



Progressive Education Society's

Commerce, Ganeshkhind, Pune – 411 016
(Autonomous)

Syllabus for
S. Y. B. Com

NEP Version II

From 2025-26

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.

Internal Assessment Tools:

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 : Accounting of Overhead Cost (SYBCOM NEP II)
Subject code : 24COB23101A
Total Credits : 4
Total Lectures : 60

Unit	Topic	No. of lectures
1.	Introduction to Overheads 1.1 Meaning and definition of overheads. 1.2 Classification of overheads- Behaviourwise, elementwise, normalitywise etc. 1.3 Introduction to Cost Accounting Standard, Cost Accounting Standard Board 1.4. Introduction to of CAS 3, CAS 11, CAS 15 1.5 Cost Accounting Standard 3: Production and operation Overheads (Theory only)	15
2.	Accounting of Overheads –Part I 2.1 Collection 2.2 Codification 2.3 Allocation of overheads. 2.4 Apportionment and Reapportionment of overheads 2.5 Problem of Primary Distribution of Overhead 2.6 Problem of Secondary distribution of overheads (Repeated & Simultaneous equation only)	15
3.	Accounting of Overheads –Part II 3.1 Absorption-Meaning, 3.2 Overhead absorption Rate 3.3 Methods of Overhead Absorption 3.4 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment 3.5 Simple problems on the accounting treatment of under and over absorption of Overheads	15
4.	Activity Based Costing (ABC) 4.1 Definitions, meaning 4.2 Difference between traditional method of overhead accounting and ABC 4.3 Stages in Activity Based Costing 4.4 Purpose and Benefits of Activity Based Costing 4.5 Cost Pools and Cost Drivers 4.6 Problems on Activity Based Costing [Simple Problems only]	15

Subject : Methods of Costing(Specific order Costing)
(SYBCOM NEP II)

Subject code : 24COB24101A

Total Credits : 2

Total Lectures : 30

Unit	Topic	No. of lectures
1.	Methods of Costing 1.1. Introduction to Methods of Costing. 1.2 Job Costing- Meaning, Definition,Features, application 1.3 Advantages and limitations 1.4 Problems on Job Costing	10
2.	Batch Costing 2.1 Introduction of Batch costing 2.2 Batch Costing -Meaning, Definition, Features,application 2.3 Advantages and limitations. 2.4 Problems on EBQ (Simple problems Only)	05
3.	Contract Costing 3.1 Meaning, definition ,application and Features of Contract Costing 3.2 Work-Certified and Uncertified, 3.3 Escalation clause, 3.4 Retention Money, 3.5 Cost Plus contract, 3.6 work- in- progress 3.7 Problems on Profit on incomplete contract	15

Subject : Evolution of Costing (SYBCOM NEP II)

Subject code : 24COB24102A

Total Credits : 2

Total Lectures : 30

Unit	Topic	No. of lectures
1.	Evolution of Cost Accounting a. Origin of Costing b. History and Evolution of Costing	15

	<ul style="list-style-type: none"> c. Industrial Revolution and Need for Costing d. Limitation of Financial Accounting e. Cost, Costing, Cost Accounting f. Regulatory Bodies related to Costing g. Cost Sheet(Problems on Extracting accounts from Trading Profit & Loss 	
2.	<p>Recent Trends in Cost Accounting</p> <ul style="list-style-type: none"> a. Target Costing b. Kaizen Costing c. 5 S d. Just In Time e. ABC – Time Drive f. Life Cycle Costing g. Artificial Intelligence in costing h. Robotics Manufacturing i. Total Productive Maintenance (TPM) (Theory only) 	15

Subject : Fundamentals of Marketing Management
Subject code : 24COB23101B
Total Credits : 4
Total Lectures : 60

Unit	Topic	No. of lectures
1	1. Introduction, Meaning of Marketing Management 2. Nature & Scope of Marketing Management 3. Functions of Marketing Management 4. Problems of Marketing Management	13
2	5. Introduction, Meaning of Marketing Planning 6. Definition of Marketing Planning 7. Nature of Marketing Planning 8. Scope of Marketing Planning 9. Types Marketing Planning 10. Steps in Marketing Planning Process	15
3	1. Marketing Strategy 2. Introduction 3. Concept of Strategy 4. Meaning of Marketing Strategy 5. Significance of Marketing Strategy 6. Aim of Marketing Strategy 7. Marketing Strategy Formulation 8. Types of Marketing Strategy	16
4	1. Introduction 2. Meaning of Marketing Research 3. Definition of Marketing Research 4. Role of Marketing Research 5. Marketing Information Vs. Marketing Research 6. Objectives of Marketing Research 7. Marketing Research Procedure 8. Data Collection 9. Sampling 10. Data Analysis	16

References:

1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Principles of Marketing	Philip Kotler	Pearson Publication
4	Marketing Planning & Strategy	Subhash Jain & George Haley	Cengage Learning India Pvt. Ltd

Subject : Trends in Marketing
Subject code : 24COB24101B
Total Credits : 2
Total Lectures : 30

Unit	Topic	No. of lectures
1	1. Buyers Behaviour- Introduction, Meaning and process of buyers Behaviour. 2. Factors influencing buyer's behavior 3. Multivariable Models of Consumer Behaviour 4. Buying Motives	10
2	1. Digital Marketing: Introduction, Meaning, Definition, 2. Channels of Digital Marketing 3. SEO, Web analytics, content marketing, Affiliate Marketing	12
3	1. Green Marketing: Introduction, Meaning, Definition 2. Objectives of green marketing 3. Strategies of Green Marketing 4. Green Marketing and consumer accountability	8

References:

1. Marketing Management, Philip Kotler, Pearson Publication
2. Marketing Management, Rajan Saxena, McGraw Hill Education
3. Principles of Marketing, Philip Kotler, Pearson Publication
4. Marketing Planning & Strategy, Subhash Jain & George Haley, Cengage Learning India Pvt. Ltd

Subject : Evolution of Marketing
Subject code : 24COB24102B
Total Credits : 2
Total Lectures : 30

Unit	Topic	No. of lectures
1	1. Traditional and Modern Marketing- Concept, Definition 2. Difference between Traditional marketing and modern marketing	10
2	1. Introduction, Meaning, concept of evolution 2. Stages of evolution. 1. Production orientation stage 2. Product orientation stage 3. Sales orientation stage 4. Customer orientation stage 5. Social orientation stage	12
3	Marketing Mix: Modern era Customer segments: Modern era	8

References:

1. Marketing Management, Philip Kotler, Pearson Publication
2. Marketing Management, Rajan Saxena, McGraw Hill Education
3. Principles of Marketing, Philip Kotler, Pearson Publication
4. Marketing Planning & Strategy, Subhash Jain & George Haley, Cengage Learning India
5. Pvt. Ltd

Title:- Business Environment & Entrepreneurship**Course Code – 24COB23101C****No. of Credits: - 4****No. of Lectures:- 60**

Objectives of the course:

- 1) To understand the creativity and innovation required or necessary in the entrepreneurship.
- 2) To study Group Entrepreneurship, its advantages and limitations.
- 3) To study life stories of successful entrepreneurs.
- 4) To understand concept of Entrepreneurial Motivation and study Theories of Motivation.

Unit No	Unit Title	Content	No. of Lectures
1	Group Entrepreneurship	Concept- Meaning and Significance- Individual Entrepreneurship V/s Group Entrepreneurship. Advantages and Disadvantages of Group Entrepreneurship. Self Help Group- Definition, Meaning and Evolution- Administration Functions and Operation of SHG's	12
2	Creativity and Innovation	Creativity- Meaning, Creativity Process, Techniques and Tools of Creativity. Innovation- Meaning, Sources of Innovation- Peter Drucker's Principles of Innovation- Do's and Don'ts of Innovation.	18
3	Entrepreneurial Motivation	i) Entrepreneurial Motives ii) David C. McClelland's Theory of Need for Achievement iii) Kakinada Experiment, iv) Maslow need hierarchy theory (from entrepreneurship prospective) v) Schumpeter theory	18
4	Stories of Successful Entrepreneurs.	Mr. Radhakishan Damani (D Mart) .Mr. Ritesh Agarwal (OYO Hotels) Mr. Sanjeev Bhikchandani (Naukri.com) Mumbaiche Dabewale . Mr. Ratan Tata.	12

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

Title:- Business Entrepreneurship

Code:- 24COB24101C

No. Of Credits :- 2

No of Lectures :- 30

Objectives of the Course:

- 1) To make students aware about challenges in Entrepreneurship Development
- 2) To generate entrepreneurial inspiration through study of successful Entrepreneurs.
- 3) To familiarize students about fundamentals of Entrepreneurship

Unit No	Unit Title	Content	No of Lectures
1	Role of Service Sector in National Economy.	Types of Service Ventures, Service Industry Management, Success Factors in Service Ventures, Opportunities in Service Industry in Rural and Urban Areas, Distinction between Service Industry and Manufacturing Industries.	12
2	Business Ethics and Social Responsibilities of business.	Business Goals-Types of Goals Business Ethics- Importance Social Responsibilities – Meaning, Responsibilities towards Stakeholders, Investors, Employees-Government and Society at Large. Social Audit – Concept, Advantages and Limitations. Brief Introduction to Corporate Governance	18

Title:- Evolution of Entrepreneurship

Subject code -: 24COB24102C

Total Credits: - 02

Total Lectures -: 30

Objectives:

- 1) To trace roots of entrepreneurship in Ancient India.
- 2) To study stages of entrepreneurship development in India.
- 3) To understand impact of globalisation on Indian business world.

Unit No	Unit Title	Contents
1	STAGES OF ENTREPRENEURSHIP DEVELOPMENT IN INDIA	<ul style="list-style-type: none">• Entrepreneurship in Ancient and Pre British Period• Entrepreneurship in British Period• Entrepreneurship in Post-Independence Period
2	IMPACT OF GLOBALISATION ON ENTREPRENEURSHIP IN INDIA	<ul style="list-style-type: none">• Concept of Liberalisation, Privatisation and Globalisation• Background of Globalisation• Advantages and Disadvantages of Globalisation• Entrepreneurs who changed face of Indian Entrepreneurship

References:

- 1) Pandey G.N. - 'A Complete Guide to Successful Entrepreneurship' Vikas Publishing House Pvt Ltd.
- 4) Dr.Patel V.G. - 'When The Going Gets Tough' - Tata McGraw Hill, New Delhi.
- 5) S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems

Progressive Education Society's
Modern College of Arts, Science and Commerce Ganeshkhind Pune 53(Autonomous)
Faculty of Commerce
Board of Studies: Banking and Finance
SYBCOM SEMESTER III

Subject : Indian Banking System I

Subject code : 24COB23101D

Total Credits : 4

Total Lectures : 60

Objectives

1. To make aware about present Indian Banking System.
2. To make the students aware about the working of Central bank.
3. To provide the knowledge about the working of Private sector banks in India.
4. To impart the knowledge about the working of public sector banks.

Unit	Topic	No. of Lectures
1	Indian Banking Structure Meaning, Features and Evolution of Banking in India Structure of Banking in India Role of Banking in Economic Development Scheduled Banks and Non- scheduled Banks Challenges before Banking in India Recent Trends in Indian Banking System	15
2	Reserve Bank of India Definition of 'Central Banking' Evolution of Reserve Bank of India Departments and Functions of Reserve Bank of India Present currency system in India Understanding of concepts: Bank Rate, Cash Reserve Ratio(C.R.R.), Statutory Liquidity Ratio (S.L.R.), Repo Rate – Reverse Repo Rate	20
3	Private Banking Meaning and features of Private Banking Classification of Private Banking: i) Indian Private Banks – Old and New ii) Foreign Banks Role of Private Banking in Economic Development	10

	Performance of Private Banks in India Challenges before Private Sector Banks in India	
4	Public Sector Banking Definition and Features of Public Sector Banks Classification of Public Sector Banks State Bank of India – Evolution, Functions Nationalized Banks – Social control, Meaning of Nationalization, Arguments for and against Nationalization – Merger of the Banks Regional Rural Banks Lead Bank Scheme Challenges before Public Sector Banks in India	15

References:

1. Deb Joyeeta (2019), 'Indian Banking System', Evince Publishing.
2. Desai Vasant (2007), 'Indian Banking-Nature and Problems', Himalaya Publishing House.
3. Gopinath M.N. (2017), 'Banking Principles and Operations', Snow White Publisher.
4. Joshi, Vasant and other (2002), Managing Indian Banks – The Challenges Ahead, Response Books, New Delhi.
5. Mallik, Chaudhury and Sarkar (2018), 'Indian Banking System- Growth, Challenges and Government Initiatives', Kalpaz Publications.
6. Nararajan and Parameswaran (2007), 'Indian Banking', S. Chand Company Ltd. New Delhi.
7. ShahiUjjwala (2013), 'Banking in India: Past, Present and Future', New Century Publications
8. Trivedi, Chaudhary and other (2015), 'Indian Banking System', RBD Publication, Jaipur.
9. Trivedi I.V. and JatanaRenu (2010), 'Indian Banking System', RBSA Publisher.
'Report on Trend and Progress of Bank

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SYBCOM SEMESTER IV

Subject : Indian Banking System II
Subject code : 24COB24101D
Total Credits : 2
Total Lectures : 30

Objectives

1. To make understand about the various categories of banks
2. To make aware about the bank indicators and its importance
3. To make the students aware about the changes after financial sector reforms

Unit	Topic	No. of Lectures
1	Selective concepts in banking Branch Banking, Unit Banking Wholesale Banking, Retail Banking Social Banking, Merchant Banking Investment Banking, Digital Banking Cooperative banking	05
2	Bank Indicators Meaning and categories of bank indicator Review of bank indicators	10
3	Banking Sector Reforms Need, Meaning and Goals of Banking Sector Reforms in India Recommendation of M. Narsimhan Committee – I (1991) Recommendation of M. Narsimhan Committee – II (1998) Framework of Basel Committees on Banking Supervision i) Basel – I ii) Basel – II iii) Basel – III	15

References:

1. Deb Joyeeta (2019), 'Indian Banking System', Evince Publishing.
2. Desai Vasant (2007), 'Indian Banking-Nature and Problems', Himalaya Publishing House.
3. Mallik, Chaudhury and Sarkar (2018), 'Indian Banking System- Growth, Challenges and Government Initiatives', Kalpaz Publications.
4. Trivedi I.V. and Jatana Renu (2010), 'Indian Banking System', RBSA Publisher.
5. Report on Trend and Progress of Bank published by RBI

Class : S. Y. B. Com. (Semester III)
Subject : Principles and Practices of Business Administration
Course Code : 24COB23101E
Credits : 4
Total Lectures : 60

Objectives of the Course:

- a. To provide basic knowledge about various forms of business organizations
- b. To acquaint the students about business environment and its implications thereon.
- c. To make them aware about the recent trends in business.

Unit No.	Topics	No. of lectures
1	Introduction to Business Administration Business-Definition, Characteristics, Scope Objectives of Business-Economic & Social Perspectives. Commerce-Meaning, Concept, Trade & Aids to trade Meaning & Definition of the Terms Administration, Management and Organization, Functional areas of Business	15
2	Overview of Commercial and Non-Commercial Organisation Sole Proprietorship, Partnership Firm, Limited Liability Partnership, Joint Stock Company, Non- Profit Joint Stock Company under Section 25 of the Companies Act, NGO, One Person Company, MNC, MSME Factors Determining the Suitability of the Form of Organisation Entrepreneurship: Meaning, definition and importance, objectives, skills and qualities required of an entrepreneur, case study of a successful local entrepreneur	15
3	Business Environment Meaning, Constituents of Business Environment- Economic, Social, Legal, Cultural, Educational, Political, Technological, Natural and international. Impact of New Policies on Business Administration	15

4	Growth Avenues of Business Business unit- Promotion, Concept, Stages in business Growth, Ansoff Matrix Factors affecting Business Growth, Industry 4.0	15
	Total	60

Recommended Books:

- i. Modern Business Organisation & Management-N.Mishra, Allied Publishers-Mumbai
- ii. Essentials of Business Administration- K. Ashwathappa-Himalaya Publication
- iii. Business Administration-S.C.Saxena-Sahitya Bhavan, Agra
- iv. The Administrative Process-Stephen Robbins
- v. Industrial Administration & Management- J.Batty
- vi. Business Organisation and Management. McGraw Hill Education.

Class : S. Y. B. Com. (Semester IV)
Subject : Aspects of Business Administration
Course Code : 24COB24101E
Credits : 2
Total Lectures : 30

Objectives of the Course:

- a. To provide basic knowledge about various forms of business organizations
- b. To acquaint the students about business environment and its implications thereon.
- c. To make them aware about the recent trends in business.

Unit No.	Topics	No. of lectures
1	Legal Aspects (Recent Trends) Compliance of legal requirements in promoting business unit, Licensing, Registration, Filing returns and other documents	15
2	Recent Trends in Business Administration Change Management Technology – AI, Data Analysis Six Sigma	15
	Total	30

Recommended Books:

- i. Modern Business Organisation & Management-N.Mishra, Allied Publishers-Mumbai
- ii. Essentials of Business Administration- K. Ashwathappa-Himalaya Publication
- iii. Business Administration-S.C.Saxena-Sahitya Bhavan, Agra
- iv. The Administrative Process-Stephen Robbins
- v. Industrial Administration & Management- J.Batty
- vi. Business Organisation and Management. McGraw Hill Education.

Class : S. Y. B. Com. (Semester IV) IKS Related to Business Administration
Subject : Trade and Commerce during Chatrapati Shivaji Maharaj Era
Course Code : 24COB24102E
Credits : 2
Total Lectures : 30

Objectives of the Course:

1. Explain the commodities of trade and commerce during the period of Marathas.
2. Understand markets, Sete- Mahajan and development of Markets under the Marathas.
3. Comprehend the means and modes of transport and communication.
4. Understand security measures of trade & commerce.

Unit No.	Topics	No. of Lectures
1	INTRODUCTION TO TRADE AND COMMERCE 1.1 Introduction 1.2 Commodities of Trade 1.3 Markets 1.4 Security of Trade and Commerce 1.5 Problems of Trade and Commerce	15
2	TRANSPORT AND COMMUNICATION 2.1 Introduction 2.2 Means of Transport and Communication 2.3 Water Route Transport and Communication 2.4 Passport 2.5 Ghatmarga Transport and Communication	15
	Total	30

References-

1. Dr. Hove, Tours for Scientific and Economic Research made in Kathewar, Gujarath and Koknan.
2. C.V. Aitchision, A collection of Treaties, Engagements and Sanads.
3. Alaskar S.V. Angrekalin Patravayavahar.
4. Sprengel's History of the Marathas, translation by Prof. R.N. Chapekar

Subject : Principles of Management
Subject code : 24COB23102
Total Credits : 2
Total Lectures : 30

Unit	Topic	No. of lectures
1	<ul style="list-style-type: none"> • Meaning definition, Nature of Management • Functions of management • Levels of management • Principles of management given by F.W. Taylor, Henry Fayol, Peter Drucker 	12
2	<ul style="list-style-type: none"> • Concept, Meaning, definition of Planning and decision making • Types of Planning • Process of Planning • Advantages and Limitations of Planning • Decision making: Meaning, definition and concept of rational decision 	8
3	<ul style="list-style-type: none"> • Meaning, characteristics and Principles of Organizing • Types of organisation-Line and staff organisation, committee organisation • Staffing- Meaning and process of staffing 	10

References:

1. Essentials of Management - Horold Koontz and Itenz Weibrich - McGrawHillsInternational
2. Management Theory & Practice - J.N.Chandan
3. Essential of Business Administration - K.Aswathapa Himalaya Publishing House
4. Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - NewDelhi
5. Business Organization & Management - Dr. Y.K. Bhushan
6. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing

Subject : Functions of Management
Subject code : 24COB24103
Total Credits : 2
Total Lectures : 30

Unit	Topic	No. of lectures
1	<ul style="list-style-type: none">• Directing- Meaning, Definition,• Principles of directing• Elements of directing• Team work	8
2	<ul style="list-style-type: none">• Leadership: Concept, Meaning, leadership styles, Qualities of leader• Motivation: concept, Meaning, Types of motivation, Theories of motivation- Maslow's Theory of motivation, Herzberg's two factor theory of motivation	12
3	<ul style="list-style-type: none">• Co-ordination: Meaning, principles of co-ordination• Controlling: Meaning, Process of controlling• Techniques of controlling	10

References:

1. Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - NewDelhi
2. Business Organization & Management - Dr. Y.K. Bhushan
3. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
4. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
5. Business organization and Management by Talloo by Tata McGraw Hill

Subject : Practices of Corporate Accounting
Subject code : 24COB23204
Total Credits : 4
Total Lectures : 60

Objectives of the course:

1. To acquaint the student with knowledge about various Concepts, Objectives and applicability of some important accounting standards associated with corporate accounting.
2. To update the students with the knowledge of preparation of final accounts of a company as per Schedule III of the Companies Act 2013.
3. To empower students with skills to evaluate the Valuation of Shares.
4. To empower to students with skills to analyze the financial statements in simple and summarized manner for effective decision making process.

Unit	Topic	No. of lectures
I	Accounting Standards: Meaning, Definition, Objectives, Advantages and its Applicability of Accounting Standards- 7, 10, 14 and 21 with Practical Examples.	10
II	Company Final Accounts: Preparation of Company Final Accounts- Forms and contents as per Provisions Schedule III of the Companies Act 2013(with the amendments for the relevant academic year) • Related adjustments and their treatment..	24
III	Valuation of Shares: Concept of Valuation, Need for Valuation, Methods of Valuation: 1. Net Assets Method 2. Yield Basis Method 3. Fair Value Method	16
IV	Financial Statement Analysis: Meaning, Significance, Objective & Methods: Comparative, Common Size & trend Analysis	10

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. Company Accounts: By S.P. Jain & K.L. Narang
5. Advanced Accounts: By Paul S.f.
6. Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari

Subject : Advanced Corporate Accounting
Subject code : 24COB24204
Total Credits : 4
Total Lectures : 60

Objectives of the course:

1. To develop the knowledge among the student about consolidation of financial statement with the process of holding.
2. To update the students with knowledge of the process of liquidation of a company
3. To empower students with skills to interpret the Application of Financial Statement.
4. To introduce the students with the recent trends in the field of accountancy.

Unit	Topic	No. of lectures
I	Holding Company Accounts: Meaning, Definition of Holding Company, Calculation of Capital Profit, Revenue profit, Cost of Control, Preparation of consolidated Balance sheet of Holding Company with one subsidiary Only, Adjustment of intercompany transactions, unrealized profit of stock.	18
II	Accounting for Liquidation of Companies: Meaning and Importance of Liquidation- Modes of winding up –(a) Preparation of Liquidator final statement of Account (b) Preparation of Statement of Affairs and Deficiency Account.	20
III	Forensic Accounting: Introduction, Meaning, Objectives, Nature and Ethical Principles of Forensic Accounting.	10
IV	Application of Financial Statement Analysis (Case Study): Methods: Comparative, Common Size & trend Analysis (Practical)	12

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. 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

Faculty of Commerce
Board of Studies : Business Practices
Second Year B.Com. (Semester III) NEP 2020

SUBJECT : BUSINESS COMMUNICATION : ESSENTIALS AND LIFE SKILLS

Course Code – 24COB23401

Examination Pattern : CIE 20 + ESE 30 = 50 Marks

Total Credits : 2

Course Outcome :-

1. Students will be able to understand the concept, process and importance of communication.
2. Students will be able to acquire and develop good communication skills for internal correspondence in business.
3. Students will be able to develop business communication skills through the application and exercises.

Unit	Topic	No. of lectures
I	Basics of Business Communication : Introduction, Meaning, Definition, Characteristics, Importance and Principles, Process of communication Barriers to communication & Remedies to overcome barriers	8
II	Methods and Channels of Communication : Methods of Communication : Verbal (Oral and Written Communication), Non-Verbal Communication (Graphs, Charts, Diagrams, Sign, Symbol, Colour, Gesture, Posture, Facial expression, Eye contact) Channels of Communication : Formal Channels (Vertical, Horizontal, Diagonal Channels) Informal Channels (Grapevine, Single Strand, Gossip Chain, Probability Chain, Cluster Chain)	10
III	Presentation Skills and Life Skills Presentation Skills : Principles of effective public speaking, Formal Speech, Oral Presentations, Presentations using visual aids, Group discussion, Interview techniques, Dos and Don'ts of Public Speaking. Life Skills : Meaning, Need, Importance, Elements... a) Manners & Etiquettes, Grooming. b) Listening Skills c) Problem-solving skills d) Time management abilities e) Negotiation Skills f) Decision Making Skills g) Interpersonal Skills h) Creative thinking.	12

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	PowerPoint Presentations	Videos available on YouTube	Library assignment and Group activity on Barriers to Communication and remedies to overcome them.	Students will be able to acquire in-depth knowledge
2	10	PowerPoint Presentations	Videos available on YouTube	Presentations on Verbal and Non-verbal Communication and Formal and Informal Channels.	Students will be able to understand the Methods and Channels of communication.
3	15	PowerPoint Presentations	Videos available on YouTube	Group activity on Presentation Skills and Life Skills.	Students will be able to understand the Dos and Don'ts of Public Speaking, Group Discussions and will be able to acquire life skills.

References

1. Business Communication, K. K. Sinha, Gelgotia Publishing, New Delhi
2. Business Correspondence & Report writing, R. C. Sharma & Krishnan Mohan, Tata Mc Graw Hill Publishing Co. Ltd., New Delhi.
3. Communication, C. S. Rayudu, Himalaya Publication, Mumbai.
4. Business Communication, Asha Kaul, Prentice hall of India, New Delhi.
5. Business Communication, Vasisthb Neeru & Rajput Namita, Kitab Mahal, Allahabad.
6. Soft skills, Dr. Alex, S. Chand Publication, Delhi.
7. Essentials of Business Communication, Rajendra Pal & Korlahalli, Sultan Chand & sons, New Delhi.
8. Managerial Communication, P. D. Chaturvedi & Mukesh Chaturvedi, Pearson, Delhi.

Second Year B.Com. (Semester IV) NEP 2020

SUBJECT: BUSINESS CORRESPONDENCE

Course Code – 24COB24401

Examination Pattern : CIE 20 + ESE 30 = 50 Marks

Total Credits : 2

Course Outcome :-

1. Students will be able to learn the art of writing job application letter along with resume.
2. Students can acquire and develop good communication skills for external correspondence in business.
3. Students will be able to develop awareness regarding new trends in business communication.

Unit	Topic	No of lectures
I	External Correspondence : Meaning, importance, Principles, Qualities or essentials of a good business letter. Types of External correspondence, Layout (parts of business letters), Physical appearance.	10
II	Types and Drafting of Business Letters : 1) Enquiry Letters 2) Order Letters 3) Complaint Letters 4) Collection Letters Purpose, importance and points to be considered while drafting above business letters. Collection of specimen business letters.	10
III	Job Application letters and Resume writing : Introduction, Meaning & Drafting of Job Application letter, essential elements of Bio data, Resume writing, Curriculum Vitae.	6
IV	Recent Trends in Business Communication : Internet: Email, Websites, Social Media Network, Google Doc, Google Form, Google Sheet, Google Slide, Online Conference, Video conferencing, Meeting through Zoom App, Google meet App etc.	4

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	PowerPoint Presentations	Videos available on YouTube	Visit to business organisation	Students will be able to acquire in-depth knowledge
2	10	PowerPoint Presentations	Videos available on YouTube	Drafting the Business Letters	Students will be able to draft business letters in various situations.

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3	6	PowerPoint Presentations	Videos available on YouTube	Drafting a job application and resume with mock interview	Students will be able to draft job application and resume and get hands-on experience of interview.
4	4	PowerPoint Presentations	Videos available on YouTube	Library and Internet assignment	Students will be able to acquire in-depth knowledge about the recent trends in Communication.

References

1. Business Communication, K. K. Sinha, Gelgotia Publishing, New Delhi
2. Business Correspondence & Report writing, R. C. Sharma & Krishnan Mohan, Tata Mc Graw Hill Publishing Co. Ltd., New Delhi.
3. Communication, C. S. Rayudu, Himalaya Publication, Mumbai.
4. Business Communication, Asha Kaul, Prentice hall of India, New Delhi.
5. Business Communication, Vasisthb Neeru & Rajput Namita, Kitab Mahal, Allahabad.
6. Soft skills, Dr. Alex, S. Chand Publication, Delhi.
7. Essentials of Business Communication, Rajendra Pal & Korlahalli, Sultan Chand & sons, New Delhi.
8. Managerial Communication, P. D. Chaturvedi & Mukesh Chaturvedi, Pearson, Delhi.

Class : S.Y.B.com
Subject : ELEMENTS OF COMPANY LAW (Sem-3)
Subject code : 24 COB 23103 B
Total Credits : 2
Total Lectures : 30

Objectives of the Program:

1. To develop general awareness of Elements of Company Law among the students.
2. To understand the Companies Act 2013 and its provisions.
3. To have a comprehensive understanding about the existing law on formation of new company in India.
4. To create awareness among the students about legal environment relating to the company law.
5. To acquaint the students on e-commerce, E governance and e-filing mechanism relating to Companies.
6. To enhance capacity of learners to seek the career opportunity in corporate sector.

Unit	Topic	No. of Lectures
1.	The Companies Act, 2013: Introduction and Concept Company and its Formation 1. Background and Features of company the Companies Act, 2013 2. Company: Meaning, Nature and Characteristics of Company. 3. Types of Companies: On the basis of mode of formation, Number of members, liability and Control, 4. Public and Private Companies: Distinction between Public and Private Companies, Privileges <u>Conversion of Public into Private Company.</u> <u>Conversion of Private into Public Company.</u> <u>Types of Companies:</u> <u>Public Company</u> <u>Private Company</u> One Person Company, Charitable Companies, Dormant Company, Sick Company, Small Company,	10

	Listed Company, <u>Associate Company,</u> Foreign Company and its business in India etc.	
2.	Formation and Incorporation of a Company: Stages in the Formation and Incorporation. 1. Promotion: Meaning of the term ‘Promoter’ / Promoter Group – Legal Position of Promoters, Pre-incorporation contracts. 2. Registration/ Incorporation of a company: - Procedure, Documents to be filed with ROC. Certificate of Incorporation- Effects of Certificate of Registration. 3. Capital Subscription/Raising of Capital Commencement of business	10
3.	Principal Documents: Documents relating to Incorporation and Raising of Capital: 1 Memorandum of Association: Meaning and importance- Form and contents- Alteration of memorandum. 2 Articles of Association: Meaning- Contents and form of Articles- Alteration of articles- Doctrine of constructive notice- Doctrine of Indoor Management. 3 Prospectus: Meaning, contents, Statutory requirements in relation to prospectus- Deemed Prospectus- Shelf prospectus – Statement in lieu of prospectus- Misstatement in a prospectus and Liabilities for Mis-statement.	10

Class : S.Y.B.com
Subject : Corporate Law II (Sem-4)
Subject code : 24 COB 24501 B
Total Credits : 2
Total Lectures : 30

Objectives of the Program:

1. To develop general awareness among the students about management of company
2. To have a comprehensive understanding about Key managerial Personnel of company and their role in Company administration.
3. To acquaint the students about E Governance and E Filing under the Companies Act, 2013.
4. To equip the students about the various meetings of Companies and their importance.
5. To make students capable of becoming good human resource of the corporate sector.

Unit	Topic	No. of Lectures
1.	Capital of the Company 1. Equity Share Capital: Meaning, Structure – Definition, 2. Preference share capital Meaning, Nature and Kinds Preference Shares. 3. Various Modes for Raising of Share Capital including private placement, public issue, rights issue, Bonus shares, ESOP, Sweat Equity Shares, Buy-back of shares.	8
2.	Management of Company: 1. Board of Directors: Definition, Powers, Restrictions, Prohibition on Board. 2. Director: Meaning and Legal position of Directors, Types of Directors, Related Party	8

	Transactions(Sec.188) Appointment of Directors, Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors	
3.	Key Managerial Personnel (KMP) (U/S 203) 1. Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, CS 2. Company Secretary (CS)- Term of office/ Tenure of appointment, Role of Company secretary 3. Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP)	7
4	Company Meetings: 1. Board Meeting – Meaning and Kinds 2. Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting] 3. Meeting of Share Holders General Body Meetings, Types of Meetings A. Annual General Meeting (AGM), (Ss.96 to 99) B. Extraordinary General Meeting (EOGM).(Sec.100) Provisions regarding convening, constitution, conducting of General Meetings contained in Ss.101 to 114	7

References:-

Sr. No.	Title of the Book	Author/s	Publication	Place
1	The Companies Act with Rules	Taxmann	Tan Prints (India) Pvt. Ltd. Jhajjar	Chandigarh
2	The Companies Act, 2013	Bharat	Bharat Law House Pvt. Ltd.	Delhi
3	Company Law-A Comprehensive Text Book on Companies Act 2013	Dr. G.K. Kapoor & Dr. Sanjay Dhamija	Taxmann Publications Pvt. Ltd	Delhi
4	Company Law	Dr S R Meyani	Asia Law House	Mumbai
5	Company Kaydyachi Olakha	K Shriram	Aarti & Co.	Mumbai
6	Guide to Memorandum,	Bhandari & Makheeja	Lexis Nexis	Mumbai

	Articles & Incorporation of Companies			
7	Elements of Company Law	Arun Gaikawad , Chandrakant Chaudhari &Devendra Bhawari	Bibha	Pune
8	Elements of Company Law	Prakash N.Chaudhary	Nirali Prakashan	Pune
9	E-Commerce: Legal Compliance	Pratima Narayan	Eastern BookCompany	Mumbai