

MES Garware College of Commerce (Autonomous)

NEP – 2023-24

FY B.Com – Semester II

Course Code: 23BC2-A012	Major Core Subject/Course : Financial Accounting II	Marks: 50 Credits: 2
Course Objectives : 1. To familiarize the students with the basic Accounting concepts and Accounting Standards along with their application and emerging trends in Accounting. 2. To develop the understanding of the procedural aspects of dissolution of partnership firm.		
Course Outcome : After completing the course, the student shall be able to CO1: Understand the basic Accounting concepts and Accounting Standards along with their applications and also emerging trends in Accounting. CO2: Understand procedural aspects of dissolution of partnership firm.		

Unit	Unit Title	Contents	No. of Lectures
I	Accounting Fundamentals and Emerging Trends	1.2 Accounting Concepts, Conventions and Principles 1.2.1 Accrual / Cash Concept 1.1 2 Consistency Concept 1.1 3 Conservatism Principle 1.1.4 Materiality Concept 1.3 5 Going Concern Concept 1.1.6 Historical Cost Concept 1.4 Introduction and Application of Accounting Standards 1.4.1 AS 01 : Disclosure of Accounting Policies 1.2.2 AS 02 : Valuation of Inventories 1.1.6 AS 07 : Construction Contracts 1.1.7 AS 10 : Property, Plant and Equipment 1.1.8 AS 13 : Accounting for Investments 1.4 Emerging Trends in Accounting 1.4.1 Inflation Accounting 1.3.2. Creative Accounting 1.3.6 Environmental Accounting 1.3.7 Human Resource Accounting 1.3.8 Forensic Accounting	18
II	Piecemeal Distribution of Cash	2.3 Meaning , Introduction to Methods 2.4 Surplus Capital Method : 2.4.1 Asset taken over by a partner. 2.2.8 Treatment of past profits or past losses in the Balance sheet, 2.2.9 Contingent liabilities 2.2.10 Realization expenses/amount kept aside for expenses 2.2.11 Adjustment of actual, Treatment of secured liabilities, 2.2.12 Treatment of preferential liabilities like Govt. dues / labour dues etc., Excluding: Insolvency of partner and Maximum Loss Method. (Problems on Surplus Capital Method Only)	12
Total			30

Suggested Readings:

Sr.	Title of the Book	Author/s	Publication	Place
1.	Advanced Accounts	M.C. Shukla, T.S. Grewal, S.C.	S. Chand Publication	New Delhi.
2.	Financial Accounting for B.Com	CA (Dr.) P.C. Tulsian S.C. Gupta	S. Chand Publication	New Delhi.
3.	Fundamentals of Advanced Accounting Vol-I	R.S. N Pillai & Bhagavathi	S.Chand & Company Ltd	New Delhi
4.	Advanced Accountancy	S. N. Maheshwari	Vikas Publishing House	
7.	Guidance Notes on AS by ICAI	--	The Institute of Chartered Accountants of India	New Delhi

Suggested Web/E-Learning Resources:

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube/Swayam/MOOCs etc.)	Journals/Articles/Case studies
1.	Introduction to Accounting Standards	https://youtu.be/dLUz0X-MF-U	https://www.ica.org/post.html?post_id=15769
2.	Accounting Concepts	https://youtu.be/XKBWtDjGMvw	
3.	Piecemeal Distribution of Cash	https://m.youtube.com/watch?v=uV6Jo1bdVZc&list=PLZFRdjhw0xpcG1BIcZSolH-SAE2rlWvk&index=1	

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FY B.Com – Semester II

Course Code: 23BC2-A022	Major Core Subject/Course : Banking & Finance - II	Marks: 100 Credits: 04
Course Objectives : <ol style="list-style-type: none">1. To provide to the students knowledge of banking principles, business and practices.2. To make aware the students regarding the new concepts in the banking field, lending principles and banking instruments.3. To give exposure to the students regarding technological changes in the banking system.		
Learning Outcome : <p>After completing the course, the student shall be able to</p> <p>CO1: Understand the principles of Banking Business and Practices</p> <p>CO2: Be familiar with practical banking operations.</p> <p>CO3: Acquire the ability to understand and use of operational banking based on new technology.</p>		

Unit	Unit Title	Contents	No. of Lectures
I	Account Holders of Banks	<p>1.1 Bank as an intermediary</p> <p>1.2 Individual Account Holders – Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardansheen Woman, Non- Resident Account, etc. Power of Attorney</p> <p>1.3 Institutional Account Holders- Sole Proprietorship, Partnership Firm, Limited Liability Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts.</p>	15
II	Lending Principles and Balance Sheet of a Bank	<p>2.1 Principles of Banking - Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety , Balance Sheet of a Bank.</p> <p>2.2 Customer assessment through CIBIL and other similar agencies</p> <p>2.3 Size of Banking Institution – Unit Banks , Branch Banking.</p>	15
III	Negotiable Instruments & Endorsement	<p>3.1 Definition , meaning and characteristics of Negotiable Instruments, Definition, meaning and applicabilities of Promissory Note, Bill of Exchange and Cheque. Types of Cheque – Bearer, Order and Crossed. Types of Crossing – General and Special, Cheque Clearing, Truncation, MICR Cheques.</p> <p>3.2 Dishonour of Instruments & Penalties thereon</p> <p>3.3 Endorsement – Definition, meaning & types</p>	15
IV	Digitalisation of Banking :New Technology	<p>4.1 Role and Uses of Technology in Banking. Automated Teller Machine (ATM) – onsite and offsite ATM, White Label ATM, Cash Deposit Machine, Cheque, Deposit Machine, Passbook Printing Machine, Note and Coin Counting Device, Fake Currency</p>	15
Total			60

Mandatory Readings

1. Fundamentals of Modern Banking. Majumdar N. C., New Central Book Agency (P) Ltd., New Delhi, 2015.
2. Banking - Law and Practice'. Varshney P.N. Sultan Chand & Co. New Delhi, 2017.
3. Tanna's Banking Law & Practice in India. Kothari V. Lexis Nexis Publication. Edition – 27th, 2017.

Books Recommended:

1. Managing Indian Banks. Joshi Vasant & Joshi Vinay. Sage Publication, New Delhi. Edition – 3rd, 2009
2. Banking and Insurance Agarwal O.P. Himalaya Publishing House. Edition 4th, 2017. **6. Principles & Practices of Banking.** Srinivasan D. & Others .Macmillan India Pvt. Ltd. Edition – 5th, 2021.
3. Banking Principles and Operations. Gopinath M. N. Snow White Publications Pvt. Ltd, Mumbai. Edition – 7th, 2021
4. Principles of Banking. Arondekar A.M. & Others. Macmillan India Pvt. Ltd.
5. Banking - Theory, Law and Practice. Gordon E. & Natarajan K. Himalaya Publishing House. Revised Edition – 28th, 2021.
6. Legal & Regulatory Aspect of Banking. Indian Institute of Banking & Finance. Edition 4th, 2021

Web references Recommended:

www.rbi.org

www.sbi.org

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FY B.Com – Semester II

Course Code: 23BC2-A032	Major Core Cost and Works Accounting- II	Marks: 100 Credits: 04
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To introduce to Material Accounting and control 2. To acquaint the students with ascertainment of labour cost. 3. To introduce to students Cost Book Keeping and Reconciliation of Cost Accounting Records with financial Accounts 4. To introduce to the concepts of Just In Time(JIT), Six Sigma and Computer Aided manufacturing (CAM) and Enterprise Recourse Planning (ERP). 		
<p>Course Outcome: After completing the Course, the students will be able to:</p> <p>CO 1: Understand Material Accounting including Pricing Methods, Material Records and Material Control</p> <p>CO 2: Ascertain the Labour Cost</p> <p>CO 3: Understand the Cost Book Keeping and Reconciliation of Cost Accounting Records with Financial Accounts</p> <p>CO 4: Get acquainted with the concepts of Just In Time (JIT), Six Sigma, Computer Aided Manufacturing (CAM), Enterprise Recourse Planning (ERP)</p>		

Unit	Unit Title	Contents	No of Lectures
I	Material Accounting	1.1 Classification and Codification of Material 1.2 Introduction to CAS-6 1.3 Stores and Material Records 1.4 Bin Card & Store Ledger etc. 1.5 Issue of Material and Pricing Methods for Issue of Material: 1.5.1. FIFO 1.5.2. LIFO 1.5.3. Simple Average Methods 1.5.4. Weighted Average Methods 1.6 Accounting and Control of Material Losses, Wastage, Scrap, Spoilage and Defectives	18
II	Labour Cost and Payroll	2.1 Concept of Labour Cost, Definition of Wages 2.2 Records and Methods - Time Keeping and Time Booking 2.3 Methods of Wage Payment: Time Rate System and Piece Rate System 2.4 Taylor's Differential Piece Rate System. 2.5 Incentive Plan: Halsey Plan Rowan Plan Group Bonus scheme 2.6 Performance based incentive plan 2.7 Payroll meaning and components Labour Turnover, Overtime and idle time	18
III	Cost Book Keeping	3.1 Cost Accounting Records 3.2 Cost Ledgers 3.3 Integrated and Non-Integrated Accounts 3.4 Reconciliation of Cost Accounting records with Financial Accounts	16
IV	Introduction to JIT, Six Sigma, CAM and ERP	4.1 Introduction to- Just In Time (JIT), Six Sigma 4.2 CAM (Computer Aided Manufacturing) 4.3 Enterprise Resource Planning(ERP)	08
Total No of Lectures			60

Note:

1. Weightage to Theory and Problems:

50 % of marks for Theory & 50 % of marks for Practical problems

2. Area of practical problems:

- a. Pricing of issues of Material
- b. Computation of Wages under different methods, calculation of Labour Turnover
- c. Preparation of Reconciliation Statement.

Suggested Readings:

Sr. No	Title of the Book	Author/s	Publication
1	Cost Accounting (Intermediate)	Study Material ICAI Kolkata	Institute of Cost Accountant of India, Kolkata
2	Cost and Management Accounting	Study Material ICAI New Delhi	Institute of Chartered Accountant of India New Delhi
3	Cost Accounting- Principles & Practices	Jawahar Lal & Seema Shrivastava	Tata Mcgraw Hill, New Delhi
4	Advanced Cost Accounting and Cost Systems	Ravi M Kishor	Taxmann, New Delhi
5	Fundamentals of Cost Accounting	S. N. Maheshwari	Mittal Problems Shree Mahavir Book Depot, New Delhi
6	Advanced Cost Accounting	Jain and Narang	Kalyani Publication, New Delhi
7	Horngren's Cost Accounting- A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson, Noida Up
8	Cost Accounting- Principles & Practices	Dr. M.N. Arora	Vikas Publishing House, New Delhi
9	Principles and Practice of Cost Accounting	N.K. Prasad	Booksyndicate Private Ltd, Kolkata
10	Cost Accounting: Methods and Problems	B.K.Bhar	Academic Publications, Kolkata

E – Learning Resources:

Sr. No	Topic	Lectures (YouTube/ Swayam/ MOOCs/ etc.)	Study Material/ Journals/ Articles/ Case Studies
1	Material Accounting	https://onlinecourses.nptel.ac.in/noc20_mg53/prview	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf https://www.icsi.edu/media/webmodules/publications/2.%20CMA-Executive.pdf Articles from the Professional Journals like: The Management Accountant The Chartered Accountant The Chartered Secretary

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Course Code: 23BC2-A042	Major Core Subject/Course: Marketing and Salesmanship- II	Marks: 100 Credits: 04
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To inculcate concept of salesmanship amongst students 2. To make students understand the process of salesmanship and various techniques required for the salesman 3. To create awareness about the importance of rural marketing 4. To acquaint the students with recent trends in marketing and social media marketing. 		
<p>Course Outcome:</p> <p>After completing the course, the student shall be able to</p> <p>CO1: Develop Disciplinary Knowledge about Salesmanship.</p> <p>CO2: Understand process of Salesmanship through Self Directed Learning. CO3: Establish/Recognize the importance of rural marketing.</p> <p>CO4: Understand the recent trends in marketing.</p>		

Unit	Unit Title	Contents	No of lectures
I	Salesmanship	1.1 Meaning and Definition of Salesmanship 1.2 Features of Salesmanship 1.3 Scope of Salesmanship 1.4 Modern Concept of Salesmanship 1.5 Utility of Salesmanship 1.6 Elements of Salesmanship 1.7 Salesmanship: Arts or Science 1.8 Salesmanship – a Profession	16
II	Process of Selling	2.1 Psychology of Salesmanship – Attracting Attention, Awakening Interest, Creating Desire and Action 2.2 Stages in Process of Selling – (i) Pre-Sale Preparations (ii) Prospecting (iii) Pre-Approach (iv) Approach (v) Sales Presentation (vi) Handling of Objections (vii) Close (viii) After Sales Follow-up	16

III	Rural Marketing	3.1 Introduction of Rural Marketing 3.2 Definition of Rural Marketing 3.3 Features of Rural Marketing 3.4 Importance of Rural Marketing 3.5 Present Scenario of Rural Market 3.6 Challenges and Opportunities in Rural Marketing	14
IV	Recent Trends in Marketing	4.1 Digital Marketing 4.2 Green Marketing 4.3 Niche Marketing 4.4 E-marketing 4.5 Social media marketing – Challenges and opportunities	14
Total			60

Suggested Readings :

Sr. No.	Title of the Book	Author/s	Publication
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Principles of Marketing	Philip Kotler & Gary Armstrong	Pearson Publication
4	Sales & Distribution Management	Tapan K Panda	Oxford Publication
5	Advertising Management	Rajiv Batra	Pearson Publication
6	Retail Management	Swapna Pradhan	McGraw Hill Publication

7	Retail Management	Gibson Vedamani	Jayco Publication
8	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
9	Supply Chain Management	Sunil Chopra, Peter Meindl & D. V.	Pearson Publication

E –LEARNING RESOURCES

Sr. No	Topic	Lectures (Available on YouTube/ Swayam/ MOOCS/ etc.)	Journals/ Articles/ Case Studies
1	Salesmanship	https://www.youtube.com/watch?v=PB95WE6N	
2	Process of Selling	https://www.youtube.com/watch?v=QQQe1aDy4fE	
3	Rural Marketing	https://www.youtube.com/watch?v=XDHcLI9c_6Y	https://www.researchgate.net > ... > Rural
4	Recent Trends in Marketing	https://www.youtube.com/watch?v=FSTY5fU9YA4	

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Course Code: 23BC2-A052	Major Core Course: Business Administration-II	Marks: 100 Credits: 4
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To provide knowledge on compliances of legal requirements for business. 2. To make students aware, the term Productivity and its importance. 3. To develop understanding of business liasoning. 4. To provide basic knowledge of mergers, acquisition get acquainted with growth strategies. 		
<p>Course Outcome:</p> <p>After completing the course, the student shall be able to:</p> <p>CO1: Gain knowledge on compliances of legal requirements for business.</p> <p>CO2: Be aware of the meaning productivity and its importance in business administration.</p> <p>CO3: Understand the meaning and importance of business liasoning.</p> <p>CO4: Gain basic knowledge of mergers; acquisition get acquainted with growth strategies.</p>		

Unit	Unit Title	Contents	No of Lectures
I	Legal Aspects (Recent Trends)	1.1 Compliance of legal requirements in promoting business unit 1.2 Licensing, Registration Filing returns and other documents	16
II	Productivity	2.1 Meaning, Importance & measurements of productivity, Factors affecting productivity 2.2 Role of National Productivity Council (NPC), Product Quality Control (QPC)	18
III	Business liasoning	3.1 Interface between business and government, society and natural environment; etc 3.2 Business strategy -- meaning and importance and steps in developing strategies	13
IV	Business Alliances (growth strategies)	4.1 Mergers & Acquisition, Franchising 4.2 Outsourcing-concept and characteristics, 4.3 Public Private Partnership, Business Engineering	13
Total No of Lectures			60

Suggested Readings:

Sr. No.	Title of the Book	Authors/s	Publication
1	Modern Business Organization & Management	N.Mishra, Majestic Books Hounslow	Allied Publishers Pvt. Ltd
2	Essentials of Business Administration	K. Ashwathappa-	Himalaya Publication
3	Business Administration	S.C.Saxena-	Sahitya Bhavan
4	Business Administration	Sharma D. K.	Centrum Press
5	Business Administration	Robinson Maurice Henry	Forgotten Books
6	The Administrative Processes	Stephen Robbins	Prentice-Hall; 2nd edition
7	Business Organization and Management	P C Tulsian	McGraw Hill Education
8	Modern Business Administration	Robert C.	Pitman Publication
9	Handbook of Business Administration	Maynard, H.B	McGraw-Hill

E- Learning Resources:

Sr. No	Topic of the Course	Lectures available on YouTube/MOOC/Udemy	Films	Journals/Articles/Case studies
1	Legal Aspects (Recent Trends)	https://www.youtube.com/watch?v=hR82OnxdUsA	N/A	https://uk.practicallaw.thomsonreuters.com/4-500-8980?transitionType=Default&contextData=(sc.Default)&firstPage=true
2	Productivity	https://www.youtube.com/watch?v=gk5mnAuO5BA	N/A	SAKSENA, J. (1991). Director, National Productivity Council, New. Recent Developments in Mathematical Programming, 359.
3	Business liasoning	https://www.youtube.com/watch?v=XAfBNJxW6cM	N/A	https://study.com/academy/lesson/business-government-society-interactions-and-influences.html https://edurev.in/studytube/Interface-between-Business-and-Various-Types-of-Bu/0272acf0-cb49-485e-aea0-58317445cd13_t
4	Business Alliances (growth strategies)	https://www.udemy.com/courses/search/?src=ukw&q=mergers+and+acquisition https://www.udemy.com/course/company-valuations-mergers-and-acquisitions/	N/A	https://rcic.in/acquisitions/mergers-acquisitions-case-studies-india/ www.jetir.org (ISSN23495162) https://www.emerald.com/insight/content/doi/10.1016/S1479-361X(04)04003-7/full/html http://14.139.171.199:8080/xmlui/handle/123456789/199

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Course Code : 23BC2-A062	Major Core Subject/Course : Business Entrepreneurship-II	Marks : 100 Credits : 4
Course Objectives:		
<p>5. To impart the knowledge regarding various aspects of Entrepreneur.</p> <p>6. To acquaint the students with various dimensions of Business Environment.</p> <p>7. To familiarize the students with different environmental issues like Globalization, Industry 4.0, etc.</p> <p>8. To make students understand the importance of Entrepreneurship</p>		
Course Outcome :		
<p>After completing the course, the student shall be able to</p> <p>CO1: Understand competencies, capability and strengths required to become an Entrepreneur</p> <p>CO2: Understand various dimensions of Business environment.</p> <p>CO3: Recognize the importance of various environmental issues like Globalization, Industry 4.0, etc.</p> <p>CO4: Experience the spirit of entrepreneurship</p>		

Unit	Unit Title	Contents	No. of Lectures
I	The Entrepreneur	1.5 Evolution of the term entrepreneur – Entrepreneur in Indian society Definition - Competencies and skills of an Entrepreneur 1.6 Distinction between a) entrepreneur and manager b) Entrepreneur and Enterprise, Intrapreneur 1.7 Concept of Technopreneur, Social Entrepreneur Intrapreneur and importance 1.8 Distinction between Entrepreneur and Intrapreneur {Case studies of successful entrepreneurs, first generation entrepreneurs}	16
II	Business Environment	2.4 Concept- Importance - Inter relationship, between environment and entrepreneur, 2.5 Contemporary Aspects of Environment- Natural- Economic - Political - Social - Technical - Cultural - Educational - Legal & Cross-cultural – Geographical 2.6 Contemporary issues/challenge	14
III	Environment Issues	3.4 Various aspects of Globalization, Digitization 3.5 Industry 4.0 – opportunities, AI, Start-up ecosystem in India- recent advances 3.6 Introduction to Sustainable Development Goals- {SDG-4} 3.5 Protecting the natural environment-Conservation of natural resources 3.6 Opportunities in Environment	16
IV	Entrepreneurship	4.5 Concept – Need and importance of entrepreneurship 4.6 Economic development and Industrialization 4.7 Role of entrepreneurship in economy 4.8 Entrepreneur as a catalyst	14
Total			60

Suggested Readings:

Sr.No	Title of the Book	Author/s	Publication	Place
1	Business Environment	Francis Cherunilam	Himalaya Publishing House	New Delhi
2	Dynamics of Entrepreneurship Development and Management	Desai Vasant	Himalaya Publishing House	New Delhi
3	Entrepreneurial Development	Khanka S. S.	S. Chand	New Delhi
4	Entrepreneurial Development	Gupta, Shrinivasan	S. Chand	New Delhi
5	Udyog	--	Udyog Sanchanalaya	Mumbai
6	Indian Economy	RuddarDatt, K.P.M.Sundharam	S. Chand	New Delhi

Suggested Web/E-Learning Resources:

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

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Course Code: 23BC2-A072	Major Core Subject/Course: Business Laws and Practices	Marks: 100 Credits - 04
Course Objectives:		
<ol style="list-style-type: none"> 1. To understand the registration process, administrative setup, and functioning of a Co-operative Society. 2. To know the registration formalities and working environment of the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017. 3. To understand various provisions related to the Competition Act, 2002. 4. To make students aware about nature, causes, and consequences of Industrial Dispute and the resolution mechanism of the same. 		
Course Outcome:		
After completing the course, the student shall be able to		
CO1: Understand the basic features, types of Cooperative societies, registration process, administrative setup, and functioning of the same under Maharashtra Cooperative Societies Act, 1960.		
CO2: Understand the registration process and working environment of an establishment under The Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017.		
CO3: Develop awareness about the Competition Act, 2002.		
CO4: Get acquainted with the concept of Industrial Dispute and dispute resolution mechanism under the Industrial Disputes Act, 1947.		

Unit	Unit Title	Contents	No of lectures
I	Maharashtra Cooperative Societies Act, 1960	1.1 Definition and Features of a Cooperative Society. 1.2 Types of Cooperative Societies. 1.3 Restriction on society. 1.4 Registration, Cancellation of Registration, and De-registration of a Society. 1.5 Administrative setup, Bye-Laws and Amendments of bye-laws.	16
II	The Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017	2.1 Meaning, Introduction. 2.2 Registration of Establishments. 2.3 Opening and Closing Hours, Hours of Work, Interval for Rest, Spread-Over, Wages for Overtime, and Weekly Off, Leave with Pay and Payment of Wages, Welfare.	14
III	Competition Act 2002	3.1 Introduction, Definitions, Scope, Objectives. 3.2 Prohibition of Anti-competitive agreements, Abuse of Dominant Position and Regulation of Combinations. 3.3 Competition Commission of India, Duties, Powers, And Functions of Commission. (Sec 7 to 39)	15
IV	The Industrial Disputes Act, 1947	4.1 Introduction, Scope, Objectives, Definitions-Industrial Disputes, Strikes, Lock-out, lay-off, Retrenchment and Closure. 4.2 Causes and Consequences of industrial disputes. 4.3 Settlement and Adjudication of Industrial Disputes.	15
Total No of Lectures			60

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Course Code: 23BC2-A082	Major Core Course: Tax Procedure & Practices (Vocational) Subject: Goods & Services Tax (GST)	Marks: 100 Credits : 4
Course Objectives:		
<ol style="list-style-type: none"> 1. To introduce to the Integrated Goods & Services Tax (IGST) Act, 2017 2. To enable students to analyze and interpret the provisions of Integrated Goods & Services Tax (IGST) Act, 2017 3. To provide knowledge about applicability & procedure of filling GST returns 4. To acquaint with the Accounting & Books to be maintained under GST and applicability of Audit under GST 		
Course Outcome:		
After completing the course, the student shall be able to		
CO1: Get introduced to the Integrated Goods & Services Tax (IGST) Act, 2017		
CO2: Analyze and interpret the provisions of Integrated Goods & Services Tax (IGST) Act, 2017		
CO3: Understand the applicability & procedure of filling Returns under GST		
CO4: Get acquainted with the Accounting & Books to be maintained under GST, applicability of Audit under GST & E-Way Bill		

Unit	Unit Title	Contents	No of lectures
I	Introduction of IGST Act, 2017	Introduction & Applicability of IGST Act, 2017	14
II	Important definitions	Important definitions & concepts under IGST Act, 2017 Reverse Charge Mechanism under GST	14
III	Returns & Audit under GST	Various Returns and their due dates under GST Laws Applicability of Audit under GST	18
IV	Books & Accounts under GST	Accounting & Books to be maintained under GST E –Way Bill under GST Offences & Penal Provisions under GST Laws	14
Total			60

References

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

Web Links:

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

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

References

Sr. No.	Title of the Book	Author/s	Publication
1	Labour Laws	Taxmann	Taxmann
2	Labour & Industrial Laws	S N Misra	Central Law Publication
3	Maharashtra Cooperative Societies Act, 1960	Current Publications	Current Publications
4	Competition Act 2002	Agarwal V. K.	Bharat Law House Pvt Ltd
5	Industrial Disputes Act, 1947	Lawmann's	Kamal Publishers
6	Labour and Industrial Laws	M.N. Mishra	Central Publications

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
4	https://mahapanan.maharashtra.gov.in/Site/Upload/GR/MCS%20Bare%20Act%20and%20Rules.pdf	Government of Maharashtra
5	https://lj.maharashtra.gov.in/Site/Upload/Acts/H%20693.pdf	Government of Maharashtra
6	https://www.cci.gov.in/sites/default/files/cci_pdf/competitionact2012.pdf	Government of India
7	https://mahakamgar.maharashtra.gov.in/images/pdf/industrial-disputes-act-1947.pdf	Government of Maharashtra

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Course Code: 23BC2-C092	VSC (Vocational Skill Course) Subject: Business Management	Total Marks: 50 Credits: 02
Course Objectives : 3) To provide basic knowledge and understanding about various concepts of modern business management. 4) To help the students to get an idea about the process of planning, basics of decision-making skills and forecasting.		
Course Outcome : After completing the Course, the student shall be able to: CO 1: Develop a basic understanding of the term modern business management. CO 2: Understand the steps in planning, decision-making and forecasting.		

Unit	Unit Title	Contents	No. of Lectures
I	Organization and Staffing	1.1 Meaning and Principles of Organization 1.2 Factors Affecting Organization Structure 1.3 Concepts of Authority, Power and Responsibility 1.4 Delegation of Authority 1.5 Difficulties in Delegation of Authority 1.6 Ways to Overcome Barriers to Delegation 1.7 Need and Importance of Staffing 1.8 Sources and Methods of Recruitment	18
II	Direction and Team Work	2.1 Meaning, Elements, Principles, Techniques and Importance of Direction. 2.2 Concept of Team Work, Group Dynamics and Group Behavior.	12
Total			30

Suggested Readings:

Sr.	Title of the Book	Author/s	Publication	Place
1	Essentials of Management	Horol Koontz and Iteinz Weibrich	McGrawhills International	-
2	Management Theory & Practice	J.N.Chandan	N/A	N/A
3	Principles & Practice of Management	Dr. L.M.Prasad	Sultan Chand & Sons	New Delhi
4	Business Organization & Management	Dr. Y.K. Bhushan	N/A	-
5	Business Environment and Policy – A Book on Strategic Management	Francis Cherunilam	Himalaya Publishing House	-
6	Principles of Management	Tripathi, Reddy	Tata McGraw Hill	-

MES Garware College of Commerce (Autonomous)
NEP – 2023-24
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Course Code: 23BC2-C102	VSC (Vocational Skill Course) Subject/Course : Business Communication – II	Marks: 50 Credits: 2
Course Objectives: <ol style="list-style-type: none">1. To make the students understand the importance, qualities, and layout of business letters.2. To enable the students to understand the types and drafting of Business Letters.3. To develop awareness among students regarding technologies used in Business Communication.		
Course Outcomes: <p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the important qualities and layout of business letters.</p> <p>CO2: Draft the various types of business letters.</p> <p>CO3: Understand technologies used in Business Communication.</p>		

Unit	Unit Title	Contents	No. of Lectures
I	Business Letters	1.1 Meaning and Importance of Business Letters 1.2 Physical Appearance and Qualities of Business Letters 1.3 Layout or Mechanical Structure of Business Letter	13
II	Types and Drafting of Business Letters	2.1 Enquiry Letters 2.2 Replies to Enquiry Letters 2.3 Order Letters 2.4 Credit and Status Enquiries 2.5 Sales Letters 2.6 Complaint Letters 2.7 Collection Letters 2.8 Circular Letters	15
III	Technologies in Business Communication	3.1 E-mail & SMS 3.2 Websites – Search Engine Optimization	02
Total			30

Suggested Readings:

Sr.No.	Title of the Book	Authors/s	Publication
1	Business Communication	Sehgal, M. K. Khetarpal, Vandana	Excel Books, New Delhi
2	Business Communication	Dr.AshaKaul	PHI Learning Pvt. Ltd.
3	Modern Business Communication (Principles And Techniques)	Jain, J. N.,Singh, Tia, S. K.	New Delhi: Regal Publications
4	Basic Business Communication Skills For Empowering The Internet Generation	Lesikar, Raymond V. Flatley, Marie E	Tata Mc Hill Publishing Company Limited
5	Business Communication	Alurkar,SudhirJoshi,V.A.	Narendra Publication
6	Business Communication	Dr.,Rhoda.A&Dr.Aspi.H	Seth Publishers
7	Business Communication	H.Pradhan, D. S.Bhende& V. Thakur	Himalaya Pub. House
8	Business Communication	Natu, V.G &Shetty, R. V.	VipulPrakashan, Bombay

E-Learning Resources:

Sr. No.	Topic	Lectures (available on YouTube/Swayam/MOOCs, etc.)	Journals/Articles /Case Studies
1	Business Letters	https://www.udemy.com/course/professional-business-writing-masterclass/	N/A
2	Types and Drafting of Business Letters	http://eclm.unipune.ac.in/View.aspx?vid=207 http://eclm.unipune.ac.in/View.aspx?vid=208 http://eclm.unipune.ac.in/View.aspx?vid=367 http://eclm.unipune.ac.in/View.aspx?vid=368 http://eclm.unipune.ac.in/View.aspx?vid=372	https://visme.co/blog/report-writing-format/

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Course Code 23BC2-F171	Minor Subject : Business Economics (Micro) ((Price Theory)	Marks: 50 Credits: 2
Course Objectives : 1. To understand the basics of product pricing under various market structures. 2. To understand the basics of factor pricing under various market structures.		
Course Outcome : After completing the Course, the student shall be able to CO1: Visualise the equilibrium conditions under different product marketstructures. CO2: Visualise the equilibrium conditions under different factor marketstructures.		

Unit	Unit Title	Contents	No. of Lectures
I	Pricing Under Perfect and Imperfect Market	<p>1.1 Product and factor market, demand for and supply of products and factors</p> <p>1.2 Meaning of perfect competition and Pure Competition</p> <p>1.3 Meaning of Imperfect Competition</p> <p>1.3.1 Monopoly: Features and Equilibrium, Price Discrimination under Monopoly</p> <p>1.3.2 Monopolistic Competition- Features and Equilibrium., Product Differentiation</p> <p>1.3.3 Oligopoly: Concept and Features</p> <p>1.3.4 Duopoly: Concept and Features</p> <p>1.4 Monopsony : Concept and illustrations</p>	15
II	Factor Pricing	<p>2.1 Marginal Productivity Theory of Distribution</p> <p>2.2 Introduction to Theories of Factor Pricing</p> <p>2.2.1 Rent - Modern Theory of Rent</p> <p>2.2.2 Wages, introduction to Backward Bending Supply Curve of Labour</p> <p>2.2.3 Interest - Liquidity Preference Theory</p> <p>2.2.4 Profit- Innovation Theory of Profit Determination</p>	15
Total			30

Mandatory Readings:

1. First Principles of Economics, Richard G. Lipsey, Colin Harbury: Gerorge
2. Weidenfeld and Nicolon Ltd, London. Edition -2nd, 2004.
3. Advanced Economic Theory, Microeconomic Analysis, Ahuja H.L .S.Chand andCompany New Delhi. Edition- 21st ,2019
4. Microeconomic Theory M.L.Jhingan ,Vrinda Publication (P) LTD. Edition- 8th, 2019.
5. Books Recommended:
6. Price Theory and Applications. Jack Hirshlifer. Prentice Hall of India, Pvt. Ltd NewDelhi. Edition- 7th, 2005.
7. Consumer Behaviour and Managerial Decision Making. Frank R.Kardes. PearsonPrentice Hall, New Delhi. Edition- 12th,2018.
8. Microeconomics. R. Glenn Hubbard, Anthony Patrick O.Pearson, Prentice Hall, NewDelhi, Brien. Edition- 6th ,2016.
9. Microeconomics: Principles, Application and Tools. O’Sullivan, Sheffrin Perez.Pearson, Prentice Hall, New Delhi. Edition- 10th ,2020
10. Principles of Economics Karl E. Case, Ray, C.Fair, Pearson,Prentice Hall New Delhi.Edition- 12th ,2017.
11. Microeconomics, Paul A. Samuelson and William D. Nordhaus .McGrawhillInternational Ed New York . Edition- 19th, 2009.
12. Day To Day Economics By Deodhar,Satish Y.,Penguin Random Hou.India ,2018

MES Garware College of Commerce (Autonomous)
NEP – 2023-24
FY B.Com – Semester II

Course Code : 23BC2-F031	Minor Subject : Cost and Works Accounting	Total Marks:50 Credits:2
Course Objectives : 1. To acquaint the students with basic concepts of Cost, Cost Accounting and its importance 2. To enable the students to classify the costs and prepare the Cost Sheet		
Course Outcome : After completing the Course, the student shall be able to: CO1: Understand the basic concepts of Cost, Cost Accounting and its importance CO2: Classify the costs and prepare the Cost Sheet		

Unit	Unit Title	Contents	No. of Lectures
I	Basics of Cost Accounting	1.1 Concept of Cost, Types of Cost, Items excluded from Cost 1.2 Costing, Cost Accounting and Cost Accountancy 1.3 Limitations of Financial Accounting 1.4 Objectives and Importance of Cost Accounting 1.5 Relationship between Cost Accounting, Financial Accounting and Management Accounting 1.6 Cost Objects, Cost Units and Cost Centers 1.7 Role of a Cost Accountant in an organization 1.8 Introduction to Cost Accounting Standards (CAS)	15
II	Elements of Cost & Preparation of Cost Sheet	2.1 Classification of Cost, CAS 1 2.2 Elements of Cost: Material, Labour and other Expenses 2.3 Preparation of Cost Sheet, Tender (including E-Tender), Quotation and Estimates	15
Total			30

Suggested Readings:

Sr.	Title of the Book	Author/s	Publication
1.	Cost Accounting (Intermediate)	Study Material, ICAI, Kolkata Institute of Cost Accountants	Study Material, ICAI, Kolkata Institute of Cost Accountants
2.	Cost and Management Accounting	Study Material, ICAI, New Delhi	Institute of Chartered Accountants of India, New Delhi
3.	Cost Accounting- Principles & Practices	Jawahar Lal & Seema Shrivastava	Tata Mcgraw Hill, New Delhi
4.	Advanced Cost Accounting and Cost Systems	Ravi M. Kishor	Taxmann, New Delhi

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FY B.Com – Semester II

Course Code: 23BC2-F041	Minor Course: Marketing Management	Marks: 50 Credits: 02
Course Objectives: <ol style="list-style-type: none">1. To understand the concept of Marketing Management, and to get the basic knowledge of Marketing Management.2. To acquaint the students with the various marketing management strategies and the concept of Consumer Behavior theories.		
Course Outcome: After completing the course, the student shall be able to- CO1: Analyze and use the Marketing Management strategies and theories. CO2: Understand the concept and effectiveness of Marketing Planning		

Unit	Unit Title	Contents	No of lectures
I	Elements of Marketing Management	1.1 Introduction and Meaning of Marketing Management. 1.2 Nature & Scope of Marketing Management 1.3 Features of Marketing Management 1.4 Functions of Marketing Management 1.5 Components of Marketing Management 1.6 Problems of Marketing Management 1.7 Marketing Management Philosophy 1.8 Marketing Characteristics in the Indian Context 1.9 Marketing Management Process	12
II	Marketing Strategy and Consumer Behavior	2.1 Marketing Strategy 2.1.1 Introduction 2.1.2 Concept of Strategy 2.1.3 Meaning of Marketing Strategy 2.1.4 Significance of Marketing Strategy 2.1.5 Aim of Marketing Strategy 2.1.6 Marketing Strategy Formulation 2.1.7 Bases of Formulating Marketing Strategy 2.1.8 Types of Marketing Strategy 2.2 Consumer Behavior 2.2.1 Introduction 2.2.2 Meaning of Consumer Behavior 2.2.3 Definition of Consumer 2.2.4 Scope of Consumer Behavior 2.2.5 Determinants of Consumer Behavior 2.2.6 Concept of Motivation 2.2.7 Theories of Motivation 2.2.8 Multivariable Models of Consumer Behavior 2.2.9 Buying Motives & Consumer Importance of Buying Motives 2.2.10 Monadic Models of Consumer Behavior	18
Total			30

Suggested Readings:

Sr. No	Title of the book	Author/s	Publication
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Principles of Marketing	Philip Kotler	Pearson Publication
5	Marketing Strategy	Anil Mishra & Amit Kumar Mishra	Excel Books
6	Consumer Behavior: Insight from Indian Market	Ramanuj Muzumdar	McGraw Hill Publication
7	Retail Management	Gibson Vedamani	Jayco Publication
8	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication

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FY B.Com – Semester II

Course Code: 23BC2-F051	Minor Subject/Course : Business Administration (MI) -I	Marks: 50 Credits: 2
Course Objectives: 5. To provide knowledge on Compliances of legal requirements for business 6. To make students aware, the term Productivity and its importance		
Course Outcome: After completing the course, the student shall be able to CO1: Students will gain knowledge on compliances of legal requirements for business CO2: Students will be aware of the meaning productivity and its importance in business administration		

Unit	Unit Title	Contents	No. of Lectures
I	Legal Aspects (Recent Trends)	1.3 Compliance of legal requirements in promoting business unit 1.4 Licensing, Registration Filing returns and other documents	14
II	Productivity	2.3 Meaning, Importance & measurements of productivity, Factors affecting productivity 2.4 Role of National Productivity Council(NPC), Product Quality Control (QPC)	16
Total			60

Suggested Readings:

Sr.No.	Title of the Book	Authors/s	Publication
1	Modern Business Organisation & Management	N.Mishra, Majestic Books Hounslow	Allied Publishers Pvt. Ltd
2	Essentials of Business Administration	K. Ashwathappa-	Himalaya Publication
3	Business Administration	S.C.Saxena-	Sahitya Bhavan, Publication
4	Business Administration	Sharma D. K.	Centrum Press
5	Business Administration	Robinson Maurice Henry	Forgotten Books
6	The Administrative Processes	Stephen Robbins	Prentice-Hall; 2nd edition
7	Business Organization and Management	P C Tulsian	McGraw Hill Education

Suggested Web/E- Learning Resources:

Sr. No.	Topic of the Course	Lectures available on YouTube/MOOC/Udemy	Films	Journals/Articles/Case studies
1	Legal Aspects (Recent Trends)	https://www.youtube.com/watch?v=hR82OnxdUsA	NA	
2	Productivity	https://www.youtube.com/watch?v=gk5mnAuO5BA		http://14.139.171.199:8080/xmlui/handle/123456789/199

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Course Code: 23BC2-F171	Minor Subject/Course : Business Economics (Micro) - I	Marks: 50 Credits: 2
Program Objectives : 3. To understand the basics of product pricing under various market structures. 4. To understand the basics of factor pricing under various market structures.		
Program Outcomes : After completing the Course, the student shall be able to PO1: Visualise the equilibrium conditions under different product market structures. PO2: Visualise the equilibrium conditions under different factor market structures.		

Unit	Unit Title	Contents	No of Lectures
I	Pricing Under Perfect and Imperfect Market Conditions	<p>1.4 Product and factor market, demand for and supply of products and factors</p> <p>1.5 Meaning of perfect competition and Pure Competition</p> <p>1.6 Meaning of Imperfect Competition</p> <p>1.3.1 Monopoly: Features and Equilibrium, Price Discrimination under Monopoly</p> <p>1.3.2 Monopolistic Competition- Features and Equilibrium., Product Differentiation</p> <p>1.3.3 Oligopoly: Concept and Features</p> <p>1.3.4 Duopoly: Concept and Features</p> <p>1.4 Monopsony : Concept and illustrations</p>	15
II	Factor Pricing	<p>2.1 Marginal Productivity Theory of Distribution</p> <p>2.2 Introduction to Theories of Factor Pricing</p> <p>2.2.1 Rent - Modern Theory of Rent</p> <p>2.2.2 Wages, introduction to Backward Bending Supply Curve of Labour</p> <p>2.2.3 Interest - Liquidity Preference Theory</p> <p>2.2.4 Profit- Innovation Theory of Profit Determination</p>	15
Total			30

Mandatory Readings:

1. First Principles of Economics, Richard G. Lipsey, Colin Harbury: Gerorge Weidenfeld and Nicolon Ltd, London. Edition -2nd, 2004.
2. Advanced Economic Theory, Microeconomic Analysis, Ahuja H.L .S.Chand andCompany New Delhi. Edition- 21st ,2019
3. Microeconomic Theory M.L.Jhingan ,Vrinda Publication (P) LTD. Edition- 8th, 2019.
4. Books Recommended:
5. Price Theory and Applications. Jack Hirshlifer. Prentice Hall of India, Pvt. Ltd NewDelhi. Edition- 7th, 2005.
6. Consumer Behaviour and Managerial Decision Making. Frank R.Kardes. PearsonPrentice Hall, New Delhi. Edition- 12th,2018.
7. Microeconomics. R. Glenn Hubbard, Anthony Patrick O.Pearson, Prentice Hall, NewDelhi, Brien. Edition- 6th ,2016.
8. Microeconomics: Principles, Application and Tools. O’Sullivan, Sheffrin Perez.Pearson, Prentice Hall, New Delhi. Edition- 10th ,2020
9. Principles of Economics Karl E. Case, Ray, C.Fair, Pearson,Prentice Hall New Delhi.Edition- 12th ,2017.
10. Microeconomics, Paul A. Samuelson and William D. Nordhaus .McGrawhillInternational Ed New York . Edition- 19th, 2009.
11. Day To Day Economics By Deodhar,Satish Y.,Penguin Random Hou.India ,2018.

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FY B.Com – Semester II

Course Code : 23BC2-G142	GE / OE (Generic Elective / Open Elective) Subject/Course : Business Mathematics and Statistics-II	Marks : 100 Credits : 04
<p>Course Objectives :</p> <ol style="list-style-type: none"> 1. To introduce to the concept of Matrices and Determinants and applications in Business and Economics 2. To acquaint with the concept of Linear Programming Problem (LPP) and its methods to solve business optimization problems 3. To impart the knowledge of concept the applications of Correlation and Regression 4. To introduce to different type of Index Numbers and their applications 5. To develop necessary basic skills for computation of probability to measure the degree of uncertainty and certainty 		
<p>Course Outcome :</p> <p>After completing the course, the student shall be able to</p> <p>CO1: apply the theory of matrices to solve problems in business and economics</p> <p>CO2: understand the concept of Linear Programming Problem (LPP) and the methods used in Business and Economics</p> <p>CO3: develop understanding of quantitative measurement of Correlation and interpretation and applications of Regression in estimation variable from known set of data</p> <p>CO4: understand different types of Index Number and its applications</p> <p>CO5: enhance capability of grasping the probabilistic situations</p>		

Unit	Unit Title	Contents	No of lectures
I	Matrices and Determinants (up to order 3 only)	Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via Adjoint Matrix, Homogeneous System of Linear equations, Condition for Consistency of homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables), Applications in Business and Economics, Examples and Problems.	20
II	Linear Programming Problems (LPP) (for two variables only)	Definition and terms in a LPP, formulation of LPP, Solution by Graphical method, Examples and Problems	10
III	Correlation and Regression	Concept and types of correlation, Scatter diagram, Interpretation with respect to magnitude and direction of relationship. Karl Pearson's coefficient of correlation for ungrouped data. Spearman's rank correlation coefficient. (with tie and without tie) Concept of regression, predictions using lines of regression. Regression coefficients and their properties (without proof). Examples and problems.	16
IV	Index numbers	Concept of index number, price index number, price relatives. Problems in construction of index number. Construction of price index number: Weighted index Number, Laspeyre's, Paasche's and Fisher's method. Cost of living / Consumer price index number: Definition, problems in construction of index number. Methods of construction: Family budget and aggregate expenditure. Inflation, Uses of index numbers, commonly used index numbers. Examples and problems.	9
V	Introduction to probability	Some important concepts of probability, Classical definition of probability, Properties, Venn diagram, Examples.	5
Total No of Lectures			60

Suggested Readings:

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

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Course Code: 23BC2-G182	GE / OE (Generic Elective / Open Elective) Subject/Course : Computer Concepts and Application - II	Marks: 50 Credits: 2
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To make the students familiar with E-commerce concepts , process and Activities 2. To know the basics of E-Marketing and E-Customer Relationship Management 3. To make the students understand basics of Electronic Payment System 4. To make students understand more about M-Commerce 		
<p>Course Outcome:</p> <p>After completing the course, the student shall be able to</p> <p>CO1: Students will know about ecommerce functionalities, types of E-commerce and it's different activities.</p> <p>CO2: Students will learn different E-Marketing tactics, customer relationship managements and supply chain managements</p> <p>CO3: Students will understand and learn how to make use of different electronic payment system safely and securely</p> <p>CO4: Students will learn how M-commerce is useful while using E-Commerce</p>		

Unit	Unit Title	Contents	No. of Lectures
I	Introduction to E-commerce Tools	<ul style="list-style-type: none"> • E-Commerce Defining e-Commerce, Main Activities of Electronic Commerce, Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce – Communication, Process Management, Service Management, Transaction Capabilities • Process of E-Commerce Types of E-Commerce; Role of Internet and Web in E-Commerce; Technologies Used in E-Commerce Systems • E-Commerce Activities: Various Activities of E-Commerce; Various Modes of Operation Associated with E-Commerce; Elements and Resources Impacting E-Commerce and Changes; Types of E-Commerce Providers and Vendors; Opportunity Development for E-Commerce Stages; Development of E-Commerce Business Case; Components and Factors for the Development of the Business Case; Steps to Design and Develop an E-Commerce Website. 	15
II	Introductions to E-Marketing	<ul style="list-style-type: none"> • E-Marketing: Traditional Marketing; E-Marketing; Identifying Web Presence Goals – Achieving web presence goals, Uniqueness of the web, Meeting the needs of website visitors, Site Adhesion: Content, format and access; Maintaining a Website; Metrics Defining Internet Units of Measurement; Online Marketing; Advantages of Online Marketing. SEO – Search Engine Optimization introduction; Use of SEO in E-Marketing. • E-Customer Relationship Management: Customer Relationship Management (CRM) – Marketing automation, Enterprise customer management; Customer Relationship Management Areas; CRM Processes; Architectural Components of a CRM Solution – Customer’s information repository, Campaign management, Event triggers, business logic and rules repository, Forecasting and planning tools, Electronic Customer Relationship Management; Need, Architecture and Applications of Electronic CRM. • Supply Chain Management: 	15

		Supply Chain Management (SCM); Goals of SCM; Functions of SCM; Strategies of SCM; Electronic SCM and its benefits; Components of Electronic SCM; Electronic Logistics and its Implementation.	
III	Electronic Payment System	<ul style="list-style-type: none"> • Electronic Data Interchange (Introduction to EDI, EDI Architecture Financial EDI, Overview of the technology involved in EDI) • Introduction to EPS Application of Online payment system ,Introduction to EFT (Electronic Fund Transfer) Types of EFT (NEFT, RTGS), E-Payment Systems: Electronic Funds Transfer; Digital Token Based E-Payment Systems; Modern Payment Systems; Steps for Electronic Payment; Payment Security; Net Banking. Introduction to Digital Signature and Digital Certificates, Stages of SET Types of Payment System: Digital Cash, Electronic Cheque, Smart Card, Credit/Debit Card 	15
IV	Introduction to M-Commerce	<ul style="list-style-type: none"> • Definition, Need and Scope, Advantages and disadvantages of M-commerce, M-Commerce and its applications., • Types of M-Commerce. Products and Services of M-Commerce, • Mobile payment application. Difference between E-commerce and M-Commerce 	15
Total			60

Suggested Readings:

Sr No	Name of the Book	Author	Publication	Edition	Place
1	E-commerce Fundamental and Application	Henry Chan	Wiley ISBN:-978126514694	--	--
2	Essential of E-commerce technology	V.Rajaraman	Prentice Hall India Learning Private Limited ISBN 9788120339378	--	--

3	Frontiers of Electronic Commerce,	Ravi Kalakota, Andrew B. Whinston	Pearson Education, ISBN:9788177583922	--	--

Suggested Web/E-Learning Resources

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube/Swayam/MOOCs etc.)	Films	Journals/Articles/Cas e studies
1	E-commerce Technologies	https://onlinecourses.swayam2.ac.in/cec19_cm01/preview		
2	E-Business	https://onlinecourses.nptel.ac.in/noc19_mg54/preview		
3	Digital Marketing	https://onlinecourses.swayam2.ac.in/ugc19_hs26/preview		

MES Garware College of Commerce (Autonomous)

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FY B.Com – Semester II

Course Code: 23BC2-G152	GE / OE (Generic Elective / Open Elective) Subject/Course: Mercantile Laws II	Marks: 100 Credits: 04
Course Objectives: <ol style="list-style-type: none">1. To create an insight among the students about the Law as to Partnership2. To acquaint the students with the important provisions of Sale of Goods Act 19303. To provide conceptual knowledge about the provisions of the Negotiable Instruments Act 1881.4. 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>CO 1: Get an insight into the contracts of Partnership & Limited Liability Partnership</p> <p>CO 2: Get acquainted with the provisions of Sale of Goods Act 1930 as to sale of goods transactions</p> <p>CO 3: Know the basic concepts of negotiable instrument, holder & holder in due course, dishonour etc. under the Negotiable Instruments Act 1881</p> <p>CO 4: Understand the concepts of Arbitration & Conciliation & their importance</p>		

Unit	Unit Title	Contents	No of lectures
I	Law of Partnership	<p>1.1 Indian Partnership Act 1932 1.1.1 Partnership: Concept, Essentials, True test of partnership, Partnership deed 1.1.2 Rights & Duties of Partners 1.1.3 Registration & Dissolution of a firm 1.2 Limited liability Partnership (LLP) Act 2008 1.2.1 Characteristics, advantages & disadvantages of LLP, Designated Partner, Procedure for Incorporation of LLP 1.2.2 Difference between LLP & Partnership; LLP & Company 1.2.3 Extent & limitation of liability of LLP & Partners (Sections 26-31) 1.2.4 Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42) Conversion to LLP (Section 55) 1.2.5 Winding up & Dissolution of LLP (Section 63 & 64)</p>	18
II	Sale of Goods Act 1930	<p>2.1 Essentials of contract of sale , Goods – Concept and kinds, Sale and Agreement to sell 2.2 Conditions and Warranties 2.3 Transfer of ownership in goods, Sale by non-owners 2.4 Unpaid Seller: Meaning & Remedies of unpaid seller</p>	15
III	Negotiable Instruments Act 1881	<p>Negotiable Instruments Act 1881 3.1 Meaning, Characteristics & presumptions of Negotiable Instruments 3.2 Definitions, Essentials of promissory note, Bill of Exchange and Cheque. Distinction between these instruments, Crossing of cheques – It’s meaning and types 3.3 Holder and Holder in due course, Privileges of Holder in due course. 3.4 Provisions about dishonour of cheques</p>	15
IV	Arbitration & Conciliation	<p>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</p>	12
Total No of Lectures			60

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	Negotiable Instruments Act	Khergamwala	LexisNexis,(2017)
03	Arbitration & Conciliation Act, 1996		(Lawmann's), Kamal Publishers (2017)

Web References

Sr. No.	Website Address	Institution
1	https://legislative.gov.in/sites/default/files/A1881-26.pdf	Negotiable Instruments Act 1881
2	https://www.indiacode.nic.in/handle/123456789/1999	Bare Acts
3	https://indiankanoon.org/doc/107341/	Indian Partnership Act 1932

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Course Code: 23BC2-H172	SEC (Skill Enhancement Course) Subject/Course : Business Economics (Micro Decision Making) - II	Marks: 50 Credits: 2
<p>Course Objectives :</p> <ol style="list-style-type: none"> 1. To provide basic knowledge to the students and inculcate curiosity amongst the students about Business Economics in general and price theory in particular. 2. To make students aware about demand analysis, supply analysis, elasticity, production analysis and profit maximizing equilibrium. 		
<p>Course Outcome :</p> <p>After completing the Course, the student shall be able to</p> <p>CO1: Get the basic information and knowledge about the area of Price Theory</p> <p>CO2: Students will be able to interpret demand, supply, elasticity and production with appropriate analytical skills.</p>		

Unit	Unit Title	Contents	No. of Lectures
I	Introduction to Demand and Supply	<p>1.1 Brief introduction to Microeconomics and Macroeconomics -meaning, nature, scope and importance</p> <p>1.2 Concepts of Demand, Determinants of Demand</p> <p>1.3 Elasticity of Demand --meaning, types and degrees, Measurement, Uses and Significance</p> <p>1.4 Supply : Concept, Determinants of Supply</p> <p>1.5 Equilibrium of Demand and Supply for Price Determination.</p> <p>1.6 Concept of Production Function</p> <p>1.7 Total, Average and Marginal Production</p> <p>1.8 Law of Variable Proportions</p> <p>1.9 Laws of Returns to Scale; Economies and Diseconomies of Scale : Internal and External</p>	15
I I	Cost and Revenue	<p>2.1 Concepts and Types of Cost- Economic Cost and Accounting Cost, Private Cost and Social Cost, Actual Cost and Opportunity Cost, Explicit Cost and Implicit Cost, Incremental Cost and Sunk Cost, Fixed Cost and Variable Cost.</p> <p>2.2 Concepts of Total Cost, Average Cost, Marginal Cost and interrelationships</p> <p>2.3 Cost Curves in Short run and Long run</p> <p>2.4 Concepts of Total Revenue, Average Revenue and Marginal Revenue</p> <p>2.5 Profit maximizing equilibrium – concept.</p> <p>2.6 Rules of profit – maximization.</p>	15
Total			30

Mandatory Readings

1. Principles of Economics, Richard G. Lipsey, Colin Harbury: Gerorge Weidenfeld and Nicolon Ltd, London. (12th Edition, 1999).
2. Modern Microeconomics. Koutsoyiannis,.A. MacMillan Press India. (2nd Edition,2003).
3. Principles of Microeconomics. H.L. Ahuja ,S. Chand New Delhi., 2019.
4. Principles of Economics. Stiglitz, J.E. and C.E. Walsh, Oxford Univ. Press, United Kingdom

Books Recommended:

1. IIM Ahmedabad Business Books :”Why I am Paying more?” Dr.Satish Deodhar, Randam House India,2013.
2. IIM Ahmedabad Business Books “ Day To Day Economics” . Dr.Satish Deodhar, Randam House India,2016.
3. Microeconomic Theory and Applications. Sen, Anindya, Oxford Univ. Press, United Kingdom., (2nd Edition,2006)
4. Microeconomics. B. Douglas Bernheim and Michael D.Whinston, Tata McGrawHill, New York., (2nd Edition, 2013)
5. Microeconomics. Pindyck, R.S. and D.L. Rubinfeld ,Pearson Education, London.,(8th Edition, 2017).
6. Microeconomics: Theory and Applications. Salvatore, D.L.Oxford Univ. Press,United Kingdom., (5th Edition,2008).
7. Intermediate Microeconomics: A Modern Approach. Varian, H.R., W.W. NortonUnited Kingdom, United States., (8th Edition 2009).
8. Rosser, Mike. (2003). Basic Mathematics for Economists, Second Edition,Routledge, Taylor & Francis Group

MES Garware College of Commerce (Autonomous)
NEP – 2023-24
FY B.Com – Semester II

Course Code: 23BC2-H192	AEC (Ability Enhancement Course) Subject: Compulsory English - II	Marks: 50 Credits : 02
<p>Course Objectives:</p> <ol style="list-style-type: none"> 7. To make students grasp the beauty and communicative power of English 8. To impart them value education through the exposure to various contemporary socio-economic and cultural issues 9. To hone their written communication skills to increase their employability 10. To introduce them to the Basics of English Phonetics 11. To reinforce the correct grammar usage so as to reduce the common errors in English 12. To enhance their overall linguistic competencies 		
<p>Course Outcome:</p> <p>After completing the course, the student shall be able to</p> <p>CO1: Understand the beauty and communicative power of English</p> <p>CO2: Imbibe universal ethical values</p> <p>CO3: Enhance their written communication skills</p> <p>CO4: Gain confidence over English Grammar</p> <p>CO5: Enhance the art of convincingly presenting their ideas through powerful vocabulary</p>		

Unit	Unit Title	Contents	No of Lectures
I	Appro JRD	Prose	3
II	Fur - Saki	Short Story	3
III	O Captain! My Captain! By Walt Whitman	Poem	2
IV	Grammar Units	4. Types of sentences 5. Clause Analysis	8
V	Vocabulary Building	1. Vocabulary Building Skills 2. Verbal analogy	4
VII	Written Communication Skills	1. Informal & Formal Letters 2. Job Application & Resume Writing	6
VIII	Writing for social media	Blogs and content writing for select social media	4
Total No of Lectures			30

Suggested Readings:

4. Text Book – Success Avenue
5. Select Units from:
High School English Grammar and Composition – NDV Prasad Rao
6. Word Power Made Easy – Norman Lewis

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Course Code: 23BC1-J201	VEC (Vocational Education Course) Subject/Course: Environment Awareness Course - II	Marks: 50 Credits: 2
Course Objectives :		
<ol style="list-style-type: none"> 1. To create awareness about various environmental pollution. 2. To understand Environmental Policies & Practices. 3. To study the impacts of human communities on environment 4. To gain knowledge through the field work 		
Course Outcome :		
After completing the course, the student shall be able to		
CO1: Know various environmental pollution.		
CO2: To understand Environmental Policies & Practices.		
CO3: To study the impacts of human communities on environment.		
CO4: Gain knowledge through the field work.		
Course Content:		

Unit	Unit Title	Contents	No. of Lectures
I	Environmental Pollution	1.1 Environmental pollution : types, causes, effects and controls; Air, water, soil and noise pollution 1.2 Nuclear hazards and human health risks 1.3 Solid Waste Management : Control measures of urban and industrial waste	06
II	Environmental Policies & Practices	2.1 Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture 2.2 Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act 2.3 Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context	08
III	Human Communities and the Environment	3.1 Human population growth: Impacts on environment, human health and welfare 3.2 Disaster management : floods, earthquake, cyclones and landslides 3.3 Environmental ethics: Role of Indian and other religions and cultures in environmental conservation 3.4 Environmental movements : Chipko, Silent valley, Bishnois of Rajasthan	08
IV	Environmental Pollution	4.1 Environmental pollution : types, causes, effects and controls; Air, water, soil and noise pollution 4.2 Nuclear hazards and human health risks 4.3 Solid Waste Management : Control measures of urban and industrial waste	08
Total			30

Suggested Readings:

1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.

6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339 : 36-37.
7. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
8. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
9. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
11. Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
12. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons.
13. Rosencranz, A., Divan, S., & Noble, M.L. 2001. Environmental law and policy in India. Tripathi 1992.
14. Sengupta, R. 2003. Ecology and economics : An approach to sustainable development. OUP.
15. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
16. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology : Voices from the Tropics. John Wiley & Sons.
17. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent.
18. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.
19. Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York : Norton.
20. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.



Prof. Dr. Sulabha Patole
Offtg. Principal