

Khandesh Education Society's
Pratap College, (Autonomous) Amalner
(NAAC Re-accredited 'A+' Grade Autonomous College)



SCHOOL OF COMMERCE AND MANAGEMENT

Structure and Syllabus Second
Year Bachelor of
Commerce (S. Y. B. Com as per NEP 2020)
“W.E.F. 2025-26”



S.Y.B.COM Course Objectives & Outcomes

The S.Y.B.COM Program provides students with advanced knowledge in Commerce, Management & Finance, preparing them for professional careers.

Course Objectives: -

- To provide students with core knowledge of Accounting, Economics, Taxation, Banking, Management, and Commerce-related laws.
- To develop analytical and critical thinking skills in finance, economics, and business decision-making.
- To enhance practical skills in computerized accounting, AI tools, banking practices, and digital marketing.
- To inculcate values of Constitution, ethics, corporate responsibility and develop socially responsible graduates.
- To prepare students for employment, entrepreneurship, and higher studies in commerce, economics, and management.

Course Outcomes: -

After completing S.Y.B. Com, students will be able to:

- Apply accounting, costing, and taxation concepts to real business problems.
- Analyse macroeconomic issues, government policies, and their impact on business.
- Demonstrate skills in digital marketing, banking, and financial management.
- Understand laws, ethics, and constitutional provisions relevant to commerce.
- Apply research, analytical, and presentation skills in project work and internships.

Course Specific Outcomes (CSOs)

- Develop professional accounting skills useful for CA, CMA, CS exams.
- Gain entrepreneurial mindset through Innovation & Start-up course.
- Acquire technological skills in AI, Digital Banking, Computerized Accounting.
- Enhance soft skills, communication, and leadership abilities via AEC & Co-curricular.
- Apply theoretical knowledge to practical situations through project work and lab courses.
- Become job-ready graduates suitable for banking, finance, insurance, retail, digital marketing, and government jobs.

B. Com – Honors/ Research (LEVEL – 5.0)
(Discipline Specific Core Course OR Discipline Specific Electives)
S. Y. B. Com (As per NEP 2020) W.E.F. 2025-26
STRUCTURE OF SECOND YEAR BACHELOR OF COMMERCE
SYBCOM SEM III

			Credits
Select any one Major group out of Three groups			
Major DSC-7 DSC-8 (Select any one Major group out of Three groups)	Group 1 Advanced Accountancy	COM-MJ-231 A Corporate Accounting-I	4
		COM-MJ-231 B Advanced Macro Economics	4
	Group2 Advanced Costing	COM-MJ-232 A Cost and Management Accounting-I	4
		COM-MJ-232 B Advanced Macro Economics	4
	Group 3 Business Administration	COM-MJ-233 A Corporate and Tax Laws-I	4
		COM-MJ-233 B Advanced Macro Economics	4
Select any one of Minor Out of Two choices			
Minor MIN 1		COM-MN-236 A Computing Management (Practical)	4
		COM-MN-236 B Modern Banking & Financial Systems	4
OE -3		Select One Subject from the Basket of OE Courses offered by Arts or Science faculty-----	2
SEC-1		Select any one of the followings: - COM-SEC-234 A Fundamentals of Security analysis COM-SEC-234 B Computerized Accounting Procedures COM-SEC-234 C Digital Media Marketing Skills	2
VEC-1		COM-VEC-235 Constitution of India	2
AEC-3 (MIL)		AEC-238 A Marathi AEC-238 B Hindi	2
CC-3		Select any one of the followings CC-239 A NCC-III CC-239 B NSS-III CC-239 C Yoga-III CC-239 D Sports-III CC-239 E Student Welfare III	2

Basket of Commerce Faculty for Arts and Science Faculty students (SYBSC & SYBA for Semester III)

(Choose any one of the followings)

Course Type	Course	Paper Title for Sem III (Choose any one of the followings)	Credits
O.E. (Open Electives)	COM-OE-237 A	Digital Banking Practices-I	2
	COM-OE-237 B	Retail Management-I	2
	COM-OE-237 C	Digital Media Marketing Skills-I	2
	COM-OE-237 D	Business Communication and Documentation-I	2

SYBCOM SEM IV

			Credits
Select any one Major group out of Three groups			
Major DSC-9 DSC-10 (Select any one Major group out of Three groups)	Group 1 Advanced Accountancy	COM-MJ-241 A Corporate Accounting-II	4
		COM-MJ-241 B Advanced Macro Economics	4
	Group 2 Advanced Costing	COM-MJ-242 A Cost and Management Accounting-II	4
		COM-MJ-242 B Advanced Macro Economics	4
	Group 3 Business Administration	COM-MJ-243 A Innovation and Start-up	4
		COM-MJ-243 B Advanced Macro Economics	4
Select any one of Minor Out of Two choices			
Minor MIN 2		COM-MN-246 A AI for Business (Practical)	2
		COM-MN-246 B Modern Banking & Financial Systems	2

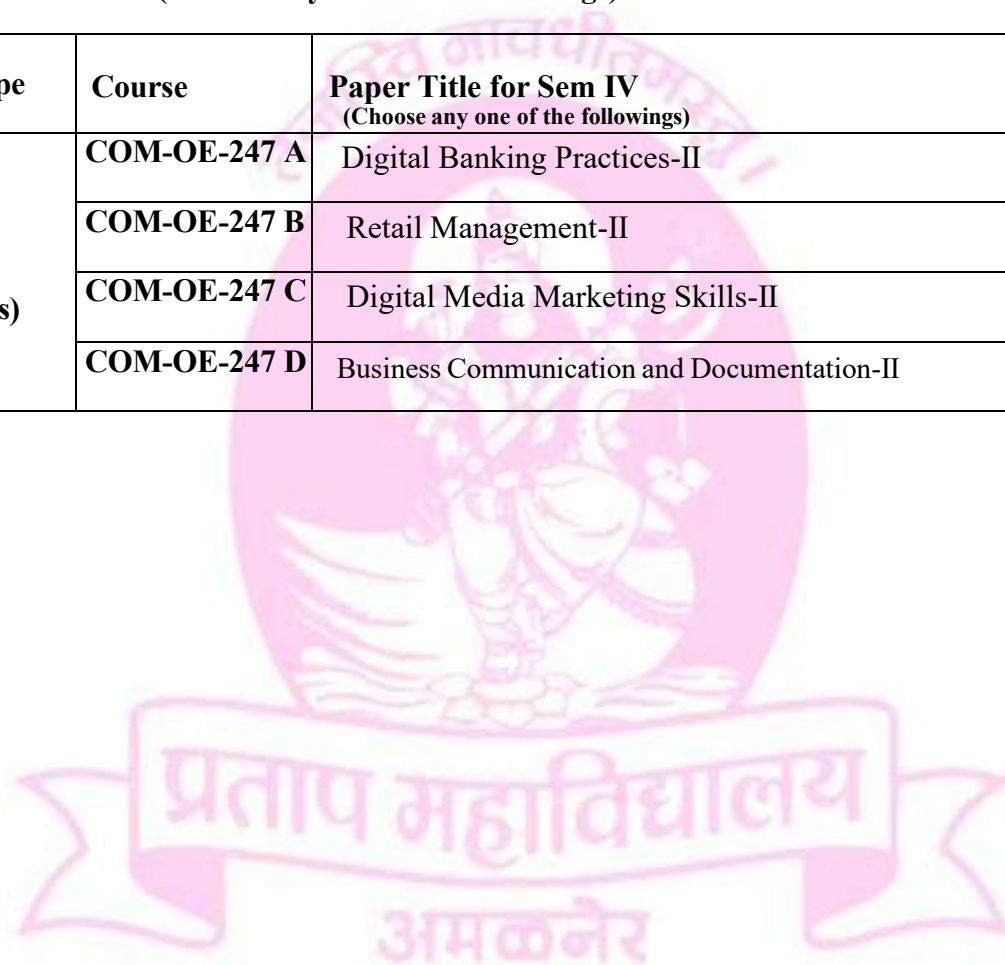
OE - 4	Select One Subject from the Basket of OE Courses offered by Arts or Science faculty-----	2
VEC-2	COM-VEC-245 Constitution of India	2
AEC-4 (MIL)	AEC-248 A Marathi AEC-248 B Hindi	2
PW	COM-PW-244 Project work in Commerce	4

CC-4	Select any one of the followings CC-249 A NCC-IV CC-249 B NSS - IV CC-249 C Yoga-IV CC-249 D Sports-IV CC-249 E Student Welfare IV	2
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Tentative Basket of Commerce Faculty for Arts and Science Faculty students (SYBSC & SYBA for Semester IV)

(Choose any one of the followings)

Course Type	Course	Paper Title for Sem IV (Choose any one of the followings)	Credits
O.E. (Open Electives)	COM-OE-247 A	Digital Banking Practices-II	2
	COM-OE-247 B	Retail Management-II	2
	COM-OE-247 C	Digital Media Marketing Skills-II	2
	COM-OE-247 D	Business Communication and Documentation-II	2



Pratap College (Autonomous) Amalner
School of Commerce and Management
S. Y. B. Com (As per NEP 2020) W.E.F. 2025-26
EXTERNAL EXAMINATION QUESTION PAPER STRUCTURE
Subject – COM-MJ-231 A Corporate Accounting-I, COM-MJ-232 A Cost and Management Accounting-I, COM-MJ-241 A Corporate Accounting-II, COM-MJ-242 A Cost and Management Accounting-II

Maximum Marks–60

Time Allowed – Two Hours

Instructions to Candidate

1. Do not write anything on question paper except seat no.
2. Answer sheet should be written with black ink only. Graph or diagram should be drawn with the same pen being used for writing paper or black HB pencil.
3. Students should note that no supplement will be provided.
4. Question 1 is Compulsory. In addition, Attempt any one question from Que.2 and Que.3
5. Attempt any three questions from Section-II.
6. All questions carry equal marks.
7. Use of simple calculator is permissible.

Section – I (Problem)

- | | |
|----------------------------------------------------------|----------|
| Q.1. Long Problem (Based on any topic from the syllabus) | 12 Marks |
| Q.2. Long Problem (Based on any topic from the syllabus) | 12 Marks |
| Q.3. Long Problem (Based on any topic from the syllabus) | 12 Marks |
| Q.4. Long Problem (Based on any topic from the syllabus) | 12 Marks |

Section- II (Theory)

- | | |
|-------------------------------------------------------------------|----------|
| Q.5. Long Answer Question (Based on any topic from the syllabus) | 12 Marks |
| Q.6. Write precise answers (Based on any topic from the syllabus) | 12 Marks |
| a. | |
| b. | |
| Q.7. Write Short Notes (Any Three) | 12 Marks |
| a. | |
| b. | |
| c. | |
| d. | |

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EXTERNAL EXAMINATION QUESTION PAPER STRUCTURE FOR
(04-CREDIT)

Subject – COM-MJ-231 B/232 B/233 B Advanced Macro Economics-I,
COM-MJ-241 B/242 B/243 B Advanced Macro Economics-II,
COM-MN-236 B Modern Banking & Financial Systems-I

Maximum Marks–60

Time Allowed – Two Hours

Instructions to Candidate:

1. Do not write anything on question paper except seat no.
2. Answer sheet should be written with black ink only. Graph or diagram should be drawn with the same pen being used for writing paper or black HB pencil.
3. Students should note that no supplement shall be provided.
4. Question No.1 is Compulsory. In addition, attempt any two questions from Question No.2 to 4. Attempt any two questions from Section II.
5. All Questions carry equal marks

Section-I

Q.1. Write precise answers (Any Three) 12 Marks

a.

b.

c.

d.

Q.2. Long Answer Question (Based on any topic from the syllabus) 12 Marks

Q.3. Long Answer Question (Based on any topic from the syllabus) 12 Marks

Q.4. Long Answer Question (Based on any topic from the syllabus) 12 Marks

Section – II

Q.5. Long Answer Question (Based on any topic from the syllabus) 12 Marks

Q.6. Long Answer Question (Based on any topic from the syllabus) 12 Marks

Q.7. Short Answer Questions (Based on any topic from the syllabus) 6 x 2= 12 Marks

a

b

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EXTERNAL EXAMINATION QUESTION PAPER STRUCTURE For
(02-CREDIT)

Subject: -

COM-SEC-234 A Fundamentals of Security analysis,
COM-SEC-234 B Computerized Accounting Procedures,
COM-SEC-234 C Digital Media Marketing Skills,
COM-VEC-235 Constitution of India-I&II,
COM-MN-246 B Modern Banking & Financial Systems-II

Instructions to Candidate:

1. Do not write anything on question paper except seat no.
2. Answer sheet should be written with black ink only. Graph or diagram should be drawn with the same pen being used for writing paper or black HB pencil.
3. Students should note that no supplement shall be provided.
4. Question No.1 is Compulsory. In addition, attempt any two questions from Question No.2 to 4. Attempt any two questions from Section II.
5. All Questions carry equal marks

Section-I

Q.1 Write precise answers (Any Three) 06 Marks

- a.
- b.
- c.
- d.

Q.2 Long Answer Question (Based on any topic from the syllabus) 06 Marks

Q.3 Long Answer Question (Based on any topic from the syllabus) 06 Marks

Q.4 Long Answer Question (Based on any topic from the syllabus) 06 Marks

Section – II

Q.5 Long Answer Question (Based on any topic from the syllabus) 06 Marks

Q.6 Long Answer Question (Based on any topic from the syllabus) 06 Marks

Q.7 Short Answer Questions (Based on any topic from the syllabus) 3 x 2= 06 Marks

- a
- b

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EXTERNAL EXAMINATION QUESTION PAPER STRUCTURE For OE

**Subject – COM-OE-237A & 247A Digital Banking Practices-I&II,
COM-OE-237B & 247B Retail Management-I&II,
COM- OE-237 C &247 C Digital Media Marketing Skills-I&II,
COM-OE-237D & 247D Business Communication and Documentation- I&II**

Maximum Marks–30

Time Allowed – 1.30 Hours

Instructions to Candidate:

- 1 Do not write anything on question paper except seat no.
- 2 Answer sheet should be written with black ink only. Graph or diagram should be drawn with the same pen being used for writing paper or black HB pencil.
- 3 Students should note that no supplement shall be provided.
- 4 Question No.1 is Compulsory. In addition, attempt any two questions from Question No.2 to 4. Attempt any two questions from Section II.
- 5 All Questions carry equal marks

Section-I

Q 1. Write precise answers (Any Three) 06 Marks

a.

b.

c.

d.

Q.2. Long Answer Question (Based on any topic from the syllabus) 06 Marks

Q.3. Long Answer Question (Based on any topic from the syllabus) 06 Marks

Q.4. Long Answer Question (Based on any topic from the syllabus) 06 Marks

Section – II

Q.5. Long Answer Question (Based on any topic from the syllabus) 06 Marks

Q.6. Long Answer Question (Based on any topic from the syllabus) 06 Marks

Q.7. Short Answer Questions (Based on any topic from the syllabus) 3 x 2= 06 Marks



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SCHOOL OF COMMERCE & MANAGEMENT SCIENCE
S.Y. B. Com – w.e.f. AY 2025-26

SEMESTER III

Paper: COM-MJ-231 A Corporate Accounting-I

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To acquaint the students with modern updated computerized accounting system and software.
2. To develop an understanding of the rules of measurement and reporting relating to various components of corporate financial transactions.
3. To provide working knowledge of accounting principles and procedures for recording of transactions related to corporate entities.
4. To provide working knowledge for preparing the corporate accounts and statements in accordance with the statutory requirements.

Course Outcomes:

- 1 Summaries the Computerized Accounting Procedure to corporate accounting.
- 2 Identify the provisions for Issue shares and Bonus shares.
- 3 Identify the provisions for the redemption of preference shares & Debentures.
- 4 Prepare the financial statements for the redemption of Preference shares & debentures.
- 5 Prepare revised schedule III of Companies Act for preparation of Balance Sheets

Utility: Students will be able to handle issues related to corporate accounting.

Unit 1. Computerized Accounting Procedure (Only Theory)

[L-10]

Meaning, Objective, Significance, & Features of Computerized Accounting System- Application of accounting software Packages- Prepackaged, Customized & Enterprise Resource Planning (ERP) accounting software.

Unit 2. Underwriting of shares

[L-10]

Meaning & Definition
Provisions regarding underwriting commission
Terms used in underwriting marked applications, unmarked applications, full underwriting, Partial underwriting, Sole underwriting, Joint underwriting, firm underwriting,
Determination of Liability of underwriters. Accounting treatment
Preparation of underwriter's statement, Accounting Entries & Relevant Ledgers

Unit. 3 Issue of Equity Shares

[L-10]

Provisions relating to issue of shares at par, at premium. Accounting for issue of shares, full subscription, under subscription, over subscription, Calls in Advance/ Calls in Arrears. Forfeiture and Re issue of forfeited shares. Issue of shares in consideration other than cash. Accounting Entries

Unit 4. Issue of Bonus shares

[L-10]

Meaning and Definition Conditions for Bonus
Issue Accounting Entries
Conversion of partly paid shares into fully paid and Issue of fully paid Bonus shares.

Unit 5. Redemption of Preference shares

[L-10]

Meaning, statutory requirements of Redemption of Preference Shares,

Procedure of redemption of Preference shares, Accounting Entries and disclosure in Balance Sheet.

Unit 6. Redemption of Debentures

[L-10]

Accounting for Redemption

Sinking Fund (Debenture Redemption Fund Method only) Accounting
Entries and Relevant Ledgers

Reference Books

1. Advanced Accounting Volume 2 – Ashok Sehgal and Deepak Sehgal, Taxman Allied Services (P) Ltd., New Delhi
2. Advanced Accountancy – Vol. II – R.L. Gupta & M. Radha swamy, Sultan Chand & Sons
3. Accountancy for C.A. Foundation Course, P.C. Tulsian, Tata McGraw Hill
4. Advanced Accountancy Vol. II –P.C. Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi
5. Advanced Accounts, M.C. Shukla, T.S. Agrawal & S.C. Gupta, S. Chand & Co Ltd.
6. Advanced Accountancy Vol. II, Vol-2, Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd.
7. Corporate Accounting –Dr. S.N. Maheshwari & Dr. S. K. Maheshwari, Vikash Publishing House Pvt. Ltd.





Pratap College (Autonomous) Amalner
School of Commerce and Management
SYBCOM Sem III
Syllabus as per NEP 2020 W.E.F. 2025-26
Paper: COM-MJ-231 B Advanced Macro Economics
Credit: 04

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60





Pratap College (Autonomous) Amalner
School of Commerce and Management
SYBCOM Sem III

Syllabus as per NEP 2020 W.E.F. 2025-26

Paper: COM-MJ-232 A Cost and Management Accounting –
Credit: 04

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To acknowledge the students with the management accounting concepts and techniques.
2. To enable the students to apply analytical tools & techniques of Management accounting.
3. To develop competence among the students regarding working capital management.
4. To acquire skills regarding Internal Management Reporting.
5. To understand the management of accounts receivables.

Course Outcome:

1. Understand the various concepts of Management Accounting
2. Describe the elementary knowledge of Working Capital Statement.
3. Utilize working knowledge with application skill of Management Accounting.
4. Compute Working Capital and BEP
5. Prepare Internal Management Reports and Revising Credit Policy

Important Note:

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

1. Recent Trends in Management Accounting (Theory)

[L – 8]

- 1.1 Throughput Accounting: Meaning & Comparison with Marginal Costing
- 1.2 Resource Consumption Accounting: Meaning and Concept
- 1.3 Lean Accounting: Meaning & Benefits
- 1.4 Divestitures of a Business: Concept and Financial Assessment
- 1.5 Essential Tools for Management Accountants
- 1.6 Top Technology Trends for Management Accountants

2. Working Capital Management-I (Theory & Practical Problems)

[L – 12]

- 2.1 Meaning of Working Capital Management
- 2.2 Importance of Working Capital Management
- 2.3 Techniques of Forecasting Working Capital
 - 2.3.1 Cash Forecasting Method
 - 2.3.2 Balance Sheet Method
 - 2.3.3 Adjusted Profit & Loss Method
 - 2.3.4 Operating Cycle Method
- 2.4 Preparation of Statement of Working Capital Requirement (Only Operating Cycle Method Expected)

3. Working Capital Management-II (Theory & Practical Problems)

[L- 12]

- 3.1 Working Capital Leverage: Meaning & Formula (Simple Problems only)
- 3.2 Cash Management

- 3.2.1 Importance of Cash Management
- 3.2.2 Preparation of Cash Budget
- 3.2.3 Cash Management Models Meaning & Formula (Simple Problems only)
- Baumol Model and Miller & Orr Model

4. Marginal Costing Technique (Theory & Practical Problems) [L – 10]

- 4.1 Marginal Costing - Meaning and Concept
- 4.2 Advantages of Marginal Costing
- 4.3 Utility of Marginal Costing
- 4.4 Limitations of Marginal Costing
- 4.5 Concepts and computation of Marginal Cost, P/V Ratio, Contribution, BEP, Margin of Safety and Key Factor
- 4.6 Application of BEP.

5. Reporting to Management (Theory & Practical Problems) [L- 10]

- 5.1 Meaning and Definition of Management Reporting
- 5.2 Objectives of Management Reporting
- 5.3 Essentials of Good Reporting System
- 5.4 Classification of Management Reporting
 - 5.4.1 According to Objects
 - 5.4.2 According to Period
 - 5.4.3 According to Functions
- 5.5 Preparation of Internal Management Reports
 - 5.5.1 Cash Reports
 - 5.5.2 Status Reports
 - 5.5.3 Payroll Reports
 - 5.5.4 Sales and Expense Reports
 - 5.5.5 Margin Reports
 - 5.5.6 Capacity Reports

6. Management of Account Receivable (Theory & Practical Problems) [L – 8]

- 6.1 Meaning of Account Receivable Management
- 6.2 Implication of Revising Credit Policy
(Effects of Changes in Policies Relating Bad Debts Expenses, Average Collection Period, Sales Volume & Collection Cost Only)

Reference Books:

1. Financial Management - Arun Kumar & Rachana Sharma
2. Introduction to Management Accounting - L.N. Chopde and Others
3. Cost Accounting - P.T. Pattanshetty & D. R. Palekar
4. Cost Accounting - B.K.Bhar
5. Principles of Management Accounting - S.N. Maheshwari
6. Management Accounting - J Bethi
7. Management Accounting - J Made, Gowder - Himalaya Publication
8. Management Accounting for Decision Maker- Peter Atrill & Eddie McInaney - Pearson Edu.
9. Management Accounting - Manmohan Goyal
10. Cost and Management Accounting - M.E. Thukaram Rao - New Age International



Pratap College (Autonomous) Amalner
School of Commerce and Management
SYBCOM Sem III
Syllabus as per NEP 2020 W.E.F. 2025-26
Paper: COM-MJ-232 B Advanced Macro Economics
Credit: 04

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60





**Pratap College (Autonomous) Amalner
School of Commerce and Management
SYBCOM Sem- III**

Syllabus as per NEP 2020 W.E.F. 2025-26

Paper: COM-MJ-233 A Corporate and Tax Laws I

Credit: 04

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Discipline	COMMERCE				
Course Code	COM MJ 205				
Course Title	Corporate and Tax Laws				
Type of Course	Major DSC - 8				
Semester	III				
Course Details	Credit	Lecture per week	Tutorial per week	Practicum per week	Total Hours/Week
	4	4 hours			4
Pre-requisites	1. Basic civic awareness on Indian law and regulations 2. Fundamental knowledge on business concepts				
Course Summary	Legal Dimensions of Business is a foundational course designed to provide B. Com students with a thorough understanding of key legal frameworks governing business activities in India. This course encompasses the Indian Contract Act, Sale of Goods Act, Intellectual Property Rights, and E-commerce Laws and Regulations in India, offering students a comprehensive grasp of legal principles essential for navigating the business landscape. This course covers major areas of legal regulation to which businesses are subject. This course examines the formulation, interpretation, and application of law to business.				

Course Objectives

No.	Following course objective framed for students.	Cognitive Level
CO-1	To familiarize students with the foundational principles, statutes, and regulations governing corporate entities and taxation within a specific jurisdiction.	U
CO-2	To explore the structures, duties, and responsibilities of corporate officers, directors, and shareholders, emphasizing ethical considerations	U
CO-3	To study the formation, maintenance, and dissolution of corporations, including the advantages and disadvantages of different corporate structures.	E
CO-4	To discuss ethical dilemmas faced in corporate and tax practices, emphasizing integrity, transparency, and corporate social	An
	responsibility.	

CO -5	To develop students' ability to analyze legal cases and apply legal principles to real-world corporate and tax law issues.	E
CO -6	To explore the role of tax policy in shaping corporate behavior and to teach students effective tax planning strategies that minimize tax liabilities while complying with legal requirements.	U
CO -7	To familiarize students with tax compliance requirements, including filing obligations, reporting standards, and the implications of non-compliance.	Ap

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PO/PSO addressed
CO-1	Understand the legal framework for doing ethical business	U	PO1/PSO1
CO-2	Understand agreements and its enforceability to take the shape of a contract	U	PO4/PSO5
CO-3	Relate the legal requirements of business with the recent issues in contract.	E	PO2/PSO14
CO-4	Analyze the consequences of breach of contracts	An	PO5/PSO1
CO -5	Appreciate the law governing the special contracts	E	PO2/PSO5
CO -6	Understand the legal issues related to e- commerce	U	PO7/PSO6
CO -7	Aware the rights of persons for the protection of invention	Ap	PO8/PSO12

R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create

Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category
1	Understand the legal framework for doing an ethical business	PO1	U	F, C
2	Understand the agreements, its enforceability to take the shape	PO4	E	F, C
3	relate the legal requirements of business with the recent issues in contract.	PO2	E	C
4	to analyze the consequences of breach of contracts	PO5	An	C
5	Appreciate the law governing the special contracts	PO2	E	C

F-Factual, C- Conceptual, P-Procedural, M-Metacognitive.

COM MJ 205 Corporate and Tax Laws

Unit I	Indian Contracts Act, 1872	12
	1.1 Essential Elements of a Contract, Offer and Acceptance	
	1.2 Void and Voidable Agreements	
	1.3 Consideration	
	1.4 Legality of Object	
	1.5 E-Contracts - Essential Requirements for Enforceability	
	1.6 Constraints to Enforce Contractual Obligations	
	1.7 Quasi-Contracts, Contingent Contracts, Termination or Discharge of Contracts	
	1.8 Assignment of Contractual Rights and Obligations	
	1.9 Representations and Warranties	
	1.10 Impossibility and Force Majeure	
	1.11 Termination by Novation	
	1.12 Tender procedure of Government Contract	
	1.13 Special Contracts - Indemnity and Guarantee; Bailment and Pledge, Laws of Agency	
II	Sale of Goods Act, 1930	08
	2.1 Essential Conditions of a Contract of Sale	
	2.2 Transfer of Ownership	
	2.3 Conditions and Warranties	
	2.4 Performance of the Contract of Sale	
	2.5 Rights of Unpaid Seller	
	2.6 Auction Sales	
III	Negotiable Instruments Act, 1881	08
	3.1 Definition and Features of Negotiable Instrument	
	3.2 Crossing, Endorsement and Material Alteration	
	3.3 Acceptance, Assignment and Negotiation	
	3.4 Rights and Liabilities of Parties	
	3.5 Dishonor of a Negotiable Instrument (with special emphasis on Section 138)	
IV	Indian Partnership Act, 1932	12
	4.1 Nature of Partnership	
	4.2 Rights and Liabilities of Partners	
	4.3 Formation, Reconstitution and Dissolution of Firms	
	4.4 Limited Liability Partnership Act, 2008 Concept	
	4.5 Formation, Membership, Functioning and Dissolution.	

V Companies Act, 2013 08

- 5.1 Company Types, Promotion, Formation and Related Procedures
(Sec 1 to Sec 122 of Companies Act, 2013)
- 5.2 Director - Role, Responsibilities, Qualification, Disqualification,
Appointment, Retirement, Resignation, Removal, Remuneration and
Powers, Directors Identification Number
- 5.3 Operational and Financial Control
- 5.4 Internal Financial Control for Financial Reporting
(Section 134, 143 and 177)
- 5.5 Rights of Shareholders
- 5.6 Key Managerial Personnel

VI Cyber Laws and Regulations in India 12

- 6.1 Introduction to Cyber law
- 6.2 Importance of Cyber Law in regulating online transactions
- 6.3 Legal Issues in E-Commerce: Privacy and Data Protection
- 6.4 Contractual Agreements in Digital Formats
- 6.5 Cross-Border Transactions.

Recommended Books and links:

1. S S Sreevastava, Law of Contract I and II, 7th Edition, Central Law Publication. N D Kapoor,
et.al Elements of Busine Law, Sulthan Chand Publication.
2. Sushma Arora, Business Laws, 8th Edition, Taxmann's Publication. Akhileshar Pathak,
Legal aspects of Business, Edition, Mc Graw Hill. Avtar Singh. Business Law, 11th Edition, EBC.
3. Ammu Charles, E-Commerce Laws: Law and Practice, 2019, EBC.
4. Dr. Anjali Dixit, E-Commerce in India: A Legal Analysis, ABS Books. V K Ahuja. Law Relating
to Intellectual Prop Rights, 3rd Edition, ICSI, Intellectual Property Rights –Law & Practice,
5. Business and Tax Laws book



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Syllabus as per NEP 2020 W.E.F. 2025-26
Paper: COM-MJ-233 B Advanced Macro Economics
Credit: 04

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60





Pratap College (Autonomous) Amalner
School of Commerce and Management
SYBCOM
COM-MN-236 A Computing Management
SEMESTER – III

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60

Objectives –

- ☐ To provide applied knowledge of computerized accounting using Tally Prime.
- ☐ To understand the importance of accounting documentation and flow of accounting data in organization.

Instructions as to study and examinations

- ☐ Preparation of Practical file as per list of practical and topics from syllabus is essential

Course Outcomes

- ☐ Clear comprehension of Accounting System in organization.
- ☐ Understanding basic computerized accounting entries of various financial transactions.
- ☐ Maintaining inventory records using Tally Prime.
- ☐ Ability to enter and maintain bank transactions in computerized accounting system.
- ☐ Generating various financial statements using computerized accounting records.
- ☐ Acquisition of technical knowledge about export, import and backup of computerized accounting data.

Unit 1: Introduction

Lectures 10

- 1.1 Basic of Accounting.
- 1.2 Need of Computerized Accounting.
- 1.3 Different Software's used for maintaining accounting entries.
- 1.4 Different versions of Tally.
- 1.5 Difference between Direct and In-direct taxes.

Unit 2: Introduction of Tally Prime

Lectures: 10

- 2.1 Shortcuts Keys used in Tally
- 2.2 Gateway Of Tally
- 2.3 Company Creation, Company alters and Company Deletion
- 2.4 Ledger Creation, Group Creation and alteration
- 2.5 Inventory Information with Units of measure, Item and group creation.
- 2.6 Modifications of Statutory Details

Unit 3: Voucher Entries in Tally Prime

Lectures: 20

- 3.1 Accounting Vouchers
 - Payment, Receipts, Contra, Sales, Purchase
- 3.2 Inventory Vouchers
 - Physical Stock and Stock Journal
- 3.3 Journal Vouchers.

Unit 4: Banking Information

Lectures: 10

- 4.1 Cheque Printing
- 4.2 Deposit Slip

4.3 Payment Advice

4.4 Bank Reconciliation

Unit 5: Reports In Tally

Lectures: 05

5.1 How to Display Reports in Tally-

5.2 -Daily Report

5.2 -Profit and Loss Account

5.4 - Balance Sheet

5.5 -Ratio Analysis

5.6 Account Book and Statement of Accounts

Unit 6: Data Import -Export and data Security

Lectures: 05

6.1 How to Import ledger

6.2 How to Import Vouchers

6.3 Export Data in New Company

6.4 Data Backup and Restore

6.5 Tally Security

List of Practical Assignments

- 1 Creation of new company in Tally Prime.
- 2 Creation of accounting groups and ledger in Tally Prime.
- 3 Creation of inventory groups and items in Tally Prime.
- 4 Making accounting entries of Sales, Purchase transactions in Tally Prime.
- 5 Making accounting entries of incomes, expenses, depreciation, in Tally Prime.
- 6 Entering inventory voucher entries in Tally Prime.
- 7 Print Cheque from System in Tally Prime.
- 8 Print Payment Advice from System in Tally Prime.
- 9 Export data from One Company to Another one in Tally Prime.
- 10 Delete Company after doing all Operations in Tally Prime.
- 11 Generating financial statements for company in Tally Prime.

References

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- ☐ Learn Tally Prime with GST Book by Gaurav Agrawal
- ☐ LEARN TALLY PRIME IN ENGLISH A Real Practical Accounting- Ascent Prime Publications
- ☐ Mastering Tally PRIME- BPB Publications



Pratap College (Autonomous) Amalner
School of Commerce and Management
SYBCOM Sem III

Syllabus as per NEP 2020 W.E.F. 2025-26

Paper: COM-MN-236 B Modern Banking & Financial
Systems Credit: 04

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60





Pratap College (Autonomous) Amalner
School of Commerce and Management
SYBCOM Sem III
Syllabus as per NEP 2020 W.E.F. 2025-26
Paper: COM-OE-237 A Digital Banking Practices-I
Credit: 02

Learning Objectives:

1. To understand the fundamentals of digital banking and its evolution.
2. To analyze the technologies driving digital banking.
3. To evaluate the impact of digital banking on customers and financial institutions.
4. To understand regulatory and security issues in digital banking.
5. To explore future trends and innovations in digital banking.

Learning Outcomes:

- **Understanding Digital Transformation:** Gain knowledge of how traditional banking practices are evolving with digital technologies.
- **Digital Banking Platforms:** Familiarity with different digital banking platforms, their features, and functionalities.
- **Customer Experience Enhancement:** Learn strategies to improve customer experience through digital channels.
- **Security and Risk Management:** Understand the unique security challenges and risk management strategies associated with digital banking.
- **Regulatory Environment:** Awareness of regulatory frameworks and compliance requirements specific to digital banking.
- **Innovation and Emerging Trends:** Explore current trends and future innovations shaping the digital banking landscape.

Unit 1. Introduction to Digital Banking

- Meaning of Banking and Digital Banking
- Importance of Digital Banking
- Overview of traditional banking vs. digital banking
- Evolution of digital banking
- Benefits and challenges of digital banking

Unit 2. Digital Banking Channels

- Internet banking (Online Banking)
- Mobile banking

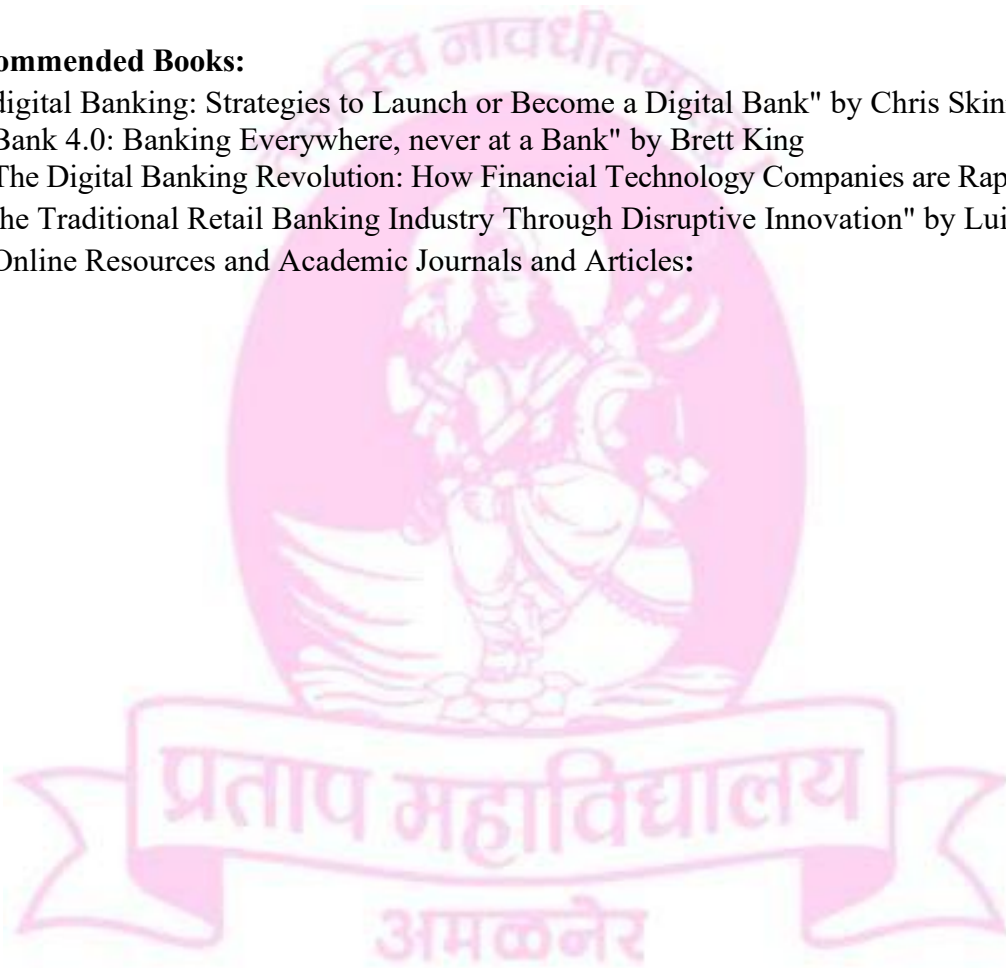
- ATM and Point of Sale (POS) systems
- Biometric authentication
- Card Payments

Unit 3. Regulatory Framework and Compliance

- Regulatory environment for digital banking
- Key regulations and standards (e.g., PSD2, AML)
- Compliance strategies for digital banks
- Role of central banks and regulatory bodies

Recommended Books:

1. digital Banking: Strategies to Launch or Become a Digital Bank" by Chris Skinner
2. Bank 4.0: Banking Everywhere, never at a Bank" by Brett King
3. The Digital Banking Revolution: How Financial Technology Companies are Rapidly Transforming the Traditional Retail Banking Industry Through Disruptive Innovation" by Luigi Wewege
4. Online Resources and Academic Journals and Articles:





Pratap College (Autonomous) Amalner
School of Commerce and Management
SYBCOM Sem III
Syllabus as per NEP 2020 W.E.F. 2025-26
Paper: COM-OE-237 B Retail Management-I
Credit: 02

Learning Objectives:

- To understand the role and importance of retailing in the economy.
- To explore various retail formats and types.
- To examine retail location strategies.
- To understand merchandise management and store operations.
- To analyze retail pricing and promotional strategies.
- To study the impact of technology on retailing.

Learning Outcomes:

On successful completion of Retail Management, students should be able to:

- Explain the central role of retail in industrialized societies, and the impact of key market/retail trends upon this sector in the local and global contexts.
- Identify the key stakeholders and the roles/responsibilities of retail towards these stakeholders
- Understand and apply appropriate frameworks to develop high level retail marketing strategy, and identify the role of marketing strategies in the building of brand equity and shareholder value in the retail industry
- Evaluate the implementation of marketing strategy through the retail mix – including product and merchandise mix, pricing, location and store- design, promotions, and store management - to improve the total customer experience and retailer market competitiveness.
- Interpret retail problems and be capable of critically evaluating and applying appropriate retail management models and theories to generate strategic and tactical solutions

Specific Outcomes: -

After completion Retail Management course, one can lead to several specific outcomes

Here are some potential outcomes:

- Identify and Evaluate Various Retail Formats and Types
- Analyze Retail Consumer Behavior
- Understand the Role and Importance of Retailing
- Develop Retail Location Strategies

- Formulate Retail Pricing and Promotion Strategies
- Enhance Customer Service and Relationship Management
- Understand and Adapt to Emerging Trends in Retailing

Unit 1. Introduction to Retail Management

- Definition and Importance of Retailing
- Retailing in India and Global Retailing
- The Retail Environment
- The Retail Supply Chain

Unit 2. Retail Formats and Types

- Store and Non-Store Retailing
- Retail Formats: Departmental Stores, Supermarkets, Specialty Stores, Malls, E-Retailing, etc.
- Franchising in Retail
- Rural Retailing

Unit 3. Retail location Strategy

- Importance of Location in Retail
- Types of Retail locations
- Factors Affecting Retail Location Decision
- Site Selection and analysis

Recommended Books:

- Swapna Pradhan (2008) – Retailing Management Text and Cases. Tata McGraw-Hill Publishing Company Ltd. New Delhi.
- Retail Management Functional Principles & Practices. Jaico Publishing Housing.
- Michael Levy. Barton A. Weitz. Retailing Management. (2007) Tata McGraw-Hill Publishing Company Ltd. New Delhi.
- Suja Nair (2006) Retail Management, Himalaya Publishing House.
- Levy, M., & Weitz, B. A. (2012). Retailing Management. McGraw-Hill Education.
- Berman, B., & Evans, J. R. (2013). Retail Management: A Strategic Approach.

Pearson.

- Newman, A. J., & Cullen, P. (2001). Retailing: Environment & Operations. Cengage Learning.





Pratap College (Autonomous) Amalner
School of Commerce and Management
SYBCOM Sem III

Syllabus as per NEP 2020 W.E.F. 2025-26
Paper: COM-OE-237C Digital Media Marketing Skills-I
Credit: 02

Learning objectives: -

This course introduces other than commerce faculty students to essential principles and practices of digital media marketing. It emphasizes strategies, tools, and analytics used in digital marketing for effective business promotion and customer engagement.

Course outcomes: -

After completion of the course the graduate will be able to: -

- ❖ Understand the role of digital media in contemporary marketing practices
- ❖ Develop digital media marketing objectives aligned with business goals
- ❖ Identify different types of digital advertising channels
- ❖ Implement content marketing strategies for business promotion
- ❖ Create a basic website using free website creation platforms like for business promotion.

Specific Outcomes: -

After completion digital media marketing skills course, one can lead to several specific outcomes Here are some potential outcomes:

- **Increased Job Opportunities:** Students may qualify for roles such as digital marketing specialist, social media manager, content strategist, SEO specialist, etc.
- **Enhanced Skills in Digital Platforms:** Proficiency in using various digital platforms such as Google Ads, Facebook Ads Manager, LinkedIn Campaign Manager, etc.
- **Strategic Marketing Knowledge:** Understanding of digital marketing strategies like SEO (Search Engine Optimization), SEM (Search Engine Marketing), content marketing, etc.
- **Analytics and Data Interpretation:** Ability to analyze digital marketing data using tools like Google Analytics to measure campaign effectiveness and make data-driven decisions.

Unit 1. Introduction to Digital Media Marketing

- Overview of digital media marketing concepts and terminology
- Importance of digital media in modern commerce
- Comparison of digital media marketing with traditional marketing
- Understanding consumer Behavior in the digital age.

Unit 2. Digital Media Marketing Strategy

- Setting digital media marketing objectives aligned with business goals
- Identifying target audiences and segments for Indian markets
- Basics of Search Engine Optimization (SEO)
- Social media strategies for Indian audiences.

Unit 3. Digital advertising channels

- Types of digital advertising channels (e.g., Pay per click, display ads)
- Introduction to Google Ads and Facebook Ads for business promotion
- Basics of web analytics tools (e.g., Google Analytics)
- Interpreting key metrics for campaign performance assessment
- LinkedIn Campaign Management

Recommended Books:

- Gupta, Rajiv, Digital Marketing: Concepts and Strategies. Pearson India.
- Chaffey, Dave; Ellis-Chadwick, Fiona; Mayer, Kevin; Johnston, Debra. Digital Business and E-Commerce Management. Pearson India.
- Choudhary, Pradeep. Digital Marketing. McGraw Hill Education.
- Dash, Subrat; Dash, Sanjay (Publisher). Digital Marketing: A Practical Approach. Vikas Publishing House.
- Mohan, Raja. Digital Marketing: Concepts, Strategies, and Cases in Indian Context. McGraw Hill Education.





Pratap College (Autonomous) Amalner
School of Commerce and Management
SYBCOM Sem III

Syllabus as per NEP 2020 W.E.F. 2025-26

Paper: COM-OE-237 D Business Communication and Documentation-I
Credit: 02

Learning Objectives:

1. To Understand the Importance of Business Communication:
2. To Develop Effective Written Communication Skills:
3. To Enhance Oral Communication and Presentation Skills:
4. To Cultivate Interpersonal and Interdepartmental Communication Skills:
5. To Adapt Communication Strategies to Different Contexts and Audiences:
6. To Utilize Technology for Efficient Communication:
7. Master Documentation and Record-Keeping Practices:

Learning Outcomes:

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

- **Communicate Effectively:** Craft clear, concise, and persuasive written and oral messages appropriate for diverse business contexts.
- **Collaborate Professionally:** Demonstrate effective teamwork and collaboration skills through improved interpersonal communication.
- **Adapt to Audience Needs:** Tailor communication strategies to different stakeholders, considering cultural, organizational, and situational factors.
- **Utilize Technology:** Employ digital tools proficiently to enhance communication efficiency and effectiveness.
- **Resolve Conflicts:** Apply negotiation and conflict resolution techniques to address interpersonal and interdepartmental challenges.
- **Document Professionally:** Create and manage various business documents with attention to detail, accuracy, and compliance with organizational standards.
- **Practice Ethical Communication:** Uphold ethical standards in communication practices, respecting confidentiality and integrity in business interactions.
- **Evaluate Communication Impact:** Assess the effectiveness of communication strategies and propose improvements based on feedback and analysis.
- **Prepare for Professional Growth:** Develop a personal communication development plan to continually enhance communication skills beyond the course.

Unit 1. Introduction to Business Communication

- Meaning and Concept of business communication – Formal and informal communication
- Inter personal communication.
- Business Communication- Objectives and Principles of effective business communication
- Importance of business communication
- Dimensions of business communication
- Process of business communication.

Unit 2. Business Correspondence

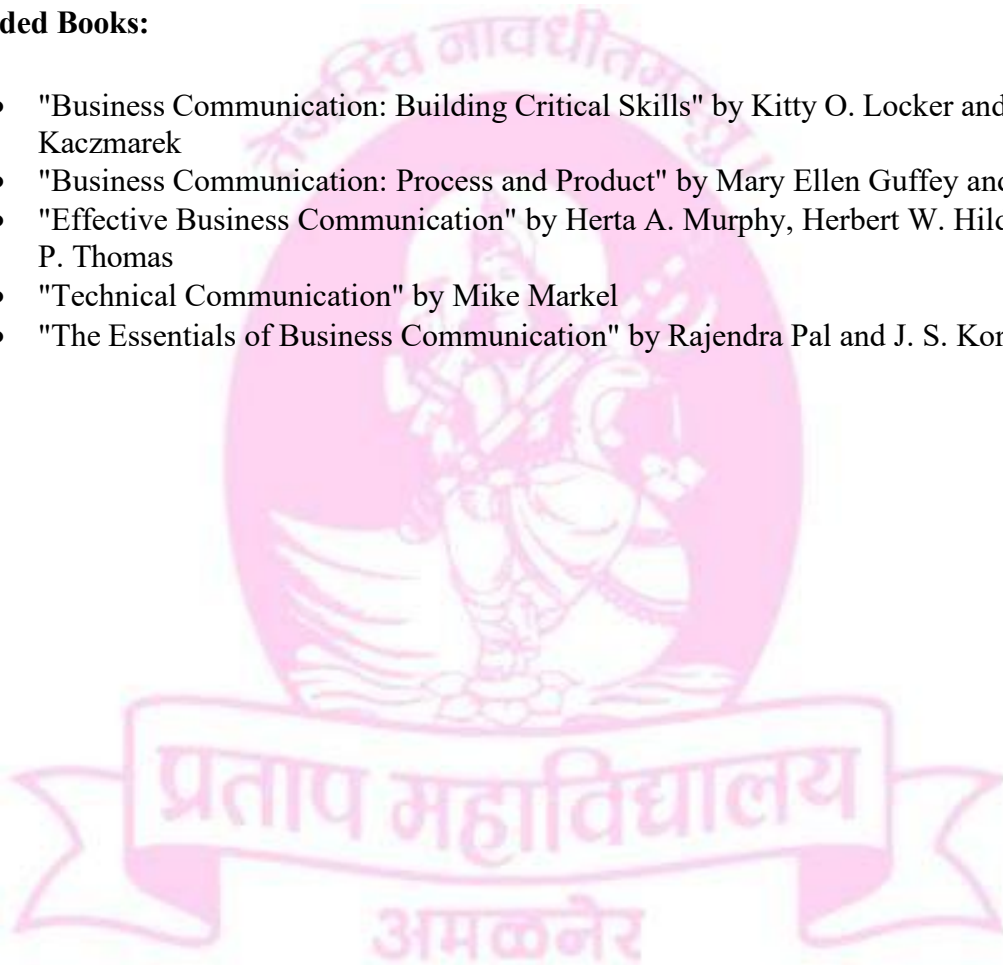
- Business letter-principles-importance-Essentials
- Types of business letters-personalized stand letter, enquiries, customers complaints-
- Collection letter-application letter-Resumes
- Interviews-Negotiations

Unit 3. Business Documentation

- Meaning – Scope of business documentation – Principles of keeping business documents
- Filing- Meaning – Different types of filing systems
- Indexing – Meaning – Different types of Indexing
- Business Notices preparation

Recommended Books:

- "Business Communication: Building Critical Skills" by Kitty O. Locker and Stephen Kyo Kaczmarek
- "Business Communication: Process and Product" by Mary Ellen Guffey and Dana Loewy
- "Effective Business Communication" by Herta A. Murphy, Herbert W. Hildebrandt, and Jane P. Thomas
- "Technical Communication" by Mike Markel
- "The Essentials of Business Communication" by Rajendra Pal and J. S. Korlahalli





Pratap College (Autonomous) Amalner
School of Commerce and Management
SYBCOM Sem III

Syllabus as per (W.E.F.: June – 2024) NEP 2020 W.E.F. 2025-26
Paper: COM-SEC-234 B Computerized Accounting Procedures
Total Credit: 2

Total Credit: 2

Total Marks: 50 (Internal Practical Exam: 20 Marks, External Practical Exam: 30 Marks)

Objectives –

To provide applied knowledge of computerized accounting Procedures.

To understand the importance of accounting documentation and flow of accounting data in organization.

Course Outcomes

Clear comprehension of Accounting System in organization.

Understanding basic computerized accounting entries of various financial transactions.

Maintaining inventory records using Tally Prime.

Ability to enter and maintain bank transactions in computerized accounting system.

Generating various financial statements using computerized accounting records.

Acquisition of technical knowledge about computerized accounting data security.

Detailed Syllabus:

Unit Content

Introduction to Accounting Software (Tally Prime) I

- 1
 1. Introduction- Features of Tally Prime, Company Creation and Setting up
 2. Company Features in Tally Prime, Getting Started with Tally Prime,
 3. Navigating from Anywhere to Anywhere in Tally Prime, F12 Configuration in Tally Prime,
 4. Alter Company Details, Shut the Company

Maintaining Chart of Accounts

- 2
 1. Chart of Account Creation of Masters in Tally Prime, Accounting Masters,
 2. Inventory Masters, Alteration of Masters in Tally Prime, Deletion of Masters in Tally Prime,
 3. Multi-Masters Creation and Display of Chart of Accounts, Multi Groups Creation, Multi Ledgers Creation,
 4. Multi Stock Groups Creation, Multi Stock Items Creation

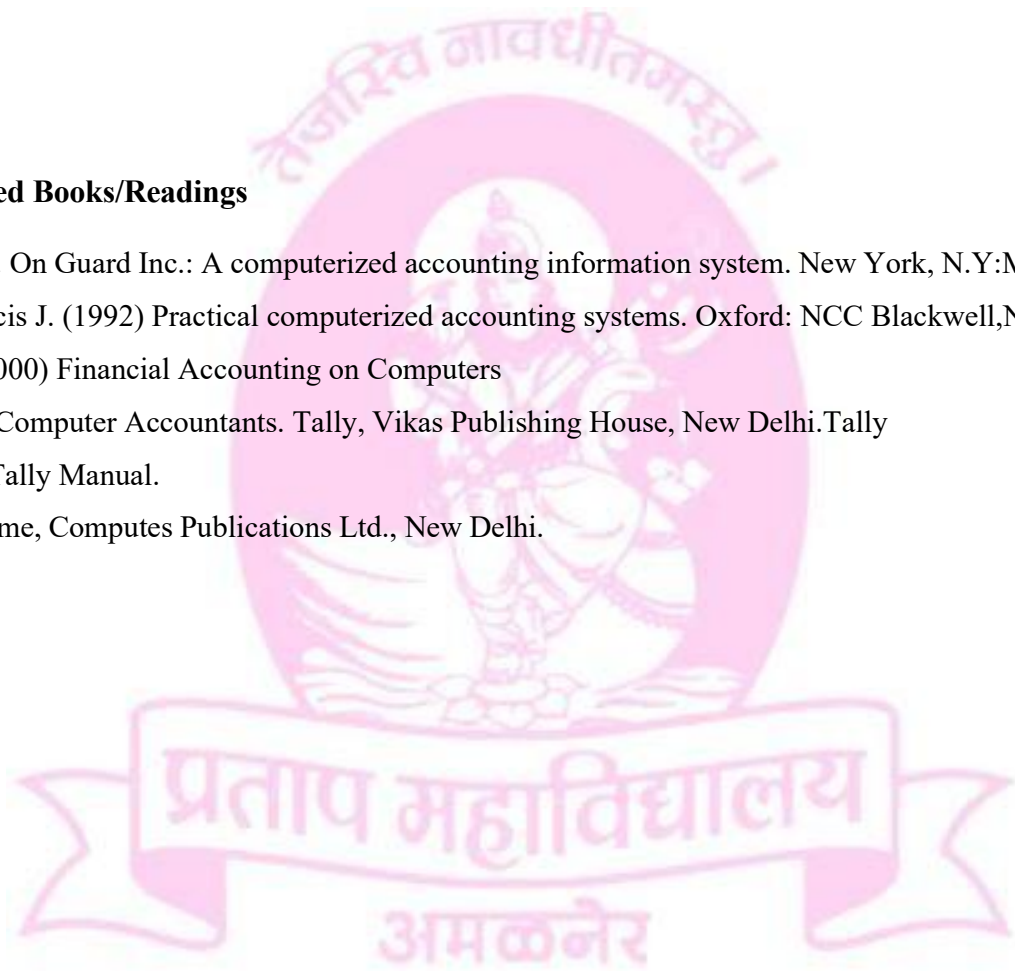
Recording and Maintaining Accounting Transactions

3

1. Recording Transactions in Tally, Recording Accounting
2. Vouchers in Tally Prime, Receipt Voucher (F6), Contra Voucher (F4), Payment Voucher (F5), Purchase Voucher (F9), Sales Voucher(F8), Debit Note Voucher (Alt+F5), Credit Note Voucher (Alt+F6), Journal Voucher (F7).
3. Banking Payments- Payment Advice, Bank Reconciliation-
4. Manual Bank Reconciliation, Auto Bank, Reconciliation

Recommended Books/Readings

Weiss, Earl. On Guard Inc.: A computerized accounting information system. New York, N.Y:Macmillan
Dodd, Francis J. (1992) Practical computerized accounting systems. Oxford: NCC Blackwell,Namrata
Agarwal (2000) Financial Accounting on Computers
Institute of Computer Accountants. Tally, Vikas Publishing House, New Delhi.Tally
Academy. Tally Manual.
TALLY Prime, Computes Publications Ltd., New Delhi.





Pratap College (Autonomous) Amalner
School of Commerce and Management
SYBCOM Sem III

Syllabus as per NEP 2020 W.E.F. 2025-26

Paper: COM-SEC-234 A Fundamentals of Security analysis
Credit: 02

Course Objectives:

- Understand the fundamental principles of security analysis.
- Learn various techniques for threat modeling and risk assessment.
- Gain practical skills in vulnerability assessment and penetration testing.
- Explore different types of security controls and their implementations.
- Apply theoretical knowledge to real-world scenarios through case studies and practical exercises.

Course Outcomes:

- Understand Security Analysis Fundamentals:
- Conduct Effective Risk Assessments:
- Implement and Evaluate Security Controls:
- Technical Skills:

Unit 1. INVESTMENT ENVIRONMENT, MARKETS AND INSTRUMENTS

- Financial Markets and the Economy
- Markets and Market Structure
- The Money Market
- The Bond Market
- Equity Securities
- Market Indexes
- Derivatives Markets

Unit 2. SECURITIES

- What are Securities
- Investment Banking
- Securities Trading
- Trading Participants
- Foreign Exchanges

Unit 3. FINANCIAL STATEMENT ANALYSIS

- The Major Financial Statements
- Accounting versus Economic Earnings
- Return on Equity
- Ratio Analysis
- Economic Value Added

Recommended Books/Readings:

- **“Principles of Security Analysis and Monitoring”** by John Doe, ABC Publishing, 2020.
- **“Security Engineering: A Guide to Building Dependable Distributed Systems”** by Ross Anderson, Wiley, 2008.
- **“Threat Modeling: Designing for Security”** by Adam Shostack, Wiley, 2014.
- **“Penetration Testing: A Hands-On Introduction to Hacking”** by Georgia Weidman, No Starch Press, 2014.
- **“The Web Application Hacker’s Handbook: Finding and Exploiting Security Flaws”** by Dafydd Stuttard and Marcus Pinto, Wiley, 2011.





Pratap College (Autonomous) Amalner
School of Commerce and Management
SYBCOM Sem III
Syllabus as per NEP 2020 W.E.F. 2025-26
Paper: COM-SEC-234 D Digital Media
Marketing Skills
Credit: 02

Learning objectives: -

This course introduces commerce students to essential principles and practices of digital media marketing. It emphasizes strategies, tools, and analytics used in digital marketing for effective business promotion and customer engagement.

Course outcomes: -

After completion of the course the graduate will be able to: -

- ❖ Understand the role of digital media in contemporary marketing practices
- ❖ Develop digital media marketing objectives aligned with business goals
- ❖ Identify different types of digital advertising channels
- ❖ Implement content marketing strategies for business promotion
- ❖ Create a basic website using free website creation platforms like for business promotion.

Specific Outcomes: -

After completion digital media marketing skills course, one can lead to several specific outcomes Here are some potential outcomes:

- **Increased Job Opportunities:** Students may qualify for roles such as digital marketing specialist, social media manager, content strategist, SEO specialist, etc.
- **Enhanced Skills in Digital Platforms:** Proficiency in using various digital platforms such as Google Ads, Facebook Ads Manager, LinkedIn Campaign Manager, etc.
- **Strategic Marketing Knowledge:** Understanding of digital marketing strategies like SEO (Search Engine Optimization), SEM (Search Engine Marketing), content marketing, etc.
- **Analytics and Data Interpretation:** Ability to analyse digital marketing data using tools like Google Analytics to measure campaign effectiveness and make data-driven decisions.

Unit 1. Introduction to Digital Media Marketing

- Overview of digital media marketing concepts and terminology
- Importance of digital media in modern commerce
- Comparison of digital media marketing with traditional marketing
- Understanding consumer Behavior in the digital age.

Unit 2. Digital Media Marketing Strategy

- Setting digital media marketing objectives aligned with business goals
- Identifying target audiences and segments for Indian markets
- Basics of Search Engine Optimization (SEO)
- Social media strategies for Indian audiences.

Unit 3. Digital advertising channels

- Types of digital advertising channels (e.g., Pay per click, display ads)
- Introduction to Google Ads and Facebook Ads for business promotion
- Basics of web analytics tools (e.g., Google Analytics)
- Interpreting key metrics for campaign performance assessment
- LinkedIn Campaign Management

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- Mohan, Raja. Digital Marketing: Concepts, Strategies, and Cases in Indian Context. McGraw Hill Education.





Pratap College (Autonomous) Amalner
School of Commerce and Management
SYBCOM Sem III
Syllabus as per NEP 2020 W.E.F. 2025-26
Paper: COM-VEC-235 Constitution of
India
Credit:02

Course Objectives:

1. To understand the historical and ideological foundation of the Indian Constitution.
2. To introduce the key features of the Constitution including the Preamble, Fundamental Rights, and Duties.
3. To provide knowledge about the structure and functions of the Union Government.
4. To develop an understanding of constitutional values and principles among students.
5. To encourage responsible citizenship and constitutional awareness.

Learning Outcomes:

After completing this course, the students will be able to:

1. Understand the making and historical context of the Indian Constitution.
2. Identify and explain the Fundamental Rights and Fundamental Duties.
3. Interpret the values enshrined in the Preamble and core principles of the Constitution.
4. Describe the roles and functions of the President, Prime Minister, and Parliament.

Unit 1: Introduction to the Constitution of India

- a) Meaning and Importance of Constitution
- b) Making of the Indian Constitution
- c) Salient Features of the Constitution
- d) Preamble of the Constitution
- e) Features of Preamble

Unit 2: Fundamental Rights, Directive principles to the state policies (DPSP) and Fundamentals of Duties

- a. Fundamental Rights
- b. Features of Fundamental Rights
- c. DPSP
- d. Deference between Fundamental Rights and DPSP
- e. Fundamentals of Duties

Unit 3: Indian Federation

- a. Historical Background of Indian federation
- b. Features of Indian federation
- c. Centre-State legal Relation
- d. Centre-State Administrative Relation
- e. Centre-State Financial Relation

Reference Books (with Publications):

1. **Introduction to the Constitution of India** – D.D. Basu – *LexisNexis*
2. **Indian Polity** – M. Laxmikanth – *McGraw Hill Education*
3. **Bharatiya Sanvidhan** (Marathi) – Dr. U.R. Rahane – *Nirali Prakashan*
4. **Constitution of India** – J.C. Johari – *Sterling Publishers*
5. **Bharatiya Rajyaghatana** – N.D. Arora – *McGraw Hill (Marathi Edition)*



SEM - IV



Pratap College, Amalner
(NAAC Reaccredited 'A+' Grade Autonomous College)

SCHOOL OF COMMERCE & MANAGEMENT SCIENCE

S.Y. B. Com – w.e.f. AY 2025-26
SEMISTER– IV

Paper: COM-MJ-241 A Corporate Accounting-II

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Total Credit: 4

Course Objectives:

1. To introduce the relevant Accounting Standards issued by the Institute of Chartered Accounts of India.
2. To develop an understanding of the rules of measurement and reporting relating to various components of corporate financial transactions.
3. To provide working knowledge of accounting principles and procedures for recording of transactions related to corporate entities.
4. To provide working knowledge for preparing the corporate accounts and statements in accordance with the statutory requirements.
- 5.

Course Outcomes:

- 1 Summaries the Accounting Standards relevant to corporate accounting.
- 2 Identify the provisions for Valuation of Goodwill and Valuation of Shares of shares.
- 3 Identify the provisions for the Profits or Loss prior to Incorporation.
- 4 Prepare the financial statements for the redemption of Preference shares & debentures.
- 5 Prepare revised schedule III of Companies Act for preparation of Balance Sheets.

Utility: Students will be able to handle issues related to corporate accounting.

Unit 1 Accounting Standards

[L-10]

As 4: Contingencies and Events occurring after the Balance Sheet Date.
As 5: Net Profit or Loss for the period, Prior Period Items, and changes in Accounting Policies. As 29: Provisions, contingent Liabilities and Contingent Assets.

Unit 2. Profits or Loss prior to Incorporation

[L-10]

Meaning and Definition of Pre and Post
Incorporation Profit Basis of Apportionment
Calculation of Pre-Post incorporation Profit / Loss.
Treatment of post Loss.

Unit 3 Accounting for Buy Back of shares

[L-10]

Meaning Provisions regarding Buy Back of shares
Calculation of maximum number of shares Buy Back
Accounting for Buy Back of shares (Simple examples)

Unit 4. Valuation of Goodwill

[L-10]

Meaning & Nature of Goodwill – Need for Valuation of Goodwill –
Methods of Valuation of Goodwill –Number of Years Purchase of
Average Profits Method, Capitalization Method –Annuity Method–

Super profit Method.

Unit 5. Valuation of Shares

[L-10]

Meaning & Nature of Shares– Need for Valuation of Shares –Methods of valuation of Shares– Net Assets method, Yield method and Fair value method.

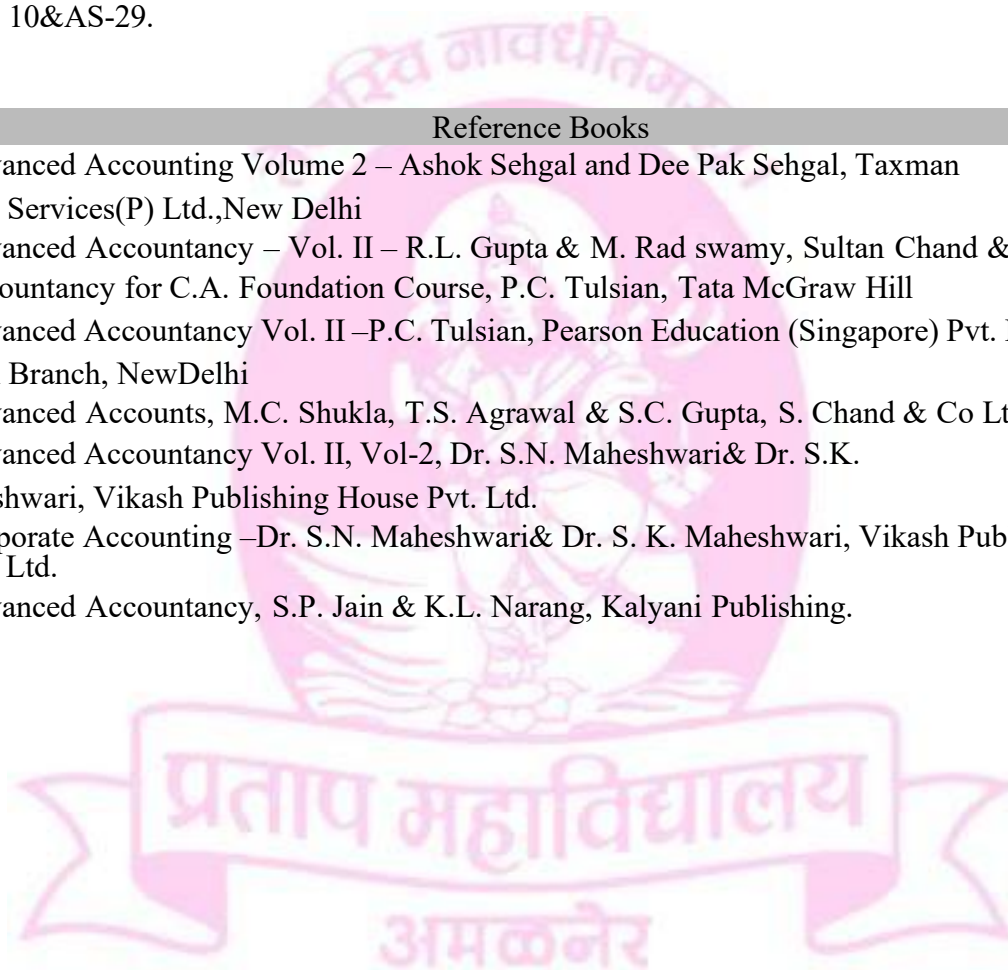
Unit 6. Final Account of Limited Company

[L-10]

Preparation and presentation of final accounts of Joints Stock Companies as per schedule III of Companies Act, 2013 Refer to As-1, AS-2, AS -6, AS-10&AS-29.

Reference Books

1. Advanced Accounting Volume 2 – Ashok Sehgal and Dee Pak Sehgal, Taxman Allied Services(P) Ltd.,New Delhi
2. Advanced Accountancy – Vol. II – R.L. Gupta & M. Rad swamy, Sultan Chand &Soons
3. Accountancy for C.A. Foundation Course, P.C. Tulsian, Tata McGraw Hill
4. Advanced Accountancy Vol. II –P.C. Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, NewDelhi
5. Advanced Accounts, M.C. Shukla, T.S. Agrawal & S.C. Gupta, S. Chand & Co Ltd.
6. Advanced Accountancy Vol. II, Vol-2, Dr. S.N. Maheshwari& Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd.
7. Corporate Accounting –Dr. S.N. Maheshwari& Dr. S. K. Maheshwari, Vikash Publishing House Pvt. Ltd.
8. Advanced Accountancy, S.P. Jain & K.L. Narang, Kalyani Publishing.





Pratap College, Amalner
(NAAC Reaccredited 'A+' Grade Autonomous College)
SCHOOL OF COMMERCE & MANAGEMENT SCIENCE
S.Y. B. Com – w.e.f. AY 2025-26
SEMISTER– IV

Paper: COM-MJ-241 B Advanced Macro Economics
60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60
Total Credit: 4





Pratap College, Amalner
(NAAC Reaccredited 'A+' Grade Autonomous College)
SCHOOL OF COMMERCE & MANAGEMENT SCIENCE
S.Y. B. Com – w.e.f. AY 2025-26
SEMISTER– IV

Paper: COM-MJ-242 A Cost and Management Accounting – II
60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60
Total Credit: 4

Objectives:

1. To acknowledge the students with the cost accounting concepts and techniques.
2. To enable the students to apply analytical tools & techniques of cost accounting.
3. To develop competence among the students regarding cost accounting.
4. To acquire skills regarding Process, Job, Batch and Contract Costing
5. To understand the Joint and By Product Costing/

Course Outcome:

1. Understand the various concepts of Cost Accounting.
2. Describe the elementary knowledge of Process, Job, Batch and Contract Costing.
3. Utilize working knowledge with application skill of Cost Accounting.
4. Compute and prepare various Costing Statements.

Important Note:

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

1. An Introduction to Cost Accounting (Theory)

Lectures - 6

- 1.1 Objectives of Cost Accounting
- 1.2 Advantages of Cost Accounting
- 1.3 Scope of Cost Accounting
- 1.4 Limitations of Cost Accounting

2. Process Costing (Theory & Practical Problems)

Lectures - 12

- 2.1 Process Costing: Meaning
- 2.2 Normal Loss, Abnormal Loss, Abnormal Gain & Work-In-Progress
- 2.3 Preparation of Process Account
- 2.4 Equivalent Units, FIFO Method

3. Joint and By Product Costing (Theory & Practical Problems)

Lectures - 10

- 3.1 Joint Product Cost Analysis - Meaning and Concept
- 3.2 Objectives of Joint Product Cost Analysis
- 3.3 Difficulties in Joint Product Cost Analysis
- 3.4 Preparation of Statement of Division of Joint Costs
- 3.5 By-Product Costing - Co-Products & By-Products

3.6 Accounting Treatment for By-Products

4. Job and Batch Costing (Theory & Practical Problems)

Lectures - 10

4.1 Job Costing - Meaning and Concept

4.2 Suitability of Job Costing

4.3 Preparation of Job Cost Sheet & Quotations

4.4 Batch Costing - Meaning and Concept

4.5 Need for Determining Economic Lot Size

4.6 Types of Costs in Batch Costing

4.7 Determining Economic Batch Size

4.8 Difference between Job Costing and Batch Costing

5. Contract Costing (Theory & Practical Problems)

Lectures - 12

5.1 Meaning of Contract Costing

5.2 Profits on Incomplete Contracts

5.3 Valuation of Work In Process

5.4 Escalation Clause-Retention Money

5.5 Preparation of Contract Account

5.6 Presentation of Relevant Items in Balance Sheet

6. Non-Integrated Cost Accounts (Theory & Practical Problems)

Lectures - 10

6.1 Non-Integrated Cost Accounting System

6.2 Ledgers under Non-Integrated Cost Accounts

6.3 Accounting for Material, Wages & Overheads

6.4 Journal Entries and Preparation of Control Accounts in Cost Ledgers

Reference Books:

1. Cost Accounting - P.T. Pattanshetty & D. R. Palekar
2. Cost Accounting - B.K.Bhar
3. Cost and Management Accounting - M.E. Thukaram Rao - New Age International
4. Cost Accounting - S.P.Jain, K.L. Narang
5. Cost Accounting - S.N. Maheshwari
6. Cost Accounting - Jawahar Lal, Seema Srivastava
7. Practical Costing - Khanna, Pande, Ahuja, Arora
8. Cost Accounting - N.K.Prasad
9. Cost Accounting - L.N. Chopde and others - Sheth Publishers Pvt. Ltd. Mumbai
10. Cost Accounting - Nigam Sharma



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SCHOOL OF COMMERCE & MANAGEMENT SCIENCE
S.Y. B. Com – w.e.f. AY 2025-26
SEMISTER– IV

Paper: COM-MJ-242 B Advanced Macro Economics
60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60
Total Credit: 4





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SEMISTER– IV

Paper: COM-MJ-243 A Innovation and Start-up

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Total Credit: 4

Discipline	COMMERCE				
Course Code	COM MJ 255				
Course Title	Innovation and Start-up				
Type of Course	Major DSC - 8				
Semester	IV				
Course Details	Credit	Lecture per week	Tutorial per week	Practicum per week	Total Hours/Week
	4	4 hours			4
Pre-requisites	3. Knowledge of Entrepreneurship Principles 4. Ability to Conduct Market Analysis 5. Strong Critical Thinking Skills 6. Understanding of Legal and Regulatory Issues				
Course Summary	An Innovation and Start-up Course covers: <ul style="list-style-type: none"> • Entrepreneurship fundamentals • Business model innovation • Technology and innovation management • Market analysis and validation • Financial planning and management for startups • Legal and regulatory considerations • Effective pitching and communication skills • Team dynamics and leadership 				

Course Objectives

No.	Following course objective framed for students.	Cognitive Level
CO-1	To learn about different types of innovation (incremental, disruptive, radical) and their implications.	U
CO-2	To develop techniques for generating innovative ideas.	U
CO-3	To learn to create, analyze, and refine business models using tools like the Business Model Canvas.	E
CO-4	To analyze market trends and consumer behavior to inform strategic decisions.	An
CO -5	To learn the principles of the lean start-up methodology.	E
CO -6	To understand different funding options and strategies for securing investment.	U
CO -7	To develop marketing strategies to effectively reach and engage customers.	Ap

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the dynamics of the innovation ecosystem and its components.	U	PSO 1, 12, 14
CO-2	Analyse the roles of Government and Industry in fostering innovation.	An	PSO 1, 14
CO-3	Understand the process of innovation	U	PSO1,14
CO-4	Examine successful examples of collaboration and innovation within ecosystems	E	PSO1,14
CO-5	Identify the source of fund to Start-ups	U	PSO1,5,14
CO-6	Evaluate the advantages and disadvantages of each funding source	U	PSO 1,14
CO-7	Formulate the strategies for scaling up operations and achieving sustainable growth	Ap	PSO1,12,14
CO-8	Prepare functional plans to guide startup development.	Ap	PO1,12,14

R-Remember, U-Understand, Ap-Apply, An-Analyze, E-Evaluate, C-Create

Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial(T)
CO-1	Understand the dynamics of the innovation ecosystem and its components.	PSO 1, 12, 14	U	C	L
CO-2	Analyze the roles of Government and Industry in fostering innovation.	PSO 1, 14	An	P	T
CO-3	Understand the process of innovation	PSO1,14	U	C	L
CO-4	Examine successful examples of collaboration and innovation within ecosystems	PSO1,14	E	F	T
CO-5	Identify the source of fund to Start-ups	PSO1,5,14	U	P	T
	Evaluate the advantages and				

CO-6	disadvantages of each funding source	PSO 1,14	U	F	L,T
CO-7	Formulate the strategies for scaling up operations and achieving sustainable growth	PSO1,12, 14	Ap	P	L,T
CO-8	Prepare functional plans to guide startup development.	PO1,12,1 4	Ap	P	T

F-Factual, C- Conceptual, P-Procedural, M-Metacognitive.

COM MJ 255 Innovation and Start-up Detailed Syllabus:

Hrs

Unit I Innovation Eco-system

12

- 1.1 Innovation Eco System- Meaning-Generating and exploiting new opportunities
- 1.2 Idea generation, Feasibility study, basic considerations in setting up a business enterprise
- 1.3 Business Incubation.
- 1.4 The Policy Framework
- 1.5 Department for Promotion of Industry and Internal Trade (DPIIT) recognition
- 1.6 Bharat Strat-up eco-system Registry
- 1.7 Linking Innovation with IPR

Unit II Innovation in Business

08

- 2.1 Types of innovation
- 2.2 Innovation in organizations
- 2.3 Innovation drivers
- 2.4 Innovation Process
- 2.5 Bottom up and Top-down innovations
- 2.6 Horizontal Vs. Vertical innovations

Unit III Sources of capital for Emerging business and Start ups

08

- 3.1 Raising of Finance for Start-ups
- 3.2 Sources of finance for start-ups
- 3.3 Stages of start-ups and source of funding
- 3.4 Types of start-up funding and Bootstrapping
- 3.5 Angel Investors - Venture Capitalists
- 3.6 Crowd Funding Incubators/Accelerators

Unit IV Debt financing from Banks and Government assistance

12

- 4.1 Debt financing from Banks
- 4.2 Non-Banking Financial Institutions

- 4.3 Government Loan Schemes
- 4.4 Grants from Central Government and State Governments
- 4.5 Start-up India Funding
- Support. 4 6 SIDBI Fund of Fund Scheme
- 4 7 Start-up India Seed Fund Scheme
- 4.8 Credit Guarantee Scheme for Start-ups
- 4.9 Central Govt. Schemes and Policies

Unit V Development of Business Plans and Functional Plans 08

- 5.1 Business Environment Analysis for Start-ups – Strategic Planning
- 5.2 Importance of Business plan for Start-ups
- 5.3 Preparation of Start-up Business Plan
- 5.4 Operational and Financial Control
- 5.5 Preparation of functional plans – Product development, Marketing
- 5.6 Operations and logistics, Finance, Human resource, Customer support

Unit VI Start-up survival and Growth 12

- 6.1 Start-up life cycle – Growth strategies of Start-ups
- 6.2 Importance of Entrepreneurial Support system - Social support system for Start-ups
- 6.3 Financial and non-financial support systems – Marketing, Technological, Managerial
- 6.4 Role of Entrepreneurs associations and incubators
- 6.5 Start-up India Investor connect programmed

Reference Books –

1. Startup Finance 360°, Rahul Saria, Zebra Learn Pvt Ltd
2. Design Your Startup, Abhishek Kapoor, Paramount Publishing House
3. Technology, Innovation, Entrepreneurship, and Start-up, Mr. Narender Chineham, et.al, Alpha International Publication.
4. Entrepreneurship, Innovations & Start-Ups in India, Joshi Savita Dr, New Century Publications
5. Innovation and Entrepreneurship, Peter F. Drucker, Harper Busi



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SEMISTER– IV

Paper: COM-MJ-243 B Advanced Macro Economics

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Total Credit: 4





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SEMISTER– IV

Paper: COM-MN-246 A Artificial Intelligence for Business

30+20 Pattern: External Marks 30, Internal Marks 20. Maximum Total Marks: 50

Required Lectures: 30

Total Credit: 2

Objectives

- Equip students with practical skills in implementing AI algorithms and models relevant to business applications.
- Enable students to identify and understand diverse business problems that can be addressed using AI techniques.
- Provide opportunities for students to work on practical AI projects individually or in teams.
- Incorporate discussions on ethical implications of AI in business, including fairness, bias mitigation, transparency, and privacy concerns.
- Help students understand how AI aligns with and supports business strategy.

Course Outcomes

- Students should demonstrate proficiency in applying AI techniques and algorithms to real-world business problems.
- Ability to identify and articulate business problems suitable for AI solutions across various domains such as marketing, finance, operations, human resources, and customer service.
- Capability to select appropriate AI models based on business requirements and data characteristics, and proficiency in evaluating model performance using relevant metrics and techniques.
- Capacity to apply AI techniques to real-world business scenarios, demonstrate creativity in problem-solving, and generate actionable insights from data analysis and AI modeling.
- Ability to apply ethical guidelines and considerations to AI projects.
- Develop students' ability to effectively communicate AI results and insights to business stakeholders

Unit 1: Introduction to AI in Business

- Overview of AI technologies and their applications in various industries.
- Importance of AI for business competitiveness and innovation.
- Ethical considerations and challenges in AI adoption.
- Deployment of AI solutions within your organization.

Unit 2: Natural Language Processing (NLP) Applications

- Introduction to natural language processing (NLP)
- Applications of NLP
- Decision trees
- Building a basic chatbot using NLP techniques.
- Business challenges and opportunities to deployment of NLP
- Opportunities for deployment of NLP within your organization

Unit 3: Computer Vision for Business Applications

- Introduction to computer vision
- Applications of computer vision
- Facial recognition
- Driverless cars
- Game playing
- Business challenges and opportunities for deployment of computer vision
- Opportunities for deployment of computer vision within your organization

Assessment:

- Continuous assessment through practical assignments, quizzes, and in-class exercises.
- Evaluation of group projects based on technical implementation, business relevance, and presentation skills.
- Final exam covering theoretical concepts and practical application of AI in business.

This syllabus is designed to provide a comprehensive understanding of how AI can be practically applied to solve business problems, ensuring students are equipped with both the technical skills and strategic insights necessary for successful AI implementation







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SEMISTER– IV

Paper: COM-MN-243 B Modern Banking & Financial Systems
30+20 Pattern: External Marks 30, Internal Marks 20. Maximum Total Marks: 50
Required Lectures: 30
Total Credit: 2





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SEMISTER– IV

Paper: COM-OE-247 A Digital Banking Practices -II
30+20 Pattern: External Marks 30, Internal Marks 20. Maximum Total Marks: 50
Required Lectures: 30
Total Credit: 2

Learning Objectives:

1. To understand the fundamentals of digital banking and its evolution.
2. To analyze the technologies driving digital banking.
3. To evaluate the impact of digital banking on customers and financial institutions.
4. To understand regulatory and security issues in digital banking.
5. To explore future trends and innovations in digital banking.

Learning Outcomes

- **Understanding Digital Transformation:** Gain knowledge of how traditional banking practices are evolving with digital technologies.
- **Digital Banking Platforms:** Familiarity with different digital banking platforms, their features, and functionalities.
- **Customer Experience Enhancement:** Learn strategies to improve customer experience through digital channels.
- **Security and Risk Management:** Understand the unique security challenges and risk management strategies associated with digital banking.
- **Regulatory Environment:** Awareness of regulatory frameworks and compliance requirements specific to digital banking.
- **Innovation and Emerging Trends:** Explore current trends and future innovations shaping the digital banking landscape.

Unit 1. Digital Payment Systems

- Overview of global payment systems
- Overview of domestic payment systems
- Immediate Payment Service (IMPS)
- RTGS and NEFT
- Aadhaar Enabled Payment System (AEPS)

Unit 2. Security and Privacy in Digital Banking

- Cybersecurity threats and challenges

- Data privacy regulations (e.g., GDPR)
- Authentication and authorization methods
- Fraud detection and prevention

Unit 3. Emerging Trends in Digital Banking

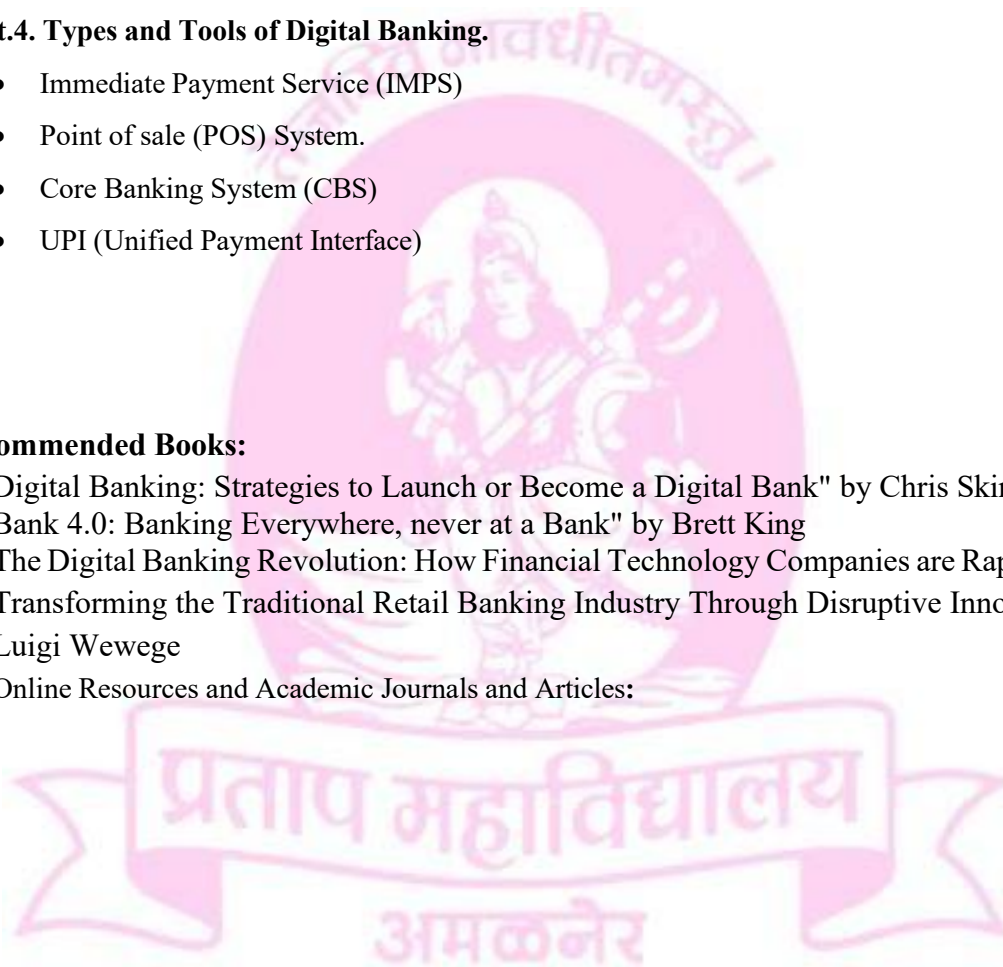
- Blockchain, Open Banking
- Customer Experience.
- Bridging Customer Needs and Expectations
- Chatbots and virtual assistants

Unit.4. Types and Tools of Digital Banking.

- Immediate Payment Service (IMPS)
- Point of sale (POS) System.
- Core Banking System (CBS)
- UPI (Unified Payment Interface)

Recommended Books:

1. Digital Banking: Strategies to Launch or Become a Digital Bank" by Chris Skinner
2. Bank 4.0: Banking Everywhere, never at a Bank" by Brett King
3. The Digital Banking Revolution: How Financial Technology Companies are Rapidly Transforming the Traditional Retail Banking Industry Through Disruptive Innovation" by Luigi Wewege
4. Online Resources and Academic Journals and Articles:





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SEMISTER– IV
Paper:COM-OE-247 B Retail Management-II

30+20 Pattern: External Marks 30, Internal Marks 20. Maximum Total Marks: 50
Required Lectures: 30
Total Credit: 2

Learning Objectives:

- To understand the role and importance of retailing in the economy.
- To explore various retail formats and types.
- To examine retail location strategies.
- To understand merchandise management and store operations.
- To analyze retail pricing and promotional strategies.
- To study the impact of technology on retailing.

Learning Outcomes:

On successful completion of Retail Management, students should be able to:

- Explain the central role of retail in industrialized societies, and the impact of key market/retail trends upon this sector in the local and global contexts.
- Identify the key stakeholders and the roles/responsibilities of retail towards these stakeholders
- Understand and apply appropriate frameworks to develop high level retail marketing strategy, and identify the role of marketing strategies in the building of brand equity and shareholder value in the retail industry
- Evaluate the implementation of marketing strategy through the retail mix – including product and merchandise mix, pricing, location and store- design, promotions, and store management - to improve the total customer experience and retailer market competitiveness.
- Interpret retail problems and be capable of critically evaluating and applying appropriate retail management models and theories to generate strategic and tactical solutions

Specific Outcomes: -

After completion Retail Management course, one can lead to several specific outcomes Here are some potential outcomes:

- Identify and Evaluate Various Retail Formats and Types
- Analyze Retail Consumer Behavior

- Understand the Role and Importance of Retailing
- Develop Retail Location Strategies
- Formulate Retail Pricing and Promotion Strategies
- Enhance Customer Service and Relationship Management
- Understand and Adapt to Emerging Trends in Retailing

Unit 1. Customer Service and Relationship Management

- Importance of Customer Service in Retail
- Techniques for Enhancing Customer Service
- Customer Relationship Management (CRM)
- Managing Customer Complaints and Returns

Unit 2. Retail Consumer Behavior

- Understanding Retail Consumers
- Factors Influencing Consumer Behavior in Retail
- Consumer Decision-Making Process in Retail
- Trends in Consumer Behavior

Unit 3. Emerging Trends in Retailing

- E-Retailing and Omni-Channel Retailing.
- Impact of Technology on Retailing
- Sustainable Retailing
- Future Trends in Retailing

Unit.4. Integrated Approach to Modern Retailing.

- Role of Customer Service in Influencing Consumer Behavior
- CRM and Technology in Enhancing Retail Experience
- Managing Complaints in Omni-Channel Retailing
- Sustainable Practices and Changing Consumer Expectations

Recommended Books:

- Swapna Pradhan (2008) – Retailing Management Text and Cases. Tata McGraw-Hill Publishing Company Ltd. New Delhi.
- Retail Management Functional Principles & Practices. Jaico Publishing Housing.
- Michael Levy. Barton A. Weitz. Retailing Management. (2007) Tata McGraw-Hill Publishing Company Ltd. New Delhi.
- Suja Nair (2006) Retail Management, Himalaya Publishing House.
- Levy, M., & Weitz, B. A. (2012). Retailing Management. McGraw-Hill Education.
- Berman, B., & Evans, J. R. (2013). Retail Management: A Strategic Approach. Pearson.
- Newman, A. J., & Cullen, P. (2001). Retailing: Environment & Operations. Cengage Learning.





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SEMISTER– IV

Paper: COM-OE-247 C Digital Media Marketing Skills-II
30+20 Pattern: External Marks 30, Internal Marks 20. Maximum Total Marks: 50
Required Lectures: 30
Total Credit: 2

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Learning objectives: -

This course introduces other than commerce faculty students to essential principles and practices of digital media marketing. It emphasizes strategies, tools, and analytics used in digital marketing for effective business promotion and customer engagement.

Course outcomes: -

After completion of the course the graduate will be able to: -

- ❖ Understand the role of digital media in contemporary marketing practices
- ❖ Develop digital media marketing objectives aligned with business goals
- ❖ Identify different types of digital advertising channels
- ❖ Implement content marketing strategies for business promotion
- ❖ Create a basic website using free website creation platforms like for business promotion.

Specific Outcomes: -

After completion digital media marketing skills course, one can led to several specific outcomes Here are some potential outcomes:

- **Increased Job Opportunities:** Students may qualify for roles such as digital marketing specialist, social media manager, content strategist, SEO specialist, etc.
- **Enhanced Skills in Digital Platforms:** Proficiency in using various digital platforms such as Google Ads, Facebook Ads Manager, LinkedIn Campaign Manager, etc.
- **Strategic Marketing Knowledge:** Understanding of digital marketing strategies like SEO (Search Engine Optimization), SEM (Search Engine Marketing), content marketing, etc.
- **Analytics and Data Interpretation:** Ability to analyses digital marketing data using tools like Google Analytics to measure campaign effectiveness and make data-driven decisions.

Unit 1. Social Media Marketing

- Content Marketing – meaning and strategy
- Email Marketing: Types of Emails in email marketing,
- Managing popular social media platforms for business promotion
- Engaging with influencers and online communities

Unit 2 Website Marketing

- Introduction to free website creation using Weebly and similar platforms
- Step-by-step guide to setting up a free website
- Integrating social media and digital marketing tools into the website

Unit 3 Emerging Trends in Social Media Marketing

- Current trends in social media (e.g., live streaming, ephemeral content)
- Predictions for the future of social media marketing
- Adapting strategies to new platforms and features

Unit 4: Integrated Digital Marketing Strategies

- Planning a Comprehensive Social Media Campaign
- Cross-Platform Branding and Content Consistency
- Use of Analytics to Measure Marketing Effectiveness
- Ethical and Legal Aspects of Digital Marketing

Recommended Books:

- Gupta, Rajiv, Digital Marketing: Concepts and Strategies. Pearson India.
- Chaffey, Dave; Ellis-Chadwick, Fiona; Mayer, Kevin; Johnston, Debra. Digital Business and E- Commerce Management. Pearson India.
- Choudhary, Pradeep. Digital Marketing. McGraw Hill Education.
- Dash, Subrat; Dash, Sanjay (Publisher). Digital Marketing: A Practical Approach. Vikas Publishing House.
- Mohan, Raja. Digital Marketing: Concepts, Strategies, and Cases in Indian Context. McGraw Hill Education.



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S.Y. B. Com – w.e.f. AY 2025-26
SEMISTER– IV

Paper: COM-OE-247 D Business Communication and Documentation-II
30+20 Pattern: External Marks 30, Internal Marks 20. Maximum Total Marks: 50
Required Lectures: 30
Total Credit: 2

Learning Objectives:

- To Understand the Importance of Business Communication
- To Develop Effective Written Communication Skills
- To Enhance Oral Communication and Presentation Skills
- To Cultivate Interpersonal and Interdepartmental Communication Skills
- To Adapt Communication Strategies to Different Contexts and Audiences
- To Utilize Technology for Efficient Communication
- Master Documentation and Record-Keeping Practices

Learning Outcomes:

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

- **Communicate Effectively:** Craft clear, concise, and persuasive written and oral messages appropriate for diverse business contexts.
- **Collaborate Professionally:** Demonstrate effective teamwork and collaboration skills through improved interpersonal communication.
- **Adapt to Audience Needs:** Tailor communication strategies to different stakeholders, considering cultural, organizational, and situational factors.
- **Utilize Technology:** Employ digital tools proficiently to enhance communication efficiency and effectiveness.
- **Resolve Conflicts:** Apply negotiation and conflict resolution techniques to address interpersonal and interdepartmental challenges.
- **Document Professionally:** Create and manage various business documents with attention to detail, accuracy, and compliance with organizational standards.
- **Practice Ethical Communication:** Uphold ethical standards in communication practices, respecting confidentiality and integrity in business interactions.
- **Evaluate Communication Impact:** Assess the effectiveness of communication strategies and propose improvements based on feedback and analysis.
- **Prepare for Professional Growth:** Develop a personal communication development plan to continually enhance communication skills beyond the course.

Unit 1. Group Communication

- Group Communication - Meaning – Types- group Discussion

- Business Meetings- Need and importance of Business meetings, conduct of meeting, Drafting of Notice, Agenda, minutes
- Conference-Meaning and importance of conference, Video and Tele- Conference
- Public Relations- Meaning and functions of PR department
- Social Media Communication-impact

Unit 2. Resume Writing and Job Application Letter

- Introduction, essential elements of Bio data, Resume writing, Curriculum Vitae
- Meaning and Drafting of Job Application Letter
- Key components of a Resume.
- E-Mail Etiquette For job applications

Unit 3. Business Reports

- Introduction, Business proposal, Executive summary
- Characteristics of good business reports
- Investigation reports, Annual Report
- Emerging trends in business communication

Unit 4: Integrated Business Communication Skills

- Professional Communication Etiquette
- Drafting Skills for Business Communication
- Effective Use of Digital Platforms in Communication
- Communication for Career Development

Recommended Books:

- "Business Communication: Building Critical Skills" by Kitty O. Locker and Stephen Kyo Kaczmarek
- "Business Communication: Process and Product" by Mary Ellen Guffey and Dana Loewy
- "Effective Business Communication" by Herta A. Murphy, Herbert W. Hildebrandt, and Jane P. Thomas
- "Technical Communication" by Mike Markel
- "The Essentials of Business Communication" by Rajendra Pal and J. S. Korlahalli



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SCIENCE

S.Y. B. Com – w.e.f. AY 2025-26

SEMISTER– IV

**Paper: COM-VEC-245 Constitution of
India**

30+20 Pattern: External Marks 30, Internal Marks 20. Maximum Total Marks: 50

Required Lectures: 30

Total Credit: 2

Course Objectives:

To explain the structure and functions of State Government and the Judiciary in India.

To introduce the Indian electoral process and the role of the Election Commission.

To identify key challenges faced by Indian democracy.

To develop an understanding of the importance of electoral participation.

To promote democratic awareness and engagement among students.

Learning Outcomes:

After completing this course, the students will be able to:

1. Understand the structure and working of the Governor, Chief Minister, and State Legislature.
2. Describe the role and powers of the Supreme Court and High Courts.
3. Explain the functioning of the Election Commission and recent electoral reforms.
4. Recognize major challenges to Indian democracy such as communalism, corruption, and terrorism.
5. Develop civic responsibility and commitment to democratic values.

Unit 1: State Government and Judiciary

• **State Executive:**

Governor – Powers and Functions

Chief Minister – Powers and Functions

State Legislature – Structure and Powers

• **Judiciary:**

Supreme Court – Composition, Powers and Functions

High Courts – Jurisdiction and Functions

Unit 2: Electoral Process in India

- Election Commission – Structure, Powers, and Functions
- Electoral Reforms – Need and Recent Measures
- Voting Behaviour – Factors Influencing
- Role of Political Parties in Democracy

Unit 3: Challenges to Indian Democracy

- Communalism and Casteism
- Corruption
- Terrorism
- Remedies and Constitutional Measures to Tackle These Challenges

Reference Books:

1. Indian Constitution – M. Laxmikanth – McGraw Hill
2. Bharatiya Sanvidhan – Dr. U.R. Rahane – Nirali Prakashan
3. Introduction to the Constitution of India – D.D. Basu – LexisNexis
4. Our Parliament – Subhash Kashyap – National Book Trust
5. Indian Polity – N.D. Arora – S. Chand
6. Bharatiya Sanvidhan va Rajkaran – Jadhav & Patil – Success Publications





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SEMISTER– IV

Paper: COM-PW-244 Project Work in Commerce (Practical)
Total Credit: 4

❖ **Course Objectives**

- To provide hands-on experience in conducting research using **primary data**.
- To develop practical skills in **data collection, analysis, and report writing**.
- To integrate theoretical knowledge with **field-based inquiry**.

To improve students' ability to **formulate research questions**, design tools, and interpret real-world

❖ **Learning outcomes: -**

After completing the course, students will be able to:

- **Choose and research a real-world topic** related to business, society, or commerce.
- **Create a questionnaire or interview questions** to collect information from people.
- **Go into the field and collect primary data** by talking to people, conducting surveys, or observing activities.
- **Organize and analyze the data** using charts, tables, and basic calculations.
- **Write a complete project report** with introduction, objectives, data, findings, and suggestions.
- **Present the project confidently** using PowerPoint and answer questions during the viva exam.

❖ **STRUCTURE OF SYLLABUS**

Unit	Topic	Details
I	Introduction to Field Project	Objectives, importance, relevance to commerce field, role of primary research
II	Research Design	Topic selection, research question, hypothesis formation, defining variables
III	Data Collection Methods	Surveys, interviews, focus groups, observations; sampling methods
IV	Tool Development	Questionnaire design, pilot testing, ethics in data collection
V	Data Collection	Field visits, documentation, interviewing techniques

VI	Data Analysis	Coding, tabulation, use of Excel/SPSS for charts and analysis
VII	Report Writing	Structure, formatting, interpretation of findings, bibliography, annexures
VIII	Viva & Presentation	Preparing PowerPoint, presenting findings, answering questions

❖ GUIDELINES

1. **Topic Approval:** Students must submit and get approval of the project topic from faculty within the first 1 weeks of the semester.
2. **Primary Data Focus:** At least **70% of the data** must be collected directly from field-based tools like:
 - Surveys (Google Forms or physical)
 - Interviews (structured/semi-structured)
 - Observations
 - Questionnaire method
3. **Minimum Sample Size:** 50 respondents
4. **Group Size:** Individual
5. **Report Length:** 100 pages, typed, 1.5 spacing, Times New Roman, Font 12.
6. **Tools Used:** Questionnaire (attached in annexure), Excel or manual data analysis
7. **Data Authenticity:** Must be original; plagiarism above 15% will lead to rejection.
8. **Submission Format:**
 - Spiral-bound printed copy
 - Soft copy in PDF
9. **Deadline:** Must be submitted at least **7 days before viva**.

❖ Rules & Regulations

- Projects **must be based on Primary Data** (secondary only for background/literature review).
- **No photocopied questionnaires** or fake data.
- Field project must not be identical among peers. Plagiarized projects = **Zero marks**.
- Oral viva is **mandatory**. Non-appearance = Fail in Field Project.
- Faculty guides must sign the **Final Report** before submission.
- Any student found copying or fabricating data may be reported to the University for malpractice.

❖ Format of Project Report

1. Title Page
2. Acknowledgements
3. Certificate from Institution/Company (if applicable)
4. Table of Contents
5. Executive Summary
6. Introduction to the Study
7. Objectives of the Study
8. Research Methodology
 - Type of Research
 - Tools for Data Collection
 - Sampling Size & Techniques
 - Limitations
9. Company/Area Profile (if applicable)
10. Data Analysis & Interpretation (with graphs/charts)
11. Findings
12. Suggestions/Recommendations
13. Conclusion
14. Bibliography/References
15. Annexures (Questionnaires, Forms, Raw Data)
 - Internal Assessment – 40 MARKS

Sr. No.	Criteria	Marks	Details
1	Attendance & Punctuality	10	Regular participation in project meetings, timely submissions
2	Sincerity, Effort & Initiative	10	Consistent work, active involvement, self-initiative in field work
3	Report Quality (Structure + Format)	10	Formatting, flow, grammar, annexures, adherence to guidelines
4	Weekly Progress / Documentation	10	Maintenance of research diary/log, timely updates to guide

❖ EXTERNAL ASSESSMENT (60 MARKS)

(To be awarded jointly by Internal and External Examiners during Viva Voce)

Sr. No.	Criteria	Marks	Details
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1	Presentation (PPT or Oral)	15	Use of slides, clarity, visuals, structure, time management
2	Viva Voce – Research Knowledge	20	Understanding of topic, tools used, findings, analysis
3	Data Collection & Analysis	15	Depth of field work, authenticity of data, interpretation
4	Originality & Insight	10	Unique contribution, recommendations, practical relevance

