

MES Garware College of Commerce (Autonomous)
Programme – B.ComYear – III, Sem.V
Year of Commencement - 2023-2024 (June 2023 Onwards)
Board of Studies: - Business Laws
Course Title: - Business Regulatory Framework

B.Com –III (Semester V)

Course Code: B1-21/501	Subject/Course: Business Regulatory Framework	Marks: 100 Credits - 03
Course Objectives: <ol style="list-style-type: none">1. To provide conceptual knowledge about the legal system in India, essential elements of contract & the various modes of discharge of contracts under the Indian Contract Act 18722. To create an insight among the students about the Law as to Partnership3. To acquaint the students with the important provisions of Sale of Goods Act 19304. To introduce the students to the concepts of Arbitration & Conciliation		
Course Outcome: <p>After completing the course, the student shall be able to-</p> <p>CO1: Know the concept of law, legal system in India, the essential elements of contract & the various modes of discharge of contracts</p> <p>CO2: Get an insight into the contracts of Partnership & Limited Liability Partnership</p> <p>CO3: Get acquainted with the provisions of Sale of Goods Act 1930 as to sale of goods transactions</p> <p>CO4: Understand the concepts of Arbitration & Conciliation & their importance</p>		

Unit	Unit Title	Contents	No of lectures
I	Introduction to Business Laws & Indian Contract Act, 1872	1.1 Concept of law & legal system, Hierarchy of courts, Sources of laws, Classification of laws, Indian Constitution: provisions related to trade & business, Introduction to Indian Contract Act 1872 1.1 Definitions, Nature & kinds of the contract 1.2 Essential elements of Contract- proposal & acceptance, consideration, capacity to contract, free consent, legality of object & consideration, not declared as a void agreement (Sec. 1-30) 1.3 Performance of contract 1.4 Modes of discharge of the contract 1.5 Breach of contract and Remedies (Including damages, meaning, kinds and rules for ascertaining damages)	20
II	Law of Partnership	2.1 Indian Partnership Act 1932 2.1.1 Partnership: Concept, Essentials, True test of partnership, Partnership deed 2.1.2 Rights & Duties of Partners 2.1.3 Registration & Dissolution of a firm 2.2 Limited liability Partnership (LLP) Act 2008 2.2.1 Characteristics, advantages & disadvantages of LLP, Designated Partner, Procedure for Incorporation of LLP 2.2.2 Difference between LLP & Partnership; LLP & Company 2.2.3 Extent & limitation of liability of LLP & Partners (Sections 26-31) 2.2.4 Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42) Conversation to LLP (Section 55) 2.2.5 Winding up & Dissolution of LLP (Section 63 & 64)	15
III	Sale of Goods Act 1930	3.1 Essentials of contract of sale , Goods – Concept and kinds, Sale and Agreement to sell 3.2 Conditions and Warranties 3.3 Transfer of ownership in goods, Sale by non-owners 3.4 Unpaid Seller: Meaning & Remedies of unpaid seller	15

IV	Arbitration & Conciliation	Indian Arbitration & Conciliation Act 1996 4.1 Importance of Alternative Dispute Resolution (ADR) 4.2 Concept of Arbitration, Essentials of Arbitration Agreement, Powers & duties of Arbitrators 4.3 Conciliation Proceedings	7
Total No of Lectures			57 (48 min)

Projects

Sr. No.	Topic	Project/s
01	Introduction to Business Laws, Essentials of Contract	Library assignment, Drafting an agreement, Preparing hypothetical cases & arguments based on essentials of contract
02	Law of Partnership	Projects on drafting a hypothetical partnership deed
03	Sale of Goods Act 1930	Project on Cases about implied Conditions & Warranties
04	Arbitration & Conciliation	Projects based on drafting of an Arbitration Agreement

References

Sr. No.	Title of the Book	Author/s	Publication
01	Business Law : Principles of Mercantile Law	Singh, Avtar	Eastern Book Company, Lucknow, 11th Edition 2018
02	Business and Commercial Laws	Sen And Mitra	The World Press Pvt. Ltd.(2018)
03	Business Laws	Kuchhal M.C.&KuchhalVivek	Vikas Publishing House (2013)
04	Business Regulatory Law	Chaudhari, Zalte, Bhawari, Dagade	Prashant Publication (2021)

05	Arbitration & Conciliation Act, 1996		(Lawmann's), Kamal Publishers (2017)
----	--------------------------------------	--	--------------------------------------

Web References

Sr. No.	Website Address	Institution
1	https://www.indiacode.nic.in/	Govt. of India Bare Acts Link
2	https://legislative.gov.in/sites/default/files/A1872-09.pdf	Indian Contract Act
3	https://indiankanoon.org/doc/107341/	Indian Partnership Act 1932

MES Garware College of Commerce (Autonomous)
Programme – B.Com Year – III, Sem.V
Year of Commencement - 2023-2024 (June 2023 Onwards)
Board of Studies- Accountancy, Costing & Taxation
Course Title- Advanced Accounting-I

Course Code: B1-21/502	Subject: Advanced Accounting-I	Marks: 100 Credits: 3
----------------------------------	---------------------------------------	--

Course Objectives:

- 1) To develop understanding about Accounting Standards and International Financial Reporting Standards
- 2) To provide knowledge about accounting for capital restructuring in the form of internal reconstruction
- 3) To understand the legal provisions & the procedure regarding preparation of final accounts of Banking Companies
- 4) To develop the knowledge and skills regarding investment accounting.

Course Outcomes:

After completing the Course, the students shall be able to:

CO 1: Gain conceptual knowledge regarding Accounting Standards and International Financial Reporting Standards.

CO 2: Understand the procedure of internal reconstruction adopted by the companies.

CO 3: Understand the legal provisions & the procedure regarding preparation of final accounts of Banking Companies.

CO 4: Develop knowledge and skills regarding investment accounting.

Course Content:

Unit	Unit Title	Contents	No of Lectures
	Accounting Standards & Financial Reporting	1.1 Introduction to AS- 3, AS-12 and AS 20 with simple numerical. 1.2 Introduction to IFRS - Fair Value Accounting 1.3 Distinction between Indian Accounting Standards & IFRS.	12
II	Accounting for Capital Restructuring (Internal Reconstruction)	2.1 Meaning and Concept of Capital Restructuring, Types of Capital Restructuring, Meaning of Internal Reconstruction 2.2 Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc. 2.3 Preparation of Balance Sheet after	16

		Internal Reconstruction	
III	Final Accounts of Banking Companies	3.1 Introduction of Banking Company, Legal Provisions regarding Non-Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection – Rebate on Bills Discounted – Provision for Bad and Doubtful Debts 3.2 Problems on Preparation of Profit & Loss A/c and Balance Sheet in vertical form as per Banking Regulation Act, 1949.	18
IV	Investment Accounting	4.1 Introduction and Classification of Investments. 4.2 Introduction to Acquisition Cost & Carrying Cost of Investment. 4.3 Calculation of Profit/loss on disposal of investments with problems.	11
Total No of Lectures			48
No. of Lectures for Assessment and Evaluation			09
Total Lectures			57

Teaching Methodology:

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome Expected		Weight age of Marks (%)
				Conceptual understanding Knowledge/Skills/Attributes etc.		
I	Accounting Standards & Financial Reporting	Interactive, Use of e-content, Problem Solving.	N/A	Understanding various basic concepts	Developing understanding on applicability of selected Accounting Standards	21

II	Accounting for Capital Restructuring (Internal Reconstruction)	Interactive, Problem Solving	N/A	Understanding various basic concepts	Knowledge about of the Accounting for Capital Restructuring	28
III	Final Accounts of Banking Companies	Lecture, Problem Solving	N/A	Understanding various legal provisions regarding the Banking Companies	Conceptual Knowledge and Practical understanding of preparation of final accounts of Banking Companies.	32
IV	Investment Accounting	Lecture, Problem Solving	N/A	Understanding the meaning of different costs incurred in investment business.	Developing knowledge about Investment Accounting	19

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication
1	Advanced Accounts	Shukla & Grewal	S. Chand & Co. Ltd., New Delhi
2	Advanced Accountancy	S. P. Jain & K.N. Narang	Kalyani Publishers
3	Advanced Accountancy	R.L. Gupta & Radhaswamy	Sultan Chand & Sons, New Delhi
4	Company Accounts	S.P. Jain & K.L. Narang	Kalyani Publishers
5	Corporate Accounting	Dr. S. N. Maheshwari & S.K. Maheshwari	Vikas Publication
6	Accounting Standards	As issued by Institute of Chartered Accountants of India	ICAI

E – Learning Resources:

Sr No	Topic	Lectures (Available on YouTube/ Swayam/ MOOCs/ etc.)	Journals/ Articles/ Case Studies
1	Accounting Standards & Financial Reporting	<ul style="list-style-type: none">• https://resource.cdn.icai.org/57428indas46512.pdf	The Chartered Accountant: Journal of the Institute of Chartered Accountants of India
2	Accounting for Capital Restructuring (Internal Reconstruction)	<ul style="list-style-type: none">• https://resource.cdn.icai.org/38484bos28154-mod1-cp5.pdf	The Accounting World- ICAI
3	Final Accounts of Banking Companies	<ul style="list-style-type: none">• https://resource.cdn.icai.org/38658bos28174-mod3-c6.pdf• https://resource.cdn.icai.org/38646bos28176cp6.pdf	Journal of Accounting & Finance, Accounting Research Association of Jaipur
4	Investment Accounting	<ul style="list-style-type: none">• https://resource.cdn.icai.org/38491bos28154-mod2-cp12.pdf• https://resource.cdn.icai.org/38509bos28155cp12.pdf	-

**Maharashtra Education Society's
Garware College of Commerce (Autonomous)
Programme – B.Com
Third Year of Bachelor of Commerce-T.Y.B.Com
Year of Commencement: - 2023-2024 (June 2021 Onwards) – Sem V
Board of Studies: - Business Economics**

Course Title: - Indian & Global Economic Development

Course Code : B1-21/503	Subject : Indian & Global Economic Development	Total Marks: 100 Credits :3
------------------------------------	---	--

Course Objectives :

- To develop the ability to apply theoretical knowledge of economic theories to compare and analyze the economic development process of India.
- To make aware about the inevitable importance and relevance of the agricultural sector in the modern world.
- To make students perceive industrial development as an ‘engine of growth’.
- To unfold the importance of infrastructural development and the service sector as a prerequisite for overall development of Indian and Global Economies

Learning Outcome :

After completing the Course, the student will be able to

LO1: Apply economic theories and acquire skills of comparison between economies

LO2: Realise the significance of the agricultural sector in the modern economy.

LO3: Identify the importance of industrial development for faster economic growth.

LO4: Recognise the role of infrastructural development and of the service sector for impressive economic development.

Unit	Unit Title	Contents	No. of Lectures
I	Indian and Global Economy	1.1 Introduction to Indian Economy 1.2 Characteristics of Indian Economy as an Emerging Economy	12

		<p>1.3 Economic Growth and Economic Development</p> <p>1.4 Indicators of Economic Development</p> <p>1.5 Developed and Developing Countries: Meaning</p> <p>1.6 Comparison of the Indian Economy with Global Economy with reference to: Agriculture, Industry, Service Sector, National Income, Per Capita Income and Population</p>	
II	Agricultural Development In India	<p>2.1 Indian Agriculture: Role</p> <p>2.1.1 Progress: Green Revolution and White Revolution</p> <p>2.2 Productivity issues of Indian Agriculture: Causes of low productivity and enhancement measures</p> <p>2.3 Agricultural Finance: Need and Sources</p> <p>2.4 Agricultural Marketing: Problems and Measures</p> <p>2.5 Organic Farming and Contract Farming: Meaning and Advantages</p>	12
III	Industrial Development in India	<p>3.1 Industrialisation - Meaning, Definition, Role of Industrialization in Indian Economic Development</p> <p>3.2 New Industrial Policy 1991 with respect to Liberalisation, Privatisation, Globalisation (LPG)</p> <p>3.3 Definitions, Role and Problems of Micro, Small and Medium Scale Enterprises (MSMEs) in India, Introduction to co-operative industrial sector</p> <p>3.4 Significance and Problems of Public Sector Enterprises in India, introduction to 'disinvestment'</p> <p>3.5 New Schemes for Industrial Development: Make in India, Start- up India, Stand up India and Skill India</p>	12

IV	Infrastructural Development and Service Sector in India	4.1 Role of Infrastructure in Economic Development of India 4.1.1 Concepts of physical and social infrastructure 4.2 Role of Public Sector, Private Sector in Infrastructural Development 4.2.1 Public Private Partnership model 4.3 Importance and growth of Service Sector in India 4.4 Meaning and Effects of Digital Economy	12
Total No of Lectures + Evaluation (48 minutes each)			57

Books Recommended:

Mandatory Readings:

1. Gaurav Datt and Mahajan Ashwani , Indian Economy, S. Chand and Co., New Delhi.72nd Ed. 2016
2. Jhingan M.L., International Economics, Vrinda Publications, Delhi. 7th Ed.2016
3. Misra S.K. and Puri V.K. Indian Economy, Himalaya Publishing House, Delhi. 40th Rev.Ed. 2022

Suggested Readings:

1. Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers. 44th Ed.2022
2. Ann Larkin Hansen, The Organic Farming Manual, Storey Publishing, North Adams,2010.
3. Arun Kumar, International Business- competing in the Global Marketplace- Charles Hill. 12th Ed.2017
4. BajpaiA.D.N., Caubey S.K. et al, Leading Issues of Indian Economy, Atlantic Publishers and Distributers, 2018.
5. Bhole, L.M., impacts of Monetary Policy, Himalaya Publishing House, New Delhi.
6. Black and Sundaram,International Business Environment, Prentice Hall India., 1996
7. Brics development bank launched, first president to be from India, Times of India ,2015.
8. Charles Hill & Arun kumar Jain ,International Business, Competing in the Global Market place, Tata McGraw Hill, 10th Ed. 2017

9. Gupta K.R, Sharma Manoranjan, Indian Economic Policies and Data, Atlantic Publishers and Distributers (P) Ltd. 2010
10. Kayndepatil,G.V, Agricultural Economies: Theory & Policy, ChaitanyaPubli. Nasik
11. Ministry of Finance, Government of India (Oxford Press), Economic Survey, 2021-22
12. Magazines / Journals Reports, 2023
13. Tayebmonis H.,The Global Business Environment, Sage Publication, New Delhi.
14. World Bank, World Development Report,2022

Web sites:

- [www.,mospi.gov.in/national-sample-survey-office-nssso-](http://www.mospi.gov.in/national-sample-survey-office-nssso) (Ministry of Statistics and Programme Implementation, GoI)
- <https://www.toppr.com/ask/question/economic-development-is-characterized-by-which-of-the-following/>
- <https://www.economicdiscussion.net/economic-development/role-of-agriculture-in-the-economic-development> • <https://www.iedunote.com/foreign-trade>
- <https://www.vedantu.com/commerce/liberalisation>

Maharashtra Education Society's
Garware College of Commerce (Autonomous)
Programme – B.Com
Third Year of Bachelor of Commerce – Semester V
Year of Commencement - 2023-2024 (June 2023 Onwards)
Board of Studies: - Accountancy, Costing and Taxation
Course Title: - Auditing & Taxation

T. Y. B Com - Semester V			
Course Code: B1-21/504	Course: Auditing & Taxation- I		Marks: 100 Credits: 03+1
Course Objectives:			
<ol style="list-style-type: none"> 1) To gain conceptual understanding of various important definitions and concepts of Auditing 2) To have better understanding of Checking, Vouching, Verification, Audit Report and Auditing and Assurance Standards. 3) To get acquainted with provisions of statutory audit of Company, Forensic Audit and audit under Computerized Information System. 4) To gain conceptual understanding of various important definitions and concepts under Income Tax Act, 1961. 			
Course Outcome:			
After completing the course, the student shall be able to :			
<ol style="list-style-type: none"> 1 Get acquainted with conceptual understanding of various important definitions and concepts of Auditing 2 Understand the importance of Checking, Vouching, Verification, Types of Audit Report and Auditing Assurance Standards. 3 Gain insight into Statutory Audit of Company, Forensic audit and audit under Computerized Information System 4 Get acquainted with Conceptual understanding of various important definitions and concepts under Income Tax Act, 1961. 			
Unit	Unit Title	Contents	No of lectures
I	Introduction to Audit and important definitions/concepts of Auditing	Important Definition, Features, Objectives- Advantages and Limitation of Auditing, basic principles –Types of errors and frauds, Various types of Audit. Audit programme, Audit Note Book, Working Papers, Internal Control, Internal Check and Internal Audit.	13
II	Checking, Vouching, Verification and Audit Report etc.	Test checking-Vouching of Cash Book, Verification and Valuation of Assets and Liabilities. Types of Audit Report, Audit Certificate, Difference between Audit Report and Audit Certificate.	10

		Introduction to Auditing and Assurance Standards.	
III	Company Audit, Forensic Audit, Audit of Computerized information Systems	<p>Company Audit Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities of Company Auditor.</p> <p>Forensic Audit Definition, Importance of Forensic Auditor, Services Render by Forensic Auditor, Process of Forensic Auditing and Forensic Audit, Techniques and Forensic Audit Report</p> <p>Auditing in an EDP Environment General EDP Control – EDP Application Control- Computer Assisted Audit Techniques (Factors and Preparation of CAAT)</p>	11
IV	Introduction to Definitions and important concepts under Income Tax Act, 1961	<p>Tax and different types of taxes, important concepts, Important definitions- Previous Year, Assessment Year, Person, Income, Assessee, Gross Total Income, Exempted Income, Residential Status and its impact on chargeability.</p>	14
Total No of Lectures			48
No. of lectures for Assessment and Evaluation		09	
Total lectures		57	

Unit	Unit Title	Teaching methodology	Project /Hands on exposure/Practice based	Outcome expected	Weightage of Marks (%)
				Conceptual understanding Knowledge/Skills/Attributes etc	

I	Introduction to Audit and important definitions/concepts of Auditing	PowerPoint Presentation, Group Discussion, Library Visit, Class Discussion.	Important definitions/concepts of Auditing	Understand the important definitions/concepts of Auditing	Equip students with the knowledge of Audit and important definitions/concepts.	28
II	Checking, Vouching, Verification and Audit Report etc.	Project Making, Quiz Competition, Case Studies, Class Discussion, Internet Resources.	Audit Report / Verification	Acquaint the students with procedure of Checking, Vouching, Verification	Understand the Checking, Vouching, Verification and Audit Report etc.	21
III	Company Audit, Forensic Audit, Audit of Computerized information Systems	Case studies, Team Exercise, Field visit, PowerPoint Presentation, Group Discussion	Company Audit, Forensic Audit	To acquaint the students with the Company Audit, Forensic Audit, Audit of Computerized information Systems	To learn about the Company Audit, Forensic Audit, Audit of Computerized information Systems	23
IV	Introduction to Definitions and important concepts under Income Tax Act, 1961	Quiz Competition, Case Studies, Library Visit, Class Discussion.	Important definitions/concepts under Income Tax Act, 1961	Understand the important definitions/concepts under Income Tax Act, 1961	Equip students with the knowledge of Income Tax Act, 1961 and important definitions/concepts.	28

Projects

Sr. No.	Topic	Project/s
01	Audit Programme	Library Assignment and Collection of the Document
02	Vouching, Verification	Collection of the Document and Assessment

03	A study of Audit Report	Visit and Collection of the Document
04	The basic concepts of Income Tax Act,1961	Library Assignment

References

Sr. No.	Title of the Book	Author/s	Publication, Place
1	Practical Auditing	Spicer and Peglar	Allied, 1975, H.F.L., 1978
2	A Handbook of Practical Auditing	B.N. Tondon	S Chand & Co Ltd
3	Taxmann's Auditing and Corporate Governance	Aruna Jha	Taxmann Publication
4	Padhuka's Student's Referencer on Standards on Auditing	CA G. Sekar CA B. S. Prasath	Commercial Law Publishers (India) Pvt. Ltd.
5	Fundamentals of Auditing	S. K. Basu	Pearson
6	Indian Income Tax	Dr.Vinod Singhania	Taxmann Publication
7	Income Tax	Dr. Girish Ahuja Dr.Ravi Gupta	Wolters kluwer

Web References

Sr. No.	Website Address	Institution
1	https://www.mca.gov.in	Ministry of Corporate Affairs
2	https://www.icaai.org	ICAI - The Institute of Chartered Accountants of India
3	https://www.icsi.edu	ICSI - Institute of Company Secretaries of India

MES Garware College of Commerce (Autonomous)

Third Year B.Com

Semester V

Course Code:
B1-21/505A (III)

Course: Business Administration - II

Marks: 100

Credits: 4

Course Objectives:

1. To acquaint students with the knowledge of various Concepts, Objectives of Human Resource Functions, and identify the difference between Human Resource Management and Human Resource Development (HRM and HRD).
2. To develop understanding among the students regarding the process and functioning of Recruitment and Selection.
3. To educate students on the importance of Training and Development and its impact on Career Planning and Development.
4. To acquaint the students with the concept of Performance Appraisal, and its effectiveness.

Course Outcome:

After completing the course, the student shall be able to -

1. Gain understanding and conceptual clarity of HRM and HRD.
2. Gain an understanding of the functioning of Recruitment and Selection.
3. Understand the importance of training and developmental activities for individual and organizational level.
4. Imbibe the values of Ethical Performance appraisal among the students.

Course Contents:

Unit	Unit Title	Contents	No of Lectures
1	Introduction to Human Resource Function of Management	1.1 Meaning, Objectives and Functions of Human Resource, Difference between Human Resource Management and Human Resource Development 1.2 Role of HR Manager and Functions 1.3 Human Resource Planning – Nature and Scope, Role of Human Resource Planning, Steps in Human Resource Planning, Factors influencing Human Resource Planning, Essentials of a Good Human Resource Planning, 1.4 Job Analysis – Process, Tools and Techniques, Job Description & Job Specification – Meaning and Difference between Job Description & Job Specification. 1.5 Emerging Concepts of H.R.D. - Quality Circles, Kaizen Theory, Talent Management and Leadership Development.	14
2	Recruitment and Selection	2.1 Recruitment – Meaning, Purpose/ Importance, Sources of Recruitment, and Factors Governing	12

		<p>Recruitment Process</p> <p>2.2 Selection – Meaning, Importance and Selection procedure, Tools of Selection and Selection Process</p> <p>2.3 Difference between Recruitment and Selection</p> <p>2.4 Types of Employment Tests, Types of Interviews.</p>	
3	Training and Development	<p>3.1 Meaning, Need and Objectives of Training and Development, Benefits/ Importance of Training to the organization and employees.</p> <p>3.2 Types of Training, Methods of Training and Development, Process/ Procedure for effective Training.</p> <p>3.3 Career Development, Steps in Career Development, Stages of Career Development, Succession Planning, Advantages and Limitations of Career Development, Career Development Cycle, Career Counseling and Self Development</p>	12
4	Performance Appraisal Management	<p>4.1 Introduction, Meaning, Need and Importance of Performance Appraisal</p> <p>4.2 Process of Performance Appraisal</p> <p>4.3 Methods, Techniques and Merits & Limitations of Performance Appraisal</p> <p>4.4 Ethical Performance Appraisal</p>	10
Total No of Lectures			48
No. of Lectures for Evaluation			09
Total			57

Teaching Methodology :

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected	Weightage of Marks (%)
				Conceptual understanding Knowledge/Skills/Attributes etc.	

1	Introduction to Human Resource Function of Management	Lecture Method, Real-life Examples, Video Clips, Participative learning, Study Visits	Nil		Conceptual Understanding Critical thinking skills Accessing and analysing information skills Imaginative thinking Awareness on the latest in the trends	30%
2	Recruitment and Selection	Lecture Method, Experiential Learning, Case Studies	Mock Interviews by students		Conceptual understanding, Interview Skills, Analytical abilities	30%
3	Training and Development	Lecture Method, Participative learning, Guest Lecture	Nil		Conceptual Understanding Analytical Skills Technical skills Critical thinking	20%
4	Performance Appraisal Management	Lecture Method, Expert talk, Case Studies	Case study analysis		Conceptual Understanding Analytical skills Accessing and analysing information Value Education	20%

Suggested Readings:

Sr. No.	Title of the book	Author/s	Publication
1	Human Resource Management	K. AShwathappa	
2	Personnel and Human Resource Management	A M Sharma	Himalaya Publishing House
3	Personnel Management and Industrial Relations	R S Davar	Vikas Publishing House
4	Human Resource Development and Management	Biswanath Ghosh	Vikas Publishing House
5	Personnel Management	C.B. Mamaria, S V	Himalaya Publishing House

		Gankar	
6	Human Resource Management	Gary Dessler	
7	The HR Scorecard	Brian Becker, Mark Huselid, Dave Ulrich	
8	Victory Through Organization	Dave Ulrich, David Kryscynski, Wayne Brockbank, Mike Ulrich	
9	The Practical Guide to HR Analytics	Shonna D. Waters, Valerie N. Streets, Lindsay McFarlane, and Rachael Johnson-Murray	

E-Learning Resources:

Sr. No.	Topic	Lectures (available on YouTube/Swayam/MOOCs, etc.)	Films	Journals/Articles/Case Studies
1	Introduction to Human Resource Function of Management	https://www.udemy.com/course/hr-analytics-using-excel/ https://www.udemy.com/course/professional-certification-in-human-resource-management/		
2	Recruitment and Selection	https://www.udemy.com/course/the-complete-job-interviewing-skills-masterclass-course/		
3	Training and Development			
4	Performance Appraisal Management	Certificate course in Ethical Leadership Development		

**Maharashtra Education Society's
Garware College of Commerce (Autonomous)
Programme – B.Com
Third Year of Bachelor of Commerce-T.Y.B.Com
Year of Commencement: - 2023-2024 (June 2021 Onwards) – Sem V
Board of Studies: - Business Economics
Course Title: - Banking and Finance Special Paper II**

Course Code : B1-21/505 B (III)	Subject : Financial Markets and Institutions in India	Total Marks: 100 Credits :3 +1	
<p>Course Objectives :</p> <ul style="list-style-type: none"> • To acquaint the students with the Indian Financial System and its role in economic development. • To make the students aware about the Indian Money Market and its significance. • To make the students aware about the Indian Capital Market and explore the opportunities. • To enable the students to know the concept of foreign exchange and its functioning in the foreign exchange market. 			
<p>Learning Outcome :</p> <p>After completing the Course, the student will be able to</p> <p>LO 1: Link the role of the Indian Financial System to economic development.</p> <p>LO 2: Understand the growth of the Indian Money market over a period of time.</p> <p>LO 3: Distinguish between Indian Money Market and Indian capital Market and Possibilities to perform in the capital market.</p> <p>LO 4: Know the factors affecting foreign exchange rate and its volatility.</p>			
Unit	Unit Title	Contents	No. of Lectures

I	Indian Financial System	1.1 Meaning and definition of Financial System in India. 1.2 Structure and components of Indian Financial System 1.3 Functions of Financial System in India 1.4 Role of Financial System in Economic Development 1.5. Financial Sector Reforms since Liberalisation	12
II	Indian Money Market	2.1 Meaning and definition of Indian Money Market 2.2 Functions of Indian Money Market 2.3 Instruments and Participants in Indian Money Market 2.4 Deficiencies of Indian Money Market. 2.5 Recent developments in Indian Money Market and the role of the central bank	12
III	Indian Capital Market	3.1 Meaning and definition of Indian Capital Market 3.2 Functions of Indian Capital Market 3.3 Credit Instruments and Participants in Indian Capital Market 3.4 Deficiencies of Indian Capital Market. 3.5 Recent developments in Indian Capital Market and its role in economic development	12
IV	Foreign Exchange Market	4.1.Foreign Exchange Rate : Concepts and the determination 4.2. Meaning and definition of Foreign Exchange Market 4.3. Functions of Foreign Exchange Market 4.4. Participants in Foreign Exchange Market 4.5 Recent developments in Foreign Exchange Market: Spot and Forward Rates	12
Total No of Lectures (48 minutes each)		Teaching – Learning Process	48
		Evaluation Process	09
		Total	57

Teaching Methodology:

Unit	Unit Title	Teaching methodologies suggested	Outcome expected	Weightage of Marks (%)
			Conceptual understanding Knowledge/Skills/Attributes etc.	
I	Indian Financial System	1. Library work 2. Lecture method	• Understanding the Indian Financial System. Understanding the meaning, structure and role of the Financial System in India.	Approximately equal weightage to all the Units .
II	Indian Money Market	1. Participative Peer learning 2. Comparative Study	• Understanding the meaning, functions, credit instruments, deficiencies and recent developments in the Money Market in India.	-
III	Indian Capital Market	1. Book Assignment 2. Invited Talk	• Understanding the meaning, definition functions, credit instruments, deficiencies and recent developments in Capital Market in India	-
IV	Foreign Exchange Market	1. Project Work 2. Presentation	• Understanding the meaning, definition, functions, participants and recent developments in Foreign Exchange Market.	-

Evaluation Methods:

Evaluation Method Unit No.	Total Marks 100			Project/Practical Internship
	Formative Assessment		Summative Assessment	
		CCE I 20 Marks	CCE II 20 Marks	SEMESTER End Examination 60 Marks (Converted into 40)
I, II, III, IV	Departmentally organised assignments	Centrally Organised Examination	Preferably Descriptive Examination	1 Credit

Books Recommended:

Mandatory Readings :

1. Avadhani V.A. 'Investment and Securities Markets in India', Himalaya Publishing House ,2019.
2. Bhole L.M. 'Financial Institution and Markets' McGraw Hill Education ,2004.
3. Khan M.Y. 'Indian Financial System' 11th Edition, McGraw Hill Education ,2019.

Suggested Readings :

1. Kohok Mukund, 'Business Finance and Financial Services' Himalaya Pub.House ,2015.
2. Kumar, Gupta and Kaur , 'Financial Markets and Institutions' Taxmann ,2021
3. Meir Kohn, ' Financial Institutions and Markets', Tata MC Graw-Hill Publication 2000
4. Michael Brandl, 'Money, Banking, Financial Markets and Institutions', CENGAGE Learning Custom ,2016
5. Mittal Anand, 'Economic Reforms and Capital Markets in India', Galgotia Publishing Company, New Delhi. 2003.
6. Pathak Bharti V. "The Indian Financial System", Pearson Education [India] Ltd. 2018.

**Maharashtra Education Society's
Garware College of Commerce (Autonomous)
Programme – B.Com
Third Year of Bachelor of Commerce-T.Y.B.Com
Year of Commencement: - 2023-2024 (June 2021 Onwards) – Sem V
Board of Studies: - Business Economics**

Course Title:- Banking and Finance Paper III

Course Code : B1-21/506 B (IV)	Subject : Banking Law and Practices in India	Total Marks: 100 Credits :3+1	
Course Objectives :			
<ul style="list-style-type: none"> • To familiarize the Banking Laws and Practice in correlation to the Banking System in India. • To understand the legalities of Negotiable Instruments. • To enable the students to know the Banking Ombudsman Scheme. • To unfold the Insolvency and Bankruptcy Code, 2016 			
Learning Outcome :			
After completing the Course, the student will be able to			
LO 1: Understand the legal framework of the Indian Banking System.			
LO 2: Get acquainted with the appropriate use of Negotiable Instruments.			
LO 3: Apply the knowledge of Banking Ombudsman Scheme.			
LO 4: Gain the knowledge about Insolvency and Bankruptcy Code, 2016			
Unit	Unit Title	Contents	No. of Lectures

I	Banking Regulation Act, 1949: Introduction, Objectives and Selective Provisions	<p>1.1 Definition of word Banking (Section 5B) and Bank (Section 5C)</p> <p>1.2 Objectives of Banking Regulation Act (BRA), 1949</p> <p>1.3 Management (Section. 10, 10A, 10B, 10BB), Capital (Section 11)- Reserve Fund (Section 17) - Bank Licensing (Section 22) - Branch Licensing (Section 23) - Liquid Assets (Section 24) , Voluntary Amalgamation (Section 44A) – Compulsory Amalgamation (Section 45)- Liquidation (Section 45 R),</p> <p>1.4 Profit and Loss Account and Balance Sheet, Audit - (Section 29 and 30).</p> <p>1.5 Powers of Reserve Bank of India- (Section 35, 35A and 36)</p> <p>1.6 Banking Regulation Act, 1949.</p> <p>1.7 Cooperative Banks- The Banking Regulation (Amendment) Bill, 2020- Features.</p>	12
II	Negotiable Instruments Act, 1881	<p>2.1 Introduction-Definition-Meaning-Features of Negotiable Instruments.</p> <p>2.2 Types of Negotiable Instruments-Promissory Note, Bill of Exchange and Cheque</p> <p>2.3 Parties in Negotiable Instruments</p> <p>2.4 Negotiation-Presentment-Concepts of Dishonour of Negotiable Instruments</p> <p>2.5 Noting and Protesting</p>	12
III	Banking Ombudsman Scheme-2006	<p>3.1 Important Definitions: Banking Ombudsman, Appellate Authority, Authorised Representative, Complaint, Secretariat</p> <p>3.2 Objectives of Banking Ombudsman Scheme- 2006</p> <p>3.3 Appointment and Tenure of Ombudsman</p>	12

		3.4 Power and Duties of Ombudsman 3.5 Procedure for Redressal of Grievance	
IV	Insolvency and Bankruptcy Code, 2016	4.1 Objectives and importance of IBC, 2016 4.2 Applicability 4.3 Important definitions: (Section 3) Board, Corporate Person, Corporate Debtor, Creditor, Defaulter, Financial Information, Insolvency Professional, Corporate Applicant, Corporate Guarantor, Insolvency and Bankruptcy. 4.4 Corporate Insolvency Resolution Process (Section 6,7, 12,13,14) 4.5 Liquidation Process (Section 33, 34, 35) 4.6 Voluntary Liquidation of Corporate Person (Section 59) 4.7 Fast Track Corporate Insolvency Resolution Process (Section 55, 56, 57) 4.8 Offence and Penalty regarding Corporate (Section 68 to 71) 4.9 Bankruptcy Order for Individual and Partnership Firm (Section 121, 125, 126,128, 138, 139) 4.10 Offence and Penalties regarding Individual (Section 184 to 187) 4.11 The framework of Insolvency and Bankruptcy Board of India (Section 188, 196)	12
Total No of Lectures + Evaluation			57

Books Recommended:

Mandatory Readings :

1. Kandasami K.P. 'Banking Law and Practice', S. Chand Publication, 4th Ed. Reprint 2020
2. Insolvency and Bankruptcy Code, The Gazette of India, New Delhi. 2016.
3. Varshney P.N "Banking Law and Practices", Sultan Chand and Sons ,25th Ed,2014.

Recommended Readings :

1. Bangia R.K., 'Banking Law and Negotiable Instruments', Allahabad Law Agency, 7th Ed.2023
2. Banking Regulation Act- 1949, Universal Law Publishing (*BARE ACTS*)
3. Banking Ombudsman Scheme, Reserve Bank of India, Mumbai, 2006
(As amended upto July 1, 2017).
4. K. Natarajan , Yefim Gordon, 'Banking: Theory, Law and Practice' Himalaya Publishing House ,29 Rev.Ed.2022.
5. Kothari Vinod , 'Tanna's Banking Law and Practice in India' Lexis Nexis Publisher, 28th Ed.2021

Web Site :

1. www.rbi.org.in

Maharashtra Education Society's
Garware College of Commerce (Autonomous)
Programme – B.Com Year – III, – Sem. V
Year of Commencement - 2023-2024 (June 2023 Onwards)
Board of Studies: - Business Laws
Course Title: - Business Laws and Practices – II

B.Com –III (Semester V)			
Course Code: B1-21/505C(III)	Subject/Course: Business Laws and Practices – V		Marks: 100 Credits - 04 (Theory 03 + Practical 01=04)
Course Objectives:			
<ol style="list-style-type: none"> 1. To introduce the students to the Labour Laws in India 2. To understand the provision related to The Factories Act, 1948 3. To know the various provisions of The Employees State Insurance Act, 1948 4. To get acquainted with the provisions of The Employees Provident funds and Miscellaneous Provisions Act,1952 			
Course Outcome:			
After completing the course, the student shall be able to-			
CO1: Get an overview about the Labour Laws in India			
CO2: Understand the basic terms of Licensing, Registration, Worker's Health, Safety and Welfare etc. under the Factories Act, 1948			
CO3: Get an insight into Benefits, Disputes & Claims and Punishment under The Employees State Insurance Act, 1948.			
CO4: Gain knowledge about provisions related to the Employees' Provident Fund scheme, Employees' pension scheme and Employees Deposit Linked Insurance scheme.			
Unit	Unit Title	Contents	No of lectures

I	An Introduction to Labour Laws in India	1.1 History and Evolution of Labour Laws in India 1.2 Labour Policy of India 1.3. Classification of Labour Laws and an overview of labour laws. 1.4 Unfair Labour Practices 1.5 Labour Laws in the unorganized sector 1.6 Authorities under the Labour Laws in India [Ministry of Labour& Employment –Government of India, Chief Labour Commissioner Labour Courts / Industrial Tribunals,(Appointment, Qualification, Disqualification, Rights & duties)]	17
II	The Factories Act,1948 (Sections 1-50)	2.1 Introduction, Objectives & Key Definitions, Approval. 2.2 Licensing and Registration of Factories. 2.3 The Inspecting Staff, Provisions Regarding Worker's Health. 2.4 Provisions Regarding Safety and Welfare of Workers.	14
III	The Employees State Insurance Act,1948	3.1 Scope, Application and Definitions 3.2 Chapter II of the Act(ESI Corporation, Standing Committee, Medical Benefit Council, Principle Officers) 3.3 Chapter III of the Act(Finance &Audit) 3.4 Chapter IV-(Contributions, Recovery of Contribution,) 3.5 Chapter V(Benefits) 3.6 Chapter VI(Adjudication of Disputes & Claims) 3.7 Chapter VII(Punishment)	15

IV	The Employees Provident funds and Miscellaneous Provisions Act, 1952	4.1 Introduction, Objectives and scope of the Act, 4.2 Applicability and Constitutional validity of the Act. 4.3 Definitions, Employees' Provident Fund scheme 4.4 Employees' pension scheme and Employees Deposit Linked Insurance scheme Authorities - Under the Act, and their workings, penalties, offenses and protection.	11
Total No of Lectures + Evaluation			57(48 min)

Unit	Unit Title	Teaching methodology	Project /Hands on exposure/Pra ctice based	Outcome expected		Weigh tage of Marks (%)
				Conceptual understanding	Knowledge/Skills/Attributes etc	
I	An Introduction to Labour Laws in India	Cases of Labour Laws to be Studied. Group Discussion Article Reviews	Project report shall be prepared on Development of labour laws as per their necessity.	Understanding the actual requirement of legal framework in India.	Students will gain basic knowledge of legal framework in India and latest amendments	30
II	The Factories Act,1948 (Sections 1-50)	Benefits of Factories Act to be discussed in Group. Internet Sources. Discussion on Legal requirements.	Project report can be prepared on applications of the Factories Act 1948.	Understanding the concept of the Factories Act 1948.	It will help the students to gain insights of the Factories Act 1948	25

III	The Employees State Insurance Act,1948	Group Discussion. Internet Sources. Case Studies, Discussion on various Provisions of the Act.	Project report can be prepared on benefits of Employees State Insurance Act.	Understanding the Scope, Application, Benefit of the Employees State Insurance Act, 1948	It will help the students to gain insights of The Employees State Insurance Act, 1948	20
IV	The Employees Provident funds and Miscellaneous Provisions Act, 1952	Use of Internet Sources, Case laws on Information Technology.	Project report can be prepared on Provident Fund scheme	Understanding the Employees' Provident Fund scheme, Employees' pension scheme and Employees Deposit Linked Insurance scheme	To gain knowledge about various provision and latest amendments of the act	25

Projects

Sr. No.	Topic	Project/s
01	Evolution of labor policies in India	Group Discussion & Survey can be conducted.
02	Applications of Factories Act 1948	Overview & Presentation can be taken.
03	Benefits of Employees state insurance Act.	Online data analysis with library sources.
04	Overview of Employees Provided fund & Miscellaneous provisions Act.	Applications to studied.

References

Sr. No.	Title of the Book	Author/s	Publication
01	Labour Laws	Taxmann	Taxmann
02	Labour & Industrial Laws	S N Misra	Central Law Publication
03	Labour and Industrial Laws	M.N. Mishra Central	Central Publication
04	Business & Commercial Laws	Sen & Mitra	The World Press Pvt. Ltd.
05	Business Law for Management	Bulchandani K.R.	Himalaya Publishing House

Web References

Sr. No.	Website Address	Institution
1	https://www.mca.gov.in	Ministry of Corporate Affairs
2	https://www.icai.org	ICAI - The Institute of Chartered Accountants of India
3	https://www.icsi.edu	ICSI - Institute of Company Secretaries of India

M.E.S. Garware College of Commerce (Autonomous)

Third Year B. Com

Semester-V

Course Code: B1-21/ 505D(III)	Subject: Cost and Works Accounting II	Marks: 100 Credits: 3+1
--	--	--

Course Objectives:

- 5) To acquaint the students with the concept of 'Overheads' and introduce them to the Cost Accounting Standards.
- 6) To understand the stages involved in the accounting of overheads.
- 7) To understand the accounting treatment for under and over absorption of overheads.
- 8) To acquaint the students with the basics of Activity Based Costing.

Course Outcomes:

After completing the Course, the students shall be able to:

CO 1: Understand the concept of overheads and basics of Cost Accounting Standards.

CO 2: Know the stages involved in the accounting of overheads.

CO 3: Get acquainted with the accounting treatment for under and over absorption of overheads.

CO 4: Get acquainted with the basics of Activity Based Costing.

Course Content:

Unit	Unit Title	Contents	No of Lectures
I	Overheads	1.1 Meaning and definition of overheads. 1.2 Classification of overheads 1.3 Introduction to Cost Accounting Standards, Cost Accounting Standard Board	10
II	Accounting of Overheads (Part-I)	2.1 Collection and Allocation of overheads. 2.2 Apportionment and Reapportionment of overheads 2.3 Problems on primary distribution of overheads 2.4 Problems on secondary distribution of overheads (Repeated Distribution & Simultaneous Equation methods only)	15
III	Accounting of Overheads (Part-II)	3.1 Absorption - Meaning, Rate and Methods of Overhead Absorption 3.2 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment 3.3 Problems on the accounting treatment of under and overabsorption of overheads	14

		3.4 Capacity and overhead rates.	
IV	Activity Based Costing	4.1 Definitions-Stages in Activity Based Costing 4.2 Purpose and Benefits of Activity Based Costing 4.3 Cost Pools and Cost Drivers 4.4 Simple Problems on Activity Based Costing	09
Total No of Lectures			48
No. of lectures for Assessment and Evaluation			09
Total lectures			57

Teaching Methodology:

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome Expected		Weight age of Marks (%)
				Conceptual understanding Knowledge/Skills/Attributes etc.		
I	Overheads	Interactive, Use of e-content.	N/A	Understanding various basic concepts of cost accounting.	Developing an in depth understanding on overheads and their classification.	20
II	Accounting of Overheads (Part-I)	Interactive, Problem Solving	N/A	Understanding the significance of overheads in the total cost of product/service.	Understanding the treatment of overheads as per traditional methods of overhead distribution.	30
III	Accounting of Overheads (Part-II)	Interactive, Problem Solving	N/A	Developing an understanding of the stages in the process of accounting overheads.	Understanding the application of accounting treatment for under-over absorption of overheads.	30

IV	Activity Based Costing	Use of e-content/guest lecture.	N/A	Acquainting with the basics of Activity Based Costing	Ability to understand the treatment of overheads under the modern method of costing.	20
----	------------------------	---------------------------------	-----	---	--	----

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication
1	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd., New Delhi
2	Students Guide to Cost Accounting	Ravi Kishor	Taxman's, New Delhi.
3	Cost Accounting Principles and Practice	M.N. Arora	Vikas Publishing House Pvt. Ltd., New Delhi.
4	Cost Accounting, Theory and Problems	S.N. Maheshwari and S.N. Mittal	Mahavir book Depot, New Delhi
5	Cost Accounting Principles and Practice	Jain and Narang	Kalyani Publishers, Kolkata
6	Principles and Practice of Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd., Kolkata
7	Generally Accepted Cost Accounting Standards	The Institute of Cost Accountants of India, Kolkata	The Institute of Cost Accountants of India, Kolkata

E – Learning Resources:

Sr No	Topic	Lectures (Available on YouTube/ Swayam/ MOOCs/ etc.)	Journals/ Articles/ Case Studies
1	Overheads	<ul style="list-style-type: none"> https://icmai.in/upload/CASB/2015/GACAP-Final.pdf https://icmai.in/CASB/casb-resources.php 	The Management Accountant
2	Accounting of Overheads (Part-I)	-	The Management Accountant
3	Accounting of Overheads	-	The Management Accountant

	(Part-II)		
4	Activity Based Costing	-	The Management Accountant

M.E.S. Garware College of Commerce (Autonomous)

T.Y.
B.Com
Semester-
V

Course
Code:

B1- 505 E

Business Entrepreneurship- II

Marks: 100

Credits: 3+1

Course Objectives:

1. To understand the concept of MSME and study the government schemes related to MSME
2. To study the procedure of formation of MSME
3. To understand the concept of Business Plan and Project Report
4. To study the role of various institutions in project assistance

Course Outcome:

After completing the Course, the students will be able to:

CO 1: Understand the concept of MSME and government schemes related to MSME

CO 2: Understand the procedure of forming the MSME

CO 3: Gain the knowledge on preparation of business plan and project report.

CO 4: Understand the role of various institutions in project assistance.

Course Contents:

Unit	Unit Title	Contents	No of Lectures
I	Micro Small And Medium Enterprises (MSME) Policy 2020:	1.1 Introduction, Definition, Investment and Annual Turnover, 1.2 Key Announcements of AtmaNirbhar Bharat Abhiyan, 1.3 Criteria 1.4 Classification of Enterprises, 1.5 Government Schemes for MSME in India, Covid impact on MSME	11

II	Formation Under MSME:	<ul style="list-style-type: none"> 2.1 Identification of Business opportunities 2.2 Scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. 2.3 Registration under MSME & Udyam Registration Portal 2.4 MSME Development and Service covered under MSME 2.5 Eligibility for MSME & Limits of MSME 	12
III	Business Plan Preparation And Project Report:	<ul style="list-style-type: none"> 3.1. Meaning and importance of Business Plan, Objectives ,Selection of suitable form of organization 3.2. Precautions to be taken by an entrepreneur while preparing Business Plan. 3.3. Meaning, Concept and classification of projects 3.4. Project for Retail store, Oil Mill, Cold Storage, Eco friendly Bag production- Reasons for failure of project 3.5. Project Appraisal - Break - Even Analysis and Ratio Analysis : Debt : Service Coverage Ratio - Gross Profit : Net Profit Ratio and Return on Investment (ROI), Project Audit 	13
IV	Project Assistance	<ul style="list-style-type: none"> 4.1 Financial assistance through State Financial Corporation's (SFC's,) 4.2 District Industries Centre (DIC), Maharashtra Industrial Development Corporation (MIDC), National Institute for Entrepreneurship and Small Business Development (NIESBUD), National Institute of Small Industry Extension Training (NISIET), Small Industries Development Organization (SIDO), Small Industrial Development Bank of India (SIDBI), Technical Consultancy Organization (TCO), Commercial 	14

		<p>Banks, Industrial Finance Corporation of India (IFCI) – Non-financial assistance from District Industries Centre (DIC),</p> <p>4.3 Small Industries Service Institute (SISI), Khadi and Village Industries Commission (KVIC) – Financial incentives for Small Scale Industries (SSI's) and Tax Concessions – Assistance for obtaining Raw Material, Machinery, Land and Building, Venture Capital and Technical Assistance</p> <p>4.4 MUDRA Loans</p>	
Total No of Teaching Lectures			48
Total No. lectures for Evaluation			9
Total			57

Teaching Methodology:

Unit	Unit Title	Teaching methodology	Outcome expected		Weightage of Marks (%)
			Conceptual understanding Knowledge/Skills/Attributes etc.		
1	Micro Small And Medium Enterprises (MSME) Policy 2020:	PowerPoint Presentations Group Discussions	Knowledge of MSME and various Govt. Schemes	Awareness of Govt.schemes in details , eligibilities for that will be known to students	20%
2	Formation of MSME:	Power Point Presentations	Students will gain knowledge on documentation and registration procedure on Udyam Portal	Students will be encouraged towards forming MSME	25%
3	Business Plan Preparation And Project Report	Case studies Power Point Presentations	Students will learn the Environmental scanning techniques	Students can take the initiative to prepare the project report	27%
4	Project Assistance	Guest Lecture PowerPoint Presentations Group discussions	Students will understand the schemes of assistance by FIs	Students will be motivated	28%

Suggested Readings:

Sr. No	Title of the Book	Author/s	Publication
1	'A Complete Guide to Successful Entrepreneurship'	Pandey G. N	Vikas Publishing House Pvt Ltd.
2	Developing Entrepreneurship, Issues and Problems	S.V.S. Sharma, Udai Pareek and T.V. Rao,	Tata McGraw Hill, New Delhi.
3	'The New Business Road Tests	Prof. John Mullins	Pearson
4	Small Business and Entrepreneurship	Anil Kumar	International Publishers
5	Entrepreneurship Development	Dr. Venkataramanappa	
6	Entrepreneurship - Strategies and Resources	Mark. J. Dollinger	Pearson Edition
7	'Entrepreneurship	Prof. Rajeev Roy	Oxford University Press

E – Learning Resources:

Sr. No	Topic	Lectures (YouTube/ Swayam/ MOOCs/ etc.)	Study Material/ Journals/ Articles/ Case Studies
1	Experts Discuss MSME's Role In India's Growth, It's Challenges &	https://www.youtube.com/watch?v=pEF1SI340M:	Paper : Women entrepreneurs and business venture growth: an examination of the

	Opportunities Sashakt India		influence of human and social capital resources in an Indian context (Open Access)
2	PM Shri Narendra Modi's Speech at launch of MSME Support & Outreach Programme	https://www.youtube.com/watch?v=FXbOG3LD9VU	Link: https://www.tandfonline.com/doi/abs/10.1080/08276331.2013.821758
3	Ratan Tata: Moving the Tata Group Beyond India	https://www.youtube.com/watch?v=9mySvo-EPTO	Paper: Promoting entrepreneurship to alleviate poverty in India: An overview of government schemes, private-sector programs, and initiatives in the citizens' sector
4	Strengthening the MSME sector...	https://www.youtube.com/watch?v=912QdBXaigs	Link : https://onlinelibrary.wiley.com/doi/abs/10.1002/tie.21437
5.	Government is committed to creating policies that meet your needs: PM Modi to MSMEs	https://www.youtube.com/watch?v=7H1BdaGGANw	Paper :Opportunities and constraints for Indian MSMEs Link:

MES Garware College of Commerce (Autonomous)

Second Year B Com

Semester – V

Course Code: B1- 21/506A(IV)	Subject: Business Administration (Finance) – III	Marks: 100 Credits :3+1
---	---	--

Course Objectives:

1. To acquaint the student with knowledge about Corporate Finance and the Structure of the Indian Financial Market
2. To develop the Financial Planning Skills among the students
3. To educate the students on the importance of Capitalization and Optimum Capital Structure
4. To create awareness among the students regarding various sources of Finance available for raising Corporate Capital

Course Outcome:

After completing the course, the student shall be able to -

CO 1: Understand the concept of Corporate Finance and structure of the Indian Financial Market.

CO 2: Develop the understanding of Financial Planning Skills

CO 3: Get acquainted with the importance of Capitalization and optimum Capital Structure.

CO 4: Understand the various sources of Finance available for raising Corporate Capital

Unit	Unit Title	Contents	No of Lectures
1	Introduction to Corporate Finance and Indian Financial System	1.1 Meaning, Features, Need, Importance of Corporate Finance, Finance Functions (Executive and Routine Functions) 1.2 Meaning, Objectives, Scope of Financial Management 1.3 Indian Financial Market – Meaning and Structure (Money Market & Capital Market) 1.4 Stock Exchange – Meaning, Features, Functions. 1.5 Bombay Stock Exchange, National Stock Exchange of India, Dematerialization of Securities 1.6 Securities Exchange Board of India – Objectives, Powers and	15

		<p>Functions</p> <p>1.7 Credit Rating Agencies – Function/ Role and Advantages.</p> <p>Overview of Credit Rating Information Services of India Limited (CRISIL)</p> <p>Investment Information and Credit Rating Agency of India (ICRA) Limited</p> <p>Credit Analysis and Research (CARE) Limited.</p>	
2	Financial Planning	<p>1.1 Financial Planning – Meaning, Nature and Characteristics, Scope, Importance, Advantages and Limitations,</p> <p>1.2 Steps in Financial Planning</p> <p>1.3 Factors Influencing Financial Plan Formulation</p> <p>1.4 Methods of Estimating Financial Requirement</p>	12
3	Capitalization and Capital Structure	<p>1.1 Capitalization and Capital Structure</p> <p>1.2 Capitalization – Concept, Factors governing capitalization, Over and Under capitalization - Causes and effects, Fair Capitalization.</p> <p>1.3 Capital Structure- Meaning, Concept and Principles of capital structure, Factors influencing the pattern of capital structure.</p> <p>1.4 Trading on equity- Concepts and effects.</p>	15
4	Sources of Corporate Finance	<p>1 Types of Capital – Fixed and Working, Owned and Borrowed, Short Term, Medium Term and Long Term</p> <p>1.2 Sources of Capital – Bank</p>	15

		Overdraft, Trade Credit Accrual Accounts, Financial Lease, Operating Lease, Hire Purchase, Bank Loan, Merchant loan, Debentures, Equity Shares, Preference Shares Stock Dilution and Flotation 1.3 Concept Cost of Capital and Concept of Risk and Return	
Total No of Lectures			57

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected		Weightage of Marks (%)
				Conceptual understanding Knowledge/Skills/Attributes etc		
1.	Corporate Finance and Indian Financial System	Lecture Method		To know the concept of Corporate Finance and Structure of the Indian Financial Market	Understand the concept of Corporate Finance and structure of the Indian Financial Market	26%
2.	Financial Planning	Lecture Method, Expert talks, Interviews of Entrepreneurs by students.		To be able to understand certain skills of Financial Planning	Develop the understanding of certain skills of Financial Planning among the Students by introducing them to the process of efficient Financial Planning.	21%

3.	Capitalization and Capital Structure	Lecture Method, group discussion			Get acquainted with the importance of Capitalization and optimum Capital Structure.	26%
4.	Sources of Corporate Finance	Lecture Method		To be able to understand the various sources of Finance available for raising Corporate Capital	Understand the various sources of Finance available for raising Corporate Capital	26%

Suggested Readings:

List of Books Recommended:

Sr. No.	Title of the book	Author/s	Publication
1.	Capital Market and Financial System in India	Asheesh Pandey	Ingram short title
2.	Capital Market	S Gurusamy	McGraw Hill Education
3.	Indian Financial System: Financial Markets, Institutions and Services	Siddhartha Sankar Saha	McGraw Hill
4.	Capital Marketing and Securities Law	Kumar Rajnish	Commercial law Publication
5.	Investment Analysis and Portfolio Management	Chandra Prosanna	Tata McGraw-Hill Education Private Limited
6.	An Introduction to International Capital Markets: Products, Strategies, Participants	Andrew M. Chisholm	willey
7	Capital Markets in India	Rajesh Chakrabarti	SAGE Response

9	Case studies in Business Administration	Deverell, C.S.	Macmillan Press, 1972
10	Essentials of Business Administration	Aswathappa K	Bombay, Himalaya Publishing House, 1985
11	Handbook of Business Administration	Maynard H.B.	Mcgraw-hill, 1967
12	Fundamentals Of Financial Management	Vyuptakesh Sharan	Dorling
13	Financial Accounting for Management	N Ramchandra	Tata Mcgraw Hill

E-Learning Resources:

Sr. No	Topic	Lectures (available on YouTube/Swayam/MOOCs, etc.)	Films	Journals/Articles/Case Studies
1	Corporate Finance and Indian Financial System	https://www.youtube.com/watch?v=I0nC_wwRVMg		https://timesofindia.indiatimes.com/business/markets/sensex/dabur-tata-chemicals-hero-motocorp-and-other-stocks-in-news-today/articleshow/95109570.cms
2	Financial Planning	https://www.youtube.com/watch?v=pv77fN7h4CI		https://www.holisticinvestment.in/financial-planning-articles/

Maharashtra Education Society's
Garware College of Commerce (Autonomous)
Programme – B.Com
Year – III, Third Year of Bachelor of Commerce – T.Y.B.Com– Sem. V
Year of Commencement - 2023-2024 (June 2023 Onwards)
Board of Studies: - Business Laws
Course Title: - Business Laws and Practices – III

B.Com-III (Semester V)		
Course Code: B1-21/506C(IV)	Subject/Course: Business Laws and Practices - V	Marks: 100 Credits - 04 (Theory 03 + Practical 01=04)
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To understand the Basic Concepts of Custom Law & GST Law 2. To familiar the students with applications of Custom Law & GST Law 3. To educate the students on the recent trends in Custom Law & GST Law 4. To develop practical knowledge and their implication in Business in relation to GST Law. 		
<p>Course Outcomes: After completing the course, the student shall be able to-</p> <p>CO1: Understand the Basic Concepts of Custom Law & GST Law</p> <p>CO2: Familiarize the students with applications of Custom Law & GST Law</p> <p>CO3: Educate the students on the recent trends in Custom Law & GST Law</p> <p>CO4: Develop practical knowledge and their implication in Business in relation to GST Law.</p>		

Unit	Unit Title	Content	No. of Lecture:
I	Custom Act 1962	1.1. Meaning object and scope, Definitions - Customs Area, Customs Port/Air Port/Station /Water - Prohibited goods - smuggling - Shipping Bill - Entry Bill of Entry-Bill of Export - Costal Goods.	16

		1.2. Levy and exemption from Custom duty - Valuation of goods for purpose of assessment. 1.3. Clearance of Imported and Exported goods - Confiscations of goods and conveyances and imposition of penalty	
II	GST In India- An Introduction	2.1 Constitutional Background & Introduction of Goods & Service tax in India (CGST Act, 2017 & IGST Act, 2017) 2.2 Important definitions & concepts under CGST Act, 2017 2.3 Types of GST	14
III	GST - Applicability, Registration Procedure & Administration of GST	3.1 Applicability & Exemption under GST 3.2 Registration procedure under GST 3.3 Administration of GST & Role of GST Council	14
IV	GST- Returns & Audit	4.1 Various Returns and their due dates under GST Laws 4.2 Applicability of Audit under GST 4.3 Accounting & Books to be maintained under GST 4.4 Offences & Penal Provisions under GST Laws	13
Total No. of Lectures + Evaluation		57 (48 min)	

Unit	Unit Title	Teaching methodology	Project/Hands on exposure/Practice based	1.Outcome expected	Weightage of Marks (%)
				2.Purpose skills to be developed	
I	Custom Act 1962	Pre Literature, Case Studies, Group	<ul style="list-style-type: none"> You Tube E-Content Sources. E-Content on the Custom Act 1962 	Equip students with the knowledge of Custom Law in India	25

		Discussion, PPT Presentation,	provided by UGC/University/M OOC etc. to be analyzed		
II	GST In India- An Introduction	Pre Literature, Moot court Lecture, Group Discussion, Pre-reading, Quiz, Competition, Expert lecture.	<ul style="list-style-type: none"> • YouTube E-Content sources • E-Content on the GST in India - An Introduction provided by UGC/ University / MOOC etc. to be analyzed. 	To Acquaint the students with basic knowledge about GST Law in India.	25
III	GST - Applicability, Registration Procedure & Administra tion of GST	Field visit, PPT Presentation, Interaction with the industry expert, Article Reviews	<ul style="list-style-type: none"> • You tube E-Content sources. • E-Content on the GST Applicability Registration Procedure & Administration of GST provided by UGC/University/M OOC etc. to be analyzed. 	To give Comprehensive insight about the GST Applicability, Registration Procedure & Administration of GST	25
IV	GST- Returns & Audit	Case studies, Group Discussion, Quiz Competition, Expert Lecture, Team exercise,	<ul style="list-style-type: none"> • You tube E-Content Sources. • E-Content on the GST Returns & Audit provided by UGC/University/M OOC etc. to be analyzed. 	Equip students with the knowledge of GST Returns & Audit.	25

References

Sr. No.	Title of the Book	Author/s	Publication
01	Guide to The Customs Act- Law Practice And Procedures	B.N. Gururaj	Lexis Nexis
02	The Customs Act 1962 Bare Act with Amendments	Government of India	Educreation Publishing
03	Taxmann's GST and Customs Law	CA.K.M.Bansal	Taxmann Publication Pvt. Ltd.
04	Taxmann's GST Practice Manual	Aditya Singhanian	Taxmann Publication Pvt. Ltd.
05	Goods and Services Tax GST	H.C. Mehrotra, V.P. Agarwal	Sahitya Bhawan Publication
06	GST Made Simple	Awdhesh Singh	Centax Publication

Project/ Practical for Semester III

Topic	Mode of Project/ Practical
Levy and exemption from Custom duty	Case study / Library Assignment
Constitutional Background of GST	Overview and Presentation can be taken
Registration procedure under GST	Filled up the registration form
Various Returns under GST Law	Filled up the Various Returns form.

Websites

https://www.cbic.gov.in/htdocs-cbec/gst/gstacts	GST
https://legislative.gov.in/sites/default/files/A1962-52.pdf	Custom Act 1962

M.E.S. Garware College of Commerce (Autonomous)

T.Y.
B.Com
Semester
-V

**Course
Code:**

**B1-21/506 D
(IV)**

**Techniques of Cost Accounting and Cost
Audit (CWA) - III**

Marks: 100

Credits: 3+1

Course Objectives:

1. To acquaint the students with basic concepts of Marginal Costing
2. To acquaint the students with application of Marginal Costing Techniques
3. To develop the knowledge on Budgetary Control & various types of Budgets.
4. To aware the students with the basic concept of Uniform Costing and Inter-firm comparison

Course Outcome: After completing the Course, the students will be able to

CO 1: Understand concepts of Marginal Costing

CO 2 :Apply Marginal Costing Techniques

CO 3: Understand concept of Budget, Budgetary Control and various types of Budgets

CO 4: Understand Uniform Costing and Inter-firm comparison

Course Contents :

Unit	Unit Title	Contents	No of Lectures
-------------	-------------------	-----------------	-----------------------

I	Marginal Costing Basic	1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point, Margin of Safety and Angle of Incidence. 1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost-profit volume analysis	13
II	Marginal Costing - Decision Making	2.1 Application of Marginal Costing Technique:- Profit Planning, Make or buy decision, Optimizing product mix, Alternative use of production facilities, Evaluation of performance Acceptance of export order & Limiting factors. 2.2 Case-lets based on decision making	13
III	Budgetary Control	3.1 Definition and Meaning of Budget & Budgetary control 3.2 Objectives, essentials, and procedure of Budgetary control 3.3 Advantages and Limitations of Budgetary control 3.4 Types of Budgets 3.5 Zero Base Budgeting (Simple practical problems based on cash and flexible	14
IV	Uniform costing and Inter-firm Comparison	4.1 Meaning, objectives, advantages, and Disadvantages of Uniform Costing. 4.2 Uniform Cost Manual 4.3 Meaning, pre-requisite, advantages, and Disadvantages of Inter-firm comparison. (Theory Only)	08
Total No of Lectures			48
Total No. of Lectures for Evaluation			09

Total	57
-------	----

Teaching Methodology:

Unit	Unit Title	Teaching methodology	Outcome expected		Weightage of Marks (%)
			Conceptual understanding Knowledge/Skills/Attributes etc.		
1	Marginal Costing Basics	PPT and Lecture Method, Problems	Conceptual Knowledge will be acquired by students	Development of overall outlook of Marginal Costing.	28%
2	Marginal Costing -Decision Making	Lecture Method, Problems	Practical Knowledge will be acquired by students	Development of overall outlook of Marginal Costing.	27%
3	Budgetary Control	Discussion , PPT	Knowledge of Budgetary Control will be gained by students	Develop knowledge on Budgetary Control & various types of Budget	29%
4	Uniform costing and Inter-firm Comparison	Discussion , PPT , Lecture method	Students will acquire skills and knowledge on uniform Costing	Students will Understand the implementation of Interfirm comparison	16%

Suggested Readings:

S r · N o	Title of the Book	Author/s	Publication
1	Theory and Techniques of Cost Accounting.	B.L. Lall and G.L. Sharma	Himalaya Publishing House
2	Advanced Cost Accounting	Dr.Kishor. M. Jagtap	Tech-Max Publication
3	Cost Accounting Principles and Practice	Jain and Narang	Kalyani Publishers,
4	Advanced Cost Accounting	Dr. D. M. Gujrathi	Idol Publication
5	Cost Accounting	P. V. Rathnam and P. Lalitha	Kitab Mahal
6	Cost Accounting, Theory and Problems,	S.N. Maheshwari and S.N. Mittal	Mahavir book Depo
7	Advanced Cost Accounting	S. P. Jain and K. L. Narang	Kalyani Publication

E – Learning Resources:

S r · N o	Topic	Lectures (YouTube/ Swayam/ MOOCs/ etc.)	Study Material/ Journals/ Articles/ Case Studies
1	Marginal Costing	https://icmai.in	Articles from the Professional Journals such as The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India
2	Marginal Costing- Decision Making	www.globalcma.in eclm.unpune.ac.in	
3	Budgetary Control	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants	
4	Uniform costing and Inter-firm Comparison		

M.E.S. Garware College of Commerce (Autonomous)			
T.Y. B.Com Semester- V			
Course Code: B1- 21/506 E (IV)	Business Entrepreneurship- III		Marks: 100 Credits: 3 + 1
Course Objectives:			
<ol style="list-style-type: none"> 1. To acquaint students with the concepts of Organization and Organizational behavior required for entrepreneurship 2. To equip students with the basic concepts of Individual Behaviour and Personality for Entrepreneurship 3. To enable students to understand the role of attitude in entrepreneurship, their life experiences and achievements of entrepreneurs 4. To provide insights on the concept of group and group dynamics for Entrepreneurship 			
Course Outcomes:			
After completing the Course, the students will be able to:			
CO 1: Understand concepts of Organization and Organizational behavior required for entrepreneurship			
CO 2: Understand the concept of Individual Behaviour and Personality for Entrepreneurship			
CO 3: Get knowledge about the role of attitude in entrepreneurship, their life experiences and achievements of entrepreneurs			
CO 4: Get acquainted with the concepts of group and group dynamics for Entrepreneurship			
Course Contents:			
Unit	Unit Title	Contents	No of Lectures

I	Organizational Behavior for Entrepreneurship	<p>1.1 Organization: Meaning, Definition, Goals, Approaches.</p> <p>1.2 Organizational Behavior for Entrepreneurship: Meaning, Definitions, Need, Nature, Importance & Scope, Characteristics, Types, Objectives, Merits and Demerits of Organizational Behavior for Entrepreneurship, Organizational Behavior Models.</p> <p>1.3 Developing Entrepreneurial Behavior in the Organization: Opportunity Identification, Opportunity Facilitation, Organizational Competencies and Individual Competencies</p>	12
II	Individual Behavior and Personality for Entrepreneurship	<p>2.1 Individual Behavior for Entrepreneurship: Characteristics, Determinants of individual behavior, Requisites for Individual Behavior in Entrepreneurship.</p> <p>2.2 Personality for Entrepreneurship: Meaning, Definitions, Characteristics, Determinants of Personality for Entrepreneurship. Personality Traits, Personality Development, Emotional Intelligence for Entrepreneurship, Entrepreneurial Personality, Difference between Individual Behavior and Group Behavior in Entrepreneurship, Factors of Personality, Role of Personality, Theories of Personality</p>	12
III	The Study of Autobiographies of Entrepreneurs	<p>3.1. Autobiographies of Entrepreneurs:</p> <p>3.2.1. Mr. Anand Mahindra (Chairman, Mahindra & Mahindra)</p> <p>3.2.2. Mr. Baba Kalyani (MD, Bharat Forge)</p> <p>3.2.3. Mr. Shiv Nadar (Indian Industrialist)</p> <p>3.2.4. Mr. Laxmi Niwas Mittal (CEO, Arcelor Mittal)</p> <p>3.2.5. Mr. Adar Poonawala (CEO, Serum Institute of India, India's Vaccine King)</p> <p>3.2.6. Women Entrepreneurs: Falguni Nayar (The founder of Nykaa)</p> <p>3.2.7. Kiran Mazumdar Shaw (Founder of Biocon Ltd)</p>	12

IV	Group and Group Dynamics for Entrepreneurship	4.1 Group: Meaning, Definition, Classification, Group Task, Group Size, Group formation process, Group Structure. 4.2 Group Dynamics for Entrepreneurship: Influence in Group, Types, Principles and Functions of Group Dynamics in Entrepreneurship, Group Cohesion- Helping Behavior, Cooperation and Competition, Improved Work Group. Role of Entrepreneur.	12
No. of Lectures			48
Lectures for Evaluation			09
Total No. of Lectures			57

Teaching Methodology:

Unit	Unit Title	Teaching methodology	Outcome expected		Weightage of Marks (%)
			Conceptual understanding Knowledge/Skills/Attributes etc.		
1	Organizational Behavior for Entrepreneurship	PowerPoint Presentations Group discussions	Understand the basic concepts of Organization and Organizational behavior required for entrepreneurship	Conceptual understanding Fundamental Knowledge	25%

2	Individual Behavior and Personality for Entrepreneurship	PowerPoint Presentations Expert talk Completing research or conceptual papers on topics	Understand basic concept of Individual Behaviour and Personality for Entrepreneurship	Conceptual understanding Applicability skills	25%
3	The study of Autobiographies of Entrepreneurs	Interview of an entrepreneur Case studies Biographical videos or CDs of entrepreneurs	Understand the role of attitude in entrepreneurship, their life experiences and achievements of entrepreneurs	Applicability skills Understanding the new age entrepreneur and will learn each. Understanding to interpret their own business plan.	25%
4	Group and Group Dynamics for Entrepreneurship	PowerPoint Presentations Group discussions Case studies	Get insights on the concept of group and group dynamics for Entrepreneurship	Conceptual understanding Fundamental Knowledge	25%

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication
1	Cut the crap and jargon	Shradha Sharma and T N Hari	Portfolio
2	The manual for Indian Startups	Vijay Kumar Ivaturi, Meena Ganesh, Alok Mittal, Sriram Subramanya & Prof Sadagopan	Penguin Enterprise
3	Entrepreneurship Development	Khanna S.S	Chand, New Delhi.
4	Failing to succeed: The story of India's first e-commerce company	K.Vaitheeswaran	Rupa & Co
5	A Complete Guide to Successful Entrepreneurship	Pandey G.N.	Vikas Publishing House Pvt Ltd.
6	Small Business and Entrepreneurship	Anil Kumar	I.K. International Publishers

E – Learning Resources:

Sr. No.	Topic	Lectures (YouTube/ Swayam/ MOOCs/ etc.)	Study Material/ Journals/ Articles/ Case Studies
1	Organizational Behavior for Entrepreneurship	https://onlinecourses.nptel.ac.in/noc21_mg82/preview https://www.youtube.com/watch?v=FHd52pytcZ8	Research paper links: https://www.researchgate.net/publication/259549014_Entrepreneurial_Behavior_in_Organizations_Does_Job_Design_Matter
2	Individual Behavior and Personality for Entrepreneurship	https://onlinecourses.swyam2.ac.in/cec21_mg22/preview	

3	The study of Autobiographies of Entrepreneurs	Interview videos: https://www.youtube.com/watch?v=u17eJXt4H_w https://www.youtube.com/watch?v=eZgWt8Xtt1g	Article on: Team and Group Dynamics in Organizations: Effect on Productivity and Performance Link: https://www.scirp.org/journal/paperinformation.aspx?paperid=115876
4	Group and Group Dynamics for Entrepreneurship	https://onlinecourses.nptel.ac.in/noc22_mg39/preview	https://www.scirp.org/journal/paperinformation.aspx?paperid=115876

MES Garware College of Commerce (Autonomous)

Third Year B Com

Semester-V

Course Code: B1-21/506F(IV)	Subject: Marketing Management – III	Marks: 100 Credits : 3+1
--	--	-------------------------------------

1. To introduce the conceptual understanding of advertising and advertising media.
2. To provide the students the knowledge of various appeals and approaches in advertisement.
3. To make aware of the economic, social and regulatory aspects of advertising.
4. To understand the role of Brand Management in marketing.

Course Outcome:

After completing the course, the student shall be able to -

CO 1: Develop conceptual understanding of advertising and advertising media.

CO 2: Understand the knowledge of various appeals and approaches in advertisements.

CO 3: Get acquainted with the economic, social and regulatory aspects of advertising.

CO 4: Get knowledge about the role of Brand Management in marketing.

Unit	Unit Title	Contents	No of Lectures
1	Introduction to Advertising	1.1 Fundamentals of Advertising: Definition of Advertising, Objectives of Advertising, Functions of Advertising 1.2 Types of Advertising, Benefits and Limitations of Advertising, Role of Advertising in Modern Business, Role of Advertising in Marketing Mix. 1.3 Advertising Media: Definition, Classifications and Characteristics of Different Advertising Media, Factors affecting 1.4 Selection of Advertising Media, Media Mix, E-	15

		Advertising	
2	Appeals and Approaches in Advertisement	<p>1.1 Appeals: Introduction of Different Appeals and their Significance, Advertising Message, Direct and Indirect Appeal</p> <p>1.2 Relation between Advertising Appeal and Buying Motive</p> <p>1.3 Approaches: Positive and Negative Emotional Approaches to Advertisement</p>	15
3	Economic, Social and Regulatory Aspects of Advertising	<p>1.1 Economic Aspects-Effects of Advertising on Production Cost</p> <p>1.2 Effects of Advertising on Distribution Costs, Effects of Advertising on Consumer Prices, Advertising and Monopoly</p> <p>1.3 Wastes in Advertising, Social Aspects - Ethics in Advertising, “Truth” in Advertising</p> <p>1.4 Regulatory Aspects-Role of Advertising Standards Council of India (ASCI).</p>	15
4	Brands and Brand Management	<p>1.1 Meaning & definitions of brand, Characteristics of brands</p> <p>1.2 Types of brands, Advertising and Branding, Brand Extension</p> <p>1.3 Brand identity, Identity Sources – symbols, logos, trademarks, Brand loyalty</p> <p>1.4 Brand Management Process, Challenges in New Branding</p>	12

Total No of Lectures	48
Total No. Lectures for Assessment and Evaluation	9
Total	57

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected		Weightage of Marks (%)
				Conceptual understanding	Knowledge/Skills/Attributes etc	
1	Introduction to Advertising.	Lecture Method		Develop conceptual understanding of advertising and advertising media.	To develop conceptual understanding.	26%
2.	Appeals and Approaches in Advertisement	Lecture Method		To provide the students the knowledge of various appeals and approaches in advertisement.		26%
3.	Economic, Social and Regulatory Aspects of	Lecture Method, group discussion		Get acquainted with the economic, social and regulatory		26%

	Advertising			aspects of advertising.		
4	Brands and Brand Management	Lecture Method, Case studies, E-learning resources.		Get knowledge about the role of Brand Management in marketing.		21%

Suggested Readings :

List of Books Recommended:

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.	Marketing Management,	V. S. Ramaswamy & S.Namakumari	Macmillan Publication
4.	Strategic Brand Management, Building, Measuring and Managing Brand Equity.	Keller .K	Pearson Publication
5.	Marketing Management,	Dr.K.Karunakaran	Himalaya Publishing House
6.	Agriculture Marketing,	J.W.Barker	Oxford University Press

7	Sales Forecasting Management: A Demand Management Approach	John T.Mentzer & Mark A. Moon	Sage Publications
9	A framework for marketing management	Philip Kotler	Pearson Publication New Delhi
10	Marketing Management	Rajan Saxena	McGraw Hill Education New Delhi
11	Principles of Marketing	Philip Kotler	Pearson Publication New Delhi
12	Advertising Management	Rajiv Batra	Pearson Publication New Delhi
13	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication Noida

E-Learning Resources:

Sr. No	Topic	Lectures (available on YouTube/Swayam/MOOCs, etc.)	Films	Journals/Articles/Case Studies
1	Introduction to Advertising.	https://www.youtube.com/watch?v=qBFSPT9xoDg&list=PL15viI556JdT3Bn0adtESRczCoPXI1K36	https://www.youtube.com/c/Youngentrepreneursforum https://www.youtube.com/c/StartupStoriesTV	https://journals.sagepub.com/home/iei https://www.youtube.com/c/StartupStoriesTV
2	Appeals and Approaches in Advert		https://www.youtube.com/c/Youngentrepreneursforum	

	isemen t			
--	-------------	--	--	--

**Maharashtra Education Society's
Garware College of Commerce (Autonomous)
Programme – B.Com
Third Year Bachelor of Commerce Semester V
Year of Commencement – 2023-24 (June 2023 onwards)
Board of Studies – Accountancy, Costing and Taxation
Course Title: Tax Procedures and Practices Paper V**

Course Code: B1-21/507(9)	Subject: Vocational Taxation Paper IX Custom	Marks: 100 Credits: 03+1=4
--	---	---

Course Objectives:

- 9) To develop the understanding of the concept of Customs Law and acquire the ability to analyze such concept.
- 10) To develop an ability for computation of various types of Custom Duties.
- 11) To learn the Import Procedures & Export Procedures as per the Customs Law.
- 12) To understand provisions of classification and valuation of goods as per the Customs Law.

Course Outcomes:

After completing the Course, the students shall be able to:

CO 1: Understand the Definitions under Custom Law & Constitutional aspects

CO 2: Develop Comprehensive understanding about the types of Custom Duties. Acquaint knowledge and application of types of Custom Duties.

CO 3: Develop Conceptual Clarity and Practical understanding of classification and valuation of goods.

CO 4: Gain Practical knowledge about Import Procedures & Export Procedures

Course Content:

Unit	Unit Title	Contents	No of Lectures
I	Introduction of Customs Law	1.1 Introduction to customs law including Constitutional aspects 1.2 Important Definitions under Customs Law 1.2 Basis of charge of Custom Duty & Taxable Event	12
II	Types of Custom	2.1 Types of Custom Duties	14

	Duties	2.2 Problems on Computation of Custom Duty	
III	Classification and Valuation of Goods	3.1 Classification of Goods for Custom Duty 3.2 Valuation of Goods for Custom Duty	14
IV	Import & Export Procedure	4.1 Import Procedure & Export Procedure 4.2 Prohibition on Importation & Exportation 4.3 Disposal of Prohibited Goods 4.4 Goods Imported and Exported by Post	08
Total No of Lectures			48
No. of Lectures for Assessment and Evaluation			09
Total Lectures			57

Teaching Methodology:

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome Expected		Weight age of Marks (%)
				Conceptual understanding Knowledge/Skills/Attributes etc.		
I	Introduction of Customs Law	Interactive, Classroom Teaching	N/A	Understanding basic concepts of custom law and levy.	Basic understanding	26
II	Types of Customs Duties	Interactive, Use of E-content, Classroom Teaching Home Assignment	N/A	Understanding types of custom duties	Conceptual understanding & solving practical problems	27
III	Classification and Valuation of Goods	Interactive, Use of E-content, Classroom Teaching	N/A	Understanding Classification and Valuation of Goods	Conceptual understanding & solving practical problems	28

IV	Import & Export Procedure	Interactive, Classroom Teaching,PPT Presentation	N/A	Understanding the import and export procedure	Fundamental Knowledge	19
----	---------------------------	--	-----	---	-----------------------	----

Suggested Readings:

Sr.No.	Title of the Book	Author/s	Publication
1	Bare Act Customs Act, 1962, Customs Tariff Act, 1975		
2	Indirect Taxation	Girish Ahuja & Ravi Gupta	Bharat Law House
3	Indirect Tax Laws	Dr. Yogendra Bangar	Aadhya Academy

E – Learning Resources:

Sr No	Topic	Lectures (Available on YouTube/ Swayam/ MOOCs/ etc.)	Journals/ Articles/ Case Studies
1	Introduction of Customs Law	ICAI youtube channel ICAI BOS CA Tube	The Chartered Accountant: Journal of the Institute of Chartered Accountants of India
2	Types of Customs Duties	ICAI youtube channel ICAI BOS CA Tube	The Chartered Accountant: Journal of the Institute of Chartered Accountants of India
3	Classification and Valuation of Goods	ICAI youtube channel ICAI BOS CA Tube	The Chartered Accountant: Journal of the Institute of Chartered Accountants of India
4	Import & Export Procedure	ICAI youtube channel ICAI BOS CA Tube	The Chartered Accountant: Journal of the Institute of Chartered Accountants of India -

**Maharashtra Education Society's
Garware College of Commerce (Autonomous)
Programme – B.Com
Third Year Bachelor of Commerce Semester V
Year of Commencement – 2023-24 (June 2023 onwards)
Board of Studies – Accountancy, Costing and Taxation
Course Title: Tax Procedures and Practices Paper VI**

Course Code: B1- 21/508(10)	Course: Entrepreneurship Development and Project Report	Marks: 100 Credits: 3 + 1
--	--	--------------------------------------

Course Objectives:

5. To understand the basic concepts of Entrepreneurship and to acquaint the students with the entrepreneurial competencies and its importance.
6. To understand the traits for effective Entrepreneurship Development.
7. To make the students aware about various Government Schemes for upliftment and development of Entrepreneurship and Small-Scale Businesses.
8. To create awareness about the legal compliances for small-scale businesses in India.

Course Outcome:

After completing the course, the student shall be able to -

1. Understand the basic concepts of Entrepreneurship and get acquainted with the competencies, analytical and thinking skills for being an entrepreneur.
2. Understand traits for being a successful entrepreneur.
3. Get acquainted with various Government Schemes for upliftment and development of Entrepreneurship and Small-Scale Businesses.
4. Understand the legal compliances for small-scale businesses in India.

Course Contents:

Unit	Unit Title	Contents	No of Lectures
1	Introduction	1.1 Entrepreneurship – Basic concepts. 1.2 Need and scope of entrepreneurship in modern society 1.3 Key elements of Entrepreneur 1.4 Entrepreneurial process 1.5 Characteristics of Entrepreneurship 1.6 Types of Entrepreneurs and New Age Entrepreneurs 1.7 Meaning and Importance of Entrepreneurial Competencies, Developing Entrepreneurial Competencies	14

2	Entrepreneurship Development	2.1 Identification of Opportunities for Entrepreneurship 2.2 Idea generation and Creativity 2.3 Criteria for Selection of New Product or Service 2.4 Technical and Economic Feasibility of a Project 2.5 Challenges in Entrepreneurship Development and challenges in New Normal after Covid-19 Pandemic.	13
3	Business Organizations	3.1 Small Scale Industries 3.2 Start-ups and Self-Help Groups – Concept, types, advantages, limitations, case studies. 3.3 Central Government Schemes and support systems for Entrepreneurship Development – a) Entrepreneurship Skill Development Programme (ESDP), b) A Scheme for promoting Innovation, Rural Industry & Entrepreneurship (ASPIRE) c) National Manufacturing Competitiveness Programme (NMCP) d) Entrepreneurial and Managerial Development of SMEs through Incubators e) Stand-up India f) Pradhan Mantri MUDRA Yojana (PMMY) g) Prime Minister Employment Generation Programme (PMEGP) 3.4 Sources of Information: where to go for what? a. District Industry Centre (DIC) b. Maharashtra Industrial Development Corporation (MIDC) c. Maharashtra State Small Industries Development Corporation (MSSIDC) d. Small Industries Services Institute (SISI) e. National Institutes of Entrepreneurship and Small Business Development (NIESBUD) f. National Entrepreneurship Development Board (12) (NEDB) g. Entrepreneurship Development Institute of India h. Commercial and Co-operative Banks i. State Industrial Development Bank (SIDBI) j. Maharashtra State Electricity Board k. Pollution Control Board	11
4	Legal Aspects of Small Business	4.1 Recent Trends in Taxation 4.2 Udyam Registration (MSME) 4.3 Provident Fund and Employee State Insurance	10
Total No of Lectures			48
No. of lectures for Assessment and Evaluation			09

Total Lectures	57
-----------------------	-----------

Teaching Methodology:

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected		Weightage of Marks (%)
				Conceptual understanding Knowledge/Skills/Attributes etc.		
1	Introduction	Expert Lecture Case studies	Case Studies – Success and Failure Stories of Entrepreneurs		Conceptual Understanding Critical thinking skills Assessing and analysing information skills Imaginative thinking Awareness on the latest in the trends	30%
2	Entrepreneurial Competencies	Expert Lecture Group Discussion	PPT Presentations		Conceptual understanding, Interview Skills, Analytical abilities	30%
3	Business Organizations	Expert Lecture PPT and Industry Exposure			Conceptual Understanding Analytical Skills Technical skills Critical thinking	20%

4	Legal Aspects of Small Business	Expert Lecture Infographics and Mind Maps			Conceptual Understanding Analytical skills Accessing and analysing information Value Education	20%
5	Entrepreneurship Development	Expert Lecture Group Discussion, Case Studies				

Evaluation Method:

Unit	Evaluation Method	Marks (100)			Project/Practical (If any)
		Formative Assessment		Summative Assessment	
		CCE I (20)	CCE II (20)	SEMESTER (60)	1 Credit
Introduction	Assignment, PPT	10	N/A	Theory	Case study-based report by the students & its presentation in the class.
Entrepreneurial Competencies	Assignment, Mock Interviews	10	N/A	Theory	
Business Organizations	Theory	N/A	10	Theory	

Legal Aspects of Small Business	Theory	N/A	10	Theory	
Entrepreneurship Development					

Suggested Readings:

Sr. No.	Title of the book	Author/s	Publication
1	Environment & Entrepreneur	Mr.B.C.Tondon	
2	Fundamentals of Office Management	J.P. Mahajan	
3	Office Management, latest edition.	S.P. Arrora	
4	A guide to small Scale Entrepreneurs, Director of Industries, Govt. of Tamil Nadu Chennai, latest edition		
5	Entrepreneurship and small Business Management-	Dr. C. B. Gupta & Dr. Khanna	
6	Project Management	K. Nagarajan	
7	Entrepreneurship Ideas in Action Cynthia L. Greene		(YCMOU) Edition
8	Udyogvardhini – MCED		
9	Dynamics of Entrepreneurial Development and Management	Shri. Vasant Desai	Himalaya Publishing House

E-Learning Resources:

Sr. No.	Topic	Lectures (available on YouTube/Swayam/M OOCs, etc.)	Films	Journals/Articles/ Case Studies
1	Introduction		Youtube Channels – Startup Stories, TEDX	
2	Entrepreneurial Competencies		-	

3	Business Organizations		Youtube Channel – PMO India	
4	Legal Aspects of Small Business		-	
	Entrepreneurship Development		Youtube Channels – Startup Stories, TEDX	

MES Garware College of Commerce (Autonomous)

Third Year B Com

Semester-V

Course Code: B1-21/505F(III)	Subject: Marketing Management -II	Marks : 100 Credits : 3+1
---	--	--

Course Objectives:

1. To understand the conceptual framework of marketing demand and forecasting and its applications in decision making under various environmental constraints.
2. To study the important role of marketing in Non-Profit Organization.
3. To Know the changing role of effective marketing management.
4. To understand various marketing opportunities and developing marketing strategies and implementation plans

Course Outcome:

After completing the course, the student shall be able to -

CO 1: Develop the knowledge of the conceptual framework of marketing demand and forecasting and its applications in decision making under various environmental constraints.

CO 2: Understand the important role of marketing in Nonprofit Organizations.

CO 3: Get acquainted with the changing role of marketing management.

CO 4: Understand the various marketing opportunities and developing marketing strategies and implementation plans.

Unit	Unit Title	Contents	No of Lectures
1	Marketing Demand and Sales Forecasting	1.1 Introduction, Definitions, Meaning, 1.2 Determinants 1.3 Understanding Needs, Wants and Demands in Marketing. 1.4 Types of Demands in Marketing 1.5 Meaning of Sales Forecast,	15

		Sales Budget and Sales Quota 1.6 Sales Forecasting Methods	
2	Marketing of Non-Profit Organization	1.1 Non-Profit Organization-Concept 1.2 Characteristics, Types, Problems Marketing of Non-Profit Organization 1.3 Need of Non-Profit Organization in India	12
3	Changing Role of Marketing Organizations	1.1 Meaning of Marketing Organization, Types of Marketing Organizations 1.2 Factors Affecting on Marketing Organization 1.3 Essentials of an effective Marketing Organizations 1.4 The changing role of marketing and marketers	15
4	Brand Building Strategy	1.1 Concept of Brand Strategy 1.2 Importance of Building a Brand Strategy 1.3 Brand Building Strategy key concepts and Steps of various types of Brand Building Strategies 1.4 Reviewing Brand Building Strategies 1.5 Brand building strategy for New Branding	15
Total No of Lectures			48
Total No. Lectures for Assessment and Evaluation			9
Total			57

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected	Weightage of Marks (%)
				Conceptual understanding Knowledge/Skills/Attributes	

				etc		
1	Market Demand and Sales Forecasting	Lecture Method, Case Studies	Case study based report by the students	Develop the knowledge of the conceptual framework of marketing demand and forecasting and its applications in decision making under various environmental constraints.	To develop conceptual understanding.	26%
2.	Marketing of Non-Profit Organization	Lecture Method, Expert talks, Interviews of Entrepreneurs by students.		Understand the important role of marketing in Non-Profit Organizations.		26%
3.	Changing Role of Marketing Organizations	Lecture Method, group discussion	Case study based analytical report by the students and its presentation in the class.	1. To get acquainted changing role of marketing management	1. Developing critical thinking skills. 2. Making the students aware about the current Ecosystem and Government initiatives.	21%

4	Brand Building Strategy	Interactive Method		To be able to understand the various marketing opportunities and develop marketing strategies and implementation plans.	Understanding and realizing the ethical values and responsibilities .	26%
---	-------------------------	--------------------	--	---	---	-----

Suggested Readings :

List of Books Recommended:

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.	Marketing Management,	V. S. Ramaswamy & S.Namakumari	Macmillan Publication
4.	Strategic Brand Management, Building, Measuring and Managing Brand Equity.	Keller .K	Pearson Publication
5.	Marketing Management,	Dr.K.Karunakaran	Himalaya Publishing House
6.	Agriculture Marketing,	J.W.Barker	Oxford University Press
7	Sales Forecasting Management: A Demand	John T.Mentzer &	Sage Publications

	Management Approach	Mark A. Moon	
9	A framework for marketing management	Philip Kotler	Pearson Publication New Delhi
10	Marketing Management	Rajan Saxena	McGraw Hill Education New Delhi
11	Principles of Marketing	Philip Kotler	Pearson Publication New Delhi
12	Advertising Management	Rajiv Batra	Pearson Publication New Delhi
13	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication Noida

E-Learning Resources:

Sr. No.	Topic	Lectures (available on YouTube/Swayam/MOOCs, etc.)	Films	Journals/Articles/Case Studies
1	Market Demand and Sales Forecasting	https://www.youtube.com/watch?v=z_UFwyTX53E	https://www.youtube.com/watch?v=5Rel9_Gbu9k	https://www.researchgate.net/publication/346779587_Demand_Forecasting
2	Marketing of Non-Profit Organization	https://www.youtube.com/watch?v=Kw9gcaZYBWI	https://www.youtube.com/watch?v=BSlniMlmDt0	https://r.search.yahoo.com/_ylt=AwrPqD2SwCBjWPIRIJ67HAX.;_ylu=Y29sbwNzZzMEcG9zAzEEdnRpZAMEc2VjA3Ny/RV=2/RE=1663119634/RO=10/RU=https%3a%2f%2f

				www.tandfonline.com/journals/fwnon20/RK=2/RS=r2VtBEykoFBUhuSjAZr9tmeOuCI-
	3 Changing Role of Marketing Organizations	https://www.youtube.com/watch?v=hgVU5jVE43c	https://www.youtube.com/watch?v=QHHIKpnNFNw	https://r.search.yahoo.com/_ylt=AwrKC2QowSBj3L4QJeW7HAX.;_ylu=Y29sbwNzZzMEcG9zAzEEdnRpZAMec2VjA3Ny/RV=2/RE=1663119784/RO=10/RU=https%3a%2f%2fjournals.sagepub.com%2fdoi%2fabs%2f10.1177%2f0092070300284001/RK=2/RS=affc4cQSLpH56f_q27_c3SIWTwE-
	4 Brand Building Strategy	https://www.youtube.com/watch?v=nP_Sn-_O4iE	https://www.youtube.com/watch?v=gTp4BRg15g0	https://r.search.yahoo.com/_ylt=AwrKEI5PwSBjmqSQ4QS7HAX.;_ylu=Y29sbwNzZzMEcG9zAzIEdnRpZAMec2VjA3Ny/RV=2/RE=1663119824/RO=10/RU=https%3a%2f%2fwww.henrystewartpublications.com%2fjbs/RK=2/RS=iKak1jDC69NYxPb21f9sPSL7ISY-

