



**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 II**

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Course Contents

Course Code: B1-21/201	Subject / Course: Compulsory English	Marks: 100 Credits: 3
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To make students grasp the beauty and communicative power of English 2. To impart them value education through the exposure to various contemporary socio- economic and cultural issues 3. To hone their Oral and written communication skills to increase their employability 4. To introduce them to the Basics of English Phonetics 5. To reinforce the correct grammar usage so as to reduce the common errors in English 6. To enhance their overall linguistic competencies 		
<p>Course Outcome:</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: Gain confidence over English Grammar</p> <p>CO5: Enhance the art of convincingly presenting their ideas</p>		

Unit	Unit Title	Contents	No of Lectures
I	Indra Nooyi: A Corporate Giant	Prose	4
II	Appro JRD	Prose	4
III	Fur - Saki	Short Story	4
IV	O Captain! My Captain! By Walt Whitman	Poem	3

Unit	Unit Title	Contents	No of Lectures
V	The Art of Pitching: The Basics	5.1 Primer on Presentation Skills 5.2 Pitching one's own idea & pitching your client's idea 5.3 Presentation of innovative idea = pitch 5.4 What are pitches? 5.5 How to give an effective pitch?	9
VI	Grammar Units	6.1 Types of sentences 6.2 Clause Analysis	9
VII	Letter Writing, Email Writing, Report Writing	7.1 Informal & Formal Letters 7.2 Email writing 7.3 Newspaper Reports, Reports of Processes or procedures and Business reports	9
VIII	Blog Writing	Blogs and content writing for blogs	4
IX	Resume Writing	Resume writing	4
X	Non-Verbal Communication	Kinesics, Proxemics etc.	4
Total No of Lectures			54 (48 min)



Course Code: B1-21/202	Subject / Course : Financial Accounting II	Marks : 100 Credits: 3
Course Objectives :		
<ol style="list-style-type: none"> 1. To impart knowledge of various software used in Accounting. 2. To impart knowledge about Final Accounts of charitable trusts. 3. To impart knowledge about valuation of intangible assets. 4. To impart knowledge about Accounting for leases and Royalty. 		
Course Outcome :		
After completing the course, the student shall be able to		
CO1: Use the software for Accounting purpose.		
CO2: Prepare the Final Accounts of Charitable Trusts.		
CO3: Apply the methods of valuation of Intangible Assets.		
CO4: Understand and apply the mechanism of Accounting for Leases and Royalty.		

Unit	Unit Title	Contents	No of lectures
I	Software used in Accounting	1.1 Types of Accounting Software 1.2 Use of Accounting Software 1.3 Installation of Accounting Software 1.4 Advantages and disadvantages of Accounting Software 1.5 Voucher entry and Report Generation including GST	16
II	Final Accounts of Charitable Trust (Clubs, Hospitals, Libraries etc.)	2.1 Meaning and Characteristics 2.2 Accounting Records 2.3 Income and Expenditure Account 2.4 Receipts and Payments Account 2.5 Balance Sheet	16
III	Valuation of Intangibles	3.1 Valuation of Goodwill (Problem) 3.2 Valuation of Brands 3.3 Valuation of Patents, Copyright and Trademark etc.	10

Unit	Unit Title	Contents	No of lectures
IV	Accounting for Leases	4.1 Types of Lease (Finance Lease and Operating Lease) 4.2 Finance Lease (Hire Purchase and installment) (Theory) 4.3 Operating Lease 4.4 Royalty, 4.5 Minimum Rent, 4.6 Short Workings, 4.7 Recoupment of Short Working, 4.8 Lapse of Short Working 4.9 Journal Entries and Ledger Accounts in the Books of Landlord and Lessee	15
Total No of Lectures			57 (48 min)

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Advanced Accounts	M.C. Shukla, T.S. Grewal, S.C. Gupta	S. Chand Publication	New Delhi.
2.	Financial Accounting for B.Com	CA (Dr.) P.C. Tulsian S.C. Gupta	S. Chand Publication	New Delhi.
3.	Fundamentals of Advanced Accounting Vol-I	R.S. N Pillai & Bhagavathi	S.Chand & Company Ltd	New Delhi
4.	Corporate Accounting	Raj Kumar Sah	Cengage Publications	Noida, Uttar Pradesh
5.	Advanced Accountancy	S. N. Maheshwari	Vikas Publishing House	--
6.	GST Law and Analysis with Conceptual	Bimal Jain and Isha Bansal (Set of 4 Volumes)	Pooja Law Publishing Company	New Delhi

Sr. No.	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.)	Films	Journals / Articles / Case studies
1.	Software used in Accounting	1. Get started with TallyPrime – https://youtu.be/st036Km_Lfk 2. How to manage Sales & Purchase Processing https://youtu.be/44sa7XhYd0g 3. Exploring TallyPrime – https://youtu.be/e1AjDTzRy2E 4. TallyPrime Preview – https://youtu.be/evRby-lcEDc	--	--
2.	Final Accounts of Charitable Trust (Clubs, Hospitals, Libraries etc.)	1. https://youtu.be/7Rfs9yLPa3E 2. https://youtu.be/7BtuMWifypY	--	--
3.	Valuation of Intangibles	1. https://youtu.be/DqdKcVP8k-8	--	--
4.	Accounting for Leases	--	--	--

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Course Code : B1-21/203	Subject / Course : Business Economics (Micro) - II	Marks : 100 Credits : 3
<p>Course Objectives :</p> <ol style="list-style-type: none"> 1. To understand the basics of product pricing under various market structures. 2. To make students aware about demand analysis, supply analysis, elasticity and production analysis. 3. To create an ability to corelate the current economic environment with the theories. 		
<p>Course Outcome :</p> <p>After completing the Course, the student shall be able to:</p> <p>CO1: visualise the equilibrium conditions under different product market structures.</p> <p>CO2: visualise the equilibrium conditions under different factor market structures.</p> <p>CO3: Think logically, critically and analytically about the current economic environment, with the theoretical perspective.</p>		

Unit	Unit Title	Contents	No of Lectures
I	Pricing Under Perfect Market Conditions	1.1 Pure Competition: Meaning and Features 1.2 Perfect Competition : Meaning and Features 1.3 Price Determination under Perfect Competition 1.4 Equilibrium of Firm and Industry in Short Run and Long Run under Perfect Competition	12
II	Pricing Under Imperfect Market Conditions	2.1 Meaning of Imperfect Competition 2.2 Monopoly: Features and Equilibrium, Price Discrimination under Monopoly 2.3 Monopolistic Competition- Features and Equilibrium., Product Differentiation 2.4 Oligopoly: Concept and Features 2.5 Duopoly: Concept and Features 2.6 Comparison of Perfect and Imperfect Competitions. 2.7 Monopsony : Concept and illustrations	12

Unit	Unit Title	Contents	No of Lectures
III	Factor Pricing- Part I	3.1 Marginal Productivity Theory of Distribution 3.2 Rent- Meaning, Ricardian Theory of Rent, Modern Theory of Rent, Concept of Quasi Rent 3.3 Wages- 3.3.1 Meaning and Types of Wages- 1) Minimum Wages 2) Money Wages 3) Real Wages 4) Subsistence Wages 5) Fair Wages 3.3.2 Backward Bending Supply Curve of Labour 3.3.3 Role of Collective Bargaining in Wage	12
IV	Factor Pricing - Part II	4.1 Interest-Meaning, Loanable Funds Theory, Liquidity Preference Theory 4.2 Profit- Meaning, Risk and Uncertainty Theory of Profit, Dynamic Theory of Profit, Innovation Theory of Profit	12
Teaching – Learning Process			48
Evaluation Process			9
Total			57

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication	Edition	Place
1.	First Principles of Economics	Richard G. Lipsey, Colin Harbury	George Weidenfeld and Nicolon Ltd,	2 nd , 2004	London.
2.	Advanced Economic Theory, Microeconomic Analysis	Ahuja H.L	S.Chand and Company	21 st , 2019	New Delhi.

Sr. No.	Title of the Book	Author/s	Publication	Edition	Place
3.	Microeconomics	Paul A. Samuelson and William D Nordhaus	McGrawhill International Ed	19 th , 2009	New York
4.	Price Theory and Applications	Jack Hirshlifer	Prentice Hall of India, Pvt. Ltd	7 th , 2005	New Delhi
5.	Consumer Behaviour and Managerial Decision Making.	Frank R. Kardes	Pearson Prentice Hall,	12 th , 2018	New Delhi
6.	Microeconomics.	R. Glenn Hubbard, Anthony Patrick O.	Pearson Prentice Hall	6 th , 2016.	New Delhi, Brein
7.	Microeconomics: Principles, Application and Tools	O'Sullivan, Sheffrin Perez	Pearson Prentice Hall	10 th , 2020	New Delhi
8.	Principles of Economics	Karl E. Case, Ray, C. Fair	Pearson Prentice Hall	12 th , 2017.	New Delhi
9.	Microeconomic Theory	M. L. Jhingan	Vrinda Publication (P) LTD.	8 th , 2019.	
10.	Day To Day Economics	Deodhar Satish Y	Penguin Random Hou	2018	India

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Course Code : B1-21/204A	Subject / Course : Business Mathematics and Statistics - II	Marks : 100 Credits: 3
<p>Course Objectives :</p> <ol style="list-style-type: none"> 1. To introduce to the concept of Matrices and Determinants and applications in Business and Economics 2. To acquaint with the concept of Linear Programming Problem (LPP) and its methods to solve business optimization problems 3. To impart the knowledge of concept the applications of Correlation and Regression 4. To introduce to different type of Index Numbers and their applications 5. To develop necessary basic skills for computation of probability to measure the degree of uncertainty and certainty 		
<p>Course Outcome :</p> <p>After completing the course, the student shall be able to</p> <p>CO1: Apply the theory of matrices to solve problems in business and economics</p> <p>CO2: Understand the concept of Linear Programming Problem (LPP) and the methods used in Business and Economics</p> <p>CO3: Develop understanding of quantitative measurement of Correlation and interpretation and applications of Regression in estimation variable from known set of data</p> <p>CO4: Understand different types of Index Number and its applications</p> <p>CO5: Enhance capability of grasping the probabilistic situations</p>		

Unit	Unit Title	Contents	No of lectures
I	Matrices and Determinant (up to order 3 only)	Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via Adjoint Matrix, Homogeneous System of Linear equations, Condition for Consistency of homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables), Applications in Business and Economics, Examples and Problems.	16

Unit	Unit Title	Contents	No of lectures
II	Linear Programming Problems (LPP) (for two variables only)	Definition and terms in a LPP, formulation of LPP, Solution by Graphical method, Examples and Problems	8
III	Correlation And Regression	Concept and types of correlation, Scatter diagram, Interpretation with respect to magnitude and direction of relationship. Karl Pearson's coefficient of correlation for ungrouped data. Spearman's rank correlation coefficient. (with tie and without tie) Concept of regression, predictions using lines of regression. Regression coefficients and their properties (without proof). Examples and problems.	16
IV	Index numbers	Concept of index number, price index number, price relatives. Problems in construction of index number. Construction of price index number: Weighted index Number, Laspeyre's, Paasche's and Fisher's method. Cost of living / Consumer price index number: Definition, problems in construction of index number. Methods of construction: Family budget and aggregate expenditure. Inflation, Uses of index numbers, commonly used index numbers. Examples and problems.	9
V	Introduction to probability	Some important concepts of probability, Classical definition of probability, Properties, Venn diagram, Examples.	8
Total No of Lectures			57 (48 min)

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.

Sr. No	Title of the book	Author	Publication	Place
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 NazriWahidudin	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.

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Course Code: B1-21/204B	Subject / Course : Computer Concepts and Application - II	Marks: 100 Credits: 3
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To make the students familiar with E-commerce concepts , process and Activities 2. To know the basics of E-Marketing and E-Customer Relationship Management 3. To make the students understand basics of Electronic Payment System 4. To make students understand more about M-Commerce 		
<p>Course Outcome:</p> <p>After completing the course, the student shall be able to</p> <p>CO1: Students will know about ecommerce functionalities, types of E-commerce and it's different activities.</p> <p>CO2: Students will learn different E-Marketing tactics, customer relationship managements and supply chain managements</p> <p>CO3: Students will understand and learn how to make use of different electronic payment system safely and securely</p> <p>CO4: Students will learn how M-commerce is useful while using E-Commerce</p>		

Unit	Unit Title	Contents	No of Lectures
I	Introduction to E-commerce Tools	<p>1.1 E-Commerce Defining e-Commerce, Main Activities of Electronic Commerce, Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce – Communication, Process Management, Service Management, Transaction Capabilities</p> <p>1.2 Process of E-Commerce Types of E-Commerce; Role of Internet and Web in E-Commerce; Technologies Used in E-Commerce Systems</p> <p>1.3 E-Commerce Activities: Various Activities of E-Commerce; Various Modes of Operation Associated with E-Commerce; Elements and Resources Impacting E-Commerce and Changes; Types of E-Commerce Providers and</p>	12

Unit	Unit Title	Contents	No of Lectures
		Vendors; Opportunity Development for E-Commerce Stages; Development of E-Commerce Business Case; Components and Factors for the Development of the Business Case; Steps to Design and Develop an E-Commerce Website.	
II	Introductions to E-Marketing	<p>2.1 E-Marketing: Traditional Marketing; E-Marketing; Identifying Web Presence Goals – Achieving web presence goals, Uniqueness of the web, Meeting the needs of website visitors, Site Adhesion: Content, format and access; Maintaining a Website; Metrics Defining Internet Units of Measurement; Online Marketing; Advantages of Online Marketing. SEO – Search Engine Optimization introduction; Use of SEO in E-Marketing.</p> <p>2.2 E-Customer Relationship Management: Customer Relationship Management (CRM) – Marketing automation, Enterprise customer management; Customer Relationship Management Areas; CRM Processes; Architectural Components of a CRM Solution – Customer’s information repository, Campaign management, Event triggers, business logic and rules repository, Forecasting and planning tools, Electronic Customer Relationship Management; Need, Architecture and Applications of Electronic CRM.</p> <p>2.3 Supply Chain Management: Supply Chain Management (SCM); Goals of SCM; Functions of SCM; Strategies of SCM; Electronic SCM and its benefits; Components of Electronic SCM; Electronic Logistics and its Implementation.</p>	14
III	Electronic Payment System	<p>3.1 Electronic Data Interchange (Introduction to EDI, EDI Architecture Financial EDI, Overview of the technology involved in EDI</p> <p>3.2 Introduction to EPS Application of Online payment system ,Introduction to EFT (Electronic Fund Transfer) Types of EFT (NEFT, RTGS), E-Payment Systems: Electronic Funds Transfer; Digital Token Based E-Payment Systems; Modern Payment Systems; Steps for Electronic Payment; Payment Security; Net Banking. Introduction to Digital Signature and Digital</p>	14

Unit	Unit Title	Contents	No of Lectures
		Certificates, Stages of SET Types of Payment System: Digital Cash, Electronic Cheque, Smart Card, Credit/Debit Card	
IV	Introduction to M-Commerce	4.1 Definition, Need and Scope, Advantages and disadvantages of M-commerce, M-Commerce and its applications., 4.2 Types of M-Commerce. Products and Services of M-Commerce, 4.3 Mobile payment application. Difference between E-commerce and M-Commerce	8
No of Lectures			48 (48 min)

Suggested Readings :

Sr No	Name of the Book	Author	Publication	Edition	Place
1	E-commerce Fundamental and Application Computer Fundamentals	Henry Chan	Wiley ISBN:- 978126514694	--	--
2	Essential of E-commerce technology	V.Rajaraman	Prentice Hall Inida Learning Privite Limited ISBN 9788120339378	--	--
3	Frontiers of Electronic Commerce,	Ravi Kalakota, Andrew B. Whinston	Pearson Education, ISBN:978 8177583922	--	--

Suggested Web/E-Learning Resources :

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube / Swayam / MOOCS etc.)	Films	Journals / Articles / Case studies
1	E-commerce Technologies	https://onlinecourses.swayam2.ac.in/cec19_cm01/preview	--	--

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube / Swayam / MOOCS etc.)	Films	Journals / Articles / Case studies
2	E-Business	https://onlinecourses.nptel.ac.in/noc19_mg54/preview	--	--
3	Digital Marketing	https://onlinecourses.swayam2.ac.in/ugc19_hs26/preview	--	--



Course Code : B1-21/205	Subject / Course : Banking and Finance (Fundamentals of Banking) II	Total Marks : 100 Credits : 3
Course Objectives :		
<ol style="list-style-type: none"> 1. To provide to the students knowledge of banking principles, business and practices. 2. To make aware the students regarding the new concepts in the banking field, lending principles and banking instruments. 3. To give exposure to the students regarding technological changes in the banking system. 		
Course Outcome :		
After completing the Course, the student shall be able to		
CO1: Understand the principles of Banking Business and Practices		
CO2: Be familiar with practical banking operations.		
CO3: Acquire the ability to understand and use of operational banking based on new technology.		

Unit	Unit Title	Contents	No. of Lectures
I	Account Holders of Banks	1.1 Bank as an intermediary 1.2 Individual Account Holders – Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardansheen Woman, Non- Resident Account, etc. Power of Attorney 1.3 Institutional Account Holders- Sole Proprietorship, Partnership Firm, Limited Liability Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts.	12
II	Lending Principles and Balance Sheet of a Bank	2.1 Principles of Banking - Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety , Balance Sheet of a Bank. 2.2 Customer assessment through CIBIL and other similar agencies 2.3 Size of Banking Institution – Unit Banks , Branch Banking.	12

Unit	Unit Title	Contents	No. of Lectures
III	Negotiable Instruments & Endorsement	3.1 Definition , meaning and characteristics of Negotiable Instruments, Definition, meaning and applicabilities of Promissory Note, Bill of Exchange and Cheque. Types of Cheque – Bearer, Order and Crossed. Types of Crossing – General and Special, Cheque Clearing, Truncation, MICR Cheques. 3.2 Dishonour of Instruments & Penalties thereon 3.3 Endorsement – Definition, meaning & types	12
IV	Digitalisation of Banking: New Technology	4.1 Role and Uses of Technology in Banking. Automated Teller Machine (ATM) – onsite and offsite ATM, White Label ATM, Cash Deposit Machine, Cheque, Deposit Machine, Passbook Printing Machine, Note and Coin Counting Device, Fake Currency Detector, PIN Security to Credit & Debit Card. 4.2 Mobile Banking – Mobile Banking Applications – BHIM (Bharat Interface for Money) UPI (Unified Payments Interface), Net Banking, Core Banking, RTGS, NEFT 4.3 Precautions in using Technology in Banking, Computer Security, Payment & Settlement System. 4.4 Current Trends in Banking Technology	12
No of Lectures (Teaching – Learning Process)			48
Evaluation Process			9
Total No. of Lectures			57

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication	Edition	Place
1.	Fundamentals of Modern Banking	Majumdar N. C.	New Central Book Agency (P) Ltd.	2015	New Delhi
2.	Banking - Law and Practice	Varshney P.N.	Sultan Chand & Co.	2017	New Delhi

Sr. No.	Title of the Book	Author/s	Publication	Edition	Place
3.	Tannan's Banking Law & Practice in India	Kothari V.	Lexis Nexis Publication.	27 th 2017.	--
4.	Managing Indian Banks	Joshi Vasant & Joshi Vinay	Sage Publication	3rd, 2009	New Delhi
5.	Banking and Insurance	Agarwal O.P.	Himalaya Publishing House	4 th , 2017	--
6.	Principles & Practices of Banking	Srinivasan D. & Others	Macmillan India Pvt. Ltd.	5th, 2021.	India
7.	Banking Principles and Operations	Gopinath M. N.	Snow White Publications Pvt. Ltd.	7 th , 2021	Mumbai
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	28th, 2021.	--
10.	Legal & Regulatory Aspect of Banking	Indian Institute of Banking & Finance	--	4 th , 2021	--

Web references Recommended:

1. www.rbi.org
2. www.sbi.org



Course Code : B1-21/206A	Subject / Course : Business Environment and Entrepreneurship-II	Marks: 100 Credits: 3
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To acquaint the students with various dimensions of Entrepreneurial Behaviour. 2. To facilitate the students to explore innovative business ideas 3. To familiarize the students with various Institutions promoting Entrepreneurship. 4. To provide inspiration through biographies of successful entrepreneurs and develop the entrepreneurial personality 		
<p>Course Outcome :</p> <p>After completing the course, the student shall be able to</p> <p>CO1: Understand the difference between entrepreneurial and non-entrepreneurial, personality.</p> <p>CO2: Understand the process of idea generation and evaluation</p> <p>CO3: Recognize the functions performed by various Institutions promoting Entrepreneurship.</p> <p>CO4: Get inspired from successful entrepreneurs and Develop the entrepreneurial mindset.</p>		

Unit	Unit Title	Contents	No of lectures
I	Entrepreneurial Behaviour	1.1 Meaning and Nature of Entrepreneurial Behavior 1.2 Comparison between entrepreneurial and non-entrepreneurial Personality 1.3 Habits of Entrepreneurs 1.4 Dynamics of Motivation	14
II	Idea v/s Opportunity	2.1 Meaning of Idea 2.2 Meaning of opportunity 2.3 Difference between idea and opportunity 2.4 Idea generation and evaluation	15
III	Institutions working for promoting entrepreneurship	3.1 Entrepreneurship Development Institute of India (EDII) 3.2 Maharashtra Centre for Entrepreneurship Development (MCED)	14

Unit	Unit Title	Contents	No of lectures
		3.3 District Industries Centre (DIC) 3.4 Maharashtra Chamber of Commerce, Industries and Agriculture (MCCIA) 3.5 Role of local NGO in promoting Entrepreneurship	
IV	Study of entrepreneurs	4.1 Hanumant Gaikwad (BVG) 4.2 Kiran Mazumdar Shaw 4.3 Suwasini Kirloskar Any successful Entrepreneur from your area	14
Total No of Lectures			57 (48 min)

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Business Environment	Francis Cherunilam	Himalaya Publishing House	New Delhi
2	Dynamics of Entrepreneurship Development and Management	Desai Vasant	Himalaya Publishing House	New Delhi
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 / Case studies
1.	Entrepreneurial Behavior	https://www.youtube.com/watch?v=Ihs4VFZWwn4	https://www.emerald.com
2.	Idea v/s Opportunity	https://www.youtube.com/watch?v=QoqohmccTSc https://www.youtube.com/watch?v=OkNpsVMT84w	--
3.	Institutions working for promoting entrepreneurship	https://www.ediindia.org http://di.maharashtra.gov.in	--
4.	Study of entrepreneurs	https://www.youtube.com/watch?v=Fvba fFzMBck	--

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Course Code: B1-21/206B	Subject / Course: Marketing and Salesmanship- II (Fundamentals of Marketing)	Marks: 100 Credits: 3
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To inculcate concept of salesmanship amongst students 2. To make students understand the process of salesmanship and various techniques required for the salesman 3. To create awareness about the importance of rural marketing 4. To acquaint the students with recent trends in marketing and social media marketing. 		
<p>Course Outcome :</p> <p>After completing the course, the student shall be able to</p> <p>CO1: Develop Disciplinary Knowledge about Salesmanship</p> <p>CO2: Understand process of Salesmanship through Self Directed Learning.</p> <p>CO3: Establish/Recognize the importance of rural marketing.</p> <p>CO4: Understand the recent trends in marketing.</p>		

Unit	Unit Title	Contents	No of lectures
I	Salesmanship	1.1 Meaning and Definition of Salesmanship 1.2 Features of Salesmanship 1.3 Scope of Salesmanship 1.4 Modern Concept of Salesmanship 1.5 Utility of Salesmanship 1.6 Elements of Salesmanship 1.7 Salesmanship: Arts or Science 1.8 Salesmanship – a Profession 1.9 Qualities of Salesman	14
II	Process of Selling	2.1 Psychology of Salesmanship – Attracting Attention, Awakening Interest, Creating Desire and Action 2.2 Stages in Process of Selling – 2.2.1 Pre-Sale Preparations 2.2.2 Prospecting 2.2.3 Pre-Approach 2.2.4 Approach 2.2.5 Sales Presentation	15

Unit	Unit Title	Contents	No of lectures
		2.2.6 Handling of Objections 2.2.7 Close 2.2.8 After Sales Follow-up	
III	Rural Marketing	3.1 Introduction of Rural Marketing 3.2 Definition of Rural Marketing 3.3 Features of Rural Marketing 3.4 Importance of Rural Marketing 3.5 Present Scenario of Rural Market 3.6 Challenges and Opportunities in Rural Marketing	14
IV	Recent Trends in Marketing	4.1 Digital Marketing 4.2 Green Marketing 4.3 Niche Marketing 4.4 E-marketing 4.5 Social media marketing – Challenges and opportunities	14
Total No of Lectures			57 (48 min)

Suggested Readings:

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

Sr No.	Title of the Book	Author/s	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:

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube / Swayam / MOOCS etc.)	Journals / Articles / Casestudies
1.	Salesmanship	https://www.youtube.com/watch?v=PB95WE6N5U8	--
2.	Mix Process of Selling	https://www.youtube.com/watch?v=QQQe1aDy4fE	--
3.	Rural Marketing	https://www.youtube.com/watch?v=XDHcLI9c_6Y	https://www.researchgate.net > ... > Rural Marketing
4.	Recent Trends in Marketing	https://www.youtube.com/watch?v=FSTY5fU9YA4	--



Course Code: B1-21/207(3)	Subject / Course : Tax Procedure & Practices (Vocational) - Income Tax	Marks: 100 Credits: 4
Course Objectives:		
<ol style="list-style-type: none"> 1. To introduce to Income Tax Law 2. To enable understanding of the basic tax procedures under Income Tax Act, 1961 3. To familiarize with various tax practices & Computation of Income under the head Salary & House Property 4. To equip the students with practical knowledge of online procedures in the tax procedure and practices (Finance Act immediately preceding the Academic 		
Course Outcome:		
After completing the course, the student shall be able to		
CO1: Understand various definitions & concepts under Income Tax Act, 1961		
CO2: Understand Provisions for determination of Residential Status of the persons & incomes which are not chargeable to tax (exempt incomes)		
CO3: Compute Income under the Head Salary & House Property		
CO4: Apply practical knowledge of online procedures in the tax procedure and practices		

Unit	Unit Title	Contents	No of Lectures
I	Important Definitions & Concepts	Important Definitions under Income Tax & Classification of Income under various heads	14
II	Residential Status & Exempt Incomes	Residential Status of various types of persons Exempt Incomes under Income Tax	13
III	Income under the Head Salary	Computation of Income under the Head Salary (Practical Problems)	16
IV	Income under the Head House Property	Computation of Income under the Head House Property (Practical Problems) Income Tax Return -1 & Form -16	14
Total No of Lectures			57 (48 min)

References:

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Direct Tax, Laws & Practice	Dr. Vinod Singhania	Taxman Publication	New Delhi
2.	Direct Taxes	Girish Ahuja & Rani Gupta	Bharat Law House	New Delhi
3.	Direct Tax, Laws & Practice	Mehrotra H C & Gupta S D	Sahitya Bhawan Publication	Agra
4.	Direct Taxes	Gaur V P & Narang	Kalyani Publications	New Delhi
5.	Indirect Taxes	Vinod Singhania	Tasmans Publication	New Delhi
6.	Indirect Taxes	H C Mehrotra	Sahitya Bhawan Publication	Agra
7.	Bane Act CGST, SGST, IGST	H C Mehrotra	Sahitya Bhawan Publication	Agra

Web Links:

1. www.icaai.org
2. www.icsi.edu
3. www.icmai.in

Note: Finance Act & amendments in taxation law enacted immediately preceding the Academic Year will be applicable

Course Code: B1-21/208(4)	Course : Tax Procedure & Practices (Vocational) Subject: Goods & Services Tax (GST)	Marks: 100 Credits : 4
Course Objectives:		
<ol style="list-style-type: none"> 1. To introduce to the Integrated Goods & Services Tax (IGST) Act, 2017 2. To enable students to analyze and interpret the provisions of Integrated Goods & Services Tax (IGST) Act, 2017 3. To provide knowledge about applicability & procedure of filling GST returns 4. To acquaint with the Accounting & Books to be maintained under GST and applicability of Audit under GST 		
Course Outcome:		
After completing the course, the student shall be able to		
CO1: Get introduced to the Integrated Goods & Services Tax (IGST) Act, 2017		
CO2: Analyze and interpret the provisions of Integrated Goods & Services Tax (IGST) Act, 2017		
CO3: Understand the applicability & procedure of filling Returns under GST		
CO4: Get acquainted with the Accounting & Books to be maintained under GST, applicability of Audit under GST & E-Way Bill		

Unit	Unit Title	Contents	No of lectures
I	Introduction of IGST Act, 2017	1.1 Introduction & Applicability of IGST Act, 2017	13
II	Important definitions	2.1 Important definitions & concepts under IGST Act, 2017 2.2 Reverse Charge Mechanism under GST	14
III	Returns & Audit under GST	3.1 Various Returns and their due dates under GST Laws 3.2 Applicability of Audit under GST	16
IV	Books & Accounts under GST	4.1 Accounting & Books to be maintained under GST 4.2 E –Way Bill under GST 4.3 Offences & Penal Provisions under GST Laws	14
Total No of Lectures			57 (48 min)

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

Web Links:

1. www.icaai.org
2. www.icsi.edu
3. www.icmai.in

Note: Finance Act & amendments in taxation law enacted immediately preceding the Academic Year will be applicable

Course Code B1-21/209A	Subject / Course : Additional English - Sem II	Marks: 100 Credits :3
Course Objectives:		
<ol style="list-style-type: none"> 1. To develop literary sensibilities and communicative abilities among students 2. To teach them the basics of content writing for social media 3. To hone their creative writing skills towards copywriting and advertising 4. To make them aware of the techniques of enhancing the vocabulary 		
Course Outcome:		
After completing the course, the student shall be able to		
CO1: Develop literary sensibilities and communicative abilities		
CO2: Enhance their vocabulary in various creative ways		
CO3: Imbibe the basics of content writing for various social media		
CO4: Imbibe the basics of copywriting & advertising		

Unit	Unit Title	Contents	No of Lectures
I	Playing an English Gentleman – M. K. Gandhi	Prose	5
II	How Wealth Accumulates & Men Decay – G. B. Shaw	Prose	5
III	The Open Window - Saki	Short Story	5
IV	All the World is a Stage – William Shakespeare	Poem	5
V	My Grandmother’s House – Kamala Das	Poem	5
VI	Prospice – Robert Browning	Poem	5
VII	Basics of Copywriting & Advertising		12
VIII	Professional know how of select Social Media Platforms		12
Total No of Lectures			54 (48 min)

Course Code: B1-21/209B	Subject / Course : Marathi – Sem II विषय : मराठी - सत्र ०२ भाषा, कौशल्यविकास आणि साहित्य Ability Enhancement Course	Marks: 100 Credits: 3
Course Objectives:		
<ol style="list-style-type: none"> 1) व्यवहारक्षेत्रातील मराठी भाषेचे स्थान स्पष्ट करणे व त्यातील मराठीच्या प्रत्यक्ष वापराचा अभ्यास करणे 2) वाचन आणि लेखन कौशल्य वापरण्यास सक्षम करणे. 3) विविध क्षेत्रातील कर्तृत्ववान व्यक्तींच्या कार्याची व विचारांची ओळख करून देणे. 4) विविध क्षेत्रीय मराठी भाषेच्या वापराची कौशल्य विकसित करणे (भाषांतर, सारांश लेखन, जाहिरात लेखन, अहवाल लेखन) 		
Course Outcome:		
हा अभ्यासक्रम पूर्ण केल्यावर विद्यार्थी खालील गोष्टी करू शकतील -		
CO1: विद्यार्थ्यांला पत्रकारिता, जाहिरात लेखन, बौद्धिक संपदा इ. क्षेत्रांमधील विविध व्यावसायिक संधींची तोंडओळख होते.		
CO2: भाषांतराचे प्रगत भाषिक कौशल्य आत्मसात होते.		
CO3: दिग्गज व्यक्तिमत्त्वाच्या परिचयामुळे प्रेरणा मिळते.		
CO4: कार्यालयीन कामकाज करण्यास विद्यार्थी सक्षम होतो आणि विद्यार्थ्यांमध्ये रोजगार क्षमता वाढीस लागते.		

घटक क्र.	घटक	तपशील
	विभाग ०१ - गद्य विभाग	
०१	कथा अकलेच्या कांद्याची	डॉ.मृदुला बेळे
०२	झुंजार पत्रकार बाबासाहेब	प्रा. सुखराम हिवराळे
०३	जुगाड : विकासाकडे नेणाऱ्या कार्यपद्धतीचे नवे तंत्र	नवी राजू, जयदीप प्रभू आणि सिमॉन आहुजा - अनुवाद : संध्या रानडे

घटक क्र.	घटक	तपशील
	विभाग ०२ - उपयोजित मराठी	
०४	इतिवृत्त लेखन	वृत्तांतात्मक व अहवालात्मक
०५	जाहीर निवेदन	जाहीर निवेदन लेखन
०६	भाषांतर	भाषांतराचे व्यवहारातील महत्त्व भाषांतराचे प्रकार भाषांतराचे तंत्र
०७	जाहिरात लेखन	जाहिरातीचे सूत्र, घटक, तिन्ही माध्यमांसाठी जाहिरात लेखन
०८	कार्यालयीन टिपणी	टिपणीचे कार्यालयीन कामकाजातील महत्त्व टिपणीचे प्रकार टिपणी लेखन

Teaching Methodology:

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected		Weightage of Marks (%)
				Conceptual understanding Knowledge / Skills / Attributes etc.		
I	कथा अकलेच्या कांद्याची	व्याख्यान पद्धत		बौद्धिक संपदा-विषयाची तोंडओळख होते.		१०
II	झुंजार पत्रकार बाबासाहेब	व्याख्यान पद्धत		१) पत्रकारितेचे समाज-प्रबोधन व उत्थान यतील महत्त्व समजते. २) विद्यार्थ्यांना प्रेरणा मिळते.	पत्रकारितेचे कौशल्य	१०
III	जुगाड : विकासाकडे नेणाऱ्या	PPT आणि E-resouces चा वापर		१) कल्पकता आणि संशोधन वृत्ती वाढीस लागते.	नेतृत्वगुण	१०

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected		Weightage of Marks (%)
				Conceptual understanding Knowledge / Skills / Attributes etc.		
	कार्यपद्धतीचे नवे तंत्र			२) विद्यार्थ्यांना प्रेरणा मिळते.		
IV	इतिवृत्त लेखन	व्याख्यान पद्धत		विद्यार्थी इतिवृत्त लिहायला शिकतात.	लेखन कौशल्य	१०
V	जाहीर निवेदन	व्याख्यान पद्धत		विद्यार्थी जाहीर निवेदन लिहायला शिकतात.	लेखन कौशल्य	०७
VI	भाषांतर	व्याख्यान पद्धत, प्रात्यक्षिक		विद्यार्थी भाषांतर करायला शिकतात.	लेखन कौशल्य	१५
VII	जाहिरातलेखन	व्याख्यान पद्धत, प्रात्यक्षिक		विद्यार्थी जाहिरात लिहायला शिकतात.	सर्जनशील लेखन कौशल्य	१३
VIII	कार्यालयीन टिपणी	व्याख्यान पद्धत		विद्यार्थी कार्यालयीन टिपणी लिहायला शिकतात.	लेखन कौशल्य	१५

संदर्भ साहित्य

- 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) प्रसारमाध्यमांसाठी लेखन कौशल्य - यशवंतराव चव्हाण मुक्त विद्यापीठ
- 6) भाषांतर मीमांसा - डॉ.कल्याण काळे
- 7) व्यावहारिक, उपयोजित मराठी आणि प्रसारमाध्यमे - संपादक डॉ.संदीप सांगळे
- 8) कथा अकलेच्या कांद्याची - डॉ.मृदुला बेळे

- 9) झुंजार पत्रकार बाबासाहेब - प्रा. सुखराम हिवराळे
- 10) जुगाड : विकासाकडे नेणाऱ्या कार्यपद्धतीचे नवे तंत्र - नवी राजू, जयदीप प्रभू आणि सिमॉन आहुजा - अनुवाद : संध्या रानडे

E-Resources :

- 1) https://www.youtube.com/watch?v=QkcIpMG_iG4 मराठी परिभाषा कोश परिचय
- 2) <https://www.youtube.com/watch?v=43X0yGHCoK8> (Office Note) कार्यालयीन टिपणी
- 3) https://www.youtube.com/watch?v=IyTj7EIC_HA&t=7s मराठी विकिपीडिया परिचय

Course Code: B1 - 21/210	Subject / Course : Physical Education, Sports and Yoga	Marks: 50 Credit: 2
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Unit	Unit Title	Contents
I	Participation in Yoga Activity	Every student should participate in Yoga Activity for 5 hours
II	Participation in Fitness Activity	Every student should participate in Fitness Activity for 5 hours
III	Participation in Games and Sports	A student will have to select one game/sport from the list of Association of Indian Universities, New Delhi (List of events available on website www.aiuweb.org). The choice of game/sports will be according to the facilities available in the college. Every student should participate in Games and sports for 5 hours.
IV	Fitness Assessment	4.1 Cardiovascular Endurance 4.2 Flexibility 4.3 Muscular Strength Endurance 4.4 Body Composition (No marks)

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

Sr.	Title of the Book	Author/s	Publication	Place
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

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Course Code: B1 - 21/211	Course : Compulsory Add-on Course on IPR Subject: Employability Skill Enhancement Programme	Hours : 15 Credit : 1
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Sr. No.	Title	Course Contents
1	Fundamentals of IPR	1.1 What is Intellectual Property? 1.2 Meaning of IPR, Elements of IPR, 1.3 Significance of IPR and Types of Intellectual Property Rights.
2	Role of IPR in Business	2.1 Significance of IPR in business 2.2 Role of IPR in creating brand identity and product differentiation.
3	Essentials of Patents	3.1 What is patent? 3.2 Significance of patents 3.3 Types of Patents and Patent Filling Process.
4	Geographical Indications	4.1 What is GI?, 4.2 Types of GI, 4.3 Role of GI in building the economy and GI Filling process.
5	Copyright	5.1 What is Copyright? 5.2 Creative work 5.3 Types of copyrights 5.4 why copyright and rules of copyrights.
6	Trademark and Industrial Design	6.1 Trademark, Trade secret, 6.2 Difference between copyright and trademark, 6.3 Industrial Design and process of Trademark registration.
7	Self-Learning and Non Graded Assignment	7.1 Projects based on course contents can be given to the students for self- learning.
8	50 mark exam by the end of the module.	8.1 Assessment and Marks Entry.

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Course Code B1-21/212	Course : Compulsory-Add on Course Subject: Democracy, Election and Governance	Marks: 100 Credits: 3
Course Objectives:		
1: To introduce the students meaning of democracy and the role of the governance		
2: To help them understand the various approaches to the study of democracy and governance		

Module	Title	Contents
I	Democracy- Foundation and Dimensions	1.1 Constitution of India 1.2 Evolution of Democracy- Different Models 1.3 Dimensions of Democracy- Social, Economic, and Political
II	Decentralization	2.1 Indian tradition of decentralization 2.2 History of panchayat Raj institution in the lost independence period 2.3 73rd and 74th amendments 2.4 Challenges of caste, gender, class, democracy and ethnicity
III	Governance	3.1 Meaning and concepts 3.2 Government and governance 3.3 Inclusion and exclusion

References:

Sr. No.	Title of the Book	Author/s	Publication Place	Edition	Place
1.	A history of modern India	Banerjee-Dube, I.	Cambridge University Press.	2014	--
2.	Introduction to the Constitution of India	Basu, D. D.	Prentice Hall of India	1982	--
3.	Political theory: An introduction	Bhargava, R.	Pearson Education India.	2008	--
4.	Understanding Contemporary India: Critical Perspective.	Bhargava, R., Vanaik, A.	Orient Blackswan.	2010	New Delhi

Sr. No.	Title of the Book	Author/s	Publication Place	Edition	Place
5.	'Contemporary India: Economy, Society, Politics'	Chandhoke. N., Proyadardhi.P, (ed)	Pearson India Education Services Pvt. Ltd, ISBN 978- 81 317-1929-9.	2009	--
6.	Essays on contemporary India.	Chandra, B.	Har-Anand Publications.	1999	--
7.	State and Politics in India.	Chaterjee, P.	--	--	--
8.	'Political Sociology'	Dasgupta. S., (ed)	Dorling Kindersley (India) Pvt. Ltd., Licensees of Pearson Education in south Asia. ISBN: 978- 317-6027-7	2011	--
9.	Contemporary India: A Sociological View	Deshpande, S.	Viking Publication.	2003	New Delhi
10.	India After Gandhi: The History of the World's Largest. Democracy	Guha, R.	HarperCollins Publishers	2007	New York
11.	Gandhi before India	Guha, R.	Penguin	2013	UK
12.	Democracy in India	Jayal. N.G.	Oxford University Press	2001	New Delhi
13.	Democracy and discontent: India's growing crisis of governability	Kohli, A.	Cambridge University Press	1990	--
14.	The success of India's democracy (Vol. 6)	Kohli, A., Breman, J., & Hawthorn, G. P. (Eds.).	Cambridge University Press	2001	--
15.	State against democracy: In search of humane governance	Kothari, R.	Apex Pr	1989	--
16.	Politics in India	Kothari, R.	Orient Blackswan	1970	New Delhi
17.	Caste in Indian politics	Kothari, R.	Orient Blackswan	1995	--

Sr. No.	Title of the Book	Author/s	Publication Place	Edition	Place
18.	Indian democracy: the historical inheritance. the Success of India's Democracy 23-46	Sarkar, S.		2001	--

Course evaluation-

Assignment- 25 Marks

MCQS- 25 Marks

