

3	Government Accounting Standards by GASAB: 3.1 Government Accounting Standards Advisory Board (GASAB): 3.1.1 Structure of the Board 3.1.2 Responsibilities of the Board 3.1.3 Responsibilities of the Board 3.2 Indian Government Accounting Standards: 3.2.1 IGAS-1: Guarantees given by Governments: Disclosure Requirements 3.2.2 IGAS-2: Accounting and Classification of Grants-in-aid 3.2.3 IGAS-3: Loans and Advances made by Governments 3.2.4 IGAS-4: Indian Government Accounting Standard on Prior Period Adjustments	15
4	Containers or Packages Accounts and Voyage Accounts: 4.1 Containers or Packages Accounts: 4.1.1 Meaning and Introduction 4.1.2 Classification of Containers: 4.1.2.1 When not separately charged: a) Non-returnable containers b) Returnable containers 4.1.2.2 When not separately charged: a) Non-returnable containers b) Returnable containers 4.1.3 Accounting treatment 4.1.4 Preparation of Ledger Accounts 4.1.5 Numerical Problems on containers or packages accounts 4.2 Voyage Accounts: 4.2.1 Meaning and Introduction 4.2.2 Important Terms 4.2.3 Preparation of Voyage Accounts 4.2.4 Numerical Problems on Voyage Accounts	15

Course Outcomes: After completion of the course, students will be able to:

1. Understand the need for valuation of shares, factors affecting the value of shares, methods for valuation of goodwill, and compute the value of different types of shares.
2. Remember and apply the objectives and general principles of government accounting.
3. Apply and understand Government Accounting Standards mechanism and their applications.
4. Analyse the Containers or Packages Accounts, Voyage Accounts, and its accounting treatment.

Internship for Students if any:	
List of Recommended Books and Study Materials	
1.	Introduction to Accountancy by T. S. Grewal S. Chand and Company (P) Ltd., New Delhi
2.	Advanced Accounts Vol.-I & II by Shukla, Grewal & Gupta, S. Chand and Company (P) Ltd., N. Delhi
3.	Advanced Accountancy by R. L. Gupta and M. Radhaswamy S. Chand and Company (P) Ltd., N. Delhi
4.	Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., N. Delhi
5.	Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
6.	Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
7.	Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8.	Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi
9.	Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
10.	Indian Accounting Standards, Ashish Bhattacharya, Tata McGraw Hill & Co. Ltd., Mumbai
11.	Corporate Accounting by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi
12.	Advanced Accounts by Jain and Narang, Kalyani Publishers, Ludhiyana
13.	Accountancy Volume I and II by S. K. Paul, New Central Book Agency, Kolkata
14.	Financial Accounting by M. Mukherjee M. Hanif. Tata McGraw Hill Education Private Ltd., N. Delhi
15.	Advanced Accountancy Vol.-I & II by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
16.	Accounting for Management by S. Ramnathan, Oxford University Press, New Delhi
17.	Corporate Financial Reporting, Study Notes 2022 by ICMA
18.	Indian Government Accounting Standards (IGASs) issued by Government Accounting Standards Advisory Board (GASAB): Website: https://gasab.gov.in
19.	A Textbook of Accounting for Management by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
20.	Study Materials of ICAI, ICSI, ICMA
21.	Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination	
Passing Marks: 40% of the Total Marks for each Head	
Internal Assessment (30 Marks)	
External Assessment (70 Marks)	
Question Paper Pattern for External Examination	
<i>Instructions:</i>	
1. Question No. 1 is compulsory.	
2. Attempt any 4 questions from Question No. 2 to 6.	
<i>Question Paper Pattern:</i>	
Q. 1-A) Fill in the blanks on all Units	= 05 Marks
Q. 1-B) State the True or False on all Units	= 05 Marks
Q. 2: Problem on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Theory Question on Unit-3	= 15 Marks
Q. 5: Problem on Unit-4	= 15 Marks
Q. 6: Write Short Notes on all Units (Any 3 out of 4)	= 15 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: Auditing and Ethics

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	AE302MJ	Major Mandatory	4	60

Course Objectives:

1. To understand the principles and practices of auditing.
2. To develop awareness regarding professional ethics and corporate governance.
3. To familiarize students with technology-driven auditing practices.
4. To cultivate ethical decision-making skills in business and professional environments.
5. To understand the emerging trends in auditing, sustainability and ethics.

Unit	Title and Contents	No. of Lectures
1	Foundations of Audit and Professional Ethics: 1.1 Evolution, Development and Principles of Auditing 1.2 Meaning, Origin, Nature, Objectives, Advantages and Limitation of Audit 1.3 Types of Audit: Internal Audit, Statutory Audit, Cost Audit, Management Audit, Tax Audit under Income Tax Act and GST Act 1.4 Auditor: Eligibility, qualifications, disqualifications, remuneration, powers, rights, duties, liabilities of auditors 1.5 Professional Ethics: 1.5.1 Meaning and Importance 1.5.2 Ethical Principles for Accounting Professionals 1.5.3 Integrity, Objectivity, Professional Competence and Confidentiality 1.5.4 Code of Ethics prescribed by Institute of Chartered Accountants of India 1.6 Practical Component for Classrooms Discussion: 1.6.1 Analysis of ethical dilemmas faced by auditors 1.6.2 Case study on auditor independence	12
2	Audit Process, Documentation and Risk Assessment: 2.1 Audit Planning and Audit Programme 2.2 Audit Evidence and Documentation 2.3 Working Papers and Audit Files	12

	2.4 Internal Control and Internal Check Systems 2.5 Audit Risk: Inherent Risk, Control Risk, Detection Risk 2.6 Materiality in Auditing 2.7 Vouching and Verification of Assets and Liabilities 2.8 Auditor's Opinion and Types of Auditor's Opinion: Unmodified (Clean) Opinion, Qualified Opinion, Adverse Opinion, and Disclaimer of Opinion 2.9 Practical Component for Classrooms Discussion: 2.9.1 Preparation of an audit programme 2.9.2 Designing internal control checklists for a small business	
3	Digital Auditing, Forensic Audit and Emerging Trends: 3.1 Computer Assisted Audit Techniques (CAATs) 3.2 Audit in ERP Environment 3.3 Digital Transactions and E-Commerce Audit 3.4 Artificial Intelligence and Data Analytics in Auditing 3.5 Forensic Auditing: Meaning and Scope, Fraud Detection Techniques 3.6 Cyber Security and Auditor's Responsibilities 3.7 Practical Component and Contemporary Cases for Classrooms Discussion: 3.7.1 Demonstration of audit analytics using spreadsheets 3.7.1 Case study on corporate fraud investigation 3.7.1 Corporate frauds and governance failures in India 3.7.1 Role of technology in modern auditing	12
4	Corporate Governance, Business Ethics and Sustainability: 4.1 Meaning and Importance of Corporate Governance 4.2 Stakeholders and Ethical Responsibilities 4.3 Whistle Blowing and Vigil Mechanism 4.4 Corporate Social Responsibility (CSR) 4.5 Ethical Issues in: Marketing, Finance, Human Resource Management, Digital Business 4.6 Sustainability and Ethical Business Practices 4.7 Ethical Leadership and Responsible Decision Making 4.8 Practical Component and Contemporary Cases for Classrooms Discussion: 4.9.1 Evaluation of CSR reports of Indian companies 4.9.2 Group discussion on ethical business challenges	12
5	Emerging Trends in Auditing, Sustainability and Ethics: 5.1 Environmental, Social and Governance (ESG) Reporting 5.2 Sustainability Audit 5.3 Green Audit: Meaning, Objectives, Scope, Process, Benefits of Green Audit 5.4 Green Audit in Educational Institutions and Business	12

	Organizations 5.5 Energy Audit (Basic Concepts) 5.6 Environmental Compliance Audit 5.7 Corporate Social Responsibility (CSR) and Sustainability 5.8 Ethical Issues in Sustainable Business Practices	
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Course Outcomes: After completion of the course, students will be able to:

1. Analyse the principles and practices of auditing.
2. Create awareness regarding professional ethics and corporate governance.
3. Apply with technology-driven auditing practices.
4. Evaluate ethical decision-making skills in business and professional environments.
5. Understand the emerging trends in auditing, sustainability and ethics.

Internship for Students if any:	
List of Recommended Books and Study Materials	
1.	Bharat's Standards on Auditing – A Practitioner's Guide by CA Kamal Garg (3 rd Edition 2024)
2.	Auditing Principles, Practices & Problems by Jagdish Prakash and Devesh Prakash, Kalyani Publishers, Ludhiana
3.	A Handbook of Practical Auditing by B. N. Tondon, S. Sudharsanam & S. Sundharabahu, S. Chand
4.	Principles and Practice of Auditing by Dinkar Pagare, Sultan Chand & Sons, New Delhi
5.	Auditing and Assurance by Sanjib Kumar Basu, Pearson
6.	Standards on Auditing – A Practitioner's Guide by CA Kamal Garg, Wolters Kluwer
7.	Taxmann's Auditing & Corporate Governance for B.Com. (H) by Anil Kumar, Lovleen Gupta & Jyotsna Rajan Arora Edition Dec 2023
8.	Auditing and Corporate Governance by C B Gupta (Author), Neha Singhal (Author), Scholar Tech Press
9.	Auditing and Corporate Governance by Dr. T.R. Sharma, Dr. Gaurav Sankalp, Sahitya Bhawan Publications
10.	Corporate Governance: Case study and Analysis by Irene Anne McLaughlin, GRIN Verlag
11.	Auditing and Corporate Governance by Dr Priyeti Rani Mittal, Dr. Anshika Bansal, Dr. R.C. Bhatia, Sultan Chand and Sons
12.	Corporate Governance: Principles, Policies and Practices, Third Edition by A. C. Fernando, E. K. Satheesh, K. P. Muraleedharan, Pearson (2023)
13.	Auditing and Corporate Governance by Dr. B. K. Mehta, Dr. Kumari Anamika, and Rachit Mittal, SBPD Publications
14.	Commercial's Corporate Governance Board of Directors Duties and Functions by D P Mittal Edition 2022, Commercial Law Publishers (India) Pvt. Ltd.
15.	Auditing and Corporate Governance by Dr. Biswas Mohana Jena, Himalaya Publishing House
16.	Auditing and Assurance, Institute of Chartered Accountants of India

17. Audit and Assurance (2020), ACCA, UK
18. Audit and Assurance, Chartered Institute of Public Finance and Accountancy, UK
19. Handbook (2022) Published by International Auditing and Assurance Standards Board
20. Audit of Financial Statements by Pranav Jain, Taxmann's Publication, New Delhi
21. Study Materials of Chartered Accountants Program by ICAI, New Delhi
22. Study Materials of Cost and Management Accountants by ICMA, Kolkata
23. Study Materials of Company Secretary by ICSI, New Delhi
24. Journal of Chartered Accountants by ICAI, New Delhi
25. Journal of Cost and Management Accountants by ICMA, Kolkata
26. Journal of Company Secretary by ICSI, New Delhi
Scheme of Examination
Passing Marks: 40% of the Total Marks for each Head
Internal Assessment (30 Marks)
External Assessment (70 Marks)
Question Paper Pattern for External Examination
Instructions:
1. Question No. 1 is compulsory.
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Question Paper Pattern:
Q. 1-A) Fill in the blanks on all Units = 05 Marks
Q. 1-B) State the True or False on all Units = 05 Marks
Q. 2: Theory Question on Unit-1 = 15 Marks
Q. 3: Theory Question on Unit-2 = 15 Marks
Q. 4: Theory Question on Unit-3 = 15 Marks
Q. 5: Theory Question on Unit-4 = 15 Marks
Q. 6: Theory Question on Unit-5 = 15 Marks
Q. 7: Write Short Notes on all Units (Any 3 out of 5) = 15 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: Company Law

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	CL303MJ	Major Mandatory	4	4

Course Objectives:

1. To provide students with a clear understanding of the concept and nature of a company under the Companies Act, 2013.
2. To explain the formation and incorporation process of companies, including the role of promoters and legal procedures.
3. To familiarize students with main company documents such as the Memorandum of Association, Articles of Association, and Prospectus.
4. To teach students various methods of raising capital, share allotment procedures, and statutory requirements.
5. To create awareness of different types of companies, their characteristics, advantages, and conversion provisions.
6. To provide knowledge of latest amendments and corporate governance reforms, including de-criminalisation, digital compliance, and investor protection measures.

Unit	Title and Contents	No. of Lectures
1	General Principles of Law and Nature of Company: 1.1 Meaning, Definition, Characteristics of a Company 1.2 Lifting or Piercing the Corporate Veil: a) Under Judicial Interpretation, and b) Under Statutory Provision 1.3 Company distinguished from Partnership 1.4 Company Law in England 1.5 Evolution and Overviews of Company Law in India: 1.5.1 The Companies Act, 1956, Companies (Amendment) Act, 2001, 2002, 2006 1.5.2 Companies Act, 2013, Companies (Amendment) Act, 2015, 2017, 2020 1.6 Kinds of Companies: Private Company, Public Company, One Person Company (OPC), Associations not for Profit, Producer Company, Statutory Company, Government Company, etc.	15
2	Incorporation of Company: 2.1 Formation of Company: Promotion, Registration/Incorporation of a Company, Simplified Proforma for Incorporating Company Electronically (SPICE+), Certificate of Incorporation, Online	15

	Registration of a Company, Effect of Certificate of Incorporation, Conclusiveness of Certificate of Incorporation, and Commencement of Business. 2.2 Memorandum of Association (MOA): Meaning, Importance, Contents, Alteration and Legal Effect of Memorandum, Doctrine of Ultra Virus 2.3 Articles of Association (AOA): Meaning, Importance, Contents, Alteration and Legal Effect of Articles of Association, Doctrine of Indoor Management, Doctrine of Constructive/Constructive Notice of Memorandum and Articles 2.4 Prospectus: Meaning, Definition and Contents, Abridged Prospectus, Golden Rule for framing of Prospectus, Statutory requirements in relation to a Prospectus, and Misstatements in a prospectus and their consequences	
3	Share, Share Capital and Membership: 3.1 Share: Meaning and Nature of a Share, Share v. Share Certificate, Share v. Stock, Kinds of Shares 3.2 Share Capital: Meaning and Types of Share Capital, Issue of Shares: Procedure and compliance as per SEBI norms for listing of IPO, Rights Issue of Shares and Bonus Issue of Shares and differentiate the same, Transfer and Transmission of Shares, Buy-back of Shares 3.3 Membership of a Company: Definition of a Member, Member v. Shareholder, Modes of acquiring membership, Termination of Membership and Expulsion of a Member, Rights, Duties and Liability of Member, Register of Member	15
4	Company Management and Corporate Governance: 4.1 Director: Meaning, Appointment, Qualifications, Disqualification, Duties, Removal, Types, Legal Position of Director, Composition of Board of Directors, Duties and Liabilities of Directors, Independent Director, Related party transactions. 4.2 Company Meetings-I (General): Meaning and Kinds of Meeting, Requisites of a valid meeting, Resolutions and kinds of resolutions 4.3 Company Meetings-II (General Body Meetings): Need for meetings, Annual General Meeting (AGM), Default in holding AGM, Extraordinary General Meeting (EGM), and Class Meetings. 4.4 Company Meetings-III (Board Meetings): Need for Board Meetings, Legal provisions to hold meeting, Requisites of Board Meeting, Contents and Agenda of Board Meeting, Time and Place of Board Meeting, Quorum, Adjournment for want of quorum, and Minutes of the Board Meeting 4.5 Corporate Governance: Meaning of Corporate Governance, Need for Corporate Governance, Corporate Governance in India, Kotak	15

	Committee on Corporate Governance, Certain Provisions of the Companies Act, 2013 vis-à-vis Corporate Governance 4.6 Corporate Compliance, Ethics and Emerging Issues: Financial Statements, Authentication of Accounts, Board's Report, Circulation of Financial Statements, Adoption and Filing of Financial Statements, Accounting Standards 4.7 Declaration and Payment of Dividend: Meaning of Dividend, Provisions regarding declaration and payment of dividend, and Punishment for failure to distribute dividends 4.8 E-Governance and E-Filing: Meaning of e-Governance, Filing of applications, documents, inspection etc. in electronic form, Advantages of e-Filing, MCA-21 Programme, MCA-21 Version 3, and Five Step e-Filing Process 4.9 Authorities under the Companies Act, 2013	
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Course Outcomes: After completion of the course, students will be able to:

1. Understand the concept, nature, and characteristics of a company under the Companies Act, 2013.
2. Able to Explain the process of formation and incorporation of a company, including the role and legal position of promoters.
3. Identify and interpret principal documents of a company, such as Memorandum of Association, Articles of Association, and Prospectus.
4. Demonstrate knowledge of raising capital, allotment of shares, and compliance with statutory requirements.
5. Differentiate between various types of companies and understand their privileges, limitations, and conversion possibilities.
6. Apply knowledge of the latest amendments and corporate governance reforms to ensure compliance, investor protection, and ease of doing business.

Internship for Students if any: Not Applicable
List of Recommended Books and Study Materials:
1. Avtar Singh's Company Law by Siddharth Raja (18th Edition 2025), Dharmendra Chatur & Sharanya Mishra, EBC 2. Taxmann's Company Law & Practice (29th Edition 2026) (A Comprehensive Text Book on Companies Act, 2013) by Dr. G. K. Kapoor & Dr. Sanjay Dhamija 3. Company Law (Corporate Law-1, 6th Edition) by Dr. S. R. Myneni, Asia Law House 4. Taxmann's Corporate Laws (53rd Edition 2026) 5. Taxmann's Companies Act with Rules (25th Edition 2026) 6. Business Laws (9th Edition) by CA Shashan S. Sharma, Taxmann's 7. Elements of Mercantile Law (39th Revised Edition 2024) by N. D. Kapoor, Sultan Chand & Sons 8. Study Materials of Chartered Accountants Program by ICAI, New Delhi 9. Study Materials of Cost and Management Accountants by ICMA, Kolkata

10. Study Materials of Company Secretary by ICSI, New Delhi	
11. Journal of Chartered Accountants by ICAI, New Delhi	
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Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Theory Question on Unit-3	= 15 Marks
Q. 5: Theory Question on Unit-4	= 15 Marks
Q. 6: Write Short Notes on all Units (Any 3 out of 4)	= 15 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: Techniques of Costing-I

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	TOC304MJ	Major Mandatory	4	4

Course Objectives:

1. To prepare learners to understand the basic techniques in Cost Accounting
2. To understand the application of Cost Accounting techniques.
3. To enable the learners to prepare various types of Budgets.
4. To learn the basic concept of Uniform Costing and Inter-firm comparison.
5. To enhance the knowledge of students about MIS and Supply Chain Management.

Unit	Title and Contents	No. of Lectures
1	Marginal Costing: 1.1 Meaning of Marginal Cost and Marginal Costing 1.2 Meaning and Concepts of Fixed Cost, Variable Cost, Semi-Variable Cost, Contribution, Profit-Volume Ratio, Break-Even Point, Angle of Incidence, and Margin of Safety. 1.3 Cost-Volume-Profit-Analysis: Assumptions and Limitations of Cost-Volume-Profit-Analysis 1.4 Application of Marginal Costing Technique: Make or Buy Decision, Acceptance of Export Order & Limiting Factors 1.5 Ethical and Non-Financial Considerations relevant to Decision Making. 1.6 Numerical Problems	15
2	Budgetary Control: 2.1 Definition and Meaning of Budget and Budgetary Control. 2.2 Objectives, Essentials, and Procedure of Budgetary Control 2.3 Advantages and Limitations of Budgetary Control 2.4 Types of Budgets 2.5 Zero Base Budgeting 2.6 Numerical problems based on types of budgets	15
3	Uniform costing and Inter-Firm Comparison: 3.1 Meaning, Objectives, Features, Advantages, and Disadvantages of Uniform Costing 3.2 Uniform Cost Manual: Meaning and Contains	15

	3.3 Requisites for installation of Uniform Costing 3.4 Inter-Firm Comparison: Meaning, Objectives, Pre-requisites, Advantages, and Disadvantages of Inter-Firm Comparison, Measures to overcome the limitations, Types of Inter-Firm Comparison, Case Studies on Inter-Firm Comparison	
4	MIS and Supply Chain Management: 4.1 Management Information System (MIS): Introduction, features, and procedure, preparation of MIS Report 4.2 MIS as a tool for Decision-Making 4.3 Supply Chain Management (SCM): Meaning, Features, and Models of SCM 4.4 Ways to enhance efficiency in Supply Chain Management (Theory Only)	15

Course Outcomes: After completion of the course, students will be able to:

1. Remember the concepts and techniques of cost accounting, budgeting, and management information systems.
2. Understand the marginal costing and budgeting techniques.
3. Apply costing techniques and budgetary control to make informed business decisions.
4. Analyse the impact of budgetary control on business performance and strategy.
5. Evaluate the effectiveness of cost accounting and budgeting systems in achieving organizational goals.

Internship for Students if any: Not Applicable
List of Recommended Books and Study Materials:
1. Cost Accounting: Principles and Practices, Jawahar Lal & Seema Shrivastava Tata by McGraw Hill New Delhi. 2. Advanced Cost Accounting and Cost Systems, Ravi M. Kishore by Taxman's, New Delhi 3. Cost Accounting Theory and Problems, S. N. Maheshwari by Mittal Shree Mahavir Book Depot, New Delhi 4. Advanced Cost Accounting, Jain and Narang by Kalyani Publication, New Delhi 5. Horngren's Cost Accounting Managerial Emphasis, Srikant M Datar & Madhav V Rajan by Pearson, Noida, UP 6. Cost Accounting-Principles and Practices, Dr. M.N. Arora by Vikas Publishing House, New Delhi 7. Cost Accounting Principles and Practice, Jain Narang by Kalyani Publication, New Delhi 8. Cost Accounting Methods and Problems, B.K. Bhar by Academic Publisher, Kolkata 9. Cost Accounting, M.Y. Khan, P.K. Jain by Tata McGraw Hill Private Limited, New Delhi 10. Advanced Cost and Management Accounting, V.K. Saxena & C.D. Vashist, Sultan Chand and Sons, New Delhi

11. Cost and Management Accounting, Inamdar S.M., Everest Publishing House
12. Study Materials of Chartered Accountants Program by ICAI, New Delhi
13. Study Materials of Cost and Management Accountants by ICMA, Kolkata
14. Study Materials of Company Secretary by ICSI, New Delhi
15. Journal of Chartered Accountants by ICAI, New Delhi
16. Journal of Chartered Accountants by ICMA, Kolkata
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Passing Marks: 40% of the Total Marks for each Head of Examination
Internal Assessment (30 Marks) and External Assessment (70 Marks)
Question Paper Pattern for External Examination
<i>Instructions:</i>
1. Question No. 1 is compulsory.
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Q. 1-A) Fill in the blanks on all Units = 05 Marks
Q. 1-B) State the True or False on all Units = 05 Marks
Q. 2: Numerical Problem on Unit-1 = 15 Marks
Q. 3: Numerical Problem on Unit-2 = 15 Marks
Q. 4: Theory Question on Unit-3 = 15 Marks
Q. 5: Theory Question on Unit-4 = 15 Marks
Q. 6: Write Short Notes on all Units (Any 3 out of 4) = 15 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: Leadership Skills and Managerial Effectiveness

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	LSME305MJ	Major Mandatory	4	4

Course Objectives:

1. To help students understand the concepts and importance of leadership and managerial effectiveness in modern organizations.
2. To develop self-leadership, self-awareness, and emotional intelligence among students.
3. To enhance interpersonal communication, teamwork, and relationship-building skills required for effective leadership.
4. To develop decision-making, problem-solving, and time-management abilities for managerial effectiveness.
5. To create awareness about ethical leadership, employee well-being, and responsible management practices.
6. To prepare students to adapt to modern leadership trends such as digital leadership, diversity, and global management.

Unit	Title and Contents	No. of Lectures
1	Foundations of Leadership and Managerial Effectiveness: 1.1 Introduction to Leadership: Meaning, Definition, Nature, Characteristics, Importance, and Types of Leadership, Leadership vs Management. 1.2 Managerial Effectiveness: Meaning and Concept of Managerial Effectiveness, Role of Managers in Organizations, Characteristics of Effective Managers, Leadership Competencies for Modern Managers. 1.3 Managerial Skills: Technical Skills, Human / Interpersonal Skills, Conceptual Skills, Administrative and Decision-Making Skills 1.4 Leadership Styles: Autocratic Leadership, Democratic Leadership, Laissez-faire Leadership, Situational Leadership 1.5 Modern Leadership Trends: Transformational Leadership, Transactional Leadership, Charismatic Leadership, Servant Leadership	15
2	Leadership Theories and Emotional Intelligence: 2.1 Classical Leadership Theories: Trait Theory, Behavioural Theory, Contingency Theory, and Path-Goal Theory 2.2 Emotional Intelligence in Leadership: Meaning of Emotional Intelligence, Components: Self-Awareness, Self-Regulation, Motivation, Empathy, and Social Skills	15

	2.3 Leadership Communication: Effective Communication Skills, Active Listening, Feedback Techniques, Persuasion and Negotiation 2.4 Team Leadership: Team building, Managing Diverse Teams, Conflict Management, Motivating Employees	
3	Managerial Effectiveness and Workplace Skills: 3.1 Time Management: Importance of Time Management, Time Management Matrix, Prioritization Techniques, Delegation of Work 3.2 Decision Making: Types of Decisions, Decision-Making Process, Rational and Creative Decision Making 3.4 Problem Solving and Creativity: Analytical Problem Solving, Creative Thinking Techniques, Innovation in Management 3.5 Stress Management: Causes of Stress at Workplace, Stress Management Techniques, Work-Life Balance 3.6 Organizational Behaviour for Managers: Personality and Attitude, Organizational Culture, Leadership Behaviour in Organizations	15
4	Contemporary Leadership and Future Trends: 4.1 Digital Leadership: Leadership in Digital Organizations, Managing Remote Teams, Virtual Communication 4.2 Ethical Leadership and Corporate Governance: Ethical Decision Making, Corporate Social Responsibility, Integrity and Values in Leadership 4.3 Agile and Adaptive Leadership: Agile Management Concepts, Leading Innovation and Change, Startup Leadership Practices 4.4 Global Leadership: Cross-Cultural Leadership, Diversity and Inclusion in Leadership, Cultural Intelligence 4.5 Self-Leadership and Career Development: Personal Leadership Development, Goal Setting and SMART Goals, Continuous Learning and Skill Development	15

Course Outcomes: After completion of the course, students will be able to:

1. Explain the basic concepts of leadership, managerial effectiveness, and human behaviour in organizations.
2. Demonstrate self-leadership and emotional intelligence for effective interpersonal relationships and teamwork.
3. Apply communication, conflict management, and team-building skills in organizational situations.
4. Use managerial techniques such as time management, decision-making, and problem solving for improving managerial effectiveness.
5. Evaluate ethical leadership practices and understand the importance of employee well-being and responsible management.
6. Analyse contemporary leadership trends such as digital leadership, inclusive leadership, and global leadership practices.

Internship for Students if any: Not Applicable	
List of Recommended Books and Study Materials:	
1. C. B. Gupta, Organisation Management, Sultan Chand Publication, New Delhi 2. Goleman, D. (1995). <i>Emotional intelligence: Why it can matter more than IQ</i>. Bantam Books. 3. Jones, G. R., & George, J. M. (2017). <i>Contemporary management</i> (10th ed.). McGraw-Hill Education. 4. Kouzes, J. M., & Posner, B. Z. (2017). <i>The leadership challenge: How to make extraordinary things happen in organizations</i> (6th ed.). John Wiley & Sons. 5. Lencioni, P. (2002). <i>The five dysfunctions of a team: A leadership fable</i>. Jossey-Bass. 6. Luthans, F. (2011). <i>Organizational behaviour: An evidence-based approach</i> (12th ed.). McGraw-Hill Education. 7. Peters, T. J., & Waterman, R. H. (2004). <i>In search of excellence: Lessons from America's best-run companies</i>. Harper Business. 8. Yukl, G. (2013). <i>Leadership in organizations</i> (8th ed.). Pearson Education. 9. Blanchard, K., & Johnson, S. (2015). <i>The new one-minute manager</i>. William Morrow. 10. Chakraborty, S. K. (2005). <i>Ethics in management: Vedantic perspectives</i>. Oxford University Press. 11. Krishnan, V. R. (2008). <i>Value systems of transformational leaders</i>. Sage Publications India. 12. Kumar, A. (2010). <i>Organizational behaviour</i>, Vikas Publishing House. 13. Rao, T. V. (2014). <i>Leaders in the making</i>. Penguin Random House India. 14. Rao, T. V. (2017). <i>The competency movement in India: A historical perspective</i>. Sage Publications India. 15. Sundar, P., & Chandra, S. (2012). <i>Leadership and management in organizations</i>. Himalaya Publishing House. 16. Tripathi, P. C., & Reddy, P. N. (2012). <i>Principles of management</i> (5th ed.). Tata McGraw-Hill Education.	
Scheme of Examination	
Passing Marks: 40% of the Total Marks for each Head of Examination	
Internal Assessment (30 Marks) and External Assessment (70 Marks)	
Question Paper Pattern for External Examination	
Instructions:	
1) Question No. 1 is compulsory. 2) Attempt any 4 questions from Question No. 2 to 6.	
Question Paper Pattern:	
Q. 1-A) Fill in the blanks on all Units	= 05 Marks
Q. 1-B) State the True or False on all Units	= 05 Marks
Q. 2: Theory Question on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Theory Question on Unit-3	= 15 Marks
Q. 5: Theory Question on Unit-4	= 15 Marks
Q. 6: Write Short Notes on all Units (Any 3 out of 4)	= 15 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: Consumer Behaviour and Insights

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	CBI306MJ	Major Mandatory	4	4

Course Objectives:

1. To develop an understanding of consumer behaviour and consumer psychology.
2. To study theories and models explaining consumer decision-making.
3. To analyse psychological and socio-cultural factors influencing consumer behaviour.
4. To understand digital consumer behaviour and e-commerce trends.
5. To evaluate branding, loyalty and customer experience strategies.

Unit	Title and Contents	No. of Lectures
1	Fundamentals of Consumer Behaviour and Behavioural Theories: 1.1 Introduction to Consumer Behaviour: 1.1.1 Meaning and definition of consumer behaviour 1.1.2 Nature and scope of consumer behaviour 1.1.3 Importance of consumer behaviour in marketing 1.1.4 Consumer roles in purchase decisions 1.1.5 Evolution of consumer behaviour studies 1.1.6 Consumer behaviour in the modern marketplace 1.2 Theories and Models of Consumer Behaviour: 1.2.1 Economic model of consumer behaviour 1.2.2 Psychoanalytic theory (Sigmund Freud) 1.2.3 Behavioural learning theory 1.2.4 Cognitive theory of consumer behaviour 1.2.5 Sociological models of consumer behaviour 1.2.6 Howard–Sheth Model 1.2.7 Engel–Blackwell–Miniard Model	10
2	Needs, Motivation and Personality in Consumer Behaviour: 2.1 Needs and Consumer Behaviour: 2.1.1 Concept of needs and wants 2.1.2 Classification of needs 2.1.3 Consumer needs and purchase motivation 2.1.4 Needs satisfaction and consumer expectations 2.2 Motivation Theories:	10

	2.2.1 Maslow's hierarchy of needs 2.2.2 McClelland's theory of needs 2.2.3 Herzberg's motivation theory 2.3 Personality and Consumer Behaviour: 2.3.1 Meaning and nature of personality 2.3.2 Personality traits and consumer behaviour 2.3.3 Self-concept and consumer identity 2.3.4 Lifestyle and psychographic segmentation	
3	Factors Affecting Consumer Behaviour: 3.1 Psychological Factors: 3.1.1 Perception and consumer behaviour 3.1.2 Learning and consumer behaviour 3.1.3 Attitude and consumer behaviour 3.1.4 Consumer values and value perception 3.2 Socio-Cultural Factors: 3.2.1 Culture and consumer behaviour 3.2.2 Subculture and social class 3.2.3 Family influence in buying behaviour 3.2.4 Reference groups and opinion leaders	10
4	Digital Consumer Behaviour and E-Commerce: 4.1 Digital consumer behaviour trends 4.2 Online consumer decision-making process 4.3 Social media influence on consumer behaviour 4.4 Mobile commerce and digital marketing 4.5 Consumer trust and privacy in online transactions 4.6 Role of artificial intelligence and data analytics in understanding consumers	10
5	Branding, Loyalty and Customer Experience: 5.1 Brand perception and consumer behaviour 5.2 Brand positioning and brand image 5.3 Brand loyalty and relationship marketing 5.4 Customer satisfaction and retention strategies 5.5 Customer experience management (CEM) 5.6 Building long-term customer relationships	10

Course Outcomes: After completion of the course, students will be able to:

1. Explain concepts, theories and models of consumer behaviour.
2. Analyse consumer needs, personality and psychological influences.
3. Evaluate social and cultural determinants affecting buying behaviour.
4. Understand consumer behaviour in digital platforms and e-commerce.
5. Design strategies to improve brand loyalty and customer experience.

Internship for Students if any: Not Applicable	
List of Recommended Books and Study Materials:	
1. Ramanuj Majumdar - Consumer Behaviour: Insights from the Indian Market 2. S. L. Gupta & Sumitra Pal - Consumer Behaviour: An Indian Perspective 3. C. L. Tyagi & Arun Kumar – Consumer Behaviour 4. Dheeraj Sharma & Jagdish Sheth – Consumer Behaviour: A Managerial Perspective 5. Schiffman, Leon & Wisen BLit – <i>Consumer Behaviour</i> 6. Kotler & Keller – <i>Marketing Management</i>	
Scheme of Examination	
Passing Marks: 40% of the Total Marks for each Head of Examination	
Internal Assessment (30 Marks) and External Assessment (70 Marks)	
Question Paper Pattern for External Examination	
Instructions:	
1) Question No. 1 is compulsory. 2) Attempt any 4 questions from Question No. 3 to 7.	
Question Paper Pattern:	
Q. 1-A) Fill in the blanks on all Units	= 05 Marks
Q. 1-B) State the True or False on all Units	= 05 Marks
Q. 2: Theory Question on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Theory Question on Unit-3	= 15 Marks
Q. 5: Theory Question on Unit-4	= 15 Marks
Q. 6: Theory Question on Unit-5	= 15 Marks
Q. 7: Write Short Notes on all Units (Any 3 out of 5)	= 15 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: Entrepreneurship and Start-up Ecosystem in India

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	ESE307MJ	Major Mandatory	4	4

Course Objectives:

1. To discuss the basic idea of entrepreneurial psychology, discipline, capital structure of businesses and startups
2. To identify the resources at optimized cost for business and startup in India
3. To identify the business opportunity and learn the environmental dynamics.
4. To formulate business plan and Planning Commission guidelines for formulation of Project Report.
5. To understand the structure and role of the Indian startup ecosystem and central and state government schemes that support startups.
6. To learn the funding, credit, and innovation support mechanisms.
7. To evaluate the impact of government schemes on startup growth and entrepreneurship

Unit	Title and Contents	No. of Lectures
1	The Entrepreneurial Ecosystem: 1.1. The Macro Foundations: 1.1.1. Macroeconomic Environment: Emerging dimensions of modern business ecosystems. 1.1.2. Market Dynamics: Understanding demand, supply, and competitive forces. 1.1.3. Government Framework: Policies, subsidies, incentives, and relevant tax laws. 1.2. Structural and Legal Setup: 1.2.1. Formation and Incorporation: Legal procedures for establishing a business entity. 1.2.2. Intellectual Property Rights (IPR): Legal protections for innovation and branding. 1.3. Business Process Cycles (Operations): 1.3.1. Procurement to Pay (P2P): Managing the purchasing and vendor payment cycle. 1.3.2. Order to Cash (O2C): Managing sales, delivery, and receivables. 1.3.3. Transaction to Reporting (T2R): The accounting cycle from data entry to financial statements	15

	1.4. Financial and Future Trends: 1.4.1. Working Capital Management: Optimizing liquidity and operational cash flow. 1.4.2. Emerging Trends in Entrepreneurship: Contemporary shifts in the global startup landscape	
2	Opportunity Identification and Selection: 2.1 The Foundation of Opportunity: The Strategic Need: Importance of opportunity identification and selection in entrepreneurship. Environmental Dynamics: Analysing how changes in the business environment (social, technological, and economic) create new openings. 2.2 Exploring the Business Landscape: Sectoral Opportunities: Identification of emerging business opportunities across various sectors (Manufacturing, Service, IT, Agriculture, etc.). 2.3 The Ideation Process: Idea Generation: Techniques for creative thinking and generating business concepts. Opportunity vs. Product Identification: Distinguishing between a general idea and a viable, marketable product/service. 2.4 Selection and Evaluation: Opportunity Selection: Criteria for filtering and choosing the most feasible business opportunity. 2.5 From Idea to Enterprise: Setting up a Small Business: Sequential steps in the establishment of a Small-Scale Enterprise (SSE).	15
3	Formulation of Business Plans: 3.1 Fundamentals of the Business Plan: Conceptual Clarity: Meaning, nature, and core significance of a Business Plan. The Strategic Blueprint: Detailed contents and components of a comprehensive Business Plan. 3.2 Developing the Plan (Formulation): Process of Formulation: Sequential stages in drafting a professional Business Plan. National Guidelines: Guidelines for formulating a Project Report (with reference to NITI Aayog/erstwhile Planning Commission standards). 3.3 Technical and Operational Analysis: Network Analysis: Introduction to project management techniques such as PERT (Program Evaluation and Review Technique) and CPM (Critical Path Method) for business planning. 3.4 Evaluation and Quality Control: Common Errors: Identifying and avoiding frequent mistakes in business plan formulation. Feasibility Check: Ensuring the plan meets the requirements of financial institutions and stakeholders.	15
4	Government and the Startup Ecosystem: 4.1 The Indian Startup Landscape: 4.1.1 Defining a Startup: Understanding the concept and official	15

	criteria as per DPIIT (Department for Promotion of Industry and Internal Trade) norms. 4.1.2 Government as a Facilitator: The role of central and state governments in fostering entrepreneurship. 4.1.3 The Support Network: Roles of key stakeholders, including Incubators, Accelerators, Alternative Investment Funds (AIFs), SIDBI, and MSME bodies. 4.1.4 Policy Framework: Overview of National Innovation and Entrepreneurship Policies. 4.2 Flagship National Programs: 4.2.1 Startup India Initiative: Objectives and the 19-point Startup India Action Plan 4.2.2 Recognition Process: Eligibility criteria and the step-by-step process for getting recognized by the government 4.2.3 Statutory Benefits: Understanding tax exemptions (Section 80-IAC), compliance self-certification, and relaxed norms for public procurement. 4.3 Financial Support and Credit Schemes: 4.3.1 Fund of Funds for Startups (FFS): The role of SIDBI in indirect funding. 4.3.2 Startup India Seed Fund Scheme (SISFS): Providing early-stage capital for proof of concept and prototype development. 4.3.3 Credit Guarantee Scheme for Startups (CGSS): Facilitating collateral-free loans for recognized entities. 4.3.4 State-level Incentives: A brief overview of subsidies and local incentives provided by the Government of Maharashtra.	
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Course Outcomes: After completion of the course, students will be able to:

1. Explain the psychology, driving forces and characteristics of entrepreneurs.
2. Know legal and regulatory compliances.
3. Highlight various business opportunity and learn the environmental dynamics
4. List the contents of business plan, Planning Commission guidelines for formulation of Project Report and enumerate the common errors committed in formulating a business plan of a small enterprise.
5. Identify and describe major schemes promoting startups in India.
6. Compare financial, credit, and innovation-based schemes and their benefits.
7. Analyse real-life case studies of startups benefitting from government schemes.

Internship for Students if any: Not Applicable
List of Recommended Books and Study Materials:
1. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi. 2. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Page 16 of 27 Ltd., New Delhi 3. Entrepreneurship Development by Ranbir Singh, S.K. Kataria & Sons Educational Publisher 4. Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi 5. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by McGraw Hill 6. Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publication 7. Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi 8. Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers 9. Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication 10. Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication 11. Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication 12. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi. 13. Entrepreneurship Development, Gupta, Srinivasan, S. Chand, New Delhi 14. Textbook on Entrepreneurship Development and Management in Extension by Dr S Janani Dr T N Sujeetha Dr M Ashokan M Priyadharshini, Write & Print Publications 15. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi 16. Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi 17. Udyog, Udyog Sanchalaya, Mumbai-7 18. Entrepreneurship Development, Gupta, Srinivasan, S. Chand, New Delhi 19. Study Material of Economic and Business Environment for CS Foundation by the Institute of Company Secretary of India, New Delhi 20. Startup India: Opportunities and Challenges – Ministry of Commerce Publications 21. Entrepreneurship Development and Small Business Enterprises – Poornima M. Charantimath 22. MSME Schemes in India: Policies & Procedures – Government of India (Compendium) 23. https://www.startupindia.gov.in/content/sih/en/government-schemes.html 24. https://kiic.in/government-schemes-for-startups-in-india-a-complete-guide/ 25. https://msins.in/assets/Maharashtra-Startup-Entrepreneurship-_Innovation-Policy2025-C5OBUYrd.pdf 26. https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P20C.pdf

Scheme of Examination															
Passing Marks: 40% of the Total Marks for each Head of Examination															
Internal Assessment (30 Marks) and External Assessment (70 Marks)															
Question Paper Pattern for External Examination															
Instructions: 1. Question No. 1 is compulsory. 2. Attempt any 4 questions from Question No. 2 to 6. Question Paper Pattern: <table> <tr> <td>Q. 1-A) Fill in the blanks on all Units</td><td>= 05 Marks</td></tr> <tr> <td>Q. 1-B) State the True or False on all Units</td><td>= 05 Marks</td></tr> <tr> <td>Q. 2: Theory Question on Unit-1</td><td>= 15 Marks</td></tr> <tr> <td>Q. 3: Theory Question on Unit-2</td><td>= 15 Marks</td></tr> <tr> <td>Q. 4: Theory Question on Unit-3</td><td>= 15 Marks</td></tr> <tr> <td>Q. 5: Theory Question on Unit-4</td><td>= 15 Marks</td></tr> <tr> <td>Q. 6: Write Short Notes on all Units (Any 3 out of 4)</td><td>= 15 Marks</td></tr> </table>		Q. 1-A) Fill in the blanks on all Units	= 05 Marks	Q. 1-B) State the True or False on all Units	= 05 Marks	Q. 2: Theory Question on Unit-1	= 15 Marks	Q. 3: Theory Question on Unit-2	= 15 Marks	Q. 4: Theory Question on Unit-3	= 15 Marks	Q. 5: Theory Question on Unit-4	= 15 Marks	Q. 6: Write Short Notes on all Units (Any 3 out of 4)	= 15 Marks
Q. 1-A) Fill in the blanks on all Units	= 05 Marks														
Q. 1-B) State the True or False on all Units	= 05 Marks														
Q. 2: Theory Question on Unit-1	= 15 Marks														
Q. 3: Theory Question on Unit-2	= 15 Marks														
Q. 4: Theory Question on Unit-3	= 15 Marks														
Q. 5: Theory Question on Unit-4	= 15 Marks														
Q. 6: Write Short Notes on all Units (Any 3 out of 4)	= 15 Marks														

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: Financial Markets and Institutions-I

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	FMI308MJ	Major Mandatory	4	4

Course Objectives:

1. To provide advanced understanding of financial institutions and market mechanisms.
2. To analyse the structure, regulation, and reforms of Indian and global financial systems.
3. To examine the role of financial markets in economic development and financial stability.
4. To develop analytical skills related to financial instruments, risks, and policy issues.

Unit	Title and Contents	No. of Lectures
1	Financial System and Financial Institutions: 1.1 Financial System: An advanced overview, Components and structure of the financial system, Functions of financial institutions, Financial intermediation and transaction cost theory. 1.2 Banking Institutions: Commercial Banks-Functions, Balance Sheet, and risk management, Cooperative Banks and Regional Rural Banks (RRBs), Development Banks and Non-Banking Financial Companies (NBFCs) 1.3 Role of Financial Institutions in Economic Development, Mobilization of savings, Credit allocation and priority sector lending	15
2	Financial Markets, Structure and Instruments: 2.1 Money Market: Structure and Significance of Money Market, Instruments: Call Money, Treasury Bills, Commercial Paper, Certificates of Deposit, Role of RBI in Money Market Regulation. 2.2 Capital Market: Primary and Secondary Markets, Equity and Debt Markets, Merchant Banking and Underwriting 2.3 Derivatives Market: Meaning and Significance of Derivatives, Futures, Options, Swaps, Risk Hedging and Speculation	15
3	Financial Market Regulation and Reforms: 3.1 Regulatory Institutions in India, Reserve Bank of India (RBI): role and functions, Securities and Exchange Board of India (SEBI), Insurance Regulatory and Development Authority of India (IRDAI), Pension Fund Regulatory and Development Authority	15

	(PFRDA) 3.2 Financial Sector Reforms in India, Pre- and post-liberalization financial structure, Narasimham Committee recommendations, Banking sector reforms and consolidation 3.3 Financial Stability and Risk Management Systemic risk and financial crises, Basel norms (Basel I, II, III – overview), Role of regulation in preventing financial instability	
4	Global Financial Markets and Contemporary Issues: 4.1 Global Financial Markets, International money and capital markets, Eurocurrency market Foreign Exchange (Forex) market 4.2 Financial Globalization, Capital Flows and Foreign Institutional Investors (FIIs), Impact of Globalization on emerging markets, Financial contagion and crisis transmission 4.3 Contemporary Issues in Financial Markets, Digital Finance and Fintech Innovations, Cryptocurrency and Blockchain Technology ESG investing and sustainable finance	15

Course Outcomes: After completion of the course, students will be able to:

Internship for Students if any: Not Applicable	
List of Recommended Books and Study Materials:	
1. Bhole, L. M., Financial Institutions and Markets 2. Mishkin, F. S., The Economics of Money, Banking and Financial Markets 3. Khan, M. Y., Indian Financial System 4. Ghosh & Ghosh, Financial Markets in India 5. RBI Report on Trend and Progress of Banking in India 6. SEBI Annual Reports	
Scheme of Examination	
Passing Marks: 40% of the Total Marks for each Head of Examination	
Internal Assessment (30 Marks) and External Assessment (70 Marks)	
Question Paper Pattern for External Examination	
Instructions:	
1) Question No. 1 is compulsory. 2) Attempt any 4 questions from Question No. 2 to 6.	
Question Paper Pattern:	
Q. 1-A) Fill in the blanks on all Units	= 05 Marks
Q. 1-B) State the True or False on all Units	= 05 Marks
Q. 2: Theory Question on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Theory Question on Unit-3	= 15 Marks
Q. 5: Theory Question on Unit-4	= 15 Marks
Q. 6: Write Short Notes on all Units (Any 3 out of 4)	= 15 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: Business Analytics-I

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	BA310MJ	Major Mandatory	4	4

Course Objectives:

1. To develop a foundational understanding of business analytics concepts, data types, and data processing techniques for informed decision-making.
2. To equip learners with skills in data presentation and visualisation, enabling effective communication of information.
3. To introduce analytical techniques such as data analysis, data mining, and model building for solving real-world business problems.
4. To build competency in statistical tools, including correlation and regression analysis, for interpreting relationships among variables.
5. To enable understanding of time series analysis and forecasting techniques for predicting future business trends and supporting strategic planning.

Unit	Title and Contents	No. of Lectures
1	Introduction to Business Analytics: A. Conceptual Foundations of Business Analytics: a. Meaning and Definition b. Nature and Characteristics c. Key Properties d. Scope and Applications B. Understanding Data: a. Types of Data (Qualitative and Quantitative) b. Sources and Classification of Data C. Data Digitization and Transformation: a. Digitization of Data and Information b. Conversion of Raw Data into Decision-Relevant Information D. Data Communication and Decision-Making: a. Effective Communication of Information b. Role of Data in Quality Decision-Making E. Critical and Ethical Perspectives: a. Professional Skepticism in Data Analysis b. Ethical Use of Data and Information F. Data Processing Framework:	15

	a. Evolution and Development of Data Processing b. Functions of Data Processing G. Data Management Practices: a. Data Organization and Distribution b. Data Cleaning and Validation	
2	Data Presentation, Analysis, and Modelling: A. Data Presentation and Visualisation: a. Concepts of Data Presentation b. Visualisation of Data c. Objectives and Functions of Data Presentation B. Architecture and Design of Data Presentation: a. Data Presentation Architecture b. Dashboard Design and Development c. Use of Graphs, Charts, Diagrams, and Tables d. Principles of Effective Report Design C. Tools and Techniques for Visualisation: a. Tools for Data Visualisation b. Graphical Representation Techniques D. Data Analysis Framework: a. Process of Data Analysis b. Types of Data Analysis c. Benefits and Applications of Data Analysis E. Data Mining: a. Concepts and Techniques of Data Mining b. Implementation and Applications of Data Mining F. Analytics and Model Building: a. Types of Analytics: Descriptive Analytics, Diagnostic Analytics, Predictive Analytics, Prescriptive Analytics b. Model Development and Interpretation G. Standards for Data Reporting: a. Data Tagging Standards b. XML (eXtensible Markup Language) c. XBRL (eXtensible Business Reporting Language) H. Emerging Technologies in Analytics: a. Cloud Computing b. Business Intelligence c. Artificial Intelligence d. Robotic Process Automation (RPA) e. Machine Learning I. Decision-Making Approaches: a. Model-Based Decision-Making b. Data-Driven Decision-Making c. Comparative Analysis and Applications	15

3	Correlation and Regression: A. Scatter Diagram: - Concept and Construction - Interpretation of Scatter Plots B. Correlation Analysis: - Meaning and Types of Correlation (Positive, Negative, Zero, Linear, Non-linear) C. Karl Pearson's Coefficient of Correlation: - Concept and Formula - Properties and Interpretation D. Rank Correlation: - Spearman's Rank Correlation Method - Calculation and Applications E. Rank Correlation with Ties: - Adjustment for Tied Ranks - Modified Formula and Computation F. Regression Analysis: - Concept and Importance of Regression - Linear Regression Model G. Regression Lines: - Regression Line of X on Y - Regression Line of Y on X - Interpretation of Regression Coefficients H. Relationship between Correlation and Regression: - Mathematical Relationship between Correlation Coefficient and Regression Coefficients I. Multiple and Partial Correlation: - Concept and Applications - Interpretation of Coefficients J. Multiple Regression Analysis: - Concept and Model Formation - Estimation and Interpretation of Parameters	15
4	Time Series: A. Exponential Smoothing B. Fitting a Linear Trend Equation C. Fitting a Quadratic Trend Equation D. Fitting the Exponential Trend Equation E. Estimation of Seasonal Component - Simple Average Method - Ratio to Moving Average Method - Ratio to Trend Method F. Estimation of Trend from De-seasonalised Data G. Forecasting	15

Course Outcomes: After completion of the course, students will be able to:

1. Explain and apply fundamental concepts of business analytics, including data handling, processing, and ethical considerations.
2. Present and visualise data effectively using appropriate tools, dashboards, and reporting techniques for managerial decision-making.
3. Analyse data using various analytical and data mining techniques, and develop suitable models for business applications.
4. Apply correlation and regression methods to examine relationships and make data-driven inferences.
5. Use time series models and forecasting techniques to analyse trends, seasonal variations, and predict future outcomes.

Internship for Students if any: Not Applicable		
List of Recommended Books and Study Materials:		
1. Financial Management and Business Data Analytics, Directorate of Studies, ICAI, August 2022. 2. Business Analytics, James Evans, Pearson Education, 2021. 3. Business Analytics: Data Analysis and Decision Making, S. Christian Albright and Wayne L. Winston, Cengage Learning, 2014. 4. Fundamentals of Business Analytics, R. N. Prasad and Seema Acharya, Wiley India, 2016. 5. Business Statistics, S.C. Gupta and M. P. Gupta, Sultan Chand and Sons, 2017. 6. Statistics for Management, Richard I. Levin, David S. Rubin, Masood Husain Siddiqui, Sanjay Rastogi, Pearson, 2017. 7. Applied Statistics and Probability for Engineers, Douglas C. Montgomery, George C. Runger, Wiley, 2020. 8. Data Mining: Concepts and Techniques, Jiawei Han, Micheline Kamber and Jian Pei, Morgan Kaufmann (Elsevier), 2011. 9. Introduction to Time Series and Forecasting, Peter J. Brockwell and Richard A. Davis, Springer, 2002. 10. Business Forecasting, John E. Hanke and Dean W. Wichern, Pearson Education Limited, 2014. 11. Business Statistics, J. K. Sharma, Pearson Education Limited, 2007.		
Scheme of Examination		
Passing Marks: 40% of the Total Marks for each Head of Examination		
Internal Assessment (30 Marks) and External Assessment (70 Marks)		
Question Paper Pattern for External Examination		
Instructions: 1. Question No. 1 and Question No. 6 are compulsory. 2. Attempt any 3 Questions from Question No. 2 to 5. 3. Use of non-programmable Scientific Calculator is allowed.		
Q. No.	Pattern of Questions	Marks

1	Attempt <i>any Six</i> of the following multiple-choice questions by selecting correct option from the given options: (Based on all Units I to IV)	6
2	Solve the following: Three sub-questions (one Theory and two problems) of 6 marks each (Based on Unit I)	18
3	Solve the following: Three sub-questions (one Theory and two problems) of 6 marks each (Based on Unit II)	18
4	Solve the following: Three sub-questions (one Theory and two problems) of 6 marks each (Based on Unit III)	18
5	Solve the following: Three sub-questions (one Theory and two problems) of 6 marks each (Based on Unit IV)	18
6	Solve the following: Four sub-questions (two Theory and two problems) of 5 marks each (Based on all Units I to IV)	10

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: Business Regulatory Framework-I

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	BRF311MJ	Major Elective	4	4

Course Objectives:

- 1) To understand the general principles of Law of Contract.
- 2) To study and perceive the provisions of the Sale of Goods Act, 1930.
- 3) To acquaint with the provisions of the Indian Partnership Act, 1932 and Limited Liability of Partnership (LLP) Act, 2008.

Unit	Title and Contents	No. of Lectures
1	General Principles of Law of Contract-I: 1.1 Nature of Contract: Object of the law of contract, The Indian Contract Act, 1872, Definition of Contract, Essential Elements of a Valid Contract, Classification of Contracts, Classification of Contracts in English Law 1.2 Offer and Acceptance: Meaning and Kinds of Offer, Legal Rules as to Offer, Meaning of Acceptance, Legal Rules as to Acceptance, Communication of Offer and Acceptance 1.3 Consideration: Definition of Consideration, Need for Consideration, Legal Rules as to Consideration, Stranger to Contract, A Contract without Consideration is Void-Exceptions 1.4 Capacity of Contract: Minor, Persons of Unsound Mind and Other Persons 1.5 Free Consent: Meaning of Consent and Free Consent, Coercion, Undue influence, Misrepresentation, Fraud, Mistake 1.6 Legality of Object: Unlawful of Consideration or Object, Unlawful and Illegal Agreements, Agreements opposed to Public Policy	15
2	General Principles of Law of Contract-II: 2.1 Void Agreements: Void Agreements, Void Contracts, Restitution 2.2 Contingent Contracts: Rules regarding Contingent Contract, Difference between a Wagering Agreement and a Contingent Contract 2.3 Performance of Contract: Offer to perform, Contracts which need not be performed, By whom must contracts be performed,	15

	Devolution of Joint Liabilities and Rights, Who can Demand Performance, Time and Place of Performance, Reciprocal Promises, Time as the Essence of the Contract, Appropriation of Payments, Assignment of Contracts 2.4 Discharge of Contracts: Meaning, Discharge by Performance, Discharge by Agreement or Consent, Discharge by Impossibility of Performance, Discharge by Lapse of Time, Discharge by Operation of Law, Discharge by Breach of Contract 2.5 Remedies for Breach of Contract: Rescission, Damages, Quantum Meruit, Specific Performance, Injunction 2.6 Quasi-Contracts: Meaning, Kinds of Quasi-Contracts, Supply of Necessaries, Payment by an Interested Person, Obligation to Pay for Non-gratuitous Acts, Responsibility of Finder of Goods, Mistake or Coercion, Quantum Meruit, Money Had and Received, Compensation for failure to discharge obligation created by Quasi-contracts	
3	The Sale of Goods Act, 1930: 3.1 Sale of Goods: Formation of Contract of Sale, Subject-matter of Contract of Sale, The Price (Secs. 9 and 10), Stipulations as to Time (Sec. 11) 3.2 Conditions and Warranties: Conditions and Warranties, Express and Implied Conditions and Warranties, Caveat Emptor 3.3 Transfer of Property: Property, Possession and Risk, Passing of Property, Contracts involving Sea Routes, Sale by Non-owners 3.4 Performance of Contract: Delivery of Goods, Rights and Duties of the Buyer 3.5 Rights of an Unpaid Seller: Unpaid Seller, Remedies for Breach of Contract of Sale, Auction Sales	15
4	The Indian Partnership Act, 1932 and Limited Liability of Partnership (LLP), 2008: 4.1 The Indian Partnership Act, 1932: 4.1.1 Nature of Partnership: Definition of Partnership, Formation of Partnership, Partner-Firm-Firm Name, Test of Partnership, Partnership and other Associations, Duration of Partnership, Registration of Firms 4.1.2 Relations of Partners: Relations of Partners to One Another, Property of the Firm (Sec. 14), Relations of Partners to Third Parties, Types of Partners, Reconstitution of a Firm 4.1.3 Dissolution of Firm: Dissolution without the order of Court, Dissolution by Court, Rights and Liabilities of Partners on Dissolution, Settlement of Accounts, Public Notice (Sec. 72) 4.2 Limited Liability of Partnership (LLP) Act, 2008: Salient Features and Nature of LLP, Partners-Designated Partners-	15

	Changes in Partners, Incorporation of LLP and matters incidental thereto, Partners and their relations, First schedule, Extent and limitation of liability of LLP and Partners, Contributions, Financial Disclosures, Assignment and transfer of partnership rights, Investigation, Conversion to Limited Liability Partnership, The Second Schedule (Sec. 55), The Third Schedule (Sec. 56), The Fourth Schedule (Sec. 57), Foreign Limited Liability Partnership, Alternation in Information, Translation of Documents, Compromise, Arrangement or Reconstruction of Limited Liability Partnerships, Winding up and Dissolution	
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Course Outcomes: After completion of the course, students will be able to:

1. Remember the general principles of Law of Contract.
2. Understand the provisions of the Sale of Goods Act, 1930.
3. Analyse the provisions of the Indian Partnership Act, 1932 and Limited Liability of Partnership (LLP), 2008.

Internship for Students if any: Not Applicable
List of Recommended Books and Study Materials:
1) Element of Mercantile Law (2024 Edition), N. D. Kappor by Sultan Chand & Sons. 2) Business Law (2020 Edition), N. D. Kapoor by Sultan Chand & Sons. 3) Mercantile Law, M. C. Kuchhal by Vikas Publishing House 4) Business Law, P. C. Tulsian by McGraw Hill Education 5) Law of Contract, Avtar Singh by Eastern Book Company 6) Sale of Goods Act and Partnership Law, Avtar Singh by Eastern Book Company 7) Company Law, G. K. Kapoor and Sanjay Dhamija by Taxman 8) Bare Acts (Indian Contract Act, Partnership Act, LLP Act, Sale of Goods Act) by Bharat Law House 9) Business and Corporate Law, Dr. Kaur Harpreet by Lexis Nexis. 10) Laws for Business, Sulphey M. M. and Basheer by PHI Learning Pvt. Ltd., Delhi. 11) Business Laws, Kuchhal M. C. & Kuchhal Vivek by Vikas Publishing House. 12) Business and Commercial Laws, Sen and Mitra by The World Press Pvt. Ltd.
Scheme of Examination
Passing Marks: 40% of the Total Marks for each Head of Examination
Internal Assessment (30 Marks) and External Assessment (70 Marks)
Question Paper Pattern for External Examination
Instructions: 1) Question No. 1 is compulsory. 2) Attempt any 4 questions from Question No. 2 to 6.
Question Paper Pattern: Q. 1-A) Fill in the blanks on all Units = 05 Marks Q. 1-B) State the True or False on all Units = 05 Marks

Q. 2: Theory Question on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Theory Question on Unit-3	= 15 Marks
Q. 5: Theory Question on Unit-4	= 15 Marks
Q. 6: Write Short Notes on all Units (Any 3 out of 4)	= 15 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: Indian Economy

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	IE341MN	Minor	2	2

Course Objectives:

1. To know the features of Indian Economy.
2. To understand the concepts of HDI.
3. To know the role of various sectors of the economy.

Unit	Title and Contents	No. of Lectures
1	Introduction to the Indian Economy: 1.1 Prospects and Problems in Indian Economy 1.2 Characteristics of the Indian Economy as an Emerging Economy 1.3 Goals / Objectives of Viksit Bharat 2047 1.4 Human Development Index: Concepts, and Interstate Human Development Index (HDI) 1.5 Comparison of Human Development Index with Developed Nations	15
2	The Three Sectors of the Economy: 1.1 Agricultural Sector: 1.1.1 Features and Problems 1.1.2 Cropping pattern, climate changes and effects of climate change on agriculture 1.1.3 Agri-business: New trends in Agricultural Sector 1.2 Industrial Sector: 1.2.1 Key Components and Characteristics 1.2.2 Profile of Indian Industries 1.2.3 Role of MSME in Indian Economy and Problems of MSME 1.2.4 Concept of Skill Development: Types of Skills-upskilling, Cross- skilling and reskilling to enhance employability, Sector-targeted Skills Development and Industrial Policy 1.2.5 Start-ups and MUDRA Schemes 1.3 Tertiary Sector: 1.3.1 Concepts of Services 1.3.2 Types of Services 1.3.3 Contribution of Services Sectors in Indian Economy	15

Course Outcomes: After completion of the course, students will be able to:

- Understand the changing characteristics of the economy.
- Comprehend the concepts of HDI.
- Explore the role of various sectors of the economy.
- Analyse the prospects in the Indian economy.

Internship for Students if any: Not Applicable	
List of Recommended Books and Study Materials:	
- Dutta and Sundaram “Indian Economy” - Mishra and Puri “Indian Economy” A. N. Aggarwal “Indian Economy” - Bimal Jalan “Indian Economy” - Taxman “Indian Economy” - Uma Kapila “Indian Economy” - Singh and Singh “Agricultural Economics” C. L. Cohen “Agricultural Economics” - NITI Ayog Website - RBI Website	
Scheme of Examination	
Passing Marks: 40% of the Total Marks for each Head of Examination	
Internal Assessment (15 Marks) and External Assessment (35 Marks)	
Question Paper Pattern for External Examination	
Instructions:	
- Question No. 1 is compulsory. - Attempt all remaining questions.	
Question Paper Pattern:	
Q. 1: Fill in the blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 10 Marks
Q. 3: Theory Question on Unit-2	= 10 Marks
Q. 4: Write Short Notes on all Units (Any 2 out of 4)	= 10 Marks

OR

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: International Economics

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	IE342MN	Minor	2	2

Course Objectives:

1. To know the concepts of International Economics.
2. To understand the trends in India exports and imports.
3. To understand the foreign exchange markets.

Unit	Title and Contents	No. of Lectures
1	Introduction to International Economics: 1.1 Meaning of International Economics, Review of ancient trade, 1.2 Composition of India's exports and imports 1.3 Balance of Payment Accounts- Concepts, Current Account, Capital Account and Settlement Account 1.4 Causes of Disequilibrium in BOP 1.5 Measures to correct disequilibrium in BOP 1.6 Convertibility of rupee on Current and Capital Accounts	15
2	Foreign Exchange Markets: 2.1 Meaning, Functions and Compositions of Foreign Exchange Markets 2.2 Exchange Rates: Fixed and Flexible Exchange Rates- Advantages and Disadvantages 2.3 Managed Flexible / Floating Exchange Rates 2.4 Foreign Exchange Markets: Spot Market, Forward and Futures Market and SWAP Market. 2.5 Calculations on Different foreign Exchange Markets	15

Course Outcomes: After completion of the course, students will be able to:

1. Understand the concepts of International Economics.
2. Comprehend various balance of payment accounts.
3. Explore the trends in exports and imports.
4. Analyse the working of foreign exchange markets.

Internship for Students if any: Not Applicable	
List of Recommended Books and Study Materials:	
1. Bo Sodersten “International Economics” 2. Paul Krugman “International Economics and Trade Policies”, Pearson Publication 3. Mithani “International Economics” 4. Dwivedi “International Economics” 5. Desai and Bhalerao “International Economics” 6. M. L. Jhingan, International Economics, Vrinda Publication, New Delhi 7. Dominick Salvatore, International Economics, Willy Publication 8. M. Maria John Kennedy, International Economics, PHI Publication 9. Rajat Acharyya, International Economics, Oxford Publication 10. NITI Ayog Website 11. RBI Website	
Scheme of Examination	
Passing Marks: 40% of the Total Marks for each Head of Examination	
Internal Assessment (15 Marks) and External Assessment (35 Marks)	
Question Paper Pattern for External Examination	
Instructions:	
1. Question No. 1 is compulsory. 2. Attempt all remaining questions.	
Question Paper Pattern:	
Q. 1: Fill in the blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 10 Marks
Q. 3: Theory Question on Unit-2	= 10 Marks
Q. 4: Write Short Notes on all Units (Any 2 out of 4)	= 10 Marks

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: SAP FICO-I

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Batch Size	Lectures per Week in Clock Hour
B.Com.	SAP321MJ	VSC	2 (1 Credit = 30 Hours of Lab Work)	20 Students	4 Lectures per Batch (1 Lecture is equal to 1 Clock Hour)

Course Objectives:

1. To make students understand the concepts of Enterprise Resource Planning (ERP) and the SAP FICO module.
2. To impart the knowledge of SAP software configuration and essential Global Settings.
3. To make students understand the practical application of General Ledger (GL), Accounts Payable (AP), and Accounts Receivable (AR) in SAP.
4. To provide hands-on practical training to the students in the Computer Laboratory using SAP system access.
5. To equip students with job-ready skills in the SAP FI module to enhance employability.

Unit	Title and Contents	No. of Lectures
1	Introduction to ERP & SAP FICO: 1.1 Meaning and Concept of ERP 1.2 Introduction to SAP ERP Architecture and Navigation 1.3 Organizational Structure in SAP 1.4 Overview of SAP Financials (FI) and Controlling (CO) Modules 1.5 Understanding Master Data vs. Transactional Data	20
2	SAP FI - Global Settings & General Ledger (GL): 2.1 Defining Company and Company Code 2.2 Assigning Company Code to Company 2.3 Defining Fiscal Year Variant and Posting Period Variant 2.4 Document Types and Number Ranges 2.5 Chart of Accounts Creation and Assignment 2.6 Account Groups and Retained Earnings Account 2.7 Creation, Alteration, and Deletion of GL Master Records 2.8 GL Document Entry, Parking, Holding, and Posting 2.9 Practice Exercise	20
3	Accounts Payable (AP) & Accounts Receivable (AR): 3.1 Creation of Vendor and Customer Account Groups	20

	3.2 Vendor Master Data Creation and Maintenance 3.3 Customer Master Data Creation and Maintenance 3.4 Defining Payment Terms 3.5 Posting Purchase and Sales Invoices in SAP 3.6 Outgoing Payments and Incoming Payments 3.7 Document Reversal and Clearing Open Items 3.8 Practice Exercise	
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Course Outcomes: After completion of the course, students will be able to:

- 1) Understand the architecture of SAP ERP and the specific role of the FI module in an organization.
- 2) Configure baseline organizational structures and global parameters within SAP FI.
- 3) Create and maintain master data for General Ledgers, Vendors, and Customers.
- 4) Execute basic transactional recordings such as invoicing and payments in the SAP environment.
- 5) Evaluate and differentiate between standard accounting practices and SAP-integrated accounting.
- 6) Demonstrate foundational skills necessary for entry-level SAP end-user or associate consultant positions.

Teaching Methodology
1) Class Room Lectures. 2) Practical Lectures in the Computer Laboratory with SAP Server Access (GUI/Fiori). 3) Guest Lectures of SAP Professionals/Industry Experts. 4) Teaching with the help of ICT tools. 5) YouTube Lectures developed by standard SAP Institutions/MHRD/UGC.
Mandate or Instructions or Guidelines for Teaching of this Course
I) Mandate or Instructions or Guidelines to the University
1) University has to conduct Training Programs of SAP FICO frequently in association with Professional Institutes and UGC-Malaviya Mission Teacher Training Centre of Savitribai Phule Pune University to train the Teachers of affiliated Colleges at free of cost for teaching this course effectively. 2) University has to provide access or facilitate institutional tie-ups for SAP Software/Server Access to each College under the head of Quality Improvements Grants, if possible. 3) Examination Section of the University will prepare the Schedule of Practical Examination for smooth conduct of the Practical Examination.
II) Mandate or Instructions or Guidelines to the College
1) College has to provide well-equipped Computer Laboratory with LAN System, LCD Projector, Printers, and Internet with strong bandwidth etc. 2) College has to provide full technical support to the subject teacher for conducting lectures in the Computer Laboratory. 3) College has to provide the training of SAP Accounting to the Subject Teacher or to reimburse the Training Fee to the respective Subject Teacher for getting training from Professional Institutes.

4) College has to arrange SAP IDES/Server access made available for course teaching and learning.
5) College has to provide the Time Slot to the students for Practice Exercise in the Computer Laboratory and the Technical Assistant will assist the students during Practice Exercise Session.
III) Mandate or Instructions or Guidelines to the Teacher
1) Teacher has to teach this Course in the Computer Laboratory batch wise.
2) Size of the Batch will be 20 Students.
3) Teacher has to use LCD Projector in Computer Laboratory for teaching and explaining the SAP Software.
4) Technical Assistant will assist the Subject Teacher during Lectures in the Computer Laboratory.
5) Teacher will instruct to the Technical Assistant to supervise the students during the Lectures in the Computer Laboratory.
6) Subject Teacher has to prepare a detail schedule well in advance for conducting the Lectures in the Computer Laboratory and circulate the same among the students after the consent of the Head of the Department subject to the approval of Principal of the College.
7) The respective Subject Teacher will prepare the Schedule for Practice Exercise of SAP Software in the Computer Laboratory as per the requirement and handover the same to the Technical Assistant for execution.
Internship for Students if any: Not applicable
Recommended Books and Study Materials
1) Configuring SAP ERP Financials and Controlling, Peter Jones and John Burger, McGraw-Hill.
2) SAP FICO Beginner's Hand Book, Murugesan Ramaswamy.
3) First Steps in SAP Financial Accounting (FI), Ann Cacciottolli.
4) Official Study Materials and Learning Journeys available on the SAP Learning Hub platform.
5) Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheshwari, Vikas Publishing House.
Scheme of Examination
Passing Marks: 40% of the Total Marks for each Head of Examination
Internal Assessment (15 Marks) and External Assessment (35 Marks)
Internal Examination Assessment Pattern
The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments • Written Test • Offline MCQ Test • Power Point Presentation • SAP Software Practical Test in the Laboratory with SAP FICO Software.
External Examination Assessment Pattern and Procedure
Procedure for conducting the Practical Examination:
1) Practical Examination to be conducted in the Computer Laboratory with License Copy of SAP FICO Software by the respective Colleges.
2) University will prepare the Practical Examination Schedule for conducting of the Practical

Examination.

- 3) Practical Examination is to be conducted by each College as per the Schedule issued by the University.
- 4) Size of the Practical Examination Batch will be 20 Students.
- 5) Subject Teacher will be the Internal Examiner for conducting the Practical Examination.
- 6) University will make the appointment of External Examiners.
- 7) Internal and External Examiners will jointly prepare the Question Papers for each Practical Examination Batch separately.
- 8) Copy of each set of Question Papers should be deposited with the Examination Section of the College after the end of Practical Examination.
- 9) Each paper will have at least 15 to 20 Hypothetical Business Transactions of Hypothetical Business Entity such as revenue, party (receivables and payables), purchase of assets, cash receipts and payments, debit and credit notes, closing adjustments etc.
- 10) If a student misses his/her Regular Practical Examination Batch during the Schedule of Regular Practical Examination of the respective College, he/she can appear as an Out-Of-Turn Student for the next Batch during the Regular Schedule of Practical Examination of the respective College after payment of Out-Of-Turn Fee as per the University Rules.
- 11) If a student misses his/her Regular Practical Examination Batch and has not appeared for the Out-Of-Turn Batch of the Regular Schedule of Practical Examination of the respective College, he/she will be treated as absent student for Practical Examination.
- 12) Student will appear for the Practical Examination as Pre-Out-Of-Turn Student during the Regular Schedule of Practical Examination of the respective College after payment Out-Of-Turn Fee.
- 13) For each Batch Maximum duration of Examination will be **2 Hours**.
- 14) Student should generate the report at the end of the Practical Examination.
- 15) Student should take printout of the generated report and must sign each page of printout of the report.
- 16) Students have to submit the Self-Attested Copy of the Printout of Practical Examination Report to the Examiners. If student fails to sign the printout of Practical Examination Report and fails to submit the same with the Examiners then concerned student will be treated as absent for the Practical Examination.
- 17) Both the Examiners will collect the printout of Practical Examination Report from each student, and will verify the signature of the respective student on Report.
- 18) Both the Examiners will make the assessment jointly of Practical Examination Report after the end of each Practical Exam Batch on the same day.
- 19) The College Authority should provide the necessary facilities during the Practical Examination such as Well-Equipped Computer Laboratory, Installation of License Copy of Tally Software, LAN System, Internet Facility with strong Bandwidth, Technical Team Support, Laser Printers, Papers for Printout, Peons, Generator Back-up, CCTVs for supervision and any other facility as per the requirement of the Examiners for smooth conduct of the Practical Examination.
- 20) Student kindly note that the Examiners instructions are mandatory on every student and student should abide by the same during the Practical Examination in the Computer Laboratory.

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: Statistics with MS Excel

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Batch Size	Lectures per Week in Clock Hour
B.Com.	SME322MJ	VSC	2 (1 Credit = 30 Hours of Lab Work)	20 Students	4 Lectures per Batch (1 Lecture is equal to 1 Clock Hour)

Course Objectives:

1. To introduce students to the fundamentals of data handling and analysis using Microsoft Excel.
2. To develop the ability to classify, tabulate, and present data using statistical diagrams and graphical techniques.
3. To enable students to compute and interpret measures of central tendency and dispersion using Excel tools and formulas.
4. To provide knowledge of correlation and regression analysis for studying relationships between variables.
5. To equip learners with techniques for time series analysis, trend estimation, and forecasting using Excel.
6. To familiarize students with quality control methods and statistical decision-making using control charts and analytical tools.

Unit	Title and Contents	No. of Lectures
1	Introduction to MS Excel 2019: 1.1 How to Start Excel 2019 1.2 Basics of Excel 2019 1.3 The Ribbon 1.4 Working with Excel 2019 1.5 Entering Data in an Excel Sheet 1.6 Typing Data in a New Excel Worksheet 1.7 Copying Data from an Existing Excel Worksheet	4
2	Introduction to MS Excel 2019: 2.1 Creating New Data by Transforming the Existing Data 2.2 Copying a Formula in Different Cells 2.3 Working with Formula 2.4 Mathematical Operations 2.5 Writing a Formula	4

	2.6 Editing and Formatting the Worksheet 2.7 Data Analysis ToolPak	
3	Classification and Tabulation of Data: 3.1 Qualitative Classification 3.2 Discrete Frequency Distribution 3.3 Continuous Frequency Distribution	4
4	Diagrammatic Presentation of Data: 4.1 Simple Bar Diagram 4.2 Multiple Bar Diagram 4.3 Sub-divided Bar Diagram 4.4 Percentage Bar Diagram 4.5 Pie Diagram	4
5	Graphical Presentation of Data: 5.1 Frequency Bar Graph 5.2 Histogram 5.3 Histogram using Data Analysis ToolPak 5.4 Frequency Polygon 5.5 Frequency Curve 5.6 Cumulative Frequency Curves (Ogives)	4
6	Graphical Presentation of Time Series Data: 6.1 Line Graph 6.2 Range Graph 6.3 Band Graph 6.4 Box Plot	4
7	Measures of Central Tendency: 7.1 Arithmetic Mean: 7.1.1 Arithmetic Mean for Raw Data 7.1.2 Arithmetic Mean for Discrete Frequency Distribution 7.1.3 Arithmetic Mean for Continuous Frequency Distribution 7.2 Geometric Mean: 7.2.1 Geometric Mean for Raw Data 7.2.2 Geometric Mean for Continuous Frequency Distribution 7.3 Harmonic Mean: 7.3.1 Harmonic Mean for Raw Data 7.3.2 Harmonic Mean for Discrete Frequency Distribution 7.3.3 Harmonic Mean for Continuous Frequency Distribution 7.4 Mode: 7.4.1 Mode for Raw Data 7.4.2 Mode for Discrete Frequency Distribution 7.4.3 Mode for Continuous Frequency Distribution 7.5 Partition Values 7.5.1 Partition Values for Raw Data 7.5.2 Partition Values for Discrete Frequency Distribution	4

	7.5.3 Partition Values for Continuous Frequency Distribution	
8	Measures of Dispersion Moments, Skewness and Kurtosis: 8.1 Range and Coefficient of Range: For Raw Data 8.2 Quartile Deviation and Coefficient of Quartile Deviation: For Raw Data 8.3 Mean Deviation: For Raw Data, For Discrete Frequency Distribution 8.4 Variance and Standard Deviation: For Raw Data, For Discrete Frequency Distribution 8.5 Moments, Skewness and Kurtosis: For Raw Data, For Discrete Frequency Distribution 8.6 Descriptive Statistics using Data Analysis ToolPak	4
9	Correlation Analysis: 9.1 Simple Correlation Coefficient 9.2 Multiple Correlation Coefficients 9.3 Partial Correlation Coefficients 9.4 Correlation Coefficients using Data Analysis ToolPak 9.5 Rank Correlation Coefficient 9.6 Rank Correlation Coefficient for Tied or Repeated Ranks	4
10	Simple Linear Regression: 10.1 Fitting and Analysis of Simple Regression in Excel 2019 10.2 Interpretation of the Results of Regression Analysis 10.3 Interpretation of the Regression Statistics Table 10.4 Interpretation of the Regression Coefficients Table 10.5 Interpretation of the Residual Output 10.6 Residual Plot in Excel 2019 10.7 Normal Probability Plot in Excel 2019 10.8 Fitted Line of Regression on the Scatter Plot in Excel 2019	4
11	Multiple Linear Regression: 11.1 Fitting and Analysis of Multiple Regression Model in Excel 2019 11.2 Interpretation of the Results of Multiple Regression Analysis 11.3 Interpretation of the Regression Statistics Table 11.4 Interpretation of the Regression Coefficients Table 11.5 Interpretation of the Residuals Output 11.6 Residual Plot in Excel 2019 11.7 Normal Probability Plot in Excel 2019	4
12	Estimation of Trend by Curve Fitting: 12.1 Fitting of the Linear Trend 12.2 Fitting of the Quadratic Trend 12.3 Fitting of the Exponential Trend	4
13	Smoothing or Filtering the Time Series: 13.1 Simple Moving Average 13.2 Weighted (unequal) Moving Average 13.3 Exponential Smoothing Method	4
14	Seasonal Component Analysis: 14.1 Simple Average Method	4

	14.2 Ratio to Trend Method 14.3 Ratio to Moving Average Method	
15	Control Charts: 15.1 Control Charts for Variables: Control Charts for Mean using range, Control Charts for Range 15.2 Control Charts for Attributes: p-Chart, np-chart, c-chart	4

Course Outcomes: After completion of the course, students will be able to:

1. Apply Excel functionalities to organize, transform, and analyse real-world datasets effectively.
2. Construct and interpret various statistical tables, charts, and graphs for data presentation.
3. Calculate and analyse measures of central tendency, dispersion, skewness, and kurtosis using Excel.
4. Evaluate relationships between variables using correlation and regression techniques in Excel.
5. Analyse time series data and perform forecasting using trend and smoothing methods.
6. Use statistical tools such as control charts and Data Analysis ToolPak for decision-making and quality control.

Internship for Students if any: Not Applicable	
List of Recommended Books and Study Materials	
1. Excel 2019 for Business Statistics, Thomas J. Quirk, Springer, 2020. 2. Business Analytics: Data Analysis and Decision Making, S. Christian Albright and Wayne L. Winston, Cengage Learning, 2017. 3. Statistics Applied with Excel, Franz Kronthaler, Springer, 2023. 4. Statistics for Managers, David M. Levine, David F. Stephan, Timothy C. Krehbiel and Mark L. Berenson, Pearson Education, 2014. 5. Statistics for Business and Economics, Paul Newbold, William L. Carlson and Betty M. Thorne, Pearson Education, 2023. 6. Business Statistics, Norean R. Sharpe, Richard D. De Veaux, and Paul F. Velleman, Pearson Education, 2019. 7. Business Statistics, S.C. Gupta and M. P. Gupta, Sultan Chand and Sons, 2017. 8. Statistics for Management, Richard I. Levin, David S. Rubin, Masood Husain Siddiqui, Sanjay Rastogi, Pearson, 2017. 9. Applied Statistics and Probability for Engineers, Douglas C. Montgomery, George C. Runger, Wiley, 2020. 10. Fundamentals of Applied Statistics, S.C. Gupta and V. K. Kapoor, Sultan Chand and Sons, 2014. 11. Statistical Methods, S.C. Gupta, Sultan Chand and Sons, 2017. 12. Business Statistics, S.C. Gupta and Indra Gupta, Himalaya Publishing House, 2013. 13. Nonparametric Statistics for the Behavioural Sciences, Sidney Siegel, Jr. Castellan, N. John, McGraw-Hill College, 1988. 14. Business Statistics, J. K. Sharma, Pearson Education Limited, 2007.	

Scheme of Examination		
Passing Marks: 40% of the Total Marks for each Head		
Internal Assessment (15 Marks)		
The colleges need to adopt the following Methods for Continuous Internal Evaluation:		
1. Student should complete at least 10 practical sessions. 2. Student should maintain practical book. 3. Each completed practical shall follow oral evaluation. 4. Each completed practical along with oral evaluation shall carry 2 marks.		
External Assessment (35 Marks)		
Question Paper Pattern for External Examination		
Instructions:		
1. All questions must be solved using MS Excel. 2. Student need to solve 3 questions out of 5 questions. 3. The completed practical book will carry 5 marks.		
Question Paper Pattern:		
	Attempt any three of the following:	
Question No. 1.	Question based on practical sessions 1-3.	[10]
Question No. 2.	Question based on practical sessions 4-6.	[10]
Question No. 3.	Question based on practical sessions 7-9.	[10]
Question No. 4.	Question based on practical sessions 10-12.	[10]
Question No. 5.	Question based on practical sessions 13-15.	[10]
Mandate or Instructions or Guidelines for Teaching of this Course		
I) Mandate or Instructions or Guidelines to the University		
1) University has to conduct Training Programs of Statistics with MS Excel frequently in association with Professional Institutes and UGC-Malaviya Mission Teacher Training Centre of Savitribai Phule Pune University to train the Teachers of affiliated Colleges at free of cost for teaching this course effectively. 2) University has to provide access or facilitate institutional tie-ups for MS Excel Software/Server Access to each College under the head of Quality Improvements Grants, if possible. 3) Examination Section of the University will prepare the Schedule of Practical Examination for smooth conduct of the Practical Examination.		
II) Mandate or Instructions or Guidelines to the College		
1) College has to provide well-equipped Computer Laboratory with LAN System, LCD Projector, Printers, and Internet with strong bandwidth etc. 2) College has to provide full technical support to the subject teacher for conducting lectures in the Computer Laboratory. 3) College has to provide the training of MS Excel to the Subject Teacher or to reimburse the Training Fee to the respective Subject Teacher for getting training from Professional Institutes. 4) College has to provide the Time Slot to the students for Practice Exercise in the Computer Laboratory and the Technical Assistant will assist the students during Practice Exercise Session.		
III) Mandate or Instructions or Guidelines to the Teacher		
1) Teacher has to teach this Course in the Computer Laboratory batch wise.		

- 2) Size of the Batch will be 20 Students.
- 3) Teacher has to use LCD Projector in Computer Laboratory for teaching and explaining the MS Office.
- 4) Technical Assistant will assist the Subject Teacher during Lectures in the Computer Laboratory.
- 5) Teacher will instruct to the Technical Assistant to supervise the students during the Lectures in the Computer Laboratory.
- 6) Subject Teacher has to prepare a detail schedule well in advance for conducting the Lectures in the Computer Laboratory and circulate the same among the students after the consent of the Head of the Department subject to the approval of Principal of the College.
- 7) The respective Subject Teacher will prepare the Schedule for Practice Exercise of MS Excel in the Computer Laboratory as per the requirement and handover the same to the Technical Assistant for execution.

External Examination Assessment Pattern and Procedure

Procedure for conducting the Practical Examination:

- 1) Practical Examination to be conducted in the Computer Laboratory with License Copy of MS Office by the respective Colleges.
- 2) University will prepare the Practical Examination Schedule for conducting of the Practical Examination.
- 3) Practical Examination is to be conducted by each College as per the Schedule issued by the University.
- 4) Size of the Practical Examination Batch will be 20 Students.
- 5) Subject Teacher will be the Internal Examiner for conducting the Practical Examination.
- 6) University will make the appointment of External Examiners.
- 7) Internal and External Examiners will jointly prepare the Question Papers for each Practical Examination Batch separately.
- 8) Copy of each set of Question Papers should be deposited with the Examination Section of the College after the end of Practical Examination.
- 9) If a student misses his/her Regular Practical Examination Batch during the Schedule of Regular Practical Examination of the respective College, he/she can appear as an Out-Of-Turn Student for the next Batch during the Regular Schedule of Practical Examination of the respective College after payment of Out-Of-Turn Fee as per the University Rules.
- 10) If a student misses his/her Regular Practical Examination Batch and has not appeared for the Out-Of-Turn Batch of the Regular Schedule of Practical Examination of the respective College, he/she will be treated as absent student for Practical Examination.
- 11) Student will appear for the Practical Examination as Pre-Out-Of-Turn Student during the Regular Schedule of Practical Examination of the respective College after payment Out-Of-Turn Fee.
- 12) For each Batch Maximum duration of Examination will be **2 Hours**.
- 13) Student should generate the report at the end of the Practical Examination.
- 14) Student should take printout of the generated report and must sign each page of printout of the report.
- 15) Students have to submit the Self-Attested Copy of the Printout of Practical Examination Report to the Examiners. If student fails to sign the printout of Practical Examination Report and fails to submit the same with the Examiners then concerned student will be treated as absent for the

Practical Examination.

- 16) Both the Examiners will collect the printout of Practical Examination Report from each student, and will verify the signature of the respective student on Report.
- 17) Both the Examiners will make the assessment jointly of Practical Examination Report after the end of each Practical Exam Batch on the same day.
- 18) The College Authority should provide the necessary facilities during the Practical Examination such as Well-Equipped Computer Laboratory, Installation of License Copy of MS Office, LAN System, Internet Facility with strong Bandwidth, Technical Team Support, Laser Printers, Papers for Printout, Peons, Generator Back-up, CCTVs for supervision and any other facility as per the requirement of the Examiners for smooth conduct of the Practical Examination.
- 19) Student kindly note that the Examiners instructions are mandatory on every student and student should abide by the same during the Practical Examination in the Computer Laboratory.

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B.Com.

Class: TY B.Com. Sem-V

Title of the Course: Field Project

A) Introduction:

The field-based learning/project should attempt to provide opportunities for students to understand the different socio-economics contexts. It should aim at giving students exposure to development-related issues in rural and urban settings. It will provide opportunities for students to observe situation in rural and urban contexts, and to observe and study actual field situations regarding issues related to socio-economic development. Students should be given opportunities to gain a first-hand understanding of the policies, regulations, organizational structures, processes, and programmes that guide the development process. They should have opportunity to gain an understanding of the complex socio-economic problems in the community, and innovative practices required to generate solutions to the identified problems.

The main objectives of NEP 2020 are to make holistic development of students. In line with the NEP 2020 objective of student's holistic development to improve the employability of students at the same time to nurture better understanding of socio-economic context. Field project work will provide students opportunity to visit and observe situation in rural and urban contexts; students are expected to visit, observe and study actual field situations in socio economic contexts while doing their field study. It will improve opportunities to understand interconnect between theoretical knowledge and practical applications. Field Project is expected to enhance their sensitivity to socio economic issues and improve their ability of critical thinking and problem solving as well as designing innovative solutions to the existing and emerging problems. Field Project component will broaden the possibilities of deeper learning and enhancing research acumen of students. Field Project broadens opportunities of social responsibility, environmental sustainability, nation building and peace.

A Field Project for B.Com. Programs introduced by the Savitribai Phule Pune University in the major subject of Accountancy and Taxation, Cost and Management Accounting, Business Administration, Marketing, Business Laws, Business Practices, Banking, Finance and Insurance, and Business Mathematics, Statistics and Analytics Students under NEP 2020 will provide a transformative educational experience that goes beyond textbooks and traditional classroom learning typically in collaboration with businesses or organizations.

The objective is to enhance students' understanding of commerce-related concepts and develop practical skills that will be valuable in their future careers. Field Projects can

vary widely depending on the specific focus area within commerce, such as Financial Accounting, Management Accounting, Cost Accounting, Social Responsibility Accounting, Human Resource Accounting, Inflation Accounting, Finance, Auditing, Corporate Governance, Capital Structure, Blockchain, Financial Technology, Forensic Accounting, Business Administration, Business Practices, Business Laws, Marketing, Business Mathematics, Statistics and Analytics and other relevant and contemporary topics in the same disciplines of the faculty as per time-to-time development /as per the need of Industry etc.

Field Projects for B.Com. Program Students not only intensify their understanding of theoretical concepts but also equip them with practical skills and experiences that are valuable in their future careers.

Field Projects empower students to bridge the gap between theory and practice that enhance their academic knowledge and prepare them for the dynamic challenges of the business world, fostering the development of critical skills, a professional mindset, and a comprehensive understanding of the field of commerce. Ultimately, field projects empower commerce students to enter the workforce with a holistic skill set, positioning them as skilful professionals capable of navigating the complexities of the business sphere.

B) Course Objectives:

1. To provide a transformative educational experience that goes beyond textbooks and traditional classroom learning typically in collaboration with businesses or organizations.
2. To strengthen students' understanding of commerce-related concepts and develop practical skills that will be valuable in their future careers.
3. To intensify students understanding of theoretical concepts and equip them with practical skills and experiences that are valuable in their future careers.
4. To bridge the gap between theory and practice that enhance their academic knowledge and prepare them for the dynamic challenges of the business world, fostering the development of critical skills, a professional mindset, and a comprehensive understanding of the field of commerce.
5. To develop a holistic skill set, empowering students to become skilled professionals capable of navigating and analysing the complexities of the business and socio-economic landscape.
6. To foster ability of students to work in team, develop social awareness and nurture human values among students.
7. To enhance research and analytical skills by encouraging students to collect, observe, and analyse field data, and to develop problem-solving skills through identifying issues and suggesting practical recommendations.
8. To encourage collaboration between Higher Education Institutions, Government Organizations, Non-Government Organizations, Social Organization, Business and Industry Organization for better implementation of Field Project.

9. To nurture teamwork, ethical awareness, and human values, promoting social sensitivity and civic responsibility among students.
10. To foster institutional collaboration between Higher Education Institutions (HEIs) and external stakeholders including government bodies, NGOs, social enterprises, and industry for effective implementation and broader community impact.

C) Course Outcomes: After Completion of the course, the student will be able to:

1. Apply various concepts learned in the classrooms to real-world socio-economic contexts, thereby enhancing their understanding, practical skills, and decision-making abilities.
2. Demonstrate awareness and insights into the cultural, economic, and social diversity of communities, preparing them to act as responsible, inclusive, and informed citizens.
3. Analyse field data to showcase research aptitude, critical thinking, and ethical conduct in handling socio-economic issues using appropriate statistical tools and methodologies.
4. Evaluate complex real-life situations to make informed and evidence-based decisions using problem-solving strategies and critical thinking.
5. Collaborate effectively in diverse teams to achieve shared project goals, demonstrating interpersonal skills, coordination, and collective responsibility.
6. Exhibit professional integrity and ethical standards in all field interactions, upholding honesty, accountability, and respect in both data handling and human engagement.

D) Significance of a Field Project:

1) Application of Theoretical Knowledge:

- a) Allows S.Y. B.Com. students to apply the theoretical concepts learned in the classroom to real business situations.
- b) Bridges the gap between academic learning and practical implementation.

2) Hands-on Experience:

- a) Provides hands-on experience in various aspects of commerce such as Financial Accounting, Management Accounting, Cost Accounting, Social Responsibility Accounting, Human Resource Accounting, Inflation Accounting, Finance, Auditing, Corporate Governance, Capital Structure, Blockchain, Financial Technology, Forensic Accounting, and other relevant and contemporary topics in the same discipline as per time-to-time development /as per the need of industry etc.
- b) Enables students to develop practical skills that are essential in the professional world.

3) Problem-Solving Skills:

- a) Challenges students to solve real-world business problems, enhancing their critical thinking and problem-solving abilities.
- b) Encourages innovative thinking and creativity in finding solutions.

4) Integration of Specialization Knowledge:

- a) Depending on their chosen specialization, students will integrate and apply specialized knowledge to the specific context of their Field Project.
- 5) Interaction with Industry Professionals:**
 - a) Offers opportunities for students to interact with professionals in the industry, gaining insights, guidance, and networking opportunities.
 - b) Facilitates mentorship and the exchange of ideas between students and experienced professionals.
- 6) Understanding Business Practices:**
 - a) Allows students to gain firsthand experience in the day-to-day operations of businesses, helping them understand the practical aspects of business management.
 - b) Provides exposure to industry best practices and real business challenges.
- 7) Professional Development:**
 - a) Enhances professional skills such as communication, teamwork, time management, and project management.
 - b) Builds confidence and prepares students for the demands of the corporate world.
- 8) Report and Presentation:**
 - a) A crucial aspect of the Field Project will be the preparation of a comprehensive report.
 - b) Additionally, students will be required to present their project outcomes to faculty or industry experts.
- 9) Business/Industry Relevance:**
 - a) Ensures that students are aware of the current trends and challenges in the industry.
 - b) Helps students stay updated with industry practices, making them more adaptable and relevant in their future careers.
- 10) Research and Analysis Skills:**
 - a) Develops research and analytical skills as students gather and analyse data for their projects.
 - b) Fosters a deeper understanding of Financial Accounting, Management Accounting, Cost Accounting, Social Responsibility Accounting, Human Resource Accounting, Inflation Accounting, Finance, Auditing, Corporate Governance, Capital Structure, Blockchain, Financial Technology, Forensic Accounting, and other relevant and contemporary topics in the same discipline as per time-to-time development /as per the need of industry etc.
- 11) Preparation for Entrepreneurship:**
 - a) If students aspire to become entrepreneurs, a field project can provide valuable insights into the challenges and opportunities of starting and managing a business.
- 12) Networking Opportunities:**
 - a) Engaging in a Field Project may provide students with opportunities to connect with professionals, industry experts, and potential employers, expanding their professional network.
- 13) Resume Enhancement:**

- a) Adds value to a student's resume by showcasing practical experience and the ability to apply theoretical knowledge in real-world scenarios.
- b) Increases the employability of students as employers often value practical experience.

E) Hints for choosing and preparing of a Field Project Topic:

1. Consider your interests and skills:

Choosing a topic that genuinely interests you fosters motivation and keeps you engaged throughout the project and analysis process.

2. Selecting a Relevant Topic:

Choose a topic aligned with your specialization, allowing for the practical application of classroom concepts. Consider current trends, issues, or challenges within the business or financial sector.

3. Focus and Direction:

A well-defined topic provides a clear focus for your field project, ensuring you stay on track and delve into a specific area within finance. The chosen topic allows you to showcase your field project, analytical, and communication skills effectively.

4. Define Clear Objectives:

Clearly outline the objectives of your field project.

5. Identifying the Scope:

Define the project's scope to ensure it is manageable within the given timeframe and resources. Set realistic expectations regarding the depth and breadth of your project.

6. Conduct a literature review:

Explore existing research on the topic to gain a better understanding of the issues involved.

7. Identify a research question:

Develop a clear research question that you can answer through your project.

8. Identify a real-world problem or challenge:

Choose a topic that addresses a specific problem or challenge faced by organizations in the human resource accounting field.

9. Choose a manageable scope:

Ensure that the project is feasible within the given timeframe and resources.

10. Industry or Sector Focus:

Tailor your field project to a specific industry or sector such as management, marketing, finance, accounting, costing, entrepreneurship, banking and finance, cooperation and rural development, business practices and environment or other commerce related disciplines.

11. Practical Application of Concepts:

Design your project to require the application of theoretical concepts learned in the classroom.

12. Project Presentation:

Include a presentation component where you communicate your findings, insights, and recommendations to your peers, faculty, or industry professionals. Utilize visual aids, such as charts and graphs, to enhance clarity.

13. Evaluation Criteria:

Understand the criteria for evaluating the field project, including factors such as research quality, analytical skills, presentation effectiveness, and the practical relevance of your findings.

14. Documentation:

Emphasize the importance of documenting the entire process, from project initiation to conclusion. This documentation includes research notes, analysis, and final reports.

15. Seek guidance from your professor or advisor:

Get feedback and advice on your project topic and research plan.

16. Networking and Career Opportunities:

A well-researched project on a relevant topic can spark discussions with professors, industry professionals, and even potential employers.

F) Role and Responsibilities:**1) College:**

College has to provide all necessary facilities and requirements to the Head, Supervisor and Students such as Library facility, Internet Service, Electronic Gadgets etc. for smooth completion of Field Projects.

2) Head of the Department (HOD):

Allotment of supervisor to the students for field project should be done by Head of the Department. Head has to ensure about the required facilities provided by the College for smooth completion of Field Project.

3) Supervisor:

- a) To prepare a proper schedule of field project well-in-advance and display the same on the College Website at the beginning of the Semester.
- b) To incorporate all necessary instructions as well as guidelines of field project in the schedule for students' information.
- c) To conduct orientation sessions to meet the requirement of students for completion of field project.
- d) To review and approve Field Project topic.
- e) To take regular feedback and review on students' engagement on the field project.
- f) To monitor students field project progress and provide guidance.
- g) To keep the record of interaction with students.
- h) To collect and review progress reports.
- i) To evaluate Field Project Reports including documentations, presentations etc.

4) Students:

- a) To refer the schedule which is to be uploaded on College Website by each student.
- b) To select a topic from the suggested list or any other topic.
- c) To prepare Field Project Outline as per the selection topic of field project in consultation with your supervisor.
- d) To take approval for the topic and outline from your supervisor.
- e) To attend the orientation sessions on the field project is to be conducted by your supervisor.
- f) To attend the experts'/guest faculty sessions organized by your supervisor.

- g) To report the progress to your supervisor periodically or as per the instructions of your supervisor.
- h) To give the progress report presentation as per schedule issued by supervisor.
- i) To maintain the activity cum work report during field project period in the prescribed format provided by your supervisor and get it validated by the supervisor.
- j) To keep regular communication with supervisor for completion of field project.
- k) To complete the field project report as per the instructions issued by supervisor time to time and the same are mandatory on the students. If student fails to make compliance as per the instruction issued by supervisor, then the student will be responsible for his/her academic loss.
- l) To prepare field project report as per guidelines issued by the University in consultation with supervisor.
- m) To give the field visit and maintain the record by every student.

G) Field Project Evaluation Pattern:

Field Project Report is based on the self-study done by the student under the guidance of Supervisor and to be evaluated for 50 Marks altogether internally at the College Level and 02 credits will be awarded to students. According to the guidelines outlined in the NEP Structure issued by the Savitribai Phule Pune University, evaluation of field project will be made in the following manner by the Examiners:

Procedure for Evaluation of Field Project by Supervisor:

Sr. No.	Criteria	Marks
A	Selection and presentation of Field Project topic, Attendance of sessions, engagement of students throughout the semester for field project, presentation of field project work progress, field visits etc. (Assessment to be made by the Supervisor)	20
B	*Overall Quality and Structure of the Report: Statement of problems, Objectives of the field project, Literature review, Methodology, Analysis and interpretation of data, Fulfilment of objectives, Findings, Recommendations, References etc. (Assessment to be made by both the Examiners)	10
C	*Viva-Voce of Field Project: Communication and presentation skills, Performance etc. (Assessment to be made by both the Examiners)	20
Total		50

***Guidelines for Overall Quality and Structure of the Report and Viva-Voce of Field Project:**

- 1) Viva-Voce of Field Project to be organized by the Examination Section of the College at the end of Semester but prior to the Written Examination of the University.
- 2) Schedule of Viva-Voce of Field Project has to be prepared by the Examination Section of the College and to be displayed on the Website and Notice Board of the College at least 15 days prior to the schedule date of Viva-Voce.
- 3) Supervisor of the Field Project will work as Internal Examiner for Viva-Voce of Field Project.
- 4) College has to make an appointment of another Examiner from the outside College as External Examiner in consultation with the Head of the respective Department.
- 5) The remuneration to be paid to the Examiners as per the University rules and regulations.
- 6) Both the examiners have to make the assessment and evaluation of the Viva-Voce of Field Project independently.
- 7) If student is absent for Viva-Voce of Field Project during schedule then the student shall be treated as absent except some exception as per the Ordinance issued by the University.

External Evaluation Sheet

Uni. Seat No.	Name of the Student	Supervisor	Internal Examiner		External Examiner		Total	Conv.	Total
		A (20)	B (10)	C (20)	B (10)	C (20)	60	30	50
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h = d+e+f+g)	(i = h/2)	(j = c + i)
1									
2									
3									

(**Note:** College has to strictly follow the above evaluation sheet and should duly signed by both the Examiners)

H) Field Project Report: A Guiding Framework (Structural Guidelines):

A Field Project Report is an end result of field experiences, research, and analysis, reflecting the depth and breadth of the student's engagement during fieldwork. This comprehensive document serves as a testament to the student's ability to apply academic knowledge to real-world challenges within the field of commerce. Structural guidelines of the field project is as follows:

1) Cover Page: (Specimen-A)

It includes the title of the report, name of the university, name of the program, name of the specialization (major subject), name of the student, class with division, roll number, university seat number, name of the supervisor, name of the department, name of the college, month and year etc.

2) Field Project Completion Certificate: (Refer Specimen-B)

3) Declaration of Student: (Refer Specimen-C)

4) Certificate of Supervisor: (Refer Specimen-D)

- 5) Certificate of the Organization:** (*Refer Specimen-E*)
- 6) Acknowledgments:**
Express gratitude to individuals, organizations, supervisor and who assisted to make completion of this field project.
- 7) Table of Contents:** (*Refer Specimen-F*)
It presents a clear and organized list of the report's sections and subsections with corresponding page numbers.
- 8) List of Tables:** (*Refer Specimen-G*)
- 9) List of Figures/Charts/Diagrams:** (*Refer Specimen-H*)
- 10) Introduction:**
Introduce the project, its context, relevance and significance of the chosen topic.
- 11) Profile of the Organization:**
Provide a detailed overview of the organization where the fieldwork was conducted including information about its structure, mission, and industry context.
- 12) Review of Literature:**
Review relevant literature and theoretical frameworks related to the field of study. Discuss how existing knowledge informs the project and its goals.
- 13) Research Methodology:**
State scope of the study, statement of problems, limitations of the study, objectives, justification of objectives, working definitions of terms used, research design, data collection methods, tools used during fieldwork, rationale behind methodological choices, and outline the structure of the report.
- 14) Analysis and interpretation of data:**
It deals with analysis and interpretation of data collected by the student in the context of objectives and statement of problems.
Interpret the findings in the context of the problem statement. Relate findings to existing literature and theories.
- 15) Finding and Recommendations:**
Summarize findings obtained from the analysis and interpretation of data and proposes actionable recommendations based on the same with justifications. State the fulfilment of objectives of study and knowledge contribution likely outcomes.
- 16) Appendices:**
a) References/Bibliography:
Provide a comprehensive list of all sources cited in the report using a standardized citation style.
b) Questionnaires:
Attach specimen of questionnaires.
- 17) Student-Supervisor Interaction Diary Certificate Format:** (*Specimen-I*)
The student should maintain and retain this Diary and the Field Project Report will not be accepted without the duly filled Field Project Student-Supervisor Interaction Diary Certificate.

I) Field Project Formatting and Stylistic Considerations:

1) Font, Size and Spacing:

Use a readable font (e.g., Times New Roman) with standard size 12 and one and half line spacing.

2) Headings and Subheadings:

Clearly distinguish headings and subheadings to enhance readability and use a readable font (e.g. Times New Roman) with standard size 14.

3) Page Numbers:

Number all pages sequentially including the cover page.

4) Graphics and Visuals:

Incorporate visuals strategically to enhance understanding but avoid overloading the report.

5) Margin:

Maintain proper four side margin (Top, Bottom, and Left – 1” and Right – 1.5”).

6) Paper Size: A4

7) Paper GSM: 80 GSM

(Specimen-A: Cover Page)

WRITE HERE THE TITLE OF THE PROJECT

(Capital Letter with Centre Alignment)

**A FIELD PROJECT REPORT SUBMITTED TO
SAVITRIBAI PHULE PUNE UNIVERSITY**

**IN THE PARTIAL FULFILMENT OF
THE REQUIREMENT FOR THE DEGREE OF
BACHELOR OF COMMERCE
IN THE COURSE OF
ACCOUNTANCY AND TAXATION**

**SUBMITTED BY
NAME OF THE STUDENT**

Class: T.Y. B.Com. Sem-V

Division: _____

Roll No. / Seat No. _____

**UNDER THE GUIDANCE OF
NAME OF PROJECT SUPERVISOR**

(Logo of the College)

NAME OF THE DEPARTMENT

NAME OF THE COLLEGE

WRITE MONTH AND YEAR

(Specimen-B: Field Project Completion Certificate)

FIELD PROJECT COMPLETION CERTIFICATE

This is to certify that the project report entitled “_____” in the course (Specialization) _____ was prepared by _____, Class: TY B.Com., Sem-V, Div. _____ Roll No. _____, University Seat No. _____ under my guidance and supervision for the Academic Year _____.

This Project Report is based on original study / field work carried out by him / her. Material / Notes obtained from sources has been duly acknowledged in the Field Project.

This Field Project is submitted to Savitribai Phule Pune University in partial fulfilment of requirement of TY B.Com. for the Academic Year _____.

Place:

Date:

Signature

Name of the Field Project Supervisor

Place:

Date:

Signature

Head of the Department

VIVA-VOCE EXAMINATION

Date of Viva-Voce Exam: _____

University Seat No. _____

Name & Signature of Internal Examiner **Name & Signature of External Examiner**

(Specimen-C: Declaration by the Student)

DECLARATION BY THE CANDIDATE

I declare that the Field Project entitled _____ submitted by me for the Degree of Bachelor of Commerce in Accountancy and Taxation is the record of work carried out by me during the period from _____ to _____ under the guidance of _____ and has not formed the basis for the award of any degree, diploma, associateship, fellowship, titles in this or any other University or other Institution of Higher Learning.

I further declare that the material obtained from other sources has been duly acknowledged in the Project.

Place:

Name and Signature of the Student

Date:

(Specimen-D: Certificate of the Field Project Supervisor)

CERTIFICATE OF THE FIELD PROJECT SUPERVISOR

CERTIFIED that the work incorporated in the Field Project _____ (Title) submitted by _____ Mr. / Ms. _____ was carried out by the candidate under my supervision. Such material has been obtained from other sources has been duly acknowledged in the Field Project.

Place:

Name and Signature of the Field Project Supervisor

Date:

(Specimen-E: Certificate from the Organisation)

CERTIFICATE FROM THE COMPANY / ORGANISATION

This is to certify that _____ (Student Name) of T.Y. B.Com. Sem-V, Roll No. _____ of _____ (College Name) has successfully completed the Field Project as per the guidelines of Savitribai Phule Pune University in our Organization from _____ to _____ during the work the student was sincere, hardworking and showed a keen interest in learning. The involvement and sustained efforts put in by the student are highly appreciable. I recommend this Field Project for evaluation and consideration for the award of credits to the student. We wish him all the best in his future endeavours.

Place:

Authorized Name, Signature and Stamp

Date:

(Specimen-F: Table of Contents)

TABLE OF CONTENTS

Sr. No.	Title	Page No.
1	Title Cover Page (Specimen-A)	
2	Field Project Completion Certificate (Specimen-B)	
3	Declaration by the Candidate (Specimen-C)	
4	Certificate of the Field Project Supervisor (Specimen-D)	
5	Certificate from the Organisation (Specimen-E)	
6	Acknowledgement	
7	Table of Contents (Specimen-F)	
8	List of Tables (Specimen-G)	
9	List of Figures/Charts/Diagrams (Specimen-H)	
10	Chapter No. 1: Introduction	
11	Chapter No. 2: Profile of the Organization	
12	Chapter No. 3: Review of Literature	
13	Chapter No. 4: Research Methodology	
14	Chapter No. 5: Analysis and Interpretation of Data	
15	Chapter No. 6: Findings and Recommendations	
16	Appendices:	
a	References/Bibliography	
b	Questionnaires	

(Specimen-G: List of Tables)

LIST OF TABLES

Sr. No.	Title of the Table	Page No.
*1.1		
*2.1		
So, on		

*The first number of Serial Number indicates the Chapter Number; the second number following the dot indicates the number of the Table in that Chapter.

(Specimen-H: List of Figures/Charts/Diagrams)

LIST OF FIGURES/CHARTS/DIAGRAMS

Sr. No.	Title of the Figures / Graphs / Charts	Page No.
*1.1		
*2.1		
So, on		

*The first number of Serial Number indicates the Chapter Number; the second number following the dot indicates the number of the Figures / Graphs / Charts in that Chapter.

[illegible]

Signature of the Supervisor

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: Field Project in Accountancy & Taxation

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Accountancy & Taxation	AT331FPP	Field Project	2 (1 Credit = 30 Hours)	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	“Adopt a Fort” Awareness + Fund Utilization Reporting Model
2	“Adopt a Spot” Cleanliness Drive with Budget Plan
3	“My First Savings Book” Initiative for School Children
4	A comparative analysis of financing strategies among mergers and acquisitions.
5	A comparative analysis of GST vs. Excise and Service Tax: Economic implications.
6	A comparative analysis of GST vs. VAT: Economic implications.
7	A comparative analysis of tax law reforms in developing vs. developed countries.
8	A comparative analysis of territorial vs. worldwide tax systems.
9	A comparative analysis of the cost of capital and financial structure in multinational corporations across different regulatory environments.
10	A comparative analysis of traditional versus robo-advisory in financial planning.
11	A comparative study of operational auditing practices in different industries.
12	A Comparative study of traditional and modern audit methodologies.
13	A comparative study of various financial accounting models.
14	A description study of taxation as a tool for reducing income inequality: A global comparison.
15	A descriptive study of the effectiveness of tax audits in detecting tax evasion.
16	A descriptive study of various financial accounting tools.
17	A study of artificial intelligence and its impact on financial reporting and compliance.
18	A study of asset liability management in the banking sector.
19	A study of blockchain technology role in revolutionizing tax compliance.
20	A study of carbon taxes effectiveness in reducing greenhouse gas emissions.
21	A study of complexities of international taxation and its impacts on multinational corporations.
22	A study of corporate culture and its impact on internal auditing practices.
23	A study of corporate financial transparency and its effect on investor relations.
24	A study of corporate governance and its effect on equity prices.

25	A study of corporate income tax rates and their influence on business relocation decisions.
26	A study of corporate tax reforms and their impact on shareholder value.
27	A study of data analytics techniques can be used to improve accounting processes and decision-making.
28	A study of data privacy regulations and its impact on audit practices globally.
29	A study of decision support systems increases managerial effectiveness.
30	A study of demographic changes and its impact on corporate finance strategies.
31	A study of demographic shifts and its impact on future tax revenues and policies.
32	A study of different taxation policies influences financial planning strategies among individuals and businesses.
33	A study of digital taxation and international law: Legal frameworks and implications.
34	A study of digital taxation models: A comparative analysis of global approaches.
35	A study of digitalization and its impact on tax evasion and enforcement.
36	A study of effectiveness of tax incentives in stimulating small business growth.
37	A study of electronic accounting systems affects economic systems.
38	A study of environmental taxation and its role in modern tax law reforms.
39	A study of evolution of financial auditing practices in the 21 st Century.
40	A study of fintech and its impact on traditional capital market structures.
41	A study of forensic accounting role in detecting and preventing fraud in businesses.
42	A study of geopolitical trends and its impact on future global tax policies.
43	A study of global tax treaties and their impact on developing countries' tax revenues.
44	A study of mergers and acquisitions and its impact on corporate financial health.
45	A study of operational auditing and its impact on cost reduction initiatives.
46	A study of performance auditing and its impact on strategic decision-making.
47	A study of predictive analytics in accounting and its impact on business strategy.
48	A study of regulatory impacts on financial disclosures and corporate accounting.
49	A study of relationship between corporate tax rates and foreign direct investment.
50	A study of relationship between tax morale and voluntary tax compliance.
51	A study of role of future tax incentives in promoting social entrepreneurship.
52	A study of role of future tax policy in regulating artificial intelligence industries.
53	A study of role of future tax treaties in addressing digital tax avoidance.
54	A study of tax implications of cryptocurrency transactions.
55	A study of tax implications of intellectual property rights.
56	A study of the common challenges of financial accounting in the hotel industry.
57	A study of the effectiveness of sin taxes in reducing public health costs.
58	A study of the efficacy of automated accounting systems in small to medium enterprises.
59	A study of the future of taxation in a digitalized global economy.

60	A study of the impact of artificial intelligence on the delivery of financial services, customer experience, and operational efficiency within FinTech firms.
61	A study of the legal implications related to financial accounting.
62	A study of the link between financial accounting information credit risk assessment.
63	A study of the role of corporate social responsibility in corporate tax strategies.
64	A study of the transfer pricing regulations and their effect on multinational tax strategies.
65	A study of various contributions of accounting theories to modern economies.
66	A study of venture capital and its influence on market innovation.
67	A study on accounting theories have shaped the ethics of international business.
68	A study on evaluation the effectiveness of carbon trading schemes in environmental taxation.
69	A Study on IND AS 108 (Segment Reporting) and Decision-Making
70	A study on tax considerations for non-profit organizations.
71	A study on the analysing project cost management practices in a construction or software development company.
72	A study on the application of forensic tools.
73	A study on the blockchain applications in enhancing audit trail transparency.
74	A study on the comparative reliability of external audits versus internal controls.
75	A Study on the Convergence of IFRS and IND AS in Emerging Markets
76	A study on the corporate governance and ethics in accounting.
77	A study on the corporate taxation and its impact on financial reporting practices.
78	A study on the correlation between accounting theories and behaviour.
79	A study on the environmental, Social, and Governance (ESG) criteria and their impact on capital market trends.
80	A study on the evaluation of profitability of a project, considering costs, revenues, and other relevant factors.
81	A study on the fraud detection techniques in an AI-driven audit environment.
82	A study on the future of auditing: integrating real-time data analytics.
83	A study on the future of green taxation in the fight against climate change.
84	A study on the impact of financial literacy on individual financial planning effectiveness.
85	A study on the impact of tax havens on global corporate tax revenues.
86	A study on the impact of technology on accounting management practices.
87	A study on the implementation of forensic auditing techniques in corporate fraud detection.
88	A study on the implication of foreign exchange on the profitability of firms.
89	A study on the influence of environmental taxes on agricultural sustainability.
90	A study on the influence of green taxes on global trade agreements.
91	A study on the influence of tax policy on public-private partnerships (PPP).
92	A study on the integrating sustainability and CSR initiatives and they affect a

	corporation's financial performance and brand reputation.
93	A study on the investigating of technology is changing accounting practices.
94	A study on the prevention of fraud with the help of forensic accounting.
95	A study on the relationship between corporate governance structures and financial performance.
96	A study on the relationship between environmental taxation and public awareness campaigns.
97	A study on the role of accounting theory in sustainability reporting.
98	A study on the role of data analytics in operational auditing.
99	A study on the role of environmental taxation in addressing water scarcity issues.
100	A study on the role of government auditing in monitoring public spending.
101	A study on the role of green taxes in promoting sustainable business practices.
102	A study on the role of internal audit in fraud detection and prevention.
103	A study on the role of tax policy in promoting economic growth in emerging markets
104	A study on the role of tax policy in promoting green energy development.
105	A study on the role of tax policy in shaping the gig economy.
106	A study on the role of tax subsidies in promoting green building practices.
107	A study on the tax implications of cross-border mergers.
108	A study on the tax implications of online sales.
109	A study on the venture capital and its impact on corporate growth.
110	A study to compare and contrast different accounting software systems and their impact on efficiency and accuracy.
111	A study to evaluate the quality of audit reports and identify potential areas for improvement.
112	A study to examine the unique accounting and tax implications of cryptocurrency transactions.
113	A study to explore the potential of AI to automate accounting tasks and improve efficiency.
114	A study to investigate how the pandemic has affected businesses and their financial performance, including the role of accounting in managing these challenges.
115	A study to investigate the security risks to accounting information systems and explore ways to mitigate these risks.
116	Accounting and Tax Treatment of Cryptocurrencies in India
117	Accounting Awareness for Farmers: Village Training Drive
118	Accounting Challenges in Farmer Producer Organizations (FPOs)
119	Accounting Compliance Awareness for NGOs (Basic Training)
120	Accounting conservatism and its impact on financial statement credibility.
121	Accounting for Carbon Credits and Environmental Liabilities
122	Accounting for Community Donations for Heritage Conservation
123	Accounting for Contingent Liabilities under IND AS 37

124	Accounting for Startups: Challenges in Compliance and Disclosure
125	Accounting Games for Municipal School Children: Engagement Project
126	Accounting of Community Donation Drives for Cleanliness
127	Accounting Practices in Cooperative Banks: Issues and Improvements
128	Accounting Practices of Street Hawkers: A Survey Study
129	Accounting System Setup for Local NGOs: Providing pro-bono services to help small non-profits set up digital (e.g., Tally) or paper-based accounting systems.
130	Accounting theories and its uses for improvement of the financial health of an organization.
131	Accounting Transparency Practices in Orphanages: Study
132	Adoption of IFRS/GAAP in a company and its effects on the company's financial reporting and performance.
133	AI and big data and their uses to improve carbon accounting accuracy, efficiency, and transparency.
134	An analysis of impact of transfer pricing policies on the profitability of different divisions within a company.
135	An analysis the impact of tax management on income production.
136	An analytical study of changes in Cost-Volume-Profit (CVP) Analysis and how they affect a company's profitability.
137	An analytical study of double taxation treaties and their impact on international trade and investment.
138	An analytical study of risk management strategies for growing businesses.
139	An analytical study of the effects of earnings management on financial statement reliability.
140	An analytical study of the risks that lead accountants and managers face in their day-to-day activities.
141	An analytical study of unique accounting challenges and opportunities within a specific industry (e.g., healthcare, manufacturing, technology).
142	An analytical study on environmental taxation and its impacts renewable energy development.
143	An analytical study on the investigating the role of financial flexibility in strategic investment decisions during economic downturns.
144	An assessment of performance and return on investment of different exit strategies employed by venture capital firms.
145	An assessment of the contribution of hedge funds to systemic risk in financial markets, and the effectiveness of regulatory measures in mitigating such risks.
146	An assessment of the impact of environmental, social, and governance (ESG) criteria on fund performance.
147	An assessment of the impact of hedge fund activism on corporate governance and financial performance.
148	An assessment of the impact of private equity investments on the financial performance of SMEs.
149	An empirical study of the regulation of financial accounting directs goodwill

	impairment treatment.
150	An evaluation of importance of financial transparency and its impact on investor relations and trust.
151	An evaluation of the contribution of hedge funds to financial market liquidity and the implications for market stability.
152	An evaluation of the economic impact of plastic taxes on businesses.
153	An evaluation of the effectiveness and user adoption of digital tools in modern financial planning practices.
154	An evaluation of the effectiveness of corporate tax credits in fostering innovation.
155	An evaluation of the effectiveness of earmarked taxes for public service funding.
156	An evaluation of the exit strategies of private equity firms: A comparative analysis.
157	An evaluation of the impact of blockchain technology on financial services.
158	An evaluation of the impact of capital structure on firm performance across different industries.
159	An evaluation of the influence of regulatory changes on hedge fund operations and performance.
160	An examination of blockchain can be used to enhance the transparency, security, and efficiency of carbon credit trading.
161	An examination of budgeting process in a specific organization and assess the effectiveness of budgetary control measures.
162	An examination of government regulations influences the world of accounting.
163	An examination of impact of accounting regulations on small and medium-sized enterprises.
164	An examination of the level of transparency and disclosure practices in the hedge fund industry and its impact on investor trust and regulatory compliance.
165	An examination of the role of hedge funds in financial market stability.
166	An investigating the determinants of successful venture capital investments in tech startups.
167	An investigation of implementation and benefits of ABC in a manufacturing or service industry.
168	An investigation of the determinants of hedge fund success: A comparative analysis.
169	An investigation the potential of blockchain technology in streamlining treasury operations and enhancing transparency.
170	An overview of accounting management practices across various economies.
171	An overview of best practices for implementing risk-based auditing in SMEs.
172	An overview of best practices in internal auditing for corporate governance.
173	An overview of different dividend policies and its effects on shareholder value and the firm's financial performance.
174	An overview of factors surrounding the process of cash flow of business entity.
175	An overview of financial technology and its impact on the financial sector.

176	Analyse the impact of sustainability accounting on organizational practices and stakeholder perceptions.
177	Analysing the economic impact of carbon pricing in developing economies.
178	Analysing the trends and outcomes of venture capital funding in emerging technologies.
179	Analysis of case studies in environmental auditing for waste management companies
180	Analysis of financial statement of a specific industry or company.
181	Analysis of impact of internal control systems on the financial performance of an organization.
182	Analysis of influence of corporate governance on accounting management practices.
183	Analysis of influence of cultural factors on accounting management practice.
184	Analysis of Shell Companies and Their Detection through Forensic Tools
185	Analysis of tax planning strategies for businesses and individuals, focusing on reducing tax liabilities.
186	Analysis of the effect of tax policy on foreign direct investment.
187	Analysis of the effectiveness and implications of market-neutral strategies employed by hedge funds.
188	Analysis of the effects of indirect taxation on public finance sustainability.
189	Analysis of the impact of globalization on accounting management strategies.
190	Analysis of the major global trends of forensic accounting.
191	Analysis the effects of audit boards and commissions in the governance of company.
192	Application of IFRS 15 in E-Commerce Sector
193	Application of IND AS 116 (Leases) in Aviation and Retail Sectors
194	Application of various carbon accounting standards.
195	Applications of financial accounting theories improves the economy.
196	Assessing the Effectiveness of Tax Incentives for Small Businesses
197	Assessment of effectiveness of internal control systems in preventing fraud and errors.
198	Auditor-client relationships and its impact on audit quality.
199	Awareness Drive on Bank Accounts & Passbook Reading
200	Best practices for conducting fraud audits in financial institutions.
201	Best practices in conducting environmental audits for mining companies.
202	Best practices of environmental auditing and sustainability reporting.
203	Blockchain and its impact on global payment systems.
204	Budget Planning for Newly Married Couples: Community Workshop
205	Budgeting for Rural Cooperatives: Creating simple budgetary control tools for local farmers' or women's cooperatives to enhance sustainability
206	Budgeting Skills for Underprivileged Students: Workshop
207	Budgeting Support for an NGO: Student Field Assignment

208	Carbon accounting information and its influences on decision-making in areas like investment, supply chain management, and product development.
209	Case Study of NGO Financial Sustainability: Local Analysis
210	Case Study on Forensic Audit Outcomes in Public Sector Banks
211	Cash vs UPI Transactions Among Street Vendors: Accounting Impact
212	Challenges involved in implementing cost accounting in the industry of oil and gas.
213	Changes in Presentation of Financial Statements under IND AS 1
214	Climate change regulations and its impact on environmental auditing practices.
215	Cloud-Based Accounting Software: Benefits and Risks for SMEs
216	Community Event Expense Planning for Cleanliness Campaign
217	Comparative analysis of global accounting standards post-IFRS adoption.
218	Comparative Analysis of IND AS and Indian GAAP: Challenges in Transition
219	Comparative Analysis of Inflation Accounting Methods.
220	Comparative analysis of IT Auditing Standards.
221	Comparative analytical study of flat tax vs. progressive tax systems and their economic impacts.
222	Comparative Study of Financial Auditing Practices across different Countries.
223	Comparative study of government auditing practices in developing countries.
224	Comparative study of risk-based auditing in the public sector.
225	Corporate governance mechanisms to combat corruption and enhance transparency.
226	Corporate tax incentives and their effect on sustainable business practices.
227	Correlation between accounting management and sustainable development.
228	Correlation between financial accounting details and stock market performance.
229	Cost Accounting in Educational Institutions: A Practical Analysis
230	Cost Analysis of Garbage Mismanagement in Locality
231	Cost Analysis of Tea Stalls: Profitability Mapping
232	Cost of Education vs Dropout Rate: Field Study
233	Cost of Neglecting Heritage Sites: Economic Impact Study
234	Cost of Public Cleanliness Neglect: Local Area Study
235	Cost of Roadside Encroachment: Market Survey
236	Credit Sales Practices in Local Markets: Accounting Risk Study
237	Crowdfunding and Donation Accounting: NGO Study
238	CSR Framework Development for Local SMEs: Helping small businesses create a simple Corporate Social Responsibility (CSR) policy focused on local community development.
239	Cultural environments and its effects on the development of accounting theories.
240	Dairy Farming Profitability: Income-Expense Accounting Study Poultry Business Accounting: Community Case Study
241	Detection of Inventory Fraud Using Forensic Accounting Techniques
242	Determination of the effect of environmental cost accounting and green

	management accounting on the financial performance of business entity.
243	Development of an Expense Tracking App/Tool: Creating a simplified digital tracker for household budget management.
244	Development of an Inflation Accounting System.
245	Digital Payment Bookkeeping for Hawkers: Training & Follow-up
246	Digital taxation: Evaluating the taxation models of online platforms.
247	Digital transformation and its impact on management accounting practices.
248	Digital Transformation in Accounting: A Study of FinTech Integration
249	Donation Record Digitization for Orphanage: Community Service
250	Donation Utilization Audit Awareness Project
251	Dynamic between normative and positive accounting theories in financial accounting.
252	Economic Cost of Illegal Parking: Local Study
253	Economic environments and its effects accounting theories.
254	Effect of different taxes on the growth of small and medium-sized enterprises (SMEs).
255	Effect of the new taxation system on managerial accounting.
256	Effects of tax administration on revenue generation.
257	E-Filing Assistance Center for Salaried Individuals: A, pro-bono service helping low-income individuals file income tax returns.
258	Electronic accounting systems affects the accounting personnel.
259	Energy Audit and Cost Saving Analysis: Assisting local community centres in tracking and reducing energy expenses
260	Environmental Accounting and Sustainability Reporting: Promoting eco-friendly reporting practices among local manufacturing units
261	Environmental Cost Measurement in Local Industries: Identifying and measuring environmental costs (waste, pollution) for local factories.
262	ESG Reporting and Its Integration with Financial Accounting
263	Ethical Challenges in Modern Accounting Practices
264	Expense Classification System for Old Age Homes: Practical Setup
265	Expense Tracking System for Hawkers: Template-Based Intervention
266	Fair Value Measurement Under IND AS 113: A Practical Analysis
267	Farm Equipment Shared Cost Model: Rural Accounting Solution
268	Farm Income & Expense Record Keeping Practices: Study
269	Farm Loan Utilization and Record Tracking: Field Study
270	Financial accounting tools for monitoring liquidity levels.
271	Financial Impact of Late Public Transport Due to Traffic
272	Financial Literacy and Crop Insurance Awareness Drive
273	Financial Literacy and its Impact on Personal Accounting Practices
274	Financial Literacy Campaign for High School Students: Organizing workshops on budgeting, savings, understanding financial statements, and personal finance.
275	Financial Literacy for School Students: Community Drive

276	Financial Mismanagement Issues Among Small Vendors: Survey
277	Financial Planning Model for Heritage Site Cleanliness Drives
278	Financial Planning Needs of Orphanages: Survey
279	Financial Statement Analysis of Startups Using Ratio and Trend Techniques
280	Financial Statement Window Dressing: Methods and Detection Mechanisms
281	Fintech and its impact on wealth management and investment strategies.
282	Fintech and its role in combating financial crime and money laundering.
283	Fiscal decentralization and its impact on tax revenue distribution.
284	Forensic accounting and its impact on the credibility of financial statements.
285	Forensic accounting and its impact on the financial statement accuracy.
286	Forensic accounting and its uses in detecting money laundering schemes.
287	Forensic accounting and its uses in investigating white-collar crimes.
288	Forensic Accounting as a Tool for Detecting Corporate Frauds in India
289	Forensic Accounting for Tax Evasion Detection in India
290	Forensic Accounting in Insurance Claims: A Study of Fraudulent Claims
291	Forensic Accounting in Non-Profit Organizations: Challenges and Solutions
292	Forensic accounting in preventing tax evasion.
293	Forensic accounting techniques in financial auditing.
294	Forensic Review of Related Party Transactions in Indian Companies
295	Fraud auditing in the age of digital transactions: key challenges.
296	Fuel Wastage Due to Traffic Congestion: Cost Study
297	Fund accounting policies in India.
298	Fund Collection and Reporting System for Small NGOs
299	Governance structures and its impact on corporate sustainability and responsibility.
300	Government Accounting vs Corporate Accounting: A Comparative Study
301	Government auditing and its impact on public sector financial management.
302	Government auditing and its impact on reducing corruption in public institutions.
303	Green Accounting Practices in Indian Corporates
304	GST Awareness Seminar for Small Retailers: Educating local small business owners on the impact of Goods and Services Tax (GST), compliance, and registration procedures.
305	Helmet & Seatbelt Compliance Survey + Cost Impact Report
306	Helping Out-of-School Children: Documentation & Support Project
307	Heritage Site Maintenance Funding: Survey of Local Fort/Temple
308	Heritage Tourism and Local Employment: Accounting Perspective
309	Household and Business Account Mixing Among Hawkers: Study
310	Household Budgeting Awareness Drive in Society/Slum Area
311	IFRS 9 and its Implementation in Indian Banking Sector
312	IFRS Adoption Challenges in India: A Study of Multinational Corporations
313	Impact of accounting information systems on managerial decision-making.
314	Impact of Artificial Intelligence in Modern Accounting Systems

315	Impact of budgeting, planning, and control on the profitability of a manufacturing company.
316	Impact of Cybersecurity Breaches on Financial Reporting: A Forensic View
317	Impact of HR practices on financial performance.
318	Impact of IFRS on Global Investment Decision-Making
319	Impact of IND AS on Financial Ratios: A Comparative Study
320	Impact of specific tax regulations on businesses and the economy.
321	Implications of financial accounting theories in the business and society.
322	Income Stability of Hawkers Across Seasons: Accounting Study
323	IND AS 103 (Business Combinations): A Study of M&A Accounting
324	IND AS 115 and Revenue Recognition Issues in Software Companies
325	IND AS 12: Deferred Tax Accounting and its Implications
326	IND AS 19 (Employee Benefits): Disclosure Practices in Indian Companies
327	Informal Lending System in Community: Accounting Study
328	Internal Control Audit for Community Organizations: Reviewing and improving the internal controls of local clubs, community centres, or religious organizations.
329	International Financial Reporting Standards (IFRS) and their impact on auditing.
330	Inventory and Asset Register Preparation for NGOs
331	Inventory and Cash Flow Management in Local Retail Shops.
332	Inventory Management for Small Retailers: Developing basic inventory tracking methods to reduce waste and optimize stock levels.
333	Inventory Management of Vegetable Vendors: Observational Project
334	Inventory valuation methods and their impact on company's profitability and financial reporting.
335	Investigating Payroll Fraud in Private Institutions
336	Investigating the Role of Internal Controls in Fraud Prevention
337	Investigation of Corporate Scams and Forensic Auditing Role: Case Studies
338	Key challenges in conducting Environmental Audits in manufacturing industries.
339	Key metrics for assessing the effectiveness of risk-based auditing.
340	Loan Trap Awareness: Survey of Local Borrowers
341	Machine Learning for Predictive Financial Analytics in Corporations
342	Management accounting techniques and its impact on organizational decision-making.
343	Methods of Revenue Recognition and their impact on financial statements of business entity.
344	Mobile banking and its impact on financial inclusion in developing countries.
345	Monthly Expense Tracker for Old Age Home: Implementation Project
346	Organic Farming Costing vs Conventional Farming: Comparison
347	Performance Auditing and Corporate Social Responsibility: A New Perspective.
348	Performance Auditing in the Private Sector: A Comparative Study.
349	Personal Finance Literacy for Daily Wage Workers

350	Plastic Waste and Hidden Economic Costs: Survey
351	Political environments and its influence on accounting theories.
352	Post-Harvest Loss and Cost Impact: Rural Accounting Project
353	Practical Challenges in First-Time Adoption of IND AS (IND AS 101)
354	Pricing Practices of Street Vendors: Cost & Profit Analysis
355	Problems of using accounting management software in small businesses.
356	Profit Estimation of Small Food Stalls: Field Study
357	Public Awareness on Insurance and Accident Claims
358	Public Place Cleanliness Drive + Municipal Cost Study
359	Quantitative finance techniques and its impact on financial advising.
360	Red Flag Indicators in Financial Fraud: A Forensic Analysis Approach
361	Regulatory frameworks and its impact on auditing standards.
362	Relationship between Inflation Accounting and Corporate Financial Reporting.
363	Relationship between Inflation Accounting and Managerial Decision-Making.
364	Relationship between tax revenues and public expenditure in developing countries.
365	Relationship between the operational audits and corporate governance.
366	Relevance of IND AS 2 (Inventory Valuation) in Manufacturing Sector
367	Retirement Planning Awareness for Senior Citizens
368	Risk and return analysis in finance and accounting.
369	Risk-Based Auditing and its impact on internal control systems.
370	River Cleanliness Drive + Economic Loss Study
371	Road Accident Cost Burden on Families: Survey
372	Role and importance of internal auditing in maintaining financial integrity and accuracy.
373	Role of Accounting in Budgeting and Public Finance Management
374	Role of accounting in preventing and detecting money laundering.
375	Role of accounting theory in checking the effectiveness of internal controls.
376	Role of accounting theory in financial decision-making.
377	Role of Benford's Law in Financial Fraud Detection in SMEs
378	Role of Big Data in Enhancing Forensic Audits
379	Role of Blockchain in Ensuring Transparency in Accounting Records
380	Role of components of global accounting to manage global financial data.
381	Role of financial accounting in measuring and reporting intangible assets.
382	Role of forensic accounting in identifying fraudulent insurance claims.
383	Role of forensic accounting in uncovering fraudulent financial reporting.
384	Role of Forensic Auditors in Preventing Banking Frauds
385	Role of government auditors in ensuring sustainable development goals.
386	Role of Internal Audit in Risk Management Framework of Corporates
387	Role of risk management in accounting management decision-making.
388	Role of tax accounting in corporate social responsibility.
389	Role of tax havens in international tax planning.

390	Role of tax policy in funding social security programs.
391	Role of technology in transforming audit documentation and reporting.
392	Role of venture capital in fostering innovation and entrepreneurship.
393	Role of Whistleblower Policies in Detecting Accounting Frauds
394	Rural Supply Chain and Cost Leakages: Field Study
395	Savings and Spending Patterns of Urban Families: Survey
396	Scholarship Awareness and Documentation Help Camp
397	Seasonal Cash Flow of Farmers: Survey and Report
398	SHG-Based Rural Farming Accounting: Study
399	Simple Book-keeping Workshop for Informal Traders: Training market vendors and street traders to use a basic cash book to manage daily income, expenses, and profits.
400	Small Business Record-Keeping Audit: Assessing the bookkeeping practices of Small and Medium Enterprises (SMEs) in a local area and providing recommendations for improvement.
401	Social Audit Awareness Drive in NGO Ecosystem
402	Social Audit of Local Government Projects: Involving community members to audit local public development projects (e.g., schools, roads) for quality and budget adherence.
403	Sociological environments and its effects on the development of accounting theories.
404	Strategies adopted for cybersecurity audits in financial institutions.
405	Students as Volunteer Account Assistants for NGOs (1 Week)
406	Students Supporting Traffic Awareness Drive: Project
407	Study of Beggar Children's Education Barriers: Survey
408	Study of Economic Benefits of Heritage Tourism in Area
409	Study of Public Toilet Maintenance Funding and Issues
410	Survey of Education Expenses of Low-Income Families
411	Survey on ATM/Banking Problems of Senior Citizens
412	Survey on Insurance Awareness and Premium Tracking
413	Sustainability Accounting: Role in Corporate Reporting
414	Tax avoidance strategies used by multinational corporations: An in-depth analysis.
415	Tax Awareness for Small Shopkeepers (Basic Level)
416	Tax Education for NGOs (Section 80G/Charity Tax): Teaching local charitable organizations about tax exemptions, registration, and compliance requirements.
417	Tax evasion strategies and their impact on international accounting standards.
418	Tax policy and economic stabilization: A historical analysis of key tax reforms.
419	Tax policy and impact on income inequality.
420	Tax reform and its impact on the small businesses.
421	Taxation as a tool for addressing public debt in developed economies.
422	Taxation policies and its impact on accounting management practices.

423	Teaching Citizens How to Track Expenses Using Mobile Apps
424	Techniques to Detect Financial Irregularities in Real Estate Sector
425	The Role of Accounting Standards in Avoiding Misstatements
426	The role of internal audits in reinforcing cybersecurity measures.
427	Tourism Income Accounting of Local Vendors Near Forts
428	Traffic Awareness Posters + Survey + Report Compilation
429	Traffic Violations and Economic Loss: Local Survey
430	Transparency and Ethical Practices in Microfinance: Assessing the governance structure of local microfinance initiatives to ensure fair treatment of beneficiaries.
431	Transparency Assessment in Local Non-Profit Organizations: Evaluating the financial reporting and transparency of local NGOs and providing a report on best practices.
432	Treatment of Financial Instruments under IND AS 109: A Sectoral Review
433	UPI Fraud Awareness + Safe Transaction Record Keeping
434	Use of Data Analytics in Detecting Financial Statement Manipulation
435	Use of Robotic Process Automation (RPA) in Accounting Workflows
436	Uses of financial accounting tools to monitor liquidity levels of the organization.
437	Visitor Spending Pattern Survey at Forts in Maharashtra
438	Waste Management System Evaluation: Using environmental accounting to evaluate the efficiency of community recycling initiatives.
439	Waste Segregation Awareness with Cost Savings Model
440	Water Usage Costing for Community Facilities: Analysing cost reduction techniques for water consumption in community gardens or public spaces.
441	Water Use Cost Analysis in Farming: Observational Project
442	Women Vendors and Micro-Accounting: Field Survey
443	Women's Savings Habits in SHGs: Survey & Training
444	Working Capital Problems of Hawkers: Community Survey
445	Workshop on Business Ethics for Family-Owned Businesses: Educating local business owners on ethical practices, succession planning, and corporate governance.
446	Workshop on Detecting and Preventing Fraud: Educating small business owners on basic forensic accounting techniques to prevent internal fraud.
447	Workshop on Tax Deduction Opportunities: Educating employees and individuals on legal avenues for tax planning and saving, such as investments and donations

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: Field Project in Cost & Management Accounting

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com. in Cost & Management Accounting	CMA332FPP	Field Project	2 (1 Credit = 30 Hours)	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	A Study and understand the process of Cost Accounting applied in industry.
2	A study Contemporary services such as entertainment, mobile E commerce, food delivery service and logistic.
3	A Study of Contract Costing Method in a Construction Company
4	A Study of Cost accounting Software used by industry.
5	A Study of cost classification in particular industry.
6	A Study of cost structure or application of cost system.
7	A Study of different documents used in Purchase procedure.
8	A Study of different Method of time keeping and time booking.
9	A Study of various documents in store department
10	A study the Application of Cost Accounting.
11	A study the Calculation of Labour Cost.
12	A study the Calculation of Material Cost.
13	A study the Calculation of Overheads Cost
14	A study the Classification of Cost by the particular industry.
15	Agricultural Costs & Pricing: Analysing the cost of cultivation and marketing for local farmers
16	Application of Inventory Control System by the industry.
17	Application of Physical Verification of Material and its impact.
18	Break-even Analysis for Small Farmers: Training + Survey
19	Break-even Analysis of Small Cafes: Survey and Report
20	Break-even Analysis of Small Snack Shops: Practical Case Study
21	Calculation of Landed Cost.
22	Calculation of Material Procurement Cost.
23	Calculations of Bonus of workers
24	Challenges faced in Implementation of Cost Accounting.
25	Comparative Cost Study of UPI vs Cash Transactions for Vendors
26	Comparison of Labour Costs in different Departments.

27	Cost Accounting for Small Scale Industries (SSI): Conducting a cost analysis for a local soap maker, bakery, or handicraft maker
28	Cost Allocation of Plant, Equipment and Tools in a Contract.
29	Cost Analysis of Old Age Home Operations: Survey
30	Cost Analysis of Small Furniture Makers: Community Project
31	Cost Analysis of Street Food Items: A Field Study of Local Vendors
32	Cost Control in Dairy Farming: Community Field Study
33	Cost Control in Hospitality Industry
34	Cost Control Techniques for Small NGOs: Field Intervention
35	Cost Control Techniques for Small Retail Shops: Community Project
36	Cost Estimation Practices in Small Contractors: Survey
37	Cost Impact of Dropouts: Survey and Social Cost Report
38	Cost Impact of Road Accidents on Families: Surve
39	Cost of Cultivation of Seasonal Crops: Farmer Survey
40	Cost of Education for Low-Income Families: Field Study
41	Cost of Fort Cleanliness and Conservation: Community Study
42	Cost of Neglecting Historical Sites: Social Cost Report
43	Cost of Plastic Packaging in Local Markets: Survey and Report
44	Cost of Plastic Waste in Locality: Survey and Awareness
45	Cost of Poor Road Maintenance: Vehicle Repair Cost Survey
46	Cost of River Pollution: Social Cost Study
47	Cost of Traffic Congestion: Fuel and Time Loss Study
48	Cost of Volunteer Activities: Measuring Community Value
49	Cost of Water Wastage in Localities: Community Cost Analysis
50	Cost Planning for Heritage Awareness Campaigns: Community Project
51	Cost Sheet Preparation for Local Printing Presses: Study
52	Cost Study of Composting Projects in Housing Societies
53	Cost Study of Drinking Water Suppliers: Service Costing
54	Cost Study of Energy Consumption in Community Buildings
55	Cost Study of Helmet/Seatbelt Non-Compliance: Social Cost Report
56	Cost Study of Local Bakeries: Material + Labour Costing
57	Cost Study of Local Guides and Tourism Income: Field Project
58	Cost Study of Local Handicraft Sellers Near Heritage Places
59	Cost Study of Municipal School Operations (Basic Level)
60	Cost Study of NGO Activities: Practical Budgeting Project
61	Cost Study of Post-Harvest Loss: Rural Cost Analysis
62	Cost Study of Roadside Encroachments: Market Efficiency Study
63	Cost Study of Skill Training Programs for Youth
64	Cost Study of Small Beauty Parlours: Service Costing Project
65	Cost Study of Small Hotels and Restaurants: Service Costing
66	Costing and Budgeting Model for Orphanages
67	Costing and Pricing Methods Used by Hawkers: Field Study

68	Costing in Small Construction Material Suppliers: Study
69	Costing in Small FPOs (Farmer Producer Organisations): Study
70	Costing Model for “Adopt a Fort” Initiative: Budget Planning
71	Costing Model for Local Tailors: Survey and Cost Sheet Preparation
72	Costing of Catering Services for Small Events: Study
73	Costing of Civil Repair Work in Localities: Field Study
74	Costing of Cleanliness Drives in Public Places: Field Project
75	Costing of Community Awareness Camps: Planning and Execution
76	Costing of Community Donation Drives for Heritage Conservation
77	Costing of Community Health Camps: Planning + Reporting
78	Costing of Community Library Setup: Project Planning
79	Costing of Delivery-Based Food Businesses: Study
80	Costing of Digital Literacy Programs: Budgeting Project
81	Costing of Donation-Based Programs: Community Accounting Study
82	Costing of Emergency Response Systems: Community Study
83	Costing of Farm Labour and Wage Practices: Rural Survey
84	Costing of Farm Machinery and Depreciation Awareness Drive
85	Costing of Farm Transport to Market: Rural Supply Chain Study
86	Costing of Fertilizers and Pesticides: Farmer Expense Study
87	Costing of Goat Farming: Rural Livelihood Study
88	Costing of Heritage Tourism Maintenance Activities: Field Study
89	Costing of House Painting Jobs: Survey and Cost Sheet
90	Costing of Local APMC Market Operations: Observational Survey
91	Costing of Medical Expenses in Old Age Homes: Community Study
92	Costing of Mid-Day Meal Programs: School Community Study
93	Costing of Mobile Repair Shops: Study of Job Costing
94	Costing of Organic Farming vs Conventional Farming: Comparison
95	Costing of Poultry Farming: Survey and Profitability Analysis
96	Costing of Public Transport Delays: Community Impact Study
97	Costing of Public Utility Services
98	Costing of Rainwater Harvesting Setup: Project Estimation
99	Costing of Recycling Initiatives: Field Study
100	Costing of Road Safety Posters and Campaigns: Project Budget
101	Costing of Rural Tourism Activities: Survey
102	Costing of School Stationery and Hidden Expenses: Survey
103	Costing of Small Event Management Services: Study
104	Costing of Solar Panel Adoption: Community Feasibility Study
105	Costing of Storage and Cold Chain: Rural Field Study
106	Costing of Tiffin Services: Practical Service Costing Project
107	Costing of Tourism Services Near Forts: Survey
108	Costing of Traffic Awareness Drives: Planning + Execution
109	Costing of Waste Segregation Program: Community Budget Model

110	Costing Problems of Small Tea Stalls: Survey and Solutions
111	Energy Consumption Analysis: Studying the utility cost (electricity/gas) for a small, local manufacturing unit
112	Food Cost and Waste Study in Old Age Homes
113	Food Cost Control Practices in Small Restaurants: Survey
114	Identify the Labour Turnover and its reasons.
115	Impact of Pricing Methods: Surveying how local vendors determine prices (e.g., cost-plus pricing)
116	Integration of Cost Accounting with Financial Accounting.
117	Inventory Costing System for Orphanage Supplies
118	Job Costing in Local Carpenter Workshops: Field Study
119	Job Costing in Welding and Fabrication Shops: Survey
120	Labour Cost Estimation in Small Roadside Businesses: Survey
121	Labour Efficiency Study in Local Garment Stitching Units
122	Material Cost Management in Vegetable Vendor Business: Study
123	Material Storage System in Store Department.
124	Milk Processing Costs: Studying the cost of production in local dairy farming
125	Preparation of Batch Cost System.
126	Preparation of Bin Cards and physical verification of Material.
127	Preparation of Contract Cost Account.
128	Preparation of Cost Sheet for Service industry
129	Preparation of Cost Sheet in Manufacturing Industry.
130	Preparation of Cost Sheet in Service Industry.
131	Preparation of Idle and Over time sheet.
132	Preparation of Job Cost Sheet.
133	Preparation of Pay roll of employees.
134	Preparation of primary distribution statement of overheads
135	Preparation of Process Accounts.
136	Preparation of Secondary distribution statement of overheads
137	Preparation of Store Ledgers and comparison with Bin Card at store department.
138	Preparation of Tender, Estimates and Quotations.
139	Preparation of Wage policy and methods of calculation of wages.
140	Pricing and Cost Control in the IT Service Sector
141	Procedure of Overheads Accounting
142	Process Costing in Chemical, Textile and Sugar industry
143	Profit Leakage Due to Unrecorded Costs in Street Vending
144	Role and Responsibilities of Cost Accountant.
145	Role of Cost Accounting in Decision making.
146	Small Business Cost Sheet Analysis: Preparing a cost sheet for a local restaurant, grocery store, or tea vendor
147	Standard Costing Practices Among Small Food Stalls: Survey
148	Store keepers' duties, functions and responsibilities in manufacturing industry.

149	Treatment of Work-in-Progress and Notional Profit in Contract Costing.
150	Understand Inventory control in store department.
151	Understand the absorption of overheads and its accounting effect
152	Understand the classification and allocation of overheads
153	Understand the cost calculation in various Service Industries
154	Understand the Cost Classification for Service Industry
155	Understand the functions of Purchase Department
156	Understand the Joint products and By-products. Understand the Cost Accounting of Joint and By-Products.
157	Understand the material accounting in store department.
158	Understand the over and under absorption of overheads and its impact
159	Understand the procedure of Process Costing and its applications
160	Understand the scientific purchase procedure.
161	Use of Biometric Attendance and its Impact on Labour Cost.
162	Use of Cost Accounting Standards in practice
163	Use of EOQ and Material Ratios in inventory control
164	Use of Inventory control and cost reduction practice
165	Use of Pricing Methods for material issue (FIFO, LIFO, Weighted Average Method)
166	Waste Cost in Restaurant Kitchens: Observational Study
167	Waste Cost in Street Food Businesses: Observational Study
168	Waste Management Costing: Analysing the costs involved in waste collection and disposal in a local area