedure for Opening of Deposit Account: Know Your Customer Norms, (KYC Norms), Application Form, Introduction, and Proof of Residence, Specimen Signature, and Nomination Facility: Their Importance. No Frill Account</p> <p>Procedure for Operating Deposit Account: (Newly suggested)</p> <ul style="list-style-type: none"> - Depositing cash : cash and instrument - Withdrawal of money : token, teller, ATM, self cheque - Cheque book related transactions - Passbook related transactions - Use of Debit card, Credit card and payment gateways - Fixed deposit related transactions <p>Closure of Account</p> <p>Transfer of Account</p> <p>Death Claim Procedure</p> <p>Types of Account Holders</p> <p>a) Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardahnashin Woman, Non-Resident Account</p> <p>b) Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts, Limited Liability Partnership</p>

4	Methods of Remittance	<p>Demand Draft, Bankers' Cheque</p> <p>Electronic Funds Transfer (EFT) – Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Procedure of fund transfer through NEFT/RTGS,</p> <p>Society for Worldwide</p> <p>Interbank Financial Telecommunication (SWIFT)</p> <p>Immediate Payment Service (IMPS) - Interbank (Bank toBank) and Intra Bank (Branch to Branch) Fund Transfer</p>
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References

1. Majumdar N. C., 'Fundamentals of Modern Banking', New Central Book Agency (P) Ltd., New Delhi.
2. Arondekar A.M. & Others, 'Principles of Banking', Macmillan India Pvt. Ltd.
3. Srinivasan D. & Others, 'Principles & Practices of Banking', Macmillan India Pvt. Ltd.
4. Agarwal O.P., (4th Edition, 2017), 'Banking and Insurance', Himalaya Publishing House.
5. Joshi Vasant & Joshi Vinay, (3rd Edition), 'Managing Indian Banks', Sage Publication, New Delhi.
6. Varshney P.N. (12th Edition, 2003), 'Banking - Law and Practice', Sultan Chand & Co. New Delhi
7. Kothari V., (26th Edition) 'Tannan's Banking Law & Practice in India,' Lexis Nexis Publication.
8. Mr. Sandeep Goyal Financial Markets, Institutions and Services PHI Learning private limited New Delhi

Subject Code: 22-COB115(b)

Subject: Organizational Skill Development II

Total Lectures=45

Objectives of the course

1. To introduce the students to the emerging changes in the modern office environment
2. To develop the conceptual , analytical , technical and managerial skills of students efficient office organization and records management
3. To develop the organizational skills of students
4. To develop Technical skills among the students for designing and developing effective means to manage records , consistency and efficiency of work flow in the administrative section of an organisation
5. To develop employability skills among the students

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents
1	Concept of Modern Office	<ol style="list-style-type: none">a. Modern Office :- Definition, Characteristics, importance and functionsb. Office environment:- Meaning and Importancec. Office Location :- Meaning, Principles and factors affecting Office locationd. Office Layout :- Meaning, Principles and factors affecting Office Layout
2	Office Organisation and Management	<ol style="list-style-type: none">a. Office Organisation : Definition, Importance, Principles and Types of Organisationb. Office Management:- Definition, Functionsc. Scientific Office Management :- Meaning, Aims, Techniques of Scientific Office Management and Steps for installation of Scientific Office Management

3	Office Records Management	<p>a. Office Records Management -Definition, Objectives, Scope of Records Management, Significance, Principles of Records management.</p> <p>b. Digitalization of records:- Advantages and Problems of Digitalization</p> <p>c. Form Design:- Objectives, types of forms, Significance, Principles of form designing</p> <p>d. Office Manual - Definition, Contents Types , benefits and limitations</p>
4	Office work	Office work :-Meaning and Characteristics, Flow of work :- Significance, Features of Ideal flow of work ,benefits of flow of work ,problems in smooth flow of work , suggestions for even flow of work

References :

List of Books Recommended :-

1. Modern Office Management – By Mills, Geoffrey
2. Office Management – By Dr. R.K. Chopra , Priyanka Gauri
3. Office Management – By R.S.N. Pillai
4. Office Management – By K.L.Maheshwari , R.K . Maheshwari
5. Modern Office Management : Principles and Techniques – By J.N.Jian , P.P.Singh

Subject Code : 22-COB116(a)

Subject: Business Environment & Entrepreneurship I

Total Lectures = 45

Objectives of the course:

- 1) **To understand the concept of Business Environment and its aspects and make students aware about the Business Environment issues and problems of Growth.**
- 2) **To examine personality competencies most common to majority of successful entrepreneurs and to show how these competencies can be developed or acquired**
- 3) **To provide knowledge of the significance of Entrepreneurship in economy**
- 4) **To familiarize the students with the contribution of selected institutes working to promote Entrepreneurship**
- 5) **To generate entrepreneurial inspiration through study of successful Entrepreneurs**

Unit No.	Unit Title	Contents
1	Business Environment	1.1 Concept- Importance 1.2 Aspects of Environment, Natural- Economic - Political -Social Technical - Cultural - Educational - Legal & Cross-cultural – Geographical etc.
2	Problems in Economic Development in India	2.1 Unemployment-Concept-Types-Causes- Remedies 2.2 Poverty- Concept- Causes- Remedies 2.3 Regional Imbalance- Concept-Effects – Solutions 2.4 Social injustice- Concept, Effects, Solutions 2.5 Black Money –Meaning – Sources –Effects- Measures 2.6 Lack of technical knowledge and information- Problems-Remedies
3	The Entrepreneur	3.1 Meaning-Concept-Definition-Features 3.2 Skills of Entrepreneurs - Competencies of Entrepreneurs 3.3 Types of Entrepreneurs, First Generation Entrepreneurs, Women Entrepreneurs

Reference books:

Sr. No	Title of Book	Author/s	Publication
1	Business Environment	Francis Cherunilam	Himalaya Publishing House
3	Dynamics of Entrepreneurship Development and Management	Desai Vasant	Himalaya Publishing House
4	Entrepreneurial Development	Khanka S.S.	S. Chand
5	Entrepreneurial Development	Gupta, Shrinivasan	S. Chand
6	Udyog	--	UdyogSanchalaya
7	Indian Economy	RuddarDatt, K.P.M. Sundharam	S. Chand

Subject Code: 22-CO116 (b)

Subject: Marketing & Salesmanship -I

Total Lectures=45

- . To introduce the basic concepts in Marketing.
2. To give the insight of the basic knowledge of Market Segmentation and Marketing Mix
3. To impart knowledge on Product and Price Mix.
4. To establish a link between commerce, business and marketing.
5. To understand the segmentation of markets and Marketing Mix.
6. To enable students to apply this knowledge in practicality by enhancing their skills in the field of Marketing

Sr.No.	Unit Title	Contents
1	Introduction to Market and Marketing	1.1 Meaning and Definition of Market 1.2 Classification of Markets. 1.3 Marketing Concept: Traditional and Modern 1.4 Importance of Marketing. 1.5 Functions of Marketing: Buying, Selling, Assembling, Storage, Transportation, Standardization, Grading, Branding, Advertising, Packaging, Risk Bearing, Insurance, Marketing Finance, Market Research and Marketing Information. 1.6 Selling vs. Marketing
2	Marketing Environment	2.1 Introduction Marketing Environment 2.2 Meaning and definition Marketing Environmental 2.3 Factors: Internal & external , Micro, Macro
3	Market Segmentation	3.1 Introduction Market Segmentation. 3.2 Meaning and definition 3.3 Importance and Limitations 3.4 Bases for Segmentation
4	Marketing Mix: Product Mix and Price Mix:	4.1 Marketing Mix: 4.1.1 Introduction 4.1.2 Meaning & Definition 4.1..3 Elements of Marketing Mix- Product, Price, Place and Promotion 4.1.4 Importance of Marketing Mix 4..2 Product Mix: 4.2.1 Meaning and Definition 4.2.2 Product Line and Product Mix 4.2.3 Product Classification 4.2.4 Product Life Cycle 4.2.5 Factors Considered for Product Management 4.3 Price Mix

		4.3.1 Meaning and Definition 4.3.2 Pricing Objectives 4.3.3 Factors Affecting Pricing Decision 4.3.4 Pricing Methods
5	Place Mix and Promotion Mix	5.1 Place Mix 5.1.1 Meaning and Definition of Place Mix 5.1.2 Importance 5.1.3 Types of Distribution Channels – consumer goods and Industrial Goods 5.1.4 Factors Influencing selection of Channels 5.2 Promotion Mix 5.2.1 Meaning of Promotion Mix 5.2.2 Elements of Promotion Mix- Personal Selling, Public Relation and Sales Promotion 5.2.3 Factors Affecting Market Promotion Mix 5.2.4 Promotion Techniques or Methods

Reference books:

1. 1 Marketing Management: Philip Kotler Pearson Publication
2. 2 Marketing Management: Rajan Saxena McGraw Hill Education
3. 3 Principles of Marketing: Philip Kotler Pearson Publication
4. 4 Sales & Distribution Management: Tapan K Panda Oxford Publication
5. 5 Advertising Management: Rajiv Batra Pearson Publication
6. 6 Retail Management: Swapna Pradhan McGraw Hill Publication
7. 7 Retail Management: Gibson Vedamani Jayco Publication
8. 8 Marketing Management: V. S. Ramaswamy & S.Namakumari Macmillan Publication
9. 9 Supply Chain Management: Sunil Chopra, Peter Meindl & D. V. Karla Pearson Publication

Semester II

Subject Code: 22-COB122

Subject: Financial Accounting II (4 Credit Course 3 Theory+ 1 Practical)

Total Lectures = 45

Unit	Corporate Accounting II	No of lectures (45)
1	Final Accounts of non-profit organization. <ul style="list-style-type: none"> • Meaning and Characteristics of NPO • Financial Statements of NPO • Preparation of Income and Expenditure Account • Preparation of Receipt and Payment Account and Balance Sheet of • NPO (Proble 	12
II	Valuation of Intangibles <ul style="list-style-type: none"> • Valuation of Goodwill (Problem) • • Valuation of Brands • • Valuation of Patents, Copyright and • Trademark etc 	13
III	Accounting of Lease <ul style="list-style-type: none"> • Types of Lease • (Finance Lease and Operating Lease) Finance Lease • • (Hire Purchase and installment) (Theory) • • Operating Lease • Royalty, Minimum Rent, • Short Working Recoupment Of Short Working, Lapse of Short Working • Journal Entries and Ledger Accounts in the Books of Landlord 	10
IV	Computerized Accounting <ul style="list-style-type: none"> • Meaning of computerized Accounting, features, accounting, its application • • Difference in manual utility. And computerized accounting. • • Types of Accounting Software • • Use of Accounting Software • Advantages and disadvantages of Accounting Software 	10

Reference books:

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R. L. Gupta & M. Radhaswamy (Sultan Chand & Sons)

4. Company Accounts: By S.P. Jain & K.L. Narang
5. Advanced Accounts: By Paul Sf.
6. Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
7. Corporate Accounting: By Mukharji & Hanif

Subject Code: 23-COB124

Subject: Mathematics & Statistics II

Total Lectures = 45

Topics	Contents	Purpose /skill to be developed
Measures of Dispersion	Measures of Dispersion ,Concept of dispersion, Measures of dispersion ,Range, Variance, Standard deviation (SD) for grouped and ungrouped data Combined SD , Measures of relative dispersion : Coefficient of range, Coefficient of Variation Examples and problems.	To compute various measures of dispersion.
Matrices & Determinants (upto 3 order only)	Definition of a matrix ,Types of Matrices ,Algebra of Matrices Determinants, Adjoint of Matrix Inverse of a Matrix via Adjoint Matrix ,Homogeneous System of Linear Equations ,condition for consistency of homogeneous system Solution for non-homogeneous system of Linear equations (not more than three variables) , Applications in Business & Economics, Examples & Problems	<ul style="list-style-type: none"> To understand the concept of matrices and determinants. To understand the application of determinant in solving linear equations To understand applications of matrices and determinants in business and economics.
Linear Programming Problems [L.P.P.] (for two variables only)	Definition & terms in the LPP Formulation of LPP Solution by Graphical method Examples & Problems	To understand the concept of LPP and its application in business and decision making. To understand graphical method to solve business optimization problems with two variables.
Correlation & Regression	Concepts & types of correlation Scatter diagram,Karl Pearson's coefficient of correlation for ungrouped data,Spearman's rank correlation coefficient,Concept of regression Lines of regression for ungrouped data,predictions using lines of regression Regression coefficients and their properties , Examples and problems.	<ul style="list-style-type: none"> To use correlation for knowing the relationship between two variables. To use regression for prediction

Index Numbers	Index Numbers, Concept of index number, price index number & price relatives, Problems in construction of index number, Construction of price index number: Weighted index Number, Laspeyre's, Paasche's and Fisher's method, Cost of living / Consumer price index number: Definition, Methods of construction: Family budget and aggregate expenditure, Inflation, Uses of index numbers, commonly used index numbers, Examples and problems.	<ul style="list-style-type: none"> To know different types index numbers and problems in their construction. 2. To know the applications of various index numbers
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Sr. No.	Title of the Book	Author/s	Publication
1.	Practical Business Mathematics	S. A. Bari	New Literature Publishing Company
2.	Mathematics for Commerce	K. Selvakumar	Notion Press
3.	Business Mathematics with Applications	Dinesh Khattar & S. R. Arora	S. Chand Publishing
4.	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McGraw Hill
5.	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd
6.	Operations Research	P. K. Gupta & D. S. Hira	S. Chand Publishing
7.	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press
8.	Financial Mathematics and Its Applications	Ahmad Nazri Wahidudin	Ventus Publishing ApS
9.	Fundamentals of Mathematical Statistics	Gupta S. C. and Kapoor V. K.:	Sultan Chand and Sons
10.	Statistical Methods	Gupta S. P.:	Sultan Chand and Sons

11.	Applied Statistics	Mukhopadhyaya Parimal	New Central Book Agency Pvt. Ltd.
12.	Fundamentals of Statistics	Goon A. M., Gupta, M. K. and Dasgupta, B.	World Press

Subject Code: 22-COB125(a)

Subject: Banking & Finance I

Total Lectures = 45

Objectives:

- To develop the working capability of students in Banking sector
- To Make the Students aware of Banking Business and practices.
- To enlighten the students regarding the new concepts introduced in the banking system.
- *To ensure the digital literacy

Unit No.	Topics	No. of Lectures
1.	Lending Principles and Balance Sheet of a Bank Fundamental Principles: Liquidity and Profitability, Secondary Principles: Safety, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety Key parameters of bank's efficiency like NIM, CIBIL, NPA, Willful defaulters, Priority and non-priority sector advances. Layout Balance sheet of a bank.	10
2.	Negotiable Instruments and Endorsement Definition, meaning and characteristics of Negotiable instruments Definition, meaning and characteristics of Promissory Note, Bill of Exchange and Cheque. Types of Cheques- Bearer, Order and Crossed Types of Crossing- General and Special. Dishonor of Cheque	12
3.	Endorsement Definition and meaning of Endorsement Types of Endorsement- Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative. Effects of Endorsement.	08

4.	<p>Technology in Banking</p> <p>Role and Uses of Technology in Banking</p> <p>Automated Teller Machine (ATM) – onsite and offsite ATM, Cash Deposit machine, Cheque Deposit machine, Passbook Printing Machine, Note and Coin counting device, Fake currency detector, Credit card, Debit card –Personal Identification Number (PIN) – Use and Safety, Mobile Banking – Mobile Banking Applications - BHIM (Bharat Interface for Money) / UPI (Unified Payments Interface), Net Banking , Core Banking Online enquiry and update facility, Home Banking- Corporate and Personal.Neo bank and Defi- Decentralized Finance</p> <p>Precautions in using Technology</p> <p>Merits and demerits Banking Technology</p>	18
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References:

1. Majumdar N. C., ‘Fundamentals of Modern Banking’, New Central Book Agency (P) Ltd., New Delhi.
2. Arondekar A.M. & Others, ‘Principles of Banking’, Macmillan India Pvt. Ltd.
3. Srinivasan D. & Others, ‘Principles & Practices of Banking’, Macmillan India Pvt. Ltd.
4. Kaptan S S & Choubey N S, “E-Indian Banking in Electronic Era”, Sarup & Sons, New
5. Padmalatha Suresh, Justin Paul, “Management of Banking and Financial Services” Second Edition, 2013, PublishedBy Dorling Kindersley (Pearson)
6. Dr. P.G. Apte ; International Financial Management MC Graw Hill Education

Subject: Business Environment & Entrepreneurship II**Total Lectures=45****Objectives of the Course:**

1. To introduce the students to the Concept of Entrepreneurship
2. To improve the understanding of Entrepreneurship Development movement
3. To know the information about the Institutions working for Promotion of Entrepreneurship.
4. To introduce the students to the concept EDPs

Unit No.	Unit Title	Contents
1	Entrepreneurship	1.1 Concept- Need and Importance of Entrepreneurship 1.2 Types of Entrepreneurship: 1. Small Entrepreneurship 2. Large Entrepreneurship 3. Women Entrepreneurship 4. Rural Entrepreneurship 5. Scalable Startup Entrepreneurship 6. International Entrepreneurship 7. Social Entrepreneurship 8. Environmental Entrepreneurship 9. Technopreneurship, 10. Innovative Entrepreneurship 11. Imitative Entrepreneurship 12. Researcher Entrepreneurship 13. Cyberpreneurship
2	Entrepreneurial Motivation	2.1 Motivation- meaning-scope-Definition 2.2 Motivation Factors 2.3 Entrepreneurial Motivation 2.4 Motivation Theories - Maslow's Need Hierarchy Theory, McClelland's Acquired Needs Theory, Other theories of Motivations
3	Institutions working for promoting Entrepreneurship	1) Entrepreneurship Development Institute of India (EDII) 2) Maharashtra Centre for Entrepreneurship Development (MCED) 3) District Industries Centre (DIC) 4) Maharashtra Chamber of Commerce, Industries and Agriculture(MCCIA) 5) Small Industries Development Bank of India (SIDBI)

		6) Other Institutions
4	Entrepreneurship Development Programmes (EDPs)	4.1 Concept of EDPs 4.2 Meaning of EDPs & Definition of EDPs, Need of EDPs, Objectives of EDPs 4.3 Phase of EDPs 4.4 Evolution of EDPs 4.5 EDPs Institutions

References

Sr. No	Title of Book	Author/s	Publication
1	Business Environment	Francis Cherunilam	Himalaya Publishing House
3	Dynamics of Entrepreneurship Development and Management	Desai Vasant	Himalaya Publishing House
4	Entrepreneurial Development	Khanka S.S.	S. Chand
5	Entrepreneurial Development	Gupta, Shrinivasan	S. Chand
6	Udyog	--	UdyogSanchalaya
7	Indian Economy	RuddarDatt, K.P.M. Sundharam	S. Chand

Subject : Code 22-COB116(b)**Subject :Marketing & Salesmanship II (3 Credit)****Total Lectures = 45****Objectives of the Course:**

1. To help the students to prepare themselves for opportunities in the marketing field.
2. To study elaborately the process of salesmanship.
3. To know about Rural Marketing which is an important sector in modern competitive Indian Scenario.
4. To educate the students about the sources and relevance of Recent trends in Marketing.

Sr.No.(Unit)	Unit Title	Contents
1	Salesmanship	1.1 Meaning and Definition of Salesmanship 1.2 Features and scope of Salesmanship 1.3 Modern Concept of Salesmanship 1.4 Utility of Salesmanship 1.5 Salesmanship : Arts or Science 1.6 Qualities of Salesman
2	Process of Selling	2.1 Psychology of Salesmanship – Attracting Attention, Awakening Interest, Creating Desire and Action (AIDA) 2.2 Stages in Process of Selling – (i) Pre-Sale Preparations (ii) Prospecting (iii) Pre-Approach (iv) Approach (v) Sales Presentation (vi) Handling of Objections (vii) Close (viii) After Sales Follow-up
3	Rural Marketing	3.1 Rural Marketing 3.1.1 Introduction 3.1.2 Definition of Rural Marketing 3.1.3 Features of Rural Marketing 3.1.4 Importance of Rural Marketing 3.1.5 Present Scenario of Rural Market 3.1.6 Challenges and Opportunities in Rural Marketing
4	Recent Trends in Marketing	4.1 Digital Marketing 4.2 Green Marketing 4.3 Niche Marketing 4.4 E-marketing 4.5 Social Media Marketing- Challenges and Opportunities

Reference Books :

- 1 Marketing Management: Philip Kotler Pearson Publication
- 2 Marketing Management: Rajan Saxena McGraw Hill Education
- 3 Principles of Marketing: Philip Kotler Pearson Publication
- 4 Sales & Distribution Management: Tapan K Panda Oxford Publication
- 5 Advertising Management: Rajiv Batra Pearson Publication
- 6 Retail Management: Swapna Pradhan McGraw Hill Publication
- 7 Retail Management: Gibson Vedamani Jayco Publication
- 8 Marketing Management: V. S. Ramaswamy & S.Namakumari Macmillan Publication
- 9 Supply Chain Management: Sunil Chopra, Peter Meindl & D. V. Karla Pearson Publication