

Savitribai Phule Pune University
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

		Correspondence	
2	Recent Trends in Business Communication	Internet: Email, Websites, Social Media Network (Twitter, Face book, LinkedIn, You tube, WhatsApp) , Google Doc, Google Form, Google Sheet, Google Slide, 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.	: Essential elements of mail, Format of mail. : 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

		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	08	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	Galgotia 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	Kitab Mahal	Allahabad
6	Soft Skills	Dr. Alex	S.Chand Publication	Delhi

7	Essentials of Business Communication	Rajendra Pal & Korlahalli	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.

CORE COURSE – II

Subject: CORPORATE ACCOUNTING-II

Course Code: 242

Total Credits: 03

Preamble

In the modern economic environment the corporate sector is one of the major contributors towards GDP of any country and is also one of the largest and fastest growing sectors for providing employment opportunities. In the last decade the corporate sector has seen a massive growth in economic terms i.e. the volume of turnover, income and expenses etc. and also in terms of expansion of business across the globe. Accounting plays a vital role in this growth and to ensure safeguard of the interest of the stake holders and the society at large. It is therefore important to educate the students of commerce in the accounting practices adopted by the corporate organizations.

Objectives of the course

1. To acquaint the student with knowledge of corporate policies of investment for expansion and growth through purchase of stake in or absorption of smaller units.
2. To develop the knowledge among the student about consolidation of financial statement with the process of holding.
3. To update the students with knowledge of the process of liquidation of a company
4. To introduce the students with the recent trends in the field of accountancy

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1.	Holding Company Accounts	Calculation of Capital Profit, Revenue profit, Cost of Control. Preparation of consolidated Balance sheet of Holding Company with one subsidiary only. Adjustment of intercompany transactions, unrealized profit of stock.	<ul style="list-style-type: none">• Conceptual Understanding of Holding Company Accounts• Practical Application skills• Analytical skills
2.	Absorption of Companies	Introduction , Meaning - Vendor and Purchasing Companies- Purchase Consideration, Accounting entries in the books of vendor Company and Journal entries and Preparation of Balance Sheet after Absorption in the books of	<ul style="list-style-type: none">• Conceptual understanding on the concept of Absorption of companies• Practical application skills in the process of

		Purchasing Company	accounting for Absorption
3.	Accounting for Liquidation of Companies	Meaning of Liquidation- Modes of winding up – (a) Preparation of Liquidator final statement of Account (b) Preparation of Statement of Affairs and Deficiency Account.	<ul style="list-style-type: none"> • Conceptual understanding on Liquidation of Companies • Practical application skills
4.	Forensic Accounting	Introduction , Meaning , Objectives , Types of Forensic Accounting , Nature and key principles of forensic accounting Ethical principles and responsibilities	<ul style="list-style-type: none"> • Conceptual skills • Acquisition of knowledge about forensic accounting and its implication.

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Case Study	-----	-----	Developing understanding on accounting procedure for Holding companies
2	14	Case Study	You Tube and other online platforms for videos	Case study analysis	Conceptual understanding ,Practical application skills in the process of accounting for Absorption
3	12	Case Study , Simulative approach for mock liquidation of an Indian Company based on financial statements	Online Videos for cases	Individual assignment Preparation of Charts , PPT for the format of Statement of Affairs and Deficiency Account.	Practical understanding on Process of Liquidation on companies

4	08	Case Study	Online Videos on recent cases of Forensic Accounting	Case study Analysis	Updation of Knowledge on recent advances in the field of Accountancy
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References :

List of Books Recommended :-

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons)
4. Company Accounts: By S.P. Jain & K.L. Narang
5. Advanced Accounts: By Paul Sr.
6. Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
7. Corporate Accounting: By Mukharji & Hanif

CORE COURSE – III

Subject: BUSINESS ECONOMICS (MACRO)-II Course Code: 243

Total Credits: 03

Preamble –

An approach to Macro Economics is to examine the economy as a whole. This paper aims to provide knowledge about macroeconomics that includes macro-economic variables and theories. It also aims to make students familiar about the various concepts of macroeconomics like functions of money, trade cycle and macroeconomic policies and also about the concepts used in public finance.

Scope of the programme –

Basic Knowledge of Macro Economics

Objectives –

- To familiarize the students to the basic theories and concepts of Macro Economics and their application.
- To understand the theories of money.
- To understand the phases of trade cycle and policy measures to elongate the trade cycle.
- To understand various concepts related to public finance.
- To understand credit creation of banks and money measures of RBI.

Unit	Name and Content of the Chapter	Purpose & Skills to be Developed
Unit 1	Money:	Purpose: To understand the concept of money. To make the students know about Demand, Supply and Value of Money. Skills: Interpretation, comparative analysis, critical thinking, writing skills
	1.1 Meaning and Functions of Money.	
	Demand for Money: Classical Approach. Keynesian Approach.	
	Supply of Money: Credit Creation of Commercial Banks Money Measure of RBI (M1, M2, M3, M4). Credit Control Methods.	
	Value of Money: Quantity Theory of Money. 1.4.2 Cash Balance Approach : Marshall, Pigou, Robertson and Keynes	
Unit	Inflation:	Purpose:

2	2.1 Meaning and Definition	To understand the concept Inflation. To understand the stagflation and Phillips curve. Skills: Understanding, writing skills, critical thinking
	2.2 Causes of inflation	
	2.3 Consequences of Inflation	
	2.4 Demand Pull and Cost Push Inflation	
	2.5 Stagflation: Meaning and Causes	
Unit 3	Trade cycle:	Purpose: To understand the concept and phases of trade cycle. To understand the policy measures Skills: Understanding, writing skills, critical thinking
	3.1 Meaning and Definition of Trade Cycle	
	3.2 Characteristics of Trade Cycle	
	3.3 Phases of Trade Cycle	
	3.4 Control of Trade Cycle: Monetary Measures and Fiscal Measures	
Unit 4	Public Finance:	Purpose: To understand Public Finance. To understand the Procedure of Budget. Skills: Understanding, Critical thinking and writing skills.
	4.1 Meaning and Definitions.	
	4.2 Scope of Public Finance.	
	4.3 Importance of Public Finance.	
	4.4 Meaning and Types of Tax.	
	4.5 Public Expenditure: Meaning and Causes of Increasing Public Expenditure.	
	4.6 Public Debt: Meaning and Importance.	
	4.7 Budget: Meaning and Types.	

Teaching methodology:

Unit No	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	<ul style="list-style-type: none"> Open discussion Casestudies Problem solving based learning 	<ul style="list-style-type: none"> You tube lectures Films 	<ul style="list-style-type: none"> Implication of liquidity trap. Credit control methods used by India. 	<ul style="list-style-type: none"> Students will understand concept and theories of money. Will be able to critically evaluate supply of money in the economies.

2	10	<ul style="list-style-type: none"> • Digital lectures • Jigsaw reading • Project based learning 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Inflation trends in developed and developing countries • Trends of agricultural prices in India 	<ul style="list-style-type: none"> • Will understand the causes and consequences of inflation • Will understand the concept of stagflation
3	10	<ul style="list-style-type: none"> • Game oriented classes • Pair learning • Group discussion • Games and simulation 	<ul style="list-style-type: none"> • Films • You tube lectures 	<ul style="list-style-type: none"> • Anti-cyclical policy measures used by various countries • Effect of US recession on the world economy • Implication of these measures 	<ul style="list-style-type: none"> • Will understand phases of trade cycle • Will understand the types of policies • Able to interpret effect of anti-cyclical policies on the economy
4	14	<ul style="list-style-type: none"> • Group discussion • Teacher driven 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Trend of developed and non-developed expenditure in Indian economy • Types of taxes in India • Study of Indian budget 	<ul style="list-style-type: none"> • Will understand public revenue and public expenditure concept • Will be able to analyze, interpret and criticize public policies with theoretical base

References:

1. Economics: Paul A Samuelson and William D Nordhaus. McGRAW – HILL international Edition.
2. Macroeconomics: N. Gregory Makiw, Worth Publishers, New York.
3. Macro- Economic Theory: M L Zingan, Vrinda Publications (P) Limited.
4. Samashti Arthshstriy Vishleshan : Shridhar Deshpande, Vinayak Deshpande, Himalaya Publication House.
5. Theories of value: Output and Employment - John Eatwell, Thames Polytechnic, 1979

6. Business Economics, Dr.J.P.Mishra, Sahitya Bhavan Publications, Agra.
7. Macroeconomics: A Global Text, Sampat Mukherjee, New Central Book Agency Private Limited (Latest Edition), New Delhi
8. Macroeconomics: A Rough Guide, in Macroeconomics: A Reader, (Ed.) Brian Snowdon and Howard Vane, Routledge
9. Paisa, Mahagaie Aani Rajasva: Dr. Rasal, Shelar and Bhadane, Idol Publications, Pune.
10. Macroeconomics: Theory and Policy, S. Chand & Company Limited. (Latest Edition)
11. Ben Fine & Ourania Dimakou, Macroeconomics: A Critical Companion, Pluto Press (Latest Edition)
12. Michel De Vroey, A History of Macroeconomics: From Keynes to Lucas and Beyond, Cambridge University Press (Latest Edition)
13. Sampat Mukherjee, Analytical Macroeconomics: From Keynes to Mankiw, New Central Book Agency Private Limited
14. Macroeconomics- K R Gupta, R.K.Mandal, Amita Gupta, Atlantic Publishers and distributor's pvt.ltd.
15. Money, Inflation, and Business Cycles The Cantillon Effect and the Economy, Arkadiusz Sieroń. Abingdon, Routledge, 2019. NewYork
16. Macroeconomics: N. Gregory Maki Worth Publishersw, New York
17. Macro Economics: Rudiger Dornbusch, Stanley Fisher & Richard Startz Tata McGraw Hill Education Private Limited (Latest Edition),US
18. The General Theory of Employment, Interest, and Money- John Maynard Keynes, General Press
19. An Analysis of John Maynard Keynes's The General Theory of Employment, Interest and Money- John Collins, CRC Press,2017

Suggested Web

References:

Sr. No.	Lectures	Films	Animation	PPTs	Articles
1.	https://www.economicsnetwork.ac.uk/teaching/Video%20and%20Audio%20Lectures/Public-sector%20Economics%20and%20Public%20Choice%20Theory	http://www.studyinmacroeconomics.ac.uk/the-little-bits-we-like/films/	https://ed.ted.com/lessons?category=macroeconomics	https://www.slideshare.net/NayanVaghela/trade-cycle-chapter-4	https://theconversation.com/global-topics/inflation-645

2.	https://www.youtube.com/watch?v=Ac_i3GEhMF54	https://economics.stackexchange.com/questions/9781/what-are-some-exceptional-movies-documentaries-on-macroeconomics	https://www.ufs.ac.za/econ/unlisted-pages/microeconomics-animations	https://www.slideshare.net/NayanVaghela/public-finance-chapter-7	https://journals.sagepub.com/toc/pfr/current
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CORE COURSE – IV

Subject: BUSINESS MANAGEMENT-II

Course Code: 244

Total Credits: 03

Unit No.	Unit Title	Contents	Skills to be developed
1.	Improving peoples' performance : Motivating the staff	<ul style="list-style-type: none">• Meaning, Importance and Theories of motivation• Maslow's Need Hierarchy Theory• Herzberg's Two Factor Theory• Douglas MC Gregor's Theory of X and Y• Ouchi's Theory Z• McClelland's Theory	<ol style="list-style-type: none">1. Skills regarding how to motivate staff and other members of the team.2. Skills regarding retaining motivational level3. Understanding needs and expectations of group members and meeting them effectively.
2.	Organizing from front-Leadership Skills	<ul style="list-style-type: none">• Meaning, Importance, Qualities and Functions of a leader• Leadership styles for effective management• Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar and Pt. Jawaharlal Nehru in leadership.	<ol style="list-style-type: none">1. How to lead group2. Understanding followers and their views on various organizational matters.3. Conflict Management
3.	Achieving success at work : Coordination and Control	<ul style="list-style-type: none">• Meaning and need of coordination and control• Techniques and difficulties in establishing coordination and control• Steps in the process of control and it's techniques	<ol style="list-style-type: none">1. How to coordinate group efforts2. Minimizing resource waste3. Skills to establish coordination between departments.
4.	Emerging trends in Business management	<ul style="list-style-type: none">• Corporate Social Responsibility,• Corporate Governance And Corporate Citizenship,• Disaster Management And• Management of Change	<ol style="list-style-type: none">1. How to introduce change2. Significance of Disaster Management3. Importance and implementation of CSR4. Importance of Corporate Citizenship

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be Used	Film shows and AV Applications	Project	Expected Outcome
1	12	PowerPoint Presentations, YouTube Videos	Films how to motivate staff and various theories of motivation available on various digital platforms.	Poster Presentation on motivation theories.	Students will get an idea about the basic motivational tools used in the field of management.
2	12	PowerPoint Presentations, YouTube Videos	Documentaries and movies on leadership. Videos of great leaders in the field of trade and commerce available on various digital platforms.	Student group activities which involve leadership skills and qualities.	Students will get an idea about how leadership influences organizational success.
3	12	PowerPoint Presentations, YouTube Videos	Documentaries and movies on coordination and control available on various digital platforms.	Poster Presentation on coordination and control	Students will understand the significance of coordination and control in modern business management.
4	12	PowerPoint Presentations, YouTube Videos	documentaries and movies emerging trends in management available on various	Projects on various emerging trends in management	Students will come across various emerging trends in management.

References :-

- Management Theory & Practice - J.N.Chandan
- Essential of Business Administration - K.Aswhatha Himalaya Publishing House
- Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi
- Business Organization & Management - Dr. Y.K. Bhushan

- Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
- Principles of Management, By Tripathi, Reddy Tata McGraw Hill
- Business organization and Management by Talloo by Tata McGraw Hill Business Environment and Policy – A book on Strategic Management By Francis Cherunilam Himalaya Publishing House
- Essentials of Management - Horold Koontz and Itenz Weibrich - McGrawhills International
- Management Theory & Practice - J.N.Chandan
- Essential of Business Administration - K.Aswathapa Himalaya Publishing House
- Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi
- Business Organization & Management - Dr. Y.K. Bhushan
- Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
- Principles of Management, By Tripathi, Reddy Tata McGraw Hill
- Business organization and Management by Talloo by Tata McGraw Hill
- Business Environment and Policy – A book on Strategic Management By Francis Cherunilam Himalaya Publishing House

CORE COURSE – V

Subject: ELEMENTS OF COMPANY LAW-II Course Code: 245

Total Credits: 03

Depth of the program – Fundamental Knowledge

Objectives of the Program

1. To develop general awareness among the students about management of company
2. To have a comprehensive understanding about Key managerial Personnel of company and their role in Company administration.
3. To acquaint the students about E Governance and E Filing under the Companies Act, 2013.
4. To equip the students about the various meetings of Companies and their importance.
5. To make students capable of becoming good human resource of the corporate sector.

Unit No	Unit Title	Contents	Purpose Skills to be developed
1	Management of Company	Management of Company: 1. Board of Directors: Definition, Powers, Restrictions, Prohibition on Board. 2. Director: Meaning and Legal position of Directors,. Types of Directors, Related Party Transactions(Sec.188) 3. Appointment of Directors, Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors	To Equip the students with procedure and practices

2	Key Managerial Personnel (KMP)	Key Managerial Personnel (KMP) (U/S 203) 1. Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, CS 2. Company Secretary (CS)- Term of office/ Tenure of appointment, Role of Company secretary 3. Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP) 4. Corporate Social Responsibility (CSR) [U/S 135] – Concept who is Accountable, CSR Committee, Activities under CSR,	To have Comprehensive understanding about the Key Managerial Persons and CSR
3.	Company Meetings	Company Meetings: 1. Board Meeting – Meaning and Kinds 2. Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting] 3. Meeting of Share Holders General Body Meetings, Types of Meetings A. Annual General Meeting (AGM), (Ss.96 to 99) B. Extraordinary General Meeting (EOGM).(Sec.100) 4. Provisions regarding convening, constitution, conducting of General Meetings contained in Ss.101 to 114	To acquaint students about
4.	E Governance and Winding up Company	E Governance and Winding up of a Company 1. E Governance –meaning, Importance of E Governance 2. E Filing – Basic concept of MCA, E Filing 3. Winding –up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal, 4. Compulsory winding-up, Members’ voluntary winding-up, Creditors’ voluntary winding-up	To be able to appreciate the emerging E Governance and E- filing under the Companies Act, 2013. Learn the winding up of company.

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome

1	12	Document , PPT, Narration, , Survey Analysis, Article review	You Tube about Company Management	Report, Review on management of company	To Acquaint knowledge and maturity to understand Company management.
2	12	Project making, , jingles, slogan , Quiz Competition, , Interview with Company secretary	Use of You tube, Review of Movie	Article review on new Emerging issues in CSR of company	To Acquaint with knowledge and role of key managerial person of the Companies and Rules about CSR.
3	12	Street play, Case study, Poster making, Mock AGM.	Case Analysis, valid meetings	Recent Laws and salient features of meetings of company.	To get training in to various types of meeting and procedure.
4	12	Group Discussion, Assignments on e-governance and e-filing, Interview of lawyer	Film on E-governance procedure and case study of winding up	Project on winding – up of company and E-governance	To enhance skills and knowledge about the E- governance of the company and winding-up of the company

Methods of Evaluations

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation,	Written Exam	Seminar on legal aspects on starting Business

Unit – II	Continuous Evaluation	Written Exam	Awareness program
Unit – III	Continuous Evaluation,	Written Exam	Visit to IPR Websites
Unit – IV	Continuous Evaluation,	Written Exam	Awareness program

1	12	PowerPoint Presentations, YouTube Videos	Films how to motivate staff and various theories of motivation available on various digital platforms.	Poster Presentation on motivation theories.	Students will get an idea about the basic motivational tools used in the field of management.
2	12	PowerPoint Presentations, YouTube Videos	Documentaries and movies on leadership. Videos of great leaders in the field of trade and commerce available on various digital platforms.	Student group activities which involve leadership skills and qualities.	Students will get an idea about how leadership influences organizational success.
3	12	PowerPoint Presentations, YouTube Videos	Documentaries and movies on coordination and control available on various digital platforms.	Poster Presentation on coordination and control	Students will understand the significance of coordination and control in modern business management.
4	12	PowerPoint Presentations, YouTube Videos	documentaries and movies emerging trends in management available on various	Projects on various emerging trends in management	Students will come across various emerging trends in management.

References :-

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	The Companies Act with Rules	Taxmann	Tan Prints (India) Pvt. Ltd. Jhajjar	Chandigarh
2.	The Companies Act, 2013	Bharat	Bharat Law House Pvt. Ltd.	Delhi
3.	Company Law-A Comprehensive Text Book on Companies Act 2013	Dr. G.K. Kapoor & Dr. Sanjay Dhamija	Taxmann Publications Pvt. Ltd	Delhi
4.	Company Law	Dr S R Meyani	Asia Law House	Mumbai
5.	Company Kaydyachi Olakha	K Shriram	Aarti & Co.	Mumbai
6.	Guide to Memorandum, Articles & Incorporation of Companies	Bhandari	Lexis Nexis	Mumbai
7.	Elements of Company Law	Arun Gaikawad Devendra Bhawari	Bibha	Pune
8.	Elements of Company Law	Prakash N. Chaudhary	Nirali Prakashan	Pune
9.	E-Commerce : Legal Compliance	Pratima Narayan	Eastern Book Company	Mumbai

SPECIAL ELECTIVE COURSE – VI

Subject: BUSINESS ADMINISTRATION-II

Course Code: 246(A)

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

Unit No.	Unit Title	Contents	Purpose/Skills to be developed
1	Legal Aspects (Recent Trends)	Compliance of legal requirements in promoting business unit, Licensing, Registration, Filing returns and other documents	To develop a better understanding of the legal compliances in business
2	Productivity	Meaning, Importance & measurements of productivity, Factors affecting productivity, Role of National Productivity Council-Product Quality Control	To understand the term productivity and its importance in business administration
3	Business liasoning	Interface between business and government, society ,and natural environment; etc Business strategy -- meaning and importance and steps in developing strategies.	To develop an understanding of the various forms of liasoning required in business administration
4	Business Alliances (growth strategies)	Mergers & Acquisition, Franchising, Outsourcing-concept and characteristics, Public Private Partnership, Business Engineering	Getting acquainted with the growth strategies of business

Teaching Methodology

Unit No.	No. of lectures	Innovative method to be used	Project	Expected Outcome
1.	12	PowerPoint Presentations, YouTube Videos	Assignments, poster presentations	Students will get an idea about the legal environment of business

2.	12	PowerPoint Presentations, YouTube Videos	Assignments, group presentations	Provide first - hand account of how productivity can be improved
3.	12	Lectures of industry experts entrepreneurs and documentaries.	Interviews /interaction with Business leaders to get a deeper insight on the environment and its impact on business	Help students understand the importance of various stake holders of business and the efficient way of establishing a rapport with them for business development
4.	12	Videos and lectures by experts	Interactions by experts with the students on various cases . Assignments/ presentations by student teams based on such interaction.	Greater insight on mergers , acquisitions and other strategies.

Recommended Books:

- i. Modern Business Organisation & Management-N.Mishra, Allied Publishers- Mumbai
- ii. Essentials of Business Administration- K. Ashwathappa-Himalaya Publication
- iii. Business Administration-S.C.Saxena-Sahitya Bhavan, Agra
- iv. The Administrative Process-Stephen Robbins
- v. Industrial Administration & Management- J.Batty
- vi Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.

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.

UnitNo.	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 Unit Banking	10	Lecture, PPT, the Group Discussion,	Understanding the various concepts of Banking

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. Narsimhan Committee 4.4 Recommendations of – I (1991) 4.5 Recommendations of M. Narsimhan Committee- II (1998)	14	Lecture, PPT, Group and Panel Discussion, Library Work, Assignment, Projects	Understanding the Goals and Measures of Banking Reforms in India Analyze the role of various 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 Joyeeta (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. Joshi, Vasant and other (2002), Managing Indian Banks – The Challenges Ahead, Response Books, New Delhi.
6. Mallik, Chaudhury and Sarkar (2018), ‘Indian Banking System- Growth, Challenges and
7. Nararajan and Parameswaran (2007), ‘Indian Banking’, S. Chand Company Ltd. New Delhi.
8. ShahiUjjwala (2013), ‘Banking in India: Past, Present and Future’, New Century Publications
9. Singh Sultan (2008), ‘Banking Sector Reforms in India’, Kanishka Publishing House
10. Thirunarayanan 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 Jatana Renu (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: BUSINESS LAW & PRACTICE-II Course Code: 246(C)

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

Objectives of the course:

To develop an understanding of the significant provision of Industrial and Labour Laws.

To gain the ability of students to address a basic business legal application- oriented issues.

Depth of the program:

Basic & Fundamental

Objectives of the Subject:

- To impart the students with the fundamental understanding of important Industrial and Labour laws.
- To study & acquaint students an application & overview based knowledge of Industrial and Labour Laws.
- To familiar the students with legal Business Environment of India.
- To develop & strengthen students through the legal practical knowledge and their implications on Indian Business organizations.
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Unit. No.	Unit Title	Contents	Purpose skills to be developments
1	Maharashtra Cooperative Societies Act, 1960	Definition and Features of a Co-operative Society. Types of Co-operative Societies. Restriction on the society - Registration, Cancellation of Registration and De- registration of a Society. Bye Laws and Amendments of bye-laws.	Understanding the order and laws for development of co-operative societies in the state of Maharashtra.

2	Life Insurance	Meaning, Definition of Life Insurance, Features of Life Insurance, Importance of life Insurance. Basic Principles of Life Insurance. Advantages of Life Insurance, Type of Life Insurance Policy, Procedure of Life Insurance Policy. Settlement of Claims of Life Insurance of Policy, Nomination of Policy. LIC Object, Constitution & Functions, Challenges before LIC, Social Responsibility of LIC.	It will help the students to gain insights of Life Insurance
3	Competition Act 2002	Introductions, definitions, scope, objectives, Prohibition of Certain Agreements, Abuse of Dominant Position and Regulation of Combinations, Competition Commission of India, Duties, Powers And Functions of Commission. (Sec 1 to 39)	To create more awareness about prevented practices that adversely affect competition, and to maintain competition in markets and protect the interests of consumers.
4	Industrial Disputes Act, 1947	Introductions, definitions, scope, objectives, Industrial Disputes, Strikes, Lock-out, lay-off, Standing orders, Rules, Causes of Industrial Disputes. Consequences of Industrial Disputes. Works committee.	Understanding the concepts of dispute, Disputes that relate to the terms and conditions of employment or non-employment or employment of a person.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	<ul style="list-style-type: none"> ➤ Cases to be discussed in Group. ➤ Internet Sources. 	<ul style="list-style-type: none"> ➤ You tube videos on Success stories of cooperative movement in India. ➤ E-Content on Cooperative societies provided by UGC/University/MOOC / You tube etc. to be studied. 	Project report should be prepared on Various successful cooperative ventures in .India & Outside the India	Understanding the legal requirements of Cooperative Business Model in India. Understanding the cooperative law & its applications.
2	12	<ul style="list-style-type: none"> ➤ Benefits of Insurance to be discussed in Group. ➤ Internet Sources. ➤ Discussion on Claim Settlement. 	<ul style="list-style-type: none"> ➤ E-Content on Life Insurance provided by UGC/University/MOOC etc. to be studied & analyzed. 	Project report can be prepared on benefits of Life insurance to the people.	Legal framework of Life insurance. Insights & benefits to be understood to minimize life risk.
3	12	<ul style="list-style-type: none"> ➤ Internet Sources. ➤ Presentation can be taken. ➤ Applications of this law to be understood. 	<ul style="list-style-type: none"> ➤ E-Content on Competition Act 2002 provided by UGC/University/MOOC/ You Tube etc. to be Watched & analyzed. 	Project report can be prepared on Applications of Competition Act 2002.	Understanding the fair & healthy business competition in India.

4	12	<ul style="list-style-type: none"> ➤ Observation or Survey about Industrial disputes can be conducted and discussed in detail. ➤ PPT Method can be used. 	<ul style="list-style-type: none"> ➤ Various cases on Industrial Disputes can be studied. ➤ E-Content on Industrial Disputes act 1947 provided by UGC/University/MOOC/ You Tube etc. to be Studied & analyzed. 	Project report can be prepared on various dispute cases happened in India & solved under Industrial Disputes Act 1947.	Application & benefits of Industrial Disputes Act 1947. Insights & benefits of the same to the business organizations in India.
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References

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

Practical for Semester – IV

Topic	Mode of Practical
Types of Cooperative Society	Case Study Method.
Settlement of Claims of Life Insurance of Policy	Real life examples, Applications with library sources.
Competition Commission of India	Library Assignment.
Strikes, Lock-out, lay-off, Standing orders, Rules, Causes of Industrial Disputes	Review of Research Papers/Articles, News Paper Articles etc.

SPECIAL ELECTIVE COURSE – VI

Subject: COST & WORKS ACCOUNTING-II

Course Code: 246(E)

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 departments.
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 JIT, CAM and ERP.	treatment 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	Films 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 multimedia 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, Written Test, Internal Examination, Powerpoint Presentations, Orals, Assignments, Tutorials etc.	SPPU	Two industrial visits and subsequently reports on these visits.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Titles of the Book	Names of Author	Name 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.	Horngren'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.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 eclm.unipune.ac.in

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

1. 50 % of the marks are assigned for Theory whereas rest 50 % of the total marks are allotted for Numerical Problems.
2. The Numerical Problems will be of simple nature only.
3. Areas of numerical problems:
 - Pricing Methods Of Issue Of Material.
 - Methods Of Wage Payment and Incentive Plan.
 - Measurement Of Labour Turnover.

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	Introduction Meaning of Green Marketing Definition of Green Marketing Objectives of Green Marketing Importance of Green Marketing Strategies of Green Marketing Role of Marketing Manager in Green Marketing	To understand the core principles required to create competitive advantage in the marketplace by implementing innovative green

		Marketing mix of green marketing Principles of success of green products Case studies	marketing strategies.
2	E-Marketing	Introduction Meaning of E-Marketing Definition of E-Marketing Utility of E-Marketing Advantages of E-Marketing Limitations of E-Marketing Challenges before E-Marketing Online and Offline Marketing Present status of E-Marketing in India Scope for E-Marketing in Indian scenario Online Marketing Strategies	To understand Professionals working in E-Marketing to design and implement Internet marketing plans.
3	Digital Marketing	Introduction Meaning of Digital Marketing Definition of Digital Marketing Difference between Traditional Marketing & Digital Marketing Digital Marketing Channels 3.5.1 Search Engine Optimisation (SEO) Off-page Optimisation On-Page Optimization Social Media Marketing Facebook Marketing Twitter Marketing Google Marketing Video Promotion YouTube Marketing Pinterest Marketing Instagram Marketing Online Paid	To understand how and why to use digital marketing for multiple goals within a larger

		<p>advertisement Google AdWords Facebook Ads Twitter Ads</p> <p>Email Marketing</p> <p>Mobile App Marketing 3.5.6Web Analytics 3.5.7.Content Marketing 3.5.8Affiliate Marketing</p>	
4	Introduction to International Marketing	<p>Introduction</p> <p>Meaning of International Marketing</p> <p>Definition of International Marketing</p> <p>Scope of International Marketing</p> <p>Objectives of International Marketing</p> <p>Facets of International Marketing</p> <p>Benefits of International Marketing</p> <p>Limitation of International Marketing</p> <p>Forces influencing International Marketing</p> <p>Forces restraining International Marketing</p>	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.

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 Panda	Oxford Publication	

5	Advertising Management	Rajiv Batra	Pearson Publication	
6	Retail Management	Swapna Pradhan	McGraw Hill Publication	
7	Retail Management	Gibson Vedamani	Jayco Publication	
8	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication	
9	Supply Chain Management	Sunil Chopra, Peter Meindl & D. V. Karla	Pearson Publication	
