



Dnyaneshy Pradhikshan Sevashal Sanstha's

ID No: HSPN/C/371/2019

FORESIGHT

College of Commerce

Affiliated to Savitribai Phule Pune University

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CRITERION-V	
KEY INDICATOR	1.3 Curricular Planning and Implementation
METRIC NO.	1.3.2

❖ **Number of courses that include experiential learning through project work/field work/internship during the year.**

Academic year
2023-2024



Term-1

The number of courses includes experiential learning through Project work/Field work/Internship during the year.




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 SY BBA Semester III (CBCS) Pattern 2019
 Discipline Specific Electives (DSE- A- MM)
 Retail Management
 Course Code- DSE.A.306.MM
 Credits 2+2=4

Depth of the course- Reasonable knowledge of Retail Management

Course Objectives

1. To provide basic understanding of forces that shape retail industry
2. To provide understanding of retail operations and strategy
3. To provide understanding of opportunities and challenges in retail industry

Unit No.	Unit Title	Contents	Purpose & Skills to be develop
1	Introduction to Retailing	Structure of retail industry, types of retailers, market segments and channels, market trends, retail life cycle.	Retailing aims to develop students' understanding of retail strategy, retail operations management, innovation in retail, and the key issues impacting growth in retail firms
2	Retailing Strategy	Identifying and Understanding Customers, Customer segmentation, Selecting Target Market, Identifying Market Segments, selecting site locations, Strategic positioning and execution. Establishing and Maintaining Retail Image, Creating In-store Dynamics (Layouts & Plans)	To explore the strategic options available to retailers. To analyse the factors impacting store design and location selection.



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3	Managing the Retail Business	Implementing Retail Marketing Plan, Brief/Human Resource Requirements, Developing Product and Branding Strategies, Developing Merchandise Plans, Merchandising Strategy.	To study store operations, merchandising and customer management.
4	Future of Retailing	Introduction to recent trends and Technological Advancements in retailing- Omni Channel Retailing, shopping with AR (Augmented reality), Pop up shops, social shopping, private label brands.	To get conversant with the latest tool used in retail industry. To understand the innovative channels to reach the target customers to sustain in new markets.

Teaching Methodology

Teaching Hours Theory - /Project	Innovative methods to be used		Expected Outcome
Unit I - 10Hrs	Group presentation to understand the perspectives of students of retail industry.	Assignments for practice of basic concepts in retail management.	To have a clear understanding of the retail concepts, its scope, objectives, opportunities and challenges. To help students understand the planning process behind a retail business.
Unit II - 14Hrs	Presentation to understand the lay out and customer flow on the floor. Discussion of examples of innovative methods adopted by companies to execute their retail strategy.	Take an example of a retail store of any MNC to study in store dynamics. On the same project find the reasons for the success or failure while analysing the execution strategies adopted by the organization.	Giving insights to the challenges while implementing a plan, in context of retail management. Developing critical thinking ability to explore various angles while facing challenges in the retail sector.
Unit III - 14Hrs	Demonstration of current trends in retail sector. Brain storming sessions to propose solutions to recent challenges in retail sector.	Application of the innovative methods and their possible outcomes, opportunities and challenges, for the above implemented project.	



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• Evaluation

Subject	Exposure project Evaluation	External Evaluation
Unit - I Unit - II Unit - III Unit - IV	Students are expected to visit Minimum 5 Retail Business Outlets covering all categories like Food & Beverages, Clothing & Apparel, Daily Essentials, Automobile & Electronics Retail and Medicines, etc. Students shall prepare project report on the points like: Store layout, Product display, logistics and SWOC analysis, etc. and Viva-voce will be conducted on the submitted project report.	25% MCQ 35% short notes 40% long answers FIB in the blanks True and False Short answer questions -25% Short notes -35% Long answer questions -40%
Total -	50	50

Suggested references

Sr. No.	Title of the Book	Author's	Publication	Place
1	Retail Management	Chetan Bajaj, Rajnish Tuli	Oxford University Press	New Delhi, India
2	22 immutable laws of Marketing	Al Ries, Jack Trout	Profile Books Ltd.	UK
3	Retail Management	Gibson	Pearson Publication	UK
4	Fundamentals of Retailing	KVS Madan	Mc Graw Hill	USA
5	Retail Marketing	Swarna Pradhan	TMGH	India
6	Retailing Management	Michael Levy & Barton Weitz	TMGH	India
7	Retail Marketing Management	David Gilbert	Pearson Publication	UK
8	Managing Retailing	Piyush Kumar Sinha & Dwarika Prasad Uniyal	Oxford University Press	New Delhi, India



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 S.Y. BBA Semester III (C.H.C.S) Pattern 2019
 Discipline Specific Electives (DES- B- FM)
Course Title - Banking & Finance
Course Code- B.306 FM

Credits 2+2= 4

Depth of the course- Functional knowledge of banking Operations and various Regulatory Authorities in India.

Course Objectives

1. Study of banking function and its operations.
2. To study the functioning of Regulatory Authorities in India.
3. To study recent technology in banking industry.

Unit No.	Unit Title	Contents	Purpose & Skills to be develop
1	Introduction	Introduction- Origin, meaning and definition of bank, evolution of banking in India, structure of banking system in India	Overview of evolution and banking structure in India
2	Functions of Banks	Functions of Banks- 1. Primary functions- Accepting deposits and granting loans 2. Secondary functions- Public utility services and agency services	Students will understand various functions and activities of banks.
3	Regulatory Authorities in India	Reserve Bank of India (RBI) - Role and functions of RBI, Credit control measures, Qualitative and quantitative credit control Insurance Development Authority (IRDA)- Objectives, Powers and functions of IRDA SEBI- Objectives, power and functions of SEBI	Knowledge of functioning and power various Regulatory Authorities in India.
	Technology in banking	Need and importance of technology in banking. ATM, Debit card, Credit card, Tele banking, Net banking, mobile banking, RTGS, NEFT, Swift (Society for)	Use of technology in banking and study of security measures while using E- banking



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	worldwide interbank financial telecommunication) cyber security in E- banking
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Teaching Methodology

Teaching Hours Theory + Project -Practical	Innovative methods to be used	Expected Outcome
Unit 1- 10 Lectures	PPT, Video, discussion, Group	Students will understand structure of banking system in India.
Unit 2- 12 Lectures	PPT, Video, discussion, Group	Students will understand functions and operations of banks.
Unit 3- 13 Lectures	PPT, Video, discussion, Group	Students will get basic knowledge of function of various regulatory Authorities in India
Unit 4- 13 Lectures	PPT, Video, discussion, Group	Knowledge of how to use new technology in banking operations along with its cyber security.

Evaluation

Subject Management Accounting	External Evaluation 25% MCQ 35% Short Notes 40% Long Answers
Guidelines regarding Exposure project (50 marks) Students need to prepare Exposure project on the following topics- (Any 3) <ol style="list-style-type: none"> 1. Guest lecture/ workshop on any topic mentioned in the syllabus. 2. Visit to any bank and observe banking functions and operations. (group project) 3. PPT on any topic from the syllabus. Conducting survey/ project based on the following themes- <ul style="list-style-type: none"> • Study of different types of banks & their performance • Comparative study of performance of nationalized banks, co-operative banks & foreign banks. • Conducting customer survey of banks customers of any specific bank. • Awareness & conducting financial literacy among different stake holders of the society (e.g. students, house wives, rural area etc.)- Student can conduct a survey by framing a small questionnaire. Note: Colleges can change the project topics according to their convenience.	Theory paper = 50 marks

SPPU Project viva= 50 marks



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Suggested references

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Principles and Practices of Banking	Srinivasa D. and others	Macmillan India Pvt Ltd	Delhi
2	Banking and Insurance	O.P. Agarwal	Himalaya	Delhi
3	The Indian Financial System	Vasant Desai	Himalaya	Delhi
4	Financial services and Markets	Dr. S. Gurusamy	Thomas	Delhi
5	Banking Law and Practice in India	Maheshwari	Kalyani publisher	Delhi



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SY BBA Semester III (CBCS) Pattern 2019

Legal Aspects in Human Resources DSE - C 306 (HRM)

Course Code: DSE - C 306 (HRM)

Credits: 2+2=4

Depth of the course- Functional Knowledge

Course Objectives:

1. To study and explain rights of employees at work place.
2. To understand the Applications of different Legal Aspects in HR.

Unit No.	Unit Title	Contents	Purpose & Skills to be develop
1	Introduction	Employer, employee, Rights of an employee at work place. HR Policy- Meaning and its importance. Legal issues related to HR in the Organisation	<ol style="list-style-type: none">1. To study and explain rights of employees at work place.2. To understand the legal issues related to HR in an organisation.
2	Wage & Salary Administration and The Workmen's Compensation Act, 1923	Wage & Salary Administration- Meaning & Definition of Wage & Salary, Objectives of Wage & Salary Administration, Wage Differentials, Factors affecting Wage & Salary Levels The Workmen's Compensation Act, 1923- Introduction, Main Features of the Act, Definitions, Provisions under the Act.	<ol style="list-style-type: none">1. To understand the basic concepts of Wage & Salary Administration.2. To understand the Applications of The Workmen's Compensation Act, 1923.
3	The Payment of Gratuity Act, 1972 and Sexual Harassment of Women at Workplace (Prevention,	The Payment of Gratuity Act, 1972 Introduction, Scope and Application, Definitions and Provisions under this Act.	<ol style="list-style-type: none">1. To gain knowledge & Applications of The Payment of Gratuity Act, 19722. To understand the Applications of Sexual Harassment of Women at



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	Prohibition and Redressal) Act 2013	Sexual Harassment of Women at Workplace (Prevention, Prohibition And Redressal) Act 2013 Introduction, Main Features of the Act, Provisions, Vishaka Guidelines	Workplace (Prevention, Prohibition And Redressal) Act 2013
4	Business Exposure in HR		<ol style="list-style-type: none"> To introduce the students to the general HR practices in the organisation. To enhance the awareness of the students towards different Acts and its application.

Teaching Methodology

Teaching Hours Theory + Project	Innovative methods to be used	Project in Legal Aspects 2 Credits	Expected Outcome
Unit 1 (6 hrs)	1. Presentations	<ol style="list-style-type: none"> Students are required to visit and collect data from HR department of any small/medium or large scale industry individually or in groups and study HR policies, Legal issues, calculations of Wage Differentials. Students can visit regional gratuity office to understand its functioning. 	<ol style="list-style-type: none"> Better understanding of the rights of employees at workplace. Describes understanding of the legal issues related to HR in organisation.
Unit 2 (12 hrs)	<ol style="list-style-type: none"> Exercise on Wage Differentials Caselets solution sessions and discussion on same. Group Discussion on The Workmen's Compensation Act, 1923 		<ol style="list-style-type: none"> Develop the knowledge & ability of the students about the concepts Wage & Salary Administration. Better understanding of Workmen's Compensation Act, 1923.



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Units 3 (12 hrs) & Project work	<ol style="list-style-type: none"> 1. Exercise on Calculation of Gratuity. 2. Caselets solution sessions and discussion on same. 3. Role play on Sexual Harassment of Women at Workplace (Prevention, Prohibition And Redressal) Act 2013 	<ol style="list-style-type: none"> 3. Students are required to prepare Project on collected data. <p>Note – Colleges can change the topics for projects as per the requirements of the course.</p>	<ol style="list-style-type: none"> 1. Better understanding of The Payment of Gratuity Act, 1972 2. Better understanding of Sexual Harassment of Women at Workplace (Prevention, Prohibition And Redressal) Act 2013
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Evaluation

Subject	Internal Evaluation	External Evaluation
Unit – I	Project 30 marks & Viva 20 marks	25% MCQ
Unit – II		35% short notes
Unit – III		40% long answers (50 marks)
Project VIVA	50 marks	–
Total –	50 marks	50 marks



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Suggested References:

Sr. No.	Title of the Book	Author/s	Pullification	Place
1	Labour & Industrial Laws	S.N.Mishra	Central law publication	Allahabad
2	Industrial and Labour Laws	S. P. Jain, Simmi Agarwal	Dhanpat Rai & Co. (P) LTD.	New Delhi
3	Sexual Harassment of Women at Workplace (Prevention, Prohibition And Redressal) Act 2013	-	Professional book publishers	Delhi
4	Labour and Industrial laws	H L Kumar	Universal Publication	Delhi
5	Labour and Industrial laws	P.K. Padhi	PHI learning Private Ltd	Delhi



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 TV BBA –Semester V(CBCS) Pattern 2019
 Course: Legal Aspects in Marketing Management
 Course Code- DSEA 506 MM
 Credit – 2+4 =6

Depth of the Course- Functional Working Knowledge

Course Objectives:

1. To understand the application of different legal aspects in Marketing Management

Unit No.	Unit Title	Contents	Purpose & Skills to be developed
1	Introduction and Doorstep Selling/Home Delivery	1.1 Introduction to Legal Aspects of Marketing 1.2 Importance, Scope and Features 1.3 Door Step Selling/Home Delivery – Rules, Order Fixation and Cancellation, Applicability of Rules, Terms and Conditions, and Documents needed for Doorstep Selling/ Home Delivery. 1.4 Tele sales and Direct Mail Sales Concepts	<ul style="list-style-type: none"> To understand the legal aspect of Marketing Management To study law related to sales, home delivery, telesales and Direct Mail Sales
2	Advertising and Pricing	2.1 Meaning and Definition, Importance, Types of Advertising (TV, Radio, Print form Advertising) 2.2 Laws for Broadcasting the Advertisement 2.3 Claims for Misleading Advertisement 2.4 Harms and Offence – Children, Medicine and Health, National and Societal Interest 2.5 Meaning and Importance of Pricing related laws 2.6 Laws related to price/payments consumer rights surcharge payment regulations	<ul style="list-style-type: none"> To understand rules and laws related to broadcasting ads via different forms To study claims for misled adv campaign To study price-related laws and consumer rights for surcharge payment
3	Online Marketing and CRM	3.1 Meaning and Definition of Online Marketing 3.2 Legal Consideration for Data Protection (data collected from potential customers, its usage, security) 3.3 Cookies – Monitoring and governing of cookies, security and confidentiality of client data while online marketing 3.4 Concept of CRM, Terms and Conditions related to CRM	<ul style="list-style-type: none"> To understand issues and laws related to online marketing To study Terms and conditions in CRM

4	Project Report	Project preparation on any topic from the marketing syllabus. Refer the guidelines for preparation of project report.	<ul style="list-style-type: none"> To introduce the students to the general Marketing practices in Marketing origination. To make students aware of different acts and laws and their application in real-time.
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Teaching Methodology

Teaching Hours Theory + Tutorials /Project Practical	Innovative methods to be used	Project in Legal Aspects 4 Credits	Expected Outcome
Unit 1- 12 hours	Lectures/ Presentation/Discussion/Videos	1. Students are required to visit and collect data from market/field/Consumer forums/ organizations/supermarkets/departmental stores/malls individually or in groups and study laws practised, policies, legal issues, rules of Terms and Conditions. 2. Students are required to prepare a Project on collected data. Note – Colleges can change the topics for projects as per the requirements of the course	To understand the legal aspect of Marketing Management and law related to sales, home delivery, telemarketing and Direct Mail Sales To Understand the gist of the case study and way of attempt or solution
Unit 2- 12 hours	Lectures/Case studies/Discussion/videos/Model Making		To understand rules and laws related to broadcasting ads via different forms and claims for mislead adv campaigns. To study price-related laws and consumer rights for surcharge payment
Unit 3- 12 hours	Lectures/ Case Studies/Discussion/Role Plays		To understand issues and laws related to online marketing and Ts & Cs in CRM



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Evaluation

Subject	Project Evaluation by SPPU	External Evaluation
Unit - I	Project 30 marks & Viva 20 marks	25% MCQ 35% short notes 40% long answers (50 marks)
Unit - II		
Unit - III		
Project Viva		
Total	50 Marks	50 Marks

Suggested references

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing and the laws	M. A. Sajan and HashSujan	New Age Publication	New Delhi
2	Mercantile Law	N.D. Kapoor	S. Chand	New Delhi
3	Mercantile Law	Arun Kumar	Atlantic Publishers & Distributors Pvt Ltd	New Delhi
4	Best Practices in Law Firm Business Development and Marketing	Deborah Brigham Farose	Practising Law Institute	US
5	Mercantile & Commercial Laws	Rohini Agrawal	Taxmann	New Delhi



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 Question paper Pattern 2019 for TY BBA
 University Examination, **Sub: Legal Aspects of Finance & Security Laws**
Course Code – BSLF. B. 506

Q.No.	Compulsory / Choice	Nature of Question	Marks	Total Marks
1	Compulsory Question	Objective Type Questions Multiple Choice Questions	5	10 Marks
		Match the Pairs	5	
2	Solve any 1 out of 2	Long Answer Question	1*10 Marks	10 Marks
3	Solve any 1 out of 2	Long Answer Question	1*10 Marks	10 Marks
4	Solve any 4 out of 6	Short Notes	4*5 Marks	20 Marks

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Page 40



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 IV BBA Semester V (CBCS) Pattern 2019
 Cross-Cultural HR & Industrial Relations
 Course code: BBA-C-205 HR&I
 Credit: 3+1=4

Depth of the course- Functional knowledge

Program Objectives

- To make students understand Cultural Variables in Multinational Enterprises.
- To learn some basic business etiquette and dining etiquette that will help to work in different countries across the globe.
- To make students understand the relationship between Cross Cultural Management and Human Resource Management.
- To explain how employees can be prepared for international assignments.
- To provide students with the fundamental knowledge of Industrial Relations.
- To provide the knowledge to students of provisions under The Industrial Disputes Act, 1947, The Factories Act, 1948 and The Maternity Benefit Act 2017

Unit No.	Unit Title	Contents	Purpose & Skills to be developed
1	Introduction to cross-Cultural Management	1.1 Understanding Culture and Cross-Culture 1.2 Meaning of Culture, 1.3 Six Dimensions of National Culture by Professor Geert Hofstede, 1.4 Cultural differences and similarities, 1.5 Cultural Variables in Multinational 1.6 Enterprises Communicating across Cultures 1.7 Negotiating across Cultures 1.8 Multicultural Teams 1.9 Cross-Cultural Management and business etiquette	<ul style="list-style-type: none"> To understand the basic concept of Culture and Cross-Culture. To make students understand Cultural Variables in Multinational Enterprises. To learn some basic business etiquette and dining etiquette that will help to work in different countries across the globe. To discuss the <i>Importance</i> of cross-cultural communication of <i>International</i> business.

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Page 41

2	<p>Cross-Culture and Human Resource Management</p> <p>2.1 Cross-cultural and Human Resource Management</p> <p>2.2 Cross-cultural Human Resource Management</p> <p>2.3 Motivation Across Cultures</p> <p>2.4 Leadership and Decision Making Across Cultures</p> <p>2.5 Communication & Negotiation Across Cultures</p> <p>2.6 Rewards Across Cultures</p> <p>2.7 Training Across Cultures</p> <p>2.8 Power and Conflict Across Cultures</p> <p>2.9 Skills for a Global Manager</p> <p>2.10 Cross-cultural Differences and Managerial Implications (The Role of Human Resource Management in Cross-Cultural Environment)</p>	<ul style="list-style-type: none"> To make students understand the relationship between Cross-Culture and Human Resource Management. To make students aware of Cross-cultural Differences and Managerial Implications.
3	<p>Fundamentals of Industrial Relations</p> <p>3.1 Meaning and definition of Industrial Relations,</p> <p>3.2 Evolution of Industrial Relation,</p> <p>3.3 Importance of Industrial Relations,</p> <p>3.4 Scope of Industrial relations</p> <p>3.5 Approaches towards the study of Industrial Relations (Psychological Approach, Sociological Approach, Socio Ethical Approach, Gandhian Approach, Industrial Relations Approach and HR Approach)</p> <p>3.6 Ethical Codes & Industrial Relations</p>	<ul style="list-style-type: none"> To acquire a solid theoretical, practical and ethical perspective on many aspects of industrial relations. To make students understand the meaning, definition, importance, scope and evolution of Industrial Relation. To provide sound knowledge about different approaches towards the study of Industrial Relations To provide an understanding of the relation between Ethical Codes & Industrial Relations
4	<p>The Industrial Disputes Act, 1947, The Factories Act, 1948 and The Maternity Benefit Act 2017</p> <p>4.1 The Industrial Disputes Act, 1947 -</p> <p>4.2 Definitions,</p> <p>4.3 Authorities under the Act,</p> <p>4.4 Power & Duties of authorities,</p> <p>4.5 Strike & lockout,</p> <p>4.6 Lay-off,</p> <p>4.7 Grievance Redressal Machinery</p> <p>4.8 The Factories Act, 1948</p>	<ul style="list-style-type: none"> To inculcate the knowledge among students about authorities under The Industrial Disputes Act, 1947. To provide the knowledge to students of provisions under Strikes & Lockout and Lay-off. To make students aware of how to regulate the conditions of work in manufacturing establishments coming within a factory. To provide the knowledge of provisions regarding

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Page 42



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	<p>4.9 Definitions,</p> <p>4.10 Authorities under the Act,</p> <p>4.11 Provisions regarding Safety,</p> <p>4.12 Provisions regarding Health,</p> <p>4.13 Provisions regarding Welfare,</p> <p>4.14 Provisions regarding leave with Wages,</p> <p>4.15 Provisions regarding Working hours of adults</p> <p>4.16 The Maternity Benefit Act 2017</p> <p>4.17 Application of Act,</p> <p>4.18 Definition</p> <p>4.19 Right to payment of maternity benefit</p> <p>4.20 Payment of maternity benefit in case of death of a woman</p> <p>4.21 Provision of crèche facility</p>	<p>the parameters such as the Safety, Health, Welfare, leave with Wages and working hours employees in the organization.</p> <ul style="list-style-type: none"> To make students understand the provisions under The Maternity Benefit Act 2017.
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Teaching Methodology

Teaching Hours Theory + Tutorials /Project Practical –as applicable	Innovative methods to be used	Expected Outcome
Unit 1- 12 hours	<ul style="list-style-type: none"> Traditional classroom lectures Group Discussion Workshop on Business Etiquette Caselets solution 	<p>Great gains in content knowledge, skill acquisition, and overall understanding of the basic concept of Culture and Cross-Culture Management.</p> <p>A better understanding of Dyes Etiquette, Dining Etiquette etc through business Etiquette workshop.</p>
Unit 2- 12 hours	<ul style="list-style-type: none"> Traditional classroom lectures Preliminary presentation from students across cultures. Role-play on Cross-cultural Differences and Managerial Implications. 	<p>Strengthen key competencies in individual and group participation, oral communication and persuasion, critical thinking, problem-solving through individual presentation and role-plays.</p> <p>Inculcating key competencies of different concepts of Cross-Culture and Human Resource Management through Caselets solutions.</p>

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Page 43



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Unit 3- 12 hours	<ul style="list-style-type: none"> Caselets solution Traditional classroom lectures Essay writing on Industrial Evolution Student's presentation on different approaches towards the study of Industrial Relations Group Discussion on Ethical Codes & Industrial Relations 	<p>Gain experience with instrument development and data collection methods</p> <p>Practical understanding of data processing and Data Analysis</p> <p>Develop thinking skills, learning abilities and team play are communicating their thoughts on Ethical Codes & Industrial Relations through Group Discussion</p> <p>A better understanding of the Authorities under Act.</p> <p>Provide real-world scenarios to help students learn skills used in real-world situations through role-play activity on Strike & lockout and Lay-off</p> <p>Gain of deep knowledge of different provisions under The Factories Act 1948.</p> <p>Develop the power of deploying rational, reasoned arguments on The Maternity Benefit Act 2017 through debate activities.</p>
Unit 4 - 12 hours	<ul style="list-style-type: none"> Traditional classroom lectures Role-Plays on Strike & lockout and Lay-off Student's presentation on different provisions under The Factories Act 1948 Debate on Maternity Benefit Act 2017. 	
Tutorial 18 Hours	<ul style="list-style-type: none"> Individual Project Report submission and presentation on any topic taught under this course 	

Evaluation Unit Number	Internal Evaluation		External Evaluation
	Evaluation of students based on		
Unit - I	1. Active participation Group Discussion and Workshop		25% MCQ 35% short notes 40% long answers
Unit - II	1. Individual Presentations, 2. Active participation in Role-Plays 3. Caselets solution		
Unit - III	1. Essay writing submission 2. Student's Presentations 3. Active participation in Group-Discussion		
Unit - IV	1. Active participation in Role-Plays and Debate activities		
Tutorial			

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Page 44



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Total -	30+20 = 50	50
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Suggested references

Sl. No.	Title of the Book	Author's	Publisher's	Place
1	Cross-cultural Management- Concepts and Cases	ShobharamMhatrekar	Oxford University Press	London
2	Culture's Consequence - International Differences in Work-related Values	Geert Hofstede	Sage Publications	New York
3	International Human Resource Management	Peter Dowling & Denise E. Welch	Cengage Learning	New York
4	Industrial Relations and Labour Laws	A. M. Sarma	Himalaya Publishing House	Pune
5	Labour and Industrial Laws	P.N. Pathi	PH Learning Private Limited	New Delhi
6	Labour and Industrial Law	S. P. Jain, Sunil Agrawal	Dhanraj Rai & Co.	New Delhi



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Depth of the Course- Functional Working Knowledge

Course Objectives:

1. To understand the application of theory into practice.
2. Design critical thinking by making judgements related to problems in Case Studies of Human Resource.
3. Develop critical thinking for solving Case Studies of Human Resource.
4. To analyze the broad fundamental components of HRM.

Note: The Case Study examination paper will be for 2 credits and the Internship and project report along with viva-voce will be for 4 credits.

Unit No.	Unit Title	Contents	Purpose & Skills to be developed
1	Case Study – Introduction	1.1 Case – Meaning – Objectives of Case Studies, 1.2 Characteristics & Importance of Case Studies, 1.3 Case Study analysis methodology (steps in Case Study Analysis) 1.4 Guidelines (Dos and Don'ts in Case Study Analysis).	<ul style="list-style-type: none"> To make student know the gist of the Case Study and the way of attempt or solution. Explain steps in solving case studies.
2	Areas of Case Study	2.1 Functions of HRM, 2.2 Challenges before HRM, 2.3 Role of HR Manager, 2.4 Job Analysis- Job Description, Job Specification, Job Evaluation, 2.5 Manpower Planning and Forecasting, 2.6 Recruitment and Selection,	<ul style="list-style-type: none"> Analyze the broad fundamental components of HRM. Develop critical thinking for solving Case Studies of Human Resource. To develop the ability about getting acquainted with the theory and its application in real-life scenario of the HR Department.

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	<p>2.7 Training and Executive Development, 2.8 Employee Compensation, Performance Appraisal, 2.9 Career Planning, 2.10 Employee Morale, Job Satisfaction, 2.11 Workforce Diversity, 2.12 International HRM, E-HRM, 2.13 Human Resource Information System, 2.14 Work from Home, Change Management 2.15 Out-Sourcing, 2.16 Rights of an employee at the workplace, HR Policy, 2.17 Legal issues related to HR in the Organization, 2.18 Wage & Salary Administration, 2.19 The Workmen's Compensation Act, 1923, 2.20 The Payment of Gratuity Act, 1972, 2.21 Sexual Harassment of Women at Workplace, 2.22 Workers Participation in Management, 2.23 Organizational Development, 2.24 Employee Record Management, 2.25 Individual Behavior, Group Behavior, Personality, 2.26 Values and Attitude, 2.27 Group Dynamics, Conflict Management,</p>	<ul style="list-style-type: none"> To make students know about recent happening in important concepts of Human Resource. Design critical thinking by making judgments related to problems in case studies of Human Resource. To understand the challenges faced/confronted in recent times.
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Evaluation:

Project Report Evaluation	External Evaluation
<p>Students must undergo for internship and must do fieldwork, survey, analysis of data, present and binding project report. The project report must be submitted by college along with a soft copy of the same.</p>	<p>The external evaluation will be done based on an external paper comprising of Case studies to solve for a maximum of 10 marks.</p> <p><i>[Signature]</i></p>

For external evaluation, there will be a viva voce. Such viva-voce shall be conducted by a referee appointed by the University along with an internal referee. Having gone through all the topics, students have to be given cases to solve and are asked to submit a soft copy in PDF and PPT to college.	
Project Report- 30 marks & Viva-Voce - 20 marks = Total Marks 50	50 Marks

Suggested References

Sr. No.	Title of the Book	Author/s	Publication
1	Case Study Solutions Human Resource Development	H. Kaulat	MacMillan
2	Human Resource Management (Text and Cases)	S.S. Khanka	S. Chand
3	Human resource Management Text and Cases	K. Aswalappa	McGraw Hill India
4	Cases in Human Resource Management	David Kimball	SAGE Publications, Inc
5	Organizational Behavior: Text, Cases, Games	K. Aswalappa	Himalaya Publishing House
6	Organizational Behavior: Text & Cases	Suja R. Nair	Himalaya Publishing House



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Depth of the Course: Reasonable Working Knowledge.

Course Objectives:

1. To enable the students to have a comprehensive understanding of Supply Chain Management.
2. To understand key concepts and issues of Logistics and Inventory Management.
3. To understand Warehousing and its role in Space Management.

Unit No.	Unit Title	Contents	Purpose & Skills to be developed
1	Introduction to Supply Chain Management (SCM)	<ul style="list-style-type: none"> • Concept, Objectives and Functions of Supply Chain Management. • Supply Chain Strategy, Global Supply Chain Management. • Value Chain and Value Delivery Systems for SCM. • Bull-Whip Effect, Concept, Importance and Objectives of Green Supply Chain Management. 	<ul style="list-style-type: none"> • To understand the functions of Supply Chain Management. • To know what is Bull-Whip Effect. • To understand the concept of Green Supply Chain Management.
2	Manufacturing and Warehousing	<ul style="list-style-type: none"> • Concept & Definition- Manufacturing, Scheduling. 	<ul style="list-style-type: none"> • To know the process of Workflow Automation.



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	<ul style="list-style-type: none"> Manufacturing Flow System, Workload Automation, Material Handling System Design and Decision. Warehousing and Store Keeping. Strategies of Warehousing and Stockpiling, Space Management. 	<ul style="list-style-type: none"> To understand Space Management. To get acquainted with different Strategies of Warehousing
<p>3</p> <p>Logistics Management and IT in Supply Chain Management</p>	<ul style="list-style-type: none"> Concepts & objectives of Logistics Management, Integrated Logistics Management, Logistics Planning and Strategy. Inventory Management and its Role in Customer Service. Information and Communication Technology in SCM, Role of IT in SCM, Current IT Trends in SCM, RFID, Bar Coding, Retail SCM, Problems and Prospects. 	<ul style="list-style-type: none"> To learn the method of Logistics Planning. To know the role of Inventory Management in Customer Service To understand the role of Information Technology in SCM
<p>4</p> <p>Key Operation Aspects in Supply Chain</p>	<ul style="list-style-type: none"> Supply Chain Network Design, Distribution Network in Supply Chains, Channel Design, Factors Influencing Design, Role and Importance of Distributors in SCM, Role of Human Resources in SCM. Issues in Workforce Management and Relationship Management with Suppliers, Customers and Employees, Linkage between HRM and SCM. 	<ul style="list-style-type: none"> To learn Supply Chain Network Design. To study the Role of Distributors in SCM. To understand Relationship Management with Customers and Employees.



Teaching Methodology:

Teaching Hours Theory + Tutorials /Project	Innovative Methods to be used	Business Exposure	Expected Outcomes
Unit 1- 10 Hours	<p>Visit any industry and list out the activities which come under supply Chain Management</p> <p>Role play of Bull-Whip Effect.</p> <p>Group discussion on Green Supply Chain Management.</p>	<ol style="list-style-type: none"> 1. Visit any 4 industries like (eg: Manufacturing, IT, Service, Agricultural, NGO) Individual Power Point 2. Presentation of students on any one industry visited. 3. Submission of PPT prior to and report to subject teacher 4. Preparation of report on industries visited. <p>Following points are to be covered for report writing :</p> <p>Visit1: Prepare a chart on Manufacturing Flow System of the company visited</p> <p>Visit2: Prepare a write-up on Storekeeping of the company visited.</p> <p>Visit3: A mini project on Current IT Trends in SCM with reference to the company visited</p>	<p>The students must understand the functions of Supply Chain Management.</p> <p>The students must gain practical knowledge of Bull-Whip Effect.</p>
Unit 2- 14 Hours	<p>Take students out to different Plant Locations to make them understand the Work Flow Automation.</p> <p>Visit a company and List out Space Management techniques used by them.</p>		<p>The students must understand the importance of Space Management.</p> <p>Understand different types of Plant layout and their SCM</p>
Unit 3- 14 Hours	<p>With the help of case study, teach different methods of Logistic Management in an industry.</p> <p>Analysis of role of Inventory Management in Customer Service.</p>		<p>The students must learn different methods of Logistic Management.</p> <p>The students must understand the role of Information Technology in SCM</p>



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	List out the functions of IT in SCM	Visit: Prepare a report on issues in Relationship Management with Suppliers with reference to the company visited.	
Unit 4- 10 Hours	Group discussion on Role of Human Resources in SCM. Describe the Functions of Quality Circles in an industry.		To understand the various Operations Aspects in Supply Chain. To understand the linkage between HRM and SCM

Evaluation Methods:

Unit No	Internal Evaluation and Exposure project total 50 marks	External Evaluation	Suggested Add on Course
1	1.MCQ on concepts meaning, classification of SCM 2. Open Book Test 3. Presentation on Value Chain and Value Delivery Systems for SCM.	25% MCQ 35% Short notes 40% Long answers	Carrying and Forwarding Activities
2	1.Presentation on different Material Handling System Design used by companies. 2. Case Study on actual factors affecting Store Keeping. 3. Chart making on Manufacturing Flow System.		
3	1.MCQ on Logistics Management 2. Situation Analysis: Problems and Prospects of Retail in SCM. 3.Presentations on Role of IT in Supply Chain Management.		
4	1.Case study on Issues in Workforce Management. 2. Situation Analysis on actual factors affecting Distributors in SCM.		
Total	Project based Viva 50 marks	50	



- Note: The internal evaluation shall be based on business exposure projects for 50 marks. Chapter wise internal evaluation methods are indicative only

Suggested References:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Supply Chain Management For Global Competitiveness.	B.S.Sahay.	Macmillan India Limited,	India
2	Supply Chain Management	Sunil Chopra, Peter Meindl & D. V. Kalra	Pearson Education	UK
3	The Supply Chain Handbook	James A. Tompkins, Dale A. Harmelink	Tompkins Press	UK
4	Supply Chain Logistics Management	Donald Bowersox, David Clossand M. Bixby Cooper	McGraw-Hill Education,	India
5	Supply Chain Management: Text and Cases	Vinod V. Sople	Pearson Education	UK
6	Logistical Management,	Donald J.Bowersox& David J.Closs,	Tata McGraw-Hill	New Delhi
7	Designing and Managing the Supply Chain	David Simchi-Levi,	Tata McGraw-Hill Editions	New Delhi



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Pune Page 18

Q.No.	Compulsory / Choice	Nature of Question	Marks	Total Marks
1	Compulsory Question	Objective Type Questions Multiple Choice Questions	5	10 Marks
		Match the Pairs	5	
2	Solve any 1 out of 2	Long Answer Question	1*10 Marks	10 Marks
3	Solve any 1 out of 2	Long Answer Question	1*10 Marks	10 Marks
4	Solve any 4 out of 6	Short Notes	4*5 Marks	20 Marks
	Total			50 Marks



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Savitribai Phule Pune University
 TY BBA -IB Semester V (CBCS) Pattern 2019
 Course: Legal Dimensions in International Marketing (II)
 Course Code -DSE. A 506

Credit (2+4) = 6

Depth of the Course- Functional Knowledge of Legal Dimensions in International Marketing

Course Objectives

1. To acquaint students with the legal dimensions of international business.
2. To acquaint with the importance of legal/political aspects in global marketing.
3. To enable students to formulate strategies as compatible with laws and treaties governing international business operations

Unit No.	Unit Title	Contents	Purpose & Skills to be develop
1	Legal Framework of International Marketing	1.1 Nature and complexities of International trade law 1.2 Principles of International Business Contract International sales agreements; 1.3 Contract of Enforcement and Dispute Settlement 1.4 International Commercial Arbitration and Enforcement of Foreign Awards.	<ul style="list-style-type: none"> To make the students aware of complexities of International trade law To understand Principles of International Business Contract
2	Institutional Environment & Anti-Dumping Duties	2.1 Trade Related Institutional Orgs. WTO, UNCTAD and IMF.	<ul style="list-style-type: none"> To know the Dispute settlement mechanism

SPPU BBA (IB) COURSE CONTENT - SEMESTER V and VI CBCS/2019 PATTERN - updated on 10/6-2021

		<p>2.2 Dispute Settlement (rules and procedures) – IMF, IBRD, ADB</p> <p>2.3 WTO Provisions on Anti-Dumping.</p> <p>2.4 Anti-Dumping Duties, Procedure and Developments</p> <p>2.5 Regulatory Framework for Anti-Dumping in India</p> <p>2.6 WTO to important sector – GATS, TRIP and TRIMS.</p>	<ul style="list-style-type: none"> To get acquainted with Anti-Dumping
3	Regulations and Treaties	<p>3.1 Regulations and Treaties relating to Licensing, Franchising, Joint Ventures, Patents and Trade Marks, Technology Transfer and Telecommunications;</p> <p>3.2 Restrictions on trade in endangered species and other commodities as based on international conventions;</p> <p>3.3 Taxations Treaties.</p>	<ul style="list-style-type: none"> To know different guidelines and agreements relating to International Marketing. To make the students understand how to resolve issues involving double taxation of passive and active income.
4	Legal and Ethical Issues in International Marketing	<p>4.1 Introduction, Nature of International Business Disputes and Proposed Action.</p> <p>4.2 Legal Concepts Relating to International Business,</p> <p>4.3 Ethical Consideration in International Marketing and Marketing Communications.</p> <p>4.4 FERA/FEMA,</p> <p>4.5 Taxation of foreign income</p> <p>4.6 Foreign Investment</p>	<ul style="list-style-type: none"> To learn Concepts Relating to International Business. To study International Ethical Consideration.



Teaching Methodology

Teaching Hours Theory + Tutorials /Project /Practical – as applicable	Innovative Methods to be used	Tutorials /Project for 1 credit – (If Applicable)	Expected Outcome
Unit 1- 12 hours	Discussion on different types of International dispute settlement. Case study on Commercial arbitration	Prepare a report on Principles of International Contract	The students must understand how to settle International disputes. The students must gain practical knowledge of Commercial Arbitration
Unit 2- 12 hours	Discuss on Regulatory Framework for Anti-Dumping in India	Case study on: Recent Anti-Dumping Cases in India	The students must get acquainted Anti-Dumping rules and regulations.
Unit 3- 12hours	Case study on Product life cycle in International Marketing. Presentation on International Branding and Product Standardization	A report on role of Packaging in International Marketing	Students must understand different stages in PLC in International Market
Unit 4 - 12 hours	Group discussion Grey Market Goods Presentation on Environmental influences on Pricing decision	Prepare a research-based report on identifying new International Markets for Indian-products.	Students must understand what are the Environmental influences on Pricing decision



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Unit No	Practice purpose -	Project – SPPU evaluation	External Evaluation
Unit – I	1. MCQ on meaning, Definition and challenges of International Legal Dimensions. 2. Open Book Test. 3. Presentation on Dispute Settlement.	1. The project should be in accordance with the subject. 2. Project report should be evaluated by both internal and external examiner. 3. Each examiner will allot marks out of 50 i.e. project work 30 marks and viva voce 20 marks. 4. The total marks given by both internal and external examiner will be out of 100 and will be converted into marks out of 50. Refer project and internship guidelines	25% MCQ 35% Short notes 40% Long answers
Unit – II	1. Presentation on Dispute Settlement, Settlement (rules and procedures). 2. Case Study on Anti-Dumping 3. Chart making on Regulatory Framework for Anti-Dumping in India.		
Unit – III	1. MCQ on Regulations and Treaties 2. Situation analysis Restrictions on trade in endangered species and other commodities 3. Presentations on Patents and Trade Marks		
Unit – IV	1. Case study Ethical Consideration in International Marketing and Marketing Communications. 2. Analysis of Foreign investment		
Total		Project Based Viva 50 marks	50 marks

• Note: The internal evaluation shall be based on projects & Viva Voce for 50 marks. Chapter wise internal evaluation methods are indicative only.

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Suggested References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	International Trade Law: Questions and Answer Series	Chuah; J	Cavendish.	London.
2	Law of International Trade.	Chush, J. C. T.	Sweet and Maxwell	London.
3	International Marketing:	Stanley Paliwoda & John K. Ryans	Cengage Learning EMEA	UK
5	International Marketing Management	R.L. Varshney & Bhattacharya	Sultan Chaud And Sons	New Delhi
6	Law of Commercial Arbitration,	Bansal. A.K.	Universal law House	Delhi
7	Foreign Exchange Management Law and Practice	Jain, R.	Vidhi	New Delhi
8	International Shipping Law: Legislation and Enforcement	Pam borides, G. P	Kluwer Law International.	London.
9	International Trade Law and GATT/WTO Dispute Settlement System.	Peters Mann, E. Ed.	Kluwer Law International.	London.



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SavitribaiPhule Pune University
 Question paper Pattern 2019 for TY BBA (IB)
 University Examination Sub: Legal Dimensions in International Marketing(II)
 Course Code DSE. A. 506

Q.No.	Compulsory / Choice	Nature of Question	Marks	Total Marks
1	Compulsory Question	Objective Type Questions Multiple Choice Questions	5	10 Marks
		Match the Pairs	5	
2	Solve any 1 out of 2	Long Answer Question	1*10 Marks	10 Marks
3	Solve any 1 out of 2	Long Answer Question	1*10 Marks	10 Marks
4	Solve any 4 out of 6	Short Notes	4*5 Marks	20 Marks
	Total			50 Marks



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Objective of the Course:-

1. To impart knowledge of basic accounting concepts
2. To create awareness about application of these concepts in business world
3. To impart skills regarding Computerised Accounting
4. To impart knowledge regarding finalization of accounts of various establishments.

Unit No.	Unit Title	Contents	Purposed Skills to be developed
1	Accounting Concepts, Conventions and Principles and an overview of Emerging Trends in Accounting	<p>(A) Accounting Concepts, Conventions and Principles</p> <ol style="list-style-type: none"> 1. Money Measurement 2. Business Entity 3. Dual Aspect 4. Periodicity Concept 5. Realization Concept 6. Matching Concept 7. Accrual / Cash Concept 8. Consistency Concept 9. Conservatism Principle 10. Materiality Concept 11. Going Concern Concept 12. Historical Cost Concept <p>(B) Emerging Trends in Accounting</p> <ol style="list-style-type: none"> 1. Inflation Accounting 2. Creative Accounting 	<ul style="list-style-type: none"> • Knowledge about various accounting Concepts, Conventions and Principles. • Understanding emerging trends in accounting and its effect on accounting Practices.



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2	Piecemeal Distribution of Cash	<ul style="list-style-type: none"> 3. Environmental Accounting 4. Human Resource Accounting 5. Forensic Accounting 	<ul style="list-style-type: none"> • Knowledge about process of dissolution of partnership firm.
3	Accounts from Incomplete Records (Single Entry System)	<ol style="list-style-type: none"> 1. Surplus Capital Method only, Asset taken over by a partner, 2. Treatment of past profits or past losses in the Balance sheet, 3. Contingent liabilities 4. Realization expenses/amount kept aside for expenses 5. adjustment of actual, Treatment of secured liabilities, 6. Treatment of preferential liabilities like Govt. dues/labour dues etc., Excluding: Insolvency of partner and Maximum Loss Method. 	<ul style="list-style-type: none"> • Knowledge about single entry systems. • Purpose and advantages of double entry system • Process of conversion of single entry into double entry system.
4	Introduction to Goods and Services Tax laws and Accounting	<ol style="list-style-type: none"> 1. Meaning of single entry system 2. Features of Single Entry System 3. Conversion of Single Entry into Double Entry 	<ul style="list-style-type: none"> • Knowledge about conceptual framework of the GST • Knowledge about various components of GST • Types of taxes under GST.
		<ol style="list-style-type: none"> 1. Constitutional Background of GST, Concepts and definition of GST. 2. IGST, CGST and SGST 3. Input and Output Tax credit 4. Procedure for registration under GST 	<ul style="list-style-type: none"> • Registration process under GST. • for business establishments.



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Topic	Mode of Practical
Constitutional Background of GST, Concepts and Implications of GST.	Library Assignment
IGST, CGST and SGST	Guest Lecture
Procedure for registration under GST	Visit to a business establishment
Input and Output Tax credit	PowerPoint Presentation

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	PowerPoint Presentations	Videos available on YouTube	Library assignment on Types of accounting principles and conventions with its usage and emerging trends in accounting	Students will be able to acquire in-depth knowledge
2	12	Group Activity	Videos available on YouTube	--	Students will be able to acquire in-depth knowledge
3	12	PowerPoint Presentations	Videos available on YouTube	Group activity of conversion of single entry into double entry system	Students will be able to understand the process and importance of conversion of single entry into double entry system
4	12	Visit and Interview	Videos available on YouTube	Compilation of information about the contents in the syllabus in a journal	Students will gain knowledge about GST and its implications.



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References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Advanced Accounts	M.C. Shukla, T.S. Grewal, S.C. Gupta	S. Chand Publication	New Delhi.
2.	Financial Accounting for B.Com	CA (Dr.) P.C. Tulsian S.C. Gupta	S. Chand Publication	New Delhi.
3.	Introduction to Accountancy	S.R.N Pillai & Bhagavathi	S.Chand & Company Ltd	New Delhi
4.	Corporate Accounting	Raj Kumar Sah	Cengage Publications	Noida, Uttar Pradesh
5.	Advanced Accounting	S. N. Maheshwari		
6.	GST Law and Analysis with Conceptual Procedures	Bimal Jain and Isha Bansal (Set of 4 Volumes)	Pooja Law Publishing Company	New Delhi
7.	Guidance Note on GST by ICAI	--	The Institute of Chartered Accountants of India	New Delhi



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Savitribai Phule Pune University
Faculty of Commerce & Management
S Y B Com (Semester III)
(Choice Based Credit System)
Revised Syllabus (2019 Pattern)

CORE COURSE - I

Subject: Business Communication-I

Course Code: 231

Total Credits: 04 (Theory 03 + Practical 01=04)

1. Objectives of the Course:

- a. To understand the concept, process and importance of communication.
- b. To acquire and develop good communication skills requisite for business correspondence.
- c. To develop awareness regarding new trends in business communication.
- d. To provide knowledge of various media of communication.
- e. To develop business communication skills through the application and exercises.

Medium of Instruction: English

Unit No.	Unit Title	Contents	Skills to be developed
1	Introduction of Business Communication	1.1 Introduction, Meaning, Definition. 1.2 Characteristics, Importance of communication. 1.3 Principles of communication, Process of communication 1.4 Barriers to communication & Remedies. 1.5 Methods and Channels of Communication.	i. Conceptual Clarity and understanding the Meaning, Characteristics and Importance of communication. ii. To understand the Principles and Process of communication iii. To understand Barriers to communication
2	Business Letters	2.1 Meaning and Importance 2.2 Qualities or Essentials, Physical Appearance 2.3 Layout of Business	i. To understand the importance of business letters. ii. To understand Essentials

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		Letter	Qualities of business letters.
3	Soft skills	3.1 Meaning, Need, Importance. 3.2 Elements of soft skills. a) Manners & Etiquettes, Grooming. b) Effective Listening & Speaking c) Interview Skills. d) Presentation e) Group Discussion. f) Problem-solving skills G) Time management abilities	i. To acquire the fundamental knowledge about soft skills ii. To understand the Elements of Soft Skills
4	Resume writing & Job Application letters	4.1 Introduction, essential elements of Bio data, Resume writing, Curriculum Vitae. 4.2 Meaning & Drafting of Job Application letter.	To understand Resume writing and Job application letter.

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit Home Assignment Pre-class discussion, library visit,	Relevant YouTube Videos Relevant slide show, online Video Short Film Show	Individual assignment report	Understanding of basic knowledge of Business Communication

SPPU/REVISED SYLLABUS / S Y B.Com / CBCS/ 2019 Pattern / SEMSTER -III

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		internet resources			
2	10	Pre reading, Class discussion, internet resources, Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion, Library /Home Assignment ,Internal Assignment, case study	Relevant You Tub Videos , Short Film Show, A.V Application	Visit to Office	Understanding the importance and Essentials Qualities of business letters.
3	18	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Worksho p case study	Relevant You Tub Videos.PPT ,AV Application, online video	Presentation	Understanding the knowledge about soft skills.To create awareness about soft skill among the students
4	08	Guest Lectures of eminent Personalities , Group Discussion, Library visit ,Home Assignment ,case study	Online Videos, Relevaent slide show , Short Film Show	Individual Resume / Bio-Data Writing	To create ability among the students for writing resume and Job application letter. To create ability among the students for Business Correspondence
Total	48	 Principal Foresight College of Commerce Pune			

References:

Sr. No	Title of Book	Author/s	Publication	Place
1	Business Communication	R. K. Sinha	Galgotia Publishing	New Delhi.

SPECIAL ELECTIVE COURSE – VI

Subject: Banking and Finance-I (Indian Banking System - I) Course Code: 236(B)

Total Credits: 04 (Theory 03 + Practical 01=04)

Objectives:

1. To provide the knowledge about Indian Banking System.
2. To create the awareness about the role of banking in economic development.
3. To provide the knowledge about working of Central Banking in India.
4. To know the functioning of private and public sector banking in India.

Unit No.	Topic	No. of Lectures	Teaching Method	Proposed skills to be developed
1	Indian Banking Structure : Evolution of Banking in India 1.1 Structure of Banking in India 1.2 Role of Banking in Economic Development 1.3 Scheduled Banks and Non-scheduled Banks Challenges before Banking in India 1.5 Impact of COVID-19 on Banking Sector in India 1.6	10	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the structure of Indian Banking-Analyze the role of Banking in Economic Development
2	Central Banking : Definition of 'Central Banking' 2.1 Evolution of Reserve Bank of India 2.2 Functions of Reserve Bank of India 2.3 Role of Reserve Bank of India in the development of Commerce 2.4 Fore-sight of Reserve Bank of India in the development of Currency	10	Lecture, PPT, Group and Panel Discussion, Library Work,	Understanding about the Central Banking in India



2.5	<p>system in India Understanding of concepts : Bank Rate, Cash Reserve Ratio(C.R.R.), Statutory Liquidity Ratio (S.L.R.), Repo Rate - Reverse Repo Rate</p>		Assignments	
3	<p>Private Banking : 3.1 Meaning and features of Private Banking 3.2 Classification of Private Banking : i) Indian Private Banks - Old and New ii) Foreign Banks 3.3 Role of Private Banking in Economic Development 3.4 Performance of Private Banks in India 3.5 Challenges before Private Sector Banks in India</p>	12	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments, Projects	<p>Understanding of role and performance of Private Banking in India Analyze the past and present</p> <p>challenges before Private Banks in India</p>
4	<p>Public Sector Banking: 4.1 Definition and Features of Public Sector Banks 4.2 Classification of Public Sector Banks 4.2.1 State Bank of India - Evolution, Functions and Performance 4.2.2 Nationalised Banks - Social control, Meaning of Nationalisation, Arguments for and against Nationalisation - Merger of the Banks 4.2.3 Regional Rural Banks -</p>	16	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments, Projects	<p>Understanding of Public sector Banking in India Analyze the challenges before Public Sector Banks</p>



Objectives, Functions, Capital, Problems before Regional Rural Banks 4.2.4 Lead Bank Scheme 4.3 Challenges before Public Sector Banks in India			
Total	48		

References:

1. Deb Jeyetta (2019), 'Indian Banking System', Evince Publishing.
2. Desai Vasant (2007), 'Indian Banking-Nature and Problems', Himalaya Publishing House.
3. Gopinath M.N. (2017), 'Banking Principles and Operations', Snow White Publisher.
4. Joshi, Vasant and other (2002), Managing Indian Banks - The Challenges Ahead, Response Books, New Delhi.
5. Mallik, Chaudhary and Sarkar (2018), 'Indian Banking System- Growth, Challenges and Government Initiatives', Kalpar Publications.
6. Nararajan and Parameswaran (2007), 'Indian Banking', S. Chand Company Ltd. New Delhi.
7. ShahiUjjwala (2013), 'Banking in India: Past, Present and Future', New Century Publications
8. Trivedi, Chaudhary and other (2015), 'Indian Banking System', RBD Publication, Jaipur.
9. Trivedi L.V. and JatanaRemu (2010), 'Indian Banking System', RBSA Publisher.
10. 'Report on Trend and Progress of Banking in India' 2017-18, 2018-19, 2019-20- Reserve Bank of India

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SPECIAL ELECTIVE COURSE – VI

Subject: Cost and Works Accounting -I(BASICS OF COST ACCOUNTING)

Course Code: 236(E)

Total Credits: 04 (Theory 03 + Practical 01=04)

Objectives:

1. To prepare learners to know and understand the basic concepts of cost.
2. To understand the elements of cost.
3. To enable students to prepare a cost sheet.
4. To facilitate the learners to understand, develop and apply the techniques of inventory control.

Unit No.	Unit Title	Contents	Skills to be developed
1	Basics of Cost Accounting	a) Concept of Cost, Costing, Cost Accounting and Cost Accountancy. b) Limitations of Financial Accounting. c) Origin of Costing. d) Objectives of Cost Accounting. e) Advantages & Limitations of Costing. f) Difference between Financial Accounting and Cost Accounting. g) Cost Units and Cost Centers. h) Role of a Cost accountant in an organisation	1. To understand the concept of cost, costing and cost accounting. 2. To trace the cost to cost centres and cost units. 3. To identify role of cost accountant in an organisation
2	Elements of Cost and Cost Sheet	a) Material, Labour and other Expenses. b) Classification of Costs. c) Preparation of Cost Sheet, Tender, Quotation and Estimates.	1. To Understand different elements of cost 2. To be able to prepare a cost sheet
3	Purchase Procedure	a) Need and Essentials of Material Control. b) Functions of the Purchase Department. c) Purchase Procedure. d) Purchase Documentation.	To understand the purchase procedure and its documentation



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4	Inventory Control	a) Methods of Inventory control a. Stock Levels. b. Economic Order Quantity (EOQ). c. ABC analysis d. Perpetual and Periodic Inventory Control e. Physical verification b) Inventory Turnover Ratio	To understand the different methods of inventory control. To calculate EOQ, stock levels and inventory ratio
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Teaching Methodology

Unit No	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Practical	Expected Outcome
1	16	PowerPoint Presentations, Group discussions	YouTube Lectures and relevant multimedia compact discs(CD)	Poster Presentation	To remember and understand basic concept of cost accounting. Development of an overall outlook of Cost Accounting
2	16	PPT, Quiz		Visit small industries to develop an understanding of various cost inputs	Ability to prepare a cost sheet
3	10	Invite a purchase manager in the classroom to provide practical knowledge about Purchase procedures and their documentation.		PowerPoint Presentations	1) Ability to understand which procedures are used for purchasing the material 2) Understand the documentation for purchase procedures
4	06	Invite a storekeeper in the classroom to provide practical knowledge about		Visit small units and understand which	Understanding methods used for controlling the

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	inventory control		methods are used to control the inventory	inventory
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Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination, PowerPoint Presentations, Orals, Assignments, Tutorials etc.	SPPU	Two industrial visits and subsequently reports on the visits.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Titles of the Book	Names of Authors	Names of Publisher	Place
01	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastava	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngrén's Cost Accounting-A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up
06	Cost Accounting-Principles & Practices	Dr. M.N. Arora	Vikas Publishing House,	New Delhi
07	Advanced Cost Accounting	Dr. D. M. Gujarathi	Idol Publication	Pune
08	Advanced Cost Accounting	Dr. Kishor. M. Jagtap	Tech-Max Publication	Pune
09	Cost Accounting Principles And Practice	Jain and Narang	Kalyani Publication	New Delhi
10	Principles and Practice of Cost Accounting	N.K Prasad	Booksyndicate Private Ltd	Kolkata
11	Cost Accounting: Methods and Problems	B.K.Bhur	Academic Publications	Kolkata

Web References

Sr. No	Lectures	Principal Films	PPTs	Articles	Others
For	Guest Lectures by foresight College of Commerce pune	YouTube	Relevant	Articles from the Professional	http://ic




all the units.	Field Personnel such as working executives from industries and of practising Cost and Management Accountants.	films showing the working of different industries	powerpoint presentations are available on all these topics.	Journals such as The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	ma@icmai.in www.globalcma.in ecim.unpune.ac.in
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Notes: The breakup of marks in the Examination will be as follows:

- 50 % of the Total marks are assigned for Theory purpose whereas rest 50 % of the total marks are allotted for Numerical Problems.
- Numerical Problems will be of Simple nature only.
- Areas Of Practical Problems:
 - Preparation of Cost Sheet, Tender, Quotation and Estimates.
 - EOQ and Stock level.
 - Inventory Turnover Ratios.




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SPECIAL ELECTIVE COURSE - VI

Subject: Marketing Management

Course Code: 236(H)

Total Credits: 04 (Theory 03 + Practical 01=04)

Preamble

As the commercial scenario has totally changed, the need for advanced concepts has increased. Education system also has to change with the rapidly transforming times. Education system is trying to familiarize the students of commerce with advanced concepts in the field so that they are aware of the changing picture.

Marketing Management is an important subject and has been structured to create awareness of the Marketing Management by giving proper insight to the basics of Marketing, so that the foundation of this subject is strengthened for further studies in Marketing.

From this point of view Savitribai Phule Pune University has introduced Choice Based Credit System of course structure. This system will develop the logical independent thinking for accepting the challenges of the changing Business world.

Objective of the Course

1. To introduce the concept of Marketing Management.
2. To give the students the basic knowledge of Marketing Management to be a successful modern marketer.
3. To inculcate knowledge of various aspects of marketing management through practical approach.
4. To interpret the issues in marketing and their solutions by using relevant theories of marketing management.

Depth of the Program - Fundamental Knowledge of Marketing Management

Objectives of the Program

- To create awareness and impart knowledge about the basics of Marketing Management which is the basic foundation of Marketing subject.
- To orient the students in Marketing Strategy and Consumer Behaviour.
- To help students understand how to craft Marketing Plan which help the organisation outline their marketing goals and objectives.
- To enable students to apply this knowledge in practicality by enhancing their skills in the field of Marketing.

Unit No.	Unit Title	Contents	Purpose Skills To Be Developed



1	Elements of Marketing Management	1.1 Introduction 1.2 Meaning of Marketing Management 1.3 Nature & Scope of Marketing Management 1.4 Features of Marketing Management 1.5 Functions of Marketing Management 1.6 Components of Marketing Management	To give the students the basic knowledge of Marketing Management.
		1.7 Problems of Marketing Management 1.8 Marketing Management Philosophy 1.9 Marketing Characteristics in Indian Context 1.10 Marketing Management Process	
2	Marketing Strategy and Consumer Behaviour	2.1 Marketing Strategy 2.1.1 Introduction 2.1.2 Concept of Strategy 2.1.3 Meaning of Marketing Strategy 2.1.4 Significance of Marketing Strategy 2.1.5 Aim of Marketing Strategy 2.1.6 Marketing Strategy Formulation 2.1.7 Bases of Formulating Marketing Strategy 2.1.8 Types of Marketing Strategy 2.2 Consumer Behaviour 2.2.1 Introduction 2.2.2 Meaning of Consumer Behaviour 2.2.3 Definition of Consumer 2.2.4 Scope of Consumer Behaviour 2.2.5 Determinants of Consumer Behaviour 2.2.6 Concept of Motivation 2.2.7 Theories of Motivation 2.2.8 Multivariable Models of Consumer Behaviour 2.2.9 Buying Motives & Consumer Importance of Buying Motives 2.2.10 Menadic Models of Consumer	To develop the awareness amongst the students about how marketing strategy plays a vital role in making today's customers want to buy the products and services.



		Behaviour	
3	Marketing Planning	3.1 Introduction 3.2 Meaning of Marketing Planning 3.3 Definition of Marketing Planning 3.4 Nature of Marketing Planning 3.5 Scope of Marketing Planning 3.6 Elements of Marketing Planning 3.7 Importance of Marketing Planning 3.8 Types Marketing Planning 3.9 Principles behind Successful Planning 3.10 Steps in Marketing Planning Process 3.11 Relevance in Marketing Planning 3.12 Structure of Marketing Plan 3.13 Constraints to Effective Marketing Planning	To enable the students to plan and make the best possible utilization of all the human and physical resources so that pre-determined marketing objectives of the firm can be achieved.
4	Marketing Research	4.1 Introduction 4.2 Meaning of Marketing Research 4.3 Definition of Marketing Research 4.4 Scope of Marketing Research 4.5 Role of Marketing Research 4.6 Marketing Research Agencies 4.7 Marketing Information Vs. Marketing Research 4.8 Objectives of Marketing Research 4.9 Marketing Research Procedure 4.10 Problem Definition 4.11 Research Design 4.12 Data Collection 4.13 Sampling and Sampling Designs 4.14 Probability Sampling Techniques 4.15 Data Analysis 4.16 Method of Reporting Research Findings	To make the students able to explain value of Market Research and its impact in decision making.



Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Power Point Presentation, Article Review, Survey Analysis	AV Application	Market Survey	Student will get acquainted with the basics of Marketing Management subject
2	07	Group Discussion, Quiz, Poster Making	Short Film about Buyer Behaviour, AV Application	Interviews of the Buyer	It will help students to know the preferences, likes and dislikes of the consumer which lead to the further modernization of the sales strategies by marketer
3	14	Power Point Presentation, Group Discussion, Survey Analysis	AV Application	Market Survey, Interviews of Seller	It will help them to implement this knowledge practical situations by enhancing their skills in the field of Marketing.
4	13	Power Point Presentation, Group Discussion, Field Visit	Short Film, AV Application	Market Survey, Interviews of Marketing Manager or Head	To enable the students to study the effect of external environment on decision-making of the firm.

SPPU/REVISED SYLLABUS/ S Y B.Com / CBCS/ 2019 Pattern /SEMSTER -III



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Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit - I	Quiz, Group Discussion	Examination	Certificate Course in Marketing Management
Unit - II	Practical, Presentation	Examination	Short Course in Sales & Marketing
Unit - III	Presentation, Group Discussion	Examination	E-Learning Training Course
Unit - IV	Project, Presentation	Examination	Marketing Research & Consumer Behaviour

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing Management	Philip Kotler	Pearson Publication	
2	Marketing Management	Rajan Saxena	McGraw Hill Education	
3	Principles of Marketing	Philip Kotler	Pearson Publication	
4	Marketing Planning & Strategy	Subhash Jain & George Haley	Cengage Learning India Pvt. Ltd	
5	Marketing Strategy	Anil Mishra & Amit Kumar Mishra	Excel Books	
6	Consumer Behaviour : Insight from Indian Market	Ramanuj Muzumdar	PHI Learning Pvt. Ltd. (2009)	
7	Retail Management	Gibson Vedamani	Jayco Publication	
8	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication	
9	Marketing Research	S. L. Gupta	Excel Books India, 2004	
10	Marketing Research	Naresh K. Malhotra	Pearson Publication	



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Faculty of Commerce & Management
TY B Com (Semester V)
(Choice Based Credit System)
Revised Syllabus (2021-22)

CORE COURSE - I

Total Credits: 04 (Theory 03 + Practical 01-04)

Subject: Auditing

Course Code: 354

Objectives of the Course:

- To acquaint themselves about the Definition, Nature, Objectives and Advantages of Auditing, Types of Audit, Errors and Fraud, Audit Program, Notebook, Working Paper, Internal Control, Check.
- To get knowledge about concept of Checking, Vouching, Verification and Valuation, Types of Audit Report and Auditing Assurance Standard.
- To understand the provision related Qualification, Disqualification, Appointment, Removal, Rights, Duties and Liability of Company Auditor and Provisions regarding Tax Audit as per Income Tax Act 1961 (Section 44 AA to 44AE).
- To know the various new concepts in computerized system and Forensic Audit.

Unit No	Unit Title	Contents	Skills to be developed
1.	Introduction to Principles of Auditing and Audit Process	Definition, Nature-objects-Advantages of Auditing-Types of errors and frauds Various Classes of Audit, Audit programme, Audit Note Book, Working Paper, Internal Control-Internal Check-Internal Audit.	i) Understanding the concept of Auditing, Various type of Audit ii) Help to Find out Errors frauds and help to improve internal control system in business organization.
2.	Checking, Vouching and Audit Report	Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Types of Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards. (AAS- 1,2,3,4,5)	i) Know the procedure of vouching, Verification, and Valuation use for audit. ii) To know the terms used in Audit Report, Certificate and Auditing Assurance Standard.
3.	Company Audit and Tax Audit	Company Audit Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities of Company Auditor Tax Audit Provisions under Income Tax Act 1961 (Sec 44AA, 44AB, 44AD, 44ADA, 44AE) Recent Amendment made as applicable as per Income Tax Act 1961	i) Understanding provisions for Work as Company Auditor as per Companies Act 2013. ii) Enhance Provisions under Income Tax Act 1961 used for Conduct Tax Audit.
4.	Audit Computerized	Auditing in an EDP Environment General EDP Control -	i) Enhance the knowledge of Computerized Systems ii) Forensic Audit used for new techniques of approach for



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Systems & Forensic Audit	EDP Application Control- Computer Assisted Audit Techniques (Factors and Preparation of CAAT) <u>Forensic Audit</u> Definition, Importance of Forensic Auditor, Services Render by Forensic Auditor, Process of Forensic Auditing and Forensic Audit Techniques and Forensic Audit Report	new business trends.
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Teaching Methodology:

Unit No	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Applications	Projects / Practical's	Expected Outcome
1	16	Introduction to Principles of Auditing and Audit Process	Lectures of experts available on YouTube About Errors, Frauds, Types of Audit.	Individual assignment of solving practical problems, report review	Acquaint with knowledge and maturity understanding of Auditing, types of Audit and Audit Process.
2	12	Checking, Vouching and Audit Report	Lectures of experts available on YouTube and other digital platforms.	Individual assignment of solving practical problems, report review	Conceptual Clarity and Practical understanding of Vouching Verification and Types of Audit Report.
3	10	Company Audit and Tax Audit	Lectures of experts available on YouTube and other digital platforms. Website Review	Individual assignment of solving practical problems, report review	Practical knowledge about appointment, reappointment and other related provision. Practical knowledge about Tax Audit as per I.T. Act 1961 (Form 3CA, 3CB & 3CD)



4	10	Audit of Computerized Systems & Forensic Audit	Lectures of experts available on YouTube and other digital platforms.	Individual assignment of solving practical problems, report review	Understanding new concepts under Audit of Computerized Systems & Forensic Audit
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Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Addition on Course
Unit-I	MCQ/ Assignment/ Written test/PPT	As per University norms	-
Unit-II	MCQ/Quiz/ Written test	As per University norms	-
Unit-III	Practical Problems/written Test/MCQ/PPT	As per University norms	-
Unit-IV	MCQ/ Assignment/ Written test/PPT	As per University norms	-

Reference books:

Sr. No	Title of Book	Author/s	Publication
1	Practical Auditing	Spicer and Peglar	Allied, 1975, H.F.L., 1978
2	A Handbook of Practical Auditing	B.N. Tandon	S Chand & Co Ltd
3	Auditing assurance standards	The Institute of Chartered Accountants of India	ICAI
4	Company Accounts & Audit	The Institute of Cost Accountants of India	ICMAI Principal



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5	Fundamentals of Accounting and Auditing	The Institute of Company Secretaries of India	ICSI
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Guidelines for completion of Practical's:

Sr. No	Title of Practical	Objective of the Practical	Outcomes	Methodology
1	A study of Audit Procedure of organisation	i) To study the meaning & Definition Audit ii) To study the nature, scope & objective of Audit iii) To study the Audit Procedure of Organisation.	Acquaint with knowledge and maturity to Understand concept of Auditing. Know the concept of Audit Process.	Report based on visit to Individual assessee and collection of documents know the audit process
2	A study of Procedure of Vouching in Auditing	i) To study the concept of voucher and its contain ii) To study the concept of vouching and precautions to be taken by Auditor while vouching iii) To conduct vouching of representative vouchers	Conceptual Clarity and Practical understanding of Vouching	Report based on visit to a Businessman or professionals and documents collected
3	A study of Audit Report	i) To study the concept of Audit report ii) To study the types and features of Audit Report iii) To study forms of Audit Report	Understand concept of Audit Report and its types Know the various forms of Audit Report	Report based on visit to a Businessman or professionals and documents collected
4	A Study of Tax Audit	i) To study the meaning of Tax Audit ii) To Study scope of Auditor's Role under Income Tax Act iii) To Study criteria for Compulsory Tax Audit	Acquaint Practical knowledge about Tax Audit as per I.T. Act 1961 (Form 3C, 3CB & 3CD)	Practical example in Guest Lecture /seminar / workshop and Report

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		iv) To study Formats for Tax Audit (Form 3CA, Form 3CB, Form 3CE & Form 3CD)		based on visit to a Businessman or professionals and documents collected
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1. For each semester minimum three practicals should be completed.
2. Two practicals are compulsory from the above table.
3. Teachers are allowed to choose one practical according to the situation in their local area.
4. If a student fails to complete minimum number of practical's, then the student shall not be eligible for appearing at the practical examination.

Semester :- V (T.Y.B.Com)

Revised syllabi (2019 Pattern) for ~~Three~~ Years B.Com. Degree course (CBCS)



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Subject Code :- 355 (a)

- HR Rising!: From Ownership to Leadership -Steve Browne
- The Practical Guide to HR Analytics: Using Data to Inform, Transform, and Empower HR Decisions -Shonna D. Waters, Valen Streets, Lindsay McFarlane, and Rachael Johnson-Murray

Revised syllabi (2019 Pattern) for T.Y.B. Com Degree course (CBCS)

SPECIAL ELECTIVE COURSE (Special Course – II)

Banking and Finance-Special Paper II (Semester-V)

(Financial Markets and Institutions in India – I Course code: 355-B)

Total Credits: 04 (Theory 03 + Practical 01=04)

Objectives:

- 1. To acquaint the students with Indian Financial System and its various segments.
- 2. To make the students aware about Indian Money Market.
- 3. To analyse and understand the functions of Indian Capital Market.
- 4. To enable the students the functioning of Foreign Exchange Market.

Unit No.	Topic	Number of Lectures	Teaching Method	Proposed skills to be developed
01	1. Indian Financial System: 1.1 Meaning and Definition of Financial System in India. 1.2 Structure of Indian Financial System 1.3 Functions of financial system in India 1.4 Role of financial system in Economic Development 1.5. Indicators of Financial Development	10	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the Indian Financial System. Understanding the meaning, structure and role of Financial System in India.
02	Indian Money Market : 2.1 Meaning and definition of Indian Money Market 2.2 Functions of Indian Money Market 2.3 Participants in Indian Money Market 2.4 Credit Instruments used in Indian	14	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the meaning, functions, credit instruments, deficiencies and recent development in Money Market in India.



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	<p>Money Market</p> <p>2.5 Deficiencies of Indian Money Market.</p> <p>2.6 Recent development in Indian Money Market</p>			
03	<p>Indian Capital Market:</p> <p>3.1 Meaning and definition of Indian Capital Market</p> <p>3.2 Functions of Indian Capital Market</p> <p>3.3 Participants in Indian Capital Market</p> <p>3.4 Credit Instruments used in Indian Capital Market</p> <p>3.5 Deficiencies of Indian Capital Market.</p> <p>3.6 Recent development in Indian Capital Market</p>	12	<p>Lecture, PPT, Group Discussion, Library Work, Book Assignment, Use of internet</p>	<p>Understanding the meaning, definition functions, credit instruments, deficiencies and recent development in Capital Market in India</p>
04	<p>Foreign Exchange Market:</p> <p>4.1. Meaning and definition of foreign exchange market</p> <p>4.2. Functions of Foreign Exchange Market</p> <p>4.3 Participants in Foreign Exchange Market</p> <p>4.4. Determination of Exchange Rate</p> <p>4.5 Recent development in Foreign Exchange Market</p>	12	<p>Lecture, PPT, Group and Panel Discussions, Library Work, Assignments</p>	<p>Understanding the meaning, definition functions, participants and recent development in Foreign Exchange Market.</p>
Total		48		

References:

- I. Avadhani V.A. (2019), 'Investment and Securities Markets in India', Himalaya Publishing House
- 2. Bhole L.M. (2006), 'Financial Institution and Markets' McGraw Hill Education
- 3. Khan M.Y. (2019), 'Indian Financial System' 11th Edition, McGraw Hill Education
- 4. Kohok Mukund, 'Business Finance and Financial Services'
- 5. Kumar, Gupta and Kaur (2021), 'Financial Markets and Institutions' Tata MC Graw Hill Publication
- 6. Meir Kohn (2008), 'Financial Institutions and Markets', Tata MC Graw Hill Publication



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SPPU, Pune
Revised Syllabi (2019 pattern) for three years B.Com. Degree Course CBCS
T.Y. B.Com. (Semester V)

Subject Name :- Cost and Works Accounting- Special Paper II
Subject Title :-Overhead and Accounting for Overheads

Objectives:

1. To provide knowledge about the concepts and principles of overheads.
2. To introduce the cost accounting standards and the cost accounting standard board.
3. To understand the stages involved in the accounting of overheads.
4. To build an ability towards strategic overhead accounting under Activity Based Costing

Course Code :- 355 – e

Unit No.	Unit Title	Contents	Skills to be developed



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1	<p>Overheads</p> <p>1.1 Meaning and definition of overheads.</p> <p>1.2 Classification of overheads</p> <p>1.3 Introduction to Cost Accounting Standard, Cost Accounting Standard Board</p> <p>1.4. Introduction to of CAS 3, CAS 11, CAS 15</p> <p>1.5 Cost Accounting Standard 3: Production and operation Overheads</p>	<p>a. Ability to understand the concept of Overhead and classification of overheads. Students will be able to relate the cost Accounting Standard with respective overheads.</p>
2	<p>Accounting of Overheads (Part-I)</p> <p>2.1 Collection and Allocation of overheads.</p> <p>2.2 Apportionment and Reapportionment of overheads</p> <p>2.3 Simple problem of primary distribution of Overhead</p> <p>2.4 Simple Problem of Secondary distribution of overheads (Repeated & Simultaneous Equation method only)</p>	<p>a. To understand the stages in the process of accounting overheads.</p> <p>b. Students will be able to calculate total departmental overheads after Implementing Primary and Secondary Distribution.</p>
3	<p>Accounting of Overheads (Part-II)</p> <p>3.1 Absorption - Meaning, Rate and Methods of Overhead Absorption</p> <p>3.2 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment</p> <p>3.3 Simple problems on the accounting treatment of under and overabsorption of Overheads</p>	<p>a. Conceptual understanding of under and over absorption.</p> <p>b. Enable the learner with accounting treatment for under and over absorption.</p>




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4	Activity Based Costing	<p>4.1 Definitions-Stages in Activity Based Costing</p> <p>4.2 Purpose and Benefits of Activity Based Costing</p> <p>4.3 Cost Pools and Cost Drivers</p> <p>4.4 Problems on Activity Based Costing [Simple Problems only]</p>	<p>a. Students will be able to identify overheads as per various activities.</p>
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Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Practical	Expected Outcome
1	08	Powerpoint Presentations	Relevant Youtube	Group discussion	To remember and understand the concept of



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		Links		overhead and classification of overheads
2.	16	Group Discussion	Visit small units and make a list of overheads of the respective units.	Understanding the significance of overheads in the total cost of product/service.
3	12	Quiz	Powerpoint Presentations	1) Ability to understand the stages in the process of accounting overheads. 2) Application of accounting treatment for under and over absorption.
4	12	Expert lecture	Case Study	Knowledge about detection of



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				overheads to different activities
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Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination, Powerpoint Presentations, Orals, Assignments, Tutorials etc.	SPU	Two industrial visits and subsequent reports on the visits.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Title of the Book	Author	Publisher	Place
01	Practice in Advanced costing and Management Accounting.	Prof. Subhash Jagtap	Nirali Prakashan	Pune
02	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd.	New Delhi



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03	Cost Accounting Principles and Practice.	S.P. Jangar	Sultan Chand & Sons Accounting, Tasmian's	New Delhi
04	Students Guide to Cost Accounting	Ravi Kishor	Tasman's, New Delhi.	New Delhi
05	Cost Accounting Principles and Practice	M.N. Arora	Vikas Publishing House Pvt. Ltd.	New Delhi.
06	Cost Accounting, Theory and Problems,	S.N. Maheshwari and S.N. Mittal	Mahavir book Depot	New Delhi
07	Theory and Techniques of Cost Accounting.	B.L. Lall and G.L. Sharma	Himalaya Publishing House	New Delhi.
08	Cost Accounting – Textbook.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi.
09	Cost Audit and Management Audit.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi
10	Cost Accounting Principles and Practice.	Jain and Narang	Kalyani Publishers	Kolkata
11	Principles and Practice of Cost	N.K. Prasad	Book Syndicate Pvt.	Kolkata



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	Accounting		Ltd.	
12	Advanced Cost Accounting Syndicate Pvt Ltd., Calcutta.	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata
13	Practical Costing.	R.K. Motwani	Pointer Publisher	Jaipur
14	Cost Accounting.	R.S.N. Pillai and V. Bhagavati	Sultan Chand and Sons	New Delhi.
15	Advanced Cost Accounting	Dr D. M. Gujarathi	Idol Publication	Pune

Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Personnel such as working executives from Industries and of practising Cost Accountants.	YouTube films showing the working of different	Relevant PowerPoint presentations are available	Articles from professional journals such as The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Accountants.	https://icmai.in www.glo



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	and Management Accountants.	Industries.	on all these topics.	Analyst of India	balckms.in scdm.ung une.ac.in
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Notes: The breakup of marks in the Examination will be as follows:

- 50 % of the marks for Theory & 50 % of the marks for Practical Problems (Simple Problem Only)

Areas of Practical Problems

- ▶ Accounting & Control of Overhead. [Part I] Primary and Secondary Distribution of Overheads (Repeated & Simultaneous equation methods only)
- ▶ Accounting & Control of Overhead. [Part II] Problems of Machine Hour Rate Only.
- ▶ Problems of Activity Based Costing [Simple Problems only]

Revised syllabi (2019 Pattern) for three years B. Com. Degree course (CBCS)

Syllabus for B. Com. Semester: - V

Subject Name: - Business Statistics II

Course code: - 355(F)

Credit 3

Preamble to the syllabus:

Tools and techniques learned in Statistics give a precise way of formulating and analyzing a problem and to make logical conclusions. Concepts and tools introduced in this course are useful to students for higher studies and career in any branch of



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T.Y. B.Com. (Semester -V) (2019 Pattern)

Special Paper-II

Marketing Management-II

Course code – 355 (b)

Objectives:

- The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.
- The course will make learners understand how to make effective marketing decisions, including assessing marketing opportunities and developing marketing strategies and implementation plans.

Unit No	Topic	No. of Lectures	Teaching Method	Proposed skills to be developed
1	<p><u>Market Demand and Sales Forecasting</u></p> <p>What is Demand? Definition Meaning Determinants Understanding Needs, Wants and Demands in Marketing Types of Demands in Marketing Meaning of Sales Forecast, Sales Budget and Sales Quota Sales Forecasting Methods</p>	12	Conceptual Learning, Power Point Presentation, Library Work, Assignment.	To equipped with a comprehensive understanding of the key factors in demand and sales forecast.



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2	<p>Reviewing Techniques</p> <p><u>Marketing of Non-Profit Organizations</u></p> <p>Non-Profit Organization-Concept, Characteristics</p> <p>Types</p> <p>Problems</p> <p>Need of Marketing of Non-Profit Organization</p> <p>Non-Profit Organizations in India</p>	12	<p>Conceptual Learning, Visit Assignment.</p>	<p>Familiarizing the students with the applications of the concept & need of marketing in Non-profit organizations.</p>
3	<p><u>Changing Role of Marketing Organizations</u></p> <p>Meaning of Marketing Organizations</p> <p>Types of Marketing Organizations</p> <p>Factors Affecting on Marketing Organization</p> <p>Essentials of an effective Marketing Organizations</p> <p>The changing role of marketing and marketers.</p>	12	<p>Conceptual Learning, Power Point Presentation, Library Work, Case Study.</p>	<p>Understanding marketing organization and its changing role.</p>
4	<p><u>Brand Building Strategy</u></p> <p>Concept of Brand Strategy</p> <p>Importance of Building a Brand Strategy</p> <p>Brand Building Strategy key concepts and Steps</p> <p>Various types of Brand Building Strategies</p> <p>Reviewing Brand Building Strategies</p>	12	<p>Conceptual Learning, Power Point Presentation, Group Discussion, Assignment.</p>	<p>Understanding the concept and importance of Building Brand Strategy, as well as its relationship in reviewing to competitive advantage.</p>
	Total	48		



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References

Sr.No	Title of the Book	Author/s	Publication
1	Marketing Management	Philip Kotler	Pearson Publications
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Marketing Management	V. S. Ramaswamy & S. Narasimhan	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. Barber	Oxford University Press
7	Sales Forecasting Management: A Demand Management Approach	John T. Mentzer & Mark A. Moon	Sage Publications
8	Global Marketing	Cathy Farrell	Sage Publications



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- CAPITAL MARKET ,S Gurusamy (Author),McGraw Hill Education
- Indian Financial System: Financial Markets, Institutions and Services,Siddhartha Sankar Saha (Author),McGraw Hill
- Capital Marketing and Securities Law ,Kumar Rajnish ,Commercial law Publication
- Investment Analysis and Portfolio Management ,Chandra Prasanna,Tata McGraw-Hill Education Private Limited
- An Introduction to International Capital Markets: Products, Strategies, Participants ,Andrew M. Chisholm, Wiley
- Capital Markets in India ,Rajesh Chakrabarti (Author),SAGE Response
- Financial Accounting for Management (Author: N.Ramchandra and published by Tata McGraw Hill).
- Industrial Finance (Author: R. Vishwanth and published by Macmillan).
- Fundamentals Of Financial Management (Author: Vyaptakesh Sharan and published by Dorling).
- Financial Management (Author: Sheeba Kapil and published by Pearson).

Revised syllabi (2019 Pattern) for T.Y.B. Com Degree course (CBCS)
Semester – V

SPECIAL ELECTIVE COURSE (Special Course – III)

Banking and Finance-Special Paper III (Sem.V)

(Banking Law and Practices in India – I Course code: 356-B

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Total Credits: 04 (Theory 03 + Practical 01=04)

Objectives:

1. To familiarize the Banking Laws and Practice in correlation to the Banking System in India.
2. To understand the legal aspects of Banking transactions and its implication as a Banker and as a customer.
3. To familiarize the students with the Banking Laws and Practices in India.
4. To make students capable of understanding and applying the legal and practical aspects of banking to help them technically sound in banking parlance.

Unit No.	Topic and Contents	No. of Lectures	Teaching Method	Skills to be developed
1.	<p>Banking Regulation Act, 1949: Introduction the objectives and selective provisions</p> <p>1.1 Definition of word Banking (Section 5B) and Bank (Section 5C)</p> <p>1.2 Management (Section. 10, 10A, 10B, 10BB), Capital (Section 11)- Reserve Fund (Section 17) - Bank Licensing (Section 22) - Branch Licensing (Section 23) - Liquid Assets (Section 24)</p> <p>1.3 Profit and Loss Account and Balance Sheet, Audit - (Section 29 and 30).</p> <p>1.4 Powers of Reserve Bank of India- (Section 35, 35A and 36)</p> <p>1.5 Voluntary Amalgamation (Section 44A) - Compulsory Amalgamation (Section 45)- Liquidation (Section 45 R)</p> <p>1.6 Banking Regulation Act, 1949 applicable to Cooperative Banks- The Banking Regulation (Amendment) Bill, 2020-Features.</p>	14	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the Banking Regulation Act 1949 with Objectives and selective Provisions.
2.	<p>Negotiable Instruments Act, 1881:</p> <p>2.1 Introduction-Features- Liabilities- Features of Negotiable Instruments.</p>	12	Lectures, PPT, Group and Panel Discussion, Library Work,	Understanding the Provisions of Negotiable Instruments Act, 1881



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	<p>2.2 Types of Negotiable Instruments- Promissory Note, Bill of Exchange and Cheque</p> <p>2.3 Parties in Negotiable Instruments</p> <p>2.4 Negotiation- Presentment- Concepts of Dishonour of Negotiable Instruments</p> <p>2.5 Noting and Protesting</p>		Assignments	
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3.	<p>Insolvency and Bankruptcy Code, 2016</p> <p>3.1 Objectives and importance of IBC, 2016</p> <p>3.2 Applicability</p> <p>3.3 Important definitions: (Section 3) Board, Corporate Person, Corporate debtor, Creditor, default, Financial Information, Insolvency Professional, Corporate Applicant, Corporate Guarantor, Insolvency and Bankruptcy.</p> <p>3.4 Corporate Insolvency Resolution Process (Section 6, 7, 12, 13, 14)</p> <p>3.5 Liquidation Process (Section 33, 34, 35)</p> <p>3.6 Voluntary Liquidation of Corporate Person (Section 59)</p> <p>3.7 Fast Track Corporate Insolvency Resolution Process (Section 55, 56, 57)</p> <p>3.8 Offence and Penalty regarding Corporate (Section 68 to 71)</p> <p>3.9 Bankruptcy Order for Individual and Partnership Firms (Section 121, 125, 126, 128, 138, 139)</p> <p>3.10 Offence and Penalties regarding Individual (Section 184 to 187)</p> <p>3.11 The framework of Insolvency and Bankruptcy Board of India (Section 188, 196)</p>	14	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the Objectives, Importance, Selective Definitions and Provisions Insolvency and Bankruptcy
4	<p>Banking Ombudsman Scheme-2006</p> <p>4.1 Objectives of Banking Ombudsman Scheme-2006</p> <p>4.2 Important Definitions: Banking Ombudsman, Appellate Authority Authorized</p>	8	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the details Banking Ombudsman Scheme, 2006



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	Representative, Complaint, Secretariat			
	4.3 Appointment and Tenure of Ombudsman			
	4.4 Power and Duties of Ombudsman			
	4.5 Procedure for Redressal of Grievance			
	Total	48		

References:

1. Bangla R.K. (2015), 'Banking Law and Negotiable Instruments', Allabad Law Agency
2. Banking Regulation Act- 1949, Universal Law Publishing
3. Banking Ombudsman Scheme, 2006 Reserve Bank of India, Mumbai.
4. Insolvency and Bankruptcy Code, 2016- The Gazette of India, New Delhi.
5. Kaadasami K.P. (2010), 'Banking Law and Practice', S. Chand Publication
6. K. Nirmalan , Yefim Gordon, (2007), 'Banking: Theory, Law and Practice' Himalaya Publishing House
7. Kothari Vinod (2017), 'Tanna's Banking Law and Practice in India' Lexis Nexis Publisher
8. Varshney P.N. (2014), 'Banking Law and Practices', Sulban Chand and Sons



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T.Y. B.Com.

B.Com Degree Course Revised 2019 Pattern (CBCS)

Cost and Works Accounting - Special Paper III

Name :- Techniques of Cost Accounting

Course Code :- 356 -E (SEM-V)

Objectives:

1. To prepare learners to understand the basic techniques in Cost Accounting
2. To understand the learner, application of Cost Accounting techniques in cost control and decision making.
3. To enable the learners to prepare various types of Budgets.
4. To learn the basic concept of Uniform Costing and Inter-firm comparison
5. To enhance the knowledge of students about MIS and Supply Chain Management.

Unit	Unit Title	Contents
		Skills to be developed



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No.	1	Marginal Costing	<p>1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point, Margin of Safety, and Angle of Incidence.</p> <p>1.2 Cost-Profits-Volume Analysis- Assumptions and limitations of cost-profit volume analysis</p> <p>1.3 Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting factors.</p> <p>1.4 Ethical and Non-Financial Considerations relevant to decision making. (simple Practical Problems based on concepts excluding decision making)</p>	<p>a. Understanding of important concepts in Marginal Costing.</p> <p>b. It will develop the ability of a learner to make short-term decisions with the help of Marginal Costing.</p> <p>c. Develop the mindset of the student for making ethical decisions.</p>
2	Budgetary Control	<p>2.1 Definition and Meaning of Budget & Budgetary control</p> <p>2.2 Objectives, essentials, and procedure of Budgetary control</p> <p>2.3 Advantages and Limitations of Budgetary control</p> <p>2.4 Types of Budgets</p> <p>2.5 Zero Base Budgeting</p> <p>(Simple practical problems based on cash and flexible)</p>	<p>a. It will help the learner to understand the basics of Budget and Budgetary Control</p> <p>b. The learner will get an idea of how to prepare different types of Budgets</p>	



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		Budget only)	
3	Uniform costing and Inter-firm Comparison	<p>3.1 Meaning, objectives, advantages, and disadvantages of Uniform Costing.</p> <p>3.2 Uniform Cost Manual</p> <p>3.3 Meaning, pre-requisite, advantages, and disadvantages of Inter-firm comparison. (Theory Only)</p>	<p>a. It will acquaint the learner to understand essential concepts of Uniform Costing and Inter-Firm Comparison.</p>
4	MIS and Supply Chain Management	<p>4.1 Management Information System- Introduction, features, and procedure, preparation.</p> <p>4.2 Supply Chain Management(SCM)- Meaning, features, and Models of SCM. (Theory Only)</p>	<p>a. The student will familiar with MIS and SCM</p> <p>b. The student will understand the basic concept of SCM</p>

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome



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1	16	Discussion of related Case studies	Classroom discussion	Visit to small industries for understanding the decision making with the help of Marginal costing	Development of overall outlook of Marginal Costing.
2.	16	Expert Lecture	Observation of annual Budget of Public and Private Companies	Visit small Industries to get an idea about functional budgets.	Develop the knowledge about preparation of various types Budgets
3	08	Group Discussion	ICAI cloud campus videos on Uniform costing and Interfirm Comparison	Group discussion about the application of Uniform costing and Interfirm Comparison in Industry.	Understand the implementation of Interfirm comparison
4	08	Expert Lecture of Cost Accountant or Industrialist	YouTube clippings on case studies of modern costing environment	Discussion of various case studies.	Understand the implementation of modern costing



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				environment
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Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination & PPT based presentation, Orals, Assignments, Tutorials, etc.	SPPU	Visit industries and make a report on the visit.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Title of the Book	Author	Publisher	Place
1	Theory and Techniques of Cost Accounting	B.L. Lall and G.L. Sharma	Himalaya Publishing House	New Delhi.



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2	Strategic Cost Management and Performance Evaluation	Board of Studies, ICAI	ICAI	New Delhi
3	Advanced Cost Accounting	Dr. D. M. Gujrathi	Idol Publication	Pune
4	Advanced Cost Accounting	Dr. Kishor. M. Jagtap	Tech-Max Publication	Pune
5	Cost Accounting- Principles & Practices	Dr. M. N. Arora	Vikas Publishing House,	New Delhi
6	Advanced Cost Accounting	S. P. Jain and K. L. Narang	Kalyani Publication	New Delhi
7	Cost Accounting- Principles & Practices	JawaharLal&SeemaShrivastava	Tata McGraw Hill	New Delhi
8	Advanced Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata



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9	Cost Accounting	P. V. Rathnam and P. Lalitha	Kitab Mahal	Delhi
10	Practice in Advanced costing and Management Accounting.	Prof. Subhash Jagtap	Nirali Prakashan	Pune
11	Practical Costing.	R.K. Motwani	Pointer Publisher	Jaipur
12	Cost Accounting.	R.S.N. Pillai and V. Bhagavati	Sultan Chand and Sons	New Delhi.
13	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd.	New Delhi
14	Cost Accounting, Theory and Problems,	S.N. Maheshwari and S.N. Mittal	Mahavir book Depot	New Delhi
15	Cost Accounting Principles and	P. Vyngar	Sultan Chand & Sons Accounting, Taxman's	New Delhi



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16	Cost Audit and Management Audit.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi
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Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Persons such as working executives from Industries and of Practicing Cost and Management Accountants. the	YouTube films showing working of different industries.	Relevant Power Point Presentations are available on all these topics.	Articles from the Professional Journals such as The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	https://icmai.in www.globalcma.j scim.unipune.ac.j

Notes: The breakup of marks in the Examination will be as follows:

- 50 % of the marks for Theory & 50 % of the marks for Practical Problems:
Areas of practical problems:

1. Marginal Costing



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Revised Syllabi (2019 Pattern) for T.Y. B. Com. Degree course (CBCS)
Semester - V
SPECIAL ELECTIVE COURSE (Special Course Paper - III)
Marketing Management _ Course Code: 356(H)

Objectives of the Course:

1. To introduce the concept of advertising and advertising media.
2. To provide the students the know ledge about appeals and approaches in advertisement.
3. To acquaint the students to the economic, social and regulatory aspects of advertising.
4. To make the student understand the role of Brand Management in marketing.
5. To enable the students to apply the knowledge in precisely enhancing their skills in the field of advertising.

Unit No	Unit Title	Contents	Proposed Skills to be developed
1	Introduction to Advertising.	<p>Fundamentals of Advertising: Definition of Advertising, Objectives of Advertising, Functions of Advertising, Types of Advertising, Benefits and Limitations of Advertising, Role of Advertising in Modern Business, Role of Advertising in Marketing Mix.</p> <p>Advertising Media: Definition, Classifications and Characteristics of Different Advertising Media, Factors affecting Selection of Advertising Media, Media Mix, E-Advertising.</p> <p>Appeals: Introduction of Different Appeals and their Significance, Advertising Message, Direct and Indirect Appeals.</p>	<ul style="list-style-type: none"> • Conceptual clarity of the meaning of advertising. • To impart the knowledge about Advertising Media.
2	Appeals and Approaches in		<ul style="list-style-type: none"> • To impart knowledge about the appeals and approaches in Advertising.



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Advertisement	Relation between Advertising Appeal and Buying Motive. Approaches: Positive and Negative Emotional Approaches to Advertisement.	<ul style="list-style-type: none"> To acquaint the students in direct and indirect appeals
3 Economic, Social and Regulatory Aspects of Advertising	Economic Aspects-Effects of Advertising on Production Cost, Effects of Advertising on Distribution Costs, Effects of Advertising on Consumer Prices, Advertising and Monopoly, Wants in Advertising. Social Aspects - Ethics in Advertising, "Truth" in Advertising-Regulatory Aspects-Role of Advertising Standards Council of India (ASCI).	<ul style="list-style-type: none"> To make students understand the Effects of Advertising on Production Cost, Distribution Costs and Consumer Prices. To help the students to develop the knowledge of Economic and Social and Regulatory Aspects of Advertising.
4 Brands and Brand Management	Meaning & definitions of brand, Characteristics of brands, Types of brands, Advertising and Branding, Brand Extension, Brand identity, Identity Sources - symbols, logos, trademarks, Brand loyalty, Brand Management Process, Challenges in New Branding.	<ul style="list-style-type: none"> Conceptual clarity of meaning of brand To impart knowledge about Brand identity, Brand Extension and Brand loyalty.

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Expected Outcome
1	14	Power Point Presentation, Survey Analysis	Short Film, AV Application Use of You Tube	<ul style="list-style-type: none"> Student will understand the concept of advertising and advertising media To enable them to analyze and interpret
2	10	Power Point Presentation, Group Discussion, Survey	Short Film, AV Application Use of You Tube	<ul style="list-style-type: none"> To enable the students to study the Appeals and Approaches in Advertisement



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Topic No	Internal Evaluation	External/Evaluation	Analysis	Short Film	
3	12	Power Point Presentation, Group Discussion, Survey Analysis, Field visit	Short Film, AV Application Use of You Tube	<ul style="list-style-type: none"> It will help the students to apply the various features and social aspects of advertising. 	
4	12	Group Discussion, Quiz, Poster Making	Short Film, AV Application Use of You Tube	<ul style="list-style-type: none"> It will help them to implement their knowledge in practical situations by enhancing their skills in the field of Marketing 	

Methods of

Evaluation:

Topic No	Internal Evaluation	External/Evaluation	Suggested Add on Course
1	Quiz, Project, Group Discussion	Practical, Descriptive Questions, Quiz	Certificate Course in Field of Advertising in Modern Business
2	Practical, Presentation	Practical, Descriptive Questions, Quiz	Short Course Advertising Appeal and Buying Motive
3	Quiz, Group Discussion	Practical, Descriptive Questions, Quiz	Certificate Course in career options in Advertising
4	Presentation, Group Discussion, Practical	Practical, Descriptive Questions, Quiz	Short Course in Branding

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Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing Management	Philip Kotler	Pearson Publication	New Delhi
2	Marketing Management	Rajan Saxena	McGraw Hill Education	New Delhi
3	Principles of Marketing	Philip Kotler	Pearson Publication	New Delhi
4	Advertising Management	Rajiv Batra	Pearson Publication	New Delhi
5	Marketing Management	V. S. Ramaswamy & S. Narayanaswami	Macmillan Publication	Noida




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Term-2

The number of courses includes experiential learning through Project work/Field work/ Internship during the year.



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SavitribaiPhule Pune University
 TY BBA –Semester VI (CBCS) Pattern 2019
 Course: Cases in Marketing Management + Project
 Course Code- DSE A 606 MM
 Credit - 2+4 = 6

Depth of the Course- Functional Working Knowledge

Course Objectives: To understand the application of theory into practice.

Note: 1. The case study examination paper will be for 2 credits and the Internship and project report along with viva voce will be for 4 credits.

Unit No.	Unit Title	Contents	Purpose & Skills to be developed
1	Case Study – Introduction	1.1 Case – Meaning – Objectives of Case Studies 1.2 Characteristics & Importance of Case Studies 1.3 Guidelines for Case Studies & Cases Discussion.	<ul style="list-style-type: none"> To make student know the gist of the case study and way of attempt or solution
2	Areas of Case Study	2.1 Product Mix with PLC 2.2 Price Mix – Elements in Price Mix, Factor affecting Pricing, Pricing Methods. 2.3 Place Mix – Physical Distribution Management System, Types, Intermediaries, strategies, trends in SCM. 2.4 Promotion Mix – Elements, Advertising, Media Mix, AIDA, DAGMAR, IMC. 2.5 Extended Ps of Marketing Mix 2.6 New Product Development 2.7 Product Extension and Product Diversification. 2.8 Traditional Marketing and Modern Marketing 2.9 Rural Marketing	<ul style="list-style-type: none"> To develop the ability about getting acquainted with the theory and its application in a real-life scenario. To make students know about recent happening in marketing. To understand the challenges faced/confronted in recent times




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	<p>2.10 Services Marketing</p> <p>2.11 Organised & Unorganised Retail Marketing</p> <p>2.12 E-Marketing and Digital Marketing</p> <p>2.13 Green Marketing</p> <p>2.14 Market Segmentation</p> <p>2.15 Targeting</p> <p>2.16 Positioning and Niche Market</p>	
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Innovative methods to be used		Expected Outcome
Lectures/Case studies/Discussion/videos/ Role Plays		Students shall understand the challenges faced by the people and organisations in the day to day work life. They shall understand the techniques and solutions to overcome those challenges.

Evaluation:

Project Report Evaluation	External Evaluation
<p>Students must undergo for internship - Refer Internship manual</p> <p>For external evaluation, there will be a viva voce. Such viva-voce shall be conducted by a referee appointed by the University along with an internal referee.</p> <p>Having gone through all the topics, students have to be given cases to solve and are asked to submit a soft copy in PDF and PPT to college.</p>	<p>Case study based</p> <p>The external evaluation will be done based on an examination paper comprising of Case studies to solve for a maximum of 50 marks</p> <p>15*3 cases</p> <p>5*1 short note</p>
	 <p>Principal ForeSight College of Commerce Pune</p>

Project Report- 30 marks & Viva Voce - 20 marks = 50 Marks

Total Marks 50

Suggested references

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing Management	Philip Kotler & Kevin Lane Keller	Pearson India	South Asia
2	Case Study Solutions Marketing	H. Kaulal	Lakshmi	New Delhi
3	Marketing Management	V. S. Ramaswamy, S. Namakumari	Macmillan	New Delhi
4	Foundational Of marketing	John Faby & David Jobber	Tata McGraw Hill	New Delhi
5	Marketing In India Text and cases	S. Neelamrigham	Vikas Publication	New Delhi
6	Marketing - Cases Insights	Paul Baines, Chris Filii, Kelly page Piyush K. Sinha	Oxford	New Delhi



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Depth of the Course: Application-based Knowledge of core areas of finance.

Course Objectives:

- To Study & understand the core areas of finance.
- To study the practical applications of finance.
- To prepare project reports based on the internship & understanding of core areas of finance.

Unit No.	Unit Title	Contents	Purpose & Skills to be developed
1	Fund Raising & Capital Budgeting	1.1 Fund Raising: Meaning, Importance, Process. (Theory) 1.2 Investment Decisions: Long term, Medium-term, Short Term, its importance (Theory) 1.3 Capital Budgeting: Meaning, Importance, Types (Practical cases)	<ul style="list-style-type: none"> To understand the importance of fundraising. To study & understand the practical applications of Capital Budgeting.
2	Working Capital Management	2.1 Working Capital:- Meaning, Importance, Cases on Working capital.	<ul style="list-style-type: none"> To understand the concept & importance of Working Capital Management. To study & understand the practical applications of Working Capital.
3	Cost of Capital	3.1 Return of Capital Employed (ROCE): Meaning, Importance (Theory) 3.2 Return on Investment: Meaning, Importance. (Theory)	<ul style="list-style-type: none"> To study & understand the basics of ROCE, ROI & Cost of Capital. To study & understand the practical applications of Cost of Capital.



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		3.3 Cost of Capital: Meaning, Importance, Cases on Cost of Capital	
4	Project Report	Project-based on core areas of finance/ based on internship. (Refer to the suggested topics given below) Internship guidelines are attached separately	<ul style="list-style-type: none"> To study & understand implications of selected core areas of finance under study. To give insights based on data collection & data analysis to the students. To locate research culture among students through conducting research in finance.

Teaching Methodology

Teaching Hours Theory + Tutorial/Project Practical --as applicable	Innovative methods to be used	Expected Outcome
Unit 1- 12 hours	Group Discussion, Assignments, Case Study.	To understand the fundamentals of fundraising.
Unit 2- 12 hours	Case Study, Group Discussion.	To understand the practical applications of capital budgeting.
Unit 3- 12 hours	Case Study, Group Discussion.	To understand the practical applications of Cost of Capital.
Unit 4 - 24hours	Project Report under the guidance of the Subject teacher.	To understand the research-based outcomes of core areas of finance based on internship.



Evaluation

Internship 30 Marks for Project + 30 Marks for viva = 50 Marks	External Evaluation Problems and Case studies = 50 Marks
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Suggested Topics for Project: -

1. Projected financial statements to be submitted to the bank for a loan proposal.
2. Analysis & interpretations of financial statements with the help of Techniques like
3. Ratio analysis, Fund flow Analysis, Cash flow Analysis.
4. Project-related insurance sector.
5. Working Capital Management.
6. Any other topic related to core areas of finance based on internship by students.

Suggested References:

Sr. No.	Title of the Book	Author's	Publication	Place
1	Capital Market in India	E. Gordon, K. Natarajan	Himalaya Publishing House	Mumbai
2	Guide to Indian Capital Market	Sanjeev Aggarwal	Bharat Law House	Delhi
3	The Indian Financial System	Vasant Desai	Himalaya	Delhi
4	Financial Services and Markets	Dr. S. Gurusamy	Thomas	Delhi
5	Guide to Financial Management	John Tennant	The Economist	Delhi
6	Indian Financial Systems	M.Y. Khan	Tata McGraw Hill,	Delhi
7	Corporate Finance Management	Glen Arnold	Pearson	Delhi
8	Fundamentals of Financial Management	Vyaptakesh Sharan	Pearson	Delhi



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Depth of the Course- Comprehensive Knowledge

Course Objectives

1. To make students understand the theoretical and practical fundamental knowledge of Recent Trends in HRM and HR Accounting.
2. To describe various Employee Engagement Strategies to enhance Employee Engagement.
3. To discuss the uses of Human Resource Information Systems in organizations.
4. To explain the different methods used to calculate the value of human Resources.
5. To define Human Resource Audit and outline its scope.
6. To study the methods of Human Resource Valuation.

Unit No.	Unit Title	Contents	Purpose & Skills to be developed
1	Employee Engagement	1.1 Meaning and definition of employee Engagement, 1.2 Factors Influencing Employee Engagement, 1.3 Strategies for Enhancing Employee Engagement, 1.4 Company values and building employee loyalty, 1.5 Challenges in engaging employees, 1.6 Employee engagement and company branding strategies	<ul style="list-style-type: none"> • To understand the basic concept of Employee Engagement. • To study factors influencing Employee Engagement. • To describe various Employee Engagement Strategies to enhance Employee Engagement. • To make students understand the relationship between Employee Engagement and company branding strategies.



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2	Human Resource Information System and Personnel Research	<p>2.1 Human Resource Information System</p> <p>2.2 Meaning and definition of Human Resource Information System,</p> <p>2.3 Components of Human Resource Information System,</p> <p>2.4 Advantages and Limitations of Human Resource Information System,</p> <p>2.5 Process of designing of Human Resource Information System</p> <p>2.6 Personnel Research</p> <p>2.7 Meaning and definition of Personnel Research,</p> <p>2.8 Approaches to Personnel Research,</p> <p>2.9 Process of Personnel Research</p>	<ul style="list-style-type: none"> To make students understand the basic concept of Human Resource Information System. To discuss the uses of Human Resource Information Systems in organizations. To list the advantages and identify the limitations of the Human Resource Information System. To map out the process involved in designing of Human Resource Information System. To make students understand the meaning and definition of Personnel Research and Human Resource Audit. To appreciate the purpose of Personnel Research in an organization. To discuss the major approaches employed for Personnel Research. To delineate the process followed in conducting Personnel Research.
3	Human Resource Accounting and Human Resource Audit	<p>3.1 Human Resource Accounting</p> <p>3.2 Meaning and definition of HR Accounting.</p> <p>3.3 Need and Objectives of HR Accounting.</p> <p>3.4 Advantages and Limitations of HR Accounting.</p> <p>3.5 Human Resource Valuation: Monetary and Non-Monetary methods of Human Resource Valuation</p> <p>3.6 Human Resource Audit</p> <p>3.7 Meaning, definition and objectives of Human Resource</p>	<ul style="list-style-type: none"> To make students aware of the meaning, need and objectives of HR Accounting. To list the advantages and identify the disadvantages of HR Accounting. To study the methods of Human Resource Valuation. To define Human Resource Audit and outline its scope.



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	Audit,	
3.8 Areas and levels of Human Resource Audit		

Teaching Methodology	Innovative methods to be used	Expected Outcome
Teaching Hours Theory + Practical -as applicable		
Unit 1- 12 hours	<ul style="list-style-type: none"> Traditional classroom lectures Preliminary presentation from students. Role-plays Assignment. Caselets solution 	<ul style="list-style-type: none"> Great gains in content knowledge, skill acquisition, and overall confidence and comfort for understanding the basic concepts of Employee Engagement. Students active participation in an understanding strategy of Employee Engagement.
Unit 2- 12 hours	<ul style="list-style-type: none"> Traditional classroom lectures Role-plays Group Discussion Computer lab practice Personnel Research Questionnaire preparation, data collection and analysis activity 	<ul style="list-style-type: none"> The shift towards student-centeredness significantly enhanced students' learning through computer lab to understand the use of computer in HRIS. Interactive small group activities and a high level of discussion and interaction. Exposure of hidden skills and talent of students.
Unit 3- 12 hours	<ul style="list-style-type: none"> Traditional classroom lectures Guest Lecture from HR manager on HR, Accounting and HR Audit. Computer lab practice Caselets solution 	<ul style="list-style-type: none"> Practical Knowledge Acquisition about HR Accounting and HR Audit. A better understanding of different methods of HR valuation through computer lab practice and Expert's Guest Lecture.

Project		Learning By doing	
Project-based on internship – refer separate guidelines		1	
Evaluation			
Unit Number	Internal Evaluation	Marks	External Evaluation
Project Report	Evaluation of students based on Project Report preparation, submission and VIVA.	50	25% MCQ 35% short notes 40% long answers
Total –		50	50

Suggested references

Sr. No.	Title of the Book	Author's	Publication
1	Employee Engagement for Dummies	Bob Keltner	Wiley Publications
2	Engaged Co-creating Organizational Vitality and Individual Fulfillment	Sumit Maheshwari	Sage Publications India
3	Employee Engagement: A Recipe to Boost Organizational Performance	Vijay Saxena	Nation Press
4	Human Resource Management	L. M. Prasad	Sulban Chand & Company Ltd.
5	Human Resource Management	K. Ashwathappa	Tata McGraw Hill
6	Personnel and Human Resource Management	A. M. Sharma	Himalaya Publication House
7	Human Resource Management (text and Cases)	S. S. Khanna	S. Chand



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 Question paper Pattern 2019 for TY BBA
 University Examination Sub: Recent Trends & HR Accounting + Project
 Course code C 606
 Credit 6

Q. No.	Nature of Question Project - SPPU external 50 marks	Total Marks - 50 marks Objectives - Compulsory Question Solve any 3 out of 5 Solve any 4 out of 6 50 SPPU
	50 marks - Project Viva	




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Guidelines for Computer Training Courses

2 credits for project report and evaluation will be for Project and Viva for 50 marks.

Objectives of Computer Enabling Activities.

- To familiarise Computer applications used in particular department and understanding jargons of the field.
- To understand various concepts and steps relating to designing of computer technologies and its applications in various field.

Method of conducting practical Training.

Requirement – High Speed internet or Wi-Fi, computer and screen.

For the specialisation course teachers are requested to search and download the free demo modules available on the internet.

- Teachers will run the software through dummy entries and will explain the process to the students.
 - Students are expected to learn from online demo modules and its utility in the business.
- Expected Outcome:** This will help the students to understand how the computers are used in business for collection of information, generating source of information, past entries, various information required to take decisions, Data Collection, identification of particular source of information and how the information is further processed. Reports are generated based on the filtered data.

Project guidelines for students.

Students can search information after learning through demo. Students will prepare project report based on data collected (Online or off line). They will have to prepare requirements sheet of various industry and will analyse computer enabled activities. They will study various difficulties faced and identify probable solutions for the same.

SYBBA –IB

Warehouse management System (A 406)

Note : Computer training - The software mentioned in the list are suggests names of the software companies. Teachers can choose any other software as per the availability. Students can perform the project in group or individually and can select any topic is from the list.



SPYU BBA IB COURSE CONTENT - SEM I / 2019 PATTERN - Annexure I

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Suggestive Names of the software companies and their products

- NetSuite and likewise many more software for enterprise resource planning (ERP) and customer relationship management (CRM) functions.
- MacWhiz Inward : Cloud Zoho Inventory is a cloud-based inventory management solution designed for small to midsize businesses.
- inventory management , inventory control, -Reporting and analysis,
- Vendor managed Inventory
- Magaya WMS and likewise software companies
- warehouse management inventory, automate accounting processes, and improve warehouse management.
- The software provides a mobile app "Track2Go"
- Real-time delivery process
- Fishbowl Inventory
- Fishbowl - hybrid manufacturing and warehouse management solution designed for small and midsize companies.
- Material requirements planning (MRP),
- Job shop floor control.
- CommerceBiz for Logistics purpose and likewise many more
- Warehouse Management Software
- Wholesale platform. web-based
- Excelibur WMS is a cloud-based or warehouse management solution (WMS), designed exclusively for third-party logistics
- 3PL warehouse manager is a cloud-based warehouse management system designed for third-party logistics companies to manage multiple customers, processes and billing schedules.
- Infoplus WMS is a web-based warehouse management software solution for small to midsize companies -overall inventory, warehouse operations and shipping.
- WISE by Royal 4 Systems is a rules-based warehouse Management
- Lead Commerce is an integrated order management suite that offers applications like inventory management, merchandise planning, and customer relationship management.



SPPU BBA 18 COURSE CONTENT - 5 SEMESTER BY CIRCULAR DATE 2016/17/18 - Annexure 1

Page 79

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- **Omnia-** cloud-based ERP that allows businesses of all sizes to manage processes for the supply chain lifecycle, point of sale, warehousing, customer relationship management
- **Oracle SCM Cloud** is a cloud-based supply chain management solution that offers distribution, manufacturing, inventory management and fleet management within a suite.
- **Apiltron** cloud-based point-of-sale (POS) solution is designed to serve both in-store and mobile businesses as well as online sales channels.
- **The Generic Group WMS** is a highly flexible and adaptive warehouse management system built for companies that need their supply chains to be nimble, efficient, and scaling, while ensuring execution excellence, compliance, and operational
- **Synapse** is a cloud-based and on-premise warehouse management solution by Zedion for small and mid-sized businesses.
- **Keetle**, a SaaS platform suited for businesses with \$1M+ in revenue, was developed to manage goods and services from the point of origin to consumption.
- **Cadre Technologies'** Cadence WMS is a warehouse management system that integrates warehouse operations with logistics and fulfillment.
- **Foysois WMS** is a warehouse management system for small to mid-sized warehouses interested in utilizing cloud computing technology to integrate with currently installed hardware.
- **Shipedge** is a cloud-based warehouse management solution for small, midsize and large enterprises. It caters to e-commerce warehouses.

Evaluation Methods:

Unit No	Internal Evaluation and Exposure project total 50 marks	External Evaluation
1	1.MCQ on concept meaning 2.Presentations on study of Warehouses in different companies /industries	25% MCQ 35% Short notes 40% Long answers
2	1.Case study analysis and Brain storming	
Total	Project based Viva 50 marks	50



SPPU BBA IB COURSE CONTS and IV CHCS/2019 PATTERN - Annexure I
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- Note: The internal evaluation shall be based on business exposure projects for 50 marks. Chapter wise internal evaluation methods are indicative only

Suggested References:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	World Class Warehousing & Material Handling	Frazelle	Tata McGraw-Hill	New Delhi
2	Global Logistics and Supply Chain Management	John Mangan, Chandra Lalwani	Tan Ditcher John Wiley & Sons	USA
3	Designing & Managing the Supply Chain	David Simchi, Levi, Philip Kaminsky, Ravi Shankar	Tata McGraw Hill	New Delhi



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 Question paper Pattern 2019 for SY BBA (IB)
 University Examination Sub: International Warehouse and Supply Chain Management (II)
 Course Code: 406 A
 Credit - 4 (Q+2)

Q.No.	Compulsory / Choice	Nature of Question	Marks	Total Marks
1	Compulsory Question	Objective Type Questions Multiple Choice Questions	5	10 Marks
		Match the Pairs	5	
2	Solve any 1 out of 2	Long Answer Question	1*10 Marks	10 Marks
3	Solve any 1 out of 2	Long Answer Question	1*10 Marks	10 Marks
4	Solve any 4 out of 6	Short Notes	4*5 Marks	20 Marks
	Total			50 Marks



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Savitribai Phule Pune University
 TY BBA-IB Semester VI (CBCS) Pattern 2019
 Course: Brand Management (II)
 Course Code-DSE A 606
 Credit (2+4) = 6

Depth of the Course- Reasonable knowledge and insights in Brand Management.

Course Objectives:

1. To develop adequate conceptual base in Brand Management.
2. To empower students with knowledge and capacities to understand and analyse Brand and Brand Management.
3. To achieved and analyse carefully the key concepts of Brand Management.

Unit No.	Unit Title	Contents	Purpose & Skills to be develop
1	Introduction	1.1 Definition of Brand & Importance of Branding 1.2 Branding Challenges and Opportunities 1.3 Brand Equity Concept 1.4 Brand Equity Models 1.5 Brands vs. Products Constituents of a Brand: Brand Elements 1.6 Brand Identity & Image and Personality 1.7 Brand DNA, Kernel, Codes and Promises 1.8 Point of Distribution and Point of Purchase	<ul style="list-style-type: none"> To understand Branding and Challenges Opportunities To understand the Brand Equity Concept
2	Brand Positioning	2.1 Basic Concepts of Branding, Risks, Brands and Consumers 2.2 Competitive Advantage through Strategic Positioning of Brands 2.3 Points of Parity, Points of Difference	<ul style="list-style-type: none"> To know Competitive Advantage through Strategic Positioning of Brands

SPPU BBA (IB) COURSE CONTENT - SEMESTER V and VI CBCS/2019 PATTERN - updated on 10-6-2021

3	Brand Image: 2.4 Brand Building: Designing Marketing Programmes to Build Brands 2.5 Role of Social Media in Brand Building 2.6 Managing and Sustaining Brands Long-term 2.7 Branding Industrial Products, Services and Retailers 3.1 Image Dimensions 3.2 Brand Associations & Image 3.3 Brand Identity: Perspectives, Levels and Prisms 3.4 Managing Brand Image, Stages, Functional, Symbolic and Experiential Brands 3.5 Brand Audits, Brand Loyalty, Cult Brands 3.6 Handling Name Changes and Brand Transfer 3.7 Brand Revitalisation and Rejuvenation	<ul style="list-style-type: none"> To get acquainted with Points of Parity To know the different image dimensions To understand brand audits
4	Brand Valuation 4.1 Methods of Valuation 4.2 Implications for Buying & Selling Brands. 4.3 Leveraging Brands: Brand Extension 4.4 Brand Licensing, Co-branding 4.5 Brand Architecture and Portfolio Management 4.6 Global Branding Strategies, Building and Managing Brands Across Boundaries 4.7 Building Brands Online/Indigenisation of Foreign Brands and Taking Indian Brands Global	<ul style="list-style-type: none"> To learn Methods of valuation To study global branding Strategies



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Teaching Methodology

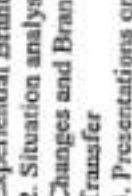
Teaching Hours Theory + Tutorials /Project Practical	Innovative Methods to be used	Tutorial /Minor project	Expected Outcome
Unit 1- 12 hours	Pick a brand, attempt to identify its sources of brand equity. Assess its level of brand awareness and the strength, favourability, and uniqueness of its association. Debate on Brands vs. Products Constituents of a Brand	Assess the level of Brand Awareness of any one International Brand and prepare a report.	The students must understand the functions of service sector. The students must gain practical knowledge of understand Roles of a Service Employee
Unit 2- 12 hours	Discuss the Role of Social Media in Brand Building.	Select a category basically dominated by two brands, Evaluate the positioning of each brands, its target market, explain the main points of parity and points of difference. Analyse whether the company has defined their positioning correctly. Suggest the ways of improvement. Prepare a report on it.	The students must get acquainted with the different entry modes in service sector
Unit 3- 12 hours	Case study on Brand Loyalty. Presentation on Brand Identity	Select a brand, try to characterize its brand portfolio and brand Image. Suggest the ways to improve the company's Brand Image.	Students must understand different stages in SLIC in International Service Market

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Unit 4 - 12 hours	Group discussion Building Brands Online Presentation on taking Indian Brands Global	Select a brand; evaluate how it leverages secondary brand associations. Suggest any way that the brand could more effectively leverage secondary brand association.	Students must understand Advantages and Limitation of gap model
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Evaluation Methods

Unit No	Practice purpose -	Project & Internship (Refer Guidelines)	External Evaluation
Unit - I	1. MCQ on meaning, Definition and Brand DNA, Kernel, Codes and Promises 2. Open Book Test. 3. Presentation on Brand Identity & Image and Personality	1. Internship should be in accordance with the subject. 2. Internship letter must be attached in the Project submitted. 3. Each examiner will allot marks out of 50 i.e. project work 30 marks and viva voce 20 marks. 4. The total marks given by both internal and external examiner will be out of 100 and will be converted into marks out of 50.	25% MCQ 35% Short notes 40% Long answers
Unit - II	1. Presentation on Managing and Sustaining Brands Long-term 2. Case Study on Brand Management. 3. Chart making on Points of Parity, Points of Difference	 Principal Foresight College of Commerce Pune	
Unit - III	1. MCQ on Functional, Symbolic and Experiential Brands 2. Situation analysis of Handling Name Changes and Brand Transfer 3. Presentations on Brand Revitalisation and Rejuvenation		



Unit - IV	1. Case study Brand Licensing, Co-branding 2. Analysis of Indianisation of Foreign Brands	Project Based Viva 50 marks	50 marks
Total			

- Note: The internal evaluation shall be based on projects & Viva Voce for 50 marks. Chapter wise internal evaluation methods are indicative only.

Suggested References

Sr. No.	Title of the Book	Author's	Publication	Place
	Brand Management	Gulnar Sharma Karan Singh Khosla	Himalaya Publishing House	Prace
1	Brand Management: Principles and Practices	Datta, K.	Oxford University Press	USA
	The Seven Principles of Brand Management	Gupta, N. R.	Tata McGraw-Hill Education	India
2	Brand Management: The Indian Context	YLR Moorthi	Vikas Publishing House	Mumbai
3	Building Strong Brands	David Asher	Simon & Schuster,	NY
4	The New Strategic Brand Management: Advanced Insights and Strategic Thinking	Kapferer, J. N	Kogan Page Publishers	UK
5	Luxury Brand Management: A World of Privileges,	Chevallier, M. and Mazzalovo, G	John Wiley and sons	USA



Savitribai Phule Pune University
 Question paper Pattern 2019 for TY BBA (IB)
 University Examination Sub: Brand Management (II)
 Course Code DSE. A 606

Q.No.	Compulsory / Choice	Nature of Question	Marks	Total Marks
1	Compulsory Question	Objective Type Questions Multiple Choice Questions	5	10 Marks
		Match the Pairs	5	
2	Solve any 1 out of 2	Long Answer Question	1*10 Marks	10 Marks
3	Solve any 1 out of 2	Long Answer Question	1*10 Marks	10 Marks
4	Solve any 4 out of 6	Short Notes	4*5 Marks	20 Marks
	Total			50 Marks



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Syllabus for F.Y.B.Com

Semester-II, Paper-II

Subject Name: - Financial Accounting- II

Course Code - 122

Objectives of the course

This course is intended to introduce the basic theory, concepts and practices of financial accounting and to enable students to understand information contained in the published financial statements of companies and other organizations. It includes the preparation of accounting statements, but their uses and limitations will also be emphasized.

Depth of the program – fundamental Knowledge


Objective of the Program

1. To impart knowledge of various software used in accounting
2. To impart knowledge about final accounts of charitable trusts
3. To impart knowledge about valuation of intangible assets
4. To impart knowledge about accounting for leases

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Software used in Accounting	<ol style="list-style-type: none">1. Types of Accounting Software2. Use of Accounting Software3. Installation of Accounting Software4. Advantages and disadvantages of Accounting Software <p>Voucher entry and Report Generation including GST transactions</p>	<ul style="list-style-type: none">• Students are expected to acquaint themselves with Computerized accounting, its application and utility. 




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2	Final Accounts of Charitable Trust (Clubs, Hospitals, Libraries etc.)	<ol style="list-style-type: none"> 1. Meaning and Characteristics 2. Accounting Records 3. Income and Expenditure Account 4. Receipt and Payment Account 5. Balance Sheet and Adjustments 	<ul style="list-style-type: none"> • Understanding the accounting process of accounting of charitable trusts • Recording basic accounting transactions and prepare annual financial statements; and • Analyzing, interpreting and communicating the information contained in basic financial statements and explain the limitations of such statements
3	Valuation of Intangibles	<ol style="list-style-type: none"> 1. Valuation of Goodwill (Problem) 2. Valuation of Brands 3. Valuation of Patents, Copyright and Trademark etc. 	<ul style="list-style-type: none"> • Learning the concept of intangible assets and the methods of their valuation.
4	Accounting for Leases	<ol style="list-style-type: none"> 1. Types of Lease (Finance Lease and Operating Lease) 2. Finance Lease (Hire Purchase and installment) (Theory) 3. Operating Lease 4. Royalty, 5. Minimum Rent, 6. Short Workings, 7. Recoupment Of Short Working, 8. Lapse of Short Working <p>Journal Entries and Ledger Accounts in the Books of Landlord and Lessee</p>	<ul style="list-style-type: none"> • Understanding the process and methods of leasing. <p style="text-align: right;">  Principal Forensic College of Commerce Vijaynagar </p>



Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Hands-on experience of using accounting software on computers	Videos available on YouTube	Voucher entries in tally	Students will be able to acquire in-depth knowledge
2	12	Visit to charitable trust for collection of relevant information	Videos available on YouTube	Visit report	Students will be able to acquire in-depth knowledge
3	12	Case studies on intangible assets and its valuation	Videos available on YouTube	Report writing	Students will be able to acquire in-depth knowledge
4	12	Case studies and expert lectures.	Videos available on YouTube	MA	Students will be able to acquire in-depth knowledge

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Advanced Accounts	M.C. Shukla, T.S. Grewal, S.C. Gupta	S. Chand Publication	New Delhi.
2.	Financial Accounting for B.Com	CA (Dr.) P.C. Tulsian S.C. Gupta	S. Chand Publication	New Delhi.
3.	Financial Accounting	Dr. Kishor Jagtap	Tech- Max Publications,	Pune
4.	Introduction to Accountancy	S.R.N Pillai & Bhugavathi	S.Chand & Company Ltd 	New Delhi



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Faculty of Commerce & Management
S Y B Com (Semester IV)
(Choice Based Credit System)
Revised Syllabus (2019 Pattern)

CORE COURSE – I

Subject: BUSINESS COMMUNICATION-II

Course Code: 241

Total Credits: 04 (Theory 03 + Practical 01=04)

1. Objectives of the Course:

- a. To understand the concept, process and importance of communication.
- b. To acquire and develop good communication skills requisite for business correspondence.
- c. To develop awareness regarding new trends in business communication.
- d. To provide knowledge of various media of communication.
- e. To develop business communication skills through the application and exercises.

Medium of Instruction: English

Unit No.	Unit Title	Contents	Skills to be developed
1	Report Writing and Internal Correspondence	Meaning and Significance; Structure of Reports; Negative, Persuasive and Special Reporting- 1. Informal Report – Proposals; 2. Formal Reports; 3. Project Report 4. Introduction and Essential elements of Report writing (Reporting for a meeting) 5. Organization of Press Report. 6. Office Memo (Memorandums) 7. Office Orders 8. Office Circulars 9. Form Memos or Letters 10. Press Releases 11. Import Export Trade	i. To understand the Report Writing and Internal Correspondence. ii. To understand office Correspondence. iii. To study Import Export Trade Correspondence

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		Correspondence	
2	Recent Trends in Business Communication	Internet: Email, Websites, Social Media Network (Twitter, Facebook, LinkedIn, YouTube, WhatsApp), Google Doc, Google Form, Google Sheet, Google Slides, Google Class Room, Online Conference, Video conferencing, Meeting through Zoom App, Google meet App, Cisco Webex meetings App.	To understand the Recent Trends in Business Communication
3	Types and Drafting of Business Letters	1) Enquiry Letters 2) Replies to Enquiry Letters 3) Order Letters 4) Credit and Status Enquiries 5) Sales Letters 6) Complaint Letters 7) Collection Letters 8) Circular Letters	i. To acquire the fundamental knowledge about types of Business Letters ii. To create ability among the students for Drafting of Business Letters
4	Writing Formal Mails and Blog writing.	4.1: Essential elements of mail, Format of mail. 4.2: Introduction and meaning of Blog, Writing a blog.	To understand the Writing Formal Mails and Blog writing.

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Lecture, PPT Presentation, Poster Presentation, Group Discussion, Library visit, Home Assignment, Pre reading, Class discussion, library visit, internet resources, case study	Relevant You Tub Videos, Relevant slide show, online Video Short Film Show	Report writing of students meeting	Understanding of basic knowledge of Report Writing and Internal Correspondence and Import Export Correspondence
2	12	Pre reading, Class discussion, internet resources, Lecture, Expert Lecture, PPT / Poster Presentation, Group Discussion,	Relevant You Tub Videos, Short Film Show, A.V Application	Project Report on types of Social Media	Learning the Recent Trends in Business Communication



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		Library /Home Assignment ,Internal Assignment, students Seminar/Workshop	, online Video		
3	16	Lecture, PPT Presentation, Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,case study	Relevant You Tub Videos, PPT , AV Application , Short Film Show , Online Videos	Writing of any one Business letter	To create ability among the students for Drafting of Business Letters
4	68	Guest Lectures of eminent Personalities , Group Discussion, Library visit ,Home Assignment, case study	Online Videos, Relevant slide show	Blog writing	To create ability among the students about Writing Formal Mails and Blog writing.
Total	48	Lecture, PPT Presentation, Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources	Relevant You Tub Videos ,Relevant slide show,		To create ability among the students about Writing and Internal Correspondence. Also understanding the knowledge of Recent Trends in Business Communication.

References:

Sr. No	Title of Book	Author/s	Publication	Place
1	Business Communication	K. K.Sinha	Galgotis Publishing Company	New Delhi.
2	Business Correspondence & Report Writing	R. C. Sharma & Krishan Mohan	Tata McGraw Hill Publishing Co. Ltd.	New Delhi.
3	Communication	C.S. Rayudu	Himalaya publication	Mumbai
4	Business Communication	Asha Kaul	Prentice Hall of India	New Delhi.
5	Business Communication	Vasishth Neeru & Rajput Namita	Katab Mahal	Allahabad
6	Soft Skills	Dr. Alex	S.Chand Publication	Delhi




7	Essentials of Business Communication	Rajendra Pal & Korinhalli	Sultan Chand & Sons	New Delhi.
8	Managerial Communication	P. D. Chaturvedi & Mukesh Chaturvedi	Pearson	Delhi

Guidelines for completion of Practical's:

- 1) At least three Practical's should be completed during each semester by students in consultation with subject teacher.
- 2) Practical should be based on visit as well as library assignments, Project based, Activity based.
- 3) A subject teacher has special privileges to make the allotment of practical topics.
- 4) Students should discuss with the subject teacher at the time of selection of practical topics.
- 5) If a student fails to complete minimum number of practical's, then the student shall not be eligible for appearing at the practical examination.




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SPECIAL ELECTIVE COURSE – VI**Subject: BANKING & FINANCE-II Course Code: 246(B)****Total Credits: 04 (Theory 03 + Practical 01=04)****Objectives:**

1. To provide the knowledge of Cooperative Banking in India
2. To analyze the functioning of Development Banking
3. To create the awareness about Banking Sector Reforms
4. To understand the role of various committees on Banking Sector Reforms.

Unit No.	Topic	No. of Lectures	Teaching Method	Proposed skills to be developed
1.	Co-operative Banking in India: Meaning, significance and 1.1 principles of Cooperation 1.2 Evolution of Cooperative Baking in India. 1.3 Structure of Co-operative Banking in India Role of Co-operative Banking in Economic 1.4 Development 1.5 Challenges before Co-operative Baking in India	12	Lecture, PPT, the Group and Panel Discussion, Library Work, Assignment	Understanding Co-operative Banking Structure in India
2.	Development Banking in India: 2.1 Meaning and Features of Development Banking 2.2 Functions of Development Banks in India Role of Development Banks in Economic 2.3 Development Challenges before the Development Banking in 2.4 India	12	Lecture, PPT, the Group and Panel Discussion, Library Work, Visit to Banks	Understanding the Functions and analyze the Role of Development Banking in India
3.	Selective Important Concepts of Banking 3.1 Central Banking , 3.2 Commercial Banking 3.3 Branch Banking , 3.4 Unk Banking	10	Lecture, PPT, the Group Discussion,	Understanding various concepts of Banking



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3.5 Wholesale Banking, 3.6 Retail banking 3.7 Social Banking, 3.8 Islamic Banking 3.9 Merchant Banking, 3.10 Digital Banking		Library Work, Projects
4. Banking Sector Reforms Historical approach, Meaning and Goals of 4.1 Banking Sector Reforms in India 4.2 Banking Reform Measures i) Cash Reserve Ratio (C.R.R.) and Statutory Liquidity Ratio (S.L.R.) ii) Prudential Norms (NPA) iii) Capital Adequacy Norms iv) Credit Deposit Ratio (C.D.Ratio) Framework of Basel Committees on Banking 4.3 Supervision i) Basel – I ii) Basel – II iii) Basel – III iv) Basel – IV M. Narasimhan Committee 4.4 Recommendations of – I (1991) 4.5 Recommendations of M. Narasimhan Committee- II (1998)	14	Lecture, Understanding PPT, the Goals and Group and Measures of Panel Banking Reforms Discussion, in India Library Work, Analyze the role Assignment, of various Projects committees on Banking Sector Reforms
Total	48	

References:

1. Debaprosanna Nandy (2010), 'Banking Sector Reforms in India and Performance Evaluation of Commercial Banks, Universal Publishers
2. Deb Joyceta (2019), 'Indian Banking System', Evince Publishing.
3. Desai Vasant (2007), 'Indian Banking-Nature and Problems', Himalaya Publishing House.
4. Gopinath M.N. (2017), 'Banking Principles and Operations', Snow White Publisher.



5. Jethi, Vasant and other (2002), *Managing Indian Banks – The Challenges Ahead*, Response Books, New Delhi.
6. Malik, Choudhary and Sarkar (2018), *Indian Banking System- Growth, Challenges and*
7. Nararajan and Parmeswaran (2007), *Indian Banking*, S. Chand Company Ltd. New Delhi.
8. Shahjijwala (2013), *Banking in India: Past, Present and Future*, New Century Publications
9. Singh Sultan (2008), *Banking Sector Reforms in India*, Kanishka Publishing House
10. Thirunarayana R., *Co-operative Banking in India*, Mittal Publication
11. Trivedi, Chaudhary and other (2015), *Indian Banking System*, RBD Publication, Jaipur.
12. Trivedi I.V. and JatanaRena (2010), *Indian Banking System*, RBSA Publisher.
13. *Report on Trend and Progress of Banking in India* 2017-18, 2018-19, 2019-20- Reserve Bank of India



SPECIAL ELECTIVE COURSE – VI

Subject: COST & WORKS ACCOUNTING-II

Course Code: 246(K)

Total Credits: 04 (Theory 03 + Practical 01=04)

Objectives:

1. To know the documents that are used in stores and how to calculate the issuing price of material.
2. To provide knowledge to students on classification and codification.
3. To equip students with knowledge regarding the ascertainment of labour cost.
4. To understand the concept of payroll.
5. To know the concepts of labour turnover and merit rating.
6. To understand recent trends in cost accounting.

Unit No.	Unit Title	Contents	Skills to be developed
1	Material Accounting	Store Location and Layout. Classification and Codification of Material. Stores and Material Records. Bin Card & Store Ledger etc. Issue of Material and Pricing Methods for Issue of Material: FIFO. LIFO. Simple Average Methods. Weighted Average Methods. Use of computer in store Accounting.	1. To understand different pricing methods used for issuing the material. 2. To gain knowledge about the documents used in store department.
2	Labour cost and Payroll	Meaning and definition of wages. Difference Between Wages and Salary Records and methods - time keeping and time booking. Methods of Wage Payment Time rate system. Piece rate system. Taylor's differential piece rate system. Incentive Plan. Halsey Plan. Rowan Plan. Group Bonus scheme. Performance based incentive plan. Payroll meaning and components	To Understand the difference between salary and wages. To know the methods of time keeping and time booking. To enable the student to calculate wages and incentives. To understand meaning and components of payroll
3	Other Aspects of Labour	a. Labour Turnover. b. Job Analysis & Job Evaluation. c. Merit Rating.	To understand the labour turnover, job analysis and evaluation
4	Direct Cost and	Direct Cost Concept and its accounting	To understand the concept of



Introduction to III, CAM and ERP	Introduction to Just In Time (JIT) CAM (Computer Aided Manufacturing) Enterprise Resource Planning (ERP)	direct cost and recent trends in cost and management accounting
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Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Edits Shows and AV Applications	Project	Expected Outcome
1	16	Invite a storekeeper in the classroom to provide practical knowledge about which records are to be maintained in the store department and pricing methods for issue of material	Youtube Lectures and relevant materials compact discs(CD)	Visit small industries for understanding which records are to be maintained in store department	Understanding various methods used in the pricing of the issue of materials
2	16	Powerpoint presentation and guest lecture	You Tube clippings of methods of remuneration, time keeping and time booking and their methods	1)Calculation of wage payment and incentives. 2)Preparation of a specimen of pay slip.	Enabling to calculate wage payment and incentives.
3	10	Powerpoint presentation and group discussion.	You Tube clippings of Labour turnover, Job Analysis & Job Evaluation Merit Rating.	Analysis and evaluation of jobs in any organisation.	Understanding the process of job analysis, job evaluation and merit rating.
4	6	Guest lecture, powerpoint presentation and group discussion.	You Tube clippings of Labour turnover, Job Analysis & Job Evaluation Merit Rating.	Read articles on the recent trends in cost accounting from Journals, e-journals and web resources.	Insight into recent processes used for cost reduction.

Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add-On Course
Unit I	Multiple Choice Questions,	SPPU	Two industrial visits and subsequently reports on these visits.
Unit II	Written Test, Internal Examination, Powerpoint		
Unit III	Presentations, Orals, Assignments, Tutorials etc.		
Unit IV			

References



Sr. No	Title of the Book	Names of Author	Name of Publisher	Place
01	Cost Accounting-Principles & Practices	Jurular Lal & Sooran Shrivastava	Tata McGraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Hari M Kishor;	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Malaviy Book Depot.	New Delhi
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
05	Brengren's Cost Accounting-A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up
06	Cost Accounting-Principles & Practices	Dr. M.N. Arora	Vikas Publishing House,	New Delhi
07	Advanced Cost Accounting	Dr. D. M. Gujarathi	Idol Publication	Pune
08	Advanced Cost Accounting	Dr. Kishor. M. Jangtap	Tech-Max Publication	Pune
09	Cost Accounting Principles And Practice	Jain and Narang	Kalyani Publication	New Delhi
10	Principles and Practice of Cost Accounting	N.K.Prasad	Booksyndicate Private Ltd	Kolkata
11	Cost Accounting: Methods and Problems	B.K.Bhar	Academic Publications	Kolkata

Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Personnel such as working executives from industries and of practising Cost and Management Accountants.	YouTube films showing the working of different industries.	Relevant powerpoint presentations are available on all these topics.	Articles from the Professional Journals such as The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	https://icmai.in www.globalcma.in ecfm.unipune.ac.in

Notes: The breakup of marks in the Examination will be as follows:

- 50 % of the marks are assigned for Theory whereas rest 50 % of the total marks are allotted for Numerical Problems.
- The Numerical Problems will be of simple nature only.
- Areas of numerical problems:
 - Pricing Methods Of Issue Of Material.
 - Methods Of Wage Payment and Incentive Plan.
 - Measurement Of Labour Turnover.


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SPECIAL ELECTIVE COURSE - VI

Subject: -MARKETING MANAGEMENT -II Course Code: 246(H)

Total Credits: 04 (Theory 03 + Practical 01=04)

1. Preamble

As the commercial scenario has totally changed, the need for advanced concepts has increased. Education system also has to change with the rapidly transforming times. Education system is trying to familiarize the students of commerce with advanced concepts in the field so that they are aware of the changing picture.

Marketing Management is an important subject and has been structured to create awareness of the Marketing Management by giving proper insight to the basics of Marketing, so that the foundation of this subject is strengthened for further studies in Marketing.

From this point of view Savitribai Phule Pune University has introduced Choice Based Credit System of course structure. This system will develop the logical independent thinking for accepting the challenges of the changing Business world.

2. Objective of the Course

1. To create awareness and impart knowledge about the basics of Marketing Management which is the basic foundation of Marketing subject.
2. To orient the students in recent trends in marketing management.
3. To understand the concept of Green Marketing.
4. To enable students to apply this knowledge in practical by enhancing their skills in the field of Marketing.

Unit No.	Unit Title	Contents	Purpose Skills To Be Developed
1	Green Marketing	<p>L1 Introduction</p> <p>L2 Meaning of Green Marketing</p> <p>L3 Definition of Green Marketing</p> <p>L4 Objectives of Green Marketing</p> <p>L5 Importance of Green Marketing</p> <p>L6 Strategies of Green Marketing</p> <p>L7 Role of Marketing Manager in Green Marketing</p>	<p>To understand the core principles required to create competitive advantage in the market by implementing innovative green</p>



		<p>1.8 Marketing mix of green marketing</p> <p>1.9 Principles of success of green products</p> <p>1.10 Case studies</p>	marketing strategies.
2	E-Marketing	<p>2.1 Introduction</p> <p>2.2 Meaning of E-Marketing</p> <p>2.3 Definition of E-Marketing</p> <p>2.4 Utility of E-Marketing</p> <p>2.5 Advantages of E-Marketing</p> <p>2.6 Limitations of E-Marketing</p> <p>2.7 Challenges before E-Marketing</p> <p>2.8 Online and Offline Marketing</p> <p>2.9 Present status of E-Marketing in India</p> <p>2.10 Scope for E-Marketing in Indian scenario</p> <p>Online Marketing Strategies</p>	To understand Professionals working in E-Marketing to design and implement Internet marketing plans.
3	Digital Marketing	<p>3.1 Introduction</p> <p>3.2 Meaning of Digital Marketing</p> <p>3.3 Definition of Digital Marketing</p> <p>3.4 Difference between Traditional Marketing & Digital Marketing</p> <p>3.5 Digital Marketing Channels</p> <p>3.5.1 Search Engine Optimisation (SEO) Off-page Optimisation On-Page Optimization</p> <p>3.5.2 Social Media Marketing Facebook Marketing Twitter Marketing Google Marketing Video Promotion YouTube Marketing Pinterest Marketing Instagram Marketing</p> <p>3.5.3 Online Paid</p>	To understand how and why to use digital marketing for multiple goals within a larger

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		advertisement Google AdWords Facebook Ads Twitter Ads 3.5.4 Email Marketing 3.5.5 Mobile App Marketing 3.5.6 Web Analytics 3.5.7 Content Marketing 3.5.8 Affiliate Marketing	
4	Introduction to International Marketing	4.1 Introduction 4.2 Meaning of International Marketing 4.3 Definition of International Marketing 4.4 Scope of International Marketing 4.5 Objectives of International Marketing 4.6 Facets of International Marketing 4.7 Benefits of International Marketing 4.8 Limitation of International Marketing 4.9 Forces influencing International Marketing 4.10 Forces restraining International Marketing	To expand student's knowledge of significant strategic marketing techniques which will give them great advantage to develop their career in marketing.

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Power Point Presentation, Article Review, Survey Analysis	AV Application	Market Survey	Students will understand how Green Marketing is necessary for marketers to use resources efficiently, so that organizational objectives are achieved without waste of resources.

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2	07	Group Discussion, Quiz, Poster Making	Short Film about Buyer Behaviour, AV Application	Interviews of the Buyer	It will help the student to apply the various techniques and methods of E- Marketing practically.
3	14	Power Point Presentation, Group Discussion, Survey Analysis	AV Application	Market Survey, interviews of Seller	It will help them to implement the knowledge of Digital Marketing in practical by enhancing their skills in the field of Marketing.
4	13	Power Point Presentation, Group Discussion, Field Visit	Short Film, AV Application	Market Survey, interviews of Marketing Manager or Head	It will help them to gain a solid understanding of the theoretical and conceptual knowledge of International marketing.

Methods of Evaluation

	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit - I	Quiz, Group Discussion	Examination	Environmental Marketing
Unit - II	Practical, Presentation	Examination	Advanced Digital Marketing
Unit - III	Presentation, Group Discussion	Examination	E-Learning Training Course
Unit - IV	Project, Presentation	Examination	Workshop on International Marketing

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing Management	Philip Kotler	Pearson Publication	
2	Marketing Management	Rajan Saxena	McGraw Hill Education	
3	Principles of Marketing	Philip Kotler	Pearson Publication	
4	Sales & Distribution Management	Tapan K Pandit	Oxford Publication	



5	Advertising Management	Rajiv Datta	Pearson Publication	
6	Retail Management	Swapsa Pradhan	McGraw Hill Publication	
7	Retail Management	Ashwin Vedantani	Jayco Publication	
8	Marketing Management	V. S. Ramaswamy & S. Narayanaswami	Macmillan Publication	
9	Supply Chain Management	Sami Chopra, Peter Meindl & D. V. Kalra	Pearson Publication	


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Savitribai Phule Pune University

Faculty of Commerce & Management

T Y B Com (Semester VI)

(Choice Based Credit System)

Revised Syllabus (2021-22)

CORE COURSE - I

Subject: Auditing & Taxation - II

Total Credits: 04 (Theory 03 + Practical 01-04)

Course Code: 364

1. To understand the basic concepts of Income Tax Act, 1961 and create awareness of direct taxation among the students.
2. To understand the income tax rates and regulations and its provisions.
3. To have a comprehensive knowledge of calculation various types of income.
4. To know the recent changes made by the finance bill (Act) every year and its impact on taxation of person.
5. To acquaint the students on income tax department portal (ITD), e-filing and e-services mechanisms relating to Assessee.

Unit No	Unit Title	Contents	Skills to be developed
1.	Income Tax Act-1961- Important Definitions and Concepts.	Introduction- Features of Income Tax, Scope of Income Tax Act, and Importance of Income Tax payment for development of country. Definitions- Income, Person, Assessee, Deemed Assessee, Assessment year, Previous year, Agricultural Income, Exempted Income, Gross Total Income (GTI), Total Taxable Income (TTI), Residential Status of an Assessee, PAN, TAN Concept of Capital receipts, revenue receipts and capital expenditure, revenue expenditure.	Understanding the concept of Income and tax on Income. Acquaint the students of income tax provision and tax payable for the development of the country
2.	Sources and Computation of	I. Income from Salary - Meaning of salary, Salient features of salary Allowances and Liability-	Know the procedure of computation of income under

23



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	Taxable Income under the various Heads of Income	<p>Prerequisites and their Valuation, Treatment of provisions fund, Deductions from salary. (Theory and Problems)</p> <p>2. Income from House Property - Basis of Chargeability, Types of property, Annual Value Self occupied and let out property, Deductions allowed (Theory and Problems)</p> <p>3. Income from Profits and Gains of Business and Professions - Definition of Business, profession, vocations, speculative business, Methods of accounting, Deductions expressly allowed and disallowed (Theory And Problems)</p> <p>4. Income from Capital Gains - Meaning, Chargeability-definitions- Capital assets, transfer, cost of acquisition, Cost of Improvement, Short term and long term capital assets and Capital gains, cost inflation Index, Deductions allowed. (Theory only)</p> <p>5. Income from other sources- Chargeability Method of accounting, deductions, Amounts not deductible. (Theory And Problems)</p>	different heads of income and tax payable on the income.
3.	Computation of Total Taxable Income (TTI) and tax liability	<p>Gross total Income-Deductions u/s-80C, 80CCC to 80 U - Total Taxable Income, Income Tax calculation of Individual - (Rates applicable for respective Assessment year), Education cess and higher education cess, surcharge, etc.(calculation of tax payable as per old regime and new regime)</p>	Understanding the calculation of total income and tax payable by individual person.
4.	E-Filing and E-provisions	<p>Due dates of filing return, E-filing of income tax return and forms used, advance tax, TDS (Tax deducted at source), Assessment, ATR (Annual Information return), SPT (Specified financial transactions)</p>	Know the e-filing due dates, recent changes in income tax provisions.

(Note- Recent amendments made by finance bill every previous year and changes made before six months of examination will also be applicable.)



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	<p>Taxable Income under the various Heads of Income</p>	<p>Prerequisites and their Valuation, Treatment of provident fund, Deductions from salary. (Theory and Problems) 2. Income from House Property -Basis of Chargeability, Types of property, Annual Value Self occupied and let out property, Deductions allowed (Theory and Problems) 3. Income from Profits and Gains of Business and Professions -Definition of Business , profession, vocation, speculative business, Methods of accounting, Deductions expressly allowed and disallowed (Theory And Problems) 4. Income from Capital Gains - Meaning, Chargeability-definitions- Capital assets, transfer, cost of acquisition, Cost of Improvement, Short term and long term capital assets and Capital gains, cost inflation index, Deductions allowed. (Theory only) 5. Income from other sources- Chargeability Method of accounting, deductions, Amounts not deductible. (Theory And Problems)</p>	<p>different kinds of income and tax payable on the income.</p>
<p>3.</p>	<p>Computation of Total Taxable Income (TTI) and tax liability</p>	<p>Gross total Income-Deductions w/s-80C, 80CC to 80U - Total Taxable Income, Income Tax calculation of individual - (Rates applicable for respective Assessment year), Education cess and higher education cess, surcharge, etc.(calculation of tax payable as per old regime and new regime)</p>	<p>Understanding the calculation of total income and tax payable by individual person.</p>
<p>4.</p>	<p>E-Filing and E-provisions</p>	<p>Due dates of filing return, E-filing of income tax return and forms used, advance tax , TDS(Tax deducted at source), Assessment, AIR (Annual Information Return), SPT(Specified financial transactions).</p>	<p>Know the e-filing due dates, recent changes in income tax provisions.</p>

(Note- Recent amendments made by finance bill every previous year and changes made before six months of examination will also be applicable.)



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Teaching Methodology:

Unit No	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Applications	Projects / Practical's	Expected Outcomes
1	08	The Income Tax Act, 1961 Documents, PPT, Article review, research paper	You Tube clips about The Income Tax Act, 1961	Report Review	Acquaint with knowledge and mastery to understand The Income Tax Act, 1961.
2	24	Use of e- contents, online lectures and quiz, PowerPoint Presentations, Article review, research paper	Lectures of experts available on YouTube and other digital platforms.	Individual assignment of solving practical problems, report review	Conceptual Clarity and Practical understanding of sources of income
3	08	Use of e- contents, online lectures and quiz, PowerPoint Presentations, Article review, research paper	Lectures of experts available on YouTube and other digital platforms.	Individual assignment of solving practical problems, report review	To understand the calculation of total income and tax payable for individual assessee
4	08	Use of e- contents, online lectures and quiz, PowerPoint Presentations, Article review, research paper, online income tax website view	Lectures of experts available on YouTube and other digital platforms.web site review	Individual assignment of solving practical problems, report review	Understanding latest amendment of the act and impact on the person



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Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit - I	MCQ / Written test	As per University norms	-
Unit - II	Practical Problems/ MCQ / Written test	As per University norms	-
Unit - III	Practical Problems/ written Test / MCQ	As per University norms	-
Unit - IV	Written Test / MCQ	As per University norms	E-filing of Income Tax Return of Individual

List of Practical's

S.N.	Title of the practical	Objective of the Practical	Outcomes	Methodology
1	The basic concepts of Income Tax Act, 1961	To make the students understand the basic concepts, definitions and terms related to direct taxation.	Students will be able to identify the technical terms related to income tax	Report based on various reference books
2	Income from salary	Understanding the provisions of salary income and its taxability	Application of correct provision of salary and determination of tax liability and its impact his annual income	Report based on visit to Individual assessee and collection of documents



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3	Income from house property	Understanding the provisions of House property income and its taxability	Students should be able to compute income from House property	Report based on Guest lecture /seminar/ workshop organized by the college
4	Income from Business or profession	To make students understand the procedure of computation of income from business or profession	Students should be able to compute income from Businesses or profession	Report based on visit to a Businessman or professionals and documents collected
5	Computation of total income	To make the students determine the net total taxable income of an assessee after reducing the deductions from the gross total income earned from all or either of the five heads of income and also to compute tax based on slab rates.	Students will be able to compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax Act, 1961.	Practical example in Guest Lecture /seminar / workshop and report based on this .

Guidelines for completion of Practical's:

- 1) For each semester minimum three practical's should be completed.
- 2) Two Practical are compulsory from the given list.
- 3) Teachers are allowed to choose one practical according to the situation in their local area.



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Revised syllabi (2019 Pattern) for B.A. B. Com Degree course (CBZS)
Semester - VI

SPECIAL ELECTIVE COURSE (Special Course - II)

Banking & Finance-Special Paper (A) Securities-VI

1. Financial Markets and Institutions in India - II (Course code: 2025-B

Total Credits: 04 (Theory: 03) (Practical: 01-04)

Objectives :

1. To familiarize students about various basic concepts of stock market.
2. To analyze the types and process of stock trading.
3. To enable the students to understand the functions and working of Non-Banking Financial Institutions in India.
4. To enable the students to acquire sound knowledge of Regulatory Bodies in India.

Unit No.	Topic	Number of Lectures	Teaching Method	Programs with a/c
01	<p>Basic Concepts of Stock Market:</p> <p>1 Primary & Secondary Market - Merchant Banking, IPO, IPO</p> <p>2 Selective Stock Exchanges - Concept of Stock market</p> <p>2.1 BSE - Bombay Stock Exchange</p> <p>2.2 NSE - National Stock Exchange</p> <p>2.3 Broker & Sub broker, Demat Account, broker account, IPO Price band, Stock Listing, IPO Stock allotment</p> <p>2.5 Small Cap, Mid Cap & Large Cap Companies</p> <p>2.6 Selective Market Index, Sensex, Nifty, Bank Nifty, Nifty future & Option</p> <p>2.7 Bear & Bull Market</p>	04	<p>Lecture, PPT, Group and Case Discussion, Library Work, Management</p>	<p>Understanding the nature and scope of stock market</p>



02	<p>Stock Trading</p> <p>2.1. Cash Market, Future & Option Market</p> <p>2.2 Types of Stock Trading</p> <p>A. Day Trading /Intra-day Trading (</p> <p>B. Delivery Trading</p> <p>C. Future & Option Trading</p> <p>2.3 Types of Orders</p> <p>A. Buy</p> <p>B. Sell</p> <p>C. Stop loss .</p> <p>2.4 Premium amount, Lot size</p> <p>2.5. Lower & Upper Circuit.</p> <p>2.6 Trade Settlement, Stock Order</p> <p>2.7 Carrier opportunities in Stock Market</p> <p>Non-Banking Financial Institutions (NBFI):</p> <p>3.1 Meaning and definitions OF NBFIs</p> <p>3.2 Distinction between Bank and NBFIs</p> <p>3.3 Functions and workings of.</p> <p>i) Lease Financing</p> <p>ii) Mutual Fund</p> <p>iii) Housing Finance Companies</p> <p>iv) Life Insurance Company)LIC (</p> <p>v) General Insurance Company) GIC(</p> <p>3.4 carrier opportunities in Insurance Sector</p>	14	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the basic concept and types of stock trading.
03	<p>3.1 Meaning and definitions OF NBFIs</p> <p>3.2 Distinction between Bank and NBFIs</p> <p>3.3 Functions and workings of.</p> <p>i) Lease Financing</p> <p>ii) Mutual Fund</p> <p>iii) Housing Finance Companies</p> <p>iv) Life Insurance Company)LIC (</p> <p>v) General Insurance Company) GIC(</p> <p>3.4 carrier opportunities in Insurance Sector</p>	12	Lecture, PPT, Group Discussion, Library Work Book Assignment, Use of internet	Understanding the functions and working of Non -Banking Financial Institutions in India .
04	<p>Regulatory Bodies</p> <p>4.1 SEBI -Security Exchange Board of India</p> <p>4.2 IRDA -Insurance Regulatory & Development Authority.</p>	12	Lecture, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the role of SEBI in financial Market and Understanding the role of IRDA in Insurance Sector
Total		48		



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References:

1. Financial Institution and Market: L .M .Bhole
2. Prasanna Chandra, "Investment analysis & Portfolio Management", New-Delhi, The McGraw Hill Company Ltd.
3. V. K. Bhalla, "Portfolio Analysis & Management", New-Delhi, Sultanand & Sons Publication.
4. Panithavathy Pandian, "Securities Analysis and Portfolio Management", New-Delhi, Vikash Publishing House Pvt. Ltd.
5. M. Ranganathan & R. Madhumahi, "Investment Analysis and Portfolio Management". Pearson Education [India]
6. Indian Financial System: Dr .M .Y .Khan
7. Investment and Securities Markets in India: V .A .Avadhani
8. Economic Reforms and Capital Markets in India: Anand Mittal
9. Financial Market and Institutions in India: Dr .Sunil Shete, Success Publication.



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Revised Syllabi (2019 pattern) for three years B.Com. T.Y. B.Com.

Degree Course CBCS
Semester VI


Course Code :- 365 - E

Subject Name :- Cost and Works Accounting. Special Paper II

Subject Title :- Methods of Costing

Objectives:

1. To provide knowledge about the various methods of costing.
2. To understand the applications of different methods of costing in manufacturing and service industries.
3. To enable students to prepare cost statements under different types of manufacturing industries and Service Industries
4. To build the applicability of cost accounting standards in the method of costing.

Unit No.	Unit Title	Contents	Skills to be developed
1	Methods of Costing	1.1. Introduction to Methods of Costing. 1.2 Job Costing Meaning, Features, Advantages and Limitations (Simple problems Only) 1.3 Introduction of Batch costing- (theory Only)	a. Lerner will understand the various methods of costing b. Develop the ability to prepare a job cost sheet 



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2	Contract Costing	<p>2.1 Meaning and Features of Contract Costing</p> <p>2.2 Work-Certified and Uncertified, Escalation clause, Retention Money, Cost Plus contract, work-in-progress</p> <p>2.3 Profit on incomplete contract</p>	<p>a. It will help the learner to understand the concept of contract costing.</p> <p>b. learners will understand the process of calculation of profit on incomplete contracts</p>
3	Process Costing	<p>3.1 Meaning and features of process costing</p> <p>3.2 Preparation of process accounts including normal and abnormal loss/gain</p> <p>3.3 Joint Products and By Products [Theory and Simple problems]</p> <p>3.4 Cost Accounting Standard 19: Joint Cost</p>	<p>a. Students will get an idea of how to prepare process accounts.</p> <p>b. Understand the basic concept of CAS 19: Joint cost</p>
4	Service Costing	<p>4.1 Meaning, Features and Applications of service costing</p> <p>4.2 Cost Unit-Simple and Composite</p> <p>4.3 Cost Sheet for Transportation Service</p> <p>4.4 Cost Statement for Hospital and Hotel Organization</p> <p>4.5 Cost Accounting Standard 13: Cost of service cost center</p>	<p>a. The student will be enabled to understand the concept of service costing.</p> <p>b. Learners will be able to prepare a cost sheet for transportation services, hospital and hotel organisation.</p> <p>c. Understand the basic concept of CAS 13: service cost center</p>



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Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Practical	Expected Outcome
1	10	Powerpoint Presentations,	Relevant Youtube Links	Group Discussion	Understand the basic methods of costing.
2	14	Quiz		PPT	Develop the ability to calculate the profit of an incomplete contract.
3	12	Group Discussion		Study of process costing by visiting various process industries	The student will be able to prepare Process Account
4	12	Invite the tour operators, accountants of hotels & hospitals to provide practical exposure for ascertaining the cost thereof.		Visit transportation, hospital & hotel undertakings to find out the methodology applied in cost ascertainment.	Development of knowledge about cost sheets in service industries.



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Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination, Powerpoint Presentations, Orals, Assignments, Tutorials etc.	SPPU	Two industrial visits and subsequent reports on the visits.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Title of the Book	Author	Publisher	Place
01	Practice in Advanced costing and Management Accounting.	Prof. Subhash Jagtap	Mirali Prakashan	Pune
02	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd.	New Delhi
03	Cost Accounting Principles and Practice.	S.P. Iyengar	Sultan Chand & Sons Accounting, Taxman's	New Delhi
04	Cost Accounting Students Guide to Cost	Ravi Kishor	Taxman's, New Delhi.	New Delhi



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	Accounting					
05.	Cost Accounting Principles and Practice	M.M. Arora	Vikas Publishing House Pvt. Ltd.	New Delhi.		
06	Cost Accounting, Theory and Problems,	S.R. Maheshwari and S.N. Mittal	Mahavir book Depot	New Delhi		
07	Theory and Techniques of Cost Accounting.	B.L. Lall and G.L. Sharma	Himalaya Publishing House	New Delhi.		
08	Cost Accounting – Textbook.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi.		
09	Cost Audit and Management Audit.	V.K. Saxena and Vashista	Sultan Chand and Sons	New Delhi		
10	Cost Accounting Principles and Practice.	Jain and Narang	Kalyani Publishers	Kolkata		
11	Principles and Practice of Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata		
12	Advanced Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd.	Kolkata		



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	Syndicate Pvt Ltd., Calcutta.				
13	Practical Costing-	R.K. Motwani	Pointier Publisher	Jaipur	
14	Cost Accounting.	R.S.N. Pillai and V. Bhagavati	Sultan Chand and Sons	New Delhi.	
15	Advanced Cost Accounting	Dr. D. M. Gujarathi	Idol Publication	Pune	

Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Personnel such as working executives from industries and of practising Cost and Management Accountants.	YouTube films showing the working of different industries.	Relevant PowerPoint presentations are available on all these topics.	Articles from professional Journals such as The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analysts of India	https://fiamai.in www.globalcma.in scim.unipune.ac.in



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Notes: The breakup of marks in the Examination will be as follows:

- 50 % of the marks for Theory & 50 % of the marks for Practical Problems (Simple Problem Only)

Areas of practical problems

- ▶ Job Costing - Preparation of job cost sheet
- ▶ Contract Costing - Preparation of Contract Account & Contractee Account [without B/s] Simple Problem without an Escalation clause
- ▶ Process Costing Simple Problems on Process Costing, Joint Products and By Products [Where there is no work in process].
- ▶ Service Costing - Cost Sheet for Transportation, Hotel and Hospital Service.



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T.Y. B.Com. (Semester -VI) (2019 Pattern)

Special Paper-II, Course Code - 365(h)

Marketing Management-II

Objectives:

- The primary purpose of this course is to brief students about agricultural marketing, various marketing regulations, importance of global marketing and various measures used by cyber security marketers in today's digital world.

Unit No	Topic	No. of Lectures	Teaching Method	Proposed skills to be developed
1	Agricultural Marketing Meaning of Agricultural Marketing Types of Agri-Products Features of Agri-Products Various Functions in Agricultural Marketing System Problems of Agriculture Marketing and its Solutions	12	Conceptual Learning, Library Work, Assignment.	To understand meaning of agricultural marketing, identify its problems and find solutions for the same.
2	Marketing Regulations Importance of Marketing Regulations in Marketing Relevance and importance of following acts in the context of Marketing Regulations: Consumer Protection Act, 1986 Trade Mark Acts, 1999 Competition Act, 2002	12	Conceptual Learning, Power Point Presentation, Library Work, Assignments, Case Study.	Familiarizing the students with the different marketing regulations in India.



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	Indian Patent (Amendment) Acts, 2005 Bureau of Indian Standard Act				
3	<u>Global Marketing</u> Meaning and Definition of Global Marketing Features of Global Market Elements of the Global Marketing Factors Affecting Global Marketing Global Marketing Strategies Issues, Examples Global Vs. International Marketing	12	Conceptual Learning Library Work.	To provide an understanding of the factors that has led to the growth of global marketing.	
4	<u>Cyber Security Marketing</u> Meaning of Cyber Security Marketing Emergence of Cyber Security Marketing Essentials to develop cyber security marketing strategy Need and Importance of Cyber Security Marketing Various Tactics used by Cyber Security Marketers Advantages and Challenges	12	Conceptual Learning, Power Point Presentation Group Discussion, Assignment.	To provide an insight on cyber security marketing in today's digital world.	
	Total	48			



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References

Sr.No	Title of the Book	Author/s	Publication
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
4	Strategic Brand Management, Building, Measuring and Managing Brand Equity.	Keller J.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. Moen	Sage Publications
8	Global Marketing	Carlyle Farrell	Sage Publications



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Revised syllabi (2019 Pattern) for T.Y.B. Com Degree course (CBCS)
Semester – VI

SPECIAL ELECTIVE COURSE (Special Course – III)

Banking & Finance-Special Paper III Sem.VI

Banking Law and Practices in India – II Course code 366-B

Total Credits :04 (Theory 03 +Practical 01-04)

Objectives:


1. To familiarize students about concept and types cybercrimes in banking.
2. To understand the aspects of paying and collecting banker.
3. To analyse the banker and customers relationship.
4. To enable the students to apply the legal and practical aspects of bank advances.

Unit No.	Topic and Contents	No. of Lectures	Teaching Method	Skills to be developed
I.	<p>Cyber Crimes In Banking:</p> <p>1.1 Meaning and Definition of Cyber Crimes</p> <p>1.2 Types of Cyber Crimes</p> <p>1.3 Types of Cyber Crimes in Banking-</p> <p>a) Virus attack</p> <p>b) Hacking</p> <p>c) Phishing</p> <p>d) Vishing</p> <p>e) Spamming</p> <p>f) ATM skimming</p> <p>g) E-mail spoofing</p> <p>1.4 Reasons of Cyber Crimes in Banking</p> <p>1.5 Impact of Cyber Crimes on Banking</p> <p>1.6 Measures to control Cyber Crimes in Banking.</p>	14	<p>Lectures, PPT, Group and Panel Discussion, Library Work, Assignments Guest Lectures</p>	<p>Understanding the concept and types of cyber-crimes in banking</p>



86

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	<p>A) Legal Measures: i) IPC-420 ii) IT Act (2008) SEC 66C, 66D B) Non-legal Measures</p>				
2.	<p>Paying and Collecting Banker: 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 Banker 2.4 Meaning and Definition of Collecting Bank 2.5 Precautions to be taken while collecting payment of cheques 2.6 Duties and Rights of collecting Banker</p>	12	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments,	Understanding the concept of paying and aspects of paying and collecting banker.	
3.	<p>Banker and Customer Relationship: 3.1 Definition of Banker and Customer - Relationship as Debtor and Creditor 3.2 Banker as Trustee Banker as Agent 3.3 Banker's Obligation of Secrecy of Accounts 3.4 Banker's Lien Right of Set Off 3.5 Garnishee Order 3.6 Termination of Relationship</p>	12	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the relationship between banker and customers	
4	<p>Bank Advances: 4.1 Secured and Unsecured loans 4.2 Types of loan schemes in Banks 4.3 Securities for Loans 4.4 Mode of creating Charges: Lien, Pledge, Hypothecation and Mortgage 4.5 Causes of loan recovery problems 4.6 Recovery Measures: a) Legal measures b) Non-legal measures</p>	10	Lectures, PPT, Group and Panel Discussion, Library Work, Assignments	Understanding the legal aspects of bank advances	
Total		48			



References:

1. Practice and Law of Banking: G.S. Gill
2. Banking Law and Practices: P. N. Varshney
3. Banking Law, Theory and Practices: S. N. Gupta
4. Law and Practices of Banking: V. M. Mugali
5. IT Act, 2000
6. Cyber-attack in banking industry, Adharsh Manivannan.
7. Prevention of cyber-crime and fraud Management, Indian Institution of Banking and finance.
8. Fundamentals of Banking Theory and Practices: A.K.Basu



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T.Y. B.Com.
B.Com Degree Course Revised 2019 Pattern (CBCS)
Cost and Works Accounting Special Paper III

Name :- **Techniques of Cost Accounting and Cost Audit**

Course Code :- **366 - E (SEM-VI)**

Objectives:

1. To impart knowledge about Standard Costing and Variance Analysis
2. To learn about pricing policy and its implementation.
3. To know the related Cost Accounting Standards and Cost Management practices in specific sectors
4. To provide a conceptual understanding of procedures and Provisions of Cost Audit.

Unit No.	Unit Title	Contents	Skills to be developed
1	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.The student will develop the ability to understand the basic concepts of Standard Costing 2.The learner will be able to calculate variances (Material and Labour)



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		<p>1.5 Variance Analysis & its Significance</p> <p>1.6. Meaning, types, and causes of material & labour variances.</p> <p>1.7. Problems on Material & Labour variances.</p>	
2	Pricing Decisions	<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>2.3 Pricing Methods</p> <p>a. Competition based</p> <p>b. Cost-based</p> <p>c. Value-based</p> <p>(Simple Problems Only)</p>	<p>1. Students will be able to understand the Principles of product Pricing and Pricing Policy.</p> <p>2. Students will learn to calculate the Selling price under different pricing methods.</p>




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2	Pricing Decisions	<p>1.5 Variance Analysis & Its Significance</p> <p>1.6. Meaning, types, and causes of material & labour variances.</p> <p>1.7. Problems on Material & Labour variances.</p> <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>2.3 Pricing Methods</p> <p>a. Competition based</p> <p>b. Cost-based</p> <p>c. Value-based</p> <p>(Simple Problems Only)</p>	<p>1. Students will be able to understand the Principles of product Pricing and Pricing Policy.</p> <p>2. Students will learn to calculate the Selling price under different pricing methods.</p>
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3	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>	<p>1. Students will be able to understand the application of Cost Accounting Standards.</p> <p>2. Learners will be able to understand Cost Management practices in the Agricultural and IT sectors</p>
4	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 & 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>	<p>1. Learners will be able to understand the compliance about the preparation of Cost Accounting records U/S 148 of Companies Act 2013.</p> <p>2. Students will get exposure to details of Cost Audit and Role of a Cost Auditor</p>



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3	Cost Accounting Standards and Cost Management for Specific Sector	<p>3.1 Cost Accounting Standards</p> <p>a. CAS-6 Material Cost b. CAS-7 Employee Cost</p> <p>3.2 Cost Management for Specific Sector</p> <p>a. Agricultural Sector b. Information Technology (IT) Sector</p>	<p>1. Students will be able to understand the application of Cost Accounting Standards.</p> <p>2. Learners will be able to understand Cost Management practices in the Agricultural and IT sectors</p>
4	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 & 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>	<p>1. Learners will be able to understand the compliance about the preparation of Cost Accounting records U/S 148 of Companies Act 2013.</p> <p>2. Students will get exposure to details of Cost Audit and Role of a Cost Auditor</p>



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Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	16	Variance analysis problems discussion.	PPT	The practice of problem-solving	Development of overall outlook of Standard Cost Accounting.
2.	12	Case Study	Videos	Group Discussion	Develop knowledge about Pricing and pricing strategies
3	10	Expert Lecture	YouTube clippings of	Discussion about recent changes in Cost Management in specific sectors.	Understand the basics of Cost Accounting Standards and recent changes in Cost Management



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4.	10	Preparation of Charts	Collection and analysis of published Cost Audit Reports	Group discussion and Project-based learning	Conceptual understanding of Cost Records and Cost Audit Reports.
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Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination & PPT based presentation, Orals, Assignments, Tutorials, etc.	SPPU	Visit industries and make a report on the visit.
Unit II			
Unit III			
Unit IV			



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Revised Syllabi (2019Pattern) for T.Y. B. Com. Degree course (CBCS)
Semester - VI

SPECIAL ELECTIVE COURSE (Special Course Paper – III)
Marketing Management _ Course Code: 366(H)

Objectives of the Course:

1. To introduce the concept of Marketing of Service.
2. To provide the students the knowledge of Creative Advertisements.
3. To acquaint the students to various social media marketing.
4. To make the student understand the technique and process of Marketing Control and Audit.
5. To enable the students to apply this knowledge in practicality by enhancing their skills in the field of advertising.

Unit No	Unit Title	Contents	Proposed Skills to be developed
1	Service Marketing	Introduction - Meaning, Definition, Characteristics, Components, B2B Services and B2C Services, Importance of Services, 7P's concept of Service Marketing, Challenges of Service Marketing.	<ul style="list-style-type: none"> To impart knowledge about the concept Service Marketing.
2	Creative Advertisements	Introduction to Typography, Principles of Design, Setting Advertising, Developing Advertising Strategy, Introduction to copy writing, Message, Making Radio Commercials, Television Advertising	<ul style="list-style-type: none"> The objective is to make students understand the art and craft of creating advertisements for various media.
3	Introduction to Social Media Marketing	Introduction -Meaning , Importance , Myths about Social Media Marketing, Brief History, Characteristics of Social Media Marketer, Various Social Media Marketing Careers in Social media marketing	<ul style="list-style-type: none"> The objective is to introduce various Social Media Marketing.



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Page

4	Marketing Control and Audit	<p>Marketing Control-Meaning and Definition, objectives of Marketing Control, Benefits of Marketing Control, essential of an effective Marketing Control System, Techniques of Marketing Control, Process of Marketing Control, Marketing Audit - Meaning, characteristics, objectives, process of Marketing Audit.</p>	<ul style="list-style-type: none"> • Conceptual Clarity of Marketing Control. • To impart knowledge about Marketing Audit.
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Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Expected Outcome
1	12	Power Point Presentation, Survey Analysis, Problem-solving based learning.	Short Film, AVA Relevant videos, Consortium for Educational Communication (CEC) E-Content	Student will understand the challenges of Service Marketing.
2	12	Power Point Presentation, Group Discussion, Survey Analysis	Short Film, AVA Relevant videos, Consortium for Educational Communication (CEC) E-Content	Students will understand various Creative Advertisements.
3	12	Power Point Presentation, Group Discussion, Survey	Short Film, AVA Relevant videos, Consortium for	Students will understand changing roles of advertisement.



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		Analysis Field visit	Educational Communication (CEC) E-Content	
4	12	Group Discussion, Quiz, Poster Presentation	Short Film, A/V Relevant videos, Consortium for Educational Communication (CEC) E-Content	Students will understand Marketing Technique and Audit Process.

Methods of Evaluation:

Topic No	Internal Evaluation	External Evaluation	Suggested Add on Course
1	Quiz, Project, Group Discussion	Practical, Descriptive Questions, Quiz	Certificate Course in Role of Service Marketing.
2	Quiz, Practical, Presentation	Practical, Descriptive Questions, Quiz	Short Course in Creative Advertisements.
3	Quiz, Group Discussion, Project.	Practical, Descriptive Questions, Quiz	Certificate Course in any Social Media Marketing.
4	Quiz, Presentation, Group Discussion, Practical	Practical, Descriptive Questions, Quiz	Short Course in Marketing Audit.



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