



**MES Garware College of Commerce, Pune, India  
(Autonomous)**

**Affiliated to  
Savitribai Phule Pune University, Pune**

**Choice Based Credit System - CBCS  
(2021 Pattern)  
With effect from Academic Year 2021-22**

**Degree Programme of  
Bachelor of Commerce (B.Com)**

**Course Contents  
Semester I**

| <b>Sr. No.</b> | <b>Course Code</b> | <b>Name of the Course (Paper / Subject)</b>                             | <b>Pg. No.</b> |
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| 1              | B1-21/101          | Compulsory English I  | 3              |
| 2              | B1-21/102          | Financial Accounting I  | 6              |
| 3              | B1-21/103          | Business Economics (Micro)-I  | 10             |
| 4              | B1-21/104A         | Business Mathematics and Statistics-I                                   | 14             |
| 5              | B1-21/104B         | Computer Concepts and Application - I                                   | 18             |
| 6              | B1-21/105          | Banking and Finance (Fundamentals of Banking) I                         | 22             |
| 7              | B1-21/106A         | Business Environment and Entrepreneurship-I                             | 26             |
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| 9              | B1-21/107(1)       | Tax Procedure & Practices (Vocational) - Indian Tax System & Income Tax | 32             |
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| 11             | B1-21/109A         | Additional English - Sem I  | 37             |
| 12             | B1-21/109B         | मराठी - सत्र : ०१ - भाषा, साहित्य आणि कौशल्य                            | 39             |
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| 14             | B1 - 21/111        | Employability Skill Enhancement Programme                               | 45             |

## Course Contents

|  |   |  |
|--|---|--|
| <b>Course Code:</b><br><b>B1-21/101</b>  | <b>Subject/Course: Compulsory English I</b> | <b>Marks: 100</b><br><b>Credits: 3</b> |
| <p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To make students grasp the beauty and communicative power of English</li> <li>2. To impart them value education through the exposure to various contemporary socio-economic and cultural issues</li> <li>3. To hone their Oral and written communication skills to increase their employability</li> <li>4. To introduce them to the Basics of English Phonetics</li> <li>5. To reinforce the correct grammar usage so as to reduce the common errors in English.</li> <li>6. To enhance their overall linguistic competencies</li> </ol> |   |  |
| <p><b>Course Outcome:</b></p> <p>After completing the course, the student shall be able to</p> <p>CO1: Understand the beauty and communicative power of English</p> <p>CO2: Imbibe universal ethical values</p> <p>CO3: Enhance their oral as well as written communication skills</p> <p>CO4: Imbibe the proper pronunciation and accent patterns of English</p> <p>CO5: Gain confidence over English Grammar</p> <p>CO6: Enhance their overall linguistic competencies</p>   |   |  |

| Unit       | Unit Title   | Contents    |
|------------|--|-------------|
| <b>I</b>   | The Beggar - Anton Chekov                                  | Short Story |
| <b>II</b>  | Black Money & The Black Economy<br>- C R Reddy             | Prose       |
| <b>III</b> | Muhammad Yunus: An Economics<br>for<br>Peace - Farida Khan | Prose       |
| <b>IV</b>  | Stay Calm - Grenville Kleiser                              | Poem        |

| <b>Unit</b> | <b>Unit Title</b>                      | <b>Contents</b>   |
|-------------|--|---|
| <b>V</b>    | Basics of English Phonetics            | 1. Introduction to IPA<br>2. English Consonants<br>3. English Vowels & Diphthongs<br>4. Rules of English accent & pronunciation<br>5. Transcription of words into IPA |
| <b>VI</b>   | Grammar Units                          | 1. English tenses<br>2. Voices<br>3. Narration  |
| <b>VII</b>  | Conversation skills & dialogue writing | 10 basic Speech Acts required in daily life   |
| <b>VIII</b> | Group Discussions                      | GD as an instance of Formal Oral Communication  |
| <b>IX</b>   | Interview & Interviewing Skills        | Oral Communication skills during interviews   |
| <b>X</b>    | Presentation Skills                    | Theory & Practice of good presentation skills   |

**Suggested Classroom Activities & Assignments:**

| <b>Topic</b>                           | <b>Nature of Activity</b>  |
|--|--|
| Literature Units – Prose, Poetry       | Library Assignment, PPT presentation/ Skit-creation based on understanding of the unit, extra-reading on other works by the author |
| Basics of English Phonetics            | Listening Tasks & Oral practice for imbibing the correct pronunciations  |
| Grammar Units                          | Worksheets for Pattern Practice  |
| Conversation skills & dialogue writing | Role-Plays   |

| Topic                           | Nature of Activity   |
|---------------------------------|--|
| Group Discussions               | Group Discussions as part of the internal assessment                     |
| Interview & Interviewing Skills | Mock Interviews for practice as both the interviewer and the interviewee |
| Presentation Skills             | PPT & Oral Presentations on various topics                               |

**Suggested Readings:**

1. Text Book – Success Avenue
2. Select Units from:  
High School English Grammar and Composition – NDV Prasad Rao
3. Basics of Phonetics and English Phonology - Frank Lorenz

|   |  |   |
|---|--|---|
| <b>Course Code:</b><br><b>B1-21/102</b>   | <b>Subject/Course : Financial Accounting I</b> | <b>Marks : 100</b><br><b>Credits: 3+1</b> |
| <b>Course Objectives :</b>  |  |   |
| <ol style="list-style-type: none"> <li>1. To familiarise the students with the basic Accounting concepts and Accounting Standards along with their application and emerging trends in Accounting.</li> <li>2. To develop the understanding of the procedural aspects of dissolution of partnership firm.</li> <li>3. To develop proficiency with regards to fundamentals of Accounting through in-depth understanding of Single Entry System.</li> <li>4. To impart knowledge of the concept and procedural aspects of Goods and Services Tax (GST).</li> </ol> |  |   |
| <b>Course Outcome :</b>   |  |   |
| After completing the course, the student shall be able to   |  |   |
| CO1: Understand the basic Accounting concepts and Accounting Standards along with their applications and also emerging trends in Accounting.  |  |   |
| CO2: Understand procedural aspects of dissolution of partnership firm.  |  |   |
| CO3: Understand in-depth the fundamentals of Accounting by acquiring proficiency in Single Entry System.  |  |   |
| CO4: Understand conceptual framework and procedural aspects of Goods and Services Tax (GST)   |  |   |

| <b>Unit</b> | <b>Unit Title</b>                           | <b>Contents</b>  |
|-------------|---|--|
| <b>I</b>    | Accounting Fundamentals and Emerging Trends | 1.1 Accounting Concepts, Conventions and Principles<br>1.1.1 Accrual / Cash Concept<br>1.1.2 Consistency Concept<br>1.1.3 Conservatism Principle<br>1.1.4 Materiality Concept<br>1.1.5 Going Concern Concept<br>1.1.6 Historical Cost Concept<br>1.2 Introduction and Application of Accounting Standards<br>1.2.1 AS 01 : Disclosure of Accounting Policies |

| Unit       | Unit Title   | Contents   |
|------------|--|--|
|            |  | 1.2.2 AS 02 : Valuation of Inventories<br>1.2.3 AS 07 : Construction Contracts<br>1.2.4 AS 10 : Property, Plant and Equipment<br>1.2.5 AS 13 : Accounting for Investments<br>1.3 Emerging Trends in Accounting<br>1.3.1 Inflation Accounting<br>1.3.2. Creative Accounting<br>1.3.3 Environmental Accounting<br>1.3.4 Human Resource Accounting<br>1.3.5 Forensic Accounting   |
| <b>II</b>  | Piecemeal Distribution of Cash                             | 2.1 Meaning , Introduction to Methods<br>2.2 Surplus Capital Method :<br>2.2.1 Asset taken over by a partner.<br>2.2.3 Treatment of past profits or past losses in the Balance sheet,<br>2.2.4 Contingent liabilities<br>2.2.5 Realization expenses/amount kept aside for expenses<br>2.2.6 Adjustment of actual, Treatment of secured liabilities,<br>2.2.7 Treatment of preferential liabilities like Govt. dues / labour dues etc., Excluding: Insolvency of partner and Maximum Loss Method.<br>(Problems on Surplus Capital Method Only ) |
| <b>III</b> | Accounts from Incomplete Records (Single Entry System)     | 3.1 Meaning of Single Entry System<br>3.2 Features of Single Entry System<br>3.3 Conversion of Single Entry into Double Entry<br>(Problems)  |
| <b>IV</b>  | Introduction to Goods and Services Tax laws and Accounting | 4.1 Constitutional Background of GST, Concepts and definition of GST.<br>4.2 Components of GST<br>4.3 Input and Output Tax credit<br>4.4 Procedure for registration under GST  |

**Suggested Practicals :**

| 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           |

**Suggested Readings:**

| Sr. | Title of the Book                               | Author/s                                      | Publication                                     | Place      |
|-----|---|---|---|------------|
| 1.  | Advanced Accounts                               | M.C. Shukla, T.S. Grewal, S.C.                | S. Chand Publication                            | New Delhi. |
| 2.  | Financial Accounting for B.Com                  | CA (Dr.) P.C. Tulsian<br>S.C. Gupta           | S. Chand Publication                            | New Delhi. |
| 3.  | Fundamentals of Advanced Accounting Vol-I       | R.S. N Pillai & Bhagavathi                    | S.Chand & Company Ltd                           | New Delhi  |
| 4.  | Advanced Accountancy                            | S. N. Maheshwari                              | Vikas Publishing House                          |            |
| 5.  | GST Law and Analysis with Conceptual Procedures | Bimal Jain and Isha Bansal (Set of 4 Volumes) | Pooja Law Publishing Company                    | New Delhi  |
| 6.  | Guidance Note on GST by ICAI                    | --  | The Institute of Chartered Accountants of India | New Delhi  |



| Sr. | Title of the Book            | Author/s | Publication                                     | Place     |
|-----|------------------------------|----------|---|-----------|
| 7.  | Guidance Notes on AS by ICAI | --       | The Institute of Chartered Accountants of India | New Delhi |

**Suggested Web/E-Learning Resources:**

| Sr. No. | Topic of the Lecture                                   | Lectures (Available on Youtube/Swayam/MOOCs etc.)   | Journals/Articles/Case studies  |
|---------|--|---|---|
| 1.      | Introduction to Goods and Services Tax laws            | <a href="https://youtu.be/MNUM0oSIioY">https://youtu.be/MNUM0oSIioY</a>   |   |
| 2.      | Introduction to Accounting Standards                   | <a href="https://youtu.be/dLUz0X-MF-U">https://youtu.be/dLUz0X-MF-U</a>   | <a href="https://www.icai.org/post.html?post_id=15769">https://www.icai.org/post.html?post_id=15769</a> |
| 3.      | Accounting Concepts                                    | <a href="https://youtu.be/XKBWtDjGMvw">https://youtu.be/XKBWtDjGMvw</a>   |   |
| 3.      | Piecemeal Distribution of Cash                         | <a href="https://m.youtube.com/watch?v=uV6Jo1bdVZc&amp;list=PLZFRdjhw0xpcGlBIlcZSolH-SAE2rlWvk&amp;index=1">https://m.youtube.com/watch?v=uV6Jo1bdVZc&amp;list=PLZFRdjhw0xpcGlBIlcZSolH-SAE2rlWvk&amp;index=1</a> |   |
| 4.      | Accounts from Incomplete Records (Single Entry System) | <a href="https://m.youtube.com/watch?v=s5cxrsFoQ0Q&amp;list=PLj1StRYu2sA5NzgvPfd9spNAOuY96SuNg&amp;index=4">https://m.youtube.com/watch?v=s5cxrsFoQ0Q&amp;list=PLj1StRYu2sA5NzgvPfd9spNAOuY96SuNg&amp;index=4</a> |   |

|  |   |                                      |
|--|---|--------------------------------------|
| <b>Course Code :<br/>B1-21/103</b>   | <b>Subject : Business Economics (Micro)-I</b> | <b>Total Marks:100<br/>Credits:3</b> |
| <p><b>Course Objectives :</b></p> <ol style="list-style-type: none"> <li>1. To provide basic knowledge to the students and inculcate curiosity amongst the students about Business Economics (Micro).</li> <li>2. To make students aware about demand analysis, supply analysis, elasticity and production analysis.</li> <li>3. To create ability to analyze and interpret schedules, graphs and equations.</li> </ol>  |   |                                      |
| <p><b>Course Outcome :</b></p> <p>After completing the Course, the student shall be able to:</p> <p>CO1: Get the basic information and knowledge about the area of Business Economics (Micro)</p> <p>CO2: Students will be able to interpret demand, supply, elasticity and production with appropriate analytical skills.</p> <p>CO3: Students would acquire an ability to understand the economic world through the basics of economics and to establish correlation between these two with logical reasoning.</p> |   |                                      |

| <b>Unit</b> | <b>Unit Title</b>                      | <b>Contents</b>   |
|-------------|--|---|
| <b>I</b>    | <b>Introduction and Basic Concepts</b> | <p>1.1 Meaning, Nature, Scope and Importance of Business Economics - Micro and Macro</p> <p>1.2 Tools for Economic Analysis- Functional Relationship, Schedules, Graphs and Equations</p> <p>1.3 Basic Concepts: Household, Consumer, Firm, Plant and Industry</p> <p>1.4 Goals of Firms- Economic and Non Economic</p> |

| <b>Unit</b> | <b>Unit Title</b>   | <b>Contents</b>  |
|-------------|---|--|
|             |   | 1.5 Production Possibility Curve- Concept and Importance<br>1.6 Concept and types of 'Utility'   |
| <b>II</b>   | <b>Consumer Behavior</b>  | 2.1 Cardinal Approach: Law of Diminishing Marginal Utility and Law of Equi-marginal Utility<br>2.2 Consumer Surplus: Concept and Measurement, 'Budget Line'<br>2.3 Ordinal Approach: Indifference Curve<br><br>Analysis- Concept, Characteristics, Consumer Equilibrium  |
| <b>III</b>  | <b>Demand Analysis, Supply Analysis and Production Analysis</b> | 3.1 Concepts of Demand and Law of Demand<br>3.2 Determinants of Demand<br>3.3 Elasticity of Demand --meaning, types and degrees, Measurement, Uses and Significance<br>3.4 Supply : Concept, Determinants and Law of Supply<br>3.5 Equilibrium of Demand and Supply for Price Determination. Mathematical Problems on Equilibrium<br>3.6 Concept of Production Function<br>3.7 Total, Average and Marginal Production<br>3.8 Law of Variable Proportions<br>3.9 Laws of Returns to Scale<br>3.10 Economies and Diseconomies of Scale : Internal and External |
| <b>IV</b>   | <b>Cost and Revenue</b>   | 4.1 Concepts and Types of Cost- Economic Cost and Accounting Cost, Private Cost and Social Cost, Actual Cost and Opportunity Cost, Explicit Cost and Implicit Cost, Incremental Cost and Sunk Cost, Fixed Cost and Variable Cost.<br>4.2 Concepts of Total Cost, Average Cost, Marginal Cost and interrelationships<br>4.3 Cost Curves in Short run and Long run<br>4.4 Concepts of Total Revenue, Average Revenue and Marginal Revenue<br>4.5 Profit maximizing equilibrium – concept.  |

| Unit | Unit Title | Contents                            |
|------|------------|-------------------------------------|
|      |            | 4.6 Rules of profit – maximization. |

**Suggested Readings:**

| Sr. | Title of the Book  | Author/s   | Publication                               | Place             |
|-----|--|--|---|-------------------|
| 1.  | Principles of Economics                                      | Richard G. Lipsey,<br>Colin Harbury              | Gerorge<br>Weidenfeld and<br>Nicolon Ltd, | London.           |
| 2.  | Modern Microeconomics  | Koutsoyiannis,.A.                                | MacMillan Press                           | India             |
| 3.  | Principles of Microeconomics                                 | H.L. Ahuja                                       | S.Chand                                   | New<br>Delhi      |
| 4.  | Principles of Economics                                      | Stiglitz, J.E. and C.E.<br>Walsh                 | Oxford Univ.<br>Press                     | United<br>Kingdom |
| 5.  | ”Why I am Paying more?”<br>IIM (Ahmedabad Business<br>Books) | Dr.SatishDeodhar                                 | Randam House                              | India             |
| 6.  | “ Day To Day Economics”<br>(Ahmedabad Business<br>Books)     | Dr.SatishDeodhar                                 | Randam House                              | India             |
| 7.  | Microeconomic Theory and<br>Applications                     | Sen, Anindya                                     | Oxford Univ.<br>Press                     | United<br>Kingdom |
| 8.  | Microeconomics   | B. Douglas Bernheim<br>and Michael<br>D.Whinston | Tata McGraw<br>Hill                       | New<br>York       |

| <b>Sr.</b> | <b>Title of the Book</b>                             | <b>Author/s</b>                     | <b>Publication</b>                     | <b>Place</b>      |
|------------|--|-------------------------------------|--|-------------------|
| <b>9.</b>  | Microeconomics                                       | Pindyck, R.S. and D.L.<br>Rubinfeld | Pearson<br>Education                   | London            |
| <b>10.</b> | Microeconomics: Theory and Applications              | Salvatore D.L.                      | Oxford Univ.<br>Press                  | United<br>Kingdom |
| <b>11.</b> | Intermediate<br>Microeconomics: A Modern<br>Approach | Varian, H.R., W.W.<br>Norton        | United<br>Kingdom                      | United<br>States  |
| <b>12.</b> | Basic Mathematics for<br>Economists                  | Rosser, Mike                        | Routledge,<br>Taylor& Francis<br>Group |                   |

|  |   |   |
|--|---|---|
| <b>Course Code :</b><br><b>B1-21/104A</b>  | <b>Subject/Course :</b><br><b>Business Mathematics and Statistics-I</b> | <b>Marks : 100</b><br><b>Credits: 3</b> |
| <b>Course Objectives :</b>   |   |   |
| <ol style="list-style-type: none"> <li>1. To develop the understanding of the concept of Interest and Annuity with its applications in Business and Finance</li> <li>2. To introduce to the concept of Shares and Mutual funds for Systematic Investment Planning</li> <li>3. To introduce to Statistics and Sampling methods of data collection</li> <li>4. To impart the knowledge about the properties, techniques and applications of Measures of Central Tendency</li> <li>5. To learn some elementary statistical methods for analysis of data</li> </ol>                                  |   |   |
| <b>Course Outcome :</b>  |   |   |
| <p>After completing the course, the student shall be able to</p> <p>CO1: Apply concepts of interest and annuities to calculate Equated Monthly Instalment (EMI), insurance premiums etc.</p> <p>CO2: Identify the contribution of investment in Shares and Mutual funds in Systematic Investment Planning (SIP) and to select best investment options</p> <p>CO3: Scientifically select the sample using suitable methods of Sampling.</p> <p>CO4: Calculate Measures of Central Tendency and Measures of Dispersion and understand some elementary statistical methods for analysis of data</p> |   |   |

| <b>Unit</b> | <b>Unit Title</b>       | <b>Contents</b>   |
|-------------|-------------------------|---|
| <b>I</b>    | Interest and Annuity    | <p><b>1.1 Interest:</b> Concept of Present value and Future value, Simple interest, Compound interest, Nominal and Effective rate of interest, Examples and Problems</p> <p><b>1.2 Annuity:</b> Ordinary Annuity, Sinking Fund, Annuity due, Present Value and Future Value of Annuity, Equated Monthly Installments (EMI) by Interest of Reducing Balance and Flat Interest methods, Examples and Problems</p> |
| <b>II</b>   | Shares and Mutual Funds | <p><b>2.1 Shares:</b> Concept of share, face value, market value, dividend, brokerage, equity shares, preferential shares, bonus shares. Examples and Problems</p>  |

| Unit       | Unit Title  | Contents   |
|------------|---|--|
|            |   | <b>2.2 Mutual Funds:</b> Concept of Mutual Funds, Problems on calculation of Net Income after considering entry load, Dividend, Change in Net Asset Value (NAV) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.). Examples and Problems   |
| <b>III</b> | Population and Sample                                   | 3.1 Definition of Statistics, Scope of Statistics in Economics, Management Science and Industry.<br>3.2 Concept of population and sample, methods of data collection: Census and sampling with illustration. Methods of random sampling – Simple Random Sampling with Replacement (SRSWR) Simple Random Sampling without Replacement (SRSWOR), Stratified, Systematic (Description of sampling procedures only).   |
| <b>IV</b>  | Measures of Central Tendency and Measures of Dispersion | 4.1 Frequency distribution: Raw data, attributes and variables, Classification of data, frequency distribution, cumulative frequency distribution, Histogram and ogive curves. Requisites of ideal measures of central tendency, Arithmetic Mean (A.M.), Median and Mode for ungrouped and grouped data. Combined mean<br>4.2 Merits and demerits of measures of central tendency, Geometric mean (G.M.): definition, merits and demerits, Harmonic mean (H.M.): definition, merits and demerits, Choice of A.M., G.M. and H.M. Concept of dispersion<br>4.3 Measures of dispersion: Range, Variance, Standard deviation (SD) for grouped and ungrouped data, combined SD, Measures of relative dispersion: Coefficient of range, coefficient of variation, Examples<br>4.4 Use of Excel for graphical representation through diagrams and graphs and computations of Measures of Central Tendency |

**Suggested Readings :**

| Sr. No | Title of the book                      | Author                       | Publication | Place      |
|--------|--|------------------------------|-------------|------------|
| 1.     | Business Mathematics with Applications | Dinesh Khattar & S. R. Arora | S. Chand    | New Delhi. |

| <b>Sr. No</b> | <b>Title of the book</b>                                    | <b>Author</b>                   | <b>Publication</b>         | <b>Place</b>                     |
|---------------|---|---------------------------------|----------------------------|----------------------------------|
| 2.            | Business Mathematics and Statistics                         | N.G. Das & Dr. J.K. Das         | McFraw Hill                | New Delhi.                       |
| 3.            | Fundamentals of Business Mathematics                        | M. K. Bhowal                    | Asian Books Pvt. Ltd       | New Delhi.                       |
| 4.            | Operations Research   | P. K. Gupta & D. S. Hira        | S. Chand                   | New Delhi.                       |
| 5.            | Mathematics for Economics and Finance: Methods and Modeling | Martin Anthony and Norman Biggs | Cambridge University Press | Cambridge.                       |
| 6.            | Financial Mathematics and Its Applications                  | Ahmad Nazri Wahidudin           | Ventus Publishing ApS      | Denmark.                         |
| 7.            | Fundamentals of Mathematical Statistics                     | Gupta S. C. and Kapoor V. K.    | Sultan Chand and Sons      | 23, Daryaganj, New Delhi 110002. |

**Suggested Web/E-Learning Resources :**

| <b>Sr. No.</b> | <b>Topic of the Lecture</b> | <b>Lectures (Available on Youtube/Swayam/MOOCs etc.)</b>   | <b>Journals/Articles/Case studies</b> |
|----------------|-----------------------------|--|---------------------------------------|
| 1.             | Interest and Annuity        | Youtube<br><a href="https://youtube.com/c/IcaiOrgtube">https://youtube.com/c/IcaiOrgtube</a>   | SIAM Journal on Financial Mathematics |
| 2.             | Shares and Mutual Funds     | Youtube<br><a href="https://youtube.com/c/IcaiOrgtube">https://youtube.com/c/IcaiOrgtube</a>   | SIAM Journal on Financial Mathematics |
| 3.             | Population and Sample       | Swayam(Business Statistics)<br><a href="https://onlinecourses.swayam2.ac.in/cec21_mg20/preview">https://onlinecourses.swayam2.ac.in/cec21_mg20/preview</a> | Case studies                          |



| <b>Sr. No.</b> | <b>Topic of the Lecture</b>                             | <b>Lectures (Available on Youtube/Swayam/MOOCs etc.)</b>   | <b>Journals/Articles/Case studies</b> |
|----------------|---|--|---------------------------------------|
| 4              | Measures of Central tendency and measures of Dispersion | Swayam(Business Statistics)<br><a href="https://onlinecourses.swayam2.ac.in/cec21_mg20/preview">https://onlinecourses.swayam2.ac.in/cec21_mg20/preview</a> | Case Studies                          |

|  |   |  |
|--|---|--|
| <b>Course Code:</b><br><b>B1-21/104B</b>   | <b>Subject: Computer Concepts and Application - I</b> | <b>Marks: 100</b><br><b>Credits: 3</b> |
| <p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To make the students familiar with Computer environment.</li> <li>2. To know the basics of Operating System and business communication tools.</li> <li>3. To make the students familiar with basics of Network, Internet and related concepts.</li> <li>4. To make awareness among students about applications of Internet in Commerce.</li> <li>5. To make students understand concepts and importance of Internet Security</li> </ol> |   |  |
| <p><b>Course Outcome:</b></p> <p>After completing the course, the student shall be able to</p> <p>CO1: To know more about Hardware, Software and operating system components.</p> <p>CO2: Learn more about office automation tools.</p> <p>CO3: Understand computer networking concepts, tools and components .</p> <p>CO4: Understand basics of Internet security with system security and cyber laws</p>   |   |  |

| <b>Unit</b> | <b>Unit Title</b>                             | <b>Contents</b>  |
|-------------|---|--|
| <b>I</b>    | Introduction to Computer and Operating system | <p><b>1.1 Introduction to Computer</b><br/>Definition, Block Diagram, Computer Hierarchy, (Classification),<br/>Characteristics of Computer</p> <p><b>1.2 Computer System Hardware</b><br/>Computer Memory<br/>Input and Output Devices</p> <p><b>1.3 Definition – Software</b><br/>Software Types - System Software, Application Software</p> <p><b>1.4 Definition of Operating System</b><br/>Types of Operating Systems,<br/>Functions of Operating Systems</p> |

| Unit | Unit Title                       | Contents  |
|------|----------------------------------|---|
|      |                                  | <p><b>1.5 Working with Windows Operating System:</b><br/>Introduction, The Desktop, Structure of Windows, Windows Explorer, File and Folder Operations, The Search, The Recycle Bin,<br/>Adding or Removing New Programs using, Control Panel, Applications in windows (Paint, Notepad, WordPad, and Calculator)</p> <p><b>1.6 Introduction to Free and Open Source Software</b></p> <p><b>1.7 Definition of Computer Virus,</b><br/>Types of Viruses, Use of Antivirus software.</p>   |
| II   | Office automation tools          | <p><b>2.1 MS-Word:</b> Introduction, Starting MS-Word, MS-Word Screen and its Components, Elementary Working with MS-Word</p> <p><b>2.2 MS-Excel:</b> Introduction, Starting MS-Excel, Basics of Spread sheet, MS-Excel Screen and Its Components, Elementary Working with MS-Excel</p> <p><b>2.3 MS-PowerPoint:</b> Introduction, Starting MS-PowerPoint, Basics of PowerPoint, MS-PowerPoint Screen and Its Components, Elementary Working with MS PowerPoint</p> <p><b>2.4 Data Processing:</b> Files and Records, File Organization (Sequential, Direct/Random, Index )</p>   |
| III  | Introduction to Computer Network | <p><b>3.1</b> Introduction</p> <p><b>3.2</b> Importance of Networking</p> <p><b>3.3</b> Computer Network (LAN, WAN, MAN)</p> <p><b>3.4</b> Network Components (Hub, Switch, Bridge, Gateway, Router, Modem) · Network Topology, Wireless Network</p> <p><b>3.5</b> Internet and Internet application</p> <p><b>3.6</b> Introduction, Internet evolution, Working of Internet, Use of Internet · Overview of World Wide Web (Web Server and Client)</p> <p><b>3.7</b> Introduction to Search engine and Searching the Web, Downloading files,</p> <p><b>3.8</b> Introduction to Web Browsers, Working with E-mail (creation and use of the same)</p> |

| Unit | Unit Title                        | Contents  |
|------|-----------------------------------|---|
| IV   | Introduction to Internet Security | <p><b>4.1 Introduction to Internet Security</b><br/>Information Security Concepts: Information security issues, goals, architecture, attacks, Security Services and Mechanisms Security, Privacy, Ethical Issues ,</p> <p><b>4.2 System Security</b> Desktop Security, Programming Bugs and Malicious code, Database Security, Operating System Security: Designing Secure Operating Systems, OS Security Vulnerabilities.</p> <p><b>4.3 Cyber Law and Standards</b> (Information Technology Act, 2000), International Standards maintained for Cyber Security, Digital Signature , Ethical Hacking, Cyber Security Solutions</p> |

**Suggested Web/E-Learning Resources :**

| Sr No | Name of the Book                 | Author                     | Publication   | Edition Place |           |
|-------|----------------------------------|----------------------------|---|---------------|-----------|
| 1     | Computer Fundamentals            | Anita Goel                 | Pearson Education India ISBN: 9788131742136.                    | --            | New Delhi |
| 2     | Computer Fundamentals            | P. K. Sinha & Priti Sinha  | PBP Publications  | --            | --        |
| 3     | Connecting with Computer Science | Greg Anderson, David Ferro | Cengage Learning, ISBN: 9781439080351                           | --            | New Delhi |
| 4     | Internet: The Complete Reference | Margaret Levine Young,     | Tata McGraw Hill Education Private Limited, ISBN: 9780070486997 | --            | New Delhi |

| <b>Sr. No.</b> | <b>Topic of the Lecture</b>                            | <b>Lectures (Available on Youtube/Swayam/MOOCs etc.)</b>  | <b>Films</b> | <b>Journals/Articles/Case studies</b> |
|----------------|--|---|--------------|---------------------------------------|
| 1              | Computer Fundamentals                                  | <a href="https://onlinecourses.swayam2.ac.in/cec21_cs15/preview">https://onlinecourses.swayam2.ac.in/cec21_cs15/preview</a> |              |                                       |
| 2              | Introduction to Computer Networks & Internet Protocols | <a href="https://onlinecourses.swayam2.ac.in/cec21_cs19/preview">https://onlinecourses.swayam2.ac.in/cec21_cs19/preview</a> |              |                                       |

|  |   |  |
|--|---|--|
| <b>Course Code :</b><br><b>B1-21/105</b>   | <b>Subject: Banking and Finance</b><br><b>(Fundamentals of Banking) I</b> | <b>Total Marks : 100</b><br><b>Credits : 3</b> |
| <b>Course Objectives :</b>   |   |  |
| <ol style="list-style-type: none"> <li>1. To provide knowledge of fundamentals of Banking</li> <li>2. To create awareness about various banking concepts</li> <li>3. To conceptualize banking operations.</li> </ol>   |   |  |
| <b>Course Outcome :</b>  |   |  |
| <p>After completing the Course, the student shall be able to</p> <p>CO1: Know about the evolution of banking.</p> <p>CO2: Understand the structure of the Indian Banking System.</p> <p>CO3: Understand primary and secondary functions of a bank as well as understand the remittance mechanism</p> <p>CO4: Knowing the process of opening and operating bank accounts.</p> |   |  |

| <b>Unit</b> | <b>Unit Title</b>               | <b>Contents</b>  |
|-------------|---------------------------------|--|
| <b>I</b>    | <b>Evolution of Banking</b>     | <b>1.1</b> Meaning, Definition and Origin of 'Bank'<br><b>1.2</b> Evolution of Banking in Europe and Asia<br><b>1.3</b> Evolution of Banking in India  |
| <b>II</b>   | <b>Indian Banking Structure</b> | Structure of Indian Banking System<br>2.1 The Central Bank - RBI<br>2.2 Commercial Banks<br>2.2.1 Nationalised Banks and Public Sector Banks<br>2.2.2 Private Sector Banks and Foreign Banks |

| Unit       | Unit Title                       | Contents   |
|------------|----------------------------------|--|
|            |                                  | 2.3 Co-operative Banks<br>2.3.1 Scheduled and Non Scheduled Banks<br>2.3.2 Rural & Urban Banks<br>2.4 Small Finance Banks & Payment Banks<br>2.5 Meaning & Concept of Development Banking  |
| <b>III</b> | <b>Functions of Banks</b>        | 3.1 Primary Functions:<br><b>3.1.1 Accepting Deposits:</b><br>(i) Demand Deposits - Current Deposits and Savings Deposits;<br>(ii) Time Deposits - Fixed Deposits and Recurring Deposits (Auto Sweep)<br><b>3.1.2 Granting Loans and Advances –</b><br>· Short Term Loan- Overdraft Facility, Cash Credit Facility, Purchasing and Discounting of Bills<br>· Term Loan<br>· Loan against FD & RD<br>3.2 Secondary Functions :<br>3.2.1 Agency Functions- Payment and Collection of a Cheque, Bill of Exchange and Promissory Note, Execution of standing instructions, Acting as a Trustee and Executor<br>3.2.2 General Utility Functions- Safe Custody, Safe Deposit Vaults, Remittance of Funds, Pension Payments, Acting as a Dealer in Foreign Exchange (FOREX) Market. Changing nature of Remittance of Funds<br>3.2.3. Distribution of Third Party Products, Bancassurance, Mutual Funds, Issuance of Credit Card and Debit Card<br>3.2.4 Non Fund Based Credit Facilities - Letter of Credit, Bank Guarantee and Deferred Payment.<br>3.2.5 Government Business – Collecting GST, Stamp Duty, Excise Payment, etc. |
| <b>IV</b>  | <b>Procedure for Opening and</b> | 4.1 Procedure for Opening of Deposit Account : Know Your Customer Norms, (KYC Norms), Application Form, Introduction, Identity Proof, Proof of Residence, PAN Card,  |

| Unit | Unit Title                            | Contents  |
|------|---------------------------------------|---|
|      | <b>Operations of Deposit Accounts</b> | <p>Specimen Signature and Nomination Facility: Their Importance. No Frill Account, 'Jan Dhan Yojana'</p> <p>4.2 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 Recurring Deposit, Loan against Fixed Deposit &amp; Recurring Deposit</p> <p>4.3 Closure of Account</p> <p>4.4 Transfer of Account</p> <p>4.5 Death Claim Procedure</p> |

**Suggested Readings:**

| Sr. | Title of the Book                        | Author/s                   | Publication                       | Place     |
|-----|--|----------------------------|-----------------------------------|-----------|
| 1.  | Fundamentals of Modern Banking           | Majumdar N. C.             | New Central Book Agency (P) Ltd.  | New Delhi |
| 2.  | Banking - Law and Practice               | Varshney P.N.              | Sultan Chand & Co.                | New Delhi |
| 3.  | Tannan's Banking Law & Practice in India | Kothari V.                 | Lexis Nexis Publication.          |           |
| 4.  | Managing Indian Banks                    | Joshi Vasant & Joshi Vinay | Sage Publication                  | New Delhi |
| 5.  | Banking and Insurance                    | Agarwal O.P.               | Himalaya Publishing House         |           |
| 6.  | Principles & Practices of Banking        | Srinivasan D. & Others     | Macmillan India Pvt. Ltd.         | India     |
| 7.  | Banking Principles and Operations        | Gopinath M. N.             | Snow White Publications Pvt. Ltd. | Mumbai    |



| Sr. | Title of the Book                                  | Author/s                | Publication                        | Place  |
|-----|--|-------------------------|------------------------------------|--------|
| 8.  | Principles of Banking                              | Arondekar A.M. & Others | Macmillan India Pvt. Ltd.          | India  |
| 9.  | Banking - Theory, Law and Practice                 | Gordon E. & Natarajan K | Himalaya Publishing House          |        |
| 10. | Why I am Paying more? IIM Ahmedabad Business Books | Dr.SatishDeodhar        | Random House India                 | India  |
| 11. | RBI Bulletins                                      |                         | Reserve Bank of India Publications | Mumbai |
| 12. | RBI Annual Reports                                 |                         | Reserve Bank of India Publications | Mumbai |

**Suggested Web / E-Learning Recourses :**

| Sr. No. | Topic of the Lecture   | Lectures (Available on Youtube / Swayam / MOOCS etc.) | Journals / Articles / Case studies |
|---------|--|---|------------------------------------|
| 1.      | i. Evolution of Banking<br>ii. Indian Banking Structure<br>iii. Procedure for Opening and Operations of Deposit Accounts<br>iv. Functions of Banks   | <a href="http://www.rbi.org">www.rbi.org</a>          |                                    |
| 2.      | v. Evolution of Banking<br>vi. Indian Banking Structure<br>vii. Procedure for Opening and Operations of Deposit Accounts<br>viii. Functions of Banks | <a href="http://www.sbi.org">www.sbi.org</a>          |                                    |

|   |   |   |
|---|---|---|
| <b>Course Code :</b><br><b>B1-21/106A</b>   | <b>Subject/Course : Business Environment and Entrepreneurship-I</b> | <b>Marks : 100</b><br><b>Credits :3</b> |
| <b>Course Objectives:</b>   |   |   |
| <ol style="list-style-type: none"> <li>1. To impart the knowledge regarding various aspects of Entrepreneur.</li> <li>2. To acquaint the students with various dimensions of Business Environment.</li> <li>3. To familiarize the students with different environmental issues like Globalization, Industry 4.0, etc.</li> <li>4. To make students understand the importance of Entrepreneurship</li> </ol> |   |   |
| <b>Course Outcome :</b>   |   |   |
| <p>After completing the course, the student shall be able to</p> <p>CO1: Understand competencies, capability and strengths required to become an Entrepreneur</p> <p>CO2: Understand various dimensions of Business environment.</p> <p>CO3: Recognize the importance of various environmental issues like Globalization, Industry 4.0, etc.</p> <p>CO4: Experience the spirit of entrepreneurship</p>      |   |   |

| <b>Unit</b> | <b>Unit Title</b> | <b>Contents</b>   |
|-------------|-------------------|---|
| <b>I</b>    | The Entrepreneur  | 1.1 Evolution of the term entrepreneur –Entrepreneur in Indian society<br>Definition - Competencies and skills of an Entrepreneur<br>1.2 Distinction between a) entrepreneur and manager<br>b)Entrepreneur and Enterprise, Intrapreneur<br>1.3 Concept of Technopreneur, Social Entrepreneur<br>Intrapreneur and importance |

| <b>Unit</b> | <b>Unit Title</b>    | <b>Contents</b>  |
|-------------|----------------------|--|
|             |                      | 1.4 Distinction between Entrepreneur and Intrapreneur {<br>Case studies of successful entrepreneurs, first generation entrepreneurs}   |
| <b>II</b>   | Business Environment | 2.1 Concept- Importance - Inter relationship, between environment and entrepreneur,<br>2.2 Contemporary Aspects of Environment- Natural- Economic - Political - Social - Technical - Cultural - Educational - Legal & Cross-cultural – Geographical<br>2.3 Contemporary issues/challenge                               |
| <b>III</b>  | Environment Issues   | 3.1 Various aspects of Globalization, Digitization<br>3.2 Industry 4.0 – opportunities, AI, Start-up ecosystem in India- recent advances<br>3.3 Introduction to Sustainable Development Goals- {SDG-4}<br>3.3 Protecting the natural environment-Conservation of natural resources<br>3.4 Opportunities in Environment |
| <b>IV</b>   | Entrepreneurship     | 4.1 Concept – Need and importance of entrepreneurship<br>4.2 Economic development and Industrialization<br>4.3 Role of entrepreneurship in economy<br>4.4 Entrepreneur as a catalyst   |

**Suggested Readings:**

| <b>Sr.No</b> | <b>Title of the Book</b>                                | <b>Author/s</b>    | <b>Publication</b>        | <b>Place</b> |
|--------------|---|--------------------|---------------------------|--------------|
| 1            | Business Environment                                    | Francis Cherunilam | Himalaya Publishing House | New Delhi    |
| 2            | Dynamics of Entrepreneurship Development and Management | Desai Vasant       | Himalaya Publishing House | New Delhi    |

| Sr.No | Title of the Book           | Author/s                    | Publication        | Place     |
|-------|-----------------------------|-----------------------------|--------------------|-----------|
| 3     | Entrepreneurial Development | Khanka S. S.                | S. Chand           | New Delhi |
| 4     | Entrepreneurial Development | Gupta, Shrinivasan          | S. Chand           | New Delhi |
| 5     | Udyog                       | --                          | Udyog Sanchanalaya | Mumbai    |
| 6     | Indian Economy              | RuddarDatt, K.P.M.Sundharam | S. Chand           | New Delhi |

**Suggested Web/E-Learning Resources:**

| Sr.No | Topic Of the Lecture | Lectures (Available on Youtube/ Swayam / MOOCS etc.)   | Journals/Articles/Casestudies   |
|-------|----------------------|--|---|
| 1.    | The Entrepreneur     | <a href="https://www.youtube.com/watch?v=92ZmzD70sOU">https://www.youtube.com/watch?v=92ZmzD70sOU</a>  | <a href="https://www.researchgate.net/publication/272365567_Entrepreneurship_and_innovation">https://www.researchgate.net/publication/272365567_Entrepreneurship_and_innovation</a> |
| 2.    | Business Environment | <a href="https://www.youtube.com/watch?v=N0yqQ9QZKAc">https://www.youtube.com/watch?v=N0yqQ9QZKAc</a>  |   |
| 3.    | Environmental Issues | <a href="https://www.youtube.com/watch?v=oV74Najm6Nc">https://www.youtube.com/watch?v=oV74Najm6Nc</a><br><a href="https://www.youtube.com/watch?v=QQYgCxu988s">https://www.youtube.com/watch?v=QQYgCxu988s</a> |   |
| 4.    | Entrepreneurship     | <a href="https://www.youtube.com/watch?v=e1rEHiuDtuc&amp;t=17s">https://www.youtube.com/watch?v=e1rEHiuDtuc&amp;t=17s</a>  |   |

|   |  |                                      |
|---|--|--------------------------------------|
| <b>Course Code:</b><br><b>B1-21/106B</b>  | <b>Subject/Course: Marketing and Salesmanship- I</b><br><b>(Fundamentals of Marketing)</b> | <b>Marks:100</b><br><b>Credits:3</b> |
| <b>Course Objectives:</b>   |  |                                      |
| <ol style="list-style-type: none"> <li>1. To provide the fundamental knowledge about the concept of Market and Marketing.</li> <li>2. To develop the understanding of Market Segmentation and Marketing Mix.</li> <li>3. To provide the knowledge about Product Mix and Price Mix.</li> <li>4. To enable the students to explore various factors of Place Mix and Promotion Mix.</li> </ol>   |  |                                      |
| <b>Course Outcome :</b>   |  |                                      |
| <p>After completing the course, the student shall be able to</p> <p>CO1: Get acquainted with the fundamentals of the Marketing world.</p> <p>CO2: Analyze the bases used for Market Segmentation and Elements of Marketing Mix.</p> <p>CO3: Understand different variables of Product Mix &amp; Price Mix.</p> <p>CO4: Explore and understand various factors of Place and Promotion Mix including distribution channels and techniques of Promotion.</p> |  |                                      |

| <b>Unit</b> | <b>Unit Title</b>                    | <b>Contents</b>  |
|-------------|--------------------------------------|--|
| <b>I</b>    | Introduction to Market and Marketing | 1.1 Meaning and Definition of Market, Classification of Markets<br>1.2 Marketing Concept: Traditional and Modern, Importance of Marketing<br>1.3 Functions of Marketing: Buying, Selling, Assembling, Storage, Transportation, Standardization, Grading, Branding, Advertising, Packaging, Risk Bearing, Insurance, Marketing Finance, Market Research and Marketing Information,<br>1.4 Selling vs. Marketing |
| <b>II</b>   | Market Segmentation & Marketing Mix  | 2.1 Market Segmentation – Introduction, Meaning, Definition, Importance, Limitations,  |

| <b>Unit</b> | <b>Unit Title</b>         | <b>Contents</b>  |
|-------------|---------------------------|--|
|             |                           | 2.2 Bases for Segmentation<br>2.3 Marketing Mix – Introduction, Meaning, Definition, Elements (Product, Price, Place & Promotion), Importance  |
| <b>III</b>  | Product Mix & Price Mix   | 3.1 Product Mix – Meaning and Definition, Product Line and Product Mix,<br>3.2 Product Classification<br>3.3 Product Life Cycle<br>3.4 Factors Considered for Product Management<br>3.5 Price Mix - Meaning and Definition, Pricing Objectives<br>3.6 Factors Affecting Pricing Decision<br>3.7 Pricing Method   |
| <b>IV</b>   | Place Mix & Promotion Mix | 4.1 Place Mix - Meaning and Definition, Importance<br>4.2 Types of Distribution Channels – consumer goods and Industrial Goods<br>4.3 Factors Influencing selection of Channels<br>4.4 Promotion Mix - Meaning of Promotion Mix<br>4.5 Elements of Promotion Mix- Personal Selling, Public Relation and Sales Promotion<br>4.6 Factors Affecting Market Promotion Mix<br>4.7 Promotion Techniques or Methods |

**Suggested Readings:**

| <b>Sr No.</b> | <b>Title of the Book</b> | <b>Author/s</b> | <b>Publication</b>    |
|---------------|--------------------------|-----------------|-----------------------|
| <b>1</b>      | Marketing Management     | Philip Kotler   | Pearson Publication   |
| <b>2</b>      | Marketing Management     | Rajan Saxena    | McGraw Hill Education |

| <b>Sr No.</b> | <b>Title of the Book</b>        | <b>Author/s</b>                          | <b>Publication</b>      |
|---------------|---------------------------------|--|-------------------------|
| 3             | Principles of Marketing         | Philip Kotler & Gary Armstrong           | 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     |

**Suggested Web/E-Learning Resources:**

| <b>Sr. No.</b> | <b>Topic of the Lecture</b>          | <b>Lectures (Available on Youtube / Swayam / MOOCS etc.)</b>  | <b>Journals / Articles / Casestudies</b>  |
|----------------|--------------------------------------|---|---|
| 1.             | Introduction to Market and Marketing | <a href="https://www.youtube.com/watch?v=i1xz5Kv-7VY">https://www.youtube.com/watch?v=i1xz5Kv-7VY</a> | <a href="https://hbr.org/1985/09/rejuvenating-the-marketing-mix">https://hbr.org/1985/09/rejuvenating-the-marketing-mix</a> |
| 2.             | Market Segmentation & Marketing Mix  | <a href="https://www.youtube.com/watch?v=hnz1kClvHcs">https://www.youtube.com/watch?v=hnz1kClvHcs</a> |   |
| 3.             | Product Mix & Price Mix              | <a href="https://www.youtube.com/watch?v=d0NMSqeKpVs">https://www.youtube.com/watch?v=d0NMSqeKpVs</a> |   |
| 4.             | Place Mix & Promotion Mix            | <a href="https://www.youtube.com/watch?v=d0NMSqeKpVs">https://www.youtube.com/watch?v=d0NMSqeKpVs</a> |   |

|  |   |   |
|--|---|---|
| <b>Course Code:</b><br><b>B1-21/107(1)</b>   | <b>Course: Tax Procedure &amp; Practices (Vocational)</b><br><b>Subject: Indian Tax System &amp; Income Tax</b> | <b>Marks: 100</b><br><b>Credits : 3+1</b> |
| <b>Course Objectives:</b>  |   |   |
| <ol style="list-style-type: none"> <li>1. To acquaint with the objectives &amp; importance of taxation &amp; introduce to Taxation System</li> <li>2. To familiarize with constitutional background of taxation &amp; canons of taxation</li> <li>3. To introduce to the taxation entries in Schedule VII of Constitution of India</li> <li>4. To enable students to understand administrative set up under Indian Tax System</li> </ol> |   |   |
| <b>Course Outcome:</b>   |   |   |
| <p>After completing the course, the student shall be able to</p> <p>CO1: Understand objectives &amp; importance of Tax &amp; Taxation System</p> <p>CO2: Understand constitutional background of taxation &amp; canons of taxation</p> <p>CO3: Learn taxation entries in Schedule VII of Constitution of India</p> <p>CO4: Understand administrative set up under Indian Tax System</p>  |   |   |

| <b>Unit</b> | <b>Unit Title</b>  | <b>Contents</b>   |
|-------------|--|---|
| <b>I</b>    | Introduction to Taxation System                                    | 1.1 Meaning & Definition of tax, Nature, Scope,<br>1.2 Objectives, Importance, & Future of taxation in India,<br>1,3 Characteristics of Taxation. |
| <b>II</b>   | Canons of taxation, Constitutional background of taxation in India | 2.1 Canons of taxation.<br>2.2 Constitution of India:<br>Articles 245, 246 and 264 to 290A<br>Schedule VII List I, List II and List III           |
| <b>III</b>  | Administrative set up of Indian Tax System                         | 3.1 Direct and Indirect taxes:<br>3.1.1 Meaning and definition of Direct and Indirect taxes<br>3.1.2 Advantages and disadvantages of direct and   |



| Unit | Unit Title                                     | Contents   |
|------|--|--|
|      |  | indirect taxes,<br>3.1.3. Distinction between Direct and Indirect taxes.<br>3.2 Administrative set up of Indian Tax System (CBDT & CBIC)   |
| IV   | Apportionment of Taxes between Centre & States | 4.1 Constitutional provisions for apportionment of taxes between Centre & States<br>4.2 Direct and indirect taxes of Central Government.<br>4.3 Direct and indirect taxes of State Government. |

|   |   |  |
|---|---|--|
| <b>Course Code:</b><br><b>B1-21/108(2)</b>  | <b>Course: Tax Procedure &amp; Practices (Vocational)</b><br><b>Subject: Goods &amp; Services Tax (GST)</b> | <b>Marks: 100</b><br><b>Credits :3+1</b> |
| <b>Course Objectives:</b>   |   |  |
| <ol style="list-style-type: none"> <li>1. To develop basic understanding of the Goods &amp; Services Tax Law</li> <li>2. To enable students to analyze and interpret the provisions of the Goods &amp; Services Tax Law</li> <li>3. To equip with the knowledge of online procedures under Goods &amp; Services Tax Law</li> <li>4. To familiarize with Administrative set up under Goods &amp; Services Tax</li> </ol> |   |  |
| <b>Course Outcome:</b>  |   |  |
| <p>After completing the course, the student shall be able to</p> <p>CO1: Understand Constitutional Background of GST</p> <p>CO2: Comprehend definitions &amp; concepts under CGST Act, 2017</p> <p>CO3: Acquire the ability to register under Goods &amp; Services Tax Laws</p> <p>CO4: Understand Administrative set up under Goods &amp; Services Tax</p>   |   |  |

| <b>Unit</b> | <b>Unit Title</b>                | <b>Contents</b>   |
|-------------|----------------------------------|---|
| <b>I</b>    | Constitutional Background of GST | Constitutional Background & Introduction of Goods & Services Tax in India (CGST Act, 2017 & IGST Act, 2017) |
| <b>II</b>   | Important definitions & concepts | 2.1 Important definitions & concepts under CGST Act, 2017<br>2.2 Types of GST                               |
| <b>III</b>  | GST Registration                 | 3.1 Applicability & Exemptions for GST Registration<br>3.2 Procedure for GST Registration                   |

| <b>Unit</b> | <b>Unit Title</b>     | <b>Contents</b>                      |
|-------------|-----------------------|--------------------------------------|
|             |                       | 3.3 Cancellation of GST Registration |
| <b>IV</b>   | Administration of GST | GST Council Administration of GST    |

**Suggested Practicals:**

| <b>Topics</b>  | <b>Mode of Practical</b> |
|--|--------------------------|
| Legal structure of GST: <ul style="list-style-type: none"> <li>● Constitutional Background of GST</li> <li>● List of laws (statutes) for levy of GST</li> <li>● Basis of charge of GST (meaning of Goods, Service &amp; Supply)</li> <li>● Benefits of GST as compare to earlier taxation</li> <li>● Types of GST</li> </ul>   | Library Assignment       |
| Schedules of CGST Act & GST Registration <ul style="list-style-type: none"> <li>● Schedule III of CGST Act</li> <li>● Persons to whom GST registration is mandatory</li> <li>● Persons to whom GST registration is exempted</li> <li>● Time limit for GST Registration</li> <li>● Documents required for GST registration</li> <li>● Process (steps) for online registration of GST</li> </ul> | Visit to GST website     |
| Administration of GST & GST Council: <ul style="list-style-type: none"> <li>● Administration of GST in India</li> <li>● Structure of GST Council A</li> <li>● Authorities &amp; Responsibilities of GST Council</li> </ul>   | Visit to GST website     |

**Suggested Readings :**

| Sr. No. | Title of the Book         | Author/s                  | Publication      | Place     |
|---------|---------------------------|---------------------------|------------------|-----------|
| 1.      | Bare Act CGST, SGST, IGST | -                         | -                | -         |
| 2.      | Indirect Taxation         | Girish Ahuja & Ravi Gupta | Bharat Law House | New Delhi |
| 3.      | Indirect Tax Laws         | Dr. Yogendra Bangar       | Aadhya Academy   | Jaipur    |

**Suggested Web / E – Learning Resources:**

| Sr. No. | Topic of the Lecture             | Lectures (Available on Youtube/Swayam/MOOCs etc.)                      | Journals/Articles/Case studies   |
|---------|----------------------------------|--|--|
| 1.      | Constitutional Background of GST | https://m.youtube.com/playlist?list=PLmk5TbKmSHAVuwoZ1AcalzvQghT0ArZB_ | <a href="http://www.icai.org">www.icai.org</a><br><a href="http://www.icsi.edu">www.icsi.edu</a><br><a href="http://www.icmai.in">www.icmai.in</a> |
| 2.      | Important definitions & concepts |  | <a href="http://www.icai.org">www.icai.org</a><br><a href="http://www.icsi.edu">www.icsi.edu</a><br><a href="http://www.icmai.in">www.icmai.in</a> |
| 3.      | GST Registration                 |  | <a href="http://www.icai.org">www.icai.org</a><br><a href="http://www.icsi.edu">www.icsi.edu</a><br><a href="http://www.icmai.in">www.icmai.in</a> |
| 4.      | Administration of GST            |  | <a href="http://www.icai.org">www.icai.org</a><br><a href="http://www.icsi.edu">www.icsi.edu</a><br><a href="http://www.icmai.in">www.icmai.in</a> |

|  |  |  |
|--|--|--|
| Course Code<br><b>B1-21/109A</b>   | <b>Subject: Additional English - Sem I</b> | <b>Marks: 100</b><br><b>Credits :3</b> |
| <b>Course Objectives:</b>  |  |  |
| <ol style="list-style-type: none"> <li>1. To develop literary sensibilities and communicative abilities among students</li> <li>2. To teach them the basics of content writing for social media</li> <li>3. To hone their creative writing skills towards copywriting and advertising</li> <li>4. To make them aware of the techniques of enhancing the vocabulary</li> <li>5. To develop their analytical skills for understanding the semiotics behind advertisements</li> </ol> |  |  |
| <b>Course Outcome:</b>   |  |  |
| <p>After completing the course, the student shall be able to</p> <p>CO1: Develop literary sensibilities and communicative abilities</p> <p>CO2: Enhance their vocabulary in various ways</p> <p>CO3: Understand the semiotics of advertisements and use it effectively in branding</p> <p>CO4: Develop their skills for Creative Writing for various purposes.</p> <p>CO5: Imbibe universal ethical values</p>   |  |  |

| <b>Unit</b> | <b>Unit Title</b>                                    | <b>Contents</b> | <b>No of Lectures</b> |
|-------------|--|-----------------|-----------------------|
| <b>I</b>    | Sporting Spirit – George Orwell                      | Prose           | 5                     |
| <b>II</b>   | My Financial Career – Stephen Leacock                | Prose           | 5                     |
| <b>III</b>  | El Dorado – R. L. Stevenson                          | Essay           | 5                     |
| <b>IV</b>   | The World is Too Much with Us – William Wordsworth   | Poem            | 5                     |
| <b>V</b>    | I Sit & I Look Out – Walt Whitman                    | Poem            | 5                     |
| <b>VI</b>   | Where the Mind is without Fear – Rabindranath Tagore | Poem            | 5                     |
| <b>VII</b>  | Enhancing the Vocabulary                             |                 | 12                    |

| <b>Unit</b> | <b>Unit Title</b>                              | <b>Contents</b> | <b>No of Lectures</b> |
|-------------|--|-----------------|-----------------------|
| <b>VIII</b> | Basics of Semiotics for Branding & Advertising |                 | 12                    |

**Suggested Readings:**

1. Textbook – Pearls of Wisdom
2. Word Power Made Easy – Norman Lewis
3. Persuasive Signs: The Semiotics of Advertising - Ron Beasley, Marcel Danesi

|   |  |  |
|---|--|--|
| <b>Course Code :</b><br><b>B1-21/109B</b>   | <b>विषय : मराठी - सत्र : ०१</b><br><b>विषयाचे नाव : भाषा, साहित्य आणि कौशल्य</b> | <b>गुण : १००</b><br><b>श्रेयांक : ०३</b> |
| <b>Course Objectives :</b> अभ्यासक्रमाची उद्दिष्टे -  |  |  |
| <ol style="list-style-type: none"> <li>1. विविध क्षेत्रातील भाषा व्यवहाराचे स्वरूप व गरज समजावून घेणे</li> <li>2. वाचन आणि लेखन कौशल्य वापरण्यास सक्षम करणे.</li> <li>3. विविध क्षेत्रातील कर्तृत्ववान व्यक्तींच्या कार्याची व विचारांची ओळख करून देणे.</li> <li>4. उद्योजकीय वृत्ती वाढीस लावणे.</li> <li>5. विद्यार्थ्यांमध्ये नैतिक, व्यावसायिक व वृत्तारिक मूल्यांची जोपासना करणे.</li> </ol> |  |  |
| <b>Course Outcome :</b>   |  |  |
| हा अभ्यासक्रम पूर्ण केल्यावर विद्यार्थी खालील गोष्टी करू शकतील -  |  |  |
| <b>CO1:</b> विद्यार्थी मराठीतून आत्मविश्वासाने व्यक्त होऊ शकतात, वावरू शकतात.   |  |  |
| <b>CO2:</b> विद्यार्थ्यांमध्ये विश्लेषण क्षमता विकसित होते.   |  |  |
| <b>CO3:</b> समूहामध्ये काम करायला शिकतात.   |  |  |
| <b>CO4:</b> अधिक सूक्ष्म विचार करण्याची क्षमता वाढीस लागते.   |  |  |
| <b>CO5:</b> युनिकोड मराठी टंकलेखन शिकतात तसेच आंतरजालाचा प्रभावी वापर करायला शिकतात.  |  |  |
| <b>CO6:</b> विद्यार्थ्यांना आदर्श व्यक्तिमत्त्वांकडून प्रेरणा मिळते.  |  |  |
| <b>CO7:</b> जीवनविषयक कौशल्ये व मूल्ये यांची रुजवणूक होते.  |  |  |

| <b>Unit</b> | <b>Unit Title</b>              | <b>Contents</b>          |
|-------------|--------------------------------|--------------------------|
|             | <b>विभाग ०१ - गद्यविभाग</b>    |                          |
| <b>I</b>    | सहकारी चळवळ : शेती आणि सुधारणा | महाराजा सयाजीराव गायकवाड |

| Unit | Unit Title                               | Contents  |
|------|--|---|
| II   | केली पण शेती                             | विनायक पाटील  |
| III  | ज्ञानयुगातील नेतृत्व                     | विवेक सावंत   |
| IV   | शरद जोशी यांचे योगदान                    | वसुंधरा काशीकर - भागवत  |
| V    | बीजमाता राहीबाई पोपेरे                   | अक्षरा विजय चोरमारे   |
| VI   | 'बीव्हीजी' ची यशोगाथा                    | लेखिका - रश्मी बन्सल<br>अनुवादक - सचिन चोभे                       |
| VII  | नम्रा लाल किदवई                          | लेखिका - सुमन वाजपेयी<br>अनुवादक - ज्योती नांदेडकर                |
|      | <b>विभाग ०२ - उपयोजित मराठी</b>          |   |
| VIII | अर्ज लेखन - नोकरीसाठी अर्ज               | जाहिरात आलेली असताना व जाहिरात आलेली नसताना करायचा नोकरीसाठी अर्ज |
|      |  | युनिकोडचा वापर  |
| IX   | वाणिज्य व माहिती तंत्रज्ञान विषयक संज्ञा |   |
| X    | सारांशलेखन                               |   |
| XI   | निबंधलेखन                                |   |

### Suggested Readings

#### पाठ्यपुस्तक

1. उत्कर्षवाटा - संपादक डॉ. शिरीष लांडगे, डॉ. तुकाराम रोंगटे, डॉ. राजेंद्र सांगळे.

#### संदर्भ पुस्तके

1. व्यावहारिक मराठी - पुणे विद्यापीठ प्रकाशन



2. उपयोजित मराठी – डॉ. केतकी मोडक, सुजाता व संतोष शेणई
3. व्यावहारिक मराठी, डॉ. कल्याण काळे, डॉ. दत्तात्रय पुंडे, निराली प्रकाशन
4. व्यावहारिक मराठी – डॉ. ल. रा. नसिराबादकर
5. भाषा आणि कौशल्यविकास - डॉ. संदीप कडू माळी
6. व्यावहारिक, उपयोजित मराठी आणि प्रसारमाध्यमे – संपादक डॉ. संदीप सांगळे

### संदर्भ साहित्य -

1. गेले लिहायचे राहून – लेखक विनायक पाटील – राजहंस प्रकाशन
2. भारतीय उद्योजिका – लेखिका सुमन वाजपेयी, अनुवाद ज्योती नांदेडकर
3. Connect the dots - Rashmi Bansal – अनुवाद सचिन चोभे
4. शरद जोशी: शोध अस्वस्थ कल्लोळाचा - लेखिका वसुंधरा काशीकर – भागवत

| घटक  | व्हिडिओलिंक   |
|--|---|
| महाराजा सयाजीराव गायकवाड                       | <a href="https://www.youtube.com/watch?v=R6aa5algJek">https://www.youtube.com/watch?v=R6aa5algJek</a>                     |
| कार्नेशन शेती                                  | <a href="https://www.youtube.com/watch?v=Bnjc-DCSTJA">https://www.youtube.com/watch?v=Bnjc-DCSTJA</a>                     |
| विवेक सावंत – ँच्छा ते पूर्ती                  | <a href="https://www.youtube.com/watch?v=qK4YKxF9e2c">https://www.youtube.com/watch?v=qK4YKxF9e2c</a>                     |
| राहीबाई पोपेरे यांची सीडबॅक                    | <a href="https://www.youtube.com/watch?v=HFxDChOL34">https://www.youtube.com/watch?v=HFxDChOL34</a>                       |
| 'बीव्हीजी' चे हणमंतराव गायकवाड यांच्याशी गप्पा | <a href="https://www.youtube.com/watch?v=0YymEooLNxw">https://www.youtube.com/watch?v=0YymEooLNxw</a>                     |
| नम्रा लाल किदवाई - भाग ०१                      | <a href="https://www.youtube.com/watch?v=7Yh75Ya_nDM&amp;t=41s">https://www.youtube.com/watch?v=7Yh75Ya_nDM&amp;t=41s</a> |
| नम्रा लाल किदवाई - भाग ०२                      | <a href="https://www.youtube.com/watch?v=3YCR-XrpZjk">https://www.youtube.com/watch?v=3YCR-XrpZjk</a>                     |
| नम्रा लाल किदवाई - भाग ०३                      | <a href="https://www.youtube.com/watch?v=1dnabsxRdEs">https://www.youtube.com/watch?v=1dnabsxRdEs</a>                     |
| नम्रा लाल किदवाई                               | <a href="https://www.youtube.com/watch?v=i67GjwS-RzU&amp;t=37s">https://www.youtube.com/watch?v=i67GjwS-RzU&amp;t=37s</a> |
| मराठी परिभाषा कोशपरिचय                         | <a href="https://www.youtube.com/watch?v=QkclpMG_iG4">https://www.youtube.com/watch?v=QkclpMG_iG4</a>                     |

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|--|--|--|
| <b>Course Code:</b><br><b>B1 - 21/110</b>  | <b>Subject: Physical Education</b><br><b>(Physical Education, Sports and Yoga)</b> | <b>Marks : 25</b><br><b>Credit : 1</b> |
| <b>Course Objectives:</b>  |  |  |
| <ol style="list-style-type: none"> <li>1. To develop awareness regarding the importance of physical fitness in every individual.</li> <li>2. To bring the overall awareness of values with regard to personal health and fitness.</li> <li>3. To inculcate among students the desired habits and attitudes towards health to raise their health status.</li> <li>4. To develop interest in exercise, sports and games for self-satisfaction and make it a part of life.</li> </ol> |  |  |
| <b>Course Outcome:</b>   |  |  |
| After completing the course the student shall be able to:  |  |  |
| <b>CO1:</b> Students will achieve and maintain a health-enhancing level of physical fitness.   |  |  |
| <b>CO2:</b> A commitment to exercising safely and effectively for the benefit of personal health and wellness.   |  |  |
| <b>CO3:</b> Student will understand that physical activity provides opportunities for enjoyment, challenge and self-expression.  |  |  |
| <b>CO4:</b> Student will be able to relate and develop a positive attitude towards physical fitness and sports that will help to improve physical, mental, social, emotional and spiritual health.   |  |  |

| <b>Unit</b> | <b>Unit Title</b> | <b>Contents</b>  |
|-------------|-------------------|--|
| <b>I</b>    | Physical Fitness  | 1.1 The Importance of Physical Fitness<br>1.2 Personal Fitness Program<br>1.2.1 Daily Activities<br>1.2.2 Diet<br>1.2.3 The Habit of Exercise<br>1.2.4 Exercise Session<br>1.3 Principles of Fitness |

| <b>Unit</b> | <b>Unit Title</b>            | <b>Contents</b>   |
|-------------|------------------------------|---|
|             |                              | 1.4 Progressive Overload<br>1.5 Variety<br>1.6 Rest and Recovery<br>1.7 Reversibility<br>1.8 Consistency  |
| <b>II</b>   | Exercise Scientific Approach | 2.1 Exercise<br>2.2 Importance of Warm Up<br>2.3 Cooling Down<br>2.4 Importance of Regular Exercises<br>2.5 Effect of Exercise and Training on Various Body Systems   |
| <b>III</b>  | Diet                         | 3.1 Need of Diet and Nutrition<br>3.2 Classification of Nutrients<br>3.3 Balanced Diet<br>3.4 Water Balance in the Body<br>3.4 Better Health through Diet<br>3.5 Diet and Behavior  |
| <b>IV</b>   | Yoga & Pranayama             | 4.1 Ashtanga of Yoga<br>4.1.1 Yama<br>4.1.2 Niyama<br>4.1.3 Aasanas<br>4.1.4 Pranayama<br>4.1.5 Pratyahara<br>4.1.6 Dharana<br>4.1.7 Dhyana<br>4.1.8 Samadhi<br>4.2 Benefits of Yoga<br>4.3 Need of Yoga<br>4.4 Pranayama<br>4.5 Basics of Breathing<br>4.6 Pranayama |

| Unit | Unit Title       | Contents  |
|------|------------------|---|
|      |                  | 4.7 Suryanamaskar   |
| V    | Active Lifestyle | 5.1 Know yourself<br>5.2 Increase Physical Fitness<br>5.3 Make good use of your free time<br>5.4 Active during Weekly holidays<br>5.5 Know the Value of Efforts |

#### Suggested Readings :

| Sr. | Title of the Book  | Author/s                     | Publication                                | Place     |
|-----|--|------------------------------|--|-----------|
| 1.  | Foundation of Physical Education, Exercise Science and Sports. | Bucher, C. A., &Wuest, D. A. | Tata McGraw Hill Education Private Limited | New Delhi |
| 2.  | Textbook of Applied Measurement Evaluation & Sports Selection. | Kansal, D. K.                | Sports & Spiritual Science                 | New Delhi |
| 3.  | Advanced Fitness Assessment and exercise prescription          | Hayward, V                   | Human Kinetics,                            | USA.      |
| 4.  | Physical Activity and Health Guidelines                        | Rahl, R. V                   | Human Kinetics.                            | USA       |
| 5.  | Light on Yoga  | Iyengar, B.K.                | Orient Longman Pvt. Ltd.                   | Mumbai    |
| 6.  | Light on Astanga Yoga  | Iyengar, B.K.                | Alchemy Publishers.                        | New Delhi |
| 7.  | Guidelines for Yogic Practices                                 | Gharote, M. L.               | The Lonavla Yoga Institute                 | Pune      |

**Add-on course for F.Y.B. Com.**

|   |   |  |
|---|---|--|
| <b>Course Code:</b><br><b>B1 - 21/111</b> | <b>Subject: Employability Skill Enhancement Programme</b> | <b>Marks : 25</b><br><b>Credit : 1</b> |
|---|---|--|

Students need to earn one credit in the first semester.

**Objectives & Learning Outcome of the course:**

This programme is designed to aid candidates to gain confidence in communication and be employment ready. The course will enable students to be professional communicators. Students will learn skills to present themselves in an effective manner while facing interviews or similar test for placements.

**Course Contents:**

- Basic Communication Skills
- Verbal Ability
- Personal Grooming
- Personality Development
- Public Speaking Skills

**Methods of Instruction**

- App-Based Online Self-Paced Learning
- Videos

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