



Anekant Education Society's

Tuljaram Chaturchand College, Baramati

(Autonomous)

Four Year Degree Program in Commerce

(Faculty of Commerce and Management)

CBCS Syllabus

F.Y. B.Com. Semester -II

For Department of Commerce

Tuljaram Chaturchand College, Baramati

Choice Based Credit System Syllabus (2023 Pattern)

(As Per NEP 2020)

To be implemented from Academic Year 2023-2024

Title of the Programme: B.Com**Preamble**

AES's Tuljaram Chaturchand College has made the decision to change the syllabus of across various faculties from June, 2023 by incorporating the guidelines and provisions outlined in the National Education Policy (NEP), 2020. The NEP envisions making education more holistic and effective and to lay emphasis on the integration of general (academic) education, vocational education and experiential learning. The NEP introduces holistic and multidisciplinary education that would help to develop intellectual, scientific, social, physical, emotional, ethical and moral capacities of the students. The NEP 2020 envisages flexible curricular structures and learning based outcome approach for the development of the students. By establishing a nationally accepted and internationally comparable credit structure and courses framework, the NEP 2020 aims to promote educational excellence, facilitate seamless academic mobility, and enhance the global competitiveness of Indian students. It fosters a system where educational achievements can be recognized and valued not only within the country but also in the international arena, expanding opportunities and opening doors for students to pursue their aspirations on a global scale.

In response to the rapid advancements in commerce and management and the evolving approaches in various domains of Commerce and Management and related subjects, the Board of Studies in Business Administration, Law and International Business, Accounting, Taxation, Financial Markets and Portfolio Management, Cost and Management Accounting and Marketing at Tuljaram Chaturchand College, Baramati, Pune, have developed the curriculum for the first semester of F.Y.B.Com., which goes beyond traditional academic boundaries. The syllabus is aligned with the NEP 2020 guidelines to ensure that students receive an education that prepares them for the challenges and opportunities of the 21st century. This syllabus has been designed under the framework of the Choice Based Credit System (CBCS), taking into consideration the guidelines set forth by the National Education Policy (NEP) 2020, LOCF (UGC), NCrF, NHEQF, Prof. R.D. Kulkarni's Report, Government of Maharashtra's General Resolution dated 20th April and 16th May 2023, and the Circular issued by SPPU, Pune on 31st May 2023.

A Commerce degree equips students with the knowledge and skills necessary for a diverse range of fulfilling career paths. Graduates in Commerce find opportunities in various fields, including Accounting and taxation, Management, Marketing, Business Administration,

Finance and financial services, Share Trading, Entrepreneurships, Professionals, Consultancies, Teaching and many other domains. Throughout their three-year degree program, students explore the several components of commerce and management from local to global. They learn to identify and analyses several aspects of Commerce and Management, understand their importance by comparing at local, national and global levels. The curriculum also delves into the intricate relationship between recent trends in commerce and management and the changing business environment, examining how recent changes and business cultural develops over the time. Students specializing in commerce gain an understanding of the subjects like Accounting, Business Administration, Marketing, Finance, Human Resources, etc. By acquiring these comprehensive skills and knowledge, graduates are well-prepared to embark on rewarding careers that contribute to a better understanding of our world and address the challenges of our ever-changing business era.

Overall, revising the commerce syllabus in accordance with the NEP 2020 ensures that students receive an education that is relevant, comprehensive, and prepares them to navigate the dynamic and interconnected world of today. It equips them with the knowledge, skills, and competencies needed to contribute meaningfully to society and pursue their academic and professional goals in a rapidly changing business world.

Programme Specific Outcomes (PSOs)

- PSO1. Problem Analysis:** Demonstrate the ability to analyze business related problems in both rural and urban areas and propose effective solutions for the same.
- PSO2. Socio-economic Survey Project:** Possess the skills necessary to conduct socio-economic survey projects, enabling them to assess the development status of specific social groups or sections of society by considering business phenomena.
- PSO3. Individual and Teamwork:** Effectively collaborate as individuals and as members or leaders in diverse teams and multidisciplinary settings of the business.
- PSO4. Application of Modern Technology:** Apply various modern technologies for data collection and field surveys applicable to current business scenario.
- PSO5. Effective Business Communication:** Enable to communicate with the help of modern means of communication at local and global level.
- PSO6. Critical Thinking:** Demonstrate the ability to understand and address critical issues in personal and professional life.
- PSO7. Development of Observation Skills:** Through field experiences, students will develop strong observational skills and the ability to identify socio-economic problems in localities.
- PSO8. Human perception and behaviour:** Learning human perception and behaviour to acquire the commerce knowledge over the time, is essential to improve decision making process.
- PSO9. Effective Citizenship:** Exhibit empathetic social and economic concern, an equity-centered approach to national development, and actively engage in civic life through volunteering as business leader.
- PSO10. Management Skills:** Understand and apply management principles to their work, functioning effectively as individuals and as members or leaders in diverse, multidisciplinary teams.
- PSO11 Ethics:** Recognize different value systems, including their own, understand the moral dimensions of their decisions, and take responsibility for their actions in personal and professional life.
- PSO12. Business Ethics and Sustainability:** Comprehend the societal and ethical impact of their knowledge and exhibit an understanding of the need for sustainable development.
- PSO13. Identification of critical problems and issues:** Detection and identification of the critical problems and spatial issues are essential for business sustainable development.

Anekant Education Society's
Tuljaram Chaturchand College, Baramati
(Autonomous)

**Board of Studies (BOS) in Business Administration,
 Law and International Business**

From 2022-23 to 2024-25

| Sr. No. | Name | Designation |
|---------|---------------------------------|------------------------------|
| 1. | Dr. Janardhan K. Pawar | Chairman |
| 2. | Dr. Niranjan R. Shah | Member |
| 3. | Dr. Vivek A. Bale | Member |
| 4. | Mr. Mahesh S. Phule | Member |
| 5. | Ms. Shweta Borawake | Member |
| 6. | Dr. Nandini M. Deshpande | Vice-Chancellor Nominee |
| 7. | Dr. Nandkumar L. Kadam | Expert from other University |
| 8. | Dr. Rejeshkumar Chetiwal | Expert from other University |
| 9. | CA Ashutosh Limye | Industry Expert |
| 10. | Dr. Leena Modi | Meritorious Alumni |
| 11. | Ms. Shipra Singh | Student Representative |

**Board of Studies (BOS) in Accounting, Taxation,
Financial markets and Portfolio Management**

From 2022-23 to 2024-25

| Sr. No. | Name | Designation |
|---------|---------------------------------|--|
| 1 | Dr. Niranjan R. Shah | Chairman |
| 2 | Dr. Janardhan K. Pawar | Member |
| 3 | Dr. Vivek A. Bale | Member |
| 4 | Prof. Dinesh S. Gore | Member |
| 5 | Prof. Manisha B. Bhosale | Member |
| 6 | Dr. Kishorkumar Bhosale | Member as VC Nominee |
| 7 | Dr. Annasaheb M. Gurav | Member as Expert from Other University |
| 8 | Dr. Mrs. Harsha Chougule | Member as Expert from Other University |
| 9 | CA. Anand Shah | Member as Industry Expert |
| 10 | Mr. Swapnil Mutha | Member as Meritorious Alumni |
| 11 | Dr. Reshma Pathan | Invitee as Subject Teacher |
| 12 | Prof. Ravindra More | Invitee as Subject Teacher |
| 13 | Mr. Gaurav Mhase | Invitee as Student Representative |

**Board of Studies (BOS) in Cost and Management
Accounting**

From 2022-23 to 2024-25

| Sr. No. | Name | Designation |
|----------------|--------------------------------|------------------------------|
| 1. | Dr. Vivek A. Bale | Chairman |
| 2. | Dr. Janardhan K. Pawar | Member |
| 3. | Dr. Niranjana R. Shah | Member |
| 4. | Dr. Megha R. Badve | Member |
| 5. | Mr. Dinesh S. Gore | Member |
| 6. | Ms. Shweta Borawake | Member |
| 7. | Dr. Subhash Wavhal | Vice-Chancellor Nominee |
| 8. | Dr. Kalyani Nazare | Expert from other University |
| 9. | Lt Dr. G Ranganathan | Expert from other University |
| 10. | CMA Anuradha Dhawalikar | Industry Expert |
| 11. | Ms. Bhgyashree Wable | Meritorious Alumni |
| 12. | Mr. Gaurav Mhase | Student Representative |

Board of Studies (BOS) in Marketing

From 2022-23 to 2024-25

| Sr. No. | Name | Designation |
|----------------|-------------------------------|------------------------------|
| 1. | Dr. Megha R. Badve | Chairperson |
| 2. | Dr. Janardhan K. Pawar | Member |
| 3. | Dr. Vivek A. Bale | Member |
| 4. | Ms. Shweta Borawake | Member |
| 5. | Dr. Madhavi Kamthe | Vice-Chancellor Nominee |
| 6. | Dr. Sanjay Parab | Expert from other University |
| 7. | Dr. Rupesh Shah | Expert from other University |
| 8. | Dr. Bhagyshree Tekwade | Industry Expert |
| 9. | Mr. Sushilkumar Somani | Meritorious Alumni |
| 10. | Mr. Bhagyesh Birajdar | Student Representative |

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
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Credit Distribution Structure for F.Y.B.Com. (2023 Pattern)

| Level | Semester | Major | | Minor | OE | VSC, SEC, (VSEC) | AEC, VEC, IKS | OJT, FP, CEP, CC, RP | Cum. Cr/Sem | Degree/Cum.Cr. |
|-------|----------|--|-----------|--|---|--|---|----------------------|-------------|----------------------------------|
| | | Mandatory | Electives | | | | | | | |
| 4.5 | I | COM-101-MJM: Financial Accounting I (4 Credits) | --- | --- | COM-116-OE: Introduction to Entrepreneurship (2 Credits) COM-117-OE: Basics of Consumer Protection (2 Credits) | COM-126-SEC: Financial Accounting I (P) (2 credits) | ENG-131-AEC: English-I (2 credits) | CC1 (2 credits) | 22 | UG Certificate 44 credits |
| | | COM-102-MJM: Principles of Marketing (2 Credits) | | | | COM-121-VSC: Financial Literacy I (2 credits) | COM-135-VEC: Environmental Science (2 credits) COM-137-IKS: Ancient Tax System - I (2 credits) | | | |
| | II | COM-151-MJM: Financial Accounting II (4 credits) | -- | COM-161-MN(A): Marketing Management COM-161-MN(B): Cost and Works | COM-166-OE: Entrepreneurship Development (2 Credits) COM-167- | COM-171-VSC: Financial Accounting II (P) (2 credits) | ENG-181-AEC: English-II (2 credits) | CC2 (2 credits) | 22 | |
| | | COM-152-MJM: | | | COM-176-SEC: Financial Literacy | COM-185-VEC: Digital and | | | | |

| | | | | | | | | | |
|------------|--------------------------------------|----|---|---------------------------------------|----------------------------------|--|---|----|--|
| | Principles of Management (2 credits) | | Accounting COM-161- MN(C): Banking and Finance COM-161- MN(D): Business Statistics (2 credits) COM-161- MN(E): Basics of Business Administration (2 Credits) | OE: Business Ethics (2 Credits) | II (2 credits) (2 credits) | Technological Solutions (2 credits) | | | |
| Cum Cr. | 12 | -- | 2 | 8 | 8 | 10 | 4 | 44 | |

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
(Autonomous)

Course Structure for F.Y.B.Com. (2023 Pattern)

| Sem | Course Type | Course Code | Course Name | Theory / Practical | Credits |
|--|----------------------------------|---|--|--------------------|-----------|
| I | Major Mandatory | COM-101-MJM | Financial Accounting I | Theory | 04 |
| | Major Mandatory | COM-102-MJM | Principles of Marketing | Theory | 02 |
| | Open Elective (OE) | COM-116-OE | Introduction to Entrepreneurship | Theory | 02 |
| | Open Elective (OE) | COM-117-OE | Basics of Consumer Protection | Theory | 02 |
| | Vocational Skill Course (VSC) | COM-121-VSC | Financial Literacy I | Theory | 02 |
| | Skill Enhancement Course (SEC) | COM-126-SEC | Financial Accounting I (Practical) | Practical | 02 |
| | Ability Enhancement Course (AEC) | ENG-131-AEC | AEC1 (English) | Theory | 02 |
| | Value Education Course (VEC) | COM-135-VEC | Environmental Pollution and Value Education | Theory | 02 |
| | Indian Knowledge System (IKS) | COM-137-IKS | Ancient Tax System | Theory | 02 |
| | Co-curricular Course (CC) | -- | To be selected from the Basket | Theory | 02 |
| Total Credits Semester-I | | | | | 22 |
| II | Major Mandatory | COM-151-MJM | Financial Accounting II | Theory | 04 |
| | Major Mandatory | COM-152-MJM | Principles of Management | Theory | 02 |
| | Minor | COM-161-MN(A) COM-161-MN(B) COM-161-MN(C) COM-161-MN(D) COM-161-MN(E) | Marketing Management Cost and Works Accounting Banking and Finance Business Statistics Basics of Business Administration | Theory | 02 |
| | Open Elective (OE) | COM-166-OE | Entrepreneurship Development | Theory | 02 |
| | Open Elective (OE) | COM-167-OE | Business Ethics | Theory | 02 |
| | Vocational Skill Course (VSC) | COM-171-VSC | Financial Accounting II (Practical) | Practical | 02 |
| | Skill Enhancement Course (SEC) | COM-176-SEC | Financial Literacy II | Theory | 02 |
| | Ability Enhancement Course (AEC) | ENG-181-AEC | AEC-2 (English) | Theory | 02 |
| | Value Education Course (VEC) | COM-185-VEC | Digital and Technological Solutions | Theory | 02 |
| | Co-curricular Course (CC) | -- | To be selected from the Basket | Theory | 02 |
| Total Credits Semester-II | | | | | 22 |
| Cumulative Credits Semester I + Semester II | | | | | 44 |

**CBCS Syllabus as per NEP 2020 for F. Y. B. Com
(2023 Pattern)**

| | |
|------------------------------|----------------------------------|
| Name of the Programme | : B. Com |
| Programme Code | : UC |
| Class | : F. Y. B. Com |
| Semester | : II |
| Course Type | : Major (Mandatory) |
| Course Code | : COM-151-MJM |
| Course Title | : FINANCIAL ACCOUNTING-II |
| No. of Credits | : 04 |
| No. of Lectures | : 60 |

Course Objectives:

1. To understand the concept of departmental accounting and its significance in business operations.
2. To understand the methods and techniques used in the allocation of expenses to various departments within an organization.
3. To know about the Accounting of Hire Purchase and Installment System.
4. To Instills the methods and procedure of calculation of interest under Hire Purchase and Installment System.
5. To impart knowledge of recent trends in computerized accounting systems.
6. To know about the different types of newly introduced accounting software and its features.
7. To get basic knowledge about accounting for GST.

Course Outcomes (COs):

By the end of the course, students will be able to:

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO3. Know about the Accounting of Hire Purchase and Installment System.
- CO4. Instills the methods and procedure of calculation of interest under Hire Purchase and Installment System.
- CO5. Impart knowledge of recent trends in computerized accounting systems.
- CO6. Know about the different types of newly introduced accounting software and its features.
- CO7. Get basic knowledge about accounting for GST.

Topics and Learning Points

| Unit No. | Content | No. of Lectures |
|-----------------|----------------|------------------------|
|-----------------|----------------|------------------------|

| | | |
|------------|--|-----------|
| I | Accounting for Departmental Business: 1.1 Meaning and Introduction 1.2 Allocation of expenses, 1.3 Inter Departmental Transfers, 1.4 Provision for unrealized profit. | 15 |
| II | Hire Purchase and Installment System: 2.1 Introduction, Meaning, Basic Concepts 2.2 Calculation of Interest and Cash Price, 2.3 Journal Entries in the Books of Hire Purchaser and Vendor. 2.4 Ledgers in the Books of Hire Purchaser and Vendor. | 15 |
| III | Computerized Accounting: 3.1 Meaning of Computerized Accounting System, 3.2 Features of Computerized Accounting System, 3.3 Advantages of Computerized Accounting System 3.4 Different types of accounting software and it's features | 15 |
| IV | Accounting for GST: 4.1 Introduction and Basic Concepts under GST 4.2 Types of GST, 4.3 Tax Credit under GST, 4.4 Basic Accounting Journal Entries | 15 |
| | Total | 60 |

References:

1. M. C. Shukla, T. S. Grewal and S. C. Gupta, "Advanced Accounting", S. Chand Publication, New Delhi
2. S. N. Maheshwari, "Advanced Accounting", Vikas Publishing House, New Delhi
3. R. L. Gupta, "Advanced Accounting", Sultan Chand & Co., New Delhi
4. The CA Journal of ICAI
5. P. C. Tulsian, "Financial Accounting", Tata McGraw-Hill Publishing Co. Ltd. New Delhi
6. Dr. Ravi Gupta & Dr. Girish Ahuja: Indirect Tax

Assessment Pattern:

| | |
|--|--------------------|
| Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc.) | : 40 Marks |
| External Examination (For external examination the Question Paper should consist of: Theory Questions: 30% & Problems: 70%) | : 60 Marks |
| Total Marks | : 100 Marks |

Mapping of Program Outcomes with Course Outcomes

Class: F. Y. B. Com.

Subject: Financial Accounting-II

Course: Financial Accounting-II

Course Code: COM-151-MJM

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

| Programme Outcomes (POs) | | | | | | | | | | | | |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| Course Outcomes | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
| CO 1 | 3 | | | | 3 | 3 | | 3 | | 2 | | 3 |
| CO 2 | 3 | | 2 | | | 3 | | 3 | | 2 | 2 | 2 |
| CO 3 | 3 | 2 | | 3 | 3 | | 3 | | | | 3 | |
| CO 4 | 2 | 2 | | | | | | 3 | | | | |
| CO 5 | | | | | 3 | | 3 | | 3 | 2 | | |
| CO 6 | 3 | | 3 | | | 3 | | | 3 | 3 | 3 | 3 |
| CO 7 | | 3 | 3 | 3 | | | | 3 | 3 | 2 | | |

Justification for the Mapping:

PO1 (Fundamental Knowledge and Coherent Understanding):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO3. Know about the Accounting of Hire Purchase and Installment System.
- CO4. Instills the methods and procedure of calculation of interest under Hire Purchase and Installment System.
- CO6. Get basic knowledge about accounting for GST.

PO2 (Procedural Knowledge for Skill Enhancement):

- CO3. Know about the Accounting of Hire Purchase and Installment System.
- CO4. Instills the methods and procedure of calculation of interest under Hire Purchase and Installment System.
- CO7. Get basic knowledge about accounting for GST.

PO3 (Critical Thinking and Problem-Solving Skills):

- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO6. Know about the different types of newly introduced accounting software and its features.
- CO7. Get basic knowledge about accounting for GST.

PO4 (Communication Skills):

- CO3. Know about the Accounting of Hire Purchase and Installment System.
- CO7. Get basic knowledge about accounting for GST.

PO5 (Analytical Reasoning Skills):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO3. Know about the Accounting of Hire Purchase and Installment System.
- CO5. Impart knowledge of recent trends in computerized accounting systems.

PO6 (Innovation, Employability, and Entrepreneurial Skills):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO6. Know about the different types of newly introduced accounting software and its features.

PO7 (Multidisciplinary Competence):

- CO3. Know about the Accounting of Hire Purchase and Installment System.

CO5. Impart knowledge of recent trends in computerized accounting systems.

PO8 (Value Inculcation through Community Engagement):

CO1. Understand the concept of departmental accounting and its significance in business operations.

CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.

CO4. Instills the methods and procedure of calculation of interest under Hire Purchase and Installment System.

CO7. Get basic knowledge about accounting for GST.

PO9 (Traditional Knowledge into Modern Application):

CO5. Impart knowledge of recent trends in computerized accounting systems.

CO6. Know about the different types of newly introduced accounting software and its features.

CO7. Get basic knowledge about accounting for GST.

PO10 (Design and Development of System):

CO1. Understand the concept of departmental accounting and its significance in business operations.

CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.

CO5. Impart knowledge of recent trends in computerized accounting systems.

CO6. Know about the different types of newly introduced accounting software and its features.

CO7. Get basic knowledge about accounting for GST.

PO11 (Ethical and Social Responsibility):

CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.

CO3. Know about the Accounting of Hire Purchase and Installment System.

CO6. Know about the different types of newly introduced accounting software and its features.

PO12 (Research-Related Skills):

CO1. Understand the concept of departmental accounting and its significance in business operations.

CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.

CO6. Know about the different types of newly introduced accounting software and its features.

**CBCS Syllabus as per NEP 2020 for F. Y. B. Com
(2023 Pattern)**

| | |
|------------------------------|--|
| Name of the Programme | : B. Com |
| Programme Code | : UC |
| Class | : F. Y. B. Com |
| Semester | : II |
| Course Type | : Vocational Skill Course (VSC) |
| Course Code | : COM-171-VSC |
| Course Title | : FINANCIAL ACCOUNTING-II (Practical) |
| No. of Credits | : 02 |
| No. of Lectures | : 30 |

Course Objectives:

1. To know the list of different accounting standards in India.
2. To Impart the knowledge of application of Accounting Standards.
3. To Instill knowledge of Single-Entry Accounting System
4. To Know about the Accounting of Hire Purchase and Installment System.
5. To Instills the methods and procedure of calculation of interest under Hire-Purchase and Installment System.

Course Outcomes (COs):

By the end of the course, students will be able to:

CO1. Students will get knowledge about the different accounting standards in India.

CO2. Students will impart the knowledge of application of Accounting Standards.

CO3. Students will instill knowledge of Single-Entry Accounting System

CO4. Students will know about the Accounting of Hire Purchase and Installment System.

CO5. Students will instill the different methods and procedure of calculation of interest under Hire-Purchase and Installment System.

Topics and Learning Points

| Unit No. | Content | No. of Lectures |
|----------|--|-----------------|
| I | Accounting Standards- Introduction List of Accounting Standards, Practical Exercise on As-1: Disclosure of Accounting principles, Practical Exercise on AS-2: Valuation of Inventory, Practical Exercise on AS-10 Accounting for Fixed Assets. | 10 |
| II | Single Entry System: 2.1 Introduction and Meaning, 2.2 Methods, 2.3 Numerical Problems on Single Entry Book-keeping (Considering Personal Accounts Only). | 10 |
| III | Hire Purchase and Installment System: 3.1 Basic Concepts, 3.2 Calculation of Interest and Cash Price, 3.3 Journal Entries in the Books of Hire Purchaser and Vendor. 3.4 Ledgers in the Books of Hire Purchaser and Vendor. | 10 |
| | Total | 30 |

Recommended Books:

- 1) M. C. Shukla, T. S. Grewal and S. C. Gupta, “Advanced Accounting”, S Chand & Co., NewDelhi
- 2) S. N. Maheshwari, “Advanced Accounting”, Vikas Publishing House, New Delhi
- 3) R. L. Gupta, “Advanced Accounting”, Sultan Chand & Co., New Delhi
- 4) The CA Journal of ICAI
- 5) P. C. Tulsian, “Financial Accounting”, Tata McGraw-Hill Publishing Co. Ltd. New Delhi
- 6) Mukharji & M. Hanif, “Financial Accounting”, Tata McGraw-Hill Publishing Co. Ltd. NewDelhi

Assessment Pattern:

| | |
|--|-------------------|
| Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc.) | : 25 Marks |
| External Examination (For external examination the Question Paper should consist of: Theory Questions: 20% & Problems: 80%) | : 25 Marks |
| Total Marks | : 50 Marks |

Mapping of Program Outcomes with Course Outcomes

Class: F. Y. B. Com.

Subject: Financial Accounting-II

Course: Financial Accounting-II (Practical)

Course Code: COM-171-VSC

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

| Programme Outcomes (POs) | | | | | | | | | | | | |
|---------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| Course Outcomes | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
| CO 1 | 3 | | | | 3 | 3 | | 3 | | 2 | | 3 |
| CO 2 | 3 | | 2 | | | 3 | | 3 | | 2 | 2 | 2 |
| CO 3 | 3 | 2 | | 3 | 3 | | 3 | | | | 3 | |
| CO 4 | 2 | 2 | | | | | | 3 | | | | |
| CO 5 | | | | | 3 | | 3 | | 3 | 2 | | |
| CO 6 | 3 | | 3 | | | 3 | | | 3 | 3 | 3 | 3 |
| CO 7 | | 3 | 3 | 3 | | | | 3 | 3 | 2 | | |

Justification for the Mapping:

PO1 (Fundamental Knowledge and Coherent Understanding):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO3. Know about the Accounting of Hire Purchase and Installment System.
- CO4. Instills the methods and procedure of calculation of interest under Hire Purchase and Installment System.
- CO6. Get basic knowledge about accounting for GST.

PO2 (Procedural Knowledge for Skill Enhancement):

- CO3. Know about the Accounting of Hire Purchase and Installment System.
- CO4. Instills the methods and procedure of calculation of interest under Hire Purchase and Installment System.
- CO7. Get basic knowledge about accounting for GST.

PO3 (Critical Thinking and Problem-Solving Skills):

- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO6. Know about the different types of newly introduced accounting software and its features.
- CO7. Get basic knowledge about accounting for GST.

PO4 (Communication Skills):

- CO3. Know about the Accounting of Hire Purchase and Installment System.
- CO7. Get basic knowledge about accounting for GST.

PO5 (Analytical Reasoning Skills):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO3. Know about the Accounting of Hire Purchase and Installment System.
- CO5. Impart knowledge of recent trends in computerized accounting systems.

PO6 (Innovation, Employability, and Entrepreneurial Skills):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO6. Know about the different types of newly introduced accounting software and its features.

PO7 (Multidisciplinary Competence):

- CO3. Know about the Accounting of Hire Purchase and Installment System.
- CO5. Impart knowledge of recent trends in computerized accounting systems.

PO8 (Value Inculcation through Community Engagement):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO4. Instills the methods and procedure of calculation of interest under Hire Purchase and Installment System.
- CO7. Get basic knowledge about accounting for GST.

PO9 (Traditional Knowledge into Modern Application):

- CO5. Impart knowledge of recent trends in computerized accounting systems.
- CO6. Know about the different types of newly introduced accounting software and its features.
- CO7. Get basic knowledge about accounting for GST.

PO10 (Design and Development of System):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO5. Impart knowledge of recent trends in computerized accounting systems.
- CO6. Know about the different types of newly introduced accounting software and its features.
- CO7. Get basic knowledge about accounting for GST.

PO11 (Ethical and Social Responsibility):

- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO3. Know about the Accounting of Hire Purchase and Installment System.
- CO6. Know about the different types of newly introduced accounting software and its features.

PO12 (Research-Related Skills):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO6. Know about the different types of newly introduced accounting software and its features.

CBCS Syllabus as per NEP 2020 for F.Y. B.Com. Semester II (2023 Pattern)

| | |
|------------------------------|----------------------------|
| Name of the Programme | : B.Com. |
| Programme Code | : UCOM |
| Class | : F.Y. B.Com |
| Semester | II |
| Course Type | : Major Mandatory (Theory) |
| Course Code | : COM-152-MJM |
| Course Title | : Principles of Management |
| No. of Credits | 02 |
| No. of Teaching Hours | 30 |

Course Objectives:

1. To impart the knowledge and principles of management among the students.
2. To know about different principles of management.
3. To make aware about the different functions performed by the management.
4. To impart the knowledge of business and business management at a large.
5. To know the impact of business management of business administration.
6. To acquaint the knowledge about planning in the day to day management of the business.
7. To understand the different types of organizations.

Course Outcomes:

By the end of the course, students will be able to:

- CO1. Provide an overview of management and its evaluation
- CO2. Examine management functions such as planning, organizing, staffing, etc.
- CO3. Discuss the contributions given by different management thinkers.
- CO4. Instills the knowledge about principles and functions of management and its impact at a large.
- CO5. Discuss the planning process and its implementation in an organization.
- CO6. Create awareness about different types of organizations.
- CO7. Acquaint them with the new principles of the business management.

Topics and Learning Points

UNIT 1: INTRODUCTION TO MANAGEMENT

12 Lectures

- 1.1 Management-Meaning, Nature & Significance
- 1.2 Management as an Art, Science and Profession
- 1.3 Management Vs Administration, Levels of Management
- 1.4 Functions of Management
- 1.5 Styles & Roles of Managers in Organizations
- 1.6 Contributions of Taylor and Fayol

UNIT 2: PLANNING

08 Lectures

- 2.1 Planning Meaning-Nature and Process of Planning
- 2.2 Difference between Planning and Forecasting
- 2.3 Planning and Environmental Uncertainties
- 2.4 Types of Planning
- 2.5 Advantages and Limitations of Planning

UNIT 3: ORGANISATION

10 Lectures

- 3.1 Nature & Significance of Organization
- 3.2 Span of Control, Process of Delegations
- 3.3 Barriers to Delegation
- 3.4 Centralization and Decentralization and examples
- 3.5 Organization Structures, Types, Advantages & Disadvantages

References:

1. Principles and Practice of Management – Dr. S. C. Saxena (Sahithya Bhavan)
2. Principles of Management – P.C. Tripathi P. N. Reddi
3. Essentials of Management – Harold Koontz and Heinz Wehrich (McGraw Hill International Edition)
4. Principles of Management – T. Ramasamy (Himalaya Publishing Cony)
5. Principles and Practice of Management – L.M. Prasad – Sulthan Chand and Sons, New Delhi – 2.

Class: F.Y.B.Com Sem II

Subject: Principles of Management

Course: Principles of Management

Course Code: COM-152-MJM

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

| Programme Outcomes (POs) | | | | | | | | | | | | | | | |
|--------------------------|------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|
| Course Outcomes | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO 10 | PO 11 | PO 12 | PO 13 | PO 14 | PO 15 |
| CO 1 | 3 | 2 | | | | | | | | | | | | | |
| CO 2 | | | | | | | | | | | | | | | |
| CO 3 | | | 3 | | | | | | | | | | | | |
| CO 4 | | | | 3 | | | | | 2 | 2 | | 3 | | | |
| CO 5 | | | 2 | | | | | | | | 3 | | 3 | | |
| CO 6 | | | | | 2 | | 3 | 3 | | | | | | 2 | |
| CO 7 | | | | | | 3 | | | | | | | | | |

Justification for the Mapping

PO1: A Fundamental Knowledge and Coherent Understanding

CO1: Students will describe the concepts related to business management in their day to day life or professional life.

PO2: Procedural Knowledge for Skill Enhancement

CO1: Students will apply their knowledge of different techniques of management such for data collection and analysis by them in an organization.

PO3: Critical Thinking and Problem-Solving Skills

CO3: Students will apply principles of management effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

PO4: Communication Skills

CO4: Students will implement the various principles of management related to business and business activities applicable according to the need of the business organization in the day to day practices.

PO5: Analytical Reasoning Skills

CO6: Students will apply various terminologies of management in the practice of management of the business.

PO6: Innovation, Employability and Entrepreneurial Skills

CO7: Students will direct, plan and formulate and analyse the provisions of management theories which is implemented in the business organization and provide the feedback accordingly.

PO7: Multidisciplinary Competence

CO6: Students will apply knowledge of styles of management apply these with a sense of responsibility within the workplace and community at a large.

PO8: Value Inculcation through Community Engagement

CO6: Students will apply procedural part of management an ability to apply these with a sense of responsibility within the workplace.

PO9: Traditional Knowledge into Modern Application

CO4: Students will implement the various management theories applicable according to the need of the business organization in the day to day practices.

PO10: Design and Development of System

CO5: Students will direct, plan and formulate and analyse the day to day strategies which is implemented in the management of business organization and provide the feedback accordingly.

PO11: Ethical and Social Responsibility

AES'S J. C. College (Autonomous), Baramati.

CO5: Students will direct, plan and formulate and analyse the required strategies which is implemented in the business organization in production and operations.

PO12: Research-Related skills

CO4: Students will implement the various theories applicable according to the need of the business organization in the day to day practices.

PO13: Teamwork:

CO5: Students will formulate and analyse the required principles of management and procedure which is implemented in the business organization.

PO14: Area Specific Expertise

CO6: Students will apply management theories and techniques related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

PO15: Environmental Awareness

CO6: The students should be able to manage and controls to reduce and eliminate environmental risk with the help of principles of management.

CBCS Syllabus as per NEP 2020 for F.Y. B.Com. Semester II(2023 Pattern)

| | |
|------------------------------|------------------------|
| Name of the Programme | : B.Com. |
| Programme Code | : UCOM |
| Class | : F.Y. B.Com |
| Semester | II |
| Course Type | : Minor (Theory) |
| Course Code | : COM-161-MN(A) |
| Course Title | : Marketing Management |
| No. of Credits | 02 |
| No. of Teaching Hours | 30 |

Course Objectives:

- To get in-depth knowledge of marketing its application in today's world.
- To understand the students to acquaint the recent trends in the field of marketing.
- To get the knowledge of social media and various approaches.
- To create awareness and significance of Rural Marketing
- To understand techniques of service marketing.
- To find out marketing mix and its application in the business world.
- To know recent trends in Rural Marketing

Course Outcomes:

By the end of the course, students will be able to:

CO1. Demonstrate knowledge of rural marketing and its application, scope, types, importance and functions in today's world.

CO2. Accurately describe the recent trends i. e. Digital marketing, e-commerce, social media marketing etc. in the field of marketing.

CO3. Discuss the basic functions and functions of social media, about digital marketing, facebook, twitter, instagram.

CO4. Analyze the rural marketing environment and also analyze service marketing.

CO5. Apply about product mix, price mix, place mix, physical evidence for marketing goods and services.

CO6. Explain recent trends in rural marketing, service marketing and its applications.

CO7. Identify various marketing mix and scope of these organizations.

Topics and Learning Points

| Unit No. | Name of the Topic | Periods |
|----------|---|-----------|
| I | Rural Marketing & Service Marketing 1.1 Rural Marketing – Introduction, Meaning, Definition, Features, Importance 1.2 Recent trends in Rural Marketing 1.3 Service Marketing – Introduction, Meaning, Definition, Features, Importance 1.4 Classification of Service – Marketing of Goods Services, Marketing of Consumer Goods Services | 12 |
| II | Digital and Social Media Marketing 2.1 Overview of Digital Marketing, 2.2 Web Marketing, 2.3 Social Media Marketing (Face book & LinkedIn) | 10 |
| III | Marketing Mix – 3.1 Introduction, Meaning, Definition, 3.2 Scope and Significance | 8 |
| | Total Periods | 30 |

Reference Books

1. Marketing Management, Macmillan Publication, V.S.Ramaswamy S.Namakumari
1. Principals of Marketing, Prentice- Hall of India Pvt.Ltd., Philip Kotler Gary Aramstrong
2. Rural Marketing, Dorling Kindersley (India), Pvt.Ltd.Pearson, PradeepKashyap
3. Marketing Management, Himalaya Publishing House, Dr.K.Karuna Karan
4. Marketing in India, Vikas Publishing House, S. Neelamegham
5. Basics of Marketing Management, S. Chand ,Dr.R.B.Rudani
6. Services Marketing. Himalaya Publishing House. V. Venugopal Raghu V.N.
7. Marketing management, Sherlekar

Mapping of Program Outcomes with Course Outcomes

Class: F.Y.B.Com

Subject: Marketing Management

Course: Marketing Management

Course Code: : COM-161-MN(A)

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

| Course Outcomes | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PO13 |
|-----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|
| CO 1 | 1 | | | | | 1 | | | 3 | | | | |
| CO 2 | 2 | | | | | | 2 | | | - | - | 1 | - |
| CO 3 | 1 | | | | | | | | | | | | |
| CO 4 | | | | | | | | 1 | | | | | |
| CO 5 | | 1 | | | 2 | | | | | | | | |
| CO 6 | | | 2 | | | | | | | | | | |
| CO 7 | | | | | | | 1 | | | | | | |
| | | | | | | | | | | | | | |

Justification for the Mapping

PO1: A Fundamental Knowledge and Coherent Understanding:

CO1. This will help the students to get in depth knowledge of marketing and its application in today's world; they can solve the problems of marketing.

CO2. The students acquaint the recent trends in the field of marketing; can cope up with the changes in market.

CO3. Students will get the knowledge of marketing and various approaches, can improve themselves in enter and sustain in the market.

PO2: Procedural Knowledge for Skill Enhancement:

CO5. This will help the students to develop techniques of marketing skills.

PO3: Critical Thinking and Problem-Solving Skills:

CO6. This will help the students to know buyer behaviour, their scope, and significance, determinant stages and buying process.

PO4: Communication Skill

CO2. This would also enable the students to acquaint the recent trends in the field of marketing.

PO5: Analytical Reasoning Skills:

CO5. This will help the students to develop techniques of marketing skills

PO6: Innovation, Employability and Entrepreneurial Skills:

CO1. This will help the students to get in depth knowledge of marketing and its application in today's world.

PO7: Multidisciplinary Competence:

CO2. This would also enable the students to acquaint the recent trends in the field of marketing.

CO7. This will help the students to understand about social Media.

PO8: Value Inculcation through Community Engagement:

CO4. This will help the students to create awareness and importance of marketing environment.

CO1. This will help the students to get in depth knowledge of marketing and its application in today's world.

PO12: Research-Related skills:

CO2. This would also enable the students to acquaint the recent trends in the field of marketing.

CBCS SYLLABUS AS PER NEP 2020 FOR F.Y.COM (2023 PATTERN)

| | |
|-----------------------|------------------------------------|
| Name of the Programme | : B.Com |
| Programme Code | : UCOM |
| Class | : F.Y.B.Com |
| Semester | : II |
| Course Type | : Minor |
| Course Code | : COM-161-MN (B) |
| Course Title | : Cost and Works Accounting |
| No. of Lectures | : 30 |
| No. of Credits | : 02 |

Course Objectives:

1. Understand the fundamental principles and significance of cost accounting.
2. Differentiate cost accounting from financial accounting and works accounting.
3. Comprehend the classification and nature of various cost elements.
4. Gain knowledge about the role of cost and works accountants and career opportunities.
5. Apply cost accounting concepts to manufacturing and service industries.
6. Learn to create cost sheets and understand the importance of tenders and quotations.
7. Master the principles of material cost, including purchase procedures and inventory control.

Course Outcomes:

By the end of the course, students will be able to :

- CO1.** Define cost accounting and its importance in accounting practices.
- CO2.** Distinguish cost accounting from financial accounting and works accounting.
- CO3.** Categorize different cost elements and understand their significance.
- CO4.** Recognize career opportunities and roles of cost and works accountants.
- CO5.** Apply cost accounting principles effectively in both manufacturing and service sectors.
- CO6.** Prepare accurate cost sheets and analyze tenders and quotations.

CO7. Demonstrate proficiency in material cost accounting, including purchase procedures

TOPICS/CONTENTS AND LEARNING POINTS

UNIT I : BASICS OF COST ACCOUNTING

06 LECTURES

- 1.1 Definition, scope, objectives, Nature, and significance of Cost Accounting
- 1.2 Difference between Financial Accounting and Cost Accounting.
- 1.3 Concept of Cost, Costing, Cost Accounting and Cost Accountancy.
- 1.4 Role of Cost and works Accountant and career opportunities in Cost and Works Accounting.

UNIT II. ELEMENTS OF COST

10 LECTURES

- 2.1 Elements of Cost-Material, Labour, and Expenses
- 2.2 Classification of Cost
- 2.3 Cost Unit, Cost Center , Profit Center, Responsibility Center, Investment Center, Cost
- 2.4 Preparation of Cost Sheet-Simple Cost Sheet

UNIT III. MATERIAL COST

14 LECTURES

- 3.1 Introduction to “Material Cost” (CAS-6), Objective, Requisites, and Importance
- 3.2 Purchase Procedure and purchase documents
- 3.3 Classification and codification of Material
- 3.4 Material Accounting Types of stores organization, Stores location and layout,
- 3.5 Material Issue methods -FIFO, LIFO method only.
- 3.6 Concept of Stock levels, EOQ, ABC Analysis

References:

- 1. Advanced Cost & Works Accounting - Saxena, V/ Vashist, C Sultan Chand & Sons New Delhi
- 2. Advanced Cost Accounting - Jain, S/ Narang, K Kalyani Publication New Delhi
- 3. Cost & Works Accounting - Inamdar, S. M., Everest -
- 4. Cost Accounting Methods & Problems -Bhar, B. K. Academic Kolkata
- 5. Cost & Works Accounting- Kishore, R. M. Taxman Allied Service New Delhi
- 6. Principles & Practice of Cost Accounting- Bhattacharyya, A. K. PHI -
- 7. Cost Accounting - Jawahar, Lal Tata McGraw Hill New Delhi

Note: Latest edition of the books should be used.

CBCS SYLLABUS AS PER NEP 2020 FOR F.Y.COM (2023 PATTERN)

Mapping of Program Outcomes with Course Outcomes

Class: FYBCOM (Sem II)

Subject: Cost and Works Accounting

Course: Cost and Works Accounting

Course Code: COM-161-MN (B)

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

| Course Outcomes (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PO13 | PO14 | PO15 |
|-----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 2 |
| CO3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO4 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 2 |
| CO6 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 |
| CO7 | 2 | 2 | 3 | 3 | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 |

Justification for Mapping:

1. PO1: Fundamental Knowledge and Coherent Understanding

All COs are directly related to acquiring fundamental knowledge in accounting practices, demonstrating a strong relationship (scored as 3).

2. PO2: Procedural Knowledge for Skill Enhancement

Most COs involve practical procedures and skill enhancements relevant to cost accounting, reflecting a moderate to strong relation (scored as 2 or 3).

3. PO3: Critical Thinking and Problem-Solving Skills

COs like analyzing cost elements, applying accounting principles effectively, and preparing cost sheets require critical thinking and problem-solving, hence a strong relation (scored as 3).

4. PO4: Communication Skills

Communication is vital in accounting, especially when discussing cost-related matters or career opportunities, indicating a moderate to strong relation (scored as 2 or 3).

5. PO5: Analytical Reasoning Skills

Most COs involve analytical skills necessary for cost analysis and decision-making, showing a strong relation (scored as 3).

6. PO6: Innovation, Employability and Entrepreneurial Skills

Certain COs, such as understanding career opportunities and applying principles in different sectors, relate to employability and entrepreneurial skills, hence a moderate relation (scored as 2).

7. **PO7: Multidisciplinary Competence**
Understanding cost accounting involves multidisciplinary awareness, reflecting a moderate relation (scored as 2).
8. **PO8: Value Inculcation through Community Engagement**
While cost accounting directly links to organizational values, the relation to community engagement is indirect, indicating a weaker relation (scored as 2).
9. **PO9: Traditional Knowledge into Modern Application**
COs focus more on modern applications in accounting practices rather than traditional knowledge, suggesting a weaker relation (scored as 2).
10. **PO10: Design and Development of System**
COs related to preparing cost sheets and applying principles indicate system design elements, reflecting a moderate relation (scored as 2).
11. **PO11: Ethical and Social Responsibility**
COs emphasizing roles and responsibilities of cost accountants directly align with ethical and social responsibilities, indicating a strong relation (scored as 3).
12. **PO12: Research-Related Skills**
Understanding cost accounting involves basic research processes, indicating a moderate relation (scored as 2).
13. **PO13: Teamwork**
COs involving material cost accounting and inventory control may require teamwork, reflecting a moderate relation (scored as 2).
14. **PO14: Area Specific Expertise**
COs directly relate to acquiring expertise in accounting principles and practices, showing a strong relation (scored as 3).
15. **PO15: Environmental Awareness**
COs indirectly link to environmental impact through cost analysis but not explicitly, suggesting a weaker relation (scored as 2).

**CBCS Syllabus as per NEP 2020 for F.Y. B.Com. Semester II
2023 Pattern)**

| | |
|------------------------------|-------------------------------------|
| Name of the Programme | : B.Com. |
| Programme Code | : UCOM |
| Class | : F.Y. B.Com |
| Semester | II |
| Course Type | : Minor (Theory) |
| Course Code | : COM-161-MN (E) |
| Course Title | : Basics of Business Administration |
| No. of Credits | 02 |
| No. of Teaching Hours | 30 |

Course Objectives:

1. To impart the knowledge of business and business administration.
2. To know about different types or forms of business organizations.
3. To make aware about the different types business environment.
4. To impart the knowledge of business and business administration at a large.
5. To know the impact of business environment of business administration.
6. To acquaint the knowledge about business in social and economic perspective.
7. To understand the role of business administration in today's globalized world.

Course Outcomes:

By the end of the course, students will be able to:

- CO1. Impart the knowledge of business and its different forms or types.
- CO2. Know about different types of business organizations
- CO3. Aware about the factors influencing on business environment.
- CO4. Instills the knowledge about business organizations, environment and its impact at a large.
- CO5. Impart the knowledge of new govt. policies on business environment.
- CO6. Aware about the factors creating impact on day to day business administration.
- CO7. Acquaint them with the new policies of the business administration.

Topics and Learning Points

UNIT 1: INTRODUCTION TO BUSINESS ADMINISTRATION

10 Lectures

- 1.1 Business-Definition, Characteristics, Scope
- 1.2 Objectives of Business-Economic & Social Perspectives.
- 1.3 Commerce-Meaning, Concept, Trade & Aids to trade
- 1.4 Meaning & Definition of the terms Administration, Management and Organization,
- 1.5 Functions of administration

UNIT 2: TYPES OF BUSINESS ORGANIZATIONS

10 Lectures

- 2.1 Sole Proprietorship,
- 2.2 Partnership Firm,
- 2.3 Limited Liability Partnership,
- 2.4 Joint Stock Company,
- 2.5 Non-Profit Joint Stock Company under Section 25 of the Companies Act
- 2.6 NGO,
- 2.7 One Person Company,
- 2.8 MNC,
- 2.9 MSME Unorganized (informal)v/s Organized sector(registered/incorporated)

UNIT 3: BUSINESS ENVIRONMENT

10 Lectures

- 3.1 Meaning of Business Environment
- 3.2 Constituents of Business Environment: Internal and External Factors: Economic, Social, Legal, Cultural, Educational, Political, Technological, Natural and International
- 3.3 Impact of New Policies on Business Administration

References:

1. Modern Business Organisation & Management-N.Mishra, Allied Publishers-Mumbai
2. Essentials of Business Administration- K. Ashwathappa-Himalaya Publication
3. Business Administration-S.C.Saxena-Sahitya Bhavan, Agra
4. The Administrative Process-Stephen Robbins
5. Industrial Administration & Management- J.Batty

Mapping of Program Outcomes with Course Outcomes

Class: F.Y.B.Com Sem II

Subject: Basics of Business Administration

Course: Basics of Business Administration

Course Code: COM-161-MN (E)

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

| Programme Outcomes (POs) | | | | | | | | | | | | | | | |
|--------------------------|------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|
| Course Outcomes | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO 10 | PO 11 | PO 12 | PO 13 | PO 14 | PO 15 |
| CO 1 | 3 | 2 | | | | | | | | | | | | | |
| CO 2 | | | | | | | | | | | | | | | |
| CO 3 | | | 3 | | | | | | | | | | | | |
| CO 4 | | | | 3 | | | | | 2 | 2 | | 3 | | | |
| CO 5 | | | 2 | | | | | | | | 3 | | 3 | | |
| CO 6 | | | | | 2 | | 3 | 3 | | | | | | 2 | |
| CO 7 | | | | | | 3 | | | | | | | | | |

Justification for the Mapping

PO1: A Fundamental Knowledge and Coherent Understanding

CO1: Students will describe the concepts related to business administration in their day to day life or professional life.

PO2: Procedural Knowledge for Skill Enhancement

CO1: Students will apply their knowledge of different techniques of business administration such for data collection and analysis by them in an organization.

PO3: Critical Thinking and Problem-Solving Skills

CO3: Students will apply business administration effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

PO4: Communication Skills

CO4: Students will implement the various principles of business administration related to business and business activities applicable according to the need of the business organization in the day to day practices.

PO5: Analytical Reasoning Skills

CO6: Students will apply various terminologies of business administration in the practice of management of the business.

PO6: Innovation, Employability and Entrepreneurial Skills

CO7: Students will direct, plan and formulate and analyse the provisions of business administration which is implemented in the business organization and provide the feedback accordingly.

PO7: Multidisciplinary Competence

CO6: Students will apply knowledge of styles of business administration apply these with a sense of responsibility within the workplace and community at a large.

PO8: Value Inculcation through Community Engagement

CO6: Students will apply procedural part of business administration an ability to apply these with a sense of responsibility within the workplace.

PO9: Traditional Knowledge into Modern Application

CO4: Students will implement the various business administration applicable according to the need of the business organization in the day to day practices.

PO10: Design and Development of System

CO5: Students will direct, plan and formulate and analyse the day to day strategies which is implemented in the business administration of business organization and provide the feedback accordingly.

PO11: Ethical and Social Responsibility

CO5: Students will direct, plan and formulate and analyse the required strategies which is implemented in the business organization in production and operations.

PO12: Research-Related skills

CO4: Students will implement the various theories of business administration applicable according to the need of the business organization in the day to day practices.

PO13: Teamwork:

CO5: Students will formulate and analyse the required business administration and procedure which is implemented in the business organization.

PO14: Area Specific Expertise

CO6: Students will apply business administration and techniques related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

PO15: Environmental Awareness

CO6: The students should be able to manage and controls to reduce and eliminate environmental risk with the help of business administration.

CBCS Syllabus as per NEP 2020 for F.Y. B.Com. Semester II(2023 Pattern)

| | |
|------------------------------|---------------------------------------|
| Name of the Programme | : B.Com. |
| Programme Code | : UCOM |
| Class | : F.Y. B.Com |
| Semester | II |
| Course Type | : Open Elective (Theory) |
| Course Code | : COM-166-OE |
| Course Title | : Entrepreneurship Development |
| No. of Credits | 02 |
| No. of Teaching Hours | 30 |

Course Objectives:

1. To motivate students to make their mind set for taking up entrepreneurship as career.
2. Understanding the dynamic role of entrepreneurship and small business.
3. Create and exploit innovative business ideas and market opportunities.
4. To inform students about family business.
5. To aware students about challenges faced by family businesses
6. To give knowledge to students about woman entrepreneurs in India.
7. To make them ready to prepare Business Plan

Course Outcomes:

By the end of the course, students will be able to:

- CO1.** This course will help to understand problems and challenges related to entrepreneurship.
- CO2.** The students can come to know various governmental institutions providing facilities to entrepreneurs.
- CO3.** The students can prepare Business Plan & project report for their business.
- CO4.** Analyze the various family businesses.
- CO5.** Apply knowledge about the preparation of Business plan.
- CO6.** Explain recent trends in women entrepreneurs in India.
- CO7.** Identify various challenges faced by family businesses, women entrepreneurs.

Topics and Learning Points

| Unit No. | Name of the Topic | Periods |
|----------|--|-----------|
| I | Family Business- 1.1 Introduction, Role & Importance of family business, 1.2 Characteristics of family owned Business in India, 1.3 Types of Family Businesses, Responsibilities & Rights of family members in a family business, 1.4 Challenges faced by family owned Businesses, | 12 |
| II | Woman Entrepreneur- 2.1 concept, Opportunities for Women entrepreneur , 2.2 Women entrepreneurs in Semi-Urban and Rural sector 2.3 Challenges before Indian Entrepreneurs, 2.4 problems of women Entrepreneurship. | 10 |
| III | Business Plan – 3.1 Meaning, Definition of Business Plan, 3.2 Nature, Scope, Elements, Significance, 3.3 Types of Business Plan,. | 8 |
| | Total Periods | 30 |

Recommended Books & Journals

1. Entrepreneurial Development – Khanka – S. Chand
2. Entrepreneurial Development – Gupta, Shrinivasan – S Chand
1. Essentials of Business Environment- K. Aswathappa- Himalaya Publishing House
2. A Complete guide to successful Entrepreneurship – Pandya G. N. – Vikas Publishing House
3. Trainers Manual – NIESBUD, Mumbai
4. Trainers Manual – NIMID, Mumbai
5. Business Environment- Tandon B.C.

Mapping of Program Outcomes with Course Outcomes

Class: F.Y.B.Com.

Subject Entrepreneurship Development

Course: Entrepreneurship Development

Course Code: COM-166-OE

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

| Course Outcomes | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PO13 | Justification for the Mapping | |
|-----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|-------------------------------|--|
| CO 1 | 1 | | | | | 1 | | | 3 | | | | | | |
| CO 2 | 2 | | | | | | 2 | | | - | - | 1 | - | | |
| CO 3 | 1 | | | | | | | | | | | | | | |
| CO 4 | | | | | | | | 1 | | | | | | | |
| CO 5 | | 1 | | | 2 | | | | | | | | | | |
| CO 6 | | | 2 | | | | | | | | | | | | |
| CO 7 | | | | | | | 1 | | | | | | | | |

PO1: A Fundamental Knowledge and Coherent Understanding:

- CO1. This will help the students to get in depth knowledge of entrepreneurship and its application in today’s world; they can solve the problems of Entrepreneurship Development
- CO2. The students acquaint the recent trends in the field of entrepreneurship; can cope up with the changes in market.
- CO3. Students will get the knowledge of entrepreneurship and various approaches, can improve themselves in enter and sustain in the market.

PO2: Procedural Knowledge for Skill Enhancement:

- CO5. This will help the students to develop techniques of entrepreneurship development skills.

PO3: Critical Thinking and Problem-Solving Skills:

- CO6. This will help the students to factors affecting on entrepreneurship development.

PO4: Communication Skill

- CO2. This would also enable the students to acquaint the recent trends in the field of entrepreneurship.

PO5: Analytical Reasoning Skills:

- CO5. This will help the students to develop techniques of entrepreneurship skills

PO6: Innovation, Employability and Entrepreneurial Skills:

CO1. This will help the students to get in depth knowledge of entrepreneurship and its application
 AES’s T. C. College (Autonomous), Baramati.

in today's world.

PO7: Multidisciplinary Competence:

CO2. This would also enable the students to acquaint the recent trends in the field of entrepreneurship.

CO7. This will help the students to understand about social Media.

PO8: Value Inculcation through Community Engagement:

CO4. This will help the students to create awareness and importance of entrepreneurship

PO9: Traditional Knowledge into Modern Application:

CO1. This will help the students to get in depth knowledge of marketing and salesmanship and its application in today's world.

PO12: Research-Related skills:

CO2. This would also enable the students to acquaint the recent trends in the field of entrepreneurship

CBCS Syllabus as per NEP 2020 for F.Y. B.Com. Semester II (2023 Pattern)

| | |
|-----------------------|--------------------------|
| Name of the Programme | : B.Com. |
| Programme Code | : UCOM |
| Class | : F.Y. B.Com |
| Semester | II |
| Course Type | : Open Elective (Theory) |
| Course Code | : COM-167-OE |
| Course Title | : Business Ethics |
| No. of Credits | 02 |
| No. of Teaching Hours | 30 |

Course Objectives:

- To make students aware about the concept of Business Ethics.
- To make students aware about the rights of consumers.
- To acquaint the students with corporate governance and global business ethics.
- To equip the students with skills to resolve the business problems with ethical norms.
- To recognize the inherent conflict of interest in many business decisions.
- To inform students about various types of Business Ethics
- To aware students about social responsibilities of Business.

Course Outcomes:

By the end of the course, students will be able to:

- CO1.** This will help the students to make them acquainted about the concept of Business Ethics.
- CO2.** This will help the students to apply their rights as consumers.
- CO3.** Students get enabled with corporate governance and global business ethics **CO4.** Students get equipped with skills to resolve the business problems with ethical norms.
- CO5.** This will help the students to inherent conflict of interest in many business decisions.
- CO6.** Explain students about various types of Business Ethics
- CO7.** Identify students about social responsibilities of Business.

Topics and Learning Points

Unit 1: Conceptual Framework of Business Ethics (10 Lectures)

1. 1 Concept of Ethics, Meaning and Nature
1. 2 Definition, Importance and Scope of Business Ethics

Unit 2: Business Ethics in Modern Times (10 Lectures)

- 2.1 Social Responsibilities of Business
- 2.2 Business Ethics and Environmental Issues,
 - a) Ethical Issues in Marketing
 - b) Ethical Issues in Human Resource Management

Unit 3 Types of Business Ethics (10 Lectures)

- 3.1 Professional business ethics
- 3.2 Ethics of accounting information
- 3.3 Ethics of Production
- 3.4 Ethics of intellectual property skill, knowledge

References:

1. Ethics in Management- S.A. Sherlekar , Himalaya Publication New Delhi
2. Business Ethics and corporate Governance - S S Khanka S. Chand Publication Mumbai
3. Business Ethics and Corporate Governance - S. K. Bhatia Deep and Deep sons New Delhi
4. Corporate Governance : Principle, Policies and Practices - Bob Tricker Oxford University Press New Delhi
5. Management by Values - S.K.Chakraborti , Oxford University Press Mumbai
6. Business Ethics And Corporate Governance - A. C. Fernando Dorling Kindersly Mumbai
7. E Commerce - A Study in Business Ethics - Rituparna Raj Himalaya Publication New Delhi
8. E-Commerce and It' Applications - Dr. U. S. Pandey, Rahul Srivastava and Saurabh Shukla. S. Chand & Company, New Delhi

Mapping of Program Outcomes with Course Outcomes

Class: F.Y.B.Com

Subject: Business Ethics

Course: Business Ethics

Course Code: COM-167-OE

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

| Course Outcomes | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PO13 |
|-----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|
| CO 1 | 1 | | | | | 1 | | | 3 | | | | |
| CO 2 | 2 | | | | | | 2 | | | - | - | 1 | - |
| CO 3 | 1 | | | | | | | | | | | | |
| CO 4 | | | | | | | | 1 | | | | | |
| CO 5 | | 1 | | | 2 | | | | | | | | |
| CO 6 | | | 2 | | | | | | | | | | |
| CO 7 | | | | | | | 1 | | | | | | |

Justification for the Mapping

PO1: A Fundamental Knowledge and Coherent Understanding:

CO1. This will help the students to get in depth knowledge of business ethics and its application in today's world; they can solve the problems in business world.

CO2. The students acquaint the recent trends in the field of business ethics, they can cope up with the changes in market.

CO3. Students will get the knowledge of business ethics and various approaches, can improve themselves in enter and sustain in the market.

PO2: Procedural Knowledge for Skill Enhancement:

CO5. This will help the students to develop techniques of business ethics.

PO3: Critical Thinking and Problem-Solving Skills:

CO6. This will help the students to know the process of business ethics.

PO4: Communication Skill

CO2. This would also enable the students to acquaint the recent trends in the field of business ethics.

PO5: Analytical Reasoning Skills:

CO5. This will help the students to develop techniques of business ethics.

PO6: Innovation, Employability and Entrepreneurial Skills:

CO1. This will help the students to get in depth knowledge of business ethics and its application in today's world.

PO7: Multidisciplinary Competence:

CO2. This would also enable the students to acquaint the recent trends in the field of business ethics.

CO7. This will help the students to understand about social Media.

PO8: Value Inculcation through Community Engagement:

CO4. This will help the students to create awareness and importance of business ethics.

PO9: Traditional Knowledge into Modern Application:

CO1. This will help the students to get in depth knowledge of business ethics and its application in today's world.

PO12: Research-Related skills:

CO2. This would also enable the students to acquaint the recent trends in the field of business ethics

**CBCS Syllabus as per NEP 2020 for F. Y. B. Com
(2023 Pattern)**

| | |
|------------------------------|---|
| Name of the Programme | : B. Com |
| Programme Code | : UC |
| Class | : F. Y. B. Com |
| Semester | : II |
| Course Type | : Skill Enhancement Course (SEC) |
| Course Code | : COM-176-SEC |
| Course Title | : FINANCIAL LITERACY-II |
| No. of Credits | : 02 |
| No. of Lectures | : 30 |

Course Objectives:

1. To Increase student understanding of the significance of learning about financial literacy.
2. To understand the organizational structure, role and functions of RBI.
3. To familiar with the banking structure such as Scheduled Banks Non-Scheduled Banks Development Banks.
4. To understand the financial markets and its securities.
5. To describe the different saving related products provided by the post office.
6. To analyze the role of banking and post office products in financial literacy.
7. To identify the need for and importance of financial market securities and post office products to minimize financial risk.

Course Outcomes (COs):

By the end of the course, students will be able to:

- CO1. Understand the significance of financial literacy education.
- CO2. Understand the organizational structure, role and functions of RBI.
- CO3. Familiar with different aspects of banking structure such as Scheduled Banks Non-Scheduled Banks Development Banks.
- CO4. Clearly understand the financial markets securities and its features.
- CO5. Describe the different saving related products provided by the post office such as Savings account - Recurring deposit -Term Deposit - Monthly Income Scheme.
- CO6. Analyze the role of banking and post office products in financial literacy, enabling them to explain and apply them to real-world scenarios.
- CO7. Identify the need for and importance of financial market securities and post office products to minimize financial risk.

Topics and Learning Points

| Unit No. | Content | No. of Lectures |
|--------------|---|-----------------|
| I | Structure of the Indian Banking System 1.1. RBI- Organizational structure and Functions 1.2. Scheduled Banks- Meaning, Characteristics, Types and Functions 1.3. Non-Scheduled Banks- Meaning, Features, Types and Functions 1.4. Development Banks- Meaning, Features, Types and Functions | 12 |
| II | Introduction to Financial Markets 2.1 Introduction, Meaning and Concept of Financial Market securities. 2.2 Equity- Meaning, Features, Advantages and Limitations 2.3 Debentures or Bonds- Meaning, Features, Advantages and Limitations 2.4 Mutual Funds, Types of Mutual Funds | 10 |
| III | Financial Services from Post Office: 3.1 Post office Savings Schemes: Savings account, Recurring deposit, Term Deposit, Monthly Income Scheme (with its features) 3.2 Senior Citizen Savings Scheme, Sukanya Samridhi Yojana/Account (with its features) 3.3 Indian Post Payments Bank, Money Transfer, Money Order | 08 |
| Total | | 60 |

SKILL DEVELOPMENT- PRACTICALS

1. Visit banks near your area and collect information regarding structure of bank with its features.
2. Collect information regarding various financial market securities i.e. Equity, Debentures or Bonds and find out the difference between own capital and borrowed capital.
3. Visit post office in your area and collect information regarding Post Office Schemes (with its features).

References:

- T. R. Jain and V. K. Ohri. (2020). Money and Banking, VK Global Publications Pvt. Ltd.
- Avadhani, V. A. (2019). Investment Management, Mumbai: Himalaya Publishing House Pvt Ltd.
- T. R. Jain and R. L. Sharma. (2014). Indian Financial System, by, VK Global Publications Pvt. Ltd.

- Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
- Kothari, R. (2010). Financial Services in India: Concept and Application. New Delhi: Sage Publication India Pvt. Ltd.
- S. Cole and Gauri Kartini Shastry, Smart money: The effect of education, cognitive ability and financial literacy on financial market participation, Harvard Business School, 2009.
- Milling B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers, iUniverse, ISBN-0595290302, 9780595290307.
- S. Braunstein and C. Welch. (2002). Financial Literacy: An overview of practice, research, and policy, Fed. Res. Bull.
- Zokaityte, A (2017), Financial Literacy Education. London: Palgrave Macmillan. ISBN-10, ISBN-13: 978-3319855455

Assessment Pattern:

| | |
|--|-------------------|
| Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc.) | : 20 Marks |
| External Examination (For external examination the Question Paper should consist of: Theory Questions only) | : 30 Marks |
| Total Marks | : 50 Marks |

Mapping of Program Outcomes with Course Outcomes

Class: F. Y. B. Com.

Subject: FINANCIAL LITERACY-II

Course: FINANCIAL LITERACY-II

Course Code: COM-176-SEC

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

| Programme Outcomes (POs) | | | | | | | | | | | | |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| Course Outcomes | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
| CO 1 | 3 | | | | 3 | 3 | | 3 | | 2 | | 3 |
| CO 2 | 3 | 3 | 2 | | 2 | 3 | | 3 | | 2 | | 2 |
| CO 3 | 3 | | | 3 | 3 | | 3 | | | | | |
| CO 4 | 2 | 2 | | | | | 3 | 3 | 2 | 2 | | 2 |
| CO 5 | | 3 | 3 | 3 | 3 | | 3 | | 3 | 3 | 3 | |
| CO 6 | 3 | | 3 | | | 3 | | | 3 | 2 | 3 | 3 |
| CO 7 | | 3 | 3 | 3 | | | | 3 | 3 | | 2 | |

Justification for the Mapping:

PO1 (Fundamental Knowledge and Coherent Understanding):

- CO1. Understand the significance of financial literacy education.
- CO2. Understand the organizational structure, role and functions of RBI.
- CO3. Familiar with different aspects of banking structure such as Scheduled Banks Non-Scheduled Banks Development Banks.
- CO4. Clearly understand the financial markets securities and its features.
- CO6. Analyze the role of banking and post office products in financial literacy, enabling them to explain and apply them to real-world scenarios.

PO2 (Procedural Knowledge for Skill Enhancement):

- CO2. Understand the organizational structure, role and functions of RBI.
- CO4. Clearly understand the financial markets securities and its features.
- CO5. Describe the different saving related products provided by the post office such as Savings account - Recurring deposit -Term Deposit - Monthly Income Scheme.
- CO7. Identify the need for and importance of financial market securities and post office products to minimize financial risk.

PO3 (Critical Thinking and Problem-Solving Skills):

- CO2. Understand the organizational structure, role and functions of RBI.
- CO5. Describe the different saving related products provided by the post office such as Savings account - Recurring deposit -Term Deposit - Monthly Income Scheme.
- CO6. Analyze the role of banking and post office products in financial literacy, enabling them to explain and apply them to real-world scenarios.
- CO7. Identify the need for and importance of financial market securities and post office products to minimize financial risk.

PO4 (Communication Skills):

- CO3. Familiar with different aspects of banking structure such as Scheduled Banks Non-Scheduled Banks Development Banks.
- CO5. Describe the different saving related products provided by the post office such as Savings account - Recurring deposit -Term Deposit - Monthly Income Scheme.
- CO7. Identify the need for and importance of financial market securities and post office products to minimize financial risk.

PO5 (Analytical Reasoning Skills):

- CO1. Understand the significance of financial literacy education.
- CO2. Understand the organizational structure, role and functions of RBI.
- CO3. Familiar with different aspects of banking structure such as Scheduled Banks Non-Scheduled Banks Development Banks.
- CO5. Describe the different saving related products provided by the post office such as Savings account - Recurring deposit -Term Deposit - Monthly Income Scheme.

PO6 (Innovation, Employability, and Entrepreneurial Skills):

- CO1. Understand the significance of financial literacy education.
- CO2. Understand the organizational structure, role and functions of RBI.
- CO6. Analyze the role of banking and post office products in financial literacy, enabling them to explain and apply them to real-world scenarios.

PO7 (Multidisciplinary Competence):

- CO3. Familiar with different aspects of banking structure such as Scheduled Banks Non-Scheduled Banks Development Banks.
- CO4. Clearly understand the financial markets securities and its features.
- CO5. Describe the different saving related products provided by the post office such as Savings account - Recurring deposit -Term Deposit - Monthly Income Scheme.

PO8 (Value Inculcation through Community Engagement):

- CO4. Clearly understand the financial markets securities and its features.
- CO5. Describe the different saving related products provided by the post office such as Savings account - Recurring deposit -Term Deposit - Monthly Income Scheme.
- CO6. Analyze the role of banking and post office products in financial literacy, enabling them to explain and apply them to real-world scenarios.
- CO7. Identify the need for and importance of financial market securities and post office products to minimize financial risk.

PO9 (Traditional Knowledge into Modern Application): CO1. Understand the significance of financial literacy education.

- CO2. Understand the organizational structure, role and functions of RBI.
- CO3. Familiar with different aspects of banking structure such as Scheduled Banks Non-Scheduled Banks Development Banks.
- CO4. Clearly understand the financial markets securities and its features.

- CO5. Describe the different saving related products provided by the post office such as Savings account - Recurring deposit -Term Deposit - Monthly Income Scheme.
- CO6. Analyze the role of banking and post office products in financial literacy, enabling them to explain and apply them to real-world scenarios.
- CO7. Identify the need for and importance of financial market securities and post office products to minimize financial risk.

PO10 (Design and Development of System):

- CO1. Understand the significance of financial literacy education.
- CO2. Understand the organizational structure, role and functions of RBI.
- CO4. Clearly understand the financial markets securities and its features.
- CO5. Describe the different saving related products provided by the post office such as Savings account - Recurring deposit -Term Deposit - Monthly Income Scheme.
- CO6. Analyze the role of banking and post office products in financial literacy, enabling them to explain and apply them to real-world scenarios.

PO11 (Ethical and Social Responsibility):

- CO5. Describe the different saving related products provided by the post office such as Savings account - Recurring deposit -Term Deposit - Monthly Income Scheme.
- CO6. Analyze the role of banking and post office products in financial literacy, enabling them to explain and apply them to real-world scenarios.
- CO7. Identify the need for and importance of financial market securities and post office products to minimize financial risk.

PO12 (Research-Related Skills):

- CO1. Understand the significance of financial literacy education.
- CO2. Understand the organizational structure, role and functions of RBI.
- CO4. Clearly understand the financial markets securities and its features.
- CO6. Analyze the role of banking and post office products in financial literacy, enabling them to explain and apply them to real-world scenarios.