

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

Subject Name: Business Regulatory Framework

Course code: - 351

Credit - 3

Depth of the program – Fundamental Knowledge

Preamble

Savitribai Phule Pune University and UGC has initiated several measures to bring efficiency and quality education to the students. The important measures taken to enhance academic standards and quality in higher education include innovation and improvements in curriculum, teaching-learning process, examination and evaluation systems, besides governance and other matters.

The Business Regulatory framework course provides the student with basic information about the Indian legal system and dispute resolution, and their impact on business. The understanding of legal system is a prerequisite for better decision making. The course gives exposure to students in the areas of legal principles of business contract, aspects in the formation, running and winding up of partnership and LLP, the scope and the issues associated with partnerships, application of sale of goods act and E Contract regulations in India. This course focuses on orientation of students to legal studies from the point of view of basic concepts of business law and legal system in India. The course will be useful to the commerce students to understand and apply the business laws in commercial situations.

Objectives of the Program

1. To provide conceptual knowledge about the framework of business Law in India.
2. To orient the students about the legal aspect of business.
3. To create awareness among the students about legal environment relating to the Contract Law, Partnership Act, Sale of Goods Act in India.
4. To understand the emerging issues relating to e-commerce, e-transaction issues and E Contracts

5. To seek the career opportunity in corporate sector relating to business law in India.
6. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.

Course Contents

nit No	Unit Title	Contents	Purpose Skills to be developed
1	The Indian Contract Act, 1872	1. The nature of the contract, General Principles 2. Definitions and elements of Contract- consideration, other essential elements of a valid contract, 3. Legality of object and consideration. , Void Agreements. , Discharge of contract. 4. Performance of the contract and breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages)	Understand the concept of Contract and its contents. Equip the students with knowledge of nature and performance and breach of Contracts.
2	The Indian Partnership Act, 1932	1. General Nature of Partnership , Rights, and duties of partners, Types of partner 2. Registration and dissolution of a firm 3. Limited Liability Partnership Act 2008: Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company 4. Incorporation of LLP, Partners and their relations, Liability of LLP and Partners (Section 27). Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42) Conversion to LLP (Section 55), Winding-up and	Understand the nature of partnership ,Rights and duties of Partner Handling the registration and dissolution of the partnership. Acquaint Knowledge about LLP

		dissolution (Section 63 & 64)	
3	The Sale of Goods Act, 1930	1. Formation of the contract of sale , Concept and Essentials. Sale and agreement to sale. 2. Goods – Concept and kinds ,Conditions and Warranties 3. Transfer of ownership and delivery of goods 4. Unpaid seller and his rights and Remedial Measures.	Compressive understanding about the sale of Goods Act. Acquaint knowledge about ownership and delivery of goods.
4.	Arbitration and Conciliation:	1. Concept of Arbitration & Conciliation. 2. Definition & Essentials of Arbitration Agreement. Power and Duties of Arbitration. Conciliation proceeding. (Provisions of Arbitration & Conciliation Act,1996 in nutshell with Amendment of 2021to be covered.)	To give Comprehensive insight about the emerging trend of Arbitration and conciliation and its regulatory mechanism

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	20	Indian Contract Act , Document , PPT, Narration, Case Study	You Tube about Contract Act	Report Review	Acquaint knowledge and maturity to understand Contract Law.

2	09	Project making, Street play, slogan , Quiz Competition,	Use of You tube, Review of Movie	New Emerging Issues in Principle documents of Partnership Deed	To Acquaint knowledge and application of Partnership Deed.
3	14	Case study, Poster making, jingles, Survey Analysis Article review	Case Analysis, Mute court	Recent amendments and silent feature Sale of Goods Law	To get training to face emerging issues relating Sale of Goods Act.
4	05	Virtual Learning, Group Discussion, Assignments on E signature Interview of Arbitrator.	Film on Arbitration and conciliation	Project on Arbitration and conciliation	To give Comprehensive insight about the emerging trend of Arbitration and conciliation and its regulatory mechanism

Methods of Evaluations

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation,, MCQ, Assignment, Oral examination	As per University Guidelines	Seminar on Contract Act and Case study
Unit – II	Written examination, Qui, Presentations, Projects ,	As per University Guidelines	Awareness program

	Assignments , Tutorials g. Oral examination		
Unit – III	Continuous Evaluation, MCQ, Assignment.	As per University Guidelines	Visit to company secretary's office
Unit – IV	Continuous Evaluation, Case Study, Literature Review , E procedure, Oral examination.	As per University Guidelines	Seminar on Arbitration and conciliation

References

- 1) Business and Corporate Law: - Dr. Kaur Harpreet, Lexis Nexis (2013)
- 2) Laws for Business, Sulphery M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)
- 3) Business Laws: - Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)
- 4) Business and Commercial Laws:-Sen And Mitra , The World Press Pvt. Ltd.(2018)
- 5) An Introduction to Mercantile Laws:-N.D.Kapoor , Sultan Chand and Sons,(2014)
- 6) Business Laws: - N.M.Wechlekar , Everest Publishing House (2016)
- 7) Business Regulatory Law, Chaudhari,Zalte, Bhawari,Dagade, Prashant Publication (2021)
- 8) Arbitration & Conciliation Act, 1996 (Lawmann's), Kamal Publishers (2017)
- 9) <https://www.indiacode.nic.in/bitstream/123456789/2187/1/A1872-9.pdf>
- 10) https://legislative.gov.in/sites/default/files/A1930-3_0.pdf
- 11) https://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf
- 12) <https://egazette.nic.in/WriteReadData/2021/225832.pdf>

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

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

Paper: ADVANCED ACCOUNTING – I

Code: 352

No. of lectures: 48

Preamble

In today's modern age, the Corporate, Banking and Investment sectors are the major contributors towards development of Indian Economy. In the last two decades, these sectors have seen the largest and fastest growing sectors and enormous growth in Indian economy. In this growth, accounting plays an energetic role and to ensure safeguard of the interest of the stakeholders and the society. It is, therefore, important to educate the students of commerce in the accounting practices adopted by different organizations. It helps stakeholders make better business decisions and deal with problems by providing them with accurate financial information. By studying the Learning Path in Accounting – Advance Concepts you will gain a deeper understanding of the accounting process and what it involves.

Objectives of the course

1. To acquaint the student with knowledge about various concepts, objectives, and applicability of some important accounting standards.
2. To develop the knowledge among the students about reorganization of business regarding restructuring the capital.
3. To update the students with knowledge for preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949.
4. To empower to students with skills to prepare the investment account in simple and summarized manner.

Objectives of the Program

1. To instill the knowledge about accounting procedures, methods and techniques.

2. To impart students' knowledge of various Advanced Accounting Concepts.

Depth of the program – Fundamental Knowledge

CONTENTS

Unit No.	Unit Title	Contents	Purpose skills to be developed
1	Accounting Standards & Financial Reporting	<ul style="list-style-type: none"> - Brief Review of Indian Accounting Standards - Introduction to AS- 3, AS-12 and AS-19 with simple numerical. - Introduction to IFRS - Fair Value Accounting. 	<ul style="list-style-type: none"> - To develop conceptual understanding about various Accounting Standards and its applicability and also introduce the students about IFRS – Fair Value Accounting.
2	Accounting for Capital Restructuring (Internal Reconstruction)	<ul style="list-style-type: none"> - Meaning and Concept of Capital Restructuring, Types of Capital Restructuring, Meaning & of Internal Reconstruction - Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc. - Preparation of Balance Sheet after Internal Reconstruction 	<ul style="list-style-type: none"> - To develop conceptual understanding about accounting for capital restructuring in the form of internal reconstruction. - To develop the skill & upgrade the knowledge regarding reorganization of venture capital and it's recording.
3	Final Accounts of Banking Companies	<ul style="list-style-type: none"> - Introduction of Banking Company, Legal Provisions regarding Non-Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection – Rebate on Bills Discounted – Provision for Bad and Doubtful Debts - Vertical form of Final Accounts as per Banking Regulation Act 1949. - Simple Numerical on Preparation of Profit & Loss A/c and 	<ul style="list-style-type: none"> - To understand the various legal provisions regarding banking companies. - To understand the procedure regarding preparation of final accounts of banking companies.

		Balance Sheet in vertical form.	
4	Investment Accounting	<ul style="list-style-type: none"> - Meaning & Introduction, Classification of Investments, - Meaning & Calculation of the Concept of Acquisition Cost & Carrying Cost of Investment, - Calculation of Profit/loss on disposal of investments. 	<ul style="list-style-type: none"> - To understand the meaning of different costs incurred in investment business. - To develop the knowledge and skill regarding Investment Accounting.

Teaching Methodology

Unit No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	Use of e- contents, online lectures and PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment report	Developing understanding on applicability of various Accounting Standards
2	12	Use of e- contents, online lectures and MCQ based Quiz, PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment of solving practical problems	Knowledge about of the Accounting for Capital Restructuring
3	16	Use of e- contents, online lectures, MCQ based Quiz, PowerPoint Presentations	Study of the Final Accounts of Banking companies from its Annual Report	Individual assignment of solving practical problems	Conceptual Clarity and Practical understanding of preparation of final accounts of banking companies.
4	10	Use of e- contents, online lectures and PowerPoint Presentations	Lectures of experts available on YouTube and other digital platforms	Individual assignment of solving practical problems	Developing knowledge about Investment Accounting

Method of Evaluation

Unit	Internal Evaluation	External Evaluation	Suggested Add on Course
1	MCQ / Small Practical Problem	As per University norms	--
2	Practical Problem	As per University norms	--
3	Practical Problems written Test / MCQ	As per University norms	--
4	MCQ / Small Practical Problem	As per University norms	Certificate Course on Share Trading

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 Sr.
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 of India

❖ List of Videos Recommended:

Unit	Topic Name	Links
1	Accounting Standards & Financial Reporting	https://youtu.be/zxSaR3JNQzE https://youtu.be/d8QaGSKWkuU https://youtu.be/HmAzVMlYf5U https://youtu.be/g40Po3TbHcM https://youtu.be/6d7wrVPmaPs https://youtu.be/OVNOno8qHIs?list=TLPQMDEwNjIwMjGQcgyNjkn5tw https://youtu.be/mvbpTW9WUPk
2	Accounting for Capital Restructuring (Internal Reconstruction)	https://youtu.be/MWca2VO8D7o https://youtu.be/6ZBxQJobApI https://youtu.be/Ta2tUaTJ5t4?list=RDCMUCILLZnneWNoJYW8iSqbuECw
3	Final Accounts of Banking Companies	https://youtu.be/nF_P5dxGZCI https://youtu.be/TVrj-tJo3qs
4	Investment Accounting	https://youtu.be/pMe8ymUs2gc https://youtu.be/ghCZzJCgFd8

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

Semester - V

Course Code: 353

Subject: Indian & Global Economic Development

Total Credits: 3

Preamble:

An approach to Indian and Global Economic Development is to examine the Indian economic development policies in context with global economies. This paper aims to provide knowledge about economic development of India, economic development policies that are applied for development of economy in general and development of various sectors in particular. It also aims to develop ability of the students to analyze the development of Indian economy as compared to global economies through the comparison of different sectors like agriculture, Industry, service and availability of resources and its quality.

Scope of the Programme –

Knowledge related to development policies of Indian Economy as compared to World Economies.

Objectives:

- 1.To develop ability to analyze economic development process of India.
2. To impart knowledge about the relevance of economic practices in modern competitive world.
3. To help the students develop a sound theoretical foundation for their future academic ventures.

Course Outcomes:-

- 1.Students will be able to understand present Economic Scenario of Indian Economy as well as World Economy.
- 2.Students will be able to understand the various aspects of development in Agricultural, Industrial and service sector in India.
- 3.Student will be able to critically evaluate the role of India in international economy.
4. Students will be able to evaluate the working of international financial organization and institutions.

Unit No.	Topic	Purpose & Skills to be Developed
Unit 1	Indian and Global Economy	Purpose: To make the students aware of concept of Development. To help the students compare Indian Economy with other developed and competitive economies. Skills: Analyze & think critically, develop writing skills.
	1.1 Economic Development: Meaning and Indicators	
	1.2 Developed and Developing Countries: Meaning	
	1.3 Characteristics of Indian Economy as an Emerging Economy	
	1.4 Comparison of the Indian Economy with World Economy with reference to: National Income, Population, Agriculture, Industry and Service Sector	
Unit 2	Agricultural Development In India	Purpose: To give the knowledge about varied aspects of agricultural sector in India. Skills: Analyze & think critically, developing critical and analytical writing skills.
	2.1 Indian Agriculture: Role and Progress	
	2.2 Low Productivity of Indian Agriculture: Causes and Measures	
	2.3 Agricultural Finance: Need and Sources	
	2.4 Agricultural Marketing: Problems and	

	Measures	
	2.5 New Farm Act 2020	
	2.6 Organic Farming and Contract Farming: Meaning and Advantages	
Unit 3	Industrial Development in India	<p>Purpose: To give the knowledge about importance and status of Industrial Development in Indian Economy. To update the students about the latest policies for Industrial development in India.</p> <p>Skills: Analyze & think critically, developing critical writing skills.</p>
	3.1 Role of Industrialization in Indian Economic Development	
	3.2 New Industrial Policy 1991	
	3.3 Role of Micro, Small and Medium Scale Enterprises (MSMEs) in India	
	3.4 Role and Problems of Public Sector Enterprises in India	
	3.5 New Schemes for Industrial Development: Make in India, Start- up India and Stand up India	
Unit 4	Service Sector and Infrastructural Development in India	<p>Purpose: To provide the knowledge about importance and status of Service Sector and Infrastructure Development in Indian Economy</p> <p>Skills: Analyze & think critically, developing critical writing skills.</p>
	4.1 Role and Growth of Service Sector in India	
	4.2 Meaning and Effects of Digital Economy, E Commerce and E-Finance	
	4.3 Role of Infrastructure in Economic Development of India	
	4.4 Role of Public and Private Sector in Infrastructural Development	

Teaching Methodology:

Unit No.	No. of Lectures	Innovative methods to be used	Film Shows and AV Applications	Project	Expected Outcome
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1	10	<ul style="list-style-type: none"> • Open Book discussion • Digital lectures • Reading • Projects 	You Tube lectures on Development Theories and Indian Economic Development	Difference in goals of developed and developing economies	<ul style="list-style-type: none"> • Students will understand basic concepts of Development. • Will be able to analyze and interpret critically
2	14	<ul style="list-style-type: none"> • Group discussion • Case studies • Problem solving based learning 	<ul style="list-style-type: none"> • You Tube lectures, • Lectures on SWAYAM Portal 	<ul style="list-style-type: none"> • Difficulties in Agricultural development in India. • Features of Agricultural Policy 	<ul style="list-style-type: none"> • Will know Difficulties in agricultural development in India. • Will understand the sources of agro finance marketing
3	12	<ul style="list-style-type: none"> • Pair learning • Group discussion • Open book discussion 	<ul style="list-style-type: none"> • Teacher oriented PPTs. • You tube lectures 	<ul style="list-style-type: none"> • Critical evaluation of Industrial Policy • Analysis of Indian Industrial sector 	<ul style="list-style-type: none"> • Will understand New Industrial Policy • Able to interpret the features of Indian Industrial Sector
4	12	<ul style="list-style-type: none"> • Group discussion • Teacher driven power point presentation 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Changing trends of Service Sector • Role of Infrastructure Development in economic development 	<ul style="list-style-type: none"> • Will understand the Role of service sector in economy • Will know the importance of Infrastructural Development in Indian Economy

Recommended Books:

1. Misra S.K. and Puri V.K. Indian Economy, Himalaya Publishing House, Delhi.
2. Black and Sundaram, International Business Environment, Prentice Hall India.
3. Tayebmonis H., The Global Business Environment, Sage Publication, New Delhi.
4. Charles Hill, International Business, Competing in the Global Market place, Arunkumar Jain, Tata McGraw Hill.
5. Gupta K.R, Sharma Manoranjan, Indian Economic Policies and Data, Atlantic Publishers and Distributers (P) Ltd.
6. Ann Larkin Hansen, The Organic Farming Manual, Storey Publishing, North Adams.
7. Jhingan M.L., International Economics, Vrinda Publications, Delhi.
8. RuddarDatta and K.P.M. Sundaram, Indian Economy, S. Chand and Co., New Delhi.

9. Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers.
10. Bhole, L.M., impacts of Monetary Policy, Himalaya Publishing House, New Delhi.
11. Kayndepatil, G.V, Agricultural Economies: Theory & Policy, ChaitanyaPubli. Nasik
12. Bajpai A.D.N., Caubey S.K. et al, Leading Issues of Indian Economy, Atlantic Publishers and Distributers.
13. Brics development bank launched, first president to be from India, Times of India July 16, 2014
14. Ministry of Finance, Government of India (Oxford Press), Economic Survey 2020.
15. Arun Kumar, International Business- competing in the Global Marketplace- Charles Hill.
16. World Bank, World Development Report
17. Magazines / Journals Reports,
18. Web sites:
 - [www.,mospi.gov.in/national-sample-survey-office-nssso-](http://www.mospi.gov.in/national-sample-survey-office-nssso) (Ministry of Statistics and Programme Implementation, GoI)
 - <https://www.toppr.com/ask/question/economic-development-is-characterized-by-which-of-the-following/>
 - <https://www.economicdiscussion.net/economic-development/role-of-agriculture-in-the-economic-development>
 - <https://www.iedunote.com/foreign-trade>
 - <https://www.vedantu.com/commerce/liberalisation>
 - <https://ncert.nic.in/textbook/pdf/keec103.pdf>

OR

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

Semester - V

Course Code: 353

Preamble:

Subject: International Economics-I

Total Credits: 3

An approach to International Economics is to examine the International Trade on the basis of trade theories. International Economics is subject that is ever dynamic and relevant in the current context. International Economics provides a framework on international trade and finance in the theoretical context, along with economic analysis as well as practical applications. This paper aims to provide knowledge about International Economics that includes trade theories, trade practices and their implications. It also aims to make students familiar about the various concepts of international economics, international trade and other concepts related to international economics

Faculty of Commerce & Management
T Y B Com (Semester V)
(Choice Based Credit System)
Revised Syllabus (2021-22)

CORE COURSE – I

Subject: Auditing

Course Code: 354

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

Objectives of the Course:

1. To acquaint themselves about the Definition, Nature, Objectives and Advantages of Auditing, Types of Audit, Errors and Fraud, Audit Program, Notebook, Working Paper, Internal Control, Check.
2. To get knowledge about concept of Checking, Vouching, Verification and Valuation, Types of Audit Report and Auditing Assurance Standard.
3. To understand the provision related Qualification, Disqualification, Appointment, Removal, Rights, Duties and Liability of Company Auditor and Provisions regarding Tax Audit as per Income Tax Act 1961 (Section 44 AA to 44AE).
4. To know the various new concepts in computerized system and Forensic Audit.

Unit No	Unit Title	Contents	Skills to be developed
1.	Introduction to Principles of Auditing and Audit Process	Definition, Nature-objects-Advantages of Auditing-Types of errors and frauds Various Classes of Audit. Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit.	i) Understanding the concept of Auditing, Various type of Audit ii) Help to Find out Errors frauds and help to improve internal control system in business organization.
2.	Checking, Vouching and Audit Report	Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Types of Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards. (AAS- 1,2,3,4,5)	i) Know the procedure of vouching, Verification, and Valuation use for audit. ii) To know the terms used in Audit Report, Certificate and Auditing Assurance Standard.
3.	Company Audit and Tax Audit	<u>Company Audit</u> Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities of Company Auditor <u>Tax Audit</u> Provisions under Income Tax Act 1961 (Sec 44AA, 44AB, 44AD, 44ADA, 44AE) Recent Amendment made as applicable as per Income Tax Act 1961	i) Understanding provisions for Work as Company Auditor as per Companies Act 2013. ii) Enhance Provisions under Income Tax Act 1961 used for Conduct Tax Audit.
4.	Audit of Computerized	<u>Auditing in an EDP Environment</u> General EDP Control –	i) Enhance the knowledge of Computerized Systems ii) Forensic Audit used for new techniques applicable for

	Systems & Forensic Audit	<p>EDP Application Control- Computer Assisted Audit Techniques (Factors and Preparation of CAAT)</p> <p><u>Forensic Audit</u> Definition, Importance of Forensic Auditor, Services Render by Forensic Auditor, Process of Forensic Auditing and Forensic Audit Techniques and Forensic Audit Report</p>	new business trends.
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Teaching Methodology:

Unit No	Total lectures	Innovative Methods to be used	Film Shows and A.V. Applications	Projects / Practical's	Expected Outcome
1	16	Introduction to Principles of Auditing and Audit Process	Lectures of experts available on You Tube About Errors, Frauds, Types of Audit.	Individual assignment of solving practical problems, report review	Acquaint with knowledge and maturity to understand concept of Auditing, types of Audit and Audit Process.
2	12	Checking, Vouching and Audit Report	Lectures of experts available on YouTube and other digital platforms.	Individual assignment of solving practical problems, report review	Conceptual Clarity and Practical understanding of Vouching Verification and valuation and Types of Audit Report.
3	10	Company Audit and Tax Audit	Lectures of experts available on YouTube and other digital platforms. Website Review	Individual assignment of solving practical problems, report review	Practical knowledge about appointment, reappointment and other related provision. Practical knowledge about Tax Audit as per I.T. Act 1961 (Form 3CA, 3CB & 3CD)

4	10	Audit of Computerized Systems & Forensic Audit	Lectures of experts available on YouTube and other digital platforms.	Individual assignment of solving practical problems, report review	Understanding new concepts under Audit of Computerized Systems & Forensic Audit
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Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit– I	MCQ/ Assignment/Written test/PPT	As per University norms	--
Unit–II	MCQ/Quiz/ Written test	As per University norms	--
Unit–III	Practical Problems/written Test/MCQ/PPT	As per University norms	--
Unit–IV	MCQ/ Assignment/Written test/PPT	As per University norms	--

Reference books:

Sr. No	Title of Book	Author/s	Publication
1	Practical Auditing	Spicer and Peglar	Allied, 1975, H.F.L., 1978
2	A Handbook of Practical Auditing	B.N. Tondon	S Chand & Co Ltd
3	Auditing assurance standards	The Institute of Chartered Accountants of India	ICAI
4	Company Accounts & Audit	The Institute of Cost Accountants of India	ICMAI

5	Fundamentals of Accounting and Auditing	The Institute of Company Secretaries of India	ICSI
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Guidelines for completion of Practical's:

Sr. No	Title of Practical	Objective of the Practical	Outcomes	Methodology
1	A study of Audit Procedure of organisation	i) To study the meaning & Definition Audit ii) To study the nature, scope & objective of Audit iii) To study the Audit Procedure of Organisation.	Acquaint with knowledge and maturity to Understand concept of Auditing, Know the concept of Audit Process.	Report based on visit to Individual assessee and collection of documents know the audit process
2	A study of Procedure of Vouching in Auditing	i) To study the concept of voucher and its contain ii) To study the concept of vouching and precautions to be taken by Auditor while vouching iii) To conduct vouching of representative vouchers	Conceptual Clarity and Practical understanding of Vouching	Report based on visit to a Businessman or professionals and documents collected
3	A study of Audit Report	i) To study the concept of Audit report ii) To study the types and features of Audit Report iii) To study forms of Audit Report	Understand concept of Audit Report and its types Know the various forms of Audit Report	Report based on visit to a Businessman or professionals and documents collected
4	A Study of Tax Audit	i) To study the meaning of Tax Audit ii) To Study scope of Auditor's Role under Income Tax Act iii) To Study criteria for Compulsory Tax Audit	Acquaint Practical knowledge about Tax Audit as per I.T. Act 1961 (Form 3CA, 3CB & 3CD)	Practical example in Guest Lecture /seminar / workshop and Report

		iv) To study Formats for Tax Audit (Form 3CA, Form 3CB, Form 3CE & Form 3CD)		based on visit to a Businessman or professionals and documents collected
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1. For each semester minimum three practicals should be completed.
2. Two practicals are compulsory from the above table.
3. Teachers are allowed to choose one practical according to the situation in their local area.
4. If a student fails to complete minimum number of practical's, then the student shall not be eligible for appearing at the practical examination.

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

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

Subject Code :- 355 (a)

- CAPITAL MARKET ,S Gurusamy (Author),McGraw Hill Education
- Indian Financial System: Financial Markets, Institutions and Services,Siddhartha Sankar Saha (Author),McGraw Hill
- Capital Marketing and Securities Law ,Kumar Rajnish ,Commercial law Publication
- Investment Analysis and Portfolio Management ,Chandra Prosanna,Tata McGraw-Hill Education Private Limited
- An Introduction to International Capital Markets: Products, Strategies, Participants ,Andrew M. Chisholm,wiley
- Capital Markets in India ,Rajesh Chakrabarti (Author),SAGE Response
- Financial Accounting for Management (Author: N Ramchandra and published by Tata McGraw Hill).
- Industrial Finance (Author: R. Vishwanthan and published by Macmillian).
- Fundamentals Of Financial Management (Author: Vyuptakesh Sharan and published by Dorling).
- Financial Management (Author: Sheeba Kapil and published by Pearson).

Revised syllabi (2019 Pattern) for T.Y.B. Com Degree course (CBCS)
Semester – V
SPECIAL ELECTIVE COURSE (Special Course – III)
Banking and Finance-Special Paper III (Sem.V)
(Banking Law and Practices in India – I Course code: 356-B)

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

Objectives:

1. To familiarize the Banking Laws and Practice in correlation to the Banking System in India.
2. To understand the legal aspects of Banking transactions and its implication as a Banker and as a customer.
3. To familiarize the students with the Banking Laws and Practices in India.
4. To make students capable of understanding and applying the legal and practical aspects of banking to help them technically sound in banking parlance.

Unit No.	Topic and Contents	No. of Lectures	Teaching Method	Skills to be developed
1.	Banking Regulation Act, 1949: Introduction the objectives and selective provisions : 1.1 Definition of word Banking (Section 5B) and Bank (Section 5C) 1.2 Management (Section. 10, 10A, 10B, 10BB), Capital (Section 11)- Reserve Fund (Section 17) - Bank Licensing (Section 22) - Branch Licensing (Section 23) - Liquid Assets (Section 24) 1.3 Profit and Loss Account and Balance Sheet, Audit - (Section 29 and 30). 1.4 Powers of Reserve Bank of India- (Section 35, 35A and 36) 1.5 Voluntary Amalgamation (Section 44A) – Compulsory Amalgamation (Section 45)- Liquidation (Section 45 R) 1.6 Banking Regulation Act, 1949 applicable to Cooperative Banks- The Banking Regulation (Amendment) Bill, 2020-Features.	14	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the Banking Regulation Act 1949 with Objectives and selective Provisions.
2.	Negotiable Instruments Act, 1881: 2.1 Introduction-Definition-Meaning- Features of Negotiable Instruments.	12	Lectures, PPT, Group and Panel Discussion, Library Work,	Understanding the Provisions of Negotiable Instruments Act, 1881

	2.2 Types of Negotiable Instruments- Promissory Note, Bill of Exchange and Cheque 2.3 Parties in Negotiable Instruments 2.4 Negotiation-Presentment-Concepts of Dishonour of Negotiable Instruments 2.5 Noting and Protesting		Assignments	
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3.	Insolvency and Bankruptcy Code, 2016 3.1 Objectives and importance of IBC, 2016 3.2 Applicability 3.3 Important definitions: (Section 3) Board, Corporate Person, Corporate debtor, Creditor, default, Financial Information, Insolvency Professional, Corporate Applicant, Corporate Guarantor, Insolvency and Bankruptcy. 3.4 Corporate Insolvency Resolution Process (Section 6,7, 12,13,14) 3.5 Liquidation Process (Section 33, 34, 35) 3.6 Voluntary Liquidation of Corporate Person (Section 59) 3.7 Fast Track Corporate Insolvency Resolution Process (Section 55, 56, 57) 3.8 Offence and Penalty regarding Corporate (Section 68 to 71) 3.9 Bankruptcy Order for Individual and Partnership Firm (Section 121, 125, 126,128, 138, 139) 3.10 Offence and Penalties regarding Individual (Section 184 to 187) 3.11 The framework of Insolvency and Bankruptcy Board of India (Section 188, 196)	14	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the Objectives, Importance, Selective Definitions and Provisions Insolvency and Bankruptcy
4	Banking Ombudsman Scheme-2006 4.1 Objectives of Banking Ombudsman Scheme-2006 4.2 Important Definitions: Banking Ombudsman, Appellate Authority, Authorised	8	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the details Banking Ombudsman Scheme, 2006

	Representative, Complaint, Secretariat 4.3 Appointment and Tenure of Ombudsman 4.4 Power and Duties of Ombudsman 4.5 Procedure for Redressal of Grievance			
	Total	48		

References:

1. Bangia R.K. (2015), 'Banking Law and Negotiable Instruments', Allahabad Law Agency
2. Banking Regulation Act- 1949, Universal Law Publishing
3. Banking Ombudsman Scheme, 2006 Reserve Bank of India, Mumbai.
4. Insolvency and Bankruptcy Code, 2016- The Gazette of India, New Delhi.
5. Kandasami K.P. (2010), 'Banking Law and Practice', S. Chand Publication
6. K. Natarajan , Yefim Gordon, (2007), 'Banking: Theory, Law and Practice' Himalaya Publishing House
7. Kothari Vinod (2017), 'Tannan's Banking Law and Practice in India' Lexix Nexis Publisher
8. Varshney P.N. (2014), "Banking Law and Practices", Sultan Chand and Sons

16	Cost Audit and Management Audit.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi
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Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants. the	YouTube films showing working of different industries.	Relevant Power Point Presentations are available on all these topics.	Articles from the Professional Journals such as The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	https://icmai.in www.globalcma.in eclm.unpune.ac.in

Notes: The breakup of marks in the Examination will be as follows:

- 50 % of the marks for Theory & 50 % of the marks for Practical Problems
Areas of practical problems:
1. Marginal Costing

2. Cash and Flexible Budget

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

Syllabus for B. Com. Semester: - V

Subject Name: - Business Statistics - III

Course code: - 356(F)

Credit 3

Method of Evaluation

Subject	Internal Evaluation	External Evaluation
Unit – I	30	70
Unit – II	30	70
Unit – III	30	70
Unit – IV	30	70

Guidelines for Examination:

- [1]. Term End Exam (30 Marks):
- [2]. To be conducted by college as per rules provided by University of Pune. Semester Exam 70 Marks):
- [3]. To be conducted by University of Pune at the end of the academic year.
- [4]. Passing marks for the course are 40 (Out of which **minimum 32** marks are compulsory in Semester Examination).

Recommended Book

1. Software Engineering: A Practitioner's Approach By Roger S. Pressman and Bruce Maxim McGraw-Hill Higher International; ISBN-10: 1259872971; ISBN-13: 978- 1259872976, 9 th Edition
2. Software Engineering (10th Edition) by Ian Sommerville Pearson; ISBN-10: 0133943038; ISBN-13: 978-0133943030 (04/15)
3. System Analysis, Design and Introduction to Software Engineering (SADSE) - S. Parthsarthy, B.W. Khalkar
4. Analysis and Design of Information Systems(Second Edition) - James A. Senn, McGraw Hill
5. System Analysis and Design- Elias Awad, Galgotia Publication, Second Edition
6. Fundamentals of Software Engineering- Rajib Mall, PHI Publication, Fourth Edition