

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

<b>B.Com –III (Semester VI)</b>			
<b>Course Code:</b> <b>B1-21/601</b>	<b>Subject/Course: Business Regulatory Framework</b>		<b>Marks: 100</b> <b>Credits - 03</b>
<b>Course Objectives:</b>			
<ol style="list-style-type: none"> <li>1. To provide conceptual knowledge about the provisions of the Negotiable Instruments Act 1881.</li> <li>2. To introduce the students to the provisions of the Information Technology Act 2000 as regards E Contracts, electronic signature, E-governance etc.</li> <li>3. To create awareness among the students about the important provisions of Consumer Protection Act 2019</li> <li>4. To provide an overview to the students about scope &amp; importance of various Intellectual Property Rights (IPR) &amp; the Indian laws governing them</li> </ol>			
<b>Course Outcome:</b>			
After completing the course, the student shall be able to-			
<b>CO1:</b> Know the basic concepts of negotiable instrument, holder & holder in due course, dishonour etc. under the Negotiable Instruments Act 1881			
<b>CO2:</b> Gain knowledge about provisions of IT Act, 2000 relating to E Contracts, electronic signature, E-governance etc.			
<b>CO3:</b> Understand the important provisions of Consumer Protection Act 2019			
<b>CO4:</b> Get an overview of the scope & importance of various IPRs & the legal provisions governing them			
<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>

<b>I</b>	<b>Negotiable Instruments Act 1881</b>	<p><b>Negotiable Instruments Act 1881</b></p> <p>1.1 Meaning, Characteristics &amp; presumptions of Negotiable Instruments</p> <p>1.2 Definitions, Essentials of promissory note, Bill of Exchange and Cheque. Distinction between these instruments, Crossing of cheques – It’s meaning and types</p> <p>1.3 Holder and Holder in due course, Privileges of Holder in due course.</p> <p>1.4 Negotiation, Endorsement, Kinds of endorsement.</p> <p>1.5 Provisions about dishonour of cheques</p>	12
<b>II</b>	<b>E-Contracts (E Transactions/ E-Commerce)</b>	<p>2.1 Information Technology Act, 2000 – aim, objectives, &amp; scope of IT Act</p> <p>2.2 Significance, Nature &amp; Legality of E Contracts, Provisions relating to attribution, acknowledgement &amp; dispatch of E-Records (Ss. 11-13)</p> <p>2.3 Electronic signature, Electronic Signature Certificate- meaning &amp; significance (Ss. 35-39)</p> <p>2.4 Legal issues in E Contracts &amp; personal data protection S. 43A</p>	14
<b>III</b>	<b>The Consumer Protection Act, 2019</b>	<p>3.1 <b>History</b>, objectives, features, importance of the Consumer Protection Act 2019</p> <p>3.2 Various rights of a consumer</p> <p>3.3 <b>Definitions</b> and meaning of important terms – consumer, complainant, consumer dispute, trader, goods, services, complaint, defect, deficiency, unfair contract, restrictive trade practices, unfair trade practices</p> <p>3.4 <b>Central Consumer Protection Authority</b> – establishment, complaints to authorities, powers and functions</p> <p>3.5 <b>Consumer Protection Councils</b>, their objectives and procedure – District Council, State Council, National Council</p> <p>3.6 <b>Consumer Disputes Redressal Commissions</b> with reference to their establishment, jurisdiction, method of filing complaint, procedure, findings, review, appeal (sections 35-39) – District Commission, State Commission, National Commission</p> <p>3.7 Settlement through Mediation Cell</p> <p>3.8 Product liability action(sections 82-87)</p> <p>3.9 Offences and penalties</p>	15

<b>IV</b>	<b>Intellectual Property Rights (IPR)</b>	<p>4.1 Meaning &amp; importance of Intellectual Property</p> <p>4.2 International efforts in protection of IPR: WIPO (Objectives &amp; activities) &amp; TRIPS Agreement: Objectives</p> <p>4.3 Definition and conceptual understanding of following IPRs under the relevant Indian current statutes.</p> <p>4.3.1 Patent: Definition &amp; concept, Rights &amp; obligation of Patentee, term of patent.</p> <p>4.3.2 Copyright: Characteristics &amp; subject matter of copyright, Author &amp; his Rights, term of copyright</p> <p>4.3.3 Trademark: Meaning, term, various marks, term, internet domain name- Rights of trademark owner, term of trademark</p> <p>4.3.4 Design: meaning, scope, subject-matter, term of design, rights of owner</p> <p>4.3.5 Geographical Indications, Confidential Information, Trade Secrets &amp; Traditional Knowledge (Meaning &amp; scope of these IPRs)</p>	16
<b>Total No of Lectures</b>			<b>57(48 min)</b>

Unit	Unit Title	Teaching methodology	Project /Hands on exposure/Practice based	Outcome expected		Weightage of Marks (%)
				Conceptual understanding Knowledge/Skills/Attributes etc.		
I	<b>Negotiable Instruments Act 1881</b>	Lectures, Class discussions on relevant case law, Use of internet sources	Students presentations	To Understand basic concepts of negotiable instrument, holder & holder in due course, Dishonour etc. under the Negotiable Instruments Act 1881	To get acquainted with the essentials of the Negotiable Instruments	20
II	<b>E-Contracts (E-Transactions/ E-Commerce)</b>	Lectures, Use of Internet Sources, Case laws presentations on Information Technology.	Project report on Cyber Security Measures & Prevention of cyber fraud.	To Gain knowledge about provisions of IT Act, 2000 relating to E Contracts, electronic signature, E-governance etc.	To understand the legal issues pertaining to transactions conducted through electronic data exchange, electronic communication or other means of e-commerce.	20
III	<b>The Consumer Protection Act, 2019</b>	Lectures, Use of Internet Sources, Group discussions	Field visits to consumer forums	To Get an insight into important provisions of Consumer Protection Act 2019	To know about various Consumer Protection Authorities & their role & importance	30

IV	<b>Intellectual Property Rights (IPR)</b>	Lectures, Use of Internet Sources, Cases Law, library assignment	Students Presentations	To Provide an overview to the students about scope & importance of various Intellectual Property Rights (IPR) along with the Indian laws governing them	To understand the meaning & types of IPR	30
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### Projects

Sr. No.	Topic	Project/s
01	Dishonour of cheque	Compilation & Presentation of cases
02	Cyber Frauds, Legal issues in E- Contracts	Visits, Presentations
03	Consumer Awareness	Survey Report
04	Types of IPR	Group Activity

### References

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
01	Negotiable Instruments Act	Khergamwala	LexisNexis,(2017)
02	The Consumer Protection Act 2019	Bare Act With Amendments	Government of India,(2020)
03	Intellectual Property Law,	P. Narayan	Eastern Law House, (2020)
04	Law Relating to Intellectual Property Rights	V.K.Singh	LexisNexis,(2017)
05	Introduction To Intellectual Property Rights	H.S. Chawala,	Oxford & IBH Publishing (2020).
06	Law Relating To Electronic Contracts	R.K.Singh	LexisNexis (2019)

### **Web References**

<b>Sr. No.</b>	<b>Website Address</b>	<b>Institution</b>
1	<a href="https://legislative.gov.in/sites/default/files/A1881-26.pdf">https://legislative.gov.in/sites/default/files/A1881-26.pdf</a>	Negotiable Instruments Act 1881
2	<a href="https://ipindia.gov.in/acts-patents.htm">https://ipindia.gov.in/acts-patents.htm</a>	Govt. of India website on IP
3	<a href="https://www.indiacode.nic.in/handle/123456789/1999">https://www.indiacode.nic.in/handle/123456789/1999</a>	Bare Acts
4	<a href="https://egazette.nic.in/WriteReadData/2019/210422.pdf">https://egazette.nic.in/WriteReadData/2019/210422.pdf</a>	Consumer Protection Act

**Maharashtra Education Society's  
Garware College of Commerce (Autonomous)  
Programme- B. Com  
Third Year of Bachelor of Commerce Semester-VI  
Year of Commencement- 2023-2024 (June 2023 onwards)  
Board of Studies- Accountancy, Costing & Taxation  
Course Title- Advanced Accounting-II**

<b>Course Code:</b> <b>B1-21/602</b>	<b>Subject: Advanced Accounting-II</b>	<b>Marks: 100</b> <b>Credits: 3</b>
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**Course Objectives:**

- 1) To develop the skill regarding preparation & presentation of final accounts of Credit Co-op. Societies & Consumer Co-op. Societies
- 2) To develop conceptual and analytical understanding about accounting for branches.
- 3) To create awareness about corporate social responsibility, capital markets and artificial intelligence in accounting.
- 4) To understand the conceptual knowledge, objectives, methods & tools of analysis of financial statements.

**Course Outcomes:**

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

**CO 1:** Imbibe the skill for preparation & presentation of final accounts of Credit Co-op. Societies & Consumer Co-op. Societies

**CO 2:** Develop conceptual and analytical understanding about accounting for branches.

**CO 3:** Understand about corporate social responsibility, capital markets and artificial intelligence in accounting.

**CO 4:** Judge the profitability, liquidity & solvency position of business organizations.

**Course Content:**

Unit	Unit Title	Contents	No of Lectures
I	Final Accounts of Co-operative Societies	1.1 Meaning and Introduction of Co-operative Societies 1.2 Allocation of Profit as per Maharashtra State Co- operative Societies Act 1.3 Preparation of Final Accounts of Credit Co-op Societies & Consumer Co-op. Societies	15
II	Branch Accounting	2.1 Concept of Branches & their Classification from accounting point of view 2.2 Accounting treatment of dependent branches & independent branches 2.3 Methods of charging goods to branches	13



III	Recent Trends in Accounting	3.1 Accounting for Corporate Social Responsibility with simple numerical. 3.2 Introduction to Capital Markets 3.3 Artificial Intelligence in Accounting	10
IV	Analysis of Financial Statements	4.1 Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis, Types of Ratios – Profitability, Liquidity, RoI, ROC Leverage etc. 4.2 Simple Problems on following Ratios: - Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio, Current Ratio, Liquid Ratio, Debt-Equity Ratio, Working Capital to Net worth Ratio, Assets Turnover Ratio.	10
<b>Total No of Lectures</b>			<b>48</b>
<b>No. of Lectures for Assessment and Evaluation</b>			<b>09</b>
<b>Total Lectures</b>			<b>57</b>

#### Teaching Methodology:

Unit	Unit Title	Teaching Methodology	Project (If any)	Outcome Expected		Weight age of Marks (%)
				Conceptual understanding Knowledge/Skills/Attributes etc.		
I	Final Accounts of Co-operative Societies	Interactive, Use of e-content, Problem Solving.	N/A	Understanding various legal provisions regarding the Co-operative Societies.	Conceptual Clarity and Practical understanding of preparation of final accounts of Co-operative Societies	32
II	Branch Accounting	Use of e-contents, PowerPoint Presentations and Problem Solving	N/A	Understanding various basic concepts about branch accounting	Knowledge about of the Accounting for Branches	28
III	Recent Trends in Accounting	Use of e-contents, PowerPoint Presentations	N/A	Conceptual clarity about recent trends in accounting	Getting acquainted with the basics of capital market	19

		and Problem Solving			and new accounting trends.	
IV	Analysis of Financial Statements	Problem Solving and Lecture Method	N/A	Develop the analytical skill and decision-making skill of the students	Diagnose the information contained in financial statements so as to judge the profitability, liquidity & solvency position of business organizations	21

### 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	Final Accounts of Co-operative Societies	-	The Chartered Accountant: Journal of the Institute of Chartered Accountants of India

2	Branch Accounting	<ul style="list-style-type: none"> <li>• <a href="https://resource.cdn.icai.org/66505bos53751-cp13.pdf">https://resource.cdn.icai.org/66505bos53751-cp13.pdf</a></li> </ul>	The Accounting World- ICFAI
3	Recent Trends in Accounting	-	Journal of Accounting & Finance, Accounting Research Association of Jaipur
4	Analysis of Financial Statements	<ul style="list-style-type: none"> <li>• <a href="https://resource.cdn.icai.org/66669bos53808-cp3.pdf">https://resource.cdn.icai.org/66669bos53808-cp3.pdf</a></li> </ul>	-

**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 VI**  
**Board of Studies: - Business Economics**

**Course Title: - Indian & Global Economic Development**

<b>Course Code : B1-21/603</b>	<b>Subject : Indian &amp; Global Economic Development</b>	<b>Total Marks: 100 Credits :3</b>
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**Course Objectives :**

- To know, analyze and apply the concepts of various economic development indices.
- To understand the significance of foreign capital in the economic development of India.
- To acquaint students with the balance of payment concepts and recent foreign trade policy.
- To make aware the students about International financial cooperation mechanism and its current relevance.

**Learning Outcome :**

After completing the Course, the student shall be able to

**LO1: Understand the concept of various indices to find out the place of India in the global scenario.**

**LO2: Understand the catalytic role of foreign capital in Economic Development of India.**

**LO3. Evaluate India's Foreign Trade Policy.**

**LO4. Know the importance of international interdependence, inter connectedness and complementarities.**

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Human Resources and Economic Development</b>	1.1 Meaning of Human Resource, Contribution of Human Resource in Economic Development 1.2 Concept of Human Development, Human Development Index (HDI) and India 1.3 Concepts of Different Indices in Quality of Life and Status of India 1.3.1 Gender Development Index (GDI) 1.3.2 Gender Inequality Index (GII) 1.3.3 Human Poverty Index (HPI) : Multidimensional Poverty Index 1.3.4 Global Hunger Index (GHI) 1.3.5 Global Happiness Index	<b>12</b>
<b>II</b>	<b>Foreign Capital and Economic Development</b>	2.1 Concept of Foreign Capital, Need of Foreign Capital in Economic Development 2.2 Foreign Capital - short term(FII/ FPI), long term(FDI) 2.3 Recent trends in foreign investment in India 2.4 Disadvantages of Foreign Capital	<b>12</b>
<b>III</b>	<b>India's Foreign Trade and Balance of Payment</b>	3.1 Meaning and components of Balance Of Trade (BoT) and Balance Of Payment (BoP) 3.2 Causes of Unfavorable Balance of Payment 3.3 India's Balance of Payment Since 2001 3.4 Role of Foreign Trade in Indian Economic Development 3.5 India's Recent Foreign Trade Policy 3.6 Convertibility of Indian Rupee – Current and	<b>12</b>

		Capital Account 3.7 Importance of Foreign Exchange Reserve (Forex)	
<b>IV</b>	<b>International Financial Institutions &amp; Economic Cooperation</b>	4.1 International Bank for Reconstruction and Development (IBRD The World Bank ) – Objectives and Functions 4.2 International Monetary Fund (IMF) – Organization and Functions 4.3 World Trade Organization (WTO) - Introduction and Functions 4.4 South Asian Association for Regional Co-operation (SAARC), 4.5 BRICS – Introduction and Functions	<b>12</b>
<b>Total No of Lectures + Evaluation ( 48 minutes each )</b>			<b>57</b>

### **Books Recommended:**

### **Mandatory Readings:**

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

### **Suggested Readings:**

1. Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers, 44<sup>th</sup> 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,12<sup>th</sup> 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, 10<sup>th</sup> 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 VI  
Year of Commencement - 2023-2024 (June 2023 Onwards)  
Board of Studies: - Accountancy, Costing and Taxation  
Course Title: - Auditing & Taxation**

<b>T. Y. B Com - Semester VI</b>		
<b>Course Code: B1- 21/604</b>	<b>Subject/Course: Auditing &amp; Taxation- II</b>	<b>Marks: 100</b>

			<b>Credits: 03+1</b>
<b>Course Objectives:</b>			
<ol style="list-style-type: none"> <li>1. To understand the provisions of computation of income from Salary &amp; House Property</li> <li>2. To understand the provisions of Computation of Income from Profits and Gains of Business or Professions, Capital Gain &amp; Income from other sources</li> <li>3. To understand the Computation of Total Taxable Income and tax liability for Individual Assessee</li> <li>4. To have an understanding relating to Income Tax Returns, Assessment, TDS etc.</li> </ol>			
<b>Course Outcome:</b>			
After completing the course, the student shall be able to :			
<ol style="list-style-type: none"> <li>1 Compute income from Salary &amp; House Property</li> <li>2 Compute Income from Profits and Gains of Business or Professions, Capital Gain &amp; Income from other sources</li> <li>3 Compute Gross Total Income, Taxable Income and Tax Liability for Individual Assessee</li> <li>4 Get acquainted with the provisions relating to Income Tax Returns, Assessment, TDS etc.</li> </ol>			
<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Computation of Income from Salary &amp; House Property</b>	<b>1.1 Income from Salary</b> – Basis of Chargeability of Salary, Allowances and Tax Liability- Perquisites and their Valuation, Treatment of provident fund, Deductions from salary, etc. <b>(Theory and Problems)</b>  <b>1.2 Income from House Property</b> -Basis of Chargeability, Types of property, Annual Value, Permissible Deductions <b>(Theory and Problems)</b>	14
<b>II</b>	<b>Computation of Income from Profits and Gains of Business or Professions, Capital Gain &amp; Income from other sources</b>	<b>2.1. Income from Profits and Gains of Business or Professions</b> –Basis of Charge, Important Definitions, Methods of Accounting, Deductions expressly allowed and disallowed, Presumptive Scheme, Tax Audit and relevant provisions. <b>(Theory And Problems)</b>  <b>2.2. Income from Capital Gains</b> – Meaning, Chargeability-definitions- Capital Assets, Transfer, Cost of Acquisition, Cost of Improvement, Short	16

		Term and Long Term Capital Assets and Capital Gains, Cost Inflation Index, Permissible Deductions.  <b>(Theory and Problems)</b>  <b>2.3. Income from other sources-</b> Chargeability, Method of Accounting, Permissible Deductions  <b>(Theory And Problems)</b>	
<b>III</b>	<b>Computation of Total Taxable Income and tax liability</b>	<b>Gross total Income-</b> Deductions Under Chapter VIA, Total Taxable Income, Tax Liability of Individual - (Rates applicable for respective Assessment Year), (Calculation of tax payable as per old regime and new regime )	10
<b>IV</b>	<b>Procedural Part under Income Tax Act</b>	Income Tax Return, Due Date for filing Income Tax Return, Types of Assessment, Permanent Account Number (PAN), Tax Deduction Account Number (TAN), Tax Deducted at Source (TDS), Advance Tax, Interest & Penalty, E-filing of income tax return.	08
<b>Total No of Lectures</b>			<b>48</b>
<b>No. of Lectures for Assessment and Evaluation</b>			<b>09</b>
<b>Total Lectures</b>			<b>57</b>

Note:-

- I. Finance Act before the commencement of Academic Year is applicable
- II. Recent Amendment made as applicable as per Income Tax Act 1961.

Unit	Unit Title	Teaching methodology	Project /Hands on exposure/Practice based	Outcome expected		Weightage of Marks (%)
				Conceptual understanding Knowledge/Skills/Attributes etc		
<b>I</b>	<b>Computation of Income from Salary &amp; House Property</b>	Group Discussion, Library Visit, Class Discussion.	Income from Salary &	understand the provisions of computation of income from	Equip students with the knowledge of computation of income from Salary &	30



			House Property	Salary & House Property	House Property.	
<b>II</b>	<b>Computation of Income from Profits and Gains of Business and Professions, Capital Gain &amp; Income from other sources</b>	Quiz Competition, Class Discussion, Internet Resources.	PGBP, Capital Gain & Income from other sources	Acquaint the students with the Computation of Income from PGBP, Capital Gain & Income from other sources	Understand the Computation of Income from PGBP, Capital Gain & Income from other sources	35
<b>III</b>	<b>Computation of Total Taxable Income and tax liability</b>	Team Exercise, Group Discussion	Computation of Total Taxable Income and tax liability	To acquaint the students with the Computation of Total Taxable Income and tax liability	To learn about the Computation of Total Taxable Income and tax liability	20
<b>IV</b>	<b>Procedural Part</b>	Quiz Competition Case Studies, Library Visit, Class Discussion.	Procedural Part	To give insight about the Procedural Part under Income Tax Act.	To impart knowledge about the Procedural Part under Income Tax Act.	15

### Practical/Projects

<b>Sr. No.</b>	<b>Topic</b>	<b>Project/s</b>
<b>01</b>	Income from salary	Library Assignment and Collection of the Document
<b>02</b>	Tax Audit and relevant provisions	Collection of the Report and evaluation
<b>03</b>	Computation of total income	Collection of the Document and Assessment
<b>04</b>	Permanent Account Number	Library Assignment and Collection of the Document

### References

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication, Place</b>
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1	Income Tax Act 1961 (Bare Act)		Government Publication
2	Indian Income Tax	Dr.Vinod Singhanian	Taxmann Publication
3	Income Tax	Dr. Girish Ahuja Dr.Ravi Gupta	Wolters kluwer
4	Income Tax Act	Shri.R.N.Lakhotia	Vision books
5	Indian Income Tax Act	Dr. H.C. Melhrotra Dr. S.P Goyal	Sahitya Bhavan publication
6	Income Tax	T.N. Manoharn G R. Hari	Snow white
7	Student guide to Income Tax	Dr.Vinod Singhanian	Taxmann Publication

#### Web References

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

<b>MES Garware College of Commerce (Autonomous)</b> <b>Third Year B Com</b> <b>Semester VI</b>		
<b>Course Code:</b> <b>B1-21/605A(V)</b>	<b>Course: Business Administration – II</b>	<b>Marks: 100</b> <b>Credits: 4</b>
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To acquaint students with knowledge about Marketing, Marketing Concepts, identification on various types of markets.</li> <li>2. To develop understanding among the students on the various elements of Marketing Mix and Market Segmentation 30</li> <li>3. To update the students with knowledge on varied dimensions of Product Management, Branding and Pricing Management</li> </ol>		

4. To update the students with the knowledge on various aspects of Promotion and Distribution and to update them on the recent trends in the field of Marketing.

**Course Outcome:**

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

1. Develop Conceptual understanding and clarity of the Latest development in Marketing Management.
2. Conceptual Clarity and Practical Understanding Hands on Experience Technical Knowledge
3. Conceptual Clarity and Practical Understanding Creative and Imaginative Skills Innovation
4. Develop Analytical skills. Decision-making skills, Creative and Imaginative Skills

**Course Contents:**

Unit	Unit Title	Contents	No of Lectures
1	Introduction to Marketing	<p>1.1 Marketing – Introduction, Meaning, Scope, Objectives, Features, Functions and Importance</p> <p>1.2 Types of Markets – Regulated Market, Organized Market &amp; Unorganized Market, Virtual/ Internet Market, Industrial Market, Consumer Market, Financial Market, Auction Market and Black Market</p> <p>1.3 Difference between Selling &amp; Marketing</p> <p>1.4 Evolution of Marketing Concepts – Exchange Concept, Production Concept, Product Concept, Selling Concept Marketing Concept, Societal Concept, Relationship Marketing Concept, Holistic Concept and Pace Concept</p>	13
2	Marketing Mix & Market Segmentation	<p>2.1 Marketing Mix – Meaning, Features, 7 P's of Marketing (Product, Price, Place, People, Promotion, Processes and Physical Evidence), Environmental Factors affecting Marketing Mix – Consumers, Competitors, Trade Factors, Political &amp; Legal, Economic, Social, Technological, Global.</p> <p>2.2 Market Segmentation – Meaning, Advantages and Limitations, Essentials of Effective Market Segmentation, Methods /Basis of Market Segmentation: Geographic, Demographic, Sociographic, Psychographic and Behavioral, Steps in Market Segmentation</p>	13

		2.3 Mass Marketing, Multi Segment Marketing and Niche Marketing – Meaning, Advantages and Limitations	
<b>3</b>	Product Management, Pricing Management	<p>3.1 Product Levels – Core Product, Basic Product, Expected, Augmented Product and Potential Product</p> <p>3.2 Product Life Cycle</p> <p>3.3 Branding - Meaning, Types of Brands, Brand Equity &amp; Brand Loyalty and Brand Extension – Meaning Advantages and Limitations</p> <p>3.4 Pricing – Meaning, Objectives</p> <p>3.5 Factors affecting Pricing – Internal Factors – Cost, Objectives of Firm, Product, Image of Firm, Product Life Cycle, Product Line and Credit Policy External Factors – Competition, Demand, Consumers, Channel intermediaries, Economic Conditions, Government Control.</p> <p>3.6 Pricing Methods – Cost Plus Pricing, Mark up Pricing, Break Even Pricing, Target Return Pricing, Marginal Cost Pricing, Early Cash Recovery Pricing, Perceived Value Pricing, Going Rate Pricing, Sealed Bid Pricing, Differentiated Pricing, Two-Part Pricing and Demand Backward Pricing</p>	12
<b>4</b>	Promotion and Distribution and Recent Trends in Marketing	<p>4.1 Promotion Mix – Meaning, Objectives, Elements of Promotion Mix</p> <p>Publicity, Sales Promotion, Personal Selling, Public Relations, Packaging, Direct Marketing, Trade Fairs and Exhibitions</p> <p>4.2 Advertising – Meaning, Importance, Scope, Advantages of Advertising</p> <p>4.3 Types of Advertising Media – Radio, News Paper, Print Media, Social Media Advertising, Online Advertising</p> <p>4.4 Difference between Advertising, Publicity and Sales Promotion</p> <p>4.5 Recent Trends in Marketing - Visualization, Voice Search, Live Video and Video marketing, Integrated Online-Offline Customer Experience, The Internet of things, Content marketing, Search Engine Optimization /Semantic keyword research, Browser push</p>	10

	<p>notifications, Social Media Marketing, Virtual / Internet Marketing, Green Marketing, Social Marketing</p> <p>4.6 Introduction to Digital Marketing,  Concept and process of Digital Marketing.  Concept of Engagement, Visitors Engagement, and examples of engagement. Bringing Targeted traffic.</p> <p>WWW Domains, Buying a Domain, Website Language and Technology, Web analytics and SEO Optimization.</p>	
<b>Total No of Lectures</b>		<b>48</b>
<b>No. of Lectures for Evaluation</b>		<b>09</b>
<b>Total</b>		<b>57</b>

### Teaching Methodology :

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected		Weightage of Marks (%)
				Conceptual understanding Knowledge/Skills/Attributes, etc.		
1	Introduction to Marketing	Lecture Method, Real-life Examples, Video Clips, Participative learning	Nil		Conceptual Understanding Critical thinking skills Accessing and analysing information skills Imaginative thinking Awareness on the latest in the trends	30%
2	Marketing Mix & Market Segmentation	Lecture Method, Experiential Learning, Case Studies			Conceptual understanding, Interview Skills, Analytical abilities	30%
3	Product Management, Pricing Management	Lecture Method, Guest Lecture	Nil		Conceptual Understanding Analytical Skills Technical skills Critical thinking	20%
4	Promotion and Distribution and Recent Trends in Marketing	Lecture Method, Expert talk, Case Studies	Case study analysis		Conceptual Understanding Analytical skills	20%

### Suggested Readings:

Sr. No.	Title of the book	Author/s	Publication
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1	Basics of Marketing	Cannon	
2	Marketing Management	Philips, Kotler	
3	Principles of Marketing	Sherlekar S.A.	
4	International Marketing	P. Saravanavel (Himalaya Publishing House)	
5	Modern Marketing Management	R.S. Davar	
6	Principles of Marketing	Philip Kotler, Gary Armstrong	

### E-Learning Resources:

Sr. No.	Topic	Lectures (available on YouTube/Swayam/MOOCs, etc.)	Films	Journals/Articles/Case Studies
1	Introduction to Marketing			
2	Marketing Mix & Market Segmentation	<a href="https://www.udemy.com/course/make-money-with-affiliate-marketing-earn-passive-income/">https://www.udemy.com/course/make-money-with-affiliate-marketing-earn-passive-income/</a>		
3	Product Management, Pricing Management	<a href="https://www.udemy.com/course/become-a-product-manager/">https://www.udemy.com/course/become-a-product-manager/</a>  <a href="https://www.udemy.com/course/the-complete-product-management-course/">https://www.udemy.com/course/the-complete-product-management-course/</a>		Economical and Political Weekly (EPW)
4	Promotion and Distribution and Recent Trends in Marketing	<a href="https://www.udemy.com/course/seo-with-google-other-large-platforms-to-get-great-scale/">https://www.udemy.com/course/seo-with-google-other-large-platforms-to-get-great-scale/</a>		

**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 VI**  
**Board of Studies: - Business Economics**

**Course Title: - Banking and Finance -Special Paper II**

<b>Course Code : B1-21/605 B (V)</b>	<b>Subject :Financial Markets and Institutions in India</b>	<b>Total Marks: 100 Credits :3 +1</b>
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**Course Objectives :**

- To familiarizes students about various basic concepts of stock market.
- To get the knowledge of stock trading.
- To enable the students to understand the different avenues of Non -Banking Financial Institutions in India.
- To make the students aware of relevant knowledge of Regulatory Bodies in India.

**Learning Outcome :**

After completing the Course, the student will be able to

**LO 1: understand and use various basic concepts of the stock market.**

**LO 2: analyze and implement the process of Stock Trading and Stock Investing.**

**LO 3: apply the knowhow of Non -Banking Financial Institutions in real economic life.**

**LO 4: develop analytical skills related to Regulatory Bodies.**

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Basic Concepts of Stock Market and various stock</b>	1.1 Primary market and its methods Initial Public Offering, Offer For Sale (OFS) 1.2 Financial Intermediaries : Merchant Banking, Underwriters, Broker and sub brokers : Demat Account, Zeroda, Up- stock, Grow. Depository (National Securities Depository Ltd., Central Depository Securities Ltd.)	<b>12</b>



	<b>market indices</b>	<p>1.3 Secondary Market : Follow Public Offering (FPO), Small Cap, Mid Cap, &amp; Large Cap Companies</p> <p>1.4 Linkages and Differences between Primary &amp; Secondary Markets</p> <p>1.5 Selective Stock Exchanges : BSE - (Bombay Stock Exchange), NSE (National Stock Exchange)</p>	
<b>II</b>	<b>Stock Trading:</b>	<p>2.1 Cash Market, Futures &amp; Options Market , Commodity Market</p> <p>2.2 Types of Stock Trading and Stock Investing: Intra.day Trading, Delivery Trading, Futures &amp; Options Trading</p> <p>2.3 Types of Orders: Buy, Sell, Stop loss</p> <p>2.4 Premium amount, Lot size</p> <p>2.5. Lower &amp; Upper Circuit.</p> <p>2.6 Trade Settlement, Psychology of Trader and Investor</p> <p>2.7 Career opportunities in Stock Market</p>	<b>12</b>
<b>III</b>	<b>Non - Banking Financial Institutions (NBFIs):</b>	<p>3.1 Concept of NBFIs</p> <p>3.2 Distinction between Bank and NBFIs</p> <p>3.3 Functions and workings of.</p> <p>i) Lease Financing ii) Mutual Funds iii) Housing Finance Companies iv) Life Insurance Companies v) General Insurance Companies</p> <p>3.4 Career opportunities in Insurance Sector</p>	<b>12</b>
<b>IV</b>	<b>Regulatory Bodies</b>	<p>4.1 SEBI - Security Exchange Board of India</p> <p>4.2 IRDA - Insurance Regulatory &amp; Development Authority.</p> <p>4.3 PFRDA - Pension Fund Regulatory Development Authority</p>	<b>12</b>
<b>Total No of Lectures ( 48 minutes each )</b>		<b>Teaching – Learning Process</b>	<b>48</b>
		<b>Evaluation Process</b>	<b>09</b>

	<b>Total</b>	<b>57</b>
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### **Books Recommended:**

### **Mandatory Readings:**

1. Bhole, L .M ., Financial Institution and Markets, McGraw Hill Education, 6<sup>th</sup> Ed.2017.
2. Bhalla,V. K., “Portfolio Analysis & Management”, New-Delhi, Sultanchand & Sons Publication.
3. Prasanna Chandra, “Investment analysis & Portfolio Management”, New-Delhi, The McGraw Hill Company Ltd. 2<sup>nd</sup> Ed.2005.

### **Suggested Readings:**

1. Avadhani V. A Investment and Securities Markets in India . 10<sup>th</sup> Rev.Ed.2017.
2. Khan.M .Y . Indian Financial System: McGraw Hill Education, 9<sup>th</sup> Ed.2015.
3. Mittal, Anand Economic Reforms and Capital Markets in India, 2003.
4. M. Ranganathan & R. Madhumahi, “Investment Analysis and Portfolio Management”. Pearson Education [India] 2<sup>nd</sup> Ed.2011.
5. Panithavathy Pandian, “Securities Analysis and Portfolio Management”, New- Delhi, Vikash Publishing House Pvt. Ltd. 2<sup>nd</sup> Ed.2012.
6. Shete, Sunil ,Financial Market and Institutions in India ,Success Publication.2015.

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

<b>B.Com –III (Semester VI)</b>			
<b>Course Code: B1-21/605C(V)</b>	<b>Subject/Course: Business Laws and Practices – II</b>		<b>Marks: 100</b> <b>Credits - 04</b> <b>(Theory 03 +</b> <b>Practical</b> <b>01=04)</b>
<b>Course Objectives:</b>			
<ol style="list-style-type: none"> <li>1. To make students understand the Inspection, Inquiry and Investigation under Companies Act, 2013.</li> <li>2. To get acquainted with the provisions of the Compromises, Arrangements and Amalgamations under Companies Act, 2013.</li> <li>3. To make the students understand the provisions related to Prevention of Oppression and Mismanagement under Companies Act, 2013.</li> <li>4. To gain insights into the Rules of Corporate Governance.</li> </ol>			
<b>Course Outcome:</b>			
After completing the course, the student shall be able to-			
<b>CO1:</b> Get acquainted with the Inspection, Inquiry and Investigation under Companies Act, 2013.			
<b>CO2:</b> Have a basic understanding of the provisions of the Compromises, Arrangements and Amalgamations under Companies Act, 2013.			
<b>CO3:</b> Get an insight into the provisions related to Prevention of Oppression and Mismanagement under Companies Act, 2013.			
<b>CO4:</b> Gain knowledge about the Rules of Corporate Governance			
<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Inspection, Inquiry and Investigation</b>	1.1 Power to call for information, inspect books and conduct inquiries 1.2 Conduct and report of inspection and inquiry 1.3 Search and seizure 1.4 Investigation into affairs of company 1.5 Procedure, powers, etc., of inspectors 1.6 Protection of employees during investigation 1.7 Penalty for furnishing false statement, mutilation, destruction of documents, etc [Sections 206-229]	14

<b>II</b>	<b>Compromises, Arrangements and Amalgamations</b>	<p>2.1 Power to compromise or make arrangements with creditors and members, Power to Tribunal to enforce compromise or arrangement.</p> <p>2.2 Merger and amalgamation of companies.</p> <p>2.3 Power of Central Government to provide for amalgamation of companies in public interest.</p> <p>2.4 Liability of officers in respect of offences committed prior to merger, amalgamation, etc.</p> <p>[Sections 230-240]</p>	14
<b>III</b>	<b>Prevention of Oppression and Mismanagement</b>	<p>3.1 Meaning of oppression, who can apply to court, Rule of Majority, protection of minority interest, remedies and rights of minority shareholders,</p> <p>3.2 Prevention of oppression and mismanagement, powers of the court</p> <p>[Sections 241-246]</p>	15
<b>IV</b>	<b>Rules of Corporate Governance</b>	<p>4.1 Meaning &amp; Concept of Corporate Governance, History of Corporate Governance – Cadbury Committee Report</p> <p>4.2 Principles of Morality and business ethics – Code of conduct for professionals.</p> <p>4.3 Mandatory establishment of certain committees like CSR Committee, Audit Committee, Nomination and Remuneration Committee, and Stakeholders Relationship Committee</p>	14
<b>Total No of Lectures</b>			<b>57(48 min)</b>

Unit	Unit Title	Teaching methodology	Project /Hands on exposure/Practice based	Outcome expected		Weightage of Marks (%)
				Conceptual understanding Knowledge/Skills/Attributes etc		
I	<b>Inspection, Inquiry and Investigation</b>	Case Studies, PPT  Presentation, Group Discussion, Library Visit, Class Discussion	Project report can be prepared on Inspection, Inquiry and Investigation	Understanding the Inspection, Inquiry and Investigation	To equip students with the knowledge of Inspection, Inquiry and Investigation	25
II	<b>Compromises, Arrangements and Amalgamations</b>	The project, Quiz Competition,  Case Studies, Internet Resources.	Project report can be prepared on overview of Compromises, Arrangements and Amalgamations	Understanding in detail Compromises, Arrangements and Amalgamations	To Understand the concept of Compromises, Arrangements and Amalgamations	25
III	<b>Prevention of Oppression and Mismanagement</b>	Case studies, Team Exercise,	Project report can be prepared on Prevention of Oppression and Mismanagement	Understanding the Prevention of Oppression and Mismanagement	To learn about the Prevention of Oppression and Mismanagement	25
IV	<b>Rules of Corporate Governance</b>	Case Studies, Library Assignment, Class Discussion	Compromise and Arrangement	Compromise and Arrangement	To gain knowledge about the Corporate Governance	25

## Projects

<b>Sr. No.</b>	<b>Topic</b>	<b>Project/s</b>
01	Inspection, Inquiry and Investigation	Library Assignment
02	Compromises, Arrangements and Amalgamations	Applications with library & Online sources.
03	Prevention of Oppression and Mismanagement	Library Assignment
04	Rules of Corporate Governance	Review of Research Papers/Articles, News Paper Articles etc.

### References

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
01	Company Law	Dr. Avtar Singh	Eastern Book Co. (EBC)
02	Lexis Nexis's Guide to the Companies Act	RAMAIYA	Generic book
03	Taxmann's Companies Act with Rules	Taxmann	Taxmann
04	The Companies Act 2013 Bare Act	Government of India	Educreation Publishing
05	Adjudication of Companies Act matters under NCLT	Rajender Kumar	Urmila Publication House
06	Taxmann's Company Law Ready Reckoner	Taxmann	Taxmann

### Web References

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

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

**Third Year B. Com**

**Semester-VI**

<b>Course Code:</b>  <b>B1-21/605D(V)</b>	<b>Subject: Cost and Works Accounting Paper II</b>  <b>(Methods of Costing)</b>		<b>Marks: 100</b>  <b>Credits: 3+1</b>
<b>Course Objectives:</b>  5) To acquaint the students with various Methods of Costing. 6) To understand the basics concepts under Contract Costing. 7) To acquaint the students with process costing along with the application of CAS 19-Joint Cost. 8) To develop an understanding about CAS 13- Service Cost Centre and its application in selected areas.			
<b>Course Outcomes:</b>  <b>After completing the Course, the students shall be able to:</b>  <b>CO 1:</b> Understand various Methods of Costing. <b>CO 2:</b> Get acquainted with the basics concepts under Contract Costing. <b>CO 3:</b> Develop an understanding about process costing along with the application of CAS 19-Joint Cost. <b>CO 4:</b> Understand the basic concepts under CAS-13 and its application in selected areas.			
<b>Course Content:</b>			
Unit	Unit Title	Contents	No of Lectures
I	Methods of Costing	1.1 Introduction to Methods of Costing. 1.2 Job Costing Meaning, Features, Advantages and Limitations 1.3 Introduction of Batch Costing	08
II	Contract Costing	2.1 Meaning and Features of Contract Costing 2.2 Work-Certified and Uncertified, Escalation clause, Retention Money, Cost Plus contract, work-in-progress 2.3 Profit on incomplete contract	10
III	Process Costing	3.1 Meaning and features of process costing 3.2 Preparation of process accounts including normal and abnormal loss/gain 3.3 Joint Products, By Products and Co-Products- problems 3.4 Cost Accounting Standard 19: Joint Cost	12
IV	Service Costing	4.1 Meaning, Features and Applications of service costing 4.2 Cost Unit-Simple and Composite 4.3 Cost Accounting Standard 13: Cost of service cost centre	18

		4.4 Cost Statement for Transportation service, Hotel Organisation. 4.5 Cost Statement for Power House and Hospital. 4.6 Critical aspects for preparation of Cost Statements for Information Technology and Information Technology Enabled Services (IT and ITES).	
<b>Total No of Lectures</b>			<b>48</b>
<b>No. of lectures for Assessment and Evaluation</b>			<b>09</b>
<b>Total lectures</b>			<b>57</b>

### Teaching Methodology:

Unit	Unit Title	Teaching Methodology	Project (If any)	Outcome Expected		Weight age of Marks (%)
				Conceptual understanding Knowledge/Skills/Attributes etc.		
I	Methods of Costing	Interactive, Use of e-content, problem-solving	N/A	Understanding the basic methods of costing.	Developing an understanding about job and batch costing and preparation of the cost sheet.	25
II	Contract Costing	Interactive, Problem Solving	N/A	Developing an understanding about the basics of contract costing.	Get an idea about the preparation of contract accounts.	25
III	Process Costing	Lecture, Discussions	N/A	Understanding the basics of process costing, joint, co and by-products.	Understanding the basic concepts in process costing along with its application.	20
IV	Service Costing	Problem Solving	N/A	Understanding the preparation of cost sheet for transportation services, hospital and hotel and power-houses.	Understand the basic concept of CAS13: Service Cost Center and its application in selected areas.	30



**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
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:**

<b>Sr No</b>	<b>Topic</b>	<b>Lectures (Available on YouTube/ Swayam/ MOOCs/ etc.)</b>	<b>Journals/ Articles/ Case Studies</b>
1	Methods of Costing	• <a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf</a>	The Management Accountant
2	Contract Costing	• <a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf</a>	The Management Accountant
3	Process Costing	• <a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf</a>	The Management Accountant

4	Service Costing	<ul style="list-style-type: none"> <li><a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf</a></li> </ul>	The Management Accountant
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<b>M.E.S. Garware College of Commerce (Autonomous)</b> <b>T.Y. B.Com</b> <b>Semester-VI</b>			
<b>Course Code:</b> B1-21/605E	<b>Business Entrepreneurship- II</b>		<b>Marks: 100</b> <b>Credits: 3+1</b>
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>To Develop understanding of MSME and its formation</li> <li>To Develop Knowledge and understanding in creating and managing new venture.</li> <li>To Equip students with necessary tools and techniques to set up their own business venture</li> <li>To make students aware about business plan, business crisis and sickness.</li> </ol>			
<b>Course Outcome:</b>  <b>After completing the Course, the students will be able to:</b>  CO 1: Understand MSME concept and its requirements for formation. CO 2: Understand the creation and management of new venture CO 3: Equipped with necessary tools and techniques to set up their own business venture CO 4: Get acquainted with business plan, business crisis and sickness  <b>Course Contents:</b>			
<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of Lectures</b>

I	Business Plan Implementation	<p>1.1 Meaning , Importance &amp; Objectives</p> <p>1.2 Aspects of Business Plan Financial aspects, Marketing aspects, Human Resource aspects, Technical aspects, Social aspects</p> <p>1.3 Common pitfalls to be avoided in preparation of a Business Plan.</p> <p>1.4 Steps in Business Plan &amp; Implementation</p> <p>1.5 Guidelines in Business Plan</p>	11
II	MSME management: As Distinct from corporate sector management	<p>2.1 Various Approaches: Functional v/s Integrated  Structured v/s Flexible  Logical v/s Creative</p> <p>2.2 Startup Phase Management: Difference of opinion within promoting team - Avoiding failure – Problem-Solving, Creativity and Innovation, Growth Phase Management  Stability Phase Management</p> <p>2.3 MSME Registration, Consultants, Udyog Aadhar Registration Consultancy, Enterprise Risk Management (ERM),</p> <p>2.4 Challenges in implementation of Enterprise Risk Management (ERM)</p>	12
III	Business and sickness:	<p>3.1 Types of Business Crisis- Starting crisis, Cash Crisis, Delegation , Leadership Crisis, Financial Crisis, Prosperity Crisis, Succession Crisis,</p> <p>3.2 Crisis Management and Business Continuity: Meaning,</p> <p>3.3 Crisis under Covid-19</p> <p>3.4 Sickness: Meaning and Definition, Symptoms, Causes, Turnaround Strategies, Revival Schemes of Sickness,</p>	12
IV	Introduction to start up India scheme:	<p>4.1 Aim of Startup- Significance of Startup- Advantages of Startup-Significance of Startup- Advantages of Startup-</p> <p>4.2 Eligibility for Startup in India Do's and Don'ts for Startup  Real Life Cases of Startup-Wow! Zomato, Paytm-Digit Insurance-Vedantu Dailyhunt-Sharechat- Topper-Urban Ladder</p>	13

<b>Total No of Teaching Lectures</b>	<b>48</b>
<b>Total No. lectures for Evaluation</b>	<b>09</b>
<b>Total</b>	<b>57</b>

**Teaching Methodology:**

Unit	Unit Title	Teaching methodology	Outcome expected		Weightage of Marks (%)
			Conceptual understanding Knowledge/Skills/Attributes etc.		
1	Business plan implementation	PPT presentation	Students will understand the concept, Importance and various aspects of Business Plan	Students will get the Guidelines in implementation of Business Plan	22%
2	MSME Management	Power Point Presentations	Students will study various approaches of MSME management	Students will study the MSME Registration, Consultancy Services related to MSME Registration	23%
3	Business crisis and sickness:	Power Point Presentations  Group discussion	Students will understand various types of Business Crisis including Crisis under Covid-19	Students will understand the concept of industrial sickness, its Causes, Turnaround Strategies and Revival Schemes of Sickness	23%

4	Introduction to start up India scheme:	power point presentation  Group discussion  Industry visit  Video based discussion	Students will study the concept of Startup India Scheme and its related aspects	Students will study typical examples of Startup	32%
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### 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
6	Entrepreneurship - Strategies and Resources	Mark. J. Dollinger	<b>Pearson Edition</b>

7	'Entrepreneurship	Prof. Rajeev Roy	Oxford University Press
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**E – Learning Resources:**

S r · N o	Topic	Lectures (YouTube/ Swayam/ MOOCs/ etc.)	Study Material/ Journals/ Articles/ Case Studies
1	Business plan implementation	<a href="https://msme.gov.in/">https://msme.gov.in/</a>	
2	MSME Management		
3	Business crisis and sickness:		
4	Introduction to start up India scheme:	<a href="https://www.startupindia.gov.in/">https://www.startupindia.gov.in/</a>	

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**MES Garware College of Commerce (Autonomous)**

**Second Year B Com**

**Semester-VI**

**Course Code:**  
**B1-21/605F(V)**

**Subject: Marketing Management - II**

**Marks: 100**

**Credits : 3+1**

**Course Objectives:**

1. To study the importance of marketing systems in Agricultural Products.
2. To know the various acts and regulations which are relevant to marketing management.
3. To impart knowledge about global marketing along with its issues and strategies.
4. To acquaint the students with the emerging importance of cyber security in marketing management.

**Course Outcome:**

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

**CO 1:** Understand the important role of the marketing system in agricultural products.

**CO2:** Get to know about various acts and regulations which are relevant to marketing management.

**CO 3:** Get acquainted with the various issues and strategies of global marketing.

**CO 4:** Develop the knowledge and awareness about cyber security in marketing management.

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of Lectures</b>
<b>1</b>	<b>Agricultural Marketing</b>	1.1 Meaning of Agricultural Marketing 1.2 Types of Agri-Products 1.3 Features of Agri-Products 1.4 Various Functions in Agricultural Marketing System 1.5 Problems of Agriculture Marketing and its Solutions	12
<b>2</b>	<b>Marketing Regulations</b>	1.1 Importance of Marketing Regulations in Marketing 1.2 Relevance and importance of following acts in the context of Marketing Regulations:  Consumer Protection Act.1986	15



		Trade Mark Acts,1999 Competition Act,2002 Indian Patent (Amendment) Acts.2005 Bureau of Indian Standard Act	
<b>3</b>	<b>Global Marketing</b>	1.1 Meaning and Definition of Global Marketing 1.2 Features of Global Market 1.3 Elements of the Global Marketing 1.4 Factors Affecting Global Marketing 1.5 Global Marketing Strategies Issues, Examples Global Vs. International Marketing	<b>15</b>
<b>4</b>	<b>Cyber Security Marketing</b>	1.1 Meaning of Cyber Security Marketing 1.2 Emergence of Cyber Security Marketing 1.3 Essentials to develop cyber security marketing strategy 1.4 Need and Importance of Cyber Security Marketing 1.5 Various Tactics used by Cyber Security y Marketers 1.6 Advantages and Challenges	<b>15</b>
<b>Total No of Lectures</b>			<b>48</b>
<b>Total No. Lectures for Assessment and Evaluation</b>			<b>9</b>
<b>Total</b>			<b>57</b>

**Teaching methodology:**

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

1	Agricultural Marketing	Lecture/ interactive Method		Understand the important role of the marketing system in agricultural products.	To develop conceptual understanding.	21%
2.	Marketing Regulation	Lecture Method		Get to know about various acts and regulations.	Making the students aware of Government initiatives about various acts and regulations	26%
3.	Global Marketing	Lecture Method, group discussion		Impart knowledge about global marketing along with its issues and strategies.	Developing critical thinking skills.	26%
4	Cyber Security Marketing	Lecture Method, E-learning resources.		Develop the knowledge and awareness about cyber security in marketing management.	Understanding and realizing the ethical values and responsibilities about cyber securities.	26%

**Suggested Readings :**

**List of Books Recommended:**

<b>Sr. No.</b>	<b>Title of the book</b>	<b>Author/s</b>	<b>Publication</b>
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	Agricultural Marketing	<a href="https://www.youtube.com/watch?v=RCqf4NzdbFI">https://www.youtube.com/watch?v=RCqf4NzdbFI</a>	<a href="https://www.youtube.com/watch?v=Oq2H8t3I-Iw">https://www.youtube.com/watch?v=Oq2H8t3I-Iw</a>	<a href="https://www.researchgate.net/publication/352460006_Agricultural_Marketing">https://www.researchgate.net/publication/352460006_Agricultural_Marketing</a>
2	Marketing Regulation	<a href="https://www.youtube.com/watch?v=l2Eo_oddDyQ">https://www.youtube.com/watch?v=l2Eo_oddDyQ</a>	<a href="https://www.youtube.com/watch?v=CVwljt4LUNg">https://www.youtube.com/watch?v=CVwljt4LUNg</a>	<a href="https://r.search.yahoo.com/_ylt=Awx_V4lhyJjzx4ZjQi7Hax.;_ylu=Y29sbwNzZzMEcG9zAzEEdnRpZAMEc2VjA3Ny/RV=2/RE=1663236005/RO=10/RU=https%3a%2f%2fbaerp.m.com%2f2021%2f06%2f10%2f5-marketing-laws-and-regulations-you-should-know%2f/RK=2/RS=FIIgVH_5SHa29g9.7OmERngcmeM-">https://r.search.yahoo.com/_ylt=Awx_V4lhyJjzx4ZjQi7Hax.;_ylu=Y29sbwNzZzMEcG9zAzEEdnRpZAMEc2VjA3Ny/RV=2/RE=1663236005/RO=10/RU=https%3a%2f%2fbaerp.m.com%2f2021%2f06%2f10%2f5-marketing-laws-and-regulations-you-should-know%2f/RK=2/RS=FIIgVH_5SHa29g9.7OmERngcmeM-</a>

<b>MES Garware College of Commerce (Autonomous)</b>		
<b>Second Year B Com</b>		
<b>Semester – VI</b>		
<b>Course Code:</b> B1-21606A(VI)	<b>Subject: Business Administration (Production and Operations Management) – III</b>	<b>Marks: 100</b> <b>Credits :3+1</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To acquaint the student with knowledge of Production Management and Production Functions</li> <li>2. To equip the students with knowledge for efficient Inventory Management and the recent development in the area of Inventory Management</li> <li>3. To introduce the students to the concept of Quality Management and to enable them to adopt quality management even in the regular lifestyle</li> </ol>		

4. To the students with the knowledge of Logistics Management

**Course Outcome:**

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

**CO 1:** Understand the concept of Production Management and Production Functions.

**CO 2:** Develop the understanding of efficient Inventory Management and the recent development in the area of Inventory Management

**CO 3:** Get acquainted with the concept of Quality Management and to motivate to adopt quality management even in the regular lifestyle

**CO 4:** Understand the concept of Supply Chain Management and Logistics Management

Unit	Unit Title	Contents	No of Lectures
1	<b>Production Management Functions</b>	1.1 Meaning, Definition, Functions of Production Management, 1.2 Responsibilities of Production Manager. 1.3 Production Planning - Objectives, Importance, levels of planning. 1.4 Routing & Scheduling - Meaning, Route Sheets, Scheduling, Master and sequential scheduling, scheduling devices. 1.5 Production control- Definition and meaning, Necessity, objectives, factors and techniques of production control	15
2	<b>Plant Location and Plant Layout</b>	1.1 Introduction, importance, factors responsible for plant location.	12

		<p>1.2 Plant Layout- Meaning, Definition, Importance of good layout</p> <p>1.3 factors relevant for choice of layout, Line, Process and Product layout.</p> <p>1.4 Plant Layout - Advantages, disadvantages and techniques.</p>	
<b>3</b>	<b>Inventory management &amp; Quality Management</b>	<p>1.1 Inventory management - Introduction, methods, Economic Order Quantity, Use of Computers in Inventory Management, Material Requisition Planning (MRP), Just in Time (JIT), ABC Analysis</p> <p>1.2 Recent trends in Inventory Management - Radio Frequency Identification (RFID), Automated guided vehicles (AGVs) and automated mobile robots (AMRs), Artificial intelligence (AI) and Machine learning (ML), Distributed inventory management, Cloud-based solutions Predictive picking</p> <p>1.3 Quality Management – Features, Techniques of Quality Control</p> <p>1.4 Total Quality Management, Six Sigma, International Organization for Standardization (ISO)</p>	15
<b>4</b>	<b>Supply Chain Management and Logistics management</b>	<p>1.1 Supply Chain Basic Key Concepts: Objectives of a Supply Chain, Stages of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, Key issues in Supply Chain Management, Difference between</p>	15

		<p>Supply Chain Management and Logistics.</p> <p>1.2 Elements of Logistics: Evolution, Objectives, Components and Functions of Logistics Management, Distribution related Issues and Challenges, Transportation Functions, Costs, and Mode; Network and Decision, Containerization, Cross docking.</p> <p>Madam -- can we think of adding one sub-topic as the last topic " Integration" How all these subjects like SCM, IM, PM, &amp; QM are integrated? Bcoz all these subjects presently are in isolation but they all are interdependent, interrelated, and interconnected with each other. Students to know how these impact on each other, atleast at basic level.</p> <p>Suggestion by Nitin Athavle Sir.</p>	
<b>Total No of Lectures</b>			<b>57</b>

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected		Weightage of Marks (%)
				Conceptual understanding	Knowledge/Skills/Attributes etc	
1.	Production Management Functions	Lecture Method		To know the concept of Corporate Finance	Understand the concept of Production Management and Production Functions.	26%

2.	Plant Location and Plant Layout	Lecture Method		To be able to understand certain skills of Financial Planning	Develop the understanding of efficient Inventory Management and the recent development in the area of Inventory Management	21%
3.	Inventory management & Quality Management	Lecture Method		To get acquainted with the social media marketing and characteristics.	Get acquainted with the concept of Quality Management and to motivate to adopt quality management even in the regular lifestyle	26%
4.	Supply Chain Management and Logistics management	Lecture Method, Guest Lecture		To be able to understand the knowledge of the Logistics Management	Acquaint the knowledge of Logistics Management	26%



**Suggested Readings:****List of Books Recommended:**

<b>Sr. No.</b>	<b>Title of the book</b>	<b>Author/s</b>	<b>Publication</b>
1.	Modern Production and Operation Management	Buffa Elwood S	Wiley India Ltd
2.	• Production and Operation Management	Sexena J.P	Tata McGraw-Hill Education Private Limited
3.	Production and Operation Management	Madan Pankaj	Global Vision Publishing House
4.	Production and Operation Management	Nair N.G	Tata McGraw-Hill Education Private Limited
5.	Production (Operation) Management	Jhamb L.C	Everest Publishing House
6.	Production and Operations Management	Adam and Ebert	Prentice-Hall
7	Operations Management: Theory and Practice	B Mahadevan	Pearson
9	Production and Operations Management	Panneerselvam	Prentice Hall India Learning Private Limited
10	Supply Chain Management: Strategy, Planning and Operation Chopra	Sunil, Meindl, Peter and Kalra, D. V.	Pearson Education
11	Supply Chain Management: Concepts and Cases	Altekar, Rahul V	PHI Learning Reference
12	Supply Chain Management	Ballou, Ronald H	Pearson Education.
13	Supply Chain Management	Sahay, B.S	Macmillan

14	Business Logistics Management	Ballou, R.H.	Prentice-Hall Inc.
	Production, Operations Management	Dr.B.S. Goel	Pragati Prakashan Meerut
	Fundamentals of Business Finance	Dr. R. M. Shrivastav	Himalaya Publishing House
	Logistical Management	Bowersox D.J,Closs D.J.	McGraw-Hill, 1996

### E-Learning Resources:

Sr. No	Topic	Lectures (available on YouTube/Swayam/MOOCs, etc.)	Films	Journals/Articles/ Case Studies
1	Production Management Functions	<a href="https://www.youtube.com/watch?v=YZ_u9oHcdVI">https://www.youtube.com/watch?v=YZ_u9oHcdVI</a>		<a href="https://desklib.com/document/management-and-operation-case-study-vin/">https://desklib.com/document/management-and-operation-case-study-vin/</a>
2	Plant Location and Plant Layout	<a href="https://www.youtube.com/watch?v=kO6fg41cKCo">https://www.youtube.com/watch?v=kO6fg41cKCo</a>		<a href="https://www.researchgate.net/publication/334697011_PLANT_LOCATION_LAYOUT">https://www.researchgate.net/publication/334697011_PLANT_LOCATION_LAYOUT</a>
3	Inventory management & Quality Management	<a href="https://www.youtube.com/watch?v=PuhgTVN_E_I">https://www.youtube.com/watch?v=PuhgTVN_E_I</a>	<a href="https://www.youtube.com/watch?v=UXChmphBw0">https://www.youtube.com/watch?v=UXChmphBw0</a>	<a href="https://www.managementstudyguide.com/need-for-inventory-management.htm">https://www.managementstudyguide.com/need-for-inventory-management.htm</a>

4	Supply Chain Management and Logistics management	<a href="https://www.youtube.com/watch?v=ATPZcrZP06A">https://www.youtube.com/watch?v=ATPZcrZP06A</a>	<a href="https://www.youtube.com/watch?v=UQQDnQUIi_E">https://www.youtube.com/watch?v=UQQDnQUIi_E</a>	<a href="https://supplychainminded.com/supply-chain-management-case-study-executives-guide/">https://supplychainminded.com/supply-chain-management-case-study-executives-guide/</a>
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**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 VI**  
**Board of Studies: - Business Economics**

**Course Title: -Banking and Finance Paper III**

<b>Course Code :</b> <b>B1-21/606 B</b> <b>(VI)</b>	<b>Subject : Banking Law and Practices in India</b>	<b>Total Marks:</b> <b>100</b> <b>Credits :3+1</b>
<b>Course Objectives :</b> <ul style="list-style-type: none"> <li>• <b>To understand the banker and customer relationship.</b></li> <li>• <b>To grasp the mechanism of paying and collecting banker.</b></li> <li>• <b>To enable the students to apply the legal and practical aspects of bank advances.</b></li> <li>• <b>To familiarize students about concepts and types of cyber crimes in banking.</b></li> </ul>		

**Learning Outcome :**

After completing the Course, the student will be able to

**LO 1: Know, establish and strengthen the relationship with the bank.**

**LO 2: Understand the modalities and duties of paying and collecting banker.**

**LO 3: Apply the legal and practical knowledge of bank advances.**

**LO 4: Have alertness and will be giving appropriate cautious responses while transacting banking activities.**

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Banker and Customer Relationship</b>	1.1 Definition of Banker and Customer – Relationship as Creditor and Debtor 1.2 Banker as a Trustee and banker as an Agent 1.3 Banker’s Obligation of Secrecy of Accounts 1.4 Banker’s Lien, Right of Set-off 1.5 Garnishee Order 1.6 Termination of Relationship	<b>12</b>
<b>II</b>	<b>Paying and Collecting Banker</b>	2.1 Meaning and Definition of Paying Banker 2.2 Precautions to be taken while doing payment of cheques 2.3 Duties and Rights of Paying Banks 2.4 Meaning and Definition of Collecting Banks 2.5 Precautions to be taken while collecting payment of cheques 2.6 Duties and Rights of Collecting Banker	<b>12</b>
<b>III</b>	<b>Bank Advances</b>	3.1 Secured and Unsecured loans 3.2 Types of loan schemes in Banks	<b>12</b>

		<p>3.3 Securities for Loans</p> <p>3.4 Mode of creating Charges: Lien, Pledge, Hypothecation and Mortgage</p> <p>3.5 Recovery Measures: a) Legal measures b) Non-legal measures</p> <p>3.6 Loan recovery problems</p>	
<b>IV</b>	<b>Cyber Crimes in Banking</b>	<p>4.1 Meaning and Definition of Cyber Crimes</p> <p>4.2 Types of Cyber Crimes in Banking- a) Virus attack b) Hacking c) Phishing d) Vising e) Spammng f) ATM skimming g) E-mail spoofing</p> <p>4.3 Reasons of Cyber Crimes in Banking</p> <p>4.4 Impact of Cyber Crimes on Banking</p> <p>4.5 Measures to control Cyber Crimes in Banking:</p> <p>a) Legal Measures: i) IPC-420 ii) IT Act (2000) SEC 66C,66D</p> <p>b) Non-legal Measures</p>	<b>12</b>
<b>Total No of Lectures + Evaluation ( 48 minutes each )</b>			<b>57</b>

### **Books Recommended:**

### **Mandatory Readings :**

1. Kothari, Vinod , ‘Tannan’s Banking Law and Practice in India’ Lexix Nexis Publisher 28<sup>th</sup> Ed.2021.
2. Prevention of cyber - crime and fraud Management, Indian Institution of Banking and Finance.,2<sup>nd</sup> Ed.2017.

3. Varshney P.N. “Banking Law and Practices”, Sultan Chand and Sons ,2014.

### **Suggested Readings :**

1. Bangia R.K. ‘Banking Law and Negotiable Instruments’, Allahabad Law Agency, 7<sup>th</sup> Ed. 2023.
2. Banking Regulation Act- 1949, Universal Law Publishing ,2021.
3. Kandasami K.P, ‘Banking Law and Practice’, S. Chand Publication ,2010.
4. K. Natarajan ,Yefim Gordon, ‘Banking: Theory, Law and Practice’ Himalaya Publishing House, 29 th Ed. 2022.
- 5 . Mujumdar,N. C. , Fundamentals of Modern Banking , New Central Book Agency (P) Ltd., 2015.
6. Ravindra Kumar & Manish Deshpande, E - banking, Pacific Books International,2016.

### **Web site:**

1. [www.rbi.org.in](http://www.rbi.org.in)

**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. VI  
Year of Commencement - 2023-2024 (June 2023 Onwards)  
Board of Studies: - Business Laws  
Course Title: - Business Laws and Practices – III**

<b>B.Com – III (Semester VI)</b>		
<b>Course Code: B1-21/606C(VI)</b>	<b>Subject/Course: Business Laws and Practices – VI</b>	<b>Marks: 100 Credits - 04 (Theory 03 + Practical 01=04)</b>
<b>Course Objectives:</b>  <ol style="list-style-type: none"><li>1. To get acquainted with the concepts of the Real Estate Regulatory Authority Act 2016.</li><li>2. To Act the students with applications of Motor Vehicle Act 2019.</li><li>3. To create awareness among the students about the Audit and Auditors provisions of companies Act under 2013.</li><li>4. To develop practical knowledge regarding the Board of Directors and its Provisions under the companies Act 2013.</li></ol>		
<b>Course Outcomes:</b>  After completing the course, the student shall be able to -		

**CO1:** Get acquainted with the concepts of the Real Estate Regulatory Authority Act 2016.

**CO2:** Know the applications of Motor Vehicle Act 2019.

**CO3:** Understand the provision of Audit and Auditors under the companies Act 2013.

**CO4:** Develop practical knowledge regarding the Board of Directors and its Provisions under the Companies Act 2013.

<b>Unit</b>	<b>Unit Title</b>	<b>Content</b>	<b>No. of Lecture:</b>
<b>I</b>	<b>The Real Estate (Regulation And Development ) Act, 2016</b>	1.1. Meaning, Definitions - Registration of project and Agents 1.2. Function and Duties of Promoter 1.3. Rights and duties of allottees	<b>16</b>
<b>II</b>	<b>The Motor Vehicle Act 2019</b>	1.1. Meaning and important Definition  1.2. Licensing of Driving of Motor Vehicles  1.3. Registration of Motor Vehicles	<b>14</b>
<b>III</b>	<b>Audit and Auditors Under company Act 2013</b>	3.1. Appointment of Auditors, Removal, resignation of auditor and giving of special notice, Types of Auditor – Cash Auditor, Secretarial Auditor.	<b>14</b>

		<p>3.2. Eligibility, Qualification &amp; Disqualification, Remuneration of Auditor</p> <p>3.3. Powers &amp; Duties of auditors and auditing standards</p> <p>3.4. Segment of Audit Reports, Prohibited Services, Signing of Audit Reports</p> <p>3.5. Auditor to attend AGM, Punishment Provisions, Cost Auditor</p>	
<b>IV</b>	<b>Appointment and Qualifications of Director Under company Act 2013</b>	<p>4.1 Company to have Board of Directors, Manner of selection of independent directors, Appointment of directors.</p> <p>4.2 Application, Allotment, Prohibition of Director Identification Number, Punishment for contravention.</p> <p>4.3 Right of persons other than retiring directors to stand for directorship, Types of Directors - additional director, alternate director and nominee director, etc. Appointment of directors to be voted individually. Number of directorships.</p> <p>4.4 Disqualifications, Duties. Vacation of office, Resignation, Removal, Register of directors and key managerial personnel and their shareholding. Member's right to inspect. Punishment.</p>	<b>13</b>
<b>Total No. of Lectures</b>		<b>57(48 min)</b>	



Topic No.	Unit Title	Teaching Methodology	Project	1.Expected Outcome	Weightage of Marks (%)
				2.Purpose skills to be developed	
I	The Real Estate (Regulation And Development ) Act, 2016	Pre Literature. case studies, Group Discussion. Expert Lecture	Project report can be prepared on Registration of Property.	To understand the concept of Real Estate Act	25
II	The Motor Vehicle Act 2019	Case studies, Lecture, Group Discussion, Article Reviews	Project report can be prepared on Licensing and Registration.	To gain the knowledge about The Motor Vehicle Act	25
III	Audit and Auditors company Act	Expert Lecture. Team exercise, Field visit, PPT Presentation , Interaction with the industry expert, Article Reviews	Project report can be prepared Content on Eligibility, Qualification & Disqualification. Remuneration of Auditor	To be able to discuss the various provisions relating to the Auditors of a company	25
IV	Appointment and Qualifications of Directors company Act	Case studies, Moot court Lecture, Group Discussion,, Quiz	Project report can be prepared on Director Identification Number	To be able to discuss the various provisions relating to the Directors	25

		Competition , Team exercise, Field visit, PPT Presentation		of a company	
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### References

Sr. No.	Title of the Book	Author/s	Publication
01	Company Law	Dr. Avtarsingh	Eastern Book Co.
02	Taxmann's Companies Act with Rules		
03	Adjudication Of Companies Act matters under NCLT	Rajendra Kumar	Urmila Publication House

### Websites

<a href="https://legislative.gov.in/actsofparliamentfromtheyear/real-estate-regulation-and-development-act-2016">https://legislative.gov.in/actsofparliamentfromtheyear/real-estate-regulation-and-development-act-2016</a>	<b>RERA</b>
<a href="https://morth.nic.in/motor-vehicles-amendment-act-2019-no-32-2019">https://morth.nic.in/motor-vehicles-amendment-act-2019-no-32-2019</a>	<b>Motor Vehicles Act</b>
<a href="https://morth.nic.in/sites/default/files/notifications_document/Motor%20Vehicles%20%28Amendment%29%20Act%202019.pdf">https://morth.nic.in/sites/default/files/notifications_document/Motor%20Vehicles%20%28Amendment%29%20Act%202019.pdf</a>	<b>Motor Vehicles Act</b>

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

**T.Y. B.Com Semester-VI**

<b>Course Code:</b> B1-21/606 D (VI)	<b>Techniques of Cost Accounting and Cost Audit (CWA) - III</b>	<b>Marks: 100</b> <b>Credits:3+1</b>
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**Course Objectives:**

1. To impart knowledge of Standard Costing and Variance Analysis
2. To understand the Pricing Policy and its implementation.
3. To aware students regarding selected Cost Accounting Standards and Cost Management practices in specific sectors
4. To provide a conceptual understanding of Procedures and Provisions of Cost Audit.

**Course Outcome:**

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

CO 1: Get knowledge of Standard Costing and Variance Analysis

CO 2 :Develop knowledge about Pricing and Pricing strategies

CO 3: Understand the application of selected Cost Accounting Standards

CO 4 : Get Exposure to details of Cost Audit and Role of a Cost Auditor

**Course Contents:**

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of Lectures</b>
I	Standard Costing	1.1 Definition and meaning of standard Cost and Standard Costing. 1.2 Types of standards, setting up of Material, Labour Standards 1.3 Difference between Standard Costing & Budgetary Control. 1.4 Advantages and Limitations of standard costing 1.5 Application of Standard Costing	16

II	Pricing Decision	<p>2.1 Principles of Product Pricing</p> <p>2.2 Pricing Policy</p> <p>2.3 Pricing of New Products and Finished Products</p> <p>2.4 Target Costing. Meaning , Importance in Pricing decision</p> <p>2.5 Pricing Methods</p> <p>a. Competition based</p> <p>b. Cost-based</p> <p>c. Value-based (Simple Problems Only)</p>	14
III	Cost Accounting Standards and Cost Management for Specific Sector	<p>3.1 Cost Accounting Standards</p> <p>a. CAS-6 Material Cost</p> <p>b. CAS-7 Employee Cost</p> <p>3.2 Cost Management for Specific Sector</p> <p>a. Agricultural Sector</p> <p>b. Information Technology (IT) Sector</p>	10
IV	Cost Accounting Record Rules & Cost Audit:	<p>4.1 Introduction to cost accounting record u/s 148 of the Companies Act 2013.</p> <p>4.2 Cost records and Verification of Cost Records</p> <p>4.3 Cost Audit – History, Meaning, applicability, Scope, objectives &amp; advantages of Cost Audit</p> <p>4.4 Cost auditor – Qualification, disqualification, rights, and duties.</p> <p>4.5 Preparation and Submission (XBRL) Cost Audit Report.</p>	8
<b>Total No of Lectures</b>			<b>48</b>
<b>Total No. of Lectures for Evaluation</b>			<b>09</b>
<b>Total</b>			<b>57</b>

**Teaching Methodology:**

Unit	Unit Title	Teaching methodology	Outcome expected		Weightage of Marks (%)
			Conceptual understanding Knowledge/Skills/Attributes etc.		
1	Standard Costing	PPT and Lecture Method	Conceptual Knowledge will be acquired by students	Development of overall outlook of Standard Costing.	35%
2	Pricing Decision	Discussion , PPT	Knowledge of pricing will be gained by students	Develop knowledge about Pricing and pricing strategies	31%
3	Cost Accounting Standards and Cost Management for Specific Sector	Discussion , PPT , Lecture method	Students will get to know cost accounting standards of IT and Agriculture sector	Understand the basics of Cost Accounting Standards and recent changes in Cost Management	20%
4	Cost Accounting Record Rules & Cost Audit:	Discussion	Knowledge on maintenance of cost records and Audit reports	Conceptual Understanding of Cost Records and Cost Audit Reports.	14%

**Suggested Readings:**

<b>S r. N o</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Theory and Techniques of Cost Accounting.	B.L. Lall and G.L. Sharma	Himalaya Publishing
2	Strategic Cost Management and Performance Evaluation	Board of Studies, ICAI	ICAI
3	Advanced Cost Accounting	Dr. D. M. Gujrathi	Idol Publication
4	Cost Accounting	P. V. Rathnam and P. Lalitha	Kitab Mahal
5	Cost Accounting, Theory and Problems,	S.N. Maheshwari and S.N. Mittal	Mahavir book Depo

**E – Learning Resources:**

Sr. No	Topic	Lectures (YouTube/ Swayam/ MOOCs/ etc.)	Study Material/ Journals/ Articles/ Case Studies
1	Standard Costing	<a href="https://icmai.in">https://icmai.in</a>	Articles from the Professional Journals such as ,
2	Pricing Decision	<a href="http://www.globalcma.in">www.globalcma.in</a>	The Management Accountant,
3	Cost Accounting Standards and Cost Management for Specific Sector		The Chartered Accountant,  The Chartered Secretary,
4	Cost Accounting Record Rules & Cost Audit:	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management	The Institute of Chartered Financial Analyst of India

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**M.E.S. Garware College of Commerce (Autonomous)**  
**T.Y. B.Com**  
**Semester-VI**

<b>Course Code:</b> <b>B1- 21/606 E (VI)</b>	<b>Business Entrepreneurship- III</b>	<b>Marks: 100</b> <b>Credits: 3+1</b>
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**Course Objectives:**

1. To acquaint students with the concepts like Team in Entrepreneurship, Virtual Learning Corporate Training etc.
2. To equip students with the basic concept of Stress and Conflict Management in Entrepreneurship
3. To enable students to understand the role of Motivation in entrepreneurship and the concepts of Job Description, Job Analysis etc.
4. To provide insight on the concepts of Digital Marketing and Role of Digital Marketing in Entrepreneurship & Issues in Digital Marketing

**Course Outcomes:**

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

- CO 1:** Understand concepts of Team in Entrepreneurship, Virtual Learning, Corporate Training, etc.
- CO 2:** Understand concept of Stress and Conflict Management in Entrepreneurship
- CO 3:** Get knowledge about the Motivation in entrepreneurship and the concepts of Job Description, Job Analysis etc.
- CO 4:** Get acquainted with the concepts of Digital Marketing and Role of Digital Marketing in Entrepreneurship and Issues in Digital Marketing

**Course Contents:**

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of Lectures</b>
I	Team Building in Entrepreneurship	1.1 Team in Entrepreneurship: Meaning, Definition, Activities and Skills 1.2 Virtual Learning 1.3 Corporate Training 1.4 Digital Team, Challenges and Application to Team Building. 1.5 Team V/s Group 1.6 Types of Team 1.7 Creating High Performance Team 1.8 Managing Team	12

II	Stress and Conflict Management in Entrepreneurship	<p>2.1 Stress in Entrepreneurship: Introduction, Meaning, Definition, Nature, Characteristics, Types, Causes of Stress in Entrepreneurship. Sources and Consequences of Stress, Stress Management- Personal and Organizational Approach to Entrepreneurship. Measures to reduce stress in the workplace.</p> <p>2.2 Conflict Management in Entrepreneurship: Meaning, Definition, Nature, Characteristics, Types, Causes, Stress Factors, Strategies, Theories of Conflict Management.</p>	12
III	Motivation for Entrepreneurs	<p>3.1 Motivation: Motivation at Workplace- Meaning, Definition, Need and Types of Motivation For Entrepreneurs, Techniques of Motivation</p> <p>3.2 Motivational Theories</p> <p>3.3 Motivation in Covid-19 Crises for Entrepreneurs.</p> <p>3.4 Job Description, Job Analysis, Management by Objectives (MBO), Job Rotation, Job Enrichment, Job Enlargement</p> <p>3.5 Employee Involvement Programme in Entrepreneurship.</p>	12
IV	Digital Marketing for Entrepreneurship	<p>4.1 Digital Marketing: Concept, Meaning, Definition, Significance for Entrepreneurs</p> <p>4.2 Types of Digital Marketing</p> <p>4.3 Role of Digital Marketing in Entrepreneurship</p> <p>4.4 Issues in Digital Marketing</p> <p>4.5 The New 4 P's of Digital Marketing</p> <p>4.6 Key Elements of Digital Marketing</p> <p>4.7 Ways to become 'The Best Digital Marketer'</p> <p>4.8 Future scope for Digital Marketing</p> <p>4.9 Role of Covid-19 in Digital Marketing for enhancing Entrepreneurship.</p>	12
<b>No. of Lectures</b>			<b>48</b>
<b>Lectures for Evaluation</b>			<b>09</b>
<b>Total No. of Lectures</b>			<b>57</b>

**Teaching Methodology:**

Unit	Unit Title	Teaching methodology	Outcome expected		Weightage of Marks (%)
			Conceptual understanding Knowledge/Skills/Attributes etc.		
1	Team Building in Entrepreneurship	PowerPoint Presentations Group discussions	Understand the Concept of Team Building in Entrepreneurship	Conceptual understanding Applicability skills	25%
2	Stress and Conflict Management in Entrepreneurship	PowerPoint Presentations Expert talk	Understand the basic concept of Stress and Conflict Management in Entrepreneurship	Conceptual understanding Applicability skills	25%
3	Motivation for Entrepreneurs	Interview of an entrepreneur Case studies YouTube Videos	Understand the role of motivation in entrepreneurship, their life experiences and achievements of entrepreneurs	Conceptual understanding Applicability skills	25%
4	Digital Marketing for Entrepreneurship	PowerPoint Presentations Group discussions Mentoring session by EIS Cell	Get insights on the concept of Digital Marketing for Entrepreneurship	Conceptual understanding Practical exposure	25%

### Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication
1	Entrepreneurship Development	Khanna S.S	S. Chand, New Delhi
2	Dynamics of Entrepreneurship	Desai Vasant	Himalaya Publishing House, New Delhi
3	The Entrepreneur Mind	Kevin D. Johnson	Johnson Media Inc.
4	The Beginner Entrepreneur	Angela Jenkins	Innovative Thinking Publishing
5	The Lean Startup	Eric Ries	Random House Audio
6	Vyawasaya Udyojagata	Dr. S. L. Shiragave	Success Publication, Pune
7	Business Environment	Francis Cherunilam	Himalaya Publishing House, New Delhi

### E – Learning Resources:

Sr. No.	Topic	Lectures (YouTube/ Swayam/ MOOCs/ etc.)	Study Material/ Journals/ Articles/ Case Studies
1	Team Building in Entrepreneurship	<a href="https://onlinecourses.nptel.ac.in/noc21_mg70/preview">https://onlinecourses.nptel.ac.in/noc21_mg70/preview</a>	<p>Research paper links:</p> <p>1. Understanding Motivations for Entrepreneurship: A Review of Recent Research Evidence</p> <p><a href="https://www.researchgate.net/publication/279885236_Understanding_Motivations_for_Entrepreneurship_A_Review_of_Recent_Research_Evidence">https://www.researchgate.net/publication/279885236_Understanding_Motivations_for_Entrepreneurship_A_Review_of_Recent_Research_Evidence</a></p> <p>2. Impact of digital marketing development on entrepreneurship:</p> <p><a href="https://www.researchgate.net/publication/337737764_Impact_of_digital_marketing_development_on_entrepreneurship">https://www.researchgate.net/publication/337737764_Impact_of_digital_marketing_development_on_entrepreneurship</a></p>
2	Stress and Conflict Management in Entrepreneurship	<a href="https://archive.nptel.ac.in/course/s/121/105/121105009/">https://archive.nptel.ac.in/course/s/121/105/121105009/</a>	
3	Motivation for Entrepreneurs	<a href="https://archive.nptel.ac.in/course/s/127/105/127105007/">https://archive.nptel.ac.in/course/s/127/105/127105007/</a>	
4	Digital Marketing for Entrepreneurship	<a href="https://onlinecourses.swayam2.a.c.in/cec19_mg23/preview">https://onlinecourses.swayam2.a.c.in/cec19_mg23/preview</a>	

<b>MES Garware College of Commerce (Autonomous)</b>			
<b>Second Year B Com</b>			
<b>Semester-VI</b>			
<b>Course Code:</b> <b>B1-21/606F(VI)</b>	<b>Subject: Marketing Management - III</b>		<b>Marks: 100</b> <b>Credits : 3+1</b>
<b>Course Objectives:</b>			
<ol style="list-style-type: none"> <li>1.To introduce the concept of Marketing of Service.</li> <li>2. To provide the knowledge of Creative Advertisements.</li> <li>3. To acquaint the students with various social media marketing.</li> <li>4. To understand the techniques and process of Marketing Control and Audit.</li> </ol>			
<b>Course Outcome:</b>			
After completing the course, the student shall be able to -			
<b>CO 1:</b> Know the concept of Marketing Management.			
<b>CO 2:</b> Understand certain skills and systems of creative advertising.			
<b>CO 3:</b> Get acquainted with the social media marketing and characteristics.			
<b>CO 4:</b> Understand the techniques and system marketing control and audit.			
<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of Lectures</b>
<b>1</b>	<b>Service Marketing</b>	1.1 Introduction - Meaning, Definition, Characteristics, 1.2 Components, B2B Services and B2C Services, Importance of Services 1.3 7 P's concept of Service Marketing, Challenges of Service Marketing.	15
2	<b>Creative Advertisements</b>	1.1 Introduction to Typography, Principles of Design Setting Advertising, Developing Advertising Strategy	12

		1.2 Introduction to copywriting, Message Making Radio Commercials, Television Advertising	
<b>3</b>	<b>Introduction to Social Media Marketing</b>	1.1 Introduction -Meaning, Importance of social media marketing, Myths about Social Media Marketing 1.2 Brief History, Characteristics of Social Media Marketer 1.3 Various Social Media Marketing Careers in Social media marketing	15
<b>4</b>	<b>Marketing Control and Audit</b>	1.1 Marketing Control-Meaning and Definition, objectives of Marketing Control, Benefits of Marketing Control 1.2 Essential of an effective Marketing Control System, Techniques of Marketing Control, Process of Marketing Control 1.3 Marketing Audit – Meaning, characteristics, objectives, process of Marketing Audit.	15
<b>Total No of Lectures</b>			<b>48</b>
<b>Total No. Lectures for Assessment and Evaluation</b>			<b>9</b>
<b>Total</b>			<b>57</b>

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

1	Service Marketing	Lecture Method		Know the concept of Marketing Management.	To develop conceptual understanding.	26%
2.	Creative Advertisements	Lecture Method, Expert talks, Interviews of Entrepreneurs by students.		Understand certain skills and systems of creative advertising.	To be able to understand certain skills of creative advertising.	21%
3.	Introduction to Social Media Marketing	Lecture Method, group discussion		Get acquainted with the social media marketing and characteristics.	1. Developing critical thinking skills with respect to social media marketing	26%
4	Marketing Control and Audit	Lecture Method, E-learning resources.		Understand the techniques and system marketing control and audit.	Understanding and realizing the ethical values and responsibilities .	26%

**Suggested Readings :**

**List of Books Recommended:**

<b>Sr. No.</b>	<b>Title of the book</b>	<b>Author/s</b>	<b>Publication</b>
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
8	Global Marketing	Carlyle Farrell	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	Service Marketing	<a href="https://www.youtube.com/watch?v=T456sxZ0EIo">https://www.youtube.com/watch?v=T456sxZ0EIo</a>	<a href="https://www.youtube.com/watch?v=igugcChENQA">https://www.youtube.com/watch?v=igugcChENQA</a>	<a href="https://www.researchgate.net/publication/233486935_Closing_the_gaps_Service_quality_in_sport_tourism?_sg%5B0%5D=oczxAyPIB81WkwdzZIQ6dUFLPsGsrTNDW-T7HiCmgemqvoOMoxPqM_Qh3ugzZbfjsU6xcSxs97aAVVUr8dViRlo9gA.V89AbqZgkcW aV_DcCOIJtKW3BRjyp6IR668sR570eEy2np8L6ZrvjGpTevgHCO2rqR b_P8yXbnsszgoNB3v61w">https://www.researchgate.net/publication/233486935_Closing_the_gaps_Service_quality_in_sport_tourism?_sg%5B0%5D=oczxAyPIB81WkwdzZIQ6dUFLPsGsrTNDW-T7HiCmgemqvoOMoxPqM_Qh3ugzZbfjsU6xcSxs97aAVVUr8dViRlo9gA.V89AbqZgkcW aV_DcCOIJtKW3BRjyp6IR668sR570eEy2np8L6ZrvjGpTevgHCO2rqR b_P8yXbnsszgoNB3v61w</a>
2	Creative Advertisements	<a href="https://www.youtube.com/watch?v=sAs6T8QSDSY">https://www.youtube.com/watch?v=sAs6T8QSDSY</a>	<a href="https://www.youtube.com/watch?v=Yu8_mHroAVw">https://www.youtube.com/watch?v=Yu8_mHroAVw</a>	

**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**

<b>Course Code: B1-21/608(12)</b>	<b>Course: Entrepreneurship Development and Project Report</b>	<b>Marks: 100</b> <b>Credits: 4</b>
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**Course Objectives:**

1. To create awareness about the fundamentals of Research.
2. To understand the concept of Research Methodology, types and methods of Data Collection.
3. To understand the significance of Data Analysis and its Interpretation.
4. To understand the Importance of Findings, Conclusion and Recommendations.

**Course Outcome:**

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

**CO 1:** Understand the fundamentals of Research.

**CO 2:** Understand the concept of Research Methodology, types and methods of Data Collection.

**CO 3:** Know the significance of Data Analysis and its Interpretation.

**CO 4:** Understand the importance of Findings, Conclusion and Recommendations.

**Course Contents:**

Unit	Unit Title	Contents	No of Lectures
<b>1</b>	Meaning, Scope and Importance of Research	1.1 Concept of Research 1.2 Objectives and Principles of Research 1.3 Significance of Research 1.4 Research Process 1.5 Techniques of Research	16
<b>2</b>	Research Methodology and Sources of Data Collection	2.1 Concept of Research Methodology 2.2 Need and Importance of Data Collection 2.3 Types and Methods of Data Collection 2.4 Sources of Data Collection	20
<b>3</b>	Data Analysis and Interpretation	3.1 Concept of Data Analysis 3.2 Various Methods of Data Analysis 3.3 Concept and Importance of Data Interpretation 3.4 Tools and Techniques of Data Interpretation	12

<b>4</b>	Findings, Conclusions and Recommendations	4.1 Project Findings and its analysis. 4.2 Need and importance of correct conclusion. 4.3 Suggestions and recommendations	09
<b>Total No of Lectures</b>			<b>57</b>

**Teaching Methodology:**

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected		Weightage of Marks (%)
				Conceptual understanding	Knowledge/Skills/Attributes, etc.	
1	Meaning, Scope and Importance of Research	Case studies	Nil		To understand the basic concept of Research and to be aware of need and significance of research in today's era.  To develop the skill of identifying the areas of research.	30%
2	Research Methodology, Sources of Data Collection	Group Discussion	Mock Interviews by students		To get acquainted with the methods of data collection.	30%
3	Data Analysis and Interpretation	PPT and Industry Exposure	Nil		To be able to understand the need and importance of data analysis and interpretation.	20%
4	Use of different Tools and Techniques & Findings and Recommendation	Infographics and Mind Maps	Case study analysis		To be able to develop effective findings and conclusions. To imbibe the skills for giving recommendations	20%

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### Suggested Readings:

Sr. No.	Title of the book	Author/s	Publication
1	Research Methodology	Kothari, C.R.	Age International Publication
2	Research Methodology	Saravanel, P	Kitab Mahal,
3	Research Methodology in Management	Michael, V.P.	Himalaya Publishing House
4	Research Methodology For Business	Dr. Anil P. Kulkarni, Prof. Mukund M. Deshpande, Prof. Arun Gaikwad, Mrs. Nanda S.Lahade,	Success Publications,
5	Research Methodology	Kothari, C.R.	Age International Publication
6	Research Methodology	Saravanel, P	Kitab Mahal,

### E-Learning Resources:

Sr. No.	Topic	Lectures (available on YouTube/Swayam/MOOCs, etc.)	Films	Journals/ Articles/ Case Studies
1	Meaning, Scope and Importance of Research	<a href="https://onlinecourses.nptel.ac.in/noc22_ge23/preview">https://onlinecourses.nptel.ac.in/noc22_ge23/preview</a>		
2	Research Methodology, Sources of Data Collection	<a href="https://onlinecourses.swayam2.ac.in/nou22_hs85/preview">https://onlinecourses.swayam2.ac.in/nou22_hs85/preview</a>		
3	Data Analysis and Interpretation			
4	Findings, Conclusions and Recommendations	<a href="https://onlinecourses.swayam2.ac.in/cec22_ge28/preview">https://onlinecourses.swayam2.ac.in/cec22_ge28/preview</a>		

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

<b>Course Code:</b>  <b>B1-21/607(11)</b>	<b>Subject: Vocational Taxation Paper XI Customs</b>	<b>Marks:</b> <b>100</b>  <b>Credits:</b> <b>03+1=04</b>
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**Course Objectives:**

- 1) To develop an understanding of the concepts regarding baggage, stores and warehouse, exemptions and drawback.
- 2) To acquire the ability to interpret the provisions of the Customs Law.
- 3) To know more about the administrative perspective of customs
- 4) To understand the foreign trade policy.

**Course Outcomes:**

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

**CO1 :** Understand the rules related to baggage, provisions of stores and warehousing

**CO 2:** Comprehensive understanding about the duty drawback exemptions, abatement and remission

**CO 3:** Understand the provisions governing administration, audit and refund under customs law.

**CO 4:** Gain knowledge about Import & Export under foreign trade policy and basic concepts.

**Course Content:**

Unit	Unit Title	Contents	No of Lectures
I	Baggage Rules, Stores and Warehousing	1.1 Baggage Rules 1.2 Stores 1.3 Warehousing	13

II	Exemptions and Drawback	2.1 Duty Drawback 2.2 Remission, Abatement and Exemptions.	14
III	Administration, Audit, Refund under Customs Law	3.1 Officers of Customs 3.2 Appointment of customs ports, airports 3.3 Audit 3.4 Refund 3.5 Searches, seizure and confiscation. 3.6 Offences, Penalties and Prosecution.	13
IV	Foreign Trade Policy	4.1 Introduction of Foreign Trade Policy 4.2 Important Definitions under Foreign Trade (Development & Regulation) Act, 1992 4.3 Features & Scope of FTP 4.4 Import Export Code Applicability & Registration	08
<b>Total No of Lectures</b>			<b>48</b>

**Teaching Methodology:**

Unit	Unit Title	Teaching Methodology	Project (If any)	Outcome Expected		Weightage of Marks (%)
				Conceptual understanding Knowledge/Skills/Attributes etc.		
I	Baggage Rules, Stores and Warehousing	Interactive, Use of E-content, Classroom Teaching	N/A	Understanding concepts related to baggage, stores and warehousing.	Conceptual understanding & solving practical problems	28
II	Exemptions and Drawback	Interactive, Use of E-content, Classroom Teaching	N/A	Understanding the exemptions and duty drawback	Conceptual understanding & solving practical problems	28
III	Administration, Audit, Refund under Customs Law	Interactive, Classroom Teaching, PPT Presentation	N/A	Understanding procedural aspects under custom law	Conceptual understanding & Fundamental Knowledge	26
IV	Foreign Trade Policy	Interactive, Use of E-content and Guest Lecture	N/A	Understanding the foreign trade policy	Conceptual understanding & Fundamental Knowledge	18

**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
Baggage Rules, Stores and Warehousing	Assignment/MCQ	10	N/A		
Exemptions and Drawback	Assignment/MCQ	10	N/A		
Administration, Audit, Refund under Customs Law	Assignment/MCQ/ Descriptive	N/A	10		
Foreign Trade Policy	Descriptive	N/A	10		

**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
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**E – Learning Resources:**

<b>Sr No</b>	<b>Topic</b>	<b>Lectures (Available on YouTube/ Swayam/ MOOCs/ etc.)</b>	<b>Journals/ Articles/ Case Studies</b>
1	Baggage Rules, Stores and Warehousing	ICAI youtube channel ICAI BOS CA Tube	The Chartered Accountant: Journal of the Institute of Chartered Accountants of India
2	Exemptions and Drawback	ICAI youtube channel ICAI BOS CA Tube	The Chartered Accountant: Journal of the Institute of Chartered Accountants of India
3	Administration, Audit, Refund under Customs Law	ICAI youtube channel ICAI BOS CA Tube	The Chartered Accountant: Journal of the Institute of Chartered Accountants of India
4	Foreign Trade Policy	ICAI youtube channel ICAI BOS CA Tube	The Chartered Accountant: Journal of the Institute of Chartered Accountants of India -

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