

Savitribai Phule Pune University
Faculty of Commerce & Management
Structure for Three - Year
B.Com. Degree course (Choice Based Credit System)
(2019 Pattern)
With effect from June 2019

Preamble:-

Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce education is entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.

The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.

The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.

1. INTRODUCTION

The B.Com Degree Course (2019 pattern) will be introduced in the following order:-

- | | |
|-----------------------|-----------|
| a. First Year B.Com. | 2019-2020 |
| b. Second Year B.Com. | 2020-2021 |
| c. Third Year B.Com. | 2021-2022 |

The B.Com. Degree Course will consist of six semesters divided into three Years.

The first year (Semester I and II) choice based credit system examination will be held at the end of the each semester.

The Second Year (Semester III and IV) and Third Year (Semester V and VI) choice based credit system examination will be held at the end of each semester.

2. ELIGIBILITY

- a) No Candidates shall be admitted to the First Year of the B.Com. Degree Course (**2019 pattern**) unless he/she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board of Higher Secondary Education Board or equivalent or University with English as a passing Course.
- b) No candidate shall be admitted to the Third Semester examination of the second year unless he/ she has cleared first two semesters satisfactorily for the course at the college affiliated to this University.
- c) No candidate shall be admitted to the Third Year B.Com. (Fifth semester) Degree Course (**2019 pattern**) unless he/she has cleared all the papers of first and second semester Examination of F.Y. B.Com. and has satisfactorily kept terms for the second year (Third and Fourth Semester) and also fifth semester for the third year of B.Com) satisfactorily in a college affiliated to this University.

3. A.T.K.T. Rules :

- If a candidate fails in all the courses (subject heads) of passing of semester I shall be allowed to proceed semester II. However, a student who fails in four theory courses and two practical courses at semester I and II taken together may be admitted to semester III & IV.
- If a candidate fails in all the courses (subject heads) of passing of semester III shall be allowed to proceed to semester IV.
- If a candidate fails in all the courses (subject heads) of passing of semester V shall be allowed to proceed to semester VI. However, a student who fails in four theory courses and two practical courses at semester III and IV taken together may be admitted to semester V & VI.
- No candidate shall be allowed to proceed to semester V unless the candidate has cleared semester I & II in all courses (Subjects).
- ATKT rules are applicable for 2nd and 4th semester.

4. COURSES CARRYING PRACTICALS

- a) Each practical course will be of one credit.
- b) There will be practical and practical examination for semester I and II of the F.Y.B.Com. For the Course Financial Accounting.
- c) There will be practical and practical examinations for the special Courses (Discipline Special Elective) of S.Y.B.Com. (Semester III and IV) and of T.Y.B.Com. (Semester V & VI)
- d) There will be Practical for the S.Y.B.Com level Compulsory Course Business Communication (Semester III and IV) & for T.Y.B.Com Auditing and Taxation (Semester V) & (Semester VI)
- e) A Student must offer the same Special Course at T.Y.B.Com. (Semester V & VI) which he / she has offered at S.Y.B.Com. (Semester III and IV)
- f) In an exceptional case, a student may change the Course chosen by him at third and fourth semester of second year during the first semester of the third year provided he keeps the additional terms of the Course at S.Y.B.Com.

Course having practical examination:-

Semester	Type of Course	Name of Practical Course	Course Code
I	Core Course	Financial Accounting – I	PR - 112
II	Core Course	Financial Accounting – II	PR – 122
III	Core Course	Business Communication – I	PR - 231
III	Discipline Specific Elective	Special Course Paper (I) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	PR- 236
IV	Core Course	Business Communication – II	PR- 241
IV	Discipline Specific Elective	Special Course Paper (I) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics	PR- 246

		g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	
V	Core Course	Auditing & Taxation – I	PR- 354
V	Discipline Specific Elective	Special Course Paper (II) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	PR- 355
V	Discipline Specific Elective	Special Course Paper (III) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	PR- 356
VI	Core Course	Auditing & Taxation – II	PR- 364
VI	Discipline Specific Elective	Special Course Paper (II) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development	PR- 365

		e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	
VI	Discipline Specific Elective	Special Course Paper (III) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	PR- 366

5. MEDIUM OF INSTRUCTION

The medium of instruction for B.Com. Degree course shall be either Marathi or English except languages. The Medium of instructions for Business Communication (S.Y.B.Com) shall be English only.

6. UNIVERSITY TERMS

The dates for the commencement and conclusion of the first and the second terms shall be as determined by the University Authorities. Only duly admitted students can keep the terms. The present relevant ordinances pertaining to grant of terms will be applicable.

7. VERIFICATION AND REVALUATION

The candidate may apply for verification and revaluation or result through Principal of the College which will be done by the University as per ordinance framed in that behalf.

8. RESTRUCTURING OF COURSES

This revised course structure shall be made applicable to the colleges implementing 'Restructured Programme at the undergraduate level from June, 2019. The Colleges under the Restructured Programme which has revised their structure in the light of the "2019 Pattern" shall be introduced with effect from academic year 2019-20.

9. STANDARD OF PASSING.

A candidate is required to obtain 40% marks in Internal Assessment, Practical Examination and Semester End University Examination.

It means that passing separately at internal assessment, practical examination and semester end university examination is compulsory.

10. METHODS OF EVALUATION, PASSING, AND EVALUATION CRITERIA:-

The evaluation of students will be done on three parameters:-

- a. Internal assessment
- b. Practical Examination (list of Courses having practical is given in note No. 4)
- c. University examination

For university examination, question papers will be set for seventy marks (three hours duration)

Evaluation will be done on a continuous basis, three times during each semester. Internal assessment will be of 30 marks. The colleges need to adopt any three out of the following methods for internal assessment:-

- a. Written examination
- b. Quiz
- c. Presentations
- d. Projects
- e. Assignments
- f. Tutorials
- g. Oral examination

11. STRUCTURE OF TRANSCRIPT:

Conversion of percentage into credit(s) and grade(s):The following illustrations could be taken as an example for computing SGPA and CGPA from percentage to credits for Honours courses in all disciplines, degree Program courses in Science subjects and degree Program courses in Humanities, Social Sciences and Commerce subjects:

1. Percentage to Grades and Grade Points

The following formula may be used to convert marks (%) into letter grades.

Let \bar{X} = mean of % age marks of all student appeared in the paper.

σ = Standard deviation

m = % of marks obtained

Letter grade	Numerical grade	Formula
O (outstanding)	10	$m \geq \bar{X} + 2.5 \sigma$
A+ (Excellent)	9	$\bar{X} + 2.0 \sigma \leq m < \bar{X} + 2.5 \sigma$
A (Very Good)	8	$\bar{X} + 1.5 \sigma \leq m < \bar{X} + 2.0 \sigma$
B+ (Good)	7	$\bar{X} + 1.0 \sigma \leq m < \bar{X} + 1.5 \sigma$
B (Above average)	6	$\bar{X} \leq m < \bar{X} + \sigma$
C (Average)	5	$\bar{X} - 0.5 \sigma \leq m < \bar{X}$
D (Pass)	4	$\bar{X} - \sigma \leq m < \bar{X} - 0.5 \sigma$
F (Fail)	0	$m < \bar{X} - \sigma$
Ab (Absent)	0	

* Minor variations may be adjusted by the individual institution.

- 1 A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.
- 2 For non credit courses 'Satisfactory' or 'Unsatisfactory' shall be indicated instead of the letter grade and this will not be counted for the computation of SGPA/CGPA.
- 3 The Universities can decide on the grade or percentage of marks required to pass in a course and also the CGPA required to qualify for a degree taking into consideration the recommendations of the statutory professional councils such as AICTE, MCI, BCI, NCTE etc.,
- 4 The statutory requirement for eligibility to enter as assistant professor in colleges and universities in the disciplines of arts, science, commerce etc., is a minimum average mark of 50% and 55% in relevant postgraduate degree respectively for reserved and general category. Hence, it is recommended that the cut-off marks for grade B shall not be less than 50% and

12. RESTRUCTURING OF COURSES – EQUIVALENCE AND TRANSITORY PROVISION:

The University will conduct examination of old course (2013 Pattern) for next three academic years from the date of implementation of course.

The candidate of old course will be given three chances to clear his/her Courses as per the old course (2013 Pattern) and thereafter he/she will have to appear for the Courses as per the equivalence given to old course (2013 Pattern).

13. SCHEMES OF CREDITS –

Total credits for three year integrated B.Com. Course is as follows:-

Sr. No.	Semester No	No. of courses	Lecture Hours	Credit per course	Credit for practical courses	Add on course credit (*)	Lectures + Practical + add on courses= Total Credits
1	I	7	48	3	1	1	21 +2 =23
2	II	7	48	3	1	1	21 +2 =23
3	III	6	48	3	2	0	18+2 =20
4	IV	6	48	3	2	2	18+2+2 =22
5	V	6	48	3	3	0	18+3=21
6	VI	6	48	3	3	2	18+3+2 =23
Total No. of credits							132

Suggested Add On courses (*)

Sr. No.	Add on course	Class	Semester	Credit
1.	Value added course - I	F.Y.B.Com.	I	1
2.	Value added course – II	F.Y.B.Com.	II	1
3.	Environment Awareness	S.Y.B.Com.	IV	2
4.	Specific Add - on Course related to specialized Course/ Internship	T.Y.B.Com.	VI	2
Total				6

Revised structure of Choice Based Credit System Course
First Year B. Com. Semester – I w.e.f. 2019- 20

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
111	Compulsory English- I	Ability Enhancement Compulsory Course	4	3	30	70	--	100	3 Hours
112	Financial Accounting - I	Core Course	4	4	30	50	20	100	3 Hours
113	Business Economics- I	Core Course	4	3	30	70	--	100	3 Hours
114 (A)	Business Mathematics and Statistics - I	Core Course	4	3	30	70	--	100	3 Hours
114 (B)	OR Computer Concepts and Application- I								
115	Optional Group. (A) (Any one of the Following) a) Organization Skill Development b) Banking and finance c) Commercial Geography d) Defence Organization and Management in India e) Cooperation f) Managerial Economics	Generic Elective Course	4	3	30	70	--	100	3 Hours

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
116	Optional Group. (B) (Any one of the Following) a) Essentials of E-Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection and Business Ethics e) Business Environment & Entrepreneurship f) Foundation Course in Commerce	Generic Elective Course	4	3 -	30	70	--	100	3 Hours
117	Any one of the following Language Additional English/ Marathi/ Hindi/ Gujarati/ Sindhi/ Persian/ Urdu/ French/ German / Sanskrit / Arabic	Ability Enhancement Course	4	3	30	70	--	100	3 Hours

First Year B. Com. Structure of the Syllabus w.e.f. 2019- 20

Semester – II

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
121	Compulsory English- II	Ability Enhancement Compulsory Course	4	3	30	70	--	100	3 Hours
122	Financial Accounting - II	Core Course	4	4	30	50	20	100	3 Hours
123	Business Economics- II	Core Course	4	3	30	70	--	100	3 Hours
124(A)	Business Mathematics and Statistics - II	Core Course	4	3	30	70	--	100	3 Hours
124(B)	OR Computer Concepts and Application- II								
125	Optional Group. – (A) (Any one of the Following) a) Organization Skill Development b) Banking and finance c) Commercial Geography d) Defence Organization and Management in India e) Cooperation f) Managerial Economics	Generic Elective Course	4	3	30	70	--	100	3 Hours

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam.	Practical Exam.		
126	Optional Group. (B) (Any one of the Following) a) Essentials of E- Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection and Business Ethics e) Business Environment & Entrepreneurship f) Foundation Course in Commerce	Generic Elective Course	4	3	30	70	--	100	3 Hours
127	Any one of the following Language- II Additional English/ Marathi/ Hindi/ Gujarati/ Sindhi/ Persian/ Urdu/ French/ German / Sanskrit / Arabic	Ability Enhancement Course	4	3	30	70	--	100	3 Hours

Second Year B. Com. w.e.f. 2020- 21.

Semester – III

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	Total No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
231	Business Communication- I	Core Course	4	4	30	50	20	100	3 Hours
232	Corporate Accounting- I	Core Course	4	3	30	70	--	100	3 Hours
233	Business Economics - I (Macro)	Core Course	4	3	30	70	--	100	3 Hours
234	Business Management - I	Core Course	4	3	30	70	--	100	3 Hours
235	Elements of Company Law- I	Core Course	4	3	30	70	--	100	3 Hours
236	Special Course Paper- I (Any One) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Special Elective	4	4	30	50	20	100	3 Hours

Second Year B. Com. w.e.f. 2020- 21

Semester – IV

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	Total No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
241	Business Communication- II	Core Course	4	4	30	50	20	100	3 Hours
242	Corporate Accounting- II	Core Course	4	3	30	70	--	100	3 Hours
243	Business Economics – II (Macro)	Core Course	4	3	30	70	--	100	3 Hours
244	Business Management - II	Core Course	4	3	30	70	--	100	3 Hours
245	Elements of Company Law- II	Core Course	4	3	30	70	--	100	3 Hours
246	Special Course Paper- I (Any One) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Special Elective	4	4	30	50	20	100	3 Hours

Third Year B. Com. w.e.f. 2021- 22
Semester – V

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
351	Business Regulatory Framework - I	Core Course	4	3	30	70	--	100	3 Hours
352	Advanced Accounting - I	Core Course	4	3	30	70	--	100	3 Hours
353	Indian and Global Economic Development - I Or International Economics - I	Core Course	4	3	30	70	--	100	3 Hours
354	Auditing & Taxation - I	Core Course	4	4	30	50	20	100	3 Hours
355	Special Course Paper – II (Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Specific Elective	4	4	30	50	20	100	3 Hours

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
356	Special Course Paper – III (Same Special Course Offered at S.Y.B.Com)	Discipline Specific Elective	4	4	30	50	20	100	3 Hours
	a) Business Administration								
	b) Banking and Finance								
	c) Business Law and practices								
	d) Cooperation and Rural Development								
	e) Cost and Works Accounting								
	f) Business Statistics								
	g) Business Entrepreneurship								
	h) Marketing Management								
	i) Agricultural and Industrial Economics								
	j) Defence Budgeting, Finance and Management								
	k) Insurance, Transport and Tourism								
	l) Computer Programming and Application								

Third Year B. Com. w.e.f. 2021- 22

Semester – VI

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
361	Business Regulatory Framework - II	Core Course	4	3	30	70	--	100	3 Hours
362	Advanced Accounting - II	Core Course	4	3	30	70	--	100	3 Hours
363	Indian and Global Economic Development - II Or International Economics - II	Core Course	4	3	30	70	--	100	3 Hours
364	Auditing & Taxation - II	Core Course	4	4	30	50	20	100	3 Hours
365	Special Course Paper – II (Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Specific Elective	4	4	30	50	20	100	3 Hours

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
366	Special Course Paper – III (Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Specific Elective	4	4	30	50	20	100	3 Hours

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

**Semester: I
Financial Accounting- I**

Course Code - 112

No. of Credits :- 03 and for practical – 01

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 Computerised Accounting
4. To impart knowledge regarding finalization of accounts of various establishments.

Unit No.	Unit Title	Contents	Purposed Skills to be developed
1	Accounting Concepts, Conventions and Principles and an overview of Emerging Trends in Accounting	<p>(A) Accounting Concepts, Conventions and Principles</p> <ol style="list-style-type: none">1. Money Measurement2. Business Entity3. Dual Aspect4. Periodicity Concept5. Realization Concept6. Matching Concept7. Accrual / Cash Concept8. Consistency Concept9. Conservatism Principle10. Materiality Concept11. Going Concern Concept12. Historical Cost Concept <p>(B) Emerging Trends in Accounting</p>	<ul style="list-style-type: none">• Knowledge about various accounting Concepts, Conventions and Principles.• Understanding emerging trends in accounting and its effect on accounting Practices.

		<ol style="list-style-type: none"> 1. Inflation Accounting 2. Creative Accounting 3. Environmental Accounting 4. Human Resource Accounting 5. Forensic Accounting 	
2	Piecemeal Distribution of Cash	<ol style="list-style-type: none"> 1. Surplus Capital Method only, Asset taken over by a partner, 2. Treatment of past profits or past losses in the Balance sheet, 3. Contingent liabilities 4. Realization expenses/amount kept aside for expenses 5. adjustment of actual, Treatment of secured liabilities, 6. Treatment of preferential liabilities like Govt. dues/labour dues etc., Excluding: Insolvency of partner and Maximum Loss Method. 	<ul style="list-style-type: none"> • Knowledge about process of dissolution of partnership firm.
3	Accounts from Incomplete Records (Single Entry System)	<ol style="list-style-type: none"> 1. Meaning of single entry system 2. Features of Single Entry System 3. Conversion of Single Entry into Double Entry 	<ul style="list-style-type: none"> • Knowledge about single entry systems. • Purpose and advantages of double entry system • Process of conversion of single entry into double entry system.
4	Introduction to Goods and Services Tax laws and Accounting	<ol style="list-style-type: none"> 1. Constitutional Background of GST, Concepts and definition of GST. 2. IGST, CGST and SGST 3. Input and Output Tax credit 4. Procedure for registration under GST 	<ul style="list-style-type: none"> • Knowledge about conceptual framework of the GST • Knowledge about various components of GST. • Types of taxes under GST • Registration process under GST for business establishments.

Practical for Semester– I

Topic	Mode of Practical
Constitutional Background of GST, Concepts and Implications of GST.	Library Assignment
IGST, CGST and SGST	Guest Lecture
Procedure for registration under GST	Visit to a business establishment
Input and Output Tax credit	PowerPoint Presentation

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	PowerPoint Presentations	Videos available on YouTube	Library assignment on Types of accounting principles and conventions with its usage and emerging trends in accounting	Students will be able to acquire in-depth knowledge
2	12	Group Activity	Videos available on YouTube	--	Students will be able to acquire in-depth knowledge
3	12	PowerPoint Presentations	Videos available on YouTube	Group activity of conversion of single entry into double entry system	Students will be able to understand the process and importance of conversion of single entry into double entry system
4	12	Visit and interview	Videos available on YouTube	Compilation of information about the contents in the syllabus in a journal	Students will gain knowledge about GST and its implications.

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Advanced Accounts	M.C. Shukla, T.S. Grewal, S.C. Gupta	S. Chand Publication	New Delhi.
2.	Financial Accounting for B.Com	CA (Dr.) P.C. Tulsian S.C. Gupta	S. Chand Publication	New Delhi.
3.	Introduction to Accountancy	S.R.N Pillai & Bhagavathi	S.Chand & CompanyLtd	New Delhi
4.	Corporate Accounting	Raj Kumar Sah	Cengage Publications	Noida, Uttar Pradesh
5.	Advanced Accounting	S. N. Maheshwari		
6.	GST Law and Analysis with Conceptual Procedures	Bimal Jain and Isha Bansal (Set of 4 Volumes)	Pooja Law Publishing Company	New Delhi
7.	Guidance Note on GST by ICAI	--	The Institute of Chartered Accountants of India	New Delhi

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

**Semester-I
Business Economics (Micro) - I**

Course Code - 113

No. of Credits :- 03

Objectives of the course:-

1. To impart knowledge of business economics
2. To clarify micro economic concepts
3. To analyze and interpret charts and graphs
4. To understand basic theories, concepts of micro economics and their application

Unit No.	Unit Title	Contents	Purpose & skills to be developed
1	Introduction and Basic Concepts	1.1 Meaning, Nature, Scope and Importance of Business Economics 1.2 Concept of Micro and Macro Economics 1.3 Tools for Economic Analysis- Functional Relationship, Schedules, Graphs and Equations 1.4 Basic Concepts: Household, Consumer, Firm, Plant and Industry 1.5 Goals of Firms- Economic and Non-Economic	<ul style="list-style-type: none">• To make the students aware of concepts in micro economics• To help the students understand the difference between micro and macro economics• To make the students understand economic and non-economic goals of firms. Skills : Analyze and think critically, develop writing skills
2	Consumer Behavior	Utility: Concept and Types 2.2 Cardinal Approach: Law of Diminishing Marginal Utility and Law of Equi Marginal Utility 2.3 Consumer Surplus: Concept and Measurement 2.4 Ordinal Approach: Indifference curve	<ul style="list-style-type: none">• To help the students understand the concept of utility• To impart knowledge of cardinal and ordinal approach• To make them understand the concept of consumer surplus Skills: Understanding complex theories and concepts Geometrical skills, mathematical aptitude, writing skills

		Analysis- Concept, Characteristics, Consumer Equilibrium	
3.	Demand and Supply Analysis	3.1 Concept of Demand 3.2 Determinants of Demand 3.3 Law of Demand 3.4 Elasticity of Demand 3.4.1 Price Elasticity of Demand - Meaning, Types, Measurement, Uses and Significance 3.4.2 Income Elasticity of Demand-Meaning and Types 3.4.3 Cross Elasticity of Demand-Meaning and Types 3.5 Supply : Concept, Determinants and Law of Supply 3.6 Equilibrium of Demand and Supply for Price Determination	<ul style="list-style-type: none"> • To understand the concept of demand and elasticity of demand • To impart knowledge of law of supply and the determinants of law of supply • To help the students understand price determination in varied demand and supply condition <p>Skills imparted: Applying mathematical and statistical analysis methods extracting information, drawing conclusions</p>
4.	Production Analysis	4.1 Concept of Production Function 4.2 Total, Average and Marginal Production 4.3 Law of Variable Proportions 4.4 Law of Returns to Scale 4.5 Economies and Diseconomies of Scale- Internal and External	<ul style="list-style-type: none"> • To help the students understand the relation between revenue concepts • To understand theories of production function • To make students know about economies and diseconomies of scale <p>Skills: Interpret economic theories, writing skills, understand charts and graphs.</p>

Teaching methodology

Topic No.	Total 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 • Case studies • Problem solving based learning 	You tube lectures on micro and macro economics	<ul style="list-style-type: none"> • Functional relations • Goals of firms 	<ul style="list-style-type: none"> • Students will understand basic concepts of micro economics, • Will be able to analyze and interpret
1.	12	<ul style="list-style-type: none"> • Digital lectures • Jigsaw reading 	You tube lectures	Types of utility	<ul style="list-style-type: none"> • Will know cardinal and ordinal approach • Will understand the concept of consumer surplus
2.	12	<ul style="list-style-type: none"> • Game oriented classes • Pair learning • Group discussion 	<ul style="list-style-type: none"> • Films • You tube lectures 	Type of goods and elasticity of demand	<ul style="list-style-type: none"> • Will understand the concept of demand and elasticity of demand • Will understand the concept of supply • Able to interpret equilibrium in the market
3.	12.	<ul style="list-style-type: none"> • Group discussion • Teacher driven power point presentation • Games and simulation 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	Effect of economies of scale on industries (with example of an industry)	<ul style="list-style-type: none"> • Will understand revenue concept • Will know economies and diseconomies of scale

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Microeconomics	B. Douglas Bernheim and Michael D. Whinston	Tata McGraw Hill	New York
2	Microeconomics	Pindyck, R.S. and D.L. Rubinfeld	Pearson Education	London

3	Principles of Economics	Stiglitz, J.E. and C.E. Walsh	Oxford Univ. Press	United Kingdom
4	Microeconomics: Theory and Applications	Salvatore, D.L	Oxford Univ. Press	United Kingdom
5	Intermediate Microeconomics: A Modern Approach	Varian, H.R.,	W.W. Norton	United Kingdom, United states
6	Microeconomic Theory,	Sen, Anindya	Oxford Univ. Press	United Kingdom
7	Modern Microeconomics	Koutsoyiannis, A	MacMillan Press	India
8	Principles of Microeconomics	H.L. Ahuja	S. Chand	New Delhi

Suggested references

Web reference

Sr. no	Lectures	Films	Animation	PPTs	Articles
1.	https://mitpress.mit.edu/books/lectures-microeconomics	https://www.economicsnetwork.ac.uk/teaching/Video%20and%20Audio%20Lectures/Principles%20of%20Microeconomics	https://www.youtube.com/redirect?q=http%3A%2F%2Fwww.thateconstutor.com&v=Zre4tp90Aog&redir_token=6U11cd7zsOZt8fGKACK3B5JHJNh8MTU1NzkyNzkzMUAxNTU3ODQxNTMx&event=video_description	https://ctaar.rutgers.edu/gag/ppc2_files/ppc2.ppt	http://scholar.google.co.in/scholar?q=articles+on+micoeconomics&hl=en&as_sdt=0&as_vis=1&oi=scholar
2.	https://www.amazon.com/Lectures-Microeconomics-Questions-Approach-Press/dp/0262038188	https://nptel.ac.in/courses/109104125/	https://www.youtube.com/watch?v=ewPNugIqCUM	https://www.slideshare.net/tribhuwan64/presentation-on-importance-of-microeconomics	http://theconversation.com/global/topics/microeconomics-3328

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

Semester: I

Computer Concepts and Application - I

Course Code – 114 (B)

No. of Credits :- 03

Objective:

1. To make the students familiar with Computer environment.
2. To make the students familiar with the basics of Operating System and business communication tools.
3. To make the students familiar with basics of Network, Internet and related concepts.
4. To make awareness among students about applications of Internet in Commerce.
5. To enable make awareness among students about e-commerce and M commerce.

Unit 1 Introduction to Computer and Operating system

[12]

Introduction to Computer

Definition, Block Diagram, Computer Hierarchy, (Classification),
Characteristics of Computer

Computer System Hardware

Computer Memory
Input and Output Devices

Definition – Software

Software Types - System Software, Application Software

Definition of Operating System

Types of Operating Systems,
Functions of Operating Systems

Working with Windows Operating System:

Introduction, The Desktop, Structure of Windows, Windows Explorer, File and Folder Operations, The Search, The Recycle Bin, Adding or Removing New Programs using, Control Panel, Applications in windows (Paint, Notepad, WordPad, and Calculator)

Introduction to Free and Open Source Software

Definition of Computer Virus, Types of Viruses, Use of Antivirus software.

Unit 2 Office automation tools

[12]

Definition of Information Technology (IT)
Benefits of Information Technology (IT)
Applications of Information Technology (IT)

Office automation tools

MS-Word: Introduction, Starting MS-Word, MS-Word Screen and its Components, Elementary Working with MS-Word

MS-Excel: Introduction, Starting MS-Excel, Basics of Spread sheet, MS-Excel Screen and Its Components, Elementary Working with MS-Excel

MS-PowerPoint: Introduction, Starting MS-PowerPoint, Basics of PowerPoint, MS-PowerPoint Screen and Its Components, Elementary Working with MS PowerPoint

Data Processing: Files and Records, File Organization (Sequential, Direct/Random, Index)

Unit 3 Introduction to Computer Network

[12]

Introduction
Importance of Networking
Computer Network (LAN, WAN, MAN)

Network Components (Hub, Switch, Bridge, Gateway, Router, Modem)

Network Topology, Wireless Network

Internet and Internet application

Introduction, Internet evolution, Working of Internet, Use of Internet

Overview of World Wide Web (Web Server and Client)

Introduction to Search engine and Searching the Web, Downloading files, Introduction to Web Browsers, Working with E-mail (creation and use of the same)

Introduction to Internet Security

Security, Privacy, Ethical Issues & Cyber Law

Unit 4 Computer applications in Commerce

[12]

Computer Applications in Business – Need and Scope

Computer Applications in various fields of Commerce:

Personnel Administration, Accounting, Cost and Budgetary Management, Purchasing, Banking, Insurance and Stock-broking, e-governance

E-Commerce

Defining e-Commerce, Main Activities of Electronic Commerce, Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce – Communication, Process Management, Service Management, Transaction Capabilities;

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

Semester: I BANKING & FINANCE- I (Fundamentals of Banking I)

Course Code – 115 - B

No. of Credits :- 03

Objectives -

- To provide knowledge of fundamentals of Banking
- To create awareness about various banking concepts
- To conceptualize banking operations.

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1.	Evolution of Banking	<ul style="list-style-type: none">• Meaning, Definition and Origin of 'Bank'• Evolution of Banking in Europe and Asia• Evolution of Banking in India• Structure of Indian Banking System	<ul style="list-style-type: none">• Knowledge of evolution of banking.• Understanding structure of Indian Banking
2.	Functions of Bank	<p>Primary Functions:</p> <ul style="list-style-type: none">○ Accepting Deposits:<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)○ Granting Loans and Advances-<ul style="list-style-type: none">i. Short Term Loan- Overdraft Facility, Cash Credit Facility, Purchasing and Discounting of Bills,ii. Term Loan	<ul style="list-style-type: none">• Understanding primary and secondary functions of a bank.• Understanding the concepts related to lending and ratios.

		<p>Secondary Functions:</p> <p>A. Agency Functions- Payment and Collection of a Cheque, Bill and Promissory Note, Execution of standing instructions, Acting as a Trustee and Executor</p> <p>B. General Utility Functions- Safe Custody, Safe Deposit Vaults, Remittance of funds, Pension payments, Acting as a Dealer in Foreign Exchange (FOREX) Market.</p> <p>C. Distribution of Third Party Products, Bancassurance, Mutual Funds, Issuance of Credit Card and Debit Card</p> <p>D. Non Fund Based Credit Facilities- Letter of Credit, Bank Guarantee and Deferred Payment.</p> <p>E. Government Business – Collecting GST, Stamp Duty, Excise Payment, etc.</p> <ul style="list-style-type: none"> • Concepts of Priority and non- priority sector lending Security Based and Purpose Oriented Lending, Bridge Loans, Reserve Ratios- CRR and SLR. Credit Appraisal and Credit Monitoring 	
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3.	Procedure for Opening and Operating of Deposit Account	<p>Procedure for Opening of Deposit Account: Know Your Customer Norms, (KYC Norms), Application Form, Introduction, Proof of Residence, Specimen Signature, and Nomination Facility: Their Importance. No Frill Account</p> <p>Procedure for Operating Deposit Account: Pay-in-slip, Withdrawal slip, Issue of Pass Book, (Current, Savings or Recurring Deposit), Issue of Cheque Book, Issue of Fixed Deposit Receipt, Premature encashment of a Fixed Deposit and Loan against Fixed Deposit. Recurring Deposit: Premature encashment and loan against Recurring Deposit.</p> <p>a) Closure of Account</p> <p>b) Transfer of Account</p> <p>c) 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.</p>	<ul style="list-style-type: none"> • Understanding the process of opening and operating procedure of bank accounts. • Understanding various types of bank accounts holders
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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 to Bank) and Intra Bank (Branch to Branch) Fund Transfer</p>	<ul style="list-style-type: none"> Understanding various methods of remittance.
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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	Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home Assignment	Relevant YouTube videos	NA	<ul style="list-style-type: none"> Knowledge of evolution of banking. Understanding structure of Indian Banking
2.	14	Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home Assignment	Relevant YouTube videos	Report writing of expert lecture	<ul style="list-style-type: none"> Understanding primary and secondary functions of a bank. Understanding the concepts related to lending and ratios.

3.	14	Lecture, Expert Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home Assignment,	Relevant YouTube videos	Visit to a bank	<ul style="list-style-type: none"> Understanding the process of opening and operating procedure of bank accounts. Understanding various types of bank accounts holders
4.	10	Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion, Library / Home Assignment,	Relevant YouTube videos	Visit to a bank	<ul style="list-style-type: none"> Understanding various methods of remittance.

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. Gopinath M. N., (1st Edition, 2008), 'Banking Principles and Operations', Snow White Publications Pvt. Ltd, Mumbai
6. Gordon E. & Natarajan K., 'Banking - Theory, Law and Practice', (21st Revised Edition), Himalaya Publishing House.
7. Joshi Vasant & Joshi Vinay, (3rd Edition), 'Managing Indian Banks', Sage Publication, New Delhi.
8. Varshney P.N. (12th Edition, 2003), 'Banking - Law and Practice', Sultan Chand & Co. New Delhi
9. Kothari V., (26th Edition) 'Tanna's Banking Law & Practice in India,' Lexis Nexis Publication.

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

Semester - I

Marketing and Salesmanship- I

(Fundamentals of Marketing)

Course Code – 116 - C

No. of Credits :- 03

Objectives of the Course

1. 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 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.

Unit No.	Unit Title	Contents	Purposed Skills To Be Developed
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	The basic knowledge of Market and Marketing will be developed amongst students.

2	Market Segmentation and Marketing Mix	<p>2.1 Market Segmentation: -</p> <p>2.1.1 Introduction</p> <p>2.1.2 Meaning and Definition</p> <p>2.1.3 Importance</p> <p>2.1.4 Limitations</p> <p>2.1.5 Bases for Segmentation</p> <p>2.2 Marketing Mix</p> <p>2.2.1 Introduction</p> <p>2.2.2 Meaning & Definition</p> <p>2.2.3 Elements of Marketing Mix- Product, Price, Place and Promotion</p> <p>2.2.4 Importance of Marketing Mix</p>	Students will develop the Marketing Segmentation knowledge along with the basic concept of Marketing Mix.
3	Product Mix and Price Mix	<p>3.2 Product Mix</p> <p>3.2.1 Meaning and Definition</p> <p>3.2.2 Product Line and Product Mix</p> <p>3.2.3 Product Classification</p> <p>3.2.4 Product Life Cycle</p> <p>3.2.5 Factors Considered for Product Management</p> <p>3.3 Price Mix</p> <p>3.3.1 Meaning and Definition</p> <p>3.3.2 Pricing Objectives</p> <p>3.3.3 Factors Affecting Pricing Decision</p> <p>3.3.4 Pricing Methods</p>	Students will get proper insight of Product and Price Mix.

4	Place Mix and Promotion Mix	<p>a. Place Mix</p> <p>i. Meaning and Definition of Place Mix</p> <p>ii. Importance</p> <p>iii. Types of Distribution Channels – consumer goods and Industrial Goods</p> <p>iv. Factors Influencing selection of Channels</p> <p>4.2 Promotion Mix</p> <p>4.2.1 Meaning of Promotion Mix</p> <p>4.2.2 Elements of Promotion Mix- Personal Selling, Public Relation and Sales Promotion</p> <p>4.2.3 Factors Affecting Market Promotion Mix</p> <p>4.2.4 Promotion Techniques or Methods</p>	Students will develop the skills of promoting a product along with gaining knowledge about the distribution channels.
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Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Expected Outcome
1	14	Power Point Presentation, Survey Analysis	Short Film AV Application	Student will get acquainted with the basics of marketing field.
2	07	Power Point Presentation, Survey Analysis, Group Discussion	Short Film AV Application	It will highlight on the core marketing concepts namely 'Marketing Mix'. It will help students to implement this knowledge in practicality by enhancing their skills in the field of market segmentation.
3	14	Conceptual Learning Group Discussion	AV Application	Students will develop the skills of Pricing the product along with gaining knowledge on Product Mix
4	13	Conceptual Learning, Power Point Presentation, Group Discussion	Short Film, AV Application Use of You Tube	It will help the students to apply the various techniques of Promotion and understand the various channels of distribution

References

Sr. No.	Title of the Book	Author/s	Publication	Place
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	
