

**Datta Meghe Institute of Medical Sciences (DU)**

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## **Syllabus**

**B.Com -[Bachelor of Commerce]**

**Under the  
Faculty of Commerce & Management Sciences**

**Session From 2021-22**

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## Preamble:

*“Datta Meghe Institute of medical sciences undertakes important measures to enhance academic standards and quality in education including innovation and improvements in curriculum, teaching-learning process, examination and evaluation systems, besides governance and other matters. The university formulates various regulations and guidelines from time to time to improve the education system and maintain minimum standards and quality.*

*The grading system is considered to be better than the conventional marks system and hence it has been followed in the top institutions in India and abroad. So it is desirable to introduce uniform grading system. This will facilitate student mobility across institutions within and across countries and also enable potential employers to assess the performance of students.*

## Need for B.Com Program

The Regular B.Com is an perfect choice if you are prepared to advance your career, but cannot leave your day job or move to do it. Many distance B.Com programmes are asynchronous, which means you can log in and learn after the kids are in bed, weekend mornings, or during your lunch break, at whatever time suits your schedule. Via an Regular portal, courses, lectures and homework assignments arrive, and professors also assess class engagement via contributions to discussion forums.

### B.Com - (124 credit program) - Goal & Objectives

1. Students of the Management Program will have theoretical knowledge and demonstrate Application of management principles in a professional work setting
2. Students of the Management Program will think independently, analytically through the process of research and inquiry while making effective decisions in global environment
3. The Program Cultivates in the students the values and attitudes that make them agents of social change.
4. Program students can strategically evaluate when and how to use assertiveness and powerful skills.
5. Students will be able to show communication skills that encourage and strengthen the Performance of management.
6. Students would have the constructive insights and skills to develop effective management and business networks.
7. Management Program students will be able to review and criticize organizational attempts to behave in an ethical and responsible manner.

## Datta Meghe Institute of Medical Sciences - Vision and Mission:

### Vision:

To emerge as the Global Centre of excellence in the best evidence based higher education encompassing a quality centric, innovative and interdisciplinary approach, generating regulative research and offering effective and affordable health care for the benefit of the mankind.

### Mission:

DMIMS shall develop competent, confident, concerned, compassionate and globally relevant professionals by quality, learner, community and evidence centric „competency-based model' of higher education with value orientation, through all its constituent units. It shall foster a conducive milieu for interdisciplinary research practices generating consequential and meaningful outcomes for the nation in general and the region in particular. It shall deliver comprehensive quality health care services to the rural, needy, marginalized and underprivileged populace. This shall be achieved through appropriate collaborative linkages and a proactive, transparent and accountable decentralized governance system.

## Faculty of Commerce & Management Sciences:

### Vision, Mission and Values

We aim to address the needs of non-traditional lifelong learners at the Centre for Continuing Education. We believe in relationships, culture and the importance of active minds and active lives.

### The mission of ours

Meeting the needs of lifelong learning by providing learners of all ages with high-quality, affordable, creative and sensitive education and training services, drawing on the strengths of and working with the resources of the university and the community.

### Values of ours

- Providing superb service.
- Promoting a working and learning atmosphere that is respectful.
- Engaging alliances for outreach and partnerships and giving back to the community.
- Providing a range of state, national and international quality programmes and services.
- Bringing together the university, continuing education, and our culture.
- Opening inclusive, open and protected routes for all students.
- Growing Creative Chances.
- Responsibly managing capital.

## Programme Outcomes (POs): B.Com - program:

The program is expected to enable the students to

PO1	Apply knowledge of management theories and practices to solve business problems of the domestic and foreign country
PO2	Foster Analytical and critical thinking abilities for data-based decision making
PO3	Ability to develop Value based Leadership ability
PO4	Ability to understand, analyse and communicate global, economic, legal, and ethical aspects of business
PO5	Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment

**PEOI** Demonstrate competency across business disciplines, specifically apply the essential elements of core business principles to analyze and evaluate problems and to construct and implement solutions in the business environment

**PEO II** Perform teamwork and leadership skills in the evaluation of organizational conditions using a system perspective to determine necessary action.

**PEO III** Practice high level of professionalism necessary to deliver the knowledge, expertise and skill of students through the application of research to business problems and issues

**PEO IV** Demonstrate an understanding and appreciation of ethical principles at both the professional and community levels.

**PEO V** Apply critical reasoning process to specifically employ appropriate analytical models to evaluate evidence, select among alternatives, and generate creative options in furtherance of effective decision making.

**PEO VI** Develop superior oral and written communication skills relevant to business process effective communication skills, specifically write business documents clearly, and analytically and speak in groups and in public clearly, concisely and analytically, with appropriate use of visual aids.

**PEO VII** Be employed in a broad range of positions including chairman and chief executive officer, president, chief operating officer, chief financial officer, general manager, executive vice president, managing director, and manager in a variety of industries

## Eligibility for admission:

Admission to the B.Com Regular and ODL Mode programme is based on eligibility

The aspiring candidate should have passed the HSSC Passed or equivalent Examination recognized by any Indian constituted Board.

The candidate has attained the age of 17 years as in the year of admission.

**Intake Capacity - 30 for Regular**

**Teaching - Learning Methodology (Regular and ODL Mode)**

**Medium of Instructions: - English**

**Criteria of minimum attendance**

**It is compulsory to maintain students attendance percentage to 75% to appear for your Semester exams**

## Career Opportunity for B.Com -Program:

### 1. Public Sector

- Finance
- Operations & Project Management
- Technology Management
- Accounting
- Computer System
- e-Business
- Entrepreneurship
- Global Management
- Healthcare
- Human Resource
- International Business

## 2. Private Sector

- Financial Research Analyst
- Securities/Investment Analyst
- Financial Advisor
- Portfolio Manager
- Real Estate
- Fashion Industry

### Graduate Attributes (GAs):

At the end of the Regular B.Com programme the learner will exhibit:

GA1: Managerial Competencies

GA2: Proficiency in Communication, Collaboration, Teamwork and Leadership

GA3: Competence in Creativity & Innovation

GA4: Global Orientation

GA5: Proficiency in ICT & Digital Literacy

GA6: Entrepreneurship & Entrepreneurship Orientation

GA7: Result Oriented Efforts

GA8: Professionalism, Ethical, Values Oriented & Socially Responsible Behaviour

GA9: Life-Long Learning Orientation





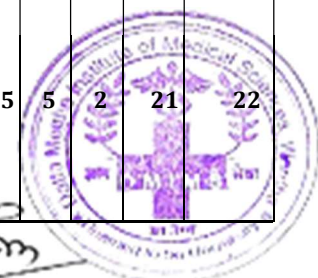
# DATTA MEGHE INSTITUTE OF MEDICAL SCIENCES

(Declared As deemed to be university under section 3 of UGC Act,1956) Conferred 'A' Grade Status by HRD Ministry, Govt. of India

Re-accredited by NAAC (3<sup>rd</sup> cycle) with A+ Grade (Score 3.53 on 4 Point Scale) Placed under Group-I category (Autonomous Deemed to be University) by UGC

## Faculty of Commerce and Management Sciences Name of the Program: Bachelor of Commerce (B. Com) Curriculum Structure

Semester	Course I				Course II				Course III				Course IV				Course V				Course VI				L	T	P	C	Contact Hours				
	Core Course				Core Course				Core Course				Core Course				Discipline Specific Course				Skill Enhancement Course												
I	Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)				15	5	2	21	22				
	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C									
	3	1	0	4	3	1	0	4	3	1	0	4	3	1	0	4	2	1	0	3	1	0	2	2									
	<b>Fundamentals of Accounting</b>				<b>Principles of Management</b>				<b>Modern Micro Economics</b>				<b>Contemporary English I</b>				<b>DSE - 1</b>				<b>Foreign Language I (Spanish / French German)</b>												
II	Core Course				Core Course				Core Course				Core Course				Discipline Specific Course				Skill Enhancement Course				15	5	2	21	22				
	Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)												
	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C					
	3	1	0	4	3	1	0	4	3	1	0	4	3	1	0	4	2	1	0	3	1	0	2	2									
	<b>Financial Accounting</b>				<b>Business Laws</b>				<b>Principles of Macro Economics</b>				<b>Business Environment &amp; Entrepreneurship Development</b>				<b>DSE - 2</b>				<b>Foreign Language II (Spanish / French German)</b>												





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Semester	Course I				Course II				Course III				Course IV				Course V				Course VI				L	T	P	C	Contact Hours
	Core Course				Core Course				Core Course				Discipline Specific Course				Discipline Specific Course				Generic Elective Course								
III	Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)				14	5	2	20	21
	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C					
	3	1	0	4	3	1	0	4	3	1	0	4	2	1	0	3	2	1	0	3	1	0	2	2					
	<b>Management Accounting</b>				<b>Cost Accounting</b>				<b>Business Mathematics and Statistics</b>				<b>DSE - 3</b>				<b>DSE - 4</b>				<b>GE - 1</b>								
IV	Core Course				Core Course				Core Course				Discipline Specific Course				Discipline Specific Course				Generic Elective Course				14	5	2	20	21
	Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)								
	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C					
	3	1	0	4	3	1	0	4	3	1	0	4	2	1	0	3	2	1	0	3	1	0	2	2					
		<b>Financial Management</b>				<b>Corporate Law</b>				<b>Business Research &amp; Methodology</b>				<b>Strategic Business Reporting</b>				<b>Cyber Crime and Money Laundering</b>				<b>Effective Presentation Skills</b>							



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Semester	Course I				Course II				Course III				Course IV				Course V				Course VI				L	T	P	C	Contact Hours
	Core Course				Core Course				Core Course				Discipline Specific Course				Discipline Specific Course				General Electives								
V	Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)				14	5	2	20	21
	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C					
	3	1	0	4	3	1	0	4	3	1	0	4	2	1	0	3	2	1	0	3	1	0	2	2					
Corporate Accounting				Direct Tax				Principles of Marketing				Advanced Financial Management				Performance Management				Leadership Skills									
VI	Core Course				Core Course				Core Course				Discipline Specific Course				Discipline Specific Course				Core Course				13	5	8	22	26
	Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)				Total Marks(100)								
	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C					
3	1	0	4	3	1	0	4	3	1	0	4	2	1	0	3	2	1	0	3	0	0	8	4						
Auditing				Goods and Service Tax				Banking & Financial Services				Cyber security and Frauds				Critical Reasoning and Systems thinking				Internship Project									



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## B :Discipline Specific Electives

Domain Electives						
Sr. No	Semester	Course	Forensic Accounting	Tally	ACCA	CFA
1	I	DSE - 1	Fundamentals of Analytics	Introduction to Tally	Introduction to Business and Technology	Introduction to Stock Market
2	II	DSE - 2	Business Correspondence and Reporting	Introduction to Tally with GST	Performance Management	Financial Control and Regulation
3	III	DSE - 3	Fundamentals of Artificial Intelligence and Machine Learning	Financial Markets and Services	International Business Environment	Financial Decision Making I
4	III	DSE - 4	Data Visualization	Tally I	Governance, Risk and Ethics	Financial Reporting
5	IV	DSE - 5	Corporate Regulatory Environment	Introduction to Accounting Standards	Financial Analytics	Financial Decision Making II
6	IV	DSE - 6	Cyber Crime and Money Laundering	Tally II	Strategic Business Reporting	Fund Corporate Governance and Ethics
7	V	DSE - 7	Frauds in Financial Statements, Institutions and Products	Advanced Accounting I	Advanced Financial Management	Investment Management
8	V	DSE - 8	Asset Misappropriation and Palm Greasing (Bribery and Corruption)	Tally III	Advanced Performance Management	Investment Industry and Controls
9	VI	DSE - 9	Cyber Security and Frauds	Advanced Accounting II	Financial Modeling	Management Information System
10	VI	DSE- 10	Data Analytics	Tally IV	Business Analytics	Investment Strategy





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**C: Generic Elective Course : Any 3 in total from below courses:  
Students should select any one from the available three electives in each of the respective  
Semester**

Sr. No	Semester	Course Code	Course Name	Total Credits
1	III	-	Negotiation Skills	2
2	III	-	Mind Management and Human Values	2
3	III	-	Environmental Studies	2
4	IV	-	Effective Presentation Skills	2
5	IV	-	Fundamentals of Computer	2
6	IV	-	Logical Reasoning and Data Interpretation	2
7	V	-	Leadership Skills	2
8	V	-	Effective Presentation Skills	2
9	V	-	Critical Reasoning and Systems Thinking	2



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## D: Summary of the Program : B.Com

Sr. No	Particulars	Total Courses	Total Credits	Total Marks
1	Core Courses	20	80	2000
2	Discipline Specific Elective Course (DSE)	10	30	1000
3	Skill Enhancement Compulsory Course (SEC)	02	04	200
4	Generic Elective Course(GE)	03	06	300
5	Internship Project	01	04	100
	<b>Total</b>	<b>36</b>	<b>124</b>	<b>3600</b>

## E:LTPC Analysis: B.Com



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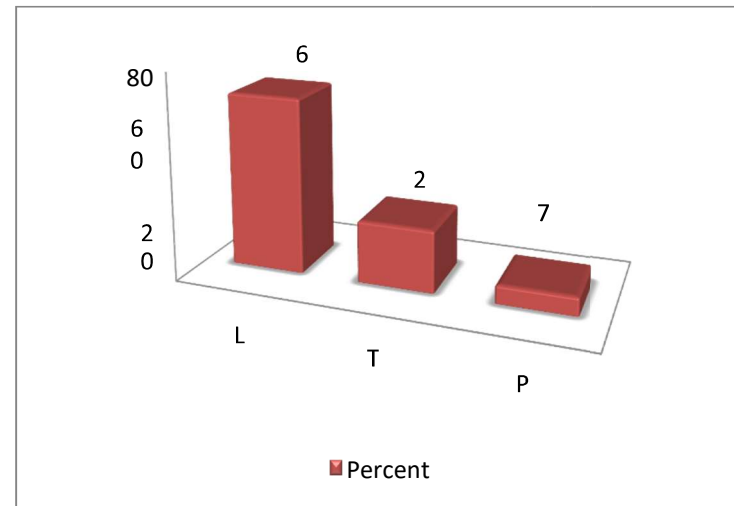
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	L	T	P	C
Sem I	15	5	2	21
Sem II	15	5	2	21
Sem III	14	5	2	20
Sem IV	14	5	2	20
Sem V	14	5	2	20
Sem VI	13	5	8	22
<b>Total</b>	<b>85</b>	<b>30</b>	<b>9</b>	<b>124</b>



Following are the types of paper under consideration:

- I. Theory Only Course
- II. Theory with practical course (where practical is tool based or lab based Only)
- III. Theory with project course (where project is Social or Industry)
- IV. Practical Only Course (where practical is tool based or lab based Only) Mini Project or Project
- V. Project/ Mini Project as credit course

**I) Theory Only courses - Course without any practical/ Project component-**

INTERNAL ASSESSMENT (UG+PG)				
Assessment tool	Total Marks	Marks reduced to	Modality	Duration
Mid test I	30	10	MCQ	30 minutes
Mid test II	30	10	MCQ	30 minutes
<b>Mini Project/ Assignment</b>		10	Individual project to be submitted by the Learners and presentation/Viva- voce supervised by the concerned faculty (or) MCQ of not less than 20 may be administered spreading over all units (or) Seminar regarding topics of relevance (or) Two assignments in relevant areas each carrying 5 marks (or) May include combination of any of the above mentioned assessment (or) Completion of One edx / Cousera/ Swayam or NPTEL courses specified by the Faculty / Online MBA for reputed university	Semester long
<b>Total</b>		30		
SUMMATIVE EXAMINATION				
Assessment tool	Total Marks		Modality	Duration
<b>End Semester Examination</b>	70		UG and PG: 10 MCQ (1 mark each), 10 BAQ (2 marks each), 5 SAQ (4 marks each), 2 LAQ (10 marks each)	3 hours
<b>Total</b>	100			



**II) Theory with LAB Practical (where practical is tool based or lab based Only) courses - Course with practical component-**

<b>COURSE NATURE: PRACTICAL</b>						
<b>Assessment Method (Max. Marks:100)</b>						
<b>Internal Assessment</b>	<b>Assessment Tool</b>	<b>Observation Note Book</b>	<b>Output Result</b>	<b>Model Examination</b>	<b>Regularity and Discipline</b>	<b>Total</b>
	<b>Marks</b>	10	10	5	5	30
<b>Summative Assessment</b>	<b>No Practical in Summative exams</b>					
<b>INTERNAL ASSESSMENT- Theory (UG+PG)</b>						
<b>Assessment tool</b>	<b>Total Marks</b>	<b>Marks reduced to</b>	<b>Modality</b>	<b>Duration</b>		
<b>Mid test I</b>	<b>30</b>	<b>10</b>	<b>MCQ</b>	<b>30 minutes</b>		
<b>Mid test II</b>	<b>30</b>	<b>10</b>	<b>MCQ</b>	<b>30 minutes</b>		
<b>Mini Project/Assignment</b>		<b>10</b>	<b>Individual project to be submitted by the Learners and presentation/Viva- voce supervised by the concerned faculty</b> <b>(or)</b> <b>MCQ of not less than 20 may be administered spreading over all units (or)</b> <b>Seminar regarding topics of relevance</b> <b>(or)</b> <b>Two assignments in relevant areas each carrying 5 marks</b>			

		(or) May include combination of any of the above mentioned assessment (or) Completion of One edx / Cousera/ Swayam or NPTEL courses specified by the Faculty / Online MBA for reputed university	
<b>Total</b>	<b>30</b>		<b>30</b>
<b>SUMMATIVE EXAMINATION</b>			
<b>Assessment tool</b>	<b>Total Marks</b>	<b>Modality</b>	<b>Duration</b>
<b>End Semester Examination</b>	<b>70</b>	<b>UG and PG: 10 MCQ (1 mark each), 10 BAQ (2 marks each), 5 SAQ (4 marks each), 2 LAQ (10 marks each)</b>	<b>3 hours</b>
<b>Total</b>	<b>100</b>		

<b>Summative Assessment-Theory</b>		
<b>Assessment tool</b>	<b>Marks</b>	<b>Duration</b>
Written Test UG & PG: 10 MCQ (1 mark each), 10 BAQ (2 marks each), 5 SAQ (4 marks each), 2 LAQ (10 marks each)	70	3 hours
<b>Total (Theory + Practical)</b>	100	

III) Theory with project – Social or Industry (where project is Social or Industry engagement) courses

<b>COURSE NATURE : MINI PROJECT/ PROJECT</b>						
<b>Assessment Method (Max. Marks: 30)</b>						
<b>Internal Assessment</b>	<b>Assessment Tool</b>	<b>Review1 (Abstract)</b>	<b>Review 2 (Analysis)</b>	<b>Review 3 (Findings and Conclusion)</b>	<b>Viva- Voce</b>	<b>Total</b>
		<b>Marks</b>	5	10	10	5
<b>Summative Assessment</b>	<b>No Project in Summative exams</b>					
<b>Total</b>						<b>30</b>

<b>INTERNAL ASSESSMENT- Theory (UG+PG)</b>				
<b>Assessment tool</b>	<b>Total Marks</b>	<b>Marks reduced to</b>	<b>Modality</b>	<b>Duration</b>
<b>Mid test I</b>	<b>30</b>	<b>10</b>	<b>MCQ</b>	<b>30 minutes</b>
<b>Mid test II</b>	<b>30</b>	<b>10</b>	<b>MCQ</b>	<b>30 minutes</b>
<b>Mini Project/ Assignment</b>		<b>10</b>	<b>MCQ of not less than 20 may be administered spreading over all units (or)</b> <b>Seminar regarding topics of relevance (or)</b> <b>Two assignments in relevant areas each carrying 5 marks (or)</b> <b>May include combination of any of the above mentioned assessment (or)</b> <b>Completion of One edx / Cousera/ Swayam or NPTEL courses specified by the Faculty / Online MBA for reputed university</b>	
<b>Total</b>		<b>30</b>		<b>30</b>
<b>SUMMATIVE EXAMINATION</b>				

<b>Assessment tool</b>	<b>Total Marks</b>	<b>Modality</b>	<b>Duration</b>
<b>End Semester Examination</b>	<b>70</b>	<b>UG and PG: 10 MCQ (1 mark each), 10 BAQ (2 marks each), 5 SAQ (4 marks each), 2 LAQ (10 marks each)</b>	<b>3 hours</b>
<b>Total</b>	<b>100</b>		

<b>Summative Assessment-Theory</b>		
<b>Assessment tool</b>	<b>Marks</b>	<b>Duration</b>
Written Test UG & PG: 10 MCQ (1 mark each), 10 BAQ (2 marks each), 5 SAQ (4 marks each), 2 LAQ (10 marks each)	70	3 hours
<b>Total (Theory + Practical)</b>	100	

**IV) Courses with Only LAB practical (where practical is tool based or lab based Only) component Laboratory courses**

<b>COURSE NATURE: PRACTICAL</b>						
<b>Assessment Method (Max.Marks: 100)</b>						
<b>Internal Assessment</b>	<b>Assessment Tool</b>	<b>Observation Note Book</b>	<b>Output Result</b>	<b>Model Examination</b>	<b>Regularity and Discipline</b>	<b>Total</b>
	<b>Marks</b>	10	10	5	5	30
<b>Summative Assessment</b>	<b>Assessment Tool</b>	<b>Record Notebook</b>	<b>Program Writing/ Practical experiment</b>	<b>Debugging/ Development</b>	<b>Result / Output</b>	<b>Total</b>
	<b>Marks</b>	20	20	20	10	70

**V) Courses with Only project component  
Project assessment**

<b>COURSE NATURE : MINI PROJECT/ PROJECT</b>						
<b>Assessment Method (Max.Marks: 100)</b>						
<b>Internal Assessment</b>	<b>Assessment Tool</b>	<b>Review1 (Abstract)</b>	<b>Review 2</b>	<b>Review 3</b>	<b>Viva- Voce</b>	<b>Total</b>
	<b>Marks</b>	5	10	10	5	30
<b>Summative Assessment</b>	<b>Assessment Tool</b>	<b>Report and Presentation</b>	<b>Analysis</b>	<b>Findings and Conclusion</b>	<b>Viva- Voce</b>	<b>Total</b>
	<b>Marks</b>	10	10	20	30	70
<b>Total</b>						<b>100</b>

1. Format of primary and secondary templates for the formative and summative examination will be same for all the ODL , OL and regular courses.

**Secondary Template**

**Total marks 100 (70+30)**

**Set A /B/C**

Topic	Weightage	% of total syllabus	Marks attributed	LAQ (10 marks each) 2/4	SAQ (4 marks each) 5/6	BAQ (2 marks each) 10/11	MCQ (1 mark each) 10/10
Unit I	20%	20%	20		1	6	4
Unit II	20%	20%	19	01	2		1
Unit III	20%	20%	19	01	2		1
Unit IV	20%	20%	19	01	1	2	1
Unit V	20%	20%	19	01		3	3
Total	100%	100%	96	04	06	11	10

**CLASS TEST I & II (10 MARKS)**

				Total No of question required for setting tree sets of question paper using three sets (A,B, C) of secondary template
		Level I Knowing	Level II Understanding	
MCQ 30	Level I =15 Level II =15	Define repeat record list recall name relate underline	translate restate discuss describe recognize explain express identify locate report review	30 MCQ x 3= 90 MCQs  1Minute/ MCQ
	Total			

**PRELIM AND END SEMESTER EXAM (UG and PG)**  
**Draft Pattern of Theory Question paper – 70 Marks**

Duration =3 hrs

**LONG ANSWER QUESTION:**

Solve any 2 out of 4 (10 Marks x 2 = 20 Marks)

LAQ 1)

LAQ 2)

LAQ 3)

LAQ 4)

**SHORT ANSWER QUESTION:**

Solve any 5 out of 6 (4 Marks x 5 = 20 Marks)

SAQ1)

SAQ2)

SAQ3)

SAQ4)

SAQ5)

SAQ6)

**BRIEF ANSWER QUESTION:**

Solve any 10 out of 11 (2 Marks X 10 = 20 Marks)

BAQ1)

BAQ2)

BAQ3)

BAQ4)

BAQ5)

BAQ6)

BAQ7)

BAQ8)

BAQ9)

BAQ10)

BAQ11)

**MULTIPLE CHOICE QUESTION:**

Solve ALL 10 out of 10 (1 Marks x10 = 10 Marks)

MCQ1)

MCQ2)

MCQ3)

MCQ4)

MCQ5)

MCQ6)

MCQ7)  
MCQ8)  
MCQ9)  
MCQ10)

Letter Grades and Grade Points (GP) Based on the aggregate of marks obtained through internal assessment and external assessment, each student is awarded a final letter grade at the end of the semester, in each Course. The letter grades and the corresponding grade points, as recommended by UGC, are as follows:

<b>Letter Grade</b>	<b>Grade Points</b>	<b>Normalized Mark Range</b>
O (Outstanding)	10	91-100
A+ (Excellent)	9	81-90
A (Very Good)	8	71-80
B+ (Good)	7	61-70
B (Above Average)	6	56-60
C (Average)	5	50-55
F (Fail)	0	<50 Failure due to insufficient marks in the course
Ab (Absent)	0	Failure due to non-appearance in examination
I (Incomplete)	0	Failure due to insufficient attendance in the course.

2. For all the courses 5 sets of question papers will be procured from QP setter.



## **Summer Internship Project Guidelines:**

1. Each student shall have to undergo practical/ project as per curriculum or training for a period of not less than 8 weeks during vacation falling after the end of the 2<sup>nd</sup> Semester.
2. In the third semester, students shall submit “Project Report” individually based on Specialization. The topic should be decided in consultation and guidance of the internal guide of the Institute at the end of the first year, so that the student can take up the training during the vacations. The Project shall be necessarily Research-oriented, Innovative and Problem-solving considering five aspects of domain knowledge
  - Human aspects,
  - Social aspects,
  - Economic aspects,
  - Cultural aspects,
  - Historical aspects
  - Technological aspects etc.
3. Teachers shall not be entrusted/allowed to take more than 20 students for guidance and supervision of project reports.
4. The student has to write a report based on the actual training undergone during the summer vacations at the specifically selected business enterprise or social organisation, get it certified by the concerned teacher that the Project report has been satisfactorily completed and shall submit one hardbound typed copy of the same to the Dean / Director of the institute along with 1 CD of Project Report. To save the paper, both side of printing is allowed.
5. It is the responsibility of the concerned department to check the authenticity of the Project.
6. The use of statistical software is desirable.
7. Project viva-voce shall be conducted at the end of Semester III.
8. The Student should prepare a PowerPoint presentation based on Project work to be presented at the time of Viva voce.
9. The project work will carry maximum 100 marks, scheme of examination to be followed for mark distribution.
10. No students will be permitted to appear for Viva-voce and Semester III examinations, unless and until (s) he submits the project report before the stipulated time.
11. For the preparation of project work use the given format with proper sequence.

12. All project report should also be prepared as Research Paper and must be uploaded on Scopus or web of sciences indexed journals for publication.

A  
Project Report  
On  
“Project Title”

Submitted to

**Datta Meghe Institute of Medical Sciences, Wardha**  
(Deemed to be University)

In Partial Fulfilment of the Requirement for the Award of the  
**Degree of Masters in Business Administration**



Guided by

**Name of the Guide**

Submitted by

**Name of the Student**

**MBA [Specialization]**

DMIMS, School of Allied Science, Department of Commerce &  
Management Science, Wardha

**2021-2022**

*Print this letter on Company's/ Firm's Letterhead*

Date:

**To Whomsoever It May Concern**

This is to certify that Mr. / Ms. (**Name of the student**) student of MBA final year (**specialization**) of the DMIMS, School of Allied Science, Department of Commerce & Management Science, Wardha has carried out the project work entitled, (**Project title**) in under **Name of the Department** in our company from **01/09/2021 to 25/10/2021**.

His/her work is original and has satisfactorily carried out all the research and required activities.

We wish him/her all the best for a bright career

**Name of the company authority**

**Seal & signature**



# Datta Meghe Institute of Medical Sciences

(Deemed to be University)

Re-accredited by NAAC (3rd cycle with A+ grade)

School of Allied Sciences

Faculty of Commerce and Management Sciences



Date:

This is to certify that **NAME OF THE STUDENT** is a student of MBA final year (**Specialisation**) of DMIMS, School of Allied Science, Department of Commerce & Management Science, Wardha. He has carried out the research work as per the following details

**Project Title:** **Project Title**

**Name of Company:** **Name of company/ firm**

**Date:** **The internship program should be at least 45 days.**

This research work has been carried out under my supervision and is of a sufficiently high standard to warrant its presentation for the examination leading to the Degree of Master of Business Administration of Datta Meghe Institute of Medical Sciences, (Deemed to be University), Wardha.

**Name of the project guide**  
Project guide

**Name of Dean**  
Dean, FoCMS

Examiner 1

Examiner 2

# ACKNOWLEDGEMENT

It is my pleasure to place on record my sincere gratitude towards my guide **Name of project guide, DMIMS, School of Allied Science, Department of Commerce & Management Science, Wardha**, who spent his precious time providing continuous ideas and expert guidance to my project work. It was his direction and encouragement at every moment and step that motivated me to steer the research work confidently and successfully.

I am also thankful to our Dean, FoCMS **Dr. \_\_\_\_\_** whose encouragement, moral support and valuable guidance, which has been a source of inspiration to me.

I am especially thankful to Company Guide **Mr. Name of the Company guide** for his kind and consistent guidance throughout the Internship Program.

**Name of the Student**  
**MBA (Specialization)**

# DECLARATION

I hereby declare that this dissertation entitled “**Project Title**” is the result of my original research work and the same has not been previously submitted to any examination of this university or any other university. That dissertation shall be liable to be rejected and / or cancelled if found otherwise.

**Date:**

**NAME OF THE STUDENT**

**Place: Wardha**

**MBA (Specialisation)**



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School of Allied Sciences

Faculty of Commerce and Management Sciences

Bachelor of Commerce (B.Com)

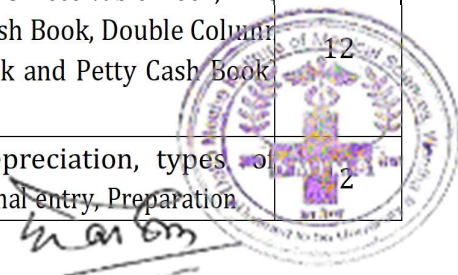
Syllabus w. e. f. A. Y. 2021-22



<b>Course Name: Fundamentals of Accounting</b>					<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme:</b>		<b>Course Type: Core Course</b>
<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Summative Examination</b>	<b>70 Marks</b>	<b>Semester: I</b>
<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>Internal Examination</b>	<b>30 Marks</b>	<b>Total No. of Lectures: 60 Hrs.</b>

<b>Course Objectives</b>	
<b>1</b>	Teach the students the fundamentals of accounting and introduce them to the principles and Accounting standards.
<b>2</b>	Demonstrate a critical understanding of the Basics of Accounting, balancing ledger accounts and preparation of Final Accounts.
<b>3</b>	Practice subsidiary books and become familiar with the company's multiple books of accounts.
<b>4</b>	Analyzing the various transactions of Depreciation and Final Accounts, preparing Final Accounts.
<b>5</b>	Prepare a final account of the company and its types in detail.

<b>Course Content</b>			
<b>Unit No.</b>	<b>Title of Unit</b>	<b>Content</b>	<b>No. of Hours</b>
1	Introduction to Accounting	Introduction; Meaning and Definition; Scope Objectives of Accounting; Need for Accounting; Functions of Accounting; Terms used in accounting Users of Accounting Information; Limitations of Accounting; Accounting Principles: Accounting Concepts and Accounting Conventions. Indian Accounting Standards and International Financial Reporting Standards	12
2	Recording of Transactions	Journal, Rules of Debit and Credit, Compound Journal Entry; Opening Entry; Ledger, Posting, Rules Regarding Posting, Balancing Ledger Accounts; Advantages of Ledger, Meaning and Importance of Trial balance, Preparation of the Trial Balance.	12
3	Subsidiary Books	Meaning and Significance of Subsidiary Books; Types of Subsidiary Books: Purchases Book Sales Book, Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book, Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journal proper	12
4	Depreciation & Final Account of	<b>Depreciation:</b> Meaning of depreciation, types of depreciation Numerical problem, Journal entry, Preparation	12





	Proprietary concern	of depreciation & Assets Account <b>Final Accounts of proprietary concern:</b> Trading Account, Profit & Loss Account and Balance Sheet with adjustment.	
5	Company Accounts	Introduction Joint-stock company, Essential characteristics of the company, Kinds of company & formation of the company the meaning of share Accounting entries issues of share, Call in advance & call in advance & Issues of share premium & Issues of share at discount forfeiture of share, Redemption of preference share. Preparation of, Trading Account, Profit & Loss Account, Profit & Loss appropriation account, Balance sheet.	12

<b>Course Outcome: Successful completion of this course enables the students to -</b>	
<b>CO No.</b>	<b>Course Outcome</b>
1	Understand the basic concepts of accounting and how this accounting terminology is used for day-to-day life.
2	Describe the basic concepts related to Financial Accounting transactions, Balancing Ledger Accounts, Preparation of Trial balance.
3	Explain the various Books of Accounts from a Beginners perspective
4	Understand the concepts and types of Depreciation and the concepts of Company Final Accounts with the adjustment and how the adjustment affects the transactions.
5	Enlighten the students regarding the company Accounts and Kinds of company & formation of the company.

<b>Reference Books</b>	
1	Shukla & Grewal, Advanced Accounting – S Chand
2	P.C. Tulsian, Financial Accounting
3	Fundamentals of Accounting & Financial Analysis: By Anil Chowdhry (Pearson Education)
4	Financial Accounting for Management, Dr. S. N. Maheshwari, Vikas Publishing House, New Delhi
<b>Text Books</b>	
1	Maheshwari, S.N., and S.K. Maheshwari; Advanced Accountancy, Eighth Edition, Vol. I & II, Vikas Publishing House, 2003
2	Financial Accounting: Fundamentals, Sultan Chand Publishers, 2003.
3	Financial Accounting for Management, Amrish Gupta, Pearson Education
<b>E-Resources</b>	
1	<a href="https://nptel.ac.in/courses/110/101/110101131/">https://nptel.ac.in/courses/110/101/110101131/</a>
2	<a href="https://guides.loc.gov/history-of-accounting/electronic-resources">https://guides.loc.gov/history-of-accounting/electronic-resources</a>
3	<a href="https://huntertafe.libguides.com/accounting/eResources_databases">https://huntertafe.libguides.com/accounting/eResources_databases</a>

<b>CO#</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO1	Understanding	UNDERSTAND the basic concepts of Financial Accounting.
CO2	Applying	Prepare various books of accounts and financial statements.



CO3	Analysing	Analyse the Financial Statement and draw conclusion			
CO4	Evaluating	Justify the maintenance of books of accounts as per the accounting standards			
CO5	Creating	DEVELOP necessary competencies expected of a finance professional of the domestic and foreign country.			
	<b>Program Outcomes</b>				
<b>CO-PO Correlation</b>	<b>PO1</b> Apply knowledge of management theories and practices to solve business problems	<b>PO2</b> Foster Analytical and critical thinking abilities for data-based decision making	<b>PO3</b> Ability to develop Value based Leadership ability	<b>PO4</b> Ability to understand, analyse and communicate global, economic, legal, and ethical aspects of business	<b>PO5</b> Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment
<b>CO#</b>	<b>Target</b>	<b>Target</b>	<b>Target</b>	<b>Target</b>	<b>Target</b>
CO1	1	1	1	1	1
CO2	1	1	1	1	1
CO3	3	1	2	2	1
CO4	1	2	1	3	2
CO5	1	2	2	3	1
<b>Co Average</b>	<b>1.67</b>	<b>1.67</b>	<b>1.67</b>	<b>2.67</b>	<b>1.00</b>





# Datta Meghe Institute of Medical Sciences

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School of Allied Sciences

Faculty of Commerce and Management Sciences

Bachelor of Commerce (B.Com)

Syllabus w. e. f. A. Y. 2021-22



<b>Course Name: Principles of Management</b>					<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme:</b>		<b>Course Type: Core Course</b>
<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Summative Examination</b>	<b>70 Marks</b>	<b>Semester: I</b>
<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>Internal Examination</b>	<b>30 Marks</b>	<b>Total No. of Lectures: 60 Hrs.</b>

<b>Course Objectives</b>	
<b>1</b>	To study various managerial theories and its system approach to management.
<b>2</b>	To describe the functions of management and delegation of authorities
<b>3</b>	To study the organizational structure and its fruitfulness to management
<b>4</b>	To learn the quality practices adopted by management.
<b>5</b>	To differentiate roll of ethics and CSR in Management.

<b>Course Content</b>			
<b>Unit No.</b>	<b>Title of Unit</b>	<b>Content</b>	<b>No. of Hours</b>
<b>1</b>	<b>Concepts of Management:</b>	Introduction: Management and organization- nature, importance and Functions of Management, Taylor's Scientific Management Theory, Fayol's Principles of Management, Mayo's Hawthorne Experiments, Maslow's Theory of Human Needs, Douglas McGregor's Theory X and Theory Y, Herzberg's Two-Factor Theory of Motivation, Systems Approach to Management, Leadership Styles, Social responsibilities of Management.	<b>12</b>
<b>2</b>	<b>Management Process</b>	Basic roles and skills of manager, Levels of management, Overview of functions of management: planning, organizing, staffing, directing and controlling, Nature and elements of planning, planning types, MBO, Strategic planning and decision making, Division of labor and work specialization, Delegation, Decentralization.	<b>12</b>
<b>3</b>	<b>Organization Structures:</b>	Basic concept of Organization - Departmentation and Decentralization, Types of mechanistic and organic structures of organization (Line organization, Line and staff organization, functional organization, Committee organization, matrix organization, Virtual Organization, Cellular Organization, team structure, boundary less organization, inverted pyramid structure, lean and flat organization structure) and their merits, demerits and suitability.	<b>12</b>



4	<b>Contemporary Management Practices:</b>	Basic concepts of MIS, End User Computing, Materials Requirement Planning (MRP), Just-In-Time (JIT) System, Total Quality Management (TQM), Six sigma and Capability Maturity Model (CMM) Levels, Supply Chain Management, Enterprise Resource Planning (ERP), Performance Management, Business Process outsourcing (BPO), Business Process Re-engineering and Bench Marking, Balanced Score Card.	12
5	<b>Ethics and Social Responsibility :</b>	Managerial ethics, Factors affecting ethical choices, Ethical issues and ethical dilemma in business, Corporate Social Responsibility (CSR), Stakeholders, Corporate Philanthropy, Managing company ethics and social responsibility, Concept of Corporate Governance.	12

**Course Outcome: Successful completion of this course enables the students to -**

CO No.	Course Outcome
1	To understand Theories of Management and Leadership Styles in Management.
2	To understand basic levels of Management and its process.
3	To learn the organizational structure and its application for suitability.
4	To get acquainted with the Management Practices in the organisation.
5	To understand the collective efforts of Ethics and Corporate social Responsibility.

**Reference Books**

1	Koontz & Weirich: Essentials of Management, 6/e, TMH, 2005
2	Thomas N. Duening & John M. Ivancevich Management — Principles and Guidelines, Biztantra, 2003.
3	Kanishka Bedi, Production and Operations Management, Oxford University Press, 2004.
4	Sharma Gupta, Management: Principles and application, Kalyani Publishers
5	R. K. Singhal, Management Principle and application, V.K. Global Pub. Pvt. Ltd, New Delhi.

**Text Books**

1	Aryasri : Management Science, TMH, 2004.
2	Stoner, Freeman, Gilbert, Management, 6th Ed, Pearson Education, New Delhi, 2004.
3	Pany Tushar K, Management Principles and Application, Kalyani
4	Prasad, L.M. Principles and Practice of Management, Sulatan Chand

**E-Resources**

1	<a href="https://2012books.lardbucket.org/pdfs/management-principles-v1.0.pdf">https://2012books.lardbucket.org/pdfs/management-principles-v1.0.pdf</a>
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CO#	Cognitive Abilities	Course Outcomes
CO1	REMEMBERING	DESCRIBE the basic concepts management.
CO2	Understanding	MAKE USE OF the Theories, Models, Principles and Frameworks of management.
CO3	Applying	Make use of the principles of management, organising, controlling, goal setting and planning for simple as well as complex tasks and small projects
CO4	Analysing	Compare various managerial skills, organizational structures, methods of controls and leadership in different environment for various businesses
CO5	Creating	Formulate and discuss a basic planning, organising, leading & controlling model in a real-life business (National and international business)

CO-PO Correlation	Program Outcomes				
	PO1 Apply knowledge of management theories and practices to solve business problems	PO2 Foster Analytical and critical thinking abilities for data-based decision making	PO3 Ability to develop Value based Leadership ability	PO4 Ability to understand, analyse and communicate global, economic, legal, and ethical aspects of business	PO5 Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment
CO#	Target	Target	Target	Target	Target
CO1	2	1	1	2	2
CO2	1	1	1	1	1
CO3	2	2	1	2	2
CO4	1	2	1	1	1
CO5	2	1	1	3	1
<b>Co Average</b>	<b>1.75</b>	<b>2.00</b>	<b>1.00</b>	<b>2.33</b>	<b>2.00</b>





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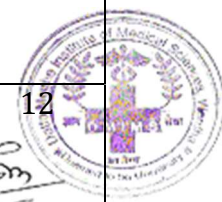
Syllabus w. e. f. A. Y. 2021-22



<b>Course Name: Modern Micro Economics</b>					<b>Course Code:</b>	
<b>Teaching Scheme</b>			<b>Evaluation Scheme:</b>			<b>Course Type: Core Course</b>
<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Summative Examination</b>	<b>70 Marks</b>	<b>Semester: I</b>
<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>Internal Examination</b>	<b>30 Marks</b>	<b>Total No. of Lectures: 60 Hrs.</b>

<b>Course Objectives</b>	
<b>1</b>	To study the basics of microeconomics.
<b>2</b>	To study and understand the law of demand and supply.
<b>3</b>	To analyze the market structure.
<b>4</b>	To determine the cost and revenue analysis.
<b>5</b>	To understand the production analysis.

<b>Course Content</b>			
<b>Unit No.</b>	<b>Title of Unit</b>	<b>Content</b>	<b>No. of Hours</b>
<b>1</b>	<b>Introduction</b>	Micro Economics – Meaning, Scope, Nature and Importance, Basic Economic Problems, Tools of Economic Analysis – Functional relationships, Schedules, graphs, and Equations, Variable – Dependent and Independent Variables, Central Problem of Economy, Choice and Opportunity Cost, Production Possibility Curve, Functioning of free-market economic system, Indian economy as Mixed Economy	12
<b>2</b>	<b>Demand and Supply Analysis</b>	Concept and Determinants of Demand, Law of Demand, Elasticity of Demand, Demand Forecasting, Techniques of Demand Forecasting, Meaning of Supply and Determinants of Supply, Law of Supply, Elasticity of Supply, Types of Elasticity of Supply, Factors Determining Elasticity of Supply, Measurement of Price Elasticity, Competitive Market Equilibrium, Slutsky Theorem,	12
<b>3</b>	<b>Production Analysis</b>	Consumer and Producer Surplus, Concept of Production Function, Law of Production Function, Law of Diminishing Marginal Returns, Law of Variable Proportions, Law of Return to Scale, Principle of Equi-Marginal Utility, Marshall's cardinal Utility Analysis,	12



		Law of Production Function, Law of Variable Proportions,	
		Law of Return to Scale, Law of Diminishing Marginal Returns, Assumptions of Indifference curve Analysis, Income Consumption Curve & Engel Curve,	
4	<b>Cost and Revenue Analysis</b>	Concept of Cost and Revenue, Kinds of Cost, Relationship between Total Revenue, Average Revenue and Marginal Revenue, Break Even Analysis and its uses, Isoquant, Linear Homogeneous Production Function, Cobb-Douglas Production Function, Private Cost and Social Cost, Short Run Total Cost,	12
5	<b>Market and Market Structure</b>	Concept of Market , Market Classification and Cross elasticity of Demand, Types of Market Structure , Perfect Competition , Monopoly , Monopolistic Competition, Oligopoly , Economic effects of Price Discrimination, Market Classification and Cross elasticity of Demand, Two approaches of price Theory, Hall and Hitch's Markup Pricing Approach, Walras Price Adjustment Approach, Marshall's Quantity Adjustment Approach, COBWEB Model, Cournot's and Chamberlin's Model of Oligopoly, Prisoner's Dilemma and Oligopolistic Behavior	12

**Course Outcome: Successful completion of this course enables the students to -**

<b>CO No.</b>	<b>Course Outcome</b>
1	Understand Micro part of domain knowledge of economics.
2	Classify the market structure and explore entrepreneurial opportunities.
3	Understand the law of demand and law of supply.
4	Understand the cost and revenue analysis.
5	Identify the relevance of microeconomics.
<b>Reference Books</b>	
1	Managerial Economics Dr Singh Kogent Publications
2	Economics Samuelson & Nourdhous - TMH
3	Modern Economic Theory K KDewatt, SChand
4	Micro Economic Theory Mankiw - Thomson
<b>Text Books</b>	
1	Introduction to Positive Economics Richard Lipsey & Crystal - TMH
2	Managerial Economics Dr D M Mithani Himalaya
3	Managerial Economics Concepts & Application Thomas & Maurice Mcgraw-Hill



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CO#	Cognitive Abilities	Course Outcomes
CO1	UNDERSTANDING	EXPLAIN the key terms in micro-economics, from a managerial perspective.
CO2	APPLYING	IDENTIFY the various issues in an economics context and DEMONSTRATE their significance from the perspective of business decision making.
CO3	ANALYSING	EXAMINE the inter-relationships between various facets of micro-economics from the perspective of a consumer, firm, industry, market, competition and business cycles.
CO4	EVALUATING	DEVELOP critical thinking based on principles of micro-economics for informed business decision making globally.
CO5	CREATING	ANTICIPATE how other firms in an industry and consumers will respond to economic decisions made by a business, and how to incorporate these responses into their own decisions.

CO-PO Correlation	Program Outcomes				
	PO1 Apply knowledge of management theories and practices to solve business problems	PO2 Foster Analytical and critical thinking abilities for data-based decision making	PO3 Ability to develop Value based Leadership ability	PO4 Ability to understand, analyse and communicate global, economic, legal, and ethical aspects of business	PO5 Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment
CO#	Target	Target	Target	Target	Target
CO1	1	2	1	1	2
CO2	3	1	1	1	2
CO3	1	1	1	1	1
CO4	2	2	1	2	1
CO5	1	2	1	1	2
Co Average	2.50	2.00	1.00	2.00	2.00







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Syllabus w. e. f. A. Y. 2021-22



<b>Course Name: Contemporary English</b>					<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme:</b>		<b>Course Type: Core Course</b>
<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Summative Examination</b>	<b>70 Marks</b>	<b>Semester: I</b>
3	1	0	4	<b>Internal Examination</b>	<b>30 Marks</b>	<b>Total No. of Lectures: 60 Hrs.</b>

<b>Course Objectives</b>	
1	To understand the basic concepts and problems in speaking communicative English
2	To be able to analyze and evaluate the Common confusions and how to avoid them.
3	To get aware about Business writing methodologies in communication
4	To understand various writing tips for English communication
5	To make students understand design and structure of email writing

<b>Course Content</b>			
<b>Unit No.</b>	<b>Title of Unit</b>	<b>Content</b>	<b>No. of Hours</b>
1	<b>Defining business English &amp; grammar tips</b>	'Standard' and 'variant' English Defining native and non-native English speakers Common problems with English for global business Define business English within your company <b>Punctuation and grammar tips</b> Why punctuation and grammar matter Punctuation and other marks Nouns and gender in English Parts of speech and other grammar Paragraphs Verbs and tenses Agreement of subject and verb Comparison Transitional words and phrases	12
2	<b>Common confusions and how to avoid them</b>	Common confusions for both NE and non-NE writers Abbreviations and acronyms Active and passive Nominalization <b>Why you need to write</b> Defining readers, customers and audience Your audience can be anyone and everyone Why we write in business Readers judge writing for what it is a state of flux	12
3	<b>Writing English</b>	Looking at how you use English at work	12



	<b>for global businesses</b>	<p>Writing problems faced by non-native English writers  Problems with non-native English writing for native Englishspeakers  Problems posed for native and non-native English writers alike  Business writing as communication  English continues to evolve  An advantage you can have as a non-native English writer  <b>Business writing for today</b>  Winning business through English  Academic writing compared with writing for business  You can use 'I' when you write in business  Listen to readers' feedback  Choosing the right style  Ideal communication  The Word Power Skills system: four easy steps to success</p>	
4	<b>Quality matters</b>	<p>Why it really matters to get your writing right  To make mistakes is only human  How readers can react to written mistakes  Further costs of getting your writing wrong  You can never fully outsource your writing  Checking for mistakes  Proofreading tips  <b>Writing tips for everyday business</b>  Writing a date  Time  Numbers  Measurements  How to write addresses (general)</p>	12
5	<b>E-mail</b>	<p>Introduction:  The rise and rise of e-mail  E-mail scenarios to watch out for  Multi-lingual and other e-mail threads  Structure your e-mails  Designing how you write e-mails  <b>Letter writing</b>  General  An example of a letter asking for information  Outline letter confirming a booking  Stay ahead or stay behind  Specific tips about addressing letters  Addressing envelopes  CVs and covering letters</p>	12

CO#	Cognitive Abilities	Course Outcomes
CO1	UNDERSTANDING	Understand basic concepts and problems in speaking communicative English
CO2	APPLYING	CONSTRUCT short paragraphs and essays (English) for a specified task, to elicit, to select, to describe, to summarize information.
CO3	ANALYSING	Examine the Business writing methodologies in communication
CO4	EVALUATING	Use writing tips for English communication in their professional as well as personal life.
CO5	CREATING	Design and structure of email writing & SUBSTITUTE right words / terms / phrases in a compiled text.

CO-PO Correlation	Program Outcomes				
	PO1 Apply knowledge of management theories and practices to solve business problems	PO2 Foster Analytical and critical thinking abilities for data-based decision making	PO3 Ability to develop Value based Leadership ability	PO4 Ability to understand, analyse and communicate global, economic, legal, and ethical aspects of business	PO5 Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment
CO#	Target	Target	Target	Target	Target
CO1	3	2	1	1	1
CO2	2	1	2	2	2
CO3	1	1	1	2	1
CO4	2	2	1	2	1
CO5	1	1	1	2	2
<b>Co Average</b>	<b>2.33</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.67</b>

<b>Reference Books</b>	
1	Improve Your Global Business English The essential toolkit for composing powerful letters, e-mails and more, for today's business needs- Fiona Talbot- London
2	Bygate, M. Speaking. Oxford: Oxford University Press.
3	Maison, Margaret M.: Examine Your English
4	Fitikides, T.J.: Common Mistakes in English
<b>Text Books</b>	
1	Wren and Martin: High School English Grammar and Composition
2	G. Radhakrishna, Pillai, K. Rajeevan. Spoken English for You. CIEFL. Emerald Publication. Robert Frost, The Road Not Taken



**Datta Meghe Institute of Medical Sciences**  
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**Allied Sciences**  
**Faculty of Commerce and Management Sciences**  
**Bachelor of Commerce (B.Com) Syllabus w. e.**  
**f. A. Y. 2021-22**



<b>Course Name: Financial Accounting</b>					<b>Course Code:</b>	
<b>Teaching Scheme</b>			<b>Evaluation Scheme:</b>		<b>Course Type: Core Course</b>	
<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Summative Examination</b>	<b>70 Marks</b>	<b>Semester: II</b>
<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>Internal Examination</b>	<b>30 Marks</b>	<b>Total No. of Lectures: 60 Hrs.</b>
<b>Course Objectives</b>						
<b>1</b>	To gain understanding and to provide working knowledge of accounting concepts					
<b>2</b>	To understand the key functions of financial statement analysis for non-profit organisations.					
<b>3</b>	To gain basic knowledge of hire purchase transactions and its applicability in practical life.					
<b>4</b>	To understand the methods for maintaining branch accounts and its respective accounting treatment.					
<b>5</b>	Adjusting & rectifying the books.					
<b>Course Content</b>						
<b>Unit No.</b>	<b>Title of Unit</b>	<b>Content</b>				<b>No. of Hours</b>
<b>1</b>	Introduction to financial Accounting	Definitions and functions of accounting, Bookkeeping and Accounting, Is Accounting a Science or an Art, Role of accountant, Meaning & Objective of Accounting Standard, Development of Accounting Standards & ASBI, GAAP, Qualitative Characteristics of Financial Statements, Considerations in the selection of Accounting Policies, Accounting Equation – Meaning, balance sheet & Item Peculiar to non-trading concerns, Accounting Concepts & Conventions.				12
<b>2</b>	Financial Statements for Non-Profit Organizations	Meaning of Not-for profit Organizations, Distinction between Profit seeking and not-for-profit Organizations, Preparation of Balance sheet of a non-profit organizations, Accounts of a professional firm, Inventories – Introduction, Distinction between periodic Inventory system and perpetual Inventory System, Methods of Valuation of inventories - FIFO, LIFO & distinction between LIFO & FIFO, Standard cost Method, Methods of comparison of cost or net realizable Value, Disclosure requirement				12
<b>3</b>	Incomplete Records, Hire Purchase, Instalment & Leasing Transactions.	Incomplete Records – Meaning, Reason, Limitations, Distinction between Double entry system and incomplete records, Preparation of accounts from Incomplete records, Higher purchase agreement – Meaning, Contents, Instalment Hire Purchase- Meaning, Distinction between Hire Purchase Agreement and Instalment Purchase				12

		Agreement, Accounting for Hire Purchase Transactions, Journal Entries Under Full Cash Price Method	
4	Accounting for Branches	Accounting for branches - Overview & Meaning of a Branch, Classification of Branches, Accounting for Dependent Branches & Debtors Method, Accounting Treatment of Goods Returned and Cash Remitted by Branch Customers Directly to Head Office, Stock and Debtors Method, Meaning of Dissolution & Dissolution of partnership, Meaning of Dissolution of a Firm	12
5	Computers in accounting & Financial Analysis	Role of computer in accounting, Computer Terms in accounting, Distinction Between Firm's Debts and Private Debts, Analysing Financial Statement -Bank – overview, Banking Regulation, Legal Framework for financial statement, The drivers of a bank's Performance, Capital Adequacy & Off-Balance Sheet Activities, Basel Accord, Basel Reforms III	12
<b>Course Outcome: Successful completion of this course enables the students to -</b>			
<b>CO No.</b>	<b>Course Outcome</b>		
1	Understand the framework of accounting systems and the Generally Accepted Accounting Principles		
2	Prepare necessary financial statements related to different business entities		
3	Construct financial statements for understandability and relevance of stakeholders		
4	Demonstrate the use of double-entry and accounting systems		
5	Prepare basic financial statements for incorporated and unincorporated entities of the domestic and foreign.		

<b>Course: Financial Accounting</b>					
<b>CO-PO Correlation</b>	<b>Program Outcomes</b>				
<b>Course Outcomes</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	3	2	1	2	2
CO2	2	2	2	2	2
CO3	2	2	2	3	2
CO4	3	2	2	2	3
CO5	2	3	2	2	2
<b>Co Average</b>	<b>2.40</b>	<b>2.20</b>	<b>1.80</b>	<b>2.20</b>	<b>2.20</b>

<b>Reference Books</b>	
Financial Accounting – P. C. Tulsian, Pearson Education, 2019	
Financial Accounting – Dr. Deepak Sehgal, Vikas Publishing, 2019	

Financial Accounting – A managerial Perspective, R Narayanswamy, PHI Learning,  
2018

Financial Accounting for Management – N. Ramachandran, Ram Kumar Kakani



# Datta Meghe Institute of Medical Sciences

(Deemed to be University)

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School of Allied Sciences

Faculty of Commerce and Management Sciences

Bachelor of Commerce (B.com)

Syllabus w. e. f. A. Y. 2021-22



<b>Course Name: Business Laws</b>					<b>Course Code:</b>	
<b>Teaching Scheme</b>			<b>Evaluation Scheme:</b>			<b>Course Type: Core Course</b>
<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Summative Examination</b>	<b>70 Marks</b>	<b>Semester: II</b>
<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>Internal Examination</b>	<b>30 Marks</b>	<b>Total No. of Lectures: 60 Hrs.</b>

<b>Course Objectives</b>	
<b>1</b>	To understand the basics and Implementation of the Indian contract act.
<b>2</b>	To gain practical knowledge of Buying and selling goods.
<b>3</b>	To analyze the effect of the Indian company act 2013.
<b>4</b>	To study the kinds of a negotiable instrument and their kinds.
<b>5</b>	To gain knowledge about various intellectual property rights and its procedure.

<b>Course Content</b>			
<b>Unit No.</b>	<b>Title of Unit</b>	<b>Content</b>	<b>No. of Hours</b>
<b>1</b>	<b>INDIAN CONTRACT ACT 1872</b>	Meaning and Essentials of contract – Void, -Agreement voidable and illegal contracts – Express and Implied contact – Offer and Acceptance - valid offer – Lapse of an offer – Acceptance and rules as to acceptance Revocation of offer and acceptance – capacities of parties to create contract – consideration – contract without consideration – Rights and obligations of parties to contract not enforceable – Assignment, breach, performance and discharge. Law of agency: Agent and principal Nature and kinds of agency – Right and duties of agent – Relationship of principal with third parties – Termination of agency.	<b>12</b>
<b>2</b>	<b>SALES OF GOODS ACT 1930</b>	Formation of the contract of sale – Agreement to sell and sale – Hire purchase agreements – sale and bailment – capacity to buy and sell – subject matter of contracts of sale – Effect of destruction of goods – Document of title to goods – conditions an warranties – Rules of caveat emptor – Exceptions – Transfer of property to the buyer – Goods sent on approval – FOB, CIF, FOR and ex-ship contracts of sale – Sale by non – owners – right of stoppage in transit unpaid vendor is right.	<b>12</b>
<b>3</b>	<b>Indian Company Act 2013</b>	Company definition, Characteristics, types of company, Formation of company, promotion, incorporation & commencement of business, memorandum of association,	<b>12</b>



		articles of association & prospectus. Shares – share capital, types of shares, transfer & transmission of shares, shareholders V/s members of the company. Directors, managing directors, whole time director, their qualification, appointment, powers, duties & responsibilities. Majority powers & minority rights, winding up of companies, types of methods	
4	Negotiable Instrument Act, 1881	Negotiable Instruments, Characteristics, kinds, Promissory notes, Bills of Exchange, cheques, Holder, Holder in due course, Acceptance, Presentment, Payment in due course, Capacity of Parties for Negotiation, Modes of negotiations Endorsement and its kinds, Dishonour, Discharge from liability, crossing of cheques.	12
5	Intellectual Property Rights	<b>The Patents Act, 2002</b> -Application for Patent, Grant of Patent, Rights of Patentee, What inventions are not patentable?, Revocation of Patents <b>Copyright Act, 1957:</b> Introduction, Duration of Copyright protection, Registration of Copyright, Infringement of Copyright, Exceptions <b>The Trade Marks Act, 1999:</b> Introduction, Classification of Goods and Services, Procedure for registration of Trade Marks, Grounds for refusal of registration	12

**Course Outcome: Successful completion of this course enables the students to -**

CO No.	Course Outcome
1	Understand and implement then use of Indian contract act.
2	Perform selling and buying activities with respective to legal application of sales of goods act.1932
3	Merchandise application of company act 2013 while performing establishment of company.
4	Use of negotiable instrument in organizational as well as personal transitions
5	Apply rules and regulations under intellectual property rights of the country.

Course: Business Laws						
CO-PO Correlation	Program Outcomes					
Course Outcomes	PO1	PO2	PO3	PO4	PO5	
CO1	3	3	1	2	2	
CO2	2	2	2	2	2	
CO3	3	2	1	3	1	
CO4	2	2	2	2	2	
CO5	3	2	1	3	2	
<b>Co Average</b>	<b>2.60</b>	<b>2.20</b>	<b>1.40</b>	<b>2.40</b>	<b>1.80</b>	

**Reference Books**

1	Elements of Mercantile Law- N. D. Kapoor 38 <sup>th</sup> Sultan Chand & Sons
2	Business Laws- S. K. Aggarwal, K. Singhal. Galgotiya Publication
3	Legal Aspects in Business 2e by Albuquerque – Oxford Un
4	Business Laws Including Company Law, S. S. Gulshan & G. K. Kapoor. The New Age International(P) Ltd, Publishers



5	Business Legislation for Management, 4 <sup>th</sup> Edition, M.C. Kuchhal, VivekKuchhal, Vikas Publishing House pvt Ltd.
6	Business Law andMgt. By Bulchandani, Himalaya Publication
7	Business Regulatory Framework By S.N. andS.K. Maheshw
8	Business Law —By Kuchal M.C.- Vikas Publishing House
9	Business Law —By Kapoor .N.D. -Sultan Chand And Sons
10	Mercantile Law by N.D.Kapoor – Sultan Chand and Sons
<b>Text Books</b>	

1	Legal Aspects of Business by AkhileshwarPathak – Tata McGraw Hill
2	Mercantile and Commercial Law by RohiniAggrawal – Taxman Publication
3	Legal Aspects of Business by R.R.Ramtirthkar – Himalaya Publishing House





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School of Allied Sciences

Faculty of Commerce and Management Sciences

Bachelor of Commerce

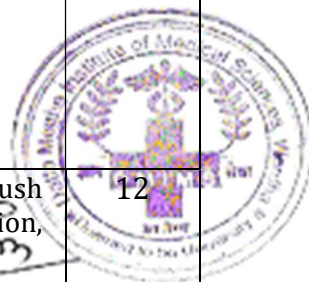
Syllabus w. e. f. A. Y. 2021-22



<b>Course Name: Principles of Macro Economics</b>					<b>Course Code:</b>	
<b>Teaching Scheme</b>			<b>Evaluation Scheme:</b>			<b>Course Type: Core Course</b>
<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Summative Examination</b>	<b>70 Marks</b>	<b>Semester: II</b>
<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>Internal Examination</b>	<b>30 Marks</b>	<b>Total No. of Lectures: 60 Hrs.</b>

<b>Course Objectives</b>	
<b>1</b>	To study the basics of macroeconomics
<b>2</b>	To study the consumption and investment pattern.
<b>3</b>	To study the concept of inflation, deflation and money
<b>4</b>	To study the macroeconomic objectives and policy
<b>5</b>	To understand the business cycle.

<b>Course Content</b>			
<b>Unit No.</b>	<b>Title of Unit</b>	<b>Content</b>	<b>No. of Hours</b>
<b>1</b>	Introduction	Meaning, Nature, Scope, Importance and Limitation of Macroeconomics, Difference between Micro and Macro Economics, Theory of Employment, Say's Law of Market, Classical Theory of Employment, Criticism by Keynes on Classical Theory, Keynesian Theory of Employment, Post Keynesian Development in Macroeconomics – Monetarism, Aggregate demand and Supply Function, Personal Income and Personal Disposable income, National Income and National Product, Measurement of National Income, Nominal GNP and Real GNP	12
<b>2</b>	Consumption and Investment	Meaning of Consumption Function, Average and Marginal, Propensity to Consume, Psychological Law of Consumption Factors influencing Consumption Function, Saving- concept & Function, Investment- Meaning & Types, Investment Multiplier- Concept and Limitations, Principle of Acceleration- Concept, Inflationary Gap & Elimination Inflationary Gap, Psychological Law of Consumption, Relative theory of Consumption, Business Fixed Income, Residential Income, Inventory Investment, Neo Classical Theory of Investment, Tobin's Theory of Investment,	12
<b>3</b>	Inflation, Deflation and Value of Money	Inflation - Meaning and Causes, Demand Pull and Cost Push Inflation, Effects of Inflation, Measures to control Inflation, Deflation- Meaning, Causes and Consequences, Money-	12



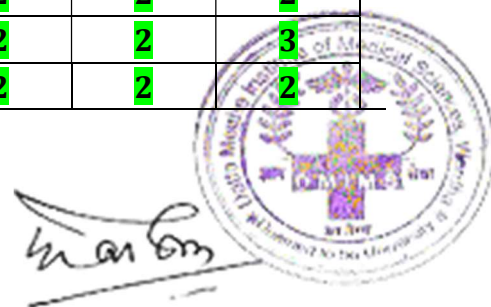
		Definition and Functions, Quantity Theory of Money, Cash	
		balance approach, Links Between Goods market and Money Market, Money Market Equilibrium, LM Curve & Shift in LM Curve, Intersection of the IS and LM Curves, Basic propositions of Supply-side economics, The Keynesian theory and the new classical (Lucas) critique	
4	Macroeconomic Objectives and Policies	Macroeconomic Objectives, Monetary Policy- Meaning and Definitions, Instruments, Advantages and Limitations, Fiscal Policy- Meaning and Definitions, Instruments and Advantages, Role of Money in Economic development, Money and Inflationary financing of economic development, Money and forced saving, Credit - Meaning and Function, Origin and evolution of commercial banking, Four Concepts & Theory of Money Supply, Tobin's portfolio approach to demand for money, Balance of Payment & Forex Rate	12
5	Business Cycles	Meaning and Features of Business Cycle, Phases of Business Cycle, Causes and Effects of Business Cycle, Control of Business Cycles- Monetary and Fiscal Controls, Samuelson's Model of Business Cycles & Hicks theory of Trades cycles, Goodwin's Model of business cycles, determination of national income in an open economy and foreign trade, Free trade vs. Protection, International linkage and Mundell-Fleming Model, Globalization, Commercial Policy and WTO, Global Financial Crisis - 2007-2009	12

**Course Outcome: Successful completion of this course enables the students to -**

CO No.	Course Outcome
1	Analyze the macroeconomics concepts.
2	Analyze the consumption and investment pattern.
3	Understand the measures to control the inflation and deflation.
4	Analyze the macroeconomic objectives and policies
5	Analyze the causes and effects of business cycle of the world industries.

**Course: Principles of Macro Economics**

CO-PO Correlation Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	2	2
CO2	2	3	2	2	3
CO3	3	3	2	2	2



<b>CO4</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>CO5</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Co Average</b>	<b>2.40</b>	<b>2.40</b>	<b>1.80</b>	<b>2.00</b>	<b>2.40</b>

<b>Reference Books</b>	
<b>1</b>	Ahuja H. L. Macroeconomics 20e, S. Chand and Co. Ltd New Delhi
<b>2</b>	Gupta S.B. (1994) Monetary Economics, S. Chand and Co. Delhi
<b>3</b>	Ackey, G (1976) Macro Economics Theory and Policy, Macmillan Publishing Company, New York
<b>4</b>	Jingan M.L. (2002) Macro Economic Theory, Vrinda Publication, Delhi
<b>5</b>	Vaish M. C. (2002) Macro Economic Theory, Vikas Publishing House, N. Delhi





# Datta Meghe Institute of Medical Sciences

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**School of Allied Sciences**

**Faculty of Commerce and Management Sciences**

**Bachelor of Commerce ( B.com)**

**Syllabus w. e. f. A. Y. 2021-22**



**Course Name: BUSINESS ENVIRONMENT &  
ENTREPRENEUR DEVELOPMENT**

**Course Code:**

**Teaching Scheme**

**Evaluation Scheme:**

**Course Type: Core Course**

**L**

**T**

**P**

**C**

**Summative  
Examination**

**70 Marks**

**Semester: II**

**3**

**1**

**0**

**4**

**Internal Examination**

**30 Marks**

**Total No. of Lectures: 60 Hrs.**

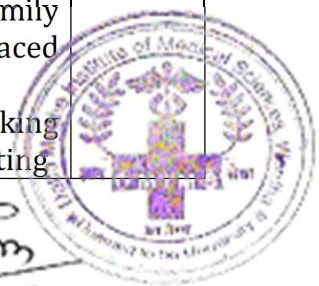
### Course Objectives

- |   |  |
|---|--|
| 1 | To define business environment for entrepreneurs         |
| 2 | To define the entrepreneurship.                          |
| 3 | To explain the significance of Entrepreneurship          |
| 4 | To explain the Entrepreneurship Development.             |
| 5 | To describe the Dynamics of Entrepreneurship Development |

### Course Content

Unit No.	Title of Unit	Content	No. of Hours
1	<b>Introduction to Business Environment.</b>	Concepts of Vision & Mission Statements, Types of Environments Internal & External, Value System, Management Structure and Nature, Human Resource, Business Environment with reference to Global Integration, Scales of Business - MSME, Emerging Trends in Business - Concepts, Advantages and Limitations, Business Functions - Strategic: Planning, Budgetary Control, R&D, Location of a, Business, Factors affecting Location, Decision Making and Government Policy	12
2	<b>Introduction to Entrepreneur &amp; Entrepreneurship.</b>	Evolution & Concept of the concept of Entrepreneur, Role of Entrepreneurship in Economic Development, Growth and problem of Women Entrepreneurship in India, Rural Entrepreneurship / Industrialization in Retrospect, Problems of Rural Entrepreneurship, Meaning & Perspective of Tourism Entrepreneurship, Opportunities and Challenges for Developing Agri-preneurship, Family Business - Meaning & Need, Major Challenges Faced by Family Business in India, Business Succession Planning & Making Family Business More Effective, Factors Affecting	12

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		Entrepreneurship Growth - Economic Factors & Non Economic Factors	
3	<b>Entrepreneurial Motivation &amp; Competencies.</b>	Entrepreneurial Motivation, Motivational Cycle or Process, Theories of Entrepreneurial Motivation, Entrepreneurial Motivating Factors, Risk Taking, Leadership, & Communication, Entrepreneurial Competency, Major Entrepreneurial Competencies, Entrepreneurship Development Programmes (EDPs),	12
4	<b>Start-Up Organizations.</b>	Small Enterprises, Micro and Macro Units - Essentials, Features and Characteristics, Scope & Objective of Micro and Small Enterprises, Problems of Micro and Small Enterprises, Package for Promotion of Micro and Small-Scale Enterprises, Environmental Dynamics and Change & Business Opportunities in Various Sectors, Identification of Business Opportunity -Idea Generation & Opportunity/Product Identification, Opportunity Selection	12
5	<b>Support to Entrepreneurship ventures.</b>	Institutional Finance to Entrepreneurs, Need for Institutional Finance, Institutional Finance - Commercial Banks & Others Financial Institutions, Lease Financing & Hire Purchase, Institutional Support to Small Entrepreneur, NSIC, SIDO, SSIB, SSID, DICs, Specialized Institutions, Taxation Benefits to Small-Scale Enterprise	12

**Course Outcome: Successful completion of this course enables the students to -**

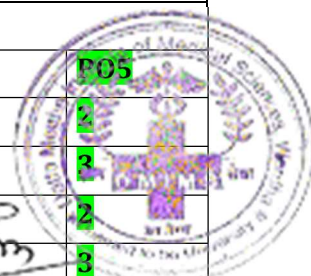
CO No.	Course Outcome
1	Understand Need and significance of Entrepreneurship Development
2	Have the ability to discern distinct entrepreneurial traits
3	Learn about Support from various govt. Institutions
4	Contribute as entrepreneurs in economic development globally.
5	Know the parameters to assess opportunities and constraints for new business ideas

**Reference Books**

1	S.S. Khanka; "Entrepreneurial Development"; S. Chand & Co. Ltd. Ram Nagar NewDelhi
2	Hisrich R D and Peters M P; "Entrepreneurship"; 5th Edition Tata McGraw-Hill
3	Rabindra N. Kanungo; "Entrepreneurship and Innovation"; Sage Publications, New Delhi

**Course: Business Environment & Entrepreneurship Development**

CO-PO Correlation	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	3	1	2	2
CO2	3	2	2	2	2
CO3	2	3	2	2	2
CO4	2	2	1	2	3
CO5	3	2	2	2	2



<b>Co Average</b>	<b>2.60</b>	<b>2.40</b>	<b>1.60</b>	<b>2.00</b>	<b>2.40</b>
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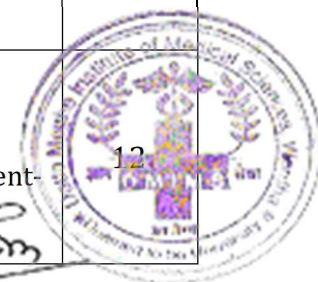
<b>Course Name: Management Accounting</b>					<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme:</b>		<b>Course Type: Core Course</b>
<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Summative Examination</b>	<b>70 Marks</b>	<b>Semester: III</b>
<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>Internal Examination</b>	<b>30 Marks</b>	<b>Total No. of Lectures: 60 Hrs.</b>

**Course Objectives**

<b>1</b>	To understand the differences between management accounting, financial accounting cost accounting.
<b>2</b>	To be able to analyse and interpret the financial statement decision making.
<b>3</b>	To understand the different Ratios.
<b>4</b>	To understand the various types of budget & Budgetary control.
<b>5</b>	To make students understand the Cash flow & fund flow statement.

**Course Content**

Unit No.	Title of Unit	Content	No. of Hours
1	<b>Introduction</b>	Meaning definition and objectives of management accounting. Management Accounting Need Importance, Objectives, Scope, Functions, Principal systems and Techniques, Advantages, Limitations, Distinction between Financial Accounting and Management Accounting, Distinction between Cost Accounting and Management Accounting.	12
2	<b>Analysis and Interpretation of financial statements.</b>	Nature, objectives, essentials and tools, methods - Comparative Statements, Common Size statement and Trend analysis.	12
3	<b>Ratio Analysis</b>	Meaning uses and limitations of ratios - types of ratios - liquidity ratios, profitability ratios, activity ratio and solvency ratios. Numerical problem	12
4	<b>Budget &amp; Budgetary Control</b>	Meaning, objectives, advantages and limitations of budgetary control - types of budgets - purchase budget, materials budget, flexible budget and cash budget. CVP analysis - uses and limitations of marginal costing - assumptions of BE chart - simple problems relating to decision making based marginal costing.	12
5	<b>Fund Flow Statement and Cash Flow Statement Analysis.</b>	Concept of funds-sources and uses of funds- Working Capital, causes of changes in working Capital. Funds flow statement-construction of funds flow statement- Cash flow analysis Cash flow analysis utility of cash flow statement - construction of cash flow statement.	12



**Course Outcome: Successful completion of this course enables the students to -**

CO No.	Course Outcome
1	Describe how management accounting is used for decision making and performance evaluation.
2	
3	Understanding of concept of Ratio analysis
4	Analyzing the budget and budgetary control system across the globe.
5	Understanding concept of working capital & Causes of Working capital

**Course: Management Accounting**

CO-PO Correlation	Program Outcomes				
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	2	2
CO2	2	3	2	2	3
CO3	3	3	2	2	2
CO4	3	2	1	2	3
CO5	2	2	2	2	2
Co Average	2.40	2.40	1.80	2.00	2.40

**Reference Books**

1	Principles of Management Accounting. Dr. S.N.Maheshwari, Dr. Sunil K. Maheshwari , CA Sharad K. Maheshwari Sultan chand & Sons.
2	Sr. K. Paul: Management Accounting.
3	Dr. Jawaharlal:: Management Accounting.

**Text Books**

1	T. S. Reddy and Hari Prasad Reddy-Management Accounting, Margham Publication.
2	S.N Maheswari, Management Accounting - Sultan Chand & Sons, New Delhi.
3	M. Y. Khan,. K. P. Jain:: Management Accounting.





# Datta Meghe Institute of Medical Sciences

(Deemed to be University)

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School of Allied Sciences

Faculty of Commerce and Management Sciences

Batchelor of Commerce

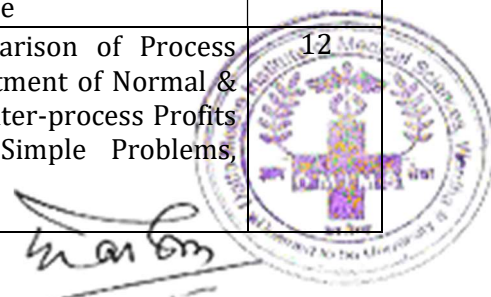
Syllabus w. e. f. A. Y. 2021-22



<b>Course Name: Cost Accounting</b>					<b>Course Code:</b>	
<b>Teaching Scheme</b>			<b>Evaluation Scheme:</b>			<b>Course Type: Core Course</b>
<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Summative Examination</b>	<b>70 Marks</b>	<b>Semester: III</b>
<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>Internal Examination</b>	<b>30 Marks</b>	<b>Total No. of Lectures: 60 Hrs.</b>

<b>Course Objectives</b>	
<b>1</b>	To understand the basic concepts and processes used to determine product costs.
<b>2</b>	To be able to analyse and evaluate information for cost ascertainment, planning, control and decision making.
<b>3</b>	To understand the different methods for cost control
<b>4</b>	To understand marginal costing and standard costing techniques of cost accounting.
<b>5</b>	To make students understand the methods of costing.

<b>Course Content</b>			
<b>Unit No.</b>	<b>Title of Unit</b>	<b>Content</b>	<b>No. of Hours</b>
<b>1</b>	Introduction Cost Accounting	Introduction Cost Accounting -Concept of Cost, Costing, Cost Accounting, Origin, Objectives and Features of Cost Accounting, Advantages and Limitations of Cost Accounting , Difference between Financial and Cost Accounting, Difference between Management and Cost Accounting, Conceptual analysis of Cost Unit & Cost Centre.	12
<b>2</b>	Elements of cost and Cost Sheet	Elements of cost and Cost Sheet - Material, Labour and other Expenses, Classification of Cost & Analysis of cost, Relevant And irrelevant cost, Differential cost, Sunk cost, Preparation of Cost Sheet.	12
<b>3</b>	Contract Costing	Meaning and Elements, Work Certified, Work Uncertified, Escalation Clause, Cost Plus Contract, Work in Progress, Profit on Incomplete Contract, Numerical Exercise	12
<b>4</b>	Process Costing	Introduction to Process Costing, Comparison of Process Costing & Job Costing, Concept and Treatment of Normal & Abnormal Loss, Equivalent Production, Inter-process Profits 4.6 Joint products & By products - Simple Problems, Apportionment of Joint Costs	12



5	Marginal Costing & Break-Even Analysis	Meaning, Principles, Advantages and Limitations, Contribution, P/V Ratio, Break-Even Point, (BEP), Cost Volume Profit (CVP) Analysis, Short Term Business Decisions-Product Mix Decisions, Make or Buy (Outsourcing) Decisions, Accept or Reject Special Order Decisions, Shutting Down.	12
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**Course Outcome: Successful completion of this course enables the students to -**

CO No.	Course Outcome
1	Describe how cost accounting is used for decision making and performance evaluation.
2	Demonstrate how materials, labour and overhead costs are added to a product at each stage of the production cycle.
3	Understanding of concept of Cost and controlling cost.
4	Perform all the required calculations of material, labour and overhead variances through the relevant numerical problem.
5	Understanding the process of cost audit adopted by the foreign country.

**Course: Cost Accounting**

CO-PO Correlation Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	2	1	2	2
CO2	2	2	2	2	2
CO3	2	2	2	3	2
CO4	3	2	2	2	3
CO5	2	3	2	2	2
<b>Co Average</b>	<b>2.40</b>	<b>2.20</b>	<b>1.80</b>	<b>2.20</b>	<b>2.20</b>

**Reference Books**

1	Cost Accounting - BhattaHSM, Himalaya Publication
2	Cost Accounting - PrabhuDev, Himalaya Publication
3	Advanced Cost Accounting - Made Gowda, Himalaya Publication

**Text Books**

1	Advanced cost Accounting by Saxena and Vasistha.
2	Advanced cost Accounting by S.P.Jain and Narong.
3	Cost Accounting by Ratnam
4	Practice in Advanced Costing and Management Accounting by Prof.SubhashJagtapNiraliPrakashan, Pune.
5	Cost and Works Accounting II and III- Prof. SubhasgJagtap, Prof.Pagar and Dr.NareK.S.Publication,Pune.





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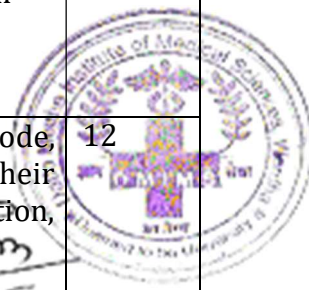
Syllabus w. e. f. A. Y. 2021-22



<b>Course Name: Business Mathematics and Statistics</b>					<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme:</b>		<b>Course Type: Core Course</b>
<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Summative Examination</b>	<b>70 Marks</b>	<b>Semester: III</b>
<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>Internal Examination</b>	<b>30 Marks</b>	<b>Total No. of Lectures: 60 Hrs.</b>

<b>Course Objectives</b>	
1	To understand the concepts of ratio, proportion and percentage.
2	To understand the concept and application of profit and loss, commission and brokerage in business.
3	To use the concept of simple interest and compound interest.
4	To understand the meaning and scope of data.
5	To use the concepts of measures of dispersion.

<b>Course Content</b>			
<b>Unit No.</b>	<b>Title of Unit</b>	<b>Content</b>	<b>No. of Hours</b>
1	<b>Ratio, Proportion and Percentage</b>	Ratio- Definition, Continued Ratio, Inverse Ratio, Proportion, Continued Proportion, Direct Proportion, Inverse Proportion, Variation, Inverse Variation, Joint Variation, Percentage Meaning and Computations of Percentages.	12
2	<b>Discount, Commission, Profit And Loss, Interest</b>	Terms and Formulae, Trade discount, Cash discount, Problems involving cost price, Selling Price, Introduction to Commission and brokerage, ProblemsonCommission and brokerage, Simple Interest and Compound interest.	12
3	<b>Statistics</b>	Meaning and scope – Source of data – Collection of data –primary and secondary – Methods of primary data collection – Editing secondary data – Classification and Tabulation –Presentation of data by Diagrams –Bar diagram and Pie diagram – Graphic representation of frequency distribution.	12
4	<b>Averages and Measures of dispersion</b>	Simple and weighted Mean, Median and Mode, Geometric mean and Harmonic mean – their computation –Properties and uses. Mean Deviation, Standard deviation and Co-efficient of variation.	12



5	<b>Correlation and Regression</b>	Meaning and definition – Scatter diagram – Karl Pearson's correlation co-efficient – Computation and Interpretation – Rank Correlation. Meaning of regression and linear prediction – Regression in two variables – Uses of regression.	12

**Course Outcome: Successful completion of this course enables the students to -**

CO No.	Course Outcome
1	Gain fundamental knowledge about the concepts of ratio, proportion and percentage.
2	Gain knowledge about the discount, commission and brokerage.
3	Solve problems on averages and dispersion.
4	Gain knowledge about basis of statistics.
5	Analyse using correlation and regression.

**Course: Business Mathematics and Statistics**

CO-PO Correlation	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	3	1	2	2
CO2	2	2	2	2	2
CO3	3	2	1	3	1
CO4	2	2	2	2	2
CO5	3	2	1	3	2
<b>Co Average</b>	<b>2.60</b>	<b>2.20</b>	<b>1.40</b>	<b>2.40</b>	<b>1.80</b>

**Reference Books**

- 1 Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
- 2 Business Mathematics by V. K. Kapoor - Sultan Chand & Sons, Delhi
- 3 Business Mathematics by Bari - New Literature Publishing Company, Mumbai

**Text Books**

- 1 Navnitham Pa, "Business Mathematics and Statistics (B.Com)" S.Chand & Co. Ltd reprint 2017.
- 2 R. S. N. Pillai & V. Bagavathi "Statistics" S.Chand & Co. Ltd, 1st edition 1984, Reprint 2016.
- 3 S.P.Gupta: "Statistical Methods" 1st Edition 1969, Reprint 2017.



### E-Resources

- |   |   |
|---|---|
| 1 | <a href="https://www.google.co.in/books/edition//Wkg7BAAAQBAJ?hl=en&amp;gbpv=1">https://www.google.co.in/books/edition//Wkg7BAAAQBAJ?hl=en&amp;gbpv=1</a>   |
| 2 | <a href="https://www.google.co.in/books/edition/Business Statistics 4th Edition/iaNDDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=business+statistics&amp;printsec=frontcover">https://www.google.co.in/books/edition/Business Statistics 4th Edition/iaNDDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=business+statistics&amp;printsec=frontcover</a> |
| 3 | <a href="https://www.google.co.in/books/edition/Business Statistics/FRkobSxm5YgC?hl=en&amp;gbpv=1&amp;dq=business+statistics&amp;printsec=frontcover">https://www.google.co.in/books/edition/Business Statistics/FRkobSxm5YgC?hl=en&amp;gbpv=1&amp;dq=business+statistics&amp;printsec=frontcover</a>                         |





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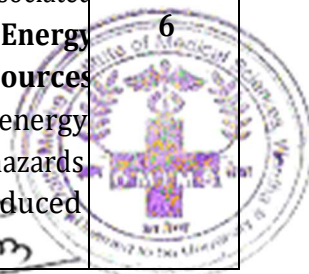
Syllabus w. e. f. A. Y. 2021-22



Course Name: <b>Environmental Studies</b>					Course Code:	
Teaching Scheme			Evaluation Scheme:		Course Type: GE	
L	T	P	C	Summative Examination	70 Marks	Semester: III
1	0	2	2	Internal Examination	30 Marks	Total No. of Lectures: 30 Hrs.

Course Objectives	
1	To understand the basic concepts Environmental Studies and atmospheric composition
2	To be able to understand and utilize the natural resources
3	To understand the structure and functions of ecosystem
4	To understand the Biodiversity and its conservation
5	To make aware the Environmental Pollution And Social Issues

Course Content			
Unit No.	Title of Unit	Content	No. of Hours
1	The Multidisciplinary Nature Of Environmental Studies	Basic definitions related to environment; Scope, vis-à-vis environmental science and environmental engineering; uses of environmental degradation, atmospheric composition and associated spheres, habitat and climate; objective, goals and principals involved in environmental education, environmental awareness, Environmental ethics, environmental organization and their involvement	6
2	Natural Resources	<b>Renewable and non-renewable resources.</b> forest resources, over-exploitation, and deforestation / afforestation; Water resources, impact of over-utilization of surface and ground water, floods, drought, conflicts over water dams. Mineral resources: dereliction of mines, environmental effects of extracting and using mineral resources. Food resources, modern agriculture and its impact, problem associated with fertilizer and pesticide, water logging, salinity. <b>Energy resources, renewable, non-renewable energy sources</b> solar energy, wind energy, hydro energy, biomass energy, geothermal energy, nuclear energy and its associated hazards; <b>Land as a resource</b> , Land degradation, Man induced landslides, soil erosion and desertification	6





3	Ecosystems:	Concept of an ecosystem, structure and function of an ecosystem, producers, consumers and decomposers, energy flow in the ecosystem, ecological succession, food chains,	6
		food webs and ecological pyramids; characteristic features, structure and function of the following ecosystem – forest ecosystem, grassland ecosystem desert ecosystem aquatic ecosystems	
4	<b>Biodiversity And Its Conservation:</b>	Bio-geographical classification of India; biodiversity at global, national and local levels, India as a mega-diversity nation, hot- spots of biodiversity; value of biodiversity- consumptive use, productive use, social, ethical aesthetic and option values; threats to biodiversity; conservation of biodiversity: in- situ and ex situ conservation of biodiversity	6
5	<b>Environmental Pollution And Social Issues</b>	Pollution Causes, effects and control measures of air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, thermal pollution; Solid waste management-e-waste management; Disaster management – floods, earthquake, cyclone and landslides. Water conservation, rainwater harvesting, watershed management; Climate change- Global warming, Acid rain, Ozone layer depletion; Environmental Protection Act. Air (Prevention and Control of Pollution) Act, Water(Prevention and Control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act.	6

**Course Outcome: Successful completion of this course enables the students to -**

<b>CO No.</b>	<b>Course Outcome</b>
1	understand the Environmental studies and atmospheric composition
2	understand and utilize the natural resources
3	understand the structure and functions of ecosystem
4	understand the Biodiversity and its conservation
5	make aware the Environmental Pollution And Social Issues globally.
<b>Reference Books</b>	
1	R. Rajagopalan, Environmental Studies, Oxford IBH Pub, 2011
2	Kogent Learning Solutions Inc., Energy, Environment, Ecology and Society, Dreamtech,2012
3	Rag, R. L, Ramesh, Lekshmi Dinachandran, Introduction to sustainable engineering.



CO-PO Correlation	Program Outcomes				
Course Outcomes	PO1	PO2	PO3	PO4	PO5
C01	3	2	1	2	2
C02	2	2	2	2	2
C03	2	2	2	3	2
C04	3	2	2	2	3
C05	2	3	2	2	2
Co Average	2.40	2.20	1.80	2.20	2.20





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Syllabus w. e. f. A. Y. 2021-22



Course Name: <b>MIND MANAGEMENT &amp; HUMANVALUE</b>					Course Code:	
Teaching Scheme			Evaluation Scheme:		Course Type: GEC	
L	T	P	C	Summative Examination	70 Marks	Semester: III
1	0	2	2	Internal Examination	30 Marks	Total No. of Lectures: 30 Hrs.

Course Objectives	
1	students are able to see that verification on the basis of natural acceptance and experiential validation through living is the only way to verify right or wrong
2	The students are able to see that their practice in living is not in harmony with their natural acceptance most of the time
3	The students are able to see that lack of right understanding leading to lack of relationships is the major cause of problems in their family and not the lack of physical facilities in most of the cases.
4	The students feel confident that they can understand the whole existence; nothing is a mystery in this existence.
5	The students are able to grasp the right utilization of their knowledge in their streams of Technology/Engineering/ Management to ensure mutually enriching and recyclable productions systems.

Course Content			
Unit No.	Title of Unit	Content	No. of Hours



1	Course Introduction - Need, Basic Guidelines, Content and Process for Value Education	<ol style="list-style-type: none"> <li>1. Understanding the need, basic guidelines, content and process for Value Education</li> <li>2. Self Exploration-what is it? - its content and process; 'Natural Acceptance' and Experiential Validation- as the mechanism for self exploration</li> <li>3. Continuous Happiness and Prosperity- A look at basic Human Aspirations</li> <li>4. Right understanding, Relationship and Physical Facilities- the basic requirements for fulfilment of aspirations of every human being with their correct priority</li> <li>5. Understanding Happiness and Prosperity correctly- A critical appraisal of the current scenario</li> <li>6. Method to fulfill the above human aspirations: understanding and living in harmony at various levels</li> </ol>	6
2	Understanding Harmony in the Human Being - Harmony in	<ol style="list-style-type: none"> <li>1 Understanding human being as a co-existence of the sentient 'I' and the material 'Body'</li> <li>2 Understanding the needs of Self ('I') and 'Body' - Sukh and Suvidha</li> <li>3 Understanding the Body as an instrument of 'I' (I being the</li> </ol>	6

	Myself!	<p>doer, seer and enjoyer) 10. Understanding the characteristics and activities of 'I' and harmony in 'I'</p> <ol style="list-style-type: none"> <li>4 Understanding the harmony of I with the Body: Sanyam and Swasthya; correct appraisal of Physical needs, meaning of Prosperity in detail</li> <li>5 Programs to ensure Sanyam and Swasthya - Practice Exercises and Case Studies will be taken up in Practice Sessions.</li> </ol>	
3	Understanding Harmony in the Family and Society- Harmony in Human-Human Relationship	<ol style="list-style-type: none"> <li>1 Understanding Harmony in the family - the basic unit of human interaction</li> <li>2 Understanding values in human-human relationship; meaning of Nyaya and program for its fulfillment to ensure Ubhay-tript; Trust (Vishwas) and Respect (Samman) as the foundational values of relationship</li> <li>3 Understanding the meaning of Vishwas; Difference between intention and competence</li> <li>4 Understanding the meaning of Samman, Difference between respect and differentiation; the other salient values in relationship</li> <li>5 Understanding the harmony in the society (society being an extension of family): Samadhan, Samridhi, Abhay, Sahastva as comprehensive Human Goals</li> <li>6 Visualizing a universal harmonious order in society- Undivided Society (Akhand Samaj), Universal Order (Sarvabhaum Vyawastha )- from family to world family! - Practice Exercises and Case Studies will be taken up in Practice Sessions.</li> </ol>	6



4	Understanding Harmony in the Nature and Existence - Whole existence as Co-existence:	<p>1 Understanding the harmony in the Nature</p> <p>2 Interconnectedness and mutual fulfillment among the four orders of nature- recyclability and self-regulation in nature</p> <p>3 Understanding Existence as Co-existence (Sah-asttva) of mutually interacting units in all-pervasive space</p> <p>4 Holistic perception of harmony at all levels of existence - Practice Exercises and Case Studies will be taken up in Practice Sessions.</p>	6
5	Implications of the above Holistic Understanding of Harmony on Professional Ethics	<p>1 Natural acceptance of human values</p> <p>2 Definitiveness of Ethical Human Conduct</p> <p>3 Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order</p> <p>4 Competence in professional ethics: a. Ability to utilize the professional competence for augmenting universal human order b. Ability to identify the scope and characteristics of people- friendly and eco-friendly production systems, c. Ability to identify and develop appropriate technologies and management patterns for above production systems.</p> <p>5 Case studies of typical holistic technologies, management models and production systems</p> <p>6 Strategy for transition from the present state to Universal Human Order: a. At the level of individual: as socially and ecologically responsible engineers, technologists and managers b. At the level of society: as mutually enriching institutions and organizations</p>	6

**Course Outcome: Successful completion of this course enables the students to -**

CO No.	Course Outcome
1	Understand the concept of Mind Management and Human Value
2	Understand the harmony in the Human Being
3	Understand Harmony in the Family and Society- Harmony in Human-Human Relationship
4	Understand Harmony in the Nature and Existence - Whole existence as Co-existence
5	Make aware the holistic Understanding of Harmony on Professional Ethics of the world.

**Course: MIND MANAGEMENT & HUMANVALUE**

CO-PO Correlation	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
Course Outcomes					
CO1	3	2	2	2	2
CO2	2	3	2	2	3
CO3	2	2	2	2	2
CO4	3	2	2	2	2
CO5	2	1	2	1	2
Co Average	2.40	2.00	2.00	1.80	2.20

**Reference Books**



1	The teacher's manual R.R Gaur, R Sangal, G P Bagaria, A foundation course in Human Values and professional Ethics – Teachers Manual, Excel books, New Delhi, 2010
2	A set of DVDs containing Video of Teachers' Orientation Program PPTs of Lectures and Practice Sessions Audio-visual material for use in the practice Sessions

<b>Text Books</b>	
1	The text book R.R Gaur, R Sangal, G P Bagaria, A foundation course in Human Values and professional Ethics, Excel books, New Delhi, 2010, ISBN 978-8-174-46781-2

**School of Allied Sciences**  
 Faculty of Commerce and Management Sciences  
**Bachelor of Commerce (B.Com)**  
 Syllabus w. e. f. A. Y. 2022-23

**Course: International Business Environment**

Course Type: Core Course (CC)

Course Code: MBA306-FM

Credit: 04

LTP: 3:1:0

**Course Outcomes: On successful completion of the course the learner will be able to**

CO#	Cognitive Abilities	Course Outcomes
1	UNDERSTANDING	Describe the International business environment
2	APPLYING	IDENTIFY the cultural & Legal environment
3	ANALYZING	DETERMINE the words trend in goods & services
4	EVALUATING	EXPLAIN the WTO & UNICTAD
5	CREATING	CREATE a emerging issues in International business Environment

Unit No	Title of Unit	Content	No. of Hours

1	<b>Introduction to International Business</b>	Importance, nature and scope of International business; Modes of entry into International Business; Internationalization process and managerial implications; Issues in foreign investments, technology transfer, pricing and regulations; International collaborative arrangements and strategic alliances; Concept and significance of balance of payments account	9
2	<b>International Business Environment</b>	Economic, Political, Cultural and Legal environments in International Business. Framework for analyzing international business environment.	9
3	<b>Global Trading and Investment Environment</b>	World trade in goods and services – Major trends and developments; World trade and protectionism – Tariff and non-tariff barriers; Foreign investments-Pattern, Structure and effects; Movements in foreign exchange and interest rates and their impact on trade and investment flows	9
4	<b>International Economic Institutions and Agreements</b>	WTO, WTO and Developing Countries, IMF, World Bank, UNCTAD, International commodity trading and agreements. Structure and functioning of EC and NAFTA, Regional Economic Groupings in Practice: Levels of Regional Economic Integration; Regionalism vs. Multilateralism; Important Regional Economic Groupings in the World.	9
5	<b>Emerging Issues in International Business Environment</b>	Growing Concern for Ecology, Digitalisation; Outsourcing and Global Value Chains. Labor and Other Environmental Issues, Impact of Pandemic COVID-19 on International Trade.	9

#### Text Books:

Sr. No.	Title / Edition	Author	Publisher
1	Basics of Personal Financial Planning Insurance Education Series by NIA	K C Mishra, Steward Doss	Cengage Delmar Learning India Pvt. Ltd.

#### Reference Books

<b>Sr. No.</b>	<b>Title / Edition</b>	<b>Author</b>	<b>Publisher</b>
1	International Business	Bennet, Roger	Pitman Publishing
2	International Business	Czinkota, Michael R	the Dryden Press, Fortworth
3	Going International	Wheeler Publishing, New Delhi	South Western Cengage Learning

1. Bennet, Roger, International Business, Financial Times, Pitman Publishing, London.
2. Bhattacharya, B., Going International: Response Strategies of the Indian Sector, Wheeler Publishing, New Delhi.
3. Czinkota, Michael R., et. al., International Business, the Dryden Press, Fortworth.
4. Danoes, John D. and Radebaugh, Lee H., International Business: Environment and Operations, Addison Wesley, Readings.
5. Hill, Charles W. L., International Business, McGraw Hill, New York.

## **School of Allied Sciences**

Faculty of Commerce and Management Sciences

Batchelor of Commerce

Syllabus w. e. f. A. Y. 2022-23

### **Course: Governance, Risk and Ethics**

**Course Type: Core Course (CC)**

**Course Code: DSE 04-**

**Credit: 03**

**LTP: 2:1:0**

**Course Outcomes: On successful completion of the course the learner will be able to**

<b>CO#</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
1	UNDERSTANDING	To understand the basics of Governance & responsibility.
2	APPLYING	IDENTIFY Management control systems and risk
3	ANALYZING	DETERMINE the methods of risk
4	EVALUATING	EXPLAIN Professional values.
5	CREATING	CREATE Professional practice and codes of ethics



Unit No	Title of Unit	Content	No. of Hours
1	Governance and responsibility	The scope of governance- Agency relationships and theories- The board of directors- Board committees- Directors' remuneration- Different approaches to corporate governance- Corporate governance and corporate social responsibility- Governance: reporting and disclosure	9
2	Internal control and review	Management control systems in corporate governance- Internal control, audit and compliance in corporate governance- Internal control and reporting- Management information in audit and internal control	9
3	Identifying and assessing risk	Risk and the risk management process- Categories of risk- Identification, assessment and measurement of risk	9
4	Controlling risk	Targeting and monitoring risk -Methods of controlling and reducing risk -Risk avoidance, retention and modelling	9
5	Professional values and ethics	Ethical theories -Different approaches to ethics and social responsibility -Professions and the public interest - Professional practice and codes of ethics -Conflicts of interest and the consequences of unethical behavior - Ethical characteristics of professionalism -Social and environmental issues in the conduct of business and of ethical behavior	9

#### Text Books:

Sr. No.	Title / Edition	Author	Publisher
1	Governance, Risk Management, Compliance and Ethics (June 2021)	CS Anoop Jain	AJ Publications

#### Reference Books

Sr. No.	Title / Edition	Author	Publisher
1	GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS.	Adv Ritika Godhwani.	Taxmann Cracker.

# **SEMESTER- IV**



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School of Allied Sciences

Faculty of Commerce and Management Sciences

Bachelor of Commerce (B.Com)

Syllabus w. e. f. A. Y. 2021-22



<b>Course Name: Financial Management</b>					<b>Course Code:</b>	
<b>Teaching Scheme</b>			<b>Evaluation Scheme:</b>			<b>Course Type: Core Course</b>
<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Summative Examination</b>	<b>70 Marks</b>	<b>Semester: IV</b>
<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>Internal Examination</b>	<b>30 Marks</b>	<b>Total No. of Lectures: 60 Hrs.</b>

## Course Objectives

1	To understand the basics terms of Financial Management.
2	To gain the practical knowledge of Investment procedure.
3	To understand the capital structure and determinants of capital structure.
4	To study concept of working capital and its Management
5	To study the Theories for Relevance and irrelevance of dividend decision

## Course Content

Unit No.	Title of Unit	Content	No. of Hours
1	Introduction	Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities - Bonds and Equities	12
2	Investment Decisions	The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk - Certainty Equivalent Approach and Risk Adjusted Discount Rate.	12
3	Financing Decisions	Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure.	12
4	Working Capital Decisions	Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.	12
5	Dividend Decisions	Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice	12

**Course Outcome: Successful completion of this course enables the students to -**

<b>CO No.</b>	<b>Course Outcome</b>
1	Understand and implement the uses of Financial Management
2	Apply the terms of investment decisions in Financial Management
3	Use the fundamentals of Methods for Calculating the cost of equity capital
4	Apply the theory of working capital decisions and their implications across the world.
5	Evaluate the relevance of dividend policies in practice.

**Course: Fundamental of Financial Management**

<b>CO-PO Correlation</b>	<b>Program Outcomes</b>				
<b>Course Outcomes</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	2	3	2	2	3
<b>CO2</b>	3	3	2	2	2
<b>CO3</b>	2	2	2	2	3
<b>CO4</b>	3	2	1	2	2
<b>CO5</b>	2	2	2	3	2
<b>Co Average</b>	<b>2.40</b>	<b>2.40</b>	<b>1.80</b>	<b>2.20</b>	<b>2.40</b>

**Reference Books**

1	James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education.
2	Levy H. and M. Sarnat . Principles of Financial Management. Pearson Education.
3	Brigham and Houston, Fundamentals of Financial Management, Cengage Learning.
4	Khan and Jain. Basic Financial Management, McGraw Hill Education.
5	Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education.
6	Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning.

**Text Books**

1	Singh, J.K. Financial Management- text and Problems. Dhanpat Rai and Company, Delhi.
2	Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
3	Pandey, I.M. Financial Management. Vikas Publications.
4	Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, NewDelhi.



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School of Allied Sciences

Faculty of Commerce and Management Sciences

Bachelor of Commerce (B.Com)

Syllabus w. e. f. A. Y. 2021-22



**Course:** Corporate laws

Course Type: Core Course

Course Code: CC

Credit: 04

LTP:

3:1:0

Course Outcomes: On successful completion of the course the learner will be able to

CO#	Cognitive Abilities	Course Outcomes
1	UNDERSTANDING	To UNDERSTAND Consumer protection concept.
2	APPLYING	To APPLY the corporate laws in the field of public as well as business domain.
3	ANALYZING	To ANALYSE impact of corporate laws in cyber security.
4	EVALUATING	To EVALUATE ethics in maintaining the corporate rules and regulations.
5	CREATING	To CREATE awareness about right to information and its application.

Course Content			
Unit No.	Title of Unit	Content	No. of Hours
1	Consumer Protection – “Consumer Protection Act, 1986”	Definition of – a Consumer, a Person, Goods, Service, Trader & Manufacturer, Meaning of - Consumer disputes, Consumer complaints, Unfair & Restrictive Trade Practices, Consumer Protection –Meaning & Need, Consumer Education, Guidance, Consumer rights, Consumer Protection methodology – Education, Regulation and Legislation, Consumer Protection Councils, CDRAs	9

2	<b>Company Law – “Companies Act, 1956”</b>	Definition, Characteristics & Types of Companies, Promotion, Capital subscription & Pre-incorporation contracts, MoA&AoA - Meaning, Contents & Distinction, Doctrine of Indoor Management & Doctrine of Constructive Notice, Doctrine of Ultra-Virus, Management of Company-Meaning of - Director, Managing Director, Manager, Distinction between Managing Director & Manager.	9
3	Cyber Laws – “Information Technology Act, 2000”)	Objective & Scheme of the IT Act, 2000, Digital Signature, Meaning, Authentication of Electronic records – Asymmetric Crypto system, Electronic records, Key pair, Private key, Public key, Subscriber & Verification, Electronic Governance, Legal recognition of Electronic Records & Digital Signature, Use of Electronic Records & Digital Signatures in Government & its agencies, Retention of Electronic Records, Powers to make rules by Central Government in respect of Digital Signature, Definitions of – Information, Electronic Form, Accessibility, Computer, Computer Network, Computer, Resource, Computer system, Data & Functions, Meaning of Certifying authority under the Act	9
4	<b>Information Revolution – “Right To Information Act, 2005”</b>	Important theme w.r.t. Citizen, Information & Public authority, Enforcement & Penalty under the Act, Right of Third Party	9
5	Arbitration	Meaning & concept, Arbitration & Interim measures, Appointments of Arbitrators, Arbitration Procedure, Impartiality of Arbitrators.	9

**Text Books:**

Sr. No.	Title / Edition	Author	Publisher
1	Legal Aspects of Business	Akhilshwar Pathak	McGraw Hill
2	Legal Aspects of Business	R.R. Ramtirthkar	Himalaya Publishing House

3	Mercantile Law	S.S.Gulshan	Excell Books
4	Mercantile & Commercial Laws	RohiniAggrawal	Taxman Publication
5	Business law	Bulchandani	Himalaya Publishing House



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## Course: Business Research Methodology

Course Type: Core Course

Course Code: CC

Credit: 04

LTP:

3:1:0

Course Outcomes: On successful completion of the course the learner will be able to

CO#	Cognitive Abilities	Course Outcomes
1	UNDERSTANDING	To UNDERSTAND a general definition of research design.
2	APPLYING	To APPLY research theorems in various survey based projects.
3	ANALYZING	To ANALYSE overall process of designing a research study from its inception to its report.
4	EVALUATING	To EVALUATE ethical issues in educational research, including those issues that arise in using quantitative and qualitative research.
5	CREATING	To CREATE quantitative research and qualitative research.

### Course Content

Unit No.	Title of Unit	Content	No. of Hours
1	Commercial & Business Research	Aims , Objectives , Importance , Research Plan or Design, Steps to be Followed Meaning & Need for Research Design Feature of Good Research Design	9



2	Research Methodology	Motivation in Research Types of Research Research Methods versus Methodology Research Process Features & Criteria of Good Research. Research problem Research Ethics Difficulties of Researchers in India	9
3	Sampling & Data collection	Sampling Terminology Steps in Sampling Design, Criterion of selecting sampling procedure Sampling Methods: Probability Sampling & Non-probability Sampling Data collection Types of Data: Primary & Secondary Methods of Data Collection: interview, observation, questionnaire, schedule Difference between Questionnaires and Schedules Guidelines for Constructing Questionnaire	9
4	Testing of Hypothesis	Hypothesis, Meaning & Importance Criterion of Good Hypothesis Procedure for Hypotheses Testing Flow Diagram for Hypotheses Testing	9
5	Interpretation & Report Writing	Interpretation- Meaning Techniques of interpretation Precautions in interpretation Report Writing Significance of Report Writing, Different Steps in Writing Report Layout of the Research Report Summer Project Reports Parameters: Declaration, Certificate, Acknowledgement, Executive Summary Introduction of the project, Company Profile, Methodology Collection- Interpretation & Analysis of Data Findings-Suggestions & Conclusions, Bibliography, Annexures	9

**Text Books:**

Sr. No.	Title / Edition	Author	Publisher
1	Research Methodology (Methods & Techniques)	C.R.Kothari	New Age International
2	Business Research Methodology	Business Research Methodology	Himalaya Publishing House

3	Research Methodology	Smarth&Siriya	S. Chand & Company Ltd.
4	Business Research Methods	Murthy, Bhojanna	Excel Books



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## Course: Strategic Business Reporting

Course Type: Core Course (CC)

Course Code: DSE 06-

Credit: 03

LTP: 2:1:0

Course Outcomes: On successful completion of the course the learner will be able to

CO#	Cognitive Abilities	Course Outcomes
1	UNDERSTANDING	To understand the Fundamental ethical and professional principles.
2	APPLYING	IDENTIFY financial performance of a range of entities.
3	ANALYZING	DETERMINE Group accounting.
4	EVALUATING	EXPLAIN interpretation of financial information.
5	CREATING	CREATE Employability and technology skills

Unit No	Title of Unit	Content	No. of Hours
1	Fundamental ethical and professional principles	Professional behaviour and compliance with accounting standards- Ethical requirements of corporate reporting- the consequences of unethical behaviour- The applications, strengths and weaknesses of the accounting framework	9

2	Reporting the financial performance of a range of entities	Revenue - Non-current assets - Financial instruments - Leases - Employee benefits - Income taxes - Provisions, contingencies and events after the reporting date - Share-based payment - Fair Value Measurement - Reporting requirements of small and medium-sized entities (SMEs) - Other reporting issues	9
3	Financial statements of groups of entities	Group accounting including statements of cash flows- Associates and joint arrangements - Changes in group structures - Foreign transactions and entities	9
4	Interpret financial statements for different stakeholders	Analysis and interpretation of financial information- measurement of performance- Discussion of solutions to current issues in financial reporting	9
5	Employability and technology skills	Use computer technology to efficiently access and manipulate relevant information- Work on relevant response options, using available functions and technology	9

**Text Books:**

<b>Sr. No.</b>	<b>Title / Edition</b>	<b>Author</b>	<b>Publisher</b>
1	STRATEGIC BUSINESS REPORTING	KAPLAN	KAPLAN



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## Course: Cyber Crime and Money Laundering

Course Type: Core Course (CC)

Course Code:

Credit: 04

LTP:

3:1:0

Course Outcomes: On successful completion of the course the learner will be able to

CO#	Cognitive Abilities	Course Outcomes
1	UNDERSTANDING	Student will be able to summarize the concept and legal aspects of information technology along with its evaluation, advantages and disadvantages.
2	APPLYING	Student will be able to identify and quote the legal provisions articulated in Information technology Act, 2000 relating the e-governance and other matters related to cyber-crime.
3	ANALYZING	Student will be able to examine and judge and the jurisdictional limits of cyber space and offences to be attracted in a particular matter related to cyber wrong.
4	EVALUATING	The student will be able to debate on the emerging challenging in the field of information technology relating to copyright, domain name and trademark.
5	CREATING	Students should be able to review the concepts of central bank with ordinary and cardinal approach and covering different functions of banks.
		Students should be able to enable the students to familiarise themselves with offence of money laundering and the role of FIU.

Unit No	Title of Unit	Content	No. of Hours
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1	<b>Concept of Information Technology</b>	<p>Concept of Information Technology  History of Cyber Law  Advantages and Disadvantages of Internet Technology  Aims and Objectives of Information Technology Act, 2008  Definitions: Computer, Computer Network, Computer Resource  Jurisdiction in Cyber Space  Electronic Governance</p>	9
2	<b>Introduction to Cyber Crime and law</b>	<p>Cyber Crimes, Types of Cybercrime, Hacking, Attack vectors, Cyberspace and Criminal Behavior, Clarification of Terms, Traditional Problems Associated with Computer Crime, Introduction to Incident Response, Digital Forensics, Computer Language, Network Language, Realms of the Cyber world, A Brief History of the Internet, Recognizing and Defining Computer Crime, Contemporary Crimes, Comp. as Targets, Contaminants and Destruction of Data, Indian IT ACT 2000</p>	9
3	<b>Cybercrime against organization</b>	<p>Unauthorized access of computer, Password Sniffing, Denial-of-service (DOS) attack, Backdoors and Malwares and its types, E-mail Bombing, Salami Attack, Software Piracy, Industrial Espionage, Intruder attacks. Security policies violations, Crimes related to Social Media, ATM, Online and Banking Frauds. Intellectual Property Frauds. Cyber Crimes against Women and Children.</p>	9
4	<b>Global perspective</b>	<p>A global perspective on cybercrimes, Phases of cyber attack – Reconnaissance, Passive Attacks, Active Attacks, Scanning, Gaining Access, Maintaining Access, Lateral movement and Covering Tracks. Detection Avoidance, Types of Attack vectors, Zero-day attack, Overview of Network based attacks.</p>	9
5	<b>Reserve Bank of India Act, 1934</b>	<p>Reserve Bank of India Act, 1934- Reserve Bank as Banker to the State Government, Reserve Bank as Banker's Bank, Organisational Structure of Reserve Bank of India, Legal Status, Powers and Functions of the Reserve Bank of India. RBI and Commercial Banks, Banking Ombudsman. Security and Exchange Board of India Act,</p>	9

		1992- Management, Power and Function of SEBI. The Prevention of Money laundering Act, 2002- Offence of Money Laundering, Attachment, Adjudication and Confiscation, Authorities under the Act, Power and functions of Appellate Tribunal and Special Courts, Role of Financial Intelligence Unit.	
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**Text Books:**

<b>Sr. No.</b>	<b>Title / Edition</b>	<b>Author</b>	<b>Publisher</b>
1	Anti-Hacker Tool Kit (Indian Edition)	Mike Shema	Mc Graw Hill

**Reference Books**

<b>Sr. No.</b>	<b>Title / Edition</b>	<b>Author</b>	<b>Publisher</b>
1	Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives	Nina Godbole and Sunit Belpure	Publication Wiley



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## Course: Effective Presentation Skills

Course Type: Core Course (CC)

Course Code: MBA306-FM

Credit: 04

LTP: 3:1:0

Course Outcomes: On successful completion of the course the learner will be able to

CO#	Cognitive Abilities	Course Outcomes
1	UNDERSTANDING	Have a through knowledge in basics of Presentation skills
2	APPLYING	Apply the Types of Communication & Presentation Techniques during public speaking
3	ANALYZING	Analyse the Main challenges or barriers of presentation faced by public speaker during the presentation
4	EVALUATING	Identify the Common mistakes in Presentation and Public speaking
5	CREATING	Understand and create the effective presentation by using Basic computer skills

Unit No	Title of Unit	Content	No. of Hours
1	Presentation Skills Basics	Presentation and Public Speaking, Its significance in competitive job environment, Introduction to Public Speaking, Basic elements of presentation and public speaking.  Discussions on different types of Speech, The Four Modes of Speech Delivery: Extemporaneous, Impromptu, Memorization, Reading. The Four Types of Speeches based on purposes:	9



		Informative, Demonstrative, Persuasive, Entertaining. Rules for Effective Speaking	
2	Types of Communication & Presentation Techniques	Types of Communication: Developing communication skills in speaking and listening-Improving skills in non-verbal and verbal communication. Presentation Techniques: One way and two way communication, Objectives of presentation, Pre-plan for presentation, plan for during presentation, before presentation and attractive ending. Preparing the Contents: 1. Delineate a timeline for preparation of the presentation. 2. Describe how to analyze general and specific purposes including audience. 3. Explain how to gather proof, evidence, and support. 4. Demonstrate structuring of a presentation.	9
3	Main challenges or barriers of presentation	Main challenges or barriers of presentation and public speaking, Methods for overcoming the fear and obstacles during presentation, Importance of Rehearsals. The Question and Answer Session, Controlling the audience, how to manage the challenging audiences and building rapport with audiences, Handling the interruptions.	9
4	Common mistakes in Presentation and Public speaking	Common mistakes in Presentation and Public speaking, Tips for Smart speech. Staging the Presentation: Space, The presentation area, Lecterns, Lighting, Acoustics and Optional extras; The Role of the Master of Ceremonies. Bodily Aspects of Speech Delivery, Body Language-gesture and posture, movement and anatomy of good posture, The beauty of rhythm and voice modulation.	9
5	Basic computer skills	Discussions on Computer knowledge and Skills, Basic IT Knowledge necessary for public speaker.. Introduction to Microsoft Power Points: Tips for preparing attractive and powerful power point presentation. Equipment and Visuals: Preparing and using visual aids, i.e. Clicker/Wireless Pocket Presenter/Presentation Remote, USB flash drive, Image Banks, Presentation Checklist and After the presentation and some important instructions for describing data from visual aids.	9

**Text Books:**

<b>Sr. No.</b>	<b>Title / Edition</b>	<b>Author</b>	<b>Publisher</b>
1	Effective Presentation Skills	Robert Dilts	Meta Publication

### Reference Books

<b>Sr. No.</b>	<b>Title / Edition</b>	<b>Author</b>	<b>Publisher</b>
1	Business Communication Today	Bovee and Thill	Tata McGraw Hill
2	Basic Presentation Skills.	Kroehnert, Gary.	Sidney: McGraw Hill
3	Professional Presentations: A Practical Guide to the Preparation and Performance of Successful Business Presentations.	Hughes, Shirley.	Sydney: McGraw-Hill

# Semester-V



# Datta Meghe Institute of Medical Sciences

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School of Allied Sciences

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Bachelor of Commerce (B.Com)

Syllabus w. e. f. A. Y. 2021-22



## Course: Corporate Accounting

Course Type: Core Course (CC)

Course Code: B.Com

Credit: 04

LTP:

3:1:0

Course Outcomes: On successful completion of the course the learner will be able to

CO#	Cognitive Abilities	Course Outcomes
1	REMEMBERING	DESCRIBE the basic concepts and importance in Corporate Accounting
2	UNDERSTANDING	EXPLAIN theoretical concepts related to Debentures
3	APPLYING	CALCULATE values for M&A, amalgamation
4	ANALYZING	ANALYZE the options for making the right cash flow statement.
5	EVALUATING	Evaluate the financial statement analysis for the organisation.

Unit No	Title of Unit	Content	No. of Hours
1	Accounting For Share Capital	Meaning and Importance of Corporate Accounting, Issue and Forfeiture Of shares, Redemption of shares, Underwriting and lien on shares, Buyback of shares	9
2	Accounting for Debentures	Issue of Debenture and Its classification, Different terms of issue of debenture, Redemption of debenture, Final accounts of limited liability companies as per the existing company Act, Contingency and events occurring after the balance sheet	9

3	Accounting For Amalgamation and Internal reconstruction	Forms of amalgamation and its motive, Types of Amalgamation, Methods Of amalgamation, Internal reconstruction and its accounting treatment, Difference between internal and external reconstruction	9
4	Cash flow Statement	Meaning and importance of cash flow statement, operating Activity, Financial activity, Investing Activities, Indirect method of cashflow statement	9
5	Financial analysis Statements	Ratio analysis its meaning, advantages and disadvantages, Types of ratios, Interpretation of ratio, Common size statements, Trend analysis	9

#### Text Books:

Sr. No.	Title / Edition	Author	Publisher
1	Basic Corporate Accounting	J.R.Monga	Mayur paperbacks, New Delhi

#### Reference Books

Sr. No.	Title / Edition	Author	Publisher
1	Corporate Accounting theory and practice	Nirmal Gupta, Chhavi Sharma	Ane books pvt Ltd
2	Corporate Accounting	M.C. Shukla, T.S. Grewal and S.C. Gupta	S.Chand And co., New Delhi
3	Corporate Accounting	S.N. Maheshwari and S.K. Maheshwari	Vikas Publication, New Delhi

**School of Allied Sciences**  
Faculty of Commerce and Management Sciences  
Bachelor of Commerce  
Syllabus w. e. f. A. Y. 2022-23

**Course: Direct Tax**

**Course Type:**

**Course Code:**

**Credit:**

**LTP:**

**Course Outcomes: On successful completion of the course the learner will be able to**

CO#	Cognitive Abilities	Course Outcomes
1	UNDERSTANDING	Describe the tax an individual & firm
2	APPLYING	IDENTIFY types of tax and means of calculation
3	ANALYZING	DETERMINE the ways of tax planning & Computation of Taxable Income
4	EVALUATING	EXPLAIN law and amendment
5	CREATING	CREATE a financial plan for a variety of individuals.

Unit No	Title of Unit	Content	No. of Hours
1	An Introduction	Basic concepts: income, agriculture income, casual income previous year, assessment year, gross total income, total income, person assessee, residential status and tax liability, exempted income	9
2	Tax Management	Assessment procedure, Permanent Account Number (PAN. Advance payment of tax. Income tax authorities. Appeal, revision and penalties.	9

3	Income Tax Act 1961	Introduction - Concept and definitions - Exempted income (Incomes not Included in Total Income) -Residential status of an assessee - Fringe benefits - Other provisions - Tax deducted at source	9
4	Computation of Taxable Income	Practical Problems- Income from salary -Income from house property - Profits and gains of business or profession- Capital gains - Income from other sources	9
5	Tax Planning in India	Tax Planning in India - Types of Tax Planning - Objectives of Tax Planning Different Types of Taxation - How Taxes Impact Financial Planning Process - Tax Planning	9

#### Text Books:

Sr. No.	Title / Edition	Author	Publisher
1	Student's Guide to Income Tax	Singhanar V.K	; Taxmann, Delhi

#### Reference Books

Sr. No.	Title / Edition	Author	Publisher
1	Income Tax Law & Practice	Prasaci, Bhagwati	Wiley Publication, New Delhi
2	Income Tax Law & Accounts	Mehrotra H.C	Agra
3	Income Tax Law and Practice	.Dinker Pagare	Sultan Chand & Sons, New Delhi



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## Course: Principles of Marketing

Course Type: Core Course (CC)

Course Code:

Credit: 04

LTP:

3:1:0

Course Outcomes: On successful completion of the course the learner will be able to

CO#	Cognitive Abilities	Course Outcomes
1	UNDERSTANDING	RECALL basic marketing concepts and terminologies
2	APPLYING	APPLY Marketing Mix to a real world scenario
3	ANALYZING	CONDUCT 4Ps analysis of a specific brand
4	EVALUATING	EXPLAIN 4P's and their role in marketing
5	CREATING	Develop a plan for marketing research studies

Unit No	Title of Unit	Content	No. of Hours
1	Introduction to Marketing	<p>Nature- scope and importance of marketing- Selling vs Marketing- Marketing mix- Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).</p> <p>Consumer Behaviour: Nature and Importance- Factors influencing consumer buying behaviour. Market segmentation: concept,</p>	9



		importance and bases- Product differentiation vs. market segmentation.	
2	Product	Concept and importance- Product classifications- Concept of product mix- Branding, packaging and labelling- Product life-cycle; New Product Development Process	9
3	Pricing and Distribution channel	Pricing: Significance- Factors affecting price of a product- Pricing policies and strategies- Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance- Types of distribution channels- Factors affecting choice of distribution channels	9
4	Marketing Research and Promotion	Types of research- Research methods and techniques- Designing research studies- Collecting and analysing data – Interpreting and reporting findings  Promotion: Nature and importance of promotion- Communication process- Types of promotion: advertising- personal selling- public relations & sales promotion, and their distinctive characteristics.	9
5	Recent trends in marketing	Digital Marketing Trends: Social media marketing, Content marketing, SEO and SEM, Influencer marketing  Marketing Automation: Overview- Popular Marketing Automation tools and platforms  Big Data and Analytics: Importance- Collecting, Analyzing and using data for marketing insights- Predictive Analytics and Machine learning in marketing  Sustainability and Social responsibility: CSR in marketing- Green Marketing and Environmentalism- Sustainable Marketing practices and strategies	9

**Text Books:**

<b>Sr. No.</b>	<b>Title / Edition</b>	<b>Author</b>	<b>Publisher</b>
1	Principles of Marketing. 13th edition	Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ahsan Ul Haque	Pearson Education

#### Reference Books

<b>Sr. No.</b>	<b>Title / Edition</b>	<b>Author</b>	<b>Publisher</b>
1	Marketing; Creating and Keeping Customers in an E- Commerce World.	Zikmund William G. and Michael D'Amico	Thomson Learning.
2	Marketing Principles and Management	Sherleker and Pany	Himalaya Publishing House



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## Course: Advanced Financial Management

Course Type: Core Course (CC)

Course Code: MBA306-FM

Credit: 04

LTP: 3:1:0

Course Outcomes: On successful completion of the course the learner will be able to

CO#	Cognitive Abilities	Course Outcomes
1	REMEMBERING	DESCRIBE the basic concepts in financing, investing and profit distribution in a firm
2	UNDERSTANDING	EXPLAIN theoretical concepts related to raising and use of funds and value of firm
3	APPLYING	CALCULATE values for making capital structure, investment, liquidity and dividend decisions in the financial management of a firm
4	ANALYZING	ANALYZE the options for making the right financial decisions of a firm
5	EVALUATING	ASSESS the role of financial planning, risk analysis in investments, liquidity and credit management policy of the firm on shareholder value

Unit No	Title of Unit	Content	No. of Hours
1	Financial Planning and Shareholder Value	Overview of Financial Planning; Long term and short term sources of finance; Financial Statements including Funds Flow and Cash Flow Statements; Importance of Cash Flows; Concept of Financial Distress; Shareholder wealth and managerial behavior; Growth and Value; Concept and features of value-based management; Economic Value Added (EVA):	9

		Meaning, Components, Advantages & Drawbacks, Calculating EVA	
2	Capital Structure and Firm Value	Assumptions and Definitions; Net Income Approach; Net Operating Income Approach; Traditional Position; Modigliani and Miller Position Taxation and Capital Structure; Tradeoff; Signaling Theory; PBIT - EPS Analysis; ROI - ROE Analysis ; Leverage Ratios; Guidelines for Capital Structure Planning	9
3	Investment Decisions	: Meaning and Process, Risk and Uncertainty in Capital Budgeting; Capital rationing and Project Selection. Inflation and Capital budgeting; Capital budgeting practices in Indian companies	9
4	Working Capital Management	Determination of level of current assets, Working capital financing by banks; Cash and liquidity Management- aspects of cash management, motives for holding cash and marketable securities, Cash Management Models, Strategies for managing surplus funds; Credit Management: Objectives of trade credit, credit policies. Control and collection of accounts receivables, role of factoring in receivables management (No problems on estimation of working capital).	9
5	Dividend Policy and Firm Value	Why Firms Pay Dividends ; Factors Influencing Dividend Policy ; Legal and Procedural Aspects ; Bonus Shares and Stock Splits; Share Buybacks and Valuation ; Dividend Policies in Practice; Dividend Models: Walter's model, Gordon's model, Modigliani and Miller's Hypothesis; Models in Which Investment and Dividend Decisions are Related	9

**Text Books:**

Sr. No.	Title / Edition	Author	Publisher
1	Financial Management	M Y Khan & P K Jain	TMH, New Delhi

**Reference Books**

<b>Sr. No.</b>	<b>Title / Edition</b>	<b>Author</b>	<b>Publisher</b>
1	Advanced Financial Management	Dr. Mahesh Abale & Dr. Shriprakash Soni	Himalaya Publication House
2	Financial Management	Ravi Kishore	Taxman's Publishing House, New Delhi
3	Financial Management	Dr. Anil Kumar Dhagat	Wiley India



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## Course: Performance Management

Course Type: Core Course (CC)

Course Code: MBA306-FM

Credit: 04

LTP: 3:1:0

Course Outcomes: On successful completion of the course the learner will be able to

CO#	Cognitive Abilities	Course Outcomes
1	UNDERSTANDING	Describe the Introduction performance management
2	APPLYING	IDENTIFY the scope & significance
3	ANALYZING	DETERMINE performance management & employee development
4	EVALUATING	EXPLAIN the reward system & legal issues
5	CREATING	CREATE a rolr of HR professional in performance management

Unit No	Title of Unit	Content	No. of Hours
1	Introduction to Performance management	Characteristics, Objectives and Principles of Performance Management, Performance Appraisal to Performance Management, Challenges to Performance Management.	9
2	Performance Management	Scope and Significance – Advantages of Performance Management – Organizational Structure – Impact of Organizational structure and Operational Problems	9

		Performance management process – Performance Planning – Performance Appraisal -Performance Mentoring – Performance Management Strategic Planning.	
3	Performance Management and Employee Development	Performance Management Skills, performance Management Framework, Employee Assessment system, Role of HR Professionals in Performance management	9
4	Reward Systems and Legal Issues	Reasons for introducing contingent Pay Plan, Problems associated with contingent pay plans- Selecting a contingent pay plan- Pay Structures- Job Evaluation- Broad Banding- Legal Principles affecting Performance Management.	9
5	Role of HR Professionals in Performance Management System:	Appraising HR function, Future role of HR Professionals in Performance	9

#### Text Books:

Sr. No.	Title / Edition	Author	Publisher
1	Basics of Personal Financial Planning Insurance Education Series by NIA	K C Mishra, Steward Doss	Cengage Delmar Learning India Pvt. Ltd.

#### Reference Books

Sr. No.	Title / Edition	Author	Publisher
1	International Business	Bennet, Roger	Pitman Publishing
2	International Business	Czinkota, Michael R	the Dryden Press, Fortworth

3	Going International	Wheeler Publishing, New Delhi	South Western Cengage Learning
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## Course: Leadership Skills

Course Type: Core Course (CC)

Course Code:

Credit: 02

LTP:

Course Outcomes: On successful completion of the course the learner will be able to

CO#	Cognitive Abilities	Course Outcomes
1	UNDERSTANDING	Students will assess potential leadership philosophy, traits, skills, behaviors, and develop a leadership portfolio.
2	APPLYING	Students will exercise an understanding of the fundamental ways leadership is practiced in on-going organizations.
3	ANALYZING	Students will evaluate fundamental leadership practices relevant to contemporary organizations.
4	EVALUATING	Students will enhance their writing skills by comparing and contrasting different leadership approaches.

Unit No	Title of Unit	Content	No. of Hours
1	<b>Introduction to Leadership</b>	Roles, functions and characteristics of a leader; evolution and growth of leadership; Leadership traits and ethics; Attitude, Behaviour, Personality traits and leadership; Types and Styles of leadership	
2	<b>Leadership and Management</b>	Emerging trends in leadership; Servant leadership, Situational leadership; Gender and leadership; Effective Leadership Communication; Emotional intelligence and leadership	

3	<b>Self Discovery</b>	Awareness of personal values, beliefs and vision that motivates behaviour; Personal SWOT; Trust: Openness, confidentiality, blind spot and unknown part of personality	
4	<b>Team Dynamics</b>	Foundations of Group behaviour; Group development; Group properties: Roles, norms, status, size, design and cohesiveness, Group decision making; Group culture and dynamics; Managing group conflict, power, politics, change and management of diversity	
5	<b>Feedback</b>	Self-disclosure, seeking feedback, selfreflection, introspection and self management	

**Text Books:**

<b>Sr. No.</b>	<b>Title / Edition</b>	<b>Author</b>	<b>Publisher</b>
1	Leadership That Works	Anderson, Leith	Minneapolis, MN: Bethany House

**Reference Books**

<b>Sr. No.</b>	<b>Title / Edition</b>	<b>Author</b>	<b>Publisher</b>
1	The Effective Executive	Drucker, Peter F	New York: Harper & Row

# Semester-VI



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## Course: Auditing

Course Type: Core Course (CC)

Credit: 04

Course Code: B.Com

LTP: 3:1:0

Course Outcomes: On successful completion of the course the learner will be able to

CO#	Cognitive Abilities	Course Outcomes
1	REMEMBERING	DESCRIBE the basic concepts and types of audit
2	UNDERSTANDING	EXPLAIN theoretical concepts related to audit
3	APPLYING	CALCULATE the Verification of Assets and Liabilities
4	ANALYZING	ANALYZE the Auditor's report: Cleaned and Qualified report
5	EVALUATING	Evaluate the Special audit of Banking Companies.

Unit No	Title of Unit	Content	No. of Hours
1	Introduction:	Meaning and Objectives of Auditing. Types of Audit, Internal Audit. Audit Process: Audit Programme, Audit and book, working papers and evidence, Preparation before commencing of Audit.	9

2	Internal Check System:	Routine Checking, Internal Check and Test Checking. Internal Control and Audit Procedure.	9
3	Vouching	Meaning and definition of Vouching, need, importance, objectives, Verification of Assets and Liabilities	9
4	Company audit:	Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor's report: Cleaned and Qualified report.	9
5	Investigation	Investigation: Objectives, Difference between audit and investigations, Process of Investigation. Special audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.	9

#### Text Books:

Sr. No.	Title / Edition	Author	Publisher
1	A Hand book on Practical Auditing	B.N. Tondan	

#### Reference Books

Sr. No.	Title / Edition	Author	Publisher
1	Auditing: Principles and Practices	Nirmal Gupta, Chhavi Sharma	S. Chand Publishing
2	Auditing and Assurance	Varsha Ainapure and Mukund Ainapure	



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## Course: Goods And Service Tax

Course Type:

Course Code:

Credit:

LTP:

Course Outcomes: On successful completion of the course the learner will be able to

CO#	Cognitive Abilities	Course Outcomes
1	UNDERSTANDING	Describe the indirect tax of an individual & firm
2	APPLYING	IDENTIFY types of tax and means of calculation
3	ANALYZING	DETERMINE the ways of tax planning & Computation of indirect tax
4	EVALUATING	EXPLAIN law and amendment
5	CREATING	CREATE a Tax plan for a variety of individuals.

Unit No	Title of Unit	Content	No. of Hours
1	GST – An Introduction	<ul style="list-style-type: none"><li>- Concept of goods and service tax GST, Main features of GST implemented in India, Background, Causes for adoption and implementation of GST, Favourable impacts and difficulties of GST,</li><li>- Evaluation and suggestion of GST, Classification of GST</li></ul>	9

		Dual and Integrated GST, Important term	
2	Provisions of GST	<ul style="list-style-type: none"> <li>- Registration under and GST provision process. Amendment and cancellation of registration, Practical problems relating to registration.</li> <li>- - Supply of goods and services- Meaning, Scope and types. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services with practical problems.</li> </ul>	9
3	Computations of GST -I	<ul style="list-style-type: none"> <li>- Determination of taxable value of goods and services. Items included and deductions against taxable value.</li> <li>- Practical problems related to computation of taxable value of goods and services supplied. Tax rates applicable on supply of goods and services.</li> <li>- -Practical problems relating to calculation of GST payable on goods and services supplied</li> </ul>	9
4	Computations of GST -II	<ul style="list-style-type: none"> <li>- Composition levy- eligibility, provisions, rules, rates and practical problems. Provisions and rules regarding input tax credit.</li> <li>- Practical problems relating to calculation of ITC. Performa and preparation of tax invoice. Payment of GST, Return and assessment provision and process. Job work and reverse charge-provisions and rules.</li> </ul>	9

		- Maintenance of accounts and records. Refund of tax	
5	GST council and administration	- GST council and administration - Provision of integrated GST regarding interstate supply. Calculation of Taxable supply and tax payable under IGST and adjustment.	9

**Text Books:**

Sr. No.	Title / Edition	Author	Publisher
1	Indirect Taxes	Vinod K Singania	Taxmann's Publications, New Delhi

**Reference Books**

Sr. No.	Title / Edition	Author	Publisher
1	Indirect Taxes	- H.C Mehrotra	Sahitya Bhavan Publications, New Delhi
2	Illustrated Guide to Goods and Service Tax	C A Rajat Mohan	Bharat Publications
3	All About GST	V S Datey	Taxmann Publications.





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## Course: Banking & Financial Services

Course Type: Core Course (CC)

Course Code: 603

Credit: 04

LTP:

3:1:0

Course Outcomes: On successful completion of the course the learner will be able to

CO#	Cognitive Abilities	Course Outcomes
1	UNDERSTANDING	To understand the Primary functions of banking.
2	APPLYING	IDENTIFY Procedure for opening and operating of deposit account.
3	ANALYZING	DETERMINE Methods of Remittances.
4	EVALUATING	EXPLAIN Negotiable Instruments.
5	CREATING	CREATE Technology in Banking.

Unit No	Title of Unit	Content	No. of Hours
1	Evolution of banking	Origin, Meaning and Definition of 'Bank' Evolution of banking Europe, USA & Asia Evolution of banking in India. Structure of Indian Banking System Functions of Bank, Primary functions: A) Accepting deposits: Demand deposits: Current and Savings; No Frills Account, Time deposits-Recurring and Fixed deposits, Flexi Deposits (Auto Sweep) B) Granting Loans and Advances- Term Loan, Short term credit, Overdraft, Cash Credit, Purchasing, Discounting of bills, Secondary functions: A) Agency Functions Payment and Collection of Cheques, Bills and Promissory notes, Execution Of standing instructions, Acting as a Trustee, Executor. B) General Utility Functions: Safe	9

		Custody, Safe deposit vaults, Remittances of funds, Pension Payments, Acting as a dealer in foreign exchange. ( Practical- Visit to Nationalized bank and write report)	
2	Procedure for opening and operating of deposit account	Procedure for Opening of Deposit Account: Know Your Customer- Needs and Norms (KYC Norms), Application form, Introduction, Proof of residence, Specimen signature and Nomination: Their Importance Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of pass book, (Current Savings or Recurring deposits), Issue of Cheque book, Issue of fixed deposit receipt, Premature encashment of fixed deposits and loan against fixed deposit. Recurring deposits: Premature encashment and loan against recurring deposit. a) Closure of accounts b) Transfer of accounts to other branches/Banks, Types of account holders a) Individual account 6 holders- Single or joint, Illiterate, Minor, Married woman, Pardahnashin woman, Non-resident accounts b) Institutional account holders- Sole proprietorship, Partnership firm, Joint stock company, Hindu undivided family, Clubs, Associations and Societies and Trusts.	9
3	Methods of Remittances	Demand drafts, bankers' Cheques and Truncated Cheques, Mail transfer, Telegraphic transfer, Electronic Funds Transfer- RTGS, NEFT and SWIFT, Lending principles, Credit Creation and Balance Sheet of a bank Safety, Liquidity, Profitability, Diversification of risks Conflict between liquidity and profitability Multiple Credit Creation: Process and Limitations Balance sheet of a commercial bank. Negotiable Instruments	9
4	Negotiable Instruments	Definition, meaning and characteristics of Promissory note, Bill of Exchange and Cheque , Types of Cheques- Bearer, Order and Crossed Types of Crossing- General and Special. Endorsement , Definition and meaning of endorsement ,Types of endorsement Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative.	9
5	Technology in Banking	Need and importance of technology in banking , E-Banking: ATM, Credit card, Debit card, Tele Banking, Mobile Banking, Net Banking, SWIFT (Society for Worldwide Inter-bank Financial Telecommunication), Concept and benefits of Core Banking Solution.	9

#### Text Books:

Sr. No.	Title / Edition	Author	Publisher
1	Banking Reforms and Lead Bank Scheme	Uday Kumar Lal Das	Deep & Deep Publications

#### Reference Books

<b>Sr. No.</b>	<b>Title / Edition</b>	<b>Author</b>	<b>Publisher</b>
1	Banking: Theory and practice	K.C. & Lekshy Shekhar	Vikas Publication



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## Course: Cyber security and Frauds

Course Type: Core Course (CC)

Course Code:

Credit: 04

LTP:

3:1:0

Course Outcomes: On successful completion of the course the learner will be able to

CO#	Cognitive Abilities	Course Outcomes
1	UNDERSTANDING	Understanding the meaning and prevalence of cyber security and frauds
3	ANALYZING	Analyze and evaluate the cyber security needs of an organization.
4	EVALUATING	Determine and analyze software vulnerabilities and security solutions to reduce the risk of exploitation
5	CREATING	Implement cyber security solutions and use of cyber security, information assurance, and cyber/computer forensics software/tools.

Unit No	Title of Unit	Content	No. of Hours
1	<b>Introduction</b>	Security threats - Sources of security threats- Motives - Target Assets and vulnerabilities - Consequences of threats- E-mail threats - Web-threats - Intruders and Hackers, Insider threats, Cyber crimes. Network Threats: Active/ Passive - Interference - Interception - Impersonation - Worms -Virus - Spam's - Ad ware - Spy ware - Trojans and covert channels -Backdoors - Bots - IP, Spoofing - ARP spoofing - Session	9

		Hijacking - Sabotage-Internal treats Environmental threats - Threats to Server security.	
2	<b>Security Threat Management</b>	Risk Assessment - Forensic Analysis - Security threat correlation -Threat awareness - Vulnerability sources and assessment- Vulnerability assessment tools -Threatidentification - Threat Analysis - Threat Modeling - Model for Information Security Planning.	9
3	<b>Security Elements</b>	Authorization and Authentication - types, policies and techniques - Security certification - Security monitoring and Auditing - Security Requirements Specifications - Security Policies and Procedures, Firewalls, IDS, Log Files, Honey Pots	9
4	<b>Access control</b>	Access control, Trusted Computing and multilevel security - Security models, Trusted Systems,Software security issues, Physical and infrastructure security, Human factors - Security awareness,training , Email and Internet use policies.	9
5	<b>Cyber Crime- Sociological and Criminological Perspectives</b>	Causes of Cyber Crimes - Criminological Theories and Cyber Crime - Routine Activity Theory, Social Learning Theory, Differential Association Theory, Differential Opportunity Theory, Media and Crime and latest theories and other related theories.	9

**Text Books:**

<b>Sr. No.</b>	<b>Title / Edition</b>	<b>Author</b>	<b>Publisher</b>
1	Threat Modeling	Swiderski, Frank and Syndex	Microsoft Press

**Reference Books**

<b>Sr. No.</b>	<b>Title / Edition</b>	<b>Author</b>	<b>Publisher</b>
1	Computer Network Security	Joseph M Kizza	Springer Verlag



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## Course: Critical Reasoning and Systems thinking

Course Type: Generic Elective Course (CC)

Course Code:

Credit: 02

LTP:

3:1:0

Course Outcomes: On successful completion of the course the learner will be able to

CO#	Cognitive Abilities	Course Outcomes
1	UNDERSTANDING	Describe critical reasoning and Systems thinking
2	APPLYING	Use critical reasoning and systems thinking to everyday life
3	ANALYZING	Examine kinds of arguments
4	EVALUATING	EXPLAIN elements of effective arguments and systems thinking
5	CREATING	CREATE a piece of writing with sound arguments

Unit No	Title of Unit	Content	No. of Hours
1	Introduction to Critical reasoning	Definition-Importance of critical reasoning- Elements of critical reasoning- strategies for developing critical reasoning: curiosity, scepticism, open mindedness	6

2	Identifying and Analyzing arguments	Key concepts and terminology related to arguments (e.g. premise, conclusion, validity, soundness)- Different types of arguments (e.g. deductive, inductive, causal)- Techniques for identifying and analyzing arguments in written and spoken communication- Common fallacies and biases to watch out for-	6
3	Constructing Effective Arguments	Constructing effective arguments using evidence, reasoning, and rhetorical strategies- The elements of effective argumentation (e.g. clarity, relevance, sufficiency, coherence)- Practice exercises	6
4	Introduction to systems thinking	Defining systems thinking- Importance- Key concepts and terminology (system, subsystem, feedback, cause and effect, emergence)- Linear thinking versus Systems thinking- Different types of systems- Causal loop diagrams- stock and flow diagrams)	6
5	Applying systems thinking	Systems thinking in everyday life- Strategies for solving problems and making decisions using systems thinking- role of feedback loops- unintended consequences in systems thinking- Applying systems thinking to different scenarios.	6

#### Text Books:

Sr. No.	Title / Edition	Author	Publisher
1	Critical Thinking- An Introduction	Alec Fisher	Cambridge Publishing
2	Thinking in Systems	Donella H. Meadows	Chelsea Green Publishing Co

#### Reference Books

Sr. No.	Title / Edition	Author	Publisher
1	Systems Thinking, Systems Practice	Peter Checkland	J.Wiley Publishing



2	Thinking Critically	John Chaffee	Cengage Publishing