

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

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**CORE COURSE – I**

**Subject: BUSINESS COMMUNICATION-II**

**Course Code: 241**

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

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**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	<b>Report Writing and Internal Correspondence</b>	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	<b>Recent Trends in Business Communication</b>	Internet: Email, Websites, <b>Social Media Network</b> (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	<b>Types and Drafting of Business Letters</b>	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	<b>Writing Formal Mails and Blog writing.</b>	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

		Library /Home Assignment ,Internal Assignment, students Seminar/Workshop	, online Video		
3	<b>16</b>	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	<b>08</b>	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.
<b>Total</b>	<b>48</b>	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.

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## CORE COURSE – II

**Subject: CORPORATE ACCOUNTING-II**

**Course Code: 242**

**Total Credits: 03**

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### 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.	<b>Holding Company Accounts</b>	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"><li>• Conceptual Understanding of Holding Company Accounts</li><li>• Practical Application skills</li><li>• Analytical skills</li></ul>
2.	<b>Absorption of Companies</b>	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"><li>• Conceptual understanding on the concept of Absorption of companies</li><li>• Practical application skills in the process of</li></ul>

		Purchasing Company	accounting for Absorption
3.	<b>Accounting for Liquidation of Companies</b>	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"> <li>• Conceptual understanding on Liquidation of Companies</li> <li>• Practical application skills</li> </ul>
4.	<b>Forensic Accounting</b>	Introduction , Meaning , Objectives , Types of Forensic Accounting , Nature and key principles of forensic accounting Ethical principles and responsibilities	<ul style="list-style-type: none"> <li>• Conceptual skills</li> <li>• Acquisition of knowledge about forensic accounting and its implication.</li> </ul>

### 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

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## CORE COURSE – III

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

**Total Credits: 03**

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### 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	<b>Money:</b>	<b>Purpose:</b> To understand the concept of money. To make the students know about Demand, Supply and Value of Money. <b>Skills:</b> Interpretation, comparative analysis, critical thinking, writing skills
	1.1 Meaning and Functions of Money.	
	1.2 Demand for Money: 1.2.1 Classical Approach. 1.2.2 Keynesian Approach.	
	1.3 Supply of Money: 1.3.1 Credit Creation of Commercial Banks 1.3.2 Money Measure of RBI (M1, M2, M3, M4). 1.3.3 Credit Control Methods.	
	1.4 Value of Money: 1.4.1. Quantity Theory of Money. 1.4.2 Cash Balance Approach : Marshall, Pigou, Robertson and Keynes	
<b>Unit</b>	<b>Inflation:</b>	<b>Purpose:</b>



<b>2</b>	2.1 Meaning and Definition	To understand the concept Inflation. To understand the stagflation and Phillips curve. <b>Skills:</b> 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	
<b>Unit 3</b>	<b>Trade cycle:</b>	<b>Purpose:</b> To understand the concept and phases of trade cycle. To understand the policy measures <b>Skills:</b> 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	
<b>Unit 4</b>	<b>Public Finance:</b>	<b>Purpose:</b> To understand Public Finance. To understand the Procedure of Budget. <b>Skills:</b> 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"> <li>Open discussion</li> <li>Casestudies</li> <li>Problem solvingbased learning</li> </ul>	<ul style="list-style-type: none"> <li>You tube lectures</li> <li>Films</li> </ul>	<ul style="list-style-type: none"> <li>Implication of liquidity trap.</li> <li>Credit control methods used by India.</li> </ul>	<ul style="list-style-type: none"> <li>Students will understand concept and theories of money.</li> <li>Will be able to critically evaluate supply of money in the economies.</li> </ul>

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

### 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. New York
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.	<a href="https://www.economicsnetwork.ac.uk/teaching/Video%20and%20Audio%20Lectures/Public-sector%20Economics%20and%20Public%20Choice%20Theory">https://www.economicsnetwork.ac.uk/teaching/Video%20and%20Audio%20Lectures/Public-sector%20Economics%20and%20Public%20Choice%20Theory</a>	<a href="http://www.studyinternational.com/the-little-bits-we-like/films/">http://www.studyinternational.com/the-little-bits-we-like/films/</a>	<a href="https://ed.ted.com/lessons?category=macroeconomics">https://ed.ted.com/lessons?category=macroeconomics</a>	<a href="https://www.slideshare.net/NayanVaghela/trade-cycle-chapter-4">https://www.slideshare.net/NayanVaghela/trade-cycle-chapter-4</a>	<a href="https://theconversation.com/global-topics/inflation-645">https://theconversation.com/global-topics/inflation-645</a>

2.	<a href="https://www.youtube.com/watch?v=Ac_i3GEhMF54">https://www.youtube.com/watch?v=Ac_i3GEhMF54</a>	<a href="https://economic.stackexchange.com/questions/9781/what-are-some-exceptional-movies-documentaries-on-macroeconomics">https://economic.stackexchange.com/questions/9781/what-are-some-exceptional-movies-documentaries-on-macroeconomics</a>	<a href="https://www.ufs.ac.za/econ/unlisted-pages/microeconomics-animations">https://www.ufs.ac.za/econ/unlisted-pages/microeconomics-animations</a>	<a href="https://www.slideshare.net/NayanVaghela/public-finance-chapter-7">https://www.slideshare.net/NayanVaghela/public-finance-chapter-7</a>	<a href="https://journals.sagepub.com/toc/pfr/current">https://journals.sagepub.com/toc/pfr/current</a>
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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"><li>• Meaning, Importance and Theories of motivation</li><li>• Maslow's Need Hierarchy Theory</li><li>• Herzberg's Two Factor Theory</li><li>• Douglas MC Gregor's Theory of X and Y</li><li>• Ouchi's Theory Z</li><li>• McClelland's Theory</li></ul>	<ol style="list-style-type: none"><li>1. Skills regarding how to motivate staff and other members of the team.</li><li>2. Skills regarding retaining motivational level</li><li>3. Understanding needs and expectations of group members and meeting them effectively.</li></ol>
2.	Organizing from front-Leadership Skills	<ul style="list-style-type: none"><li>• Meaning, Importance, Qualities and Functions of a leader</li><li>• Leadership styles for effective management</li><li>• Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar and Pt. Jawaharlal Nehru in leadership.</li></ul>	<ol style="list-style-type: none"><li>1. How to lead group</li><li>2. Understanding followers and their views on various organizational matters.</li><li>3. Conflict Management</li></ol>
3.	Achieving success at work : Coordination and Control	<ul style="list-style-type: none"><li>• Meaning and need of coordination and control</li><li>• Techniques and difficulties in establishing coordination and control</li><li>• Steps in the process of control and it's techniques</li></ul>	<ol style="list-style-type: none"><li>1. How to coordinate group efforts</li><li>2. Minimizing resource waste</li><li>3. Skills to establish coordination between departments.</li></ol>
4.	Emerging trends in Business management	<ul style="list-style-type: none"><li>• Corporate Social Responsibility,</li><li>• Corporate Governance And Corporate Citizenship,</li><li>• Disaster Management And</li><li>• Management of Change</li></ul>	<ol style="list-style-type: none"><li>1. How to introduce change</li><li>2. Significance of Disaster Management</li><li>3. Importance and implementation of CSR</li><li>4. Importance of Corporate Citizenship</li></ol>

### 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

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## CORE COURSE – V

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

**Total Credits: 03**

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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	<b>Management of Company:</b> 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	<b>Key Managerial Personnel (KMP)</b>	<b>Key Managerial Personnel (KMP) (U/S 203)</b> 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.	<b>Company Meetings</b>	<b>Company Meetings:</b> 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.	<b>E Governance and Winding up Company</b>	<b>E Governance and Winding up of a Company</b> 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 :-**

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

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## SPECIAL ELECTIVE COURSE – VI

**Subject: BUSINESS ADMINISTRATION-II**

**Course Code: 246(A)**

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

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Unit No.	Unit Title	Contents	Purpose/Skills to be developed
1	<b>Legal Aspects (Recent Trends)</b>	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	<b>Productivity</b>	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	<b>Business liasoning</b>	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	<b>Business Alliances (growth strategies)</b>	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.

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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.

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 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 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

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## **SPECIAL ELECTIVE COURSE – VI**

**Subject: BUSINESS LAW & PRACTICE-II      Course Code: 246(C)**

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

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### **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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<b>Unit. No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose skills to be developments</b>
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"> <li>➤ Cases to be discussed in Group.</li> <li>➤ Internet Sources.</li> </ul>	<ul style="list-style-type: none"> <li>➤ You tube videos on Success stories of cooperative movement in India.</li> <li>➤ E-Content on Cooperative societies provided by UGC/University/MOOC / You tube etc. to be studied.</li> </ul>	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"> <li>➤ Benefits of Insurance to be discussed in Group.</li> <li>➤ Internet Sources.</li> <li>➤ Discussion on Claim Settlement.</li> </ul>	<ul style="list-style-type: none"> <li>➤ E-Content on Life Insurance provided by UGC/University/MOOC etc. to be studied &amp; analyzed.</li> </ul>	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"> <li>➤ Internet Sources.</li> <li>➤ Presentation can be taken.</li> <li>➤ Applications of this law to be understood.</li> </ul>	<ul style="list-style-type: none"> <li>➤ E-Content on Competition Act 2002 provided by UGC/University/MOOC/ You Tube etc. to be Watched &amp; analyzed.</li> </ul>	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"> <li>➤ Observation or Survey about Industrial disputes can be conducted and discussed in detail.</li> <li>➤ PPT Method can be used.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Various cases on Industrial Disputes can be studied.</li> <li>➤ E-Content on Industrial Disputes act 1947 provided by UGC/University/MOOC/ You Tube etc. to be Studied &amp; analyzed.</li> </ul>	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 Publications

### 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.

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## SPECIAL ELECTIVE COURSE – VI

### Subject: CO-OPERATION AND RURAL DEVELOPMENT -II

Course Code: 246(D)

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

Unit No.	Unit Title	Contents	Skills to be developed
1	<b>Co-operative Laws in India</b>	1.1 History of Co-operative Legislation 1.2 Co-operative Societies Act 1904, Objectives and Features 1.3 Co-operative Societies Act 1912 ,Objectives and Features 1.4 Bombay Provisional Co-operative Societies Act 1925, Main Provisions, 1.5 Benefits of Co-operative Legislations	1. To understand progress of co-operative legislation 2. To be acquainted with various co-operative enactments 3. 3. To know the benefits of co-operative legislations
2	<b>Multi-state Co-operative Societies Act</b>	2.1 Need and objectives 2.2 Procedure for Registration of Societies 2.3 Documents required for registration 2.4 Central Registrar – Appointment, Functions, Duties	1. To know the process of registration. 2. To know the various documents essential for registration of societies 3. To understand the rights and functions of Registrar.
3	<b>Maharashtra State Co-operative societies Act, 1960</b>	3.1 Need and objectives of the Act 3.2 Registration of Co-operative Societies 3.3 Privileges of Co-operative Societies 3.4 Membership of Co-operative Societies 3.5 Provisions Regarding Management of Co-operative Societies 3.6 Registrar Appointment, Functions, Duties and Jurisdiction 3.7 Provisions Regarding Audit of Co-operative Societies 3.8 Amendments made in Maharashtra Co-operative Societies, Act in 2013	1. To understand provisions of co-operative societies Act-1960. 2. To know and understand provisions of amendment act 2013. 3. To know the provisions pertaining the audit of co-operative societies.

4	<b>Co-operative Entities – Functions, Problems and Progress</b>	4.1 Present Situation of Agricultural Credit Co-operatives- Primary District and State Co-operative Banks 4.2 Co-operative Sugar Factories 4.3 Contemporary conditions of Non Agricultural Credit Co-operatives 4.4 Dairy Co-operatives 4.5 Co-operative Housing Societies 4.6 Consumer Co-operative Societies 4.7 Urban Co-operative Banks	1. To create understanding about agricultural credit banks. 2. To know the problems of co-operative societies. 3. To know the functions of various co-operative societies.
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### Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Theory lectures, group discussion.	----	-----	Concept of co-operation & how co-operative societies act progressed.
2	12	Theory lecture, class room discussion	----	-----	Student should become aware about registration, its benefits & importance.
3	12	Theory lecture, Visit to co-operative registrar's office	AV available on 'You tube'	Collection of Memorandum of Association, Article of Association, Form 'A' & Form 'B'.	Understanding pertaining to registration process, documents & audit of co-operative societies
4	12	Theory lecture, visit to co-operative credit Bank	-----	Preparing Detailed report of the visit.	Understanding about functioning of credit co-operative banks/ Societies

### References:

- 1) G.S.Kamat –Cases in Co-operative management
- 2) N.L.Ghorpade- Co-operation and Rural Development
- 3) K.K.Taimani- Co-operative Organization and Management
- 4) G.S.Kamat – New Dimensions of Co-operative Management
- 5) Vasant Desai – Fundamentals of Rural Development

- 6) Dr. Dhiraj Zalte & Others – Theory & Practice of Co-operation, Prashant Publication
- 7) V.M.Dandekar and Rath – Poverty in India
- 8) Dr. P.R.Dubhashi – Rural Development and Administration in India
- 9) V.Reddy – Rural Development in India
- 10) S.K. Gopal – Co-operative Farming in India
- 11) B. Mukharji – Community Development
- 12) I.C.A State and C-operative Movement
- 13) <https://www.bhagirathgram.org/>

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## 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	<a href="https://icmai.in">https://icmai.in</a> <a href="http://www.globalcma.in">www.globalcma.in</a> <a href="http://eclm.unipune.ac.in">eclm.unipune.ac.in</a>

### 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: BUSINESS STATISTICS**

**Course Code: 246(F)**

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

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### 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 Economics, Commerce and Management. Professionals working in these fields, wishing to upgrade their knowledge, will also benefit. The stress of the course will be on building the concepts and their applications.

In modern times, Statistics is viewed not as a mere device for collecting numerical data but as a means of developing some techniques for their handling and analysis and drawing valid inferences from them. Statistics provides tools for making decisions when conditions of uncertainty prevail. So it is very useful in various fields like agriculture, business, management, economics, finance, insurance, education, biotechnology and medical science etc.

### Depth of the Course – Basic Knowledge of Elementary Statistics

#### Objective of the Course

1. To understand and Master the concepts, techniques & applications of Statistical Methods Operations Research.
2. To develop the skills of solving real life problems using Statistical Methods and Operations Research.
3. To make students to understand the art of applying statistical techniques to solve some real life problems.
4. To gain knowledge of Statistical Computations

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>Time Series</b>	Introduction, Definition, Components of Time Series, : The Trend, Seasonal variation, Cyclical variation, Irregular variation, Additive Model, Multiplicative Model, Methods of estimating Trends, Moving averages (with periods 3,4,5), Fitting of trend line and second degree curve, Exponential smoothing, Example and problems.	<ol style="list-style-type: none"><li>1. To understand the concept time series and its components.</li><li>2. To understand the interpretation of time series.</li><li>3. To understand the various data fitting methods for time series.</li></ol>
2	<b>Simplex Method</b>	Definition of Linear programming problem, Canonical and standard form duality relation between primal and dual, example and problems on simplex	<ol style="list-style-type: none"><li>1. To understand the simplex method algorithm.</li><li>2. To understand and</li></ol>

		method, meaning of unbounded solution, basic feasible solution, alternate solution, degenerate solution	analyze simplex tables.
3	<b>Transportation Problem</b>	Transportation Problem of minimization type objective function, Introduction, balanced and unbalanced TP, Initial Basic Feasible Solution (IBFS) using NWCR, MMM, VAM, Optimal solution using MODI method. Example and problems.	1. To understand the concept of transportation problems. 2. To understand the methods to obtain IBFS and optimal solution of TP.
4	<b>Assignment Problem</b>	Introduction, concept minimization and maximization, Hungarian method example and problems	1. To understand the concept of assignment problem. 2. To understand the method to obtain optimal solution of AP.

#### Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	ICT	NA	NA	Students will be able to apply time series techniques to problems from finance and economics.
2	13	ICT	NA	NA	Students will be able to apply simplex algorithm and analysis the solution of LPP.
3	14	ICT	NA	NA	Students will be able to solve transportation problems and obtain optimal solutions. Students will be able to apply TP techniques to real world problems.
4	07	ICT	NA	NA	Students will be able to solve assignment problems. Students will be able to apply AP techniques to real world problems.

#### Method of Evaluation

Subject	Internal Evaluation	External Evaluation
Unit – I	30%	70%
Unit – II	30%	70%
Unit – III	30%	70%
Unit – IV	30%	70%
Total		

Notes: -

1. Internal evaluation is continuous assessment.
2. Internal evaluation shall have following components: -
  - a. At least one test of 20 marks involving objective questions of following type: - multiple choice, true or false, state definitions/concepts, one line answer etc.
  - b. At least one assignment of 05 marks.
  - c. If time and resources permit then there can be power point presentation of group or individual (this component is not compulsory).
  - d. Final score will be average score of all components.

**Text Books:**

1. Unit I – Time Series - Bhowal M. K. and Pronob Barua, Statistics Vol. 1, Asian Books Pvt. Ltd., New Delhi and Cheng-Few Lee, John C. Lee and Alice C. Lee, Statistics for Business and Financial Economics, Springer, New York
2. Unit II – Simplex Method - Hamdy A. Taha, Operations Research: An Introduction, Pearson, New Delhi
3. Unit III – Transportation Problems - Hamdy A. Taha, Operations Research: An Introduction, Pearson, New Delhi
4. Unit IV – Assignment Problems - Hamdy A. Taha, Operations Research: An Introduction, Pearson, New Delhi

**References:**

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McFraw Hill	New Delhi
2.	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd	New Delhi
3.	Operations Research	P. K. Gupta & D. S. Hira	S. Chand Publishing	New Delhi
4.	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press	Cambridge
5.	Fundamentals of Mathematical Statistics	Gupta S. C. and Kapoor V. K.:	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
6.	Statistical Methods	Gupta S. P.:	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
7.	Applied Statistics	Mukhopadhyaya Parimal	New Central Book Agency Pvt. Ltd.	Calcutta.
8.	Fundamentals of Statistics	Goon A. M., Gupta, M. K. and Dasgupta, B.	World Press	Calcutta.
9.	Fundamentals of	Gupta S. C. and Kapoor V. K.:	Sultan Chand and Sons	23, Daryaganj, New Delhi

	Applied Statistics			110002
10.	Statistics for Business and Financial Economics	Cheng-Few Lee, John C. Lee and Alice C. Lee	Springer	New York
11.	<i>Operations Research</i>	<i>Kanti Swarup, P. K. Gupta, Man Mohan</i>	Sultan Chand & Sons,	New Delhi

### Suggested references

#### Web reference for Semester I & II

1. [www.freestatistics.tk](http://www.freestatistics.tk)(National Statistical Agencies)
2. [www.psychstat.smsu.edu/sbk00.htm](http://www.psychstat.smsu.edu/sbk00.htm)(Onlinebook)
3. [www.bmj.bmjournals.com/collections/statsbk/index.shtml](http://www.bmj.bmjournals.com/collections/statsbk/index.shtml)
4. [www.statweb.calpoly.edu/bchance/stat-stuff.html](http://www.statweb.calpoly.edu/bchance/stat-stuff.html)
5. [www.amstat.org/publications/jse/jse-data-archive.html](http://www.amstat.org/publications/jse/jse-data-archive.html)(International journal on teaching and learning of statistics)
6. [www.amstat.org/publications/chance](http://www.amstat.org/publications/chance)(Chancemagazine)
7. [www.statsci.org/datasets.html](http://www.statsci.org/datasets.html)(Datasets)
8. [www.math.uah.edu/stat](http://www.math.uah.edu/stat)(Virtual laboratories in Statistics)
9. [www.amstat.org/publications/stats](http://www.amstat.org/publications/stats)(STATS : the magazine for students of Statistics)
10. [www.stat.ucla.edu/cases](http://www.stat.ucla.edu/cases)(Case studies in Statistics).
11. [www.statsoft.com](http://www.statsoft.com)
12. [www.statistics.com](http://www.statistics.com)
13. [www.indiastat.com](http://www.indiastat.com)
14. [www.unstat.un.org](http://www.unstat.un.org)
15. [www.stat.stanford.edu](http://www.stat.stanford.edu)
16. [www.statpages.net](http://www.statpages.net)
17. [www.wto.org](http://www.wto.org)
18. [www.censusindia.gov.in](http://www.censusindia.gov.in)
19. [www.mospi.nic.in](http://www.mospi.nic.in)
20. [www.statisticsofindia.in](http://www.statisticsofindia.in)
21. <https://swayam.gov.in/>

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## SPECIAL ELECTIVE COURSE – VI

**Subject: BUSINESS ENTREPRENEURSHIP (SPECIAL PAPER-I)**

**Course Code: 246(G)**

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

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Unit No.	Unit Title	Contents	Skills to be developed
1	Group Entrepreneurship	<b>Concept-</b> Meaning and Significance- Individual Entrepreneurship V/s Group Entrepreneurship. Advantages and Disadvantages of Group Entrepreneurship. <b>Self Help Group-</b> Definition, Meaning and Evolution- Nature- Scope of SHG, Administration Functions and Operation of SHG's , Do's and Don'ts with suitable illustration of Self Help Group	<ol style="list-style-type: none"><li>1. To understand the concept Individual Entrepreneurship and Group Entrepreneurship along with their significance.</li><li>2. Students should be able to understand its advantages and disadvantages.</li><li>3. To make aware of the concept Self Help Group with its functions to enhance the knowledge in entrepreneurship.</li><li>4. To equip the students with various aspects of entrepreneurship, their competencies like initiative, how to grab the opportunities etc. and qualities with examples.</li></ol>
2	Various Entrepreneurial Opportunities	<b>Role of Service Sector in National Economy-</b> Types of Service Ventures, Service-Industry Management, Success Factors in Service Ventures- Opportunities to Service Industry in Rural and Urban Areas, Distinction Between Service Industry and Manufacturing Industries.	<ol style="list-style-type: none"><li>1. Students should know to service sector and its role in National Economy also have to detail knowledge of benefits of industries in rural and urban areas.</li><li>2. Students should be able to differentiate in service industry and manufacturing conventional industry.</li><li>3. Information on role of each industry will help the students to develop their interest in entrepreneurship.</li></ol>



3.	Study of Entrepreneurs or Enterprises	1. Mr. Radhakishan Damani (D Mart) 2. Mr. Ritesh Agarwal (OYO Hotels) 3. Mr. Sanjeev Bhikchandani (Naukri.com) 4. Mumbaiche Dabewale 5. Mr. Ratan Tata.	1. To study the real life well known examples of entrepreneurs and enterprises in India, to motivate the students to enhance their competencies and create interest in, to become an enterprisers or to be an entrepreneurs.
4.	Challenges in Entrepreneurship Development	<b>Challenges-</b> Social, Cultural, Educational, Political, Economical, International Situation, Cross Cultural Aspects. Measures and Challenges of Globalization and Entrepreneurship Development in India. Effect of Corona Virus on Entrepreneurship.	1. Students should be able to understand the challenges in entrepreneurship development and how these environmental factors affect the business so the students should be known how to overcome on these factors or challenges.

### Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Collecting information through available literature.	Related Videos and PPTs	Asked students to prepare detailed report.	Understanding the basics difference in Individual Entrepreneur and Group Entrepreneurship and details in SHG.
2	12	Small research on field market survey.	Related Videos and PPTs	Assign small projects (Product Specific) to students in individual or group research to find the requirement of the society. (Product	Students will identify the opportunities of entrepreneurship in the present market, in terms of production, trading or by providing services

				Specific)	to the society.
3	12	Collecting detail information of entrepreneurs and enterprise through available literature, news, reports, etc.	Biographical videos or CDs of entrepreneurs and enterprises	Prepare a small project on at least one entrepreneur to study its 360 degree.	Students will be able to study and investigate the entrepreneur or enterprise on micro level.
4	12	Conducting survey and collecting information of the challenges (internal and external) in the entrepreneurship development.	Interviews of entrepreneurs videos, PPTs	Assign small projects in individual or in group.	Students will practically study the Challenges in entrepreneurship development.

**References:-**

- 1..Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi.
- 2..Entrepreneurship Development, Khanna S.S, S. Chand, New Delhi.
- 3.Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
- 4..Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi
- 5..Indian Economy,, Ruddar Datt, K.P.M. Sundharam, S. Chand, New Delhi
- 6 .Udyog,Udyog Sanchalaya, Mumbai
- 7.Vyawasaya Udyojagata, Dr. S. L. Shiragave, Success Publication, Pune

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## SPECIAL ELECTIVE COURSE – VI

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

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

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### 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	<b>1.1</b> Introduction <b>1.2</b> Meaning of Green Marketing <b>1.3</b> Definition of Green Marketing <b>1.4</b> Objectives of Green Marketing <b>1.5</b> Importance of Green Marketing <b>1.6</b> Strategies of Green Marketing <b>1.7</b> Role of Marketing Manager in Green Marketing	To understand the core principles required to create competitive advantage in the marketplace by implementing innovative green

		<p><b>1.8</b> Marketing mix of green marketing</p> <p><b>1.9</b> Principles of success of green products</p> <p><b>1.10</b> Case studies</p>	marketing strategies.
<b>2</b>	<b>E-Marketing</b>	<p><b>2.1</b> Introduction</p> <p><b>2.2</b> Meaning of E-Marketing</p> <p><b>2.3</b> Definition of E-Marketing</p> <p><b>2.4</b> Utility of E-Marketing</p> <p><b>2.5</b> Advantages of E-Marketing</p> <p><b>2.6</b> Limitations of E-Marketing</p> <p><b>2.7</b> Challenges before E-Marketing</p> <p><b>2.8</b> Online and Offline Marketing</p> <p><b>2.9</b> Present status of E-Marketing in India</p> <p><b>2.10</b> Scope for E-Marketing in Indian scenario Online Marketing Strategies</p>	To understand Professionals working in E-Marketing to design and implement Internet marketing plans.
<b>3</b>	<b>Digital Marketing</b>	<p><b>3.1</b> Introduction</p> <p><b>3.2</b> Meaning of Digital Marketing</p> <p><b>3.3</b> Definition of Digital Marketing</p> <p><b>3.4</b> Difference between Traditional Marketing &amp; Digital Marketing</p> <p><b>3.5</b> 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

		<p>advertisement Google AdWords Facebook Ads Twitter Ads</p> <p>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</p>	
<b>4</b>	<b>Introduction to International Marketing</b>	<p><b>4.1</b> Introduction <b>4.2</b> Meaning of International Marketing <b>4.3</b> Definition of International Marketing <b>4.4</b> Scope of International Marketing <b>4.5</b> Objectives of International Marketing <b>4.6</b> Facets of International Marketing <b>4.7</b> Benefits of International Marketing <b>4.8</b> Limitation of International Marketing <b>4.9</b> Forces influencing International Marketing <b>4.10</b> 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
<b>1</b>	<b>14</b>	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	

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

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## SPECIAL ELECTIVE COURSE – VI

**Subject: AGRICULTURAL AND INDUSTRIAL ECONOMICS -II**

**Course Code: 246(I)**

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

Unit No.	Unit Title	Content	Purpose skills to be developed
1	<b>Economics of Farm Management</b>	3.1 Farm Management, Meaning, Scope, Objectives 3.2 Management of Farm input and Output, Types of Farming 3.3 Economies and Diseconomies of Scale 3.4 Recent Changes in Farm Management- (Farmer Collectives/ Producer Organisation)	<ul style="list-style-type: none"><li>▪ To understand the Concept of Farm Management</li><li>▪ Ability to compare Plant, Firm and Industry</li></ul> To make the students know about the concept of various sector in Industrial Economics.
2	<b>Risk and Uncertainty in Agriculture</b>	2.1 Nature of Risk and Uncertainty in Agriculture 2.2 Types of Risk and Uncertainty (Climatic Variability & Change, Production Risks, Technological) 2.3 Risk and Uncertainty Management Strategies in Agricultural 2.4 Risk Management Through Agricultural Insurance Price	<ul style="list-style-type: none"><li>▪ To get acquainted with Nature and Type of uncertainty in agricultural</li><li>▪ To Equip the students with a measure to control risk and uncertainty in Agriculture</li></ul>
3	<b>Industrial Finance</b>	3.1 Meaning, Scope, Importance of Industrial Finance 3.2 Sources of Industrial Finance: Shares, Debentures, Bonds, Deposits, Loan Role of IDBI, SIDBI, ICICI, State Finance Corporations 3.3 Foreign Capital: Need for Foreign Capital, Foreign Direct Investment, Foreign Institutional Investment, GDR, ADR, External Commercial Borrowings.	<ul style="list-style-type: none"><li>▪ To get acquainted with meaning scope and Importance on Industrial Finance.</li><li>▪ To gain knowledge of various industrial financing institution</li></ul>
4	<b>Industrial Productivity &amp; Efficiency</b>	4.1 Productivity - Norms and Measurement 4.2 Factors Affecting Productivity and Capacity Utilization 4.3 Importance of Productivity in the Competitive Environment. 4.4 Measures Required for Improving	<ul style="list-style-type: none"><li>▪ To understand the Concept productivity</li><li>▪ To make the students know about the Factors affecting Productivity and Measures required for Improving Productivity and efficiency</li></ul>



**Teaching Methodology:**

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project/Practical	Expected Outcome
1	12	Lecture, PPT/ Group Discussion, Library, Problem solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E- Content	<ul style="list-style-type: none"> <li>Visit farmer Producer Company and analyse the opportunities and threats of FPO.</li> </ul>	<p><b>After completing this topic , the student will be able to understand</b></p> <ul style="list-style-type: none"> <li>Assess and evaluate the New methods of Collective Farming</li> <li>Identify and choose the newer methods</li> </ul>
2	12	Lecture, PPT/ Group Discussion, Library, Problem solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E- Content	<ul style="list-style-type: none"> <li>List of out the Indian Government measure to Control risk and uncertainty in Agriculture.</li> </ul>	<ul style="list-style-type: none"> <li>Evaluate the effects of Risk and uncertainty in agricultural</li> <li>Different measures to overcome risk and uncertainty in the Agricultural Sector</li> </ul>
3	12	Lecture, PPT/ Group Discussion, Library, Problem solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E- Content	<ul style="list-style-type: none"> <li>Information of various Industrial Financial Institution</li> </ul>	<ul style="list-style-type: none"> <li>Analyse the importance and roll of Industrial Financial Institution</li> </ul>
4	12	Lecture, PPT/ Group Discussion, Library, Problem solving based learning, Case study, Jigsaw reading, Practical based learning	Relevant videos, Consortium for Educational Communication-SWF E- Content	<ul style="list-style-type: none"> <li>Analyse the factor affecting on Industrial Productivity and Efficiency</li> </ul>	<ul style="list-style-type: none"> <li>Describe the Industrial Productivity and Efficiency.</li> <li>Analyse the factor affecting industrial Productivity and Efficiency</li> </ul>

**References:**

1. Raju, V. T, RaoVS. (2017) Economic of Farm Production and Management, Oxford & Ibh, New Delhi.
2. Misra S.K. &V.K.Puri, (2017) Indian Economy, Himalaya Publication house Mumbai.
3. Kavimandan Vijay, (2009) Krushi Arthshastra, Shri Mangesh Prakshan, Nagpur.
4. Barthwal R.R. (1985), Industrial Economics, Wiley Eastern Ltd., New Delhi.
5. Barthwal R.R.(2004) Industrial Economics Introductory Text Book, New Age International Limited, Kanpur.
6. W. Stewart Howe, Industrial Economics An Applied Approach, Springar Link, Switzerland.
7. Singh, A and A.N. Sandhu (1988), Industrial Economics, Himalaya Publishing House, Bombay.
- 8.Jain S.C. Industrial Economics, (Edition: First, 2019), Publisher: Kailash Pustak Sadan, 30 Shah Building, Hamidia Road, Bhopal (M.P.)

**Suggested Web references:**

<https://www.youtube.com/user/cecedusat>

<https://www.swayamprabha.gov.in/>

[http://14.139.13.96:8080/lectures.aspx?pno=Paper05\(O\)](http://14.139.13.96:8080/lectures.aspx?pno=Paper05(O))  
Economics

-UGC CEC E Contain on Agricultural

[http://14.139.13.96:8080/lectures.aspx?pno=Paper06\(O\)](http://14.139.13.96:8080/lectures.aspx?pno=Paper06(O))  
Economics

-UGC CEC E Contain on Industrial

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## SPECIAL ELECTIVE COURSE – VI

**Subject: DEFENSE BUDGETING, FINANCE AND MANAGEMENT-II**

**Course Code: 246(J)**

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

### Objectives:

1. To understand the relationship between economy and defence expenditure
2. To create awareness about recent trends in India's Defence Expenditure
3. To understand the importance of War Finance and defence management
4. To create awareness about different challenges to India's defence management.

Unit No.	Topic	No. of Lectures	Teaching Method	Proposed Skill to be Developed
I	<b>Defence Expenditure</b> 1.1 Salient features of Indian Economy 1.2 Analysis of India's Defence Spending from 1947 to till date. 1.3 Determinants of Defence Expenditure 1.4 Recent Trends in India's Defence Expenditure	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Field Visit	The learners will be able to analyse the methodology of defence spending in India.
II	<b>War Potential</b> 2.1 Concept of War Potential 2.2 Industrial Power 2.3 Elements of War Potential 2.4 Cost of War 2.5 Importance of DRDO in War	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Field Visit	The learners will be able to understand the role of Industrial Power and their relationship to national security.
III	<b>War Finance</b> 3.1 Sources of Finance (Domestic and Foreign) 3.2 Peace Time Economy (Merits and Demerits) 3.3 War Time Economy (Merits and Demerits) 3.4 Rationing 3.5 Inflation	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Field Visit	The learners will be able to know the importance and methodology of War Finance

<b>VI</b>	<b>Rationale of Arms Production in the Third World Countries</b> 4.1 Third World Countries : Meaning & Concept 4.2 Relevance of the Arms Production to the Third World Countries 4.3 Military Industrialization	<b>12</b>	Lecture, PPT, Group Discussion, Library Work, Assignment, Field Visit	The learners will be able to understand the rationale of armament production in third world countries
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### Reference:

1. Laxmi Y, Trends in Defence Expenditure, New Delhi, ADS 1988
2. Ron Mathew, Defence Production in India, New Delhi, ABC-1989
3. Alok Ghosh, Indian Economy; Its Nature & Problem, New Book Hall-Kolkata-1994
4. S. K. Mishra & V.K. Puri , Indian Economy, Himalaya Publishing House-1998, New Delhi.
5. K.Subramanyam. Perspectives in Defence Planning, Abhinav Publishing Company, New Delhi-1972
6. Raju G. C.Thomas, The Defence of India –A budgetary perspective of strategy and politics, The Macmillan Company of India, New Delhi
7. A. N. Agarwal Economic Mobilization of National Defence ,Asia Publishing House, London 1968 V. N. Shrinivas, Budgeting for Indian Defence, New Delhi, K W Publishers, 2008
8. Amiya Kumar Ghosh, Defence Budgeting & Planning in India: The Way Forward, New Delhi, 2006
9. Alain C. Einthoven & K. Wayne Smith, How much is Enough ?, Shaping the Defence Budget 1961-1969s ,New Delhi, RAND Corporation
10. H.C. Bhatia, Public Finance (Ed), Vikas Publishing House, New Delhi -2006
11. S. P. Ganguly, Fundamentals of Government Budgetary in India, 3rd Ed ,New Delhi, Concept Publishing Co.-2007
12. Jaswant Sing, Defending India, Chennai, MacMillan India Ltd, 1999
13. H. B. Mishra, Defence Programmes of India, Delhi, Author press, 2000
14. Laxmi Y, Trends in Defence Expenditure, New Delhi, ADS 1988
15. Ron Mathew, Defence Production in India, New Delhi, ABC-1989
16. Alok Ghosh, Indian Economy; Its Nature & Problem, New Book Hall-Kolkata-1994
17. S. K. Mishra & V.K. Puri , Indian Economy, Himalaya Publishing House-1998, New Delhi.
18. K.Subramanyam. Perspectives in Defence Planning, Abhinav Publishing Company, New Delhi-1972
19. Raju G. C.Thomas, The Defence of India –A budgetary perspective of strategy and politics, The Macmillan Company of India, New Delhi
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21. Amiya Kumar Ghosh, Defence Budgeting & Planning in India: The Way Forward, New Delhi, 2006
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26. S. P. Ganguly, Fundamentals of Government Budgetary in India,3rd Ed ,New Delhi, Concept Publishing Co.-2007
27. K. Subramanyam , Perspective in Defence Planning, New Delhi, Abhinav Publishing , 1972
28. Jaswant Sing, Defending India, Chennai, MacMillan India Ltd, 1999
29. H. B. Mishra, Defence Programmes of India,Delhi, Author press, 2000

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## SPECIAL ELECTIVE COURSE – VI

**Subject: INSURANCE, TRANSPORT AND TOURISM - II (TOURISM)**

**Course Code: 246(K)**

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

### Objectives:

1. To acquaint students with the concepts of tourism.
2. To create awareness about different forms of tourism.
3. To make the students aware of career opportunities in the field of tourism.
4. To aware the students about the growth, scope and challenges of tourism in India.

Unit No.	Topic	No. of Lectures	Teaching Method	Proposed skills to be developed
1.	<b>Introduction</b> 1.1 Concept of Tourism 1.2 Types of Tourism 1.3 Factors affecting Demand for Tourism 1.4 Nature of Tourism 1.5 Significance of Tourism 1.6 Inter-regional and Intra-regional Tourism 1.7 Role of Government in Tourism Development	12	Lecture, PPT, Group Discussion, Library Work, Assignment	Understanding the concept of tourism
2.	<b>Forms of Tourism</b> 2.1 Agritourism 2.3 Health Tourism 2.4 Heritage Tourism 2.5 Eco Tourism 2.6 Cultural Tourism 2.7 Religious Tourism 2.8 Educational Tourism 2.9 Business Tourism 2.10 Sports Tourism 2.11 Family Tourism 2.12 Sea Tourism	12	Lecture, PPT, Group Discussion, Library Work, Study Visit to Tourism centre	Understanding the forms of tourism
3.	<b>Impact of Tourism</b> 3.1 Globalization and Tourism 3.2 The Economic Impact of Tourism 3.3 The Socio-cultural Impact of Tourism 3.4 Environmental Impact of Tourism 3.5 Career Opportunities in Tourism	10	Lecture, PPT, Group Discussion, Library Work,	Understanding the impacts of tourism

4.	<b>Tourism in India</b> 4.1 Growth of Tourism in India 4.1.1 Contribution to Gross Domestic Product 4.1.2 Employment Generation 4.1.3 Foreign Tourist Arrivals (FTAs) 4.1.4 Share of India in International Tourist Arrivals (ITAs) in World 4.1.5. Foreign Exchange Earnings (FEEs) from Tourism in India 4.2 Tourism Infrastructure Development in India 4.3 Scope of Tourism in India 4.4 Challenges before Indian Tourism Sector 4.5 Measures adopted by Government for Development of Tourism in India	14	Lecture, PPT, Group Discussion, Panel Discussion, Library Work, Assignment	Understanding the Tourism growth and career opportunities in tourism sector in India
	<b>Total</b>	<b>48</b>		

### References:

#### Books:

1. Arora S. (2007), *Adventure Tourism and Sports Issues and Perspectives*, Cyber Tech Publications, New Delhi.
2. A Satish Babu (2008), *Tourism Development in India*, APH Publishing, New Delhi.
3. Badan B. S. and Bhatt H. (2007), *Eco-Tourism*, Common Wealth Publishers, New Delhi
4. Batra G.S. and Agarwal R.C. (2002), *Tourism Promotion and Development*, Deep & Deep Publications Pvt. Ltd. Delhi
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9. Selvam M. (1989), *Tourism Industry in India*, Himalaya Publishing House, Mumbai.
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1. Annual Report 2017-18, 2018-19 and 2019-20, Ministry of Tourism Government of India.
2. Government of India, Economic Survey 2019-20.
3. India Tourism Statistics at a Glance, 2019, Ministry of Tourism, Government of India.
4. Working Paper, Services Sector: Challenges, Issues and Policy Suggestions with special focus on (IT-BPM, Tourism, Shipping, Real Estate Services and Project Exports), December 2017 Government of India, Ministry of Finance, Department of Economic Affairs, Economic Division.
5. <https://destinationreporterindia.com>
6. <http://tourism.gov.in>

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## SPECIAL ELECTIVE COURSE – VI

**Subject: - COMPUTER PROGRAMMING AND APPLICATION II**

**Course Code: 246(L)**

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

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### Relational Database Management System (Semester – IV)

1. Objectives of the course: To aware principles of databases, database management operations, fundamental concepts of RDBMS.

Unit No.	Unit Title	Contents	Skills to be developed
1	<b>Introduction to Database management Systems</b>	1.1 Introduction Information, Data and file 1.2 Need and Importance of Database management System 1.3 Definition of DBMS and Types (DDBMS, RDBMS) 1.4 Keys( Super key, Candidate, Primary, Foreign Key) 1.5 Working with tables (create and Manage table) 1.6 Introduction to DML, TCL, DDL, DCL 1.7 Introduction to RDBMS 1.8 Advantages and Disadvantages of RDBMS	1. Learner able to aware with Information, Data and file 2. Learner able to aware with Data base Management System ,its Type and need 3. Learner able to aware and able to working with table by specifying Key 4. Learner able to aware with Relational database management systems with advantages and Disadvantages



2	<b>Introduction to SQL (Structure Query Language)</b>	2.1 Introduction to SQL 2.2 SQL Language Elements 2.3 Classification of SQL commands 2.4 Applying Constraints 2.5 Aggregate Functions 2.6 Group by Having Clause 2.7 Creating Other Database Objects (Views, Indexes, Sequences, Synonyms)	1. Learner able to aware with Structure Query Language and its Functionality. 2. Learner able to aware and able working with view ,Index Sequence and Synonyms of Table or data
3	<b>Introduction to (Sub queries, SET Operators, Date time Functions)</b>	3.1 Enhancements to GROUP BY function (ROLLUP and CUBE Operator) 3.2 SET OPERATORS (INTERSECT, UNION, UNION ALL, MINUS Operator) 3.3 DATETIME FUNCTIONS (Parsing Date and Time) 3.4 JOINS ( Inner Join, Equi-Join, Non Equi, Self- join, Outer Joins)	Learner able to aware and able to handle to (Sub queries, SET Operators, Date time Functions)
4	<b>Advanced Sub-queries Security Privileges, and Introduction Database connectivity</b>	4.1 Advanced Sub queries 4.1.1. Introduction 4.1.2 Multiple Column Sub queries ( Coding Sub queries in the FROM clause) 4.1.3 Scalar Sub queries 4.1.4 Correlated Sub query 4.1.5 WITH clause (Functions of the WITH clause) 4.1.5 Hierarchical Queries 4.2 Controlling User Access 4.2.1. System privileges 4.2.3 User Privileges (GRANT/REVOKE PRIVILEGES) 4.3 Introduction to Data base connection (Open Database Connectivity, ADO, ADO.NET , ODBC, JDBC)	1. Learner able to aware and able to handle to (Sub queries with multiple Columnar, Correlated contains and with clause for prepare report form multiple Table. 2. Learner able to aware and able to handle to user access control

### Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Use ICT or presentation on DBMS /RDBMS	U-tube Tutorial on DBMS /RDBMS		Familiar with DBMS /RDBMS
2	12	Use ICT or presentation on SQL	U-tube Tutorial SQL	One case study on SQL Queries	Familiar with SQL
3	12	Use ICT or presentation on SQL Queries	U-tube Tutorial SQL Queries		Familiar with SQL Queries
4	12	Use ICT or presentation SQL Privileges and	U-tube SQL Privileges and	Prepare mini project (Paper work) on online	

### Method of Evaluation

Subject	Internal Evaluation	External Evaluation
Unit – I	30	70
Unit – II	30	70
Unit – III	30	70
Unit – IV	30	70

### Guidelines for Examination:

[5].Term End Exam (30 Marks):

[6].To be conducted by college as per rules provided by University of Pune. Semester Exam 70 Marks):

[7].To be conducted by University of Pune at the end of the academic year.

[8].Passing marks for the course are 40 (Out of which **minimum 32** marks are compulsory in Semester Examination).

**References:-**

1. Fundamentals of Database Systems (4th Ed) By: Elmasri and Navathe
2. Database System Concepts (4th Ed) By: Korth, Sudarshan, Silberschatz Practical PostgreSQL O'REILLY
3. Beginning Databases with PostgreSQL, From Novice to Professional, 2nd edition By Richard Stones , Neil Matthew, Apress
4. SQL: THE COMPLETE REFERENCE 3rd Edition Author: James Groff, Paul
5. Weinberg, Andy Opper Tata Mc-graw Hill Publishing Co.ltd.-New Delhi ISBN : 9781259003882
6. SQL, PL/SQL: The Programming Language Of Oracle (With CD-ROM) 4th RevisedEdition Author: Ivan Bayross BPB PUBLICATIONS ISBN-13 9788176569644
7. Oracle Database 11G: The Complete Refere 1st Edition Author: KEVIN LONEY Tata Mcgraw Hill Education Private Limited ISBN-13 9780070140790
8. MySQL, The Complete Reference By Vikram Vaswani, ISBN 0-07-222477-0, Tata McGraw Hill The Complete Reference in Microsoft Access 2007, Andersen, ISBN13:9780070222854
9. Learning MySQL by O'reilly, Seyed M.M Tahaghogi, Hugh E. Williams, Oreilly Media

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