SAVITRIBAI PHULE PUNE UNIVERSITY
FACULTY OF COMMERCE AND MANAGEMENT
(COMMERCE)

Structure and Syllabus
T.Y. B.Com. Sem-V
As per National Education Policy-2020
2024 Pattern

w.e.f. June-2026
(Academic Year 2026-2027)

Chairman / Coordinator of Board of Studies in the Commerce Faculty

Sr. No.	Name of the BOS	Name of the Chairman / Coordinator
1	Accountancy	Dr. Manohar Sanap
2	Cost & Works Accounting	Dr. Sunita Dakle
3	Business Administration	Dr. Yashodhan Mithare
4	Marketing	Prin. Dr. Anwar Shaikh
5	Business Practices	Dr. Maruti Kekane
6	Business Laws	Dr. Shivaji Takalkar
7	Banking, Finance and Insurance	Dr. Kishor Nikam
8	Statistics and Computer Applications	Prin. Dr. Nitin Ghorpade
9	Business Economics	Dr. Dipak Powdel

1. B. Com. Program will be offered in Eight Major Specializations:

a) B. Com in Accountancy and Taxation
b) B. Com in Cost and Management Accounting
c) B. Com in Business Administration
d) B. Com in Marketing
e) B. Com in Business Practices and Cooperation
f) B. Com in Banking, Finance and Insurance
g) B. Com in Business Laws
h) B. Com in Business Mathematics, Statistics and Analytics

2. Teaching Methodology:

The Teacher can use the following Methods as Teaching Methodology:

a) Class Room Lectures
b) Lectures in the Laboratories
c) Guest Lectures of Professionals, Industry Experts etc.
d) Use of ICT
e) Visits to various Professionals Units, Companies and Business / Industry Units
f) Group Discussion
g) Use of e-Contents
h) Analysis of Case Studies/Reports

3. Methods of Evaluation, Passing, and Evaluation Criteria:

The evaluation of students will be done on Three Times during each Semester:

a. Continuous Internal Assessment
b. Practical / Project Examination (If applicable)
c. Semester End Examination

a) Continuous Internal Evaluation will be of 30 per cent of the total marks allotted for the course. If a student misses CIE examination, he / she will have a second chance with the permission of the respective course teacher concerned only. Such a second chance shall not be the right of the student; it will be the discretion of the respective course teacher concerned only to give or not to give second chance to a student to appear for Internal Assessment. The teachers need to adopt any two methods out of the following methods for Continuous Internal Evaluation and colleges shall provide adequate facility to the respective course teachers for the same:
   1) Offline Written Examination
   2) Power Point Presentations
   3) Assignments
   4) Open Book Test
   5) Offline MCQ Test
   6) Group Discussion
   7) Analysis of Case Studies

b) For Theory Examination / Practical Examination / Project Examination will be conducted as per the directives given by the Board of Studies and issued by the University.

c) For Semester End Theory Examination, question papers will be set for 70 per cent of the Total Marks allotted for the course. The University will conduct this Examination.

SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE
FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)
Structure and Subject Codes for T. Y. B. Com. Sem-V as per NEP-2020 w.e.f. Academic Year: 2026-2027

Credit Distribution and Courses Structure of T. Y. B. Com., Semester-V (2024 Pattern)

Sr. No.	Verticals	Credits	Course Code	Name of the Subject	Name of the Board of Studies	No. of Lectures in a Week (Clock Hours)
Major Mandatory Subjects (12 Credits)						
I) Accountancy and Taxation						
1	MJ	4	AA301MJ	Advanced Accounting-I	Accountancy	4
2	MJ	4	AE302MJ	Auditing and Ethics	Accountancy	4
3	MJ	4	CL303MJ	Company Law	Business Laws	4
II) Cost and Management Accounting						
4	MJ	4	TOC304MJ	Techniques of Costing-I	Cost & Works Accounting	4
5	MJ	4	AE302MJ	Auditing and Ethics	Accountancy	4
6	MJ	4	CL303MJ	Company Law	Business Laws	4
III) Business Administration						
7	MJ	4	LSME305MJ	Leadership Skills and Managerial Effectiveness	Business Administration	4
8	MJ	4	AE302MJ	Auditing and Ethics	Accountancy	4
9	MJ	4	CL303MJ	Company Law	Business Laws	4
IV) Marketing						
10	MJ	4	CBI306MJ	Consumer Behaviour and Insights	Marketing	4
11	MJ	4	AE302MJ	Auditing and Ethics	Accountancy	4
12	MJ	4	CL303MJ	Company Law	Business Laws	4
V) Business Practices and Cooperation						
13	MJ	4	ESE307MJ	Entrepreneurship & Start-up Ecosystem in India	Business Practices	4
14	MJ	4	AE302MJ	Auditing and Ethics	Accountancy	4
15	MJ	4	CL303MJ	Company Law	Business Laws	4

VI) Banking, Finance and Insurance						
16	MJ	4	FMI308MJ	Financial Markets and Institutions	Banking, Finance and Insurance	4
17	MJ	4	AE302MJ	Auditing and Ethics	Accountancy	4
18	MJ	4	CL303MJ	Company Law	Business Laws	4
VII) Business Laws						
19	MJ	4	MCSA309MJ	Maharashtra Cooperative Societies Act, 1960	Business Laws	4
20	MJ	4	AE302MJ	Auditing and Ethics	Accountancy	4
21	MJ	4	CL303MJ	Company Law	Business Laws	4
VIII) Business Mathematics, Statistics and Analytics						
22	MJ	4	BA310MJ	Business Analytics-I	Statistics & Computer Applications	4
23	MJ	4	AE302MJ	Auditing and Ethics	Accountancy	4
24	MJ	4	CL303MJ	Company Law	Business Laws	4
Major Electives (4 Credits)						
25	MJ	4	BRF311MJ	Business Regulatory Framework-I	Business Laws	4
Minor Subject (2 Credits)						
26	MN	2	IE341MN	Indian Economy	Business Economics	2
				OR		
		2	IE342MN	International Economics	Business Economics	2
Vocational and Skill Enhancement Courses (VSEC) (2 Credits)						
27	VSC	2	SAP321MJ	SAP FICO Accounting-I **(For B. Com. in Accountancy and Taxation including other Major Subjects except Business Mathematics, Statistics and Analytics Major Subject Students)**	Accountancy	4 Per Batch Per Week x No. of Batches = Total Workload Per Week
		2	SME322MJ	Statistics with MS Excel **(For B. Com. in Business Mathematics, Statistics and Analytics Major Subject Students only)**	Statistics & Computer Applications	4 Per Batch Per Week x No. of Batches = Total Workload Per Week

Field Projects / Internship / Apprenticeship / Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project (2 Credits)						
28	FP / CEP	2	AT331FPP	Field Project-II: Accountancy and Taxation	Accountancy	4
		2	CMA332FPP	Field Project-II: Cost and Management Accounting	Cost and Works Accounting	4
		2	BA333FPP	Field Project-II: Business Administration	Business Administration	4
		2	M334FPP	Field Project-II: Marketing	Marketing	4
		2	BPC335FPP	Field Project-II: Business Practices and Cooperation	Business Practices	4
		2	BFI336FPP	Field Project-II: Banking, Finance and Insurance	Banking, Finance & Insurance	4
		2	BL337FPP	Field Project-II: Business Laws	Business Laws	4
		2	BMSA338FPP	Field Project-II: Business Mathematics, Statistics and Analytics	Statistics & Computer Applications	4
Total Credits		**22**				

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V
Title of the Course: Advanced Accounting-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.	AA301MJ	Major Mandatory	4	60

Course Objectives:

1. To 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. To study the objectives and general principles of government accounting.
3. To study and understand Government Accounting Standards mechanism and their applications.
4. To learn the Containers or Packages Accounts, Voyage Accounts, and its accounting treatment and significance.

Unit	Title and Contents	No. of Lectures
1	**Valuation of Shares:** 1.1 Need for Valuation 1.2 Valuation and Stock Exchange Prices 1.3 Methods of Valuation: 1.3.1 Net Assets Backing Method (Intrinsic Value or Break-up Value or Balance Sheet Method) 1.3.2 Yield Method 1.3.2.1 Valuation based on rate of return 1.3.2.2 Valuation based on productivity factor 1.3.3 Numerical problems on valuation of shares	**15**
2	**Introduction to Government Accounting:** 2.1 Meaning and objectives of Government Accounting 2.2 Difference between Government Accounting and Commercial Accounting 2.3 General Principles of Government Accounting 2.4 Classification of Government Accounts 2.5 Form of Government Accounts 2.6 System of Financial Administration in India 2.7 Classification of Expenditure in Government Accounts 2.8 Important Terms: Public Accounts Committee, Vote on Account, Supplementary Grant, Treasury and Functions of Treasury	**15**

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	
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: 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	

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 (3rd 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 Prieeti 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.
2. Attempt any 4 questions from Question No. 2 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: 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	

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
12. Journal of Cost and Management Accountants by ICMA, Kolkata
13. Journal of Company Secretary by ICSI, New Delhi

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: 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

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: 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). *Emotional intelligence: Why it can matter more than IQ*. Bantam Books.
3. Jones, G. R., & George, J. M. (2017). *Contemporary management* (10th ed.). McGraw-Hill Education.
4. Kouzes, J. M., & Posner, B. Z. (2017). *The leadership challenge: How to make extraordinary things happen in organizations* (6th ed.). John Wiley & Sons.
5. Lencioni, P. (2002). *The five dysfunctions of a team: A leadership fable*. Jossey-Bass.
6. Luthans, F. (2011). *Organizational behaviour: An evidence-based approach* (12th ed.). McGraw-Hill Education.
7. Peters, T. J., & Waterman, R. H. (2004). *In search of excellence: Lessons from America's best-run companies*. Harper Business.
8. Yukl, G. (2013). *Leadership in organizations* (8th ed.). Pearson Education.
9. Blanchard, K., & Johnson, S. (2015). *The new one-minute manager*. William Morrow.
10. Chakraborty, S. K. (2005). *Ethics in management: Vedantic perspectives*. Oxford University Press.
11. Krishnan, V. R. (2008). *Value systems of transformational leaders*. Sage Publications India.
12. Kumar, A. (2010). *Organizational behaviour,* Vikas Publishing House.
13. Rao, T. V. (2014). *Leaders in the making*. Penguin Random House India.
14. Rao, T. V. (2017). *The competency movement in India: A historical perspective*. Sage Publications India.
15. Sundar, P., & Chandra, S. (2012). *Leadership and management in organizations*. Himalaya Publishing House.
16. Tripathi, P. C., & Reddy, P. N. (2012). *Principles of management* (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 – *Consumer Behaviour*
6. Kotler & Keller – *Marketing Management*

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 identity 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.	

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 S 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:

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: Maharashtra Cooperative Societies Act, 1960
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.	MCSA309MJ	Major Mandatory	4	4

Course Objectives:
1. To understand the concept and importance of cooperative societies.
2. To study the historical development of the cooperative movement in India.
3. To learn the registration and cancellation procedure of cooperative societies.
4. To understand the management, governance, and financial structure of cooperative societies.
5. To study audit, inspection, and compliance procedures in cooperative societies.
6. To analyse dispute resolution and legal provisions related to cooperative societies.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Cooperative Societies:** 1.1 Meaning, Definition, Importance, Features, Objectives, Principles, Problems, and Challenges of Cooperative Societies 1.2 Historical Evolution and Development of Co-operative Movement/Sector in Pre and Post-Independence Period in India and Maharashtra 1.3 Co-operative Movement Committees Reports: Sir Fedrick Nicholson Report 1904, Maclagen Committee Report 1914, Gorewala Committee Report 1954, and Vaidyanathan Committee Report 2005 1.4 Role of Cooperatives in Socio-Economic Development 1.5 Current scenario of Co-operative Movement in India 1.6 Current scenario of Co-operative Movement in Maharashtra	**15**
2	**Registration and Cancellation of Registration Procedure of a Cooperative Society:** 2.1 Prerequisites for Registration: Minimum Membership Requirements, Common Socio-Economic Objective, Drafting of Bye-Laws, and Initial Capital Structure 2.2 Incorporation Procedure: Preliminary Meeting, Appointment of the Chief Promoter, Name Reservation and NOC, Opening of a Temporary Bank Account, Filing the Registration Application	**15**

	(Form 'A'), and Submission of the Proposal 2.3 Statutory Documentation Checklist: Form 'A', Proposed Internal Bye-Laws, Bank Balance Certificate, Verification of Asset, Liquidity and Deposited Capital, Minutes of the First Meeting, Detailed Promoter List, and Challan Receipts-Verification of Official Government Processing Fees 2.4 Regulatory Scrutiny, Refusal, and Remedies: Verification Window, Issuance of the Registration Certificate, Grounds for Refusal, and Appellate Framework 2.5 Procedure for Cancellation of Registration of a Co-operative Society	
3	**Society Management, Governance and Funds:** 3.1 Administrative Structure: Composition of the Board of Directors/Managing Committee and their powers, rights, duties, and functions 3.2 Statutory Meetings: Procedural conduct, notice, and quorum for the Annual General Meeting (AGM) and Special General Meeting (SGM) 3.3 Privileges of Cooperative Societies: Legal privileges, right of charge, and statutory set-off 3.4 Capital and Reserve Management: Raising of funds, strict allocation rules for the statutory Reserve Fund, Sinking Fund, and Major Repair Fund, and legal guidelines for investing society funds	**15**
4	**Audit, Inspection and Dispute Resolution:** 4.1 Cooperative Audit Framework: Types of cooperative audits (Statutory, Internal, Concurrent), and the core duties and powers of a certified cooperative auditor 4.2 Compliance and Enforcement: Statutory procedures for the rectification of audit defects, official provisions for state inquiry, inspections, and penalties for financial defaults 4.3 Judicial Framework and Dispute Settlement: Constitutional makeup, powers, and explicit jurisdiction of Cooperative Courts versus the administrative jurisdiction of the Registrar. 4.4 Arbitration and Grievances: Settlement of internal member grievances, arbitration proceedings, and practical apportionment of maintenance charges under Model Bye-Laws.	**15**

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

1) Explain the concept, features, objectives, and importance of cooperative societies.
2) Describe the historical evolution of the cooperative movement in India.
3) Apply the procedure for registration and cancellation of cooperative societies.
4) Demonstrate understanding of management, governance, and fund administration of cooperative societies.

5) Analyse audit, inspection, and compliance mechanisms in cooperative societies.
6) Evaluate dispute resolution, arbitration, and judicial procedures related to cooperative societies.

Internship for Students if any: Not Applicable
List of Recommended Books and Study Materials:
1) T.N. Hajela – *Principles, Problems and Practice of Cooperation* 2) R.D. Bedi – *Theory, History and Practice of Cooperation* 3) P.K. Kulkarni – *Cooperative Development in India* 4) Vasant Desai – *Management of Cooperative Societies* 5) Maharashtra Cooperative Societies Act, 1960 6) Maharashtra Cooperative Societies Rules, 1961 7) Model Bye-Laws of Cooperative Housing Societies 8) Government of Maharashtra – Cooperation Department Publications 9) National Cooperative Development Corporation (NCDC) Study Materials 10) National Bank for Agriculture and Rural Development (NABARD) Publications. 11) The Indian Co-operative Movement by Vaikunthlal Mehta (1947) 12) The Co-operative Movement in India by K. R. Shinde (1985) 13) Co-operation in India by D. R. Gadgil (1951) 14) The Principles of Co-operation by Charles Gide (1904) 15) A History of the Co-operative Movement by George Jacob Holyoake (1893) 16) The Co-operative Movement and Education by Charles Gide (1904) 17) Co-operative Training and Education by Indian Institute of Management (IIM) Ahmedabad (1975) 18) The Types of Co-operatives by National Co-operative Union of India (NCUI) (2015) 19) The Co-operative Advantage by Anthony Murray (2017) 20) Handbook on Cooperative Society and Non-Profit Organizations, The Institute of Chartered Accountants of India, January, 2013 **Links:** 1) https://www.cooperation.gov.in/sites/default/files/202212/History_of_cooperatives_Movement.pdf 2) https://www.ncdc.in?utm_source=chatgpt.com 3) https://www.ncdc.in?utm_source=chatgpt.com 4) https://www.nabard.org?utm_source=chatgpt.com 5) https://cooperation.gov.in?utm_source=chatgpt.com 6) https://ncui.coop?utm_source=chatgpt.com

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: a. Concept and Construction b. Interpretation of Scatter Plots **B.** Correlation Analysis: a. Meaning and Types of Correlation (Positive, Negative, Zero, Linear, Non-linear) **C.** Karl Pearson's Coefficient of Correlation: a. Concept and Formula b. Properties and Interpretation **D.** Rank Correlation: a. Spearman's Rank Correlation Method b. Calculation and Applications **E.** Rank Correlation with Ties: a. Adjustment for Tied Ranks b. Modified Formula and Computation **F.** Regression Analysis: a. Concept and Importance of Regression b. Linear Regression Model **G.** Regression Lines: a. Regression Line of X on Y b. Regression Line of Y on X c. Interpretation of Regression Coefficients **H.** Relationship between Correlation and Regression: a. Mathematical Relationship between Correlation Coefficient and Regression Coefficients **I.** Multiple and Partial Correlation: a. Concept and Applications b. Interpretation of Coefficients **J.** Multiple Regression Analysis: a. Concept and Model Formation b. 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 a. Simple Average Method b. Ratio to Moving Average Method c. 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 *any Six* 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	

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:
21) Element of Mercantile Law (2024 Edition), N. D. Kappor by Sultan Chand & Sons. 22) Business Law (2020 Edition), N. D. Kapoor by Sultan Chand & Sons. 23) Mercantile Law, M. C. Kuchhal by Vikas Publishing House 24) Business Law, P. C. Tulsian by McGraw Hill Education 25) Law of Contract, Avtar Singh by Eastern Book Company 26) Sale of Goods Act and Partnership Law, Avtar Singh by Eastern Book Company 27) Company Law, G. K. Kapoor and Sanjay Dhamija by Taxman 28) Bare Acts (Indian Contract Act, Partnership Act, LLP Act, Sale of Goods Act) by Bharat Law House 29) Business and Corporate Law, Dr. Kaur Harpreet by Lexis Nexis. 30) Laws for Business, Sulphey M. M. and Basheer by PHI Learning Pvt. Ltd., Delhi. 31) Business Laws, Kuchhal M. C. & Kuchhal Vivek by Vikas Publishing House. 32) 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:

a. Understand the changing characteristics of the economy.
b. Comprehend the concepts of HDI.
c. Explore the role of various sectors of the economy.
d. Analyse the prospects in the Indian economy.

Internship for Students if any: Not Applicable
List of Recommended Books and Study Materials:
1. Dutta and Sundaram "Indian Economy" 2. Mishra and Puri "Indian Economy" 3. A. N. Aggarwal "Indian Economy" 4. Bimal Jalan "Indian Economy" 5. Taxman "Indian Economy" 6. Uma Kapila "Indian Economy" 7. Singh and Singh "Agricultural Economics" 8. C. L. Cohen "Agricultural Economics" 9. NITI Ayog Website 10. 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

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, Currant 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 Sodernsten "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	

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. Maheswhari, 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. It 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

<table>
<tr><th rowspan="2">Uni. Seat No.</th><th rowspan="2">Name of the Student</th><th>Supervisor</th><th colspan="2">Internal Examiner</th><th colspan="2">External Examiner</th><th>Total</th><th>Conv.</th><th>Total</th></tr>
<tr><th>A (20)</th><th>B (10)</th><th>C (20)</th><th>B (10)</th><th>C (20)</th><th>60</th><th>30</th><th>50</th></tr>
<tr><td>(a)</td><td>(b)</td><td>(c)</td><td>(d)</td><td>(e)</td><td>(f)</td><td>(g)</td><td>(h = d+e+f+g)</td><td>(i = h/2)</td><td>(j = c + i)</td></tr>
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<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
</table>

(***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:	**Signature**
Date:	**Name of the Field Project Supervisor**

Place:	**Signature**
Date:	**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

(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.

(Specimen-I: Student-Supervisor Interaction Diary Certificate)

STUDENT-SUPERVISOR INTERACTION DIARY CERTIFICATE

I, the undersigned Mr./Ms. ____ Roll No. ___________ University Seat No. ______________ studying in the ______________ Year of ______________ of Full Time Course is doing my field project work under the supervision of Dr./Mr./Ms. __________________________________ , wish to state that I have met my Supervisor on the following dates mentioned below for Field Project Guidance and reporting of progress of the Field Project:

Date	Points discussed	Signature of the Supervisor

Place: **Signature of the Student** **Signature of the Supervisor**
Date:

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 21st 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

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 Business Administration
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 Business Administration	BA333FPP	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 Public Place" Project: Community Management Model
2	A Study on Just-In-Time (JIT) Inventory Management
3	Accident Response Awareness Management Program: Study
4	Assessing the Impact of Leadership on Innovation and Creativity
5	Assessment of Soft Skills Training in Employee Performance
6	Business Disaster Recovery Planning – Educating small businesses on crisis management, financial recovery, and insurance policies.
7	Business Growth Barriers for Micro Vendors: Field Study
8	Business Networking for Local Entrepreneurs – Creating platforms to connect small businesses with suppliers, customers, and investors.
9	Business Survival Challenges of Hawkers: Study
10	Cash on Delivery vs. Online Payment: Customer Preferences
11	Challenges in Last-Mile Delivery in E-Commerce
12	Citizen Feedback System Design for Local Services: Project
13	Citizen Satisfaction Survey of Local Government Services
14	Community Awareness Management for Preventive Healthcare
15	Community Awareness on Cyber Safety: Campaign Management
16	Community Disaster Management Readiness: Survey
17	Community Management of Vaccination Awareness Programs: Study
18	Community Participation in Environmental Drives: Survey
19	Community Participation in Fort Cleanliness Drives: Study
20	Community Participation in Local Governance: Survey
21	Community Support Systems for Out-of-School Children: Study
22	Community-Based Monitoring of Public Works: Study
23	Comparative Study of Amazon vs. Flipkart Business Models
24	Conflict Management in Local Market Areas: Survey
25	Consumer Awareness Campaigns – Educating consumers about rights, product quality, and financial frauds.
26	Consumer Trust and Security Concerns in E-Commerce

27	Corporate Governance and Ethical Business Practices
28	Corporate Social Responsibility (CSR) and Sustainability
29	Corporate Social Responsibility (CSR) Initiatives – Collaborating with companies to implement social impact projects.
30	Corporate Social Responsibility (CSR) and Shared Value: Moving beyond charity to create shared value, such as aligning business goals with local economic development.
31	Corporate Volunteering and Employee Engagement
32	Corporate Volunteering Programs – Collaborating with businesses to create employee-driven social impact initiatives.
33	Crisis Management Among Small Vendors (Rain, Police, Crowd): Study
34	Crowdfunding as a Financing Option.
35	Crowd-Funding as a Source of Finance for Startups
36	Crowdfunding for Social Causes – Assisting community groups in raising funds through online crowdfunding platforms like Ketto, Milaap, and GoFundMe.
37	CSR Initiatives and Their Effect on Local Communities**.**
38	CSR Practices of Leading Indian Companies
39	Customer Handling Skills of Local Vendors: Observational Project
40	Decision-Making Patterns of Small Business Owners: Survey
41	Digital Literacy Drive Management for Citizens: Project
42	Digital Literacy for Small Enterprises – Teaching small businesses to use digital tools for accounting, payments, and online marketing.
43	Digital Transformation and its impact on Small Businesses.
44	Digital Transformation in Small Businesses
45	E-commerce Adoption Among Traditional Businesses.
46	E-Commerce and Online Business Training – Teaching local businesses and self-employed individuals how to use platforms like Amazon, Flipkart, or Shopify.
47	E-Commerce Strategies of Local Retailers
48	Education and Partnerships: Collaborating with local educational institutions, hosting workshops, or creating internships to position the business as a community ally.
49	Effectiveness of Training and Development Programs in Corporate Sector
50	Employee Motivation and Productivity in Small Enterprises
51	Entrepreneurship Support for Small Businesses – Helping small vendors and startups with business planning, marketing, and record-keeping.
52	Ethical Practices in Supply Chain Management.
53	Event Management for NGO Fundraising: Community Project
54	Fair Trade and Ethical Sourcing – Assisting local artisans and farmers in understanding and accessing fair trade markets.
55	Farm Labour Management Issues: Rural Study
56	Financial Literacy Programs – Conducting workshops on budgeting, savings, and investment for underprivileged groups.

57	Financial Planning for Farmers and Rural Businesses – Conducting workshops on budgeting, investment, and subsidy utilization for agricultural entrepreneurs.
58	Gender Diversity and Inclusion in the Workplace
59	Green Business Initiatives – Promoting sustainable business practices such as waste management, renewable energy adoption, and eco-friendly packaging.
60	Green Initiatives and Sustainable Practices in Business
61	Growth of Online Shopping Post-Pandemic
62	Heritage Site Management Issues: Field Study
63	Hospital OPD Management Issues: Community Survey
64	Human Resource Challenges in the Gig Economy
65	Impact of Automation on Employment Patterns
66	Impact of Corporate Social Responsibility on Brand Image
67	Impact of COVID-19 on Global Supply Chain Networks
68	Impact of Ethical Consumerism on Business Strategies
69	Impact of Government Schemes on Small Businesses
70	Impact of Influencer Marketing on Online Purchases
71	Inclusivity and Local Empowerment: Ensuring engagement strategies are equitable, culturally sensitive, and provide opportunities for marginalized or underrepresented groups.
72	Influence of Leadership Styles on Employee Performance
73	Influence of Online Learning Platforms on Employee Training
74	Inventory and Resource Management in Orphanages: Study
75	Job Satisfaction and Employee Retention Strategies
76	Joint Ventures in International Markets
77	Leadership and Decision Making in Village Committees: Study
78	Leadership Practices in NGOs: Field Study
79	Local Transport Service Management Issues: Survey
80	Local Vendor Association Role and Effectiveness: Study
81	Management Challenges in Blood Donation Camps: Study
82	Management Challenges of Old Age Homes: Survey
83	Management Issues in Public Distribution System (PDS): Study
84	Management Issues in Rural Self Help Groups (SHGs): Study
85	Management of Anti-Fraud Awareness Campaigns: Study
86	Management of Community Cleanliness Drives: Planning Project
87	Management of Community Water Supply: Survey
88	Management of Crowd Control in Public Events: Study
89	Management of Dairy Cooperative Operations: Field Study
90	Management of Digital Literacy Camps for Students: Project
91	Management of Employment Guidance Camps: Community Project
92	Management of Farmer Producer Organisations (FPOs): Study
93	Management of Financial Literacy Camps: Community Project
94	Management of Health Camps: Community Project

95	Management of Local Guide Services at Forts: Study
96	Management of Mental Health Awareness Drives: Community Project
97	Management of Mid-Day Meal Program: Field Study
98	Management of Nutrition Awareness Programs: Field Project
99	Management of Peak Hours in Local Markets: Field Observation
100	Management of Post-Harvest Supply Chain in Villages: Study
101	Management of Public Toilets and Maintenance: Study
102	Management of Resume & Interview Training for Youth: Project
103	Management of Safety in Public Places: Survey
104	Management of Sanitation Awareness Programs: Community Study
105	Management of Skill Development Programs for Youth: Project
106	Management of Street Lighting and Safety: Survey
107	Management of Water Conservation Campaigns: Community Project
108	Management Practices in Small Food Stalls: Study
109	Management Problems of Street Hawkers: A Field Survey
110	Managing Community Counselling Support Systems: Study
111	Managing Help Desks for Government Schemes: Field Project
112	Managing Training Programs for Senior Citizens (Digital Skills)
113	Measuring Impact: Using metrics to evaluate the effectiveness of engagement, such as community sentiment, participation rates, and social impact ROI
114	Microfinance Awareness and Support – Educating small entrepreneurs about microfinance schemes, loans, and financial assistance programs.
115	Online Grocery Shopping Trends and Consumer Preferences
116	Organising Career Guidance Camps for School Students: Project
117	Organising Consumer Awareness Camps: Management Project
118	Parent-Teacher Engagement in Government Schools: Survey
119	Parking Management Issues in Local Market Areas: Survey
120	Patient Queue Management in Public Hospitals: Study
121	Planning and Execution of Community Donation Drives: Project
122	Planning and Managing Free Tuition Programs: Project
123	Project Management Practices in Local NGOs: Field Study
124	Public Awareness Campaign Management: Field Project
125	Public Discipline and Behaviour Management in Traffic Areas
126	Public Response to Traffic Volunteers: Survey
127	Queue Management Practices in Small Shops: Study
128	Rainwater Harvesting Implementation Management: Study
129	Resource Management in Small NGOs: Field Survey
130	Reverse Logistics and Its Growing Importance
131	River Cleanliness Drive Planning and Execution Study
132	Road Safety Volunteer Management: Field Project
133	Role of Augmented Reality (AR) in Enhancing Online Shopping Experience
134	Role of Big Data Analytics in Strategic Decision-Making

135	Role of Chatbots in Enhancing Customer Service in E-Commerce
136	Role of Companies in Addressing Climate Change
137	Role of Corporate Social Responsibility in Brand Image
138	Role of Emotional Intelligence in Workplace Performance
139	Role of Financial Literacy in Small Business Growth.
140	Role of Warehousing in Efficient Supply Chain Management
141	Rural Entrepreneurship Challenges: Field Survey
142	Rural Market Linkage Problems: Survey
143	Rural Marketing and Supply Chain Development – Assisting rural producers in reaching urban markets.
144	Rural Microenterprise Management: Field Study
145	School Administration Challenges in Municipal Schools: Study
146	School Zone Safety Management: Community Project
147	Service Quality in Small Shops: Community Survey
148	Service Quality Study of Public Services (Ration, Water, Electricity)
149	Skill Development for Unemployed Youth – Organizing training programs in sales, customer service, or digital marketing.
150	Staff Motivation in NGOs: Observational Study
151	Stakeholder Management and Relations: Building trust and managing relationships with local communities to reduce operational risks, such as project opposition.
152	Startup Incubation for Low-Income Entrepreneurs – Helping marginalized communities with mentorship and resources to start small businesses.
153	Strategic Planning and Frameworks: Developing comprehensive community engagement strategies, including defining goals, mapping stakeholders (residents, NGOs, local government), and establishing governance structures.
154	Stress Management Techniques in the Banking Industry
155	Supply Chain and Logistics Management
156	Sustainable Business Models in Local Enterprises.
157	Sustainable Business Practices – Encouraging local businesses to adopt eco-friendly production methods.
158	Sustainable Tourism and Its Economic Impact
159	The Impact of Corporate Social Responsibility on Brand Image
160	The Impact of Decision-Making Processes on Business Outcomes
161	The Influence of Leadership Styles on Startup Performance
162	The Rise of Subscription-Based Business Models (Netflix, Spotify, etc.)
163	Tourism Management Practices Near Heritage Sites: Survey
164	Traffic Awareness Campaign Planning: Community Project
165	Traffic Control Support Program: Student Participation Study
166	Training and Development Needs of Farmers: Survey
167	Training Needs of NGO Workers: Survey
168	Transparent Communication: Utilizing digital platforms, town halls, and

	consultations to ensure open, two-way communication and feedback mechanisms.
169	Vendor Safety and Workplace Issues: Community Study
170	Volunteer Management in Orphanages: Study
171	Volunteering and Philanthropy: Implementing employee volunteer programs, corporate donations, and supporting local charities to build community goodwill.
172	Waste Management Strategies in Urban Areas
173	Waste Segregation Program Management in Housing Societies
174	Women Empowerment through Business Skills – Training women in self-employment opportunities such as handicrafts, tailoring, or food businesses.
175	Women Empowerment Through CSR Initiatives
176	Women Entrepreneurs in Street Vending: Survey
177	Work Discipline and Time Management Among Small Vendors: Study
178	Work-From-Home vs. Office Work: Employee Perspectives
179	Work-Life Balance Practices Among Professionals
180	Workplace Culture and Employee Retention in SMEs.

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 Marketing
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 Marketing	M334FPP	Field Project	2 (1 Credit = 30 Hours	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	“Google Business Profile” Setup for Local Shops: Project
2	A comparative study of rural marketing versus urban marketing
3	An Analytical study of Marketing Mix
4	Analyse market trends, identify target audiences, and provide insights for product/service development.
5	Analysis of Consumer Protection Laws on Marketing Strategies
6	Analysis of Social Media Influence on Consumer Behaviour
7	Anti-Drunk Driving Awareness Campaign: Marketing Project
8	Assessment of Demographic Changes on Market Demand
9	Assist in planning and executing a product launch campaign.
10	Awareness Drive for Pedestrian Safety: Project
11	Awareness on counterfeit products in rural markets
12	Branding and Promotion Support for NGOs: Community Project
13	Branding Awareness Among Small Vendors: Survey
14	Branding of Rural Products: Field Study
15	Branding Strategy for Local Fort Tourism Promotion
16	Buying motives in rural and semi-urban consumers
17	Campaign for Anti-Begging Rehabilitation Awareness: Project
18	Changing Consumer Preferences in Urban Areas: Study
19	Co-branding Strategies
20	Collaborate with a business to design and implement a brand loyalty program.
21	Collaborative Marketing Among Local Producers.
22	Community Campaign for Energy Saving: Marketing Project
23	Community Campaign for Women Empowerment: Marketing Project
24	Competitive analysis helps you to understand similarities and differences between companies’ products, services, and marketing strategies.
25	Competitive Strategies of Small Retail Shops: Survey
26	Conduct a comprehensive market research study to understand consumer behaviour and preferences.

27	Consumer Awareness Campaign for Safe Online Shopping
28	Consumer Awareness Survey on Organic vs Chemical Products
29	Consumer Behaviour and Brand Loyalty: A Field Analysis.
30	Consumer behaviour towards essential commodities
31	Consumer Buying Behaviour in Local Markets: Survey Study
32	Consumer movement awareness
33	Consumer Rights Awareness Campaign: Marketing Project
34	Creating Brand Identity for a Local Vendor: Student Project
35	Customer Feedback Collection System for Vendors: Project
36	Customer Loyalty in Local Markets: Survey
37	Customer Preference for Local Rural Brands: Study
38	Customer Preferences for Street Food: Field Survey
39	Customer Satisfaction Survey of Small Service Businesses
40	Customer Satisfaction Survey of Street Vendors
41	Customer Service Quality and Sales in Small Shops: Survey
42	Dairy business marketing
43	Designing Promotional Material for NGO Programs
44	Social media marketing campaign for a specific product / brand.
45	Develop promotional materials, organize launch events, and measure campaign success.
46	Digital Literacy Awareness Marketing Drive
47	Digital Marketing Training for Street Vendors: Community Project
48	Effect of Mobile Technology on Consumer Behaviour
49	Entertainment services and their reach in the community
50	Evaluate the effectiveness of the program in retaining customers.
51	Evaluation of Digital Marketing Strategies in Consumer Engagement
52	Farmer Awareness on Direct-to-Consumer Marketing: Project
53	Financial Literacy Marketing Campaign for Citizens
54	Food habits and their market patterns
55	Fundraising Marketing Strategy for a Local NGO
56	Helmet and Seatbelt Awareness Marketing Drive
57	Helping a Vendor Create Menu + Pricing + Branding: Project
58	Impact of celebrities on purchasing decisions
59	Impact of Digital Payments on Street Vendor Sales: Study
60	Impact of Home Delivery on Small Shops: Study
61	Impact of Inflation Rates on Consumer Purchasing Power
62	Customer satisfaction survey to gather feedback on products or services.
63	Improving digital literacy for online purchasing
64	Influence of Cultural Values on Consumer Preferences
65	Influence of Eco-Friendly Products on Consumer Choices
66	Influence of television and digital media on product choices
67	Local Market Mapping and Business Listing Project

68	Location Advantage in Street Vending: Field Study
69	Market Demand Study for Handicrafts in Rural Areas
70	Market Linkage Problems in Rural Areas: Study
71	Market Potential for Local Village Products: Study
72	Market research lets you know your audience and their challenges to determine what they might want from your business.
73	Market Survey of Local Kirana Stores vs Supermarkets
74	Market Survey of Organic Products Demand: Study
75	Market Survey of Village Fairs and Weekly Markets
76	Marketing Awareness Campaign on Banking Services
77	Marketing Awareness Drive for Small Vendors (Practical Campaign)
78	Marketing Campaign Against Illegal Parking: Community Project
79	Marketing Campaign for Cyber Safety Awareness
80	Marketing Campaign for Orphanage Donation Drive: Project
81	Marketing Campaign for Out-of-School Children Education Drive
82	Marketing Campaign for Public Transport Awareness
83	Marketing Campaign for Senior Citizen Digital Training
84	Marketing Campaign for Tree Plantation Drive
85	Marketing Campaign for UPI Fraud Awareness
86	Marketing Campaign for Water Conservation Awareness
87	Marketing Challenges of Farmers in Selling Produce: Survey
88	Marketing Challenges of Small Tailoring Units: Study
89	Marketing Challenges of Street Hawkers: Study
90	Marketing Feasibility of Rural E-Commerce: Study
91	Marketing of agricultural products
92	Marketing of agricultural products
93	Marketing of Farmer Producer Organisations (FPOs): Study
94	Marketing Plan for Charity Events: Community Project
95	Marketing Plan for Heritage Cleanliness and Conservation Drive
96	Marketing Practices of SHG-Made Products: Survey
97	Marketing Practices of Small Salons: Survey
98	Marketing Problems of Women Vendors: Study
99	Marketing Strategies of Start-ups in Urban Areas.
100	Marketing Strategy for Accident Insurance Awareness
101	Marketing Strategy for Dairy Products in Rural Areas
102	Marketing Strategy of Small Bakeries: Study
103	Marketing Study of Heritage Tourism in Maharashtra Forts
104	Measure the impact on brand awareness and customer engagement.
105	Naming and branding involve describing your product meaningfully and meaningfully without risking copyright concerns.
106	Packaging and Labelling Issues in Rural Products: Study
107	Packaging Practices of Street Vendors: Observational Study

108	Plan and execute an influencer marketing campaign for a product or service.
109	Plastic-Free Community Campaign: Marketing Project
110	Positioning includes writing a positioning statement and determining your unique value proposition.
111	Poster and Pamphlet Campaign for Local Businesses: Project
112	Poultry business marketing
113	Pricing Strategy of Local Vendors: Market Survey
114	Pricing is figuring out how much to charge for your product or service.
115	Promotion Methods for Rural Tourism: Study
116	Promotion Methods Used by Street Vendors: Survey
117	Promotion of local crafts, cultural products, and rural tourism
118	Promotion Strategy for Government Schemes Awareness in Rural Areas.
119	Public Awareness Campaign for Child Education Support
120	Public Awareness Campaign for River Cleanliness: Project
121	Public Awareness Campaign on Climate Change: Project
122	Public Place Cleanliness Drive Promotion Strategy: Project
123	Road Safety Marketing Campaign for Students and Citizens
124	Role of Middlemen in Agricultural Marketing: Survey
125	Role of Word-of-Mouth Marketing in Street Business: Study
126	Rural Consumer Behaviour for FMCG Products: Survey
127	Rural Entrepreneurship Marketing Challenges: Study
128	Rural Entrepreneurship Marketing Challenges: Study
129	Seasonal Demand Patterns in Street Markets: Survey
130	Social Marketing Campaign for Traffic Discipline: Project
131	Social Marketing for Safe Driving Behaviour: Study
132	Social Media Awareness Campaign for Old Age Homes: Project
133	Social Media Promotion for Small Local Businesses: Project
134	Study Customer Satisfaction of Product and Services
135	Study of Customer Footfall Patterns in Local Market Areas
136	Study of Customer Relationship Marketing (CRM)
137	Study of Online Marketing
138	Study of Recent Trends in Marketing of any product or service
139	Study of Rural Customer Trust in Online Buying
140	Study of social marketing
141	Survey of Consumer Trust in Local Shops
142	Tourism marketing and development opportunities
143	Understanding consumer rights and responsibilities
144	Vegetable market supply chain
145	Village or local industries and their marketing systems
146	Visitor Satisfaction Survey at Forts and Heritage Sites
147	Waste Segregation Awareness Marketing Drive
148	WhatsApp Marketing Training for Small Businesses: Community Project

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 Business Practices and Co-operation
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 Business Practices and Co-operation	BPC335FPP	Field Project	2 (1 Credit = 30 Hours	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Adoption of Artificial Intelligence in Business Processes
2	Agricultural Marketing Practices in APMC: Study
3	Agri-Tourism as a Source of Rural Income
4	Analysing the Impact of Sustainable Practices on Business Performance
5	Analysing the Role of Business Plan Competitions in Student Entrepreneurship
6	Analysing the Role of Mentorship in Entrepreneurial Development
7	Analysis of Carbon Footprint Reduction Strategies
8	Analysis of Foreign Direct Investment Trends in Emerging Markets
9	Analysis of Global Supply Chain Disruptions
10	Analysis of Industry-Academia Collaboration in Research and Development
11	Analysis of Technology Adoption in Small Businesses
12	Assessing the Challenges Faced by Social Entrepreneurs
13	Assessing the Impact of Immigration Policies on Entrepreneurial Activity
14	Assessing the Role of Emotional Intelligence in Entrepreneurial Success
15	Assessment of Climate Change Effects on Agricultural Businesses
16	Assessment of Cybersecurity Measures in Business Operations
17	Assessment of Drinking Water Quality in Villages
18	Assessment of Political Risks in Global Business Expansion
19	Assessment of Skill Gaps in Emerging Industries
20	Assessment of Water Resource Management in Industrial Operations
21	Beekeeping and Honey Production in Rural Areas
22	Benefits of Member-Based Organizations: Campaigning on the advantages of cooperative structures over traditional businesses.
23	Best Practices in Social Service Activities: Study
24	Building Business Alliances in Rural Markets.
25	Business Ecosystems and Network Effects
26	Business Hygiene Practices in Street Food Stalls: Study
27	Business Innovation through Customer Feedback.

28	Business Practices and Role of Middlemen in Agriculture: Survey
29	Business Practices in Beauty Parlours: Survey
30	Business Practices in Catering Services: Survey
31	Business Practices in Dairy Cooperatives: Study
32	Business Practices in Juice Centres: Study
33	Business Practices in Local Coaching Classes: Survey
34	Business Practices in Local Photocopy Centres: Survey
35	Business Practices in NGOs: Resource and Donation Handling Study
36	Business Practices in Organic Product Selling: Survey
37	Business Practices in Rural Handicraft Units: Study
38	Business Practices in Rural Microenterprises: Survey
39	Business Practices in Rural Transport of Goods: Study
40	Business Practices in Rural Weekly Markets: Field Study
41	Business Practices in SHG Product Selling: Survey
42	Business Practices in Small Bookstores and Stationery Shops
43	Business Practices in Small Garment Shops: Study
44	Business Practices in Small Hardware Shops: Study
45	Business Practices in Small Printing Shops: Survey
46	Business Practices in Small Restaurants: Observational Study
47	Business Practices in Small Tailoring Units: Study
48	Business Practices in Small Travel Agencies: Study
49	Business Practices in Tiffin Services: Study
50	Business Practices in Village Retail Shops: Study
51	Business Practices in Water Bottle Suppliers: Survey
52	Business Practices of Farm Equipment Rental Providers
53	Business Practices of Farmers Selling Directly to Consumers
54	Business Practices of Local Bakeries: Survey
55	Business Practices of Rural Youth Entrepreneurs: Study
56	Business Practices of Street Hawkers: Observational Survey
57	Business Practices of Women Vendors: Study
58	Business Survival Practices of Hawkers: Field Study
59	Business-NGO Cooperation for Social Impact.
60	Cash Handling and Daily Closing Practices in Small Shops
61	Challenges Faced by First-Time Entrepreneurs
62	Challenges Faced by Women Entrepreneurs in India
63	Challenges of International Market Entry Strategies
64	Citizen Awareness Practices on Traffic Rules: Study
65	Citizen Response to Traffic Volunteers: Study
66	Cleanliness Practices at Historical Places: Survey
67	Cluster-Based Development in Cottage Industries.
68	Collaborative Innovation Networks
69	Community Cleanliness Drive Management Practices: Field Project

70	Community Garden/Resource Sharing: Starting a cooperative garden or tool-sharing library to promote sustainability.
71	Community Halls as Centres for Rural Development
72	Community Participation Practices in Heritage Conservation: Study
73	Community Participation Practices in NGO Activities: Survey
74	Community Trust and NGO Practices: Survey
75	Consumer Awareness Practices in Online Shopping: Study
76	Consumer Cooperatives for Daily Needs: Setting up cooperatives to ensure access to fair-priced essential goods.
77	Cooperative Energy Project: Organizing a neighbourhood to form an energy-sharing cooperative (solar/wind).
78	Cooperative Principles Literacy: Workshops to educate community members on the seven principles of cooperatives.
79	Cooperative Waste Management: Creating a community-owned cooperative to manage local recycling or composting.
80	Credit Sales Practices in Local Kirana Stores: Survey
81	Cross-Cultural Management in Multinational Corporations
82	Cross-sector Collaborations for Social Impact
83	Customer Handling Practices of Local Vendors: Survey
84	Customer Service Practices in Cafes and Fast-Food Outlets
85	Cyber Safety Practices in Community: Survey
86	Dairy Farming and Cooperative Models
87	Decentralized Grain Storage: Raising awareness about the role of local cooperatives in food security and storage.
88	Delivery-Based Business Practices: Study of Food Delivery Vendors
89	Developing Entrepreneurial Leadership Competencies
90	Developing Sustainable Business Models for Long-Term Growth
91	Development of Rural Road Networks and Market Access
92	Digital Connectivity and E-Governance in Villages
93	Digital Literacy Practices of Citizens: Survey
94	Digital Literacy Training for Co-op Members: Training members on using new digital tools for cooperative banking or management
95	Digital Transformation of Cooperatives: A project on implementing computerization in local PACS or cooperative banks.
96	Donation Collection Practices in NGOs: Survey
97	Effect of Exchange Rate Volatility on International Trade
98	Effect of Interest Rate Fluctuations on Business Loans
99	Effect of Lifestyle Changes on Service Industry
100	Effect of Renewable Energy Adoption on Business Costs
101	Effectiveness of Public-Private Partnerships in Social Entrepreneurship
102	Energy Saving Practices in Residential Societies: Study
103	Entrepreneurial Leadership and Decision-Making

104	Environmental Awareness Practices in Local Communities: Survey
105	Ethical Practices in Street Vending: Field Study
106	Evaluating Conflict Management Strategies in Startup Teams
107	Evaluating the Effectiveness of B-Corporation Certification
108	Evaluating the Impact of University Incubators on Startup Success
109	Evaluating the Role of Entrepreneurship Development Programs
110	Evaluation of Ethical Practices in Business Operations
111	Evaluation of Internship Programs in Skill Acquisition
112	Evaluation of Outsourcing Practices in International Business
113	Evaluation of Waste Management Practices in Industries
114	Event Management Practices for NGO Programs: Field Study
115	Factors Affecting Startup Success and Failure
116	Farmer Producer Organizations (FPOs): Facilitating the formation of FPOs through Primary Agricultural Credit Societies (PACS) to improve market access.
117	Fish Farming and Aquaculture in Rural Ponds
118	Food Safety and Business Practices in Local Hotels
119	Franchise Models and Business Expansion
120	Fundraising Practices of NGOs: Study
121	Handicrafts and Handloom Promotion in Villages
122	Healthcare Services via Cooperatives: Utilizing cooperatives to establish, for example, "Jan Aushadhi Kendras" for affordable generic medicines.
123	Helmet and Seatbelt Usage Practices: Survey
124	Heritage Tourism Practices Near Forts: Field Study
125	Housing Cooperatives and Community Safety: Projects focusing on shared, cooperative housing solutions
126	Impact of Data Protection Laws on Business Practices
127	Impact of Environmental Policies on Manufacturing Industries
128	Impact of Global Economic Crises on Business Sustainability
129	Impact of Globalization on Local Businesses
130	Impact of Intellectual Property Rights on Innovation
131	Impact of Natural Disasters on Business Continuity Planning
132	Impact of Social Trends on Product Development
133	Impact of Technological Innovations on Competitive Advantage
134	Impact of Vocational Training on Workforce Readiness
135	Influence of E-Commerce on Traditional Retail Businesses
136	Influence of Political Stability on Business Investments
137	Influence of Religion and Beliefs on Business Etiquette
138	Insurance Awareness Practices: Community Survey
139	Inventory Handling Practices in Old Age Homes: Study
140	Lean Startup Methodology in Practice
141	Leveraging Local Networks for Small Business Expansion.
142	Loan Borrowing Practices in Low-Income Communities: Survey

143	Loan Productivity Among Women Borrowers: A study or support project for women-led credit cooperatives
144	Local Artisan Cooperative: Developing a cooperative for local craftspeople to market their products collectively.
145	Local Vendor Business Practices at Heritage Sites: Survey
146	Microenterprise Development in Rural Communities
147	Microfinance and Community Entrepreneurship.
148	Microfinance and Credit Unions: Assessing the impact of cooperative credit societies on reducing local debt.
149	Mobile Banking Usage Practices: Community Survey
150	Modernizing Agricultural Marketing: Organizing a study or project on the efficiency of village-level cooperative marketing.
151	Mushroom Cultivation as an Income-Generating Activity
152	Negotiation Practices Between Customers and Vendors: Study
153	Parking Practices in Market Areas: Survey
154	Pedestrian Safety Practices in Busy Areas: Survey
155	Plastic-Free Community Practices: Study
156	Post-Harvest Handling Practices: Rural Survey
157	Poultry Farming for Livelihood Enhancement
158	Pricing Practices in Local Markets: Survey
159	Pricing Practices of Agricultural Produce: Field Study
160	Promotion of Rural Startups through Incubation Centers
161	Public Behaviour Practices During Festivals and Crowds: Study
162	Public Transport Usage Practices: Study
163	Public-Private Partnerships in Community Development.
164	Public-Private Partnerships in Infrastructure
165	Rainwater Harvesting Practices: Community Survey
166	Rainwater Harvesting Systems in Villages
167	Record Keeping and Audit Training: Educating cooperative management on financial efficiency and record-keeping.
168	River Cleanliness Drive Practices and Public Participation Study
169	Road Safety Practices Near Schools: Observational Study
170	Role of Continuous Learning in Career Advancement
171	Role of Economic Indicators in Business Decision-Making
172	Role of Educational Institutions in Entrepreneurial Development
173	Role of Environmental Certifications in Market Competitiveness
174	Role of Government Regulations in Shaping Business Strategies
175	Role of Incubation Centres in Promoting Startups
176	Role of Incubators and Accelerators
177	Role of Information Technology in Business Transformation
178	Role of International Trade Agreements on Business Operations
179	Role of Language and Communication in International Business

180	Role of Sustainable Practices in Business Operations
181	Rural Business Adaptation to Digital Payments: Survey
182	Rural Customer Trust Practices in Business: Study
183	Rural Entrepreneurship Development in India
184	Rural Entrepreneurship Practices: Survey
185	Rural Trade Practices Between Farmers and Buyers: Survey
186	Safety Practices in Public Places: Field Study
187	Sales Practices in Local Markets: Study
188	Sanitation Facilities and Public Health in Rural Areas
189	Savings Practices of Women in SHGs: Study
190	Scaling Strategies for Small Businesses
191	Seasonal Business Practices of Vendors: Survey
192	Sericulture and Silk Production in Villages
193	Service Delivery Practices in Mobile Repair Shops: Study
194	Social Entrepreneurship and Community Impact
195	Social Entrepreneurship: A Case Study of NGOs
196	Solar Energy Solutions for Off-Grid Communities
197	Solar Powered Agriculture: Educating farmers on converting agricultural pumps to solar energy through cooperative initiatives (PM-KUSUM Scheme)
198	Startup Ecosystem Development in Urban Areas
199	Stock Management Practices in Vegetable Markets: Study
200	Storage and Distribution Practices in Rural Supply Chains
201	Strategic Partnerships in Business Growth
202	Strategies for Balancing Profit and Purpose in Social Ventures
203	Strategies for Building High-Performing Entrepreneurial Teams
204	Strategies for Managing Cultural Diversity in Global Teams
205	Supplier Collaboration for Product Development
206	Sustainable Business Models for Startups
207	Tax Awareness Practices Among Small Businesses: Study
208	Tech Startups and Innovation Hubs
209	The Effectiveness of Entrepreneurship Education in Fostering Innovation
210	The Effectiveness of Leadership Training Programs for Entrepreneurs
211	The Effectiveness of Public-Private Partnerships in Supporting Entrepreneurs
212	The Influence of Government Policies on Entrepreneurial Activity
213	The Role of Business Networking in Entrepreneurial Success
214	The Role of Impact Investing in Supporting Social Enterprises
215	The Role of Organizational Culture in Entrepreneurial Ventures
216	The Role of Social Enterprises in Addressing Community Challenges
217	The Role of Social Innovation in Solving Environmental Issues
218	Traffic Discipline Practices of Citizens: Field Observation
219	Transparency Practices in Orphanages: Field Study
220	UPI Usage Practices Among Senior Citizens: Study

221	Vendor Awareness on Legal Business Requirements: Survey
222	Visitor Behaviour Practices at Forts: Observational Study
223	Volunteer Management Practices in NGOs: Survey
224	Waste Management Practices in Restaurants: Study
225	Waste Management Practices in Rural Settlements
226	Waste Segregation Practices in Housing Societies: Survey
227	Water Conservation Practices in Households: Survey
228	Women Empowerment through Cooperatives: Developing, managing, or supporting dairy, marketing, or handicraft cooperatives run by women.
229	Women Entrepreneurs and Community Support Systems.
230	Women Entrepreneurs in Emerging Economies
231	Work Discipline and Business Routine of Small Vendors
232	Youth Cooperatives: Business Training and Employment Creation.
233	Youth Engagement in Cooperatives: Initiatives to educate young people on cooperative models and promote leadership within cooperatives.

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 Banking, Finance and Insurance
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 Banking, Finance and Insurance	BFI336FPP	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 of Foreign Exchange Services in Banks
2	A Study on Mobile Wallets vs Bank Apps
3	Analysis of Indian Capital Market
4	Analysis of Loan Disbursement Procedures
5	ATM Usage and Customer Behaviour
6	ATM Usage Problems and Safety Awareness: Survey
7	Awareness and Usage of Travel Insurance
8	Awareness Campaign on Responsible Spending
9	Awareness Campaign on Secure Password Practices
10	Awareness Drive on Accident Insurance and Road Safety
11	Awareness Drive on Banking Helplines and Complaint Systems
12	Awareness Drive on Dairy and Poultry Insurance
13	Awareness Drive on Education Loans: Community Project
14	Awareness Drive on Mutual Funds for Beginners
15	Awareness Drive on Responsible Borrowing
16	Awareness of Government Insurance Schemes: Community Survey
17	Awareness of Health Insurance Among Students
18	Awareness of Health Insurance Among Youth
19	Awareness of Sukanya Samriddhi Yojana: Community Survey
20	Bancassurance: Concept and Benefits
21	Bank Account Usage Patterns of Street Vendors: Field Survey
22	Bank Frauds and Preventive Measures
23	Bank Mergers: Pros and Cons
24	Banking Access for Migrant Workers: Study
25	Banking and Identity Documentation Challenges: Community Study
26	Banking Problems of Daily Wage Workers: Survey
27	Banking Sector Reforms in India
28	Banking Sector Reforms in India
29	Banking Services in Semi-Urban Areas

30	Barriers in Getting Bank Loans for Vendors: Study
31	Basics of Financial Derivatives
32	Behavioural Finance and Investor Decisions
33	Business Loan Awareness Among Small Vendors: Survey
34	Capital Budgeting Techniques
35	Challenges in Insurance Claim Processing
36	Community Workshop on Safe Banking for Seniors
37	Comparative Analysis of Mutual Funds
38	Comparative Study of Credit Cards vs Debit Cards
39	Comparative Study of LIC and Private Insurers
40	Comparative Study of Mobile Banking Apps
41	Comparison of Traditional and Digital Banking
42	Consumer Grievances in Insurance Sector
43	Consumer Perception of Bank Advertising
44	Consumer Perception of Online Insurance
45	Corporate Governance and Financial Performance
46	Cost-Benefit Analysis of Investment Projects
47	Credit Card and Loan Trap Awareness in Low-Income Groups
48	Credit Card Usage Among the Youth
49	Credit Risk Management in Banks
50	Crop Insurance Awareness Drive for Farmers
51	Crop Loan Awareness and Documentation Help Camp
52	Crowdfunding and Startup Finance
53	Cryptocurrency vs Traditional Banking
54	Customer Perception towards LIC Policies
55	Customer Relationship Management in Banks
56	Customer Satisfaction in Life Insurance
57	Customer Satisfaction in Retail Banking
58	Cyber Fraud Awareness Drive for Students
59	Cyber Fraud Awareness Survey in Local Community
60	Cyber Insurance: Need of the Hour
61	Cyber Security Challenges in Online Banking
62	Digital Banking and Data Privacy
63	Digital Banking Awareness Among Street Vendors: Training Project
64	Digital Banking Fear and Challenges Among Senior Citizens
65	Digital Banking Safety Training for Citizens
66	Digital Banking Training for SHG Members
67	Digital Transformation in Indian Banks
68	Digital Transformation in Insurance Services
69	E-Banking vs Traditional Banking
70	Effectiveness of Insurance Awareness Campaigns
71	Effectiveness of KYC norms

72	EMI Burden Study of Low-Income Families: Survey
73	Employee Satisfaction in Insurance Companies
74	Ethical Issues in Insurance Marketing
75	Ethics and Corporate Governance in Banks
76	E-Wallets: Benefits and Challenges
77	Factors Affecting Insurance Buying Behaviour
78	Financial Decision-Making Role of Women in Families: Study
79	Financial Empowerment of Women
80	Financial Fraud Awareness Campaign for Senior Citizens
81	Financial Fraud Detection Techniques
82	Financial Inclusion Status of Street Hawkers: Survey Study
83	Financial Inclusion Through Jan Dhan Yojana
84	Financial Literacy among the students
85	Financial Literacy and its Impact on Banking
86	Financial Literacy Drive for Hawkers: Community Project
87	Financial Literacy Drive for Out-of-School Youth
88	Financial Literacy Drive for Women (SHG Focus): Project
89	Financial Literacy Drive in Villages (Savings, Loans, Insurance)
90	Financial Literacy Training for College Students
91	Financial Literacy Training for Daily Wage Workers
92	Financial Risks in Business Operations
93	Financial Statement Analysis of a Company
94	Fire Insurance: Features and Benefits
95	Foreign Direct Investment in Indian Finance
96	Future of Neo Banks in India
97	Green Banking Practices in India
98	Green Finance and Sustainable Investment
99	Growth of Online Banking in India
100	Growth of Online Insurance Platforms
101	Health Insurance Awareness Drive for Citizens
102	Health Insurance Coverage of Street Vendors: Study
103	Health Insurance Policies: Comparative Study
104	Impact of Advertisement on Insurance Purchase
105	Impact of Bank Charges on Customer Retention
106	Impact of COVID-19 on Banking Sector
107	Impact of COVID-19 on Health Insurance
108	Impact of Digital Payments in India
109	Impact of Digital Payments on Traditional Banking
110	Impact of GST on Financial Services
111	Impact of GST on Insurance Premiums
112	Impact of Inflation on Savings
113	Impact of RBI Policies on Banking Sector

114	Impact of Repo Rate on Loans
115	Importance of Basel Norms in Banking
116	Importance of Crop Insurance for Farmers
117	Importance of Motor Insurance in Urban Areas
118	Importance of Reinsurance in India
119	Insurance as an Investment Avenue
120	Insurance Awareness Among Consumers
121	Insurance Awareness Among Street Vendors: Survey
122	Insurance Awareness Among Women in SHGs: Survey
123	Insurance Awareness Camp for Two-Wheeler Owners
124	Insurance Claim Awareness Among Senior Citizens
125	Insurance Literacy among College Students
126	Insurance Penetration in Rural India
127	Internet Banking Usage Trends
128	Investment Awareness Study (FD, Mutual Funds, Gold, Shares)
129	Investment Options for Salaried Individuals
130	Investment Options offered by Banks
131	Life Insurance as a Tax Saving Tool
132	Life Insurance Buying Pattern among Working Professionals
133	Life Insurance vs General Insurance
134	Loan Default: Causes and Remedies
135	Loan Dependency on Informal Moneylenders: Study
136	Loan Facilities for Small Businesses
137	Loan Repayment Challenges Among SHG Members
138	Marine Insurance: An Overview
139	Marketing Strategies in Life Insurance
140	Microcredit Needs of Street Vendors: Survey
141	Microfinance for Rural Development
142	Microinsurance and Financial Inclusion
143	Mobile Banking Adoption in Rural Areas
144	Mobile Banking Usage Trends
145	Motor Insurance: A Consumer Perspective
146	Mutual Fund Awareness and Perception
147	NPAs (Non-Performing Assets) and its impact
148	Pension and Retirement Planning Awareness Drive
149	Pension Scheme Awareness Among Unorganised Workers
150	Performance Evaluation of Cooperative Banks
151	Performance of Private Sector vs Public Sector Banks
152	Personal Budgeting and Financial Planning
153	Personal Finance Workshop for Youth in Community
154	Portfolio Management Strategies
155	Retirement Planning Awareness

156	Risk and Return in Investment Decisions
157	Risk Management in Investment Banking
158	Role of AI in Banking Services
159	Role of Banks in Financial Inclusion
160	Role of Banks in MSME Financing
161	Role of Banks in Promoting Savings
162	Role of Banks in Sustainable Development
163	Role of Financial Advisors
164	Role of Insurance in Economic Development
165	Role of Insurance in Risk Management
166	Role of Insurance in Wealth Creation
167	Role of IRDA in Insurance Sector
168	Role of NBFCs in Indian Financial System
169	Role of RBI in Indian Financial System
170	Role of SEBI in Investor Protection
171	Role of Technology in Insurance Industry
172	Role of Technology in Modern Banking
173	Role of TPA in Health Insurance Services
174	Savings and Borrowing Patterns of Labourers: Study
175	Savings Habits of Middle-Class Families: Survey
176	Savings Habits of Street Vendors: Field Study
177	Savings Pattern of Middle-Class Families
178	SHG Savings and Lending Practices: Survey
179	Stock Market Investment Patterns
180	Study of Claim Settlement Process
181	Study of Customer Grievance Redressal in Banks
182	Study of Farmer Dependence on Informal Lending
183	Study of Financial Planning for Children’s Education
184	Study of Financial Stress and Coping Mechanisms: Surve.
185	Study of Fraud and Scam Experiences of Vendors
186	Study of Group Insurance Schemes
187	Study of Insurance Awareness in Low-Income Communities
188	Study of Insurance Penetration in Slum Areas
189	Study of Jan Dhan Account Awareness in Community
190	Study of Kisan Credit Card Awareness and Utilisation
191	Study of Loan EMI Burden in Families
192	Study of Microfinance Impact on Women Empowerment
193	Study of Non-Performing Assets in Banks
194	Study of OTP Sharing and Fraud Behaviour Patterns
195	Study of Pension and Annuity Plans
196	Study of Post-Harvest Income Management of Farmers
197	Study of Scholarship Awareness and Financial Planning

198	Study of Social Media Financial Scam Awareness
199	Study of Term Insurance Awareness vs Traditional Policies
200	Study of Term Life Insurance Plans
201	Study of Will and Nomination Awareness in Families
202	Study of Youth Credit Card Usage and Debt Risk
203	Study on Endowment Plans and Benefits
204	Study on Housing Loan Schemes
205	Study on Insurance Agents' Performance
206	Study on Insurance Fraud and its Prevention
207	Study on Youth Preferences in Banking Services
208	Survey of Bank Service Satisfaction Among Vendors
209	Survey of Banking Access in Rural Areas
210	Survey of Citizens' Awareness on RBI Ombudsman
211	Survey of Citizens' Understanding of Inflation and Saving
212	Survey of Credit Score Awareness Among Citizens
213	Survey of Digital Payment Safety Awareness
214	Survey of Family Financial Security Planning
215	Survey of Farmers' Awareness on PMFBY (Crop Insurance)
216	Survey of Farmers' Loan Usage and Repayment Issues
217	Survey of Financial Inclusion of Beggars and Homeless People
218	Survey of Fixed Deposit Awareness and Practices
219	Survey of Household Budgeting and Expense Tracking
220	Survey of Life Insurance Coverage in Locality
221	Survey of Medical Expense Burden in Senior Citizens
222	Survey of Medical Insurance Claim Difficulties
223	Survey of Money Management in Low-Income Households
224	Survey of Online Payment Behaviour Among Students
225	Survey of Online Shopping Fraud Experiences
226	Survey of Senior Citizen Banking Problems
227	Survey of Student Banking Habits (Savings & Spending)
228	Survey of Vehicle Insurance Renewal Practices
229	Survey of Women's Household Budgeting Practices
230	Survey of Women's Investment Preferences
231	Survey of Youth Awareness on Insurance and Investment
232	SWOT Analysis of General Insurance Sector
233	Tax Planning for Individuals
234	Understanding ULIPs: Pros and Cons
235	UPI Adoption Among Hawkers: Community Study
236	UPI and its impact on Bank Transactions
237	UPI Fraud and Scam Awareness Drive
238	UPI: Transforming Digital Transactions
239	Use of Big Data in Banking

240	Use of Technology in Financial Services
241	Venture Capital Funding in India
242	Women Empowerment through Banking Services
243	Women’s Awareness Towards Life Insurance
244	Working Capital Management in Banks
245	Working Capital Management in Firms
246	Working Capital Problems of Street Vendors: Survey
247	Youth Perspective on Cryptocurrency

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 Business Laws
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 Business Laws	BL337FPP	Field Project	2 (1 Credit = 30 Hours	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Adapting corporate governance models for startup ventures – legal insights
2	Alternative Disputes Redressal Mechanism in resolving business disputes
3	Analysing the Impact of Regulatory Frameworks on Startup Growth
4	Analysis of Legal Frameworks for establishing business entities
5	Anti-Money Laundering Laws and Cryptocurrency Transactions.
6	Applicability and Procedural aspect under Provident Fund and ESI Act
7	Application and Procedural aspect under MSME Act, 2006
8	Authorities under Consumer Protection Act, 2019
9	Awareness About Maternity and Paternity Leave Rights and its impact on social security to workmen.
10	Awareness About Sexual Harassment Laws in Internships and Workplaces.
11	Awareness Drive on Agricultural Produce Market Laws (Basic)
12	Awareness Drive on Consumer Protection Act in Locality
13	Awareness Drive on Cyber Complaint Filing Process
14	Awareness Drive on Ethical Fundraising and Legal Rules
15	Awareness Drive on Financial Fraud Legal Remedies
16	Awareness Drive on Food Label Reading and Legal Rights
17	Awareness Drive on FPO Legal Registration Basics
18	Awareness Drive on FSSAI Basics for Food Vendors
19	Awareness Drive on Government Scheme Legal Documents
20	Awareness Drive on Helmet/Seatbelt Laws and Penalties
21	Awareness Drive on Legal Accounting for NGOs (Basic)
22	Awareness Drive on Legal Rights of Students (Basic)
23	Awareness Drive on Minimum Wages Act: Community Project
24	Awareness Drive on RERA Rights of Homebuyers
25	Awareness Drive on Safe Online Behaviour and Legal Support
26	Awareness Drive on Sexual Harassment at Workplace (POSH)
27	Awareness Drive on Stamp Duty and Registration Basics
28	Awareness Drive on Street Vendors Act: Community Project

29	Awareness of Consumer Rights in Local Community: Surve
30	Awareness on Banking Ombudsman System: Survey
31	Awareness on Consumer Helplines and Complaint Filing: Project
32	Awareness on Consumer Rights in Restaurants and Hotels
33	Awareness on Data Privacy Rights: Community Survey
34	Awareness on Digital Lending App Fraud: Community Project
35	Awareness on ESI and PF in Small Establishments: Survey
36	Awareness on Legal Documentation for Property Transactions
37	Awareness on NGO Registration and Compliance: Study
38	Awareness on Rights in Insurance Claims: Survey
39	Awareness on Road Safety Laws: Survey
40	Awareness on RTI Act for Citizens: Community Project
41	Awareness on Shop and Establishment Registration: Survey
42	Awareness on Volunteer Rights and Responsibilities: Project
43	Blockchain Technology in Smart Contracts: Legal Implications.
44	Business Contracts: Evaluation and Analysis
45	Case Study under Sexual Harassment of Women at Workplace Act, 2013
46	Case Study under the Insolvency and Bankruptcy Act Code, 2016
47	Case Study under The Prohibition of Child Marriage Act, 2006
48	Cases Studies under Consumer Protection Act, 2019
49	Comparative analysis of corporate insolvency regimes and regulatory mechanism.
50	Consumer Awareness on MRP, Expiry Date and Labels: Survey
51	Consumer Awareness on Return/Refund Policies: Study
52	Corporate governance- firm-level mechanisms or country-level regulations?
53	Corporate governance trends across the world- comparison of legal provisions
54	Corporate liability for environmental damage: a critical review of legal principles
55	Cyber Law Awareness Among Citizens: Survey
56	Cybersecurity compliance in corporate operations – legal requirements and risk management
57	Document registration procedure under The Maharashtra Stamp Duty Act.
58	E-Commerce Frauds: Strategies to protect the layman
59	Effect of Employment Laws on Human Resource Practices
60	Emerging trends in business laws and practices
61	Ensuring data privacy in corporate digital ventures – legal and ethical concerns
62	Ensuring fair practices – legal implications of consumer protection laws in the corporate context
63	Evaluation of Environmental laws on Industrial Activities
64	Fintech Innovations and Consumer Protection Laws in India.
65	Handling Employment Disputes: Legal Avenues for Redressal.
66	Hostile takeovers and the legal mechanisms protecting minority shareholders
67	Impact of Information Technology Act on corporate laws.

68	Importance of Employment Contracts in formal and informal sector
69	Instances of Restrictive Trade Practices under the Consumer Protection Act,2019
70	Investigating the legality and ethical implications of corporate tax avoidance strategies
71	Labour Rights Awareness Among Daily Wage Workers: Survey
72	Legal and Regulatory Challenges in Cryptocurrency Transactions.
73	Legal aspects of corporate risk assessment and mitigation strategies
74	Legal Awareness About Product Warranties and Guarantees.
75	Legal Awareness Among Farmers: Survey
76	Legal Awareness Among Street Hawkers: Survey
77	Legal Awareness for Students and Youth: Survey
78	Legal Awareness on Food Safety Standards: Survey
79	Legal Awareness on Rental Agreements: Survey
80	Legal Awareness on Weights and Measures Act: Survey
81	Legal challenges in corporate bankruptcy and insolvency proceedings
82	Legal Challenges in Ensuring Transparency in Corporate Governance
83	Legal considerations for corporate social media marketing and advertising
84	Legal considerations in the development and commercialization of corporate intellectual property
85	Legal dimensions of corporate rights in AI-generated content
86	Legal frameworks for protecting whistleblowers in corporate misconduct cases
87	Legal implications of corporate digital transformation initiatives
88	Legal Implications of Decentralised Finance (DeFi) Platforms.
89	Legal Issues Faced by Street Vendors: Field Study
90	Legal Machinery for Resolving Business Disputes
91	Legal Protections Against Workplace Discrimination.
92	Legal Provisions for Working Hours and Overtime in Indian Industry
93	Legal requirements and challenges in corporate environmental stewardship
94	Legal status of startup companies: Opportunities and challenges
95	Legal strategies for effective corporate compliance with anti-corruption laws
96	Legal validity and enforceability of e-commerce contracts in corporate transactions
97	Maximizing intellectual property assets – legal considerations for corporate IP strategies
98	Minimum Wages Legislation in respect of unorganised sector in India
99	Misleading Advertisements: Legal Recourse for Consumers.
100	Navigating the legal framework of corporate restructuring and reorganization
101	Online Shopping Scams: Legal Protection in India
102	Procedure of Redressal of consumer disputes under the Consumer Protection Act, 2019
103	Registration & Filing Procedure under LLP Act, 2008
104	Registration & Filing Procedure under Partnership Act, 1932

105	Registration and Filing procedure under Maha Rera Act, 2016
106	Registration Filing Procedure under Professional Tax Act, 1975 (PTEC/PTRC)
107	Registration of Company under Companies Act, 2013
108	Registration of Societies under The Maharashtra Co-operative Society Act, 1960
109	Registration Procedure under GST Act, 2017
110	Regulatory Challenges in Cross-Border Blockchain Applications.
111	Right to Information: Accessing Product and Service Details.
112	Right to Safety and Quality Standards in Products and Services.
113	Role and contribution of Consumer Courts in India.
114	Role of Blockchain in Land Record Management: Legal Perspectives.
115	Role of Corporate Governance and Legal Compliance for companies
116	Role of Labor Unions in Protecting Workers' Rights.
117	Scope, Benefits and Limitations of the Right of Information Act, 2005
118	Student Rights in Educational Loans: Legal Safeguards.
119	Study of Appellate Procedure under GST Act, 2017
120	Study of Child Labour Awareness in Community
121	Study of Common Fraud in Property Deals: Survey
122	Study of Complaint Behaviour for Food Quality Issues
123	Study of Consumer Complaint Behaviour in Citizens
124	Study of Consumer Issues in Housing Services
125	Study of Cyberbullying Awareness Among Students
126	Study of Donation Fraud Awareness in Community
127	Study of Fake/Expired Food Product Incidents: Survey
128	Study of Farmers' Awareness on Crop Insurance Rights
129	Study of Financial Contract Understanding in Citizens
130	Study of Harassment by Recovery Agents: Survey
131	Study of Hawkers' Awareness on Municipal Rules and Licenses
132	Study of Hygiene and Food Safety Practices in Street Food
133	Study of Insurance Claim Rejection Issues: Community Survey
134	Study of Labour Contract Practices in Local Worksites
135	Study of Land Ownership and Record Issues: Survey
136	Study of Legal Billing Practices in Local Markets
137	Study of Legal Challenges in Social Work Organisations
138	Study of Loan Documentation Problems in Rural Areas
139	Study of Local Vendor Awareness on GST Basics (Conceptual)
140	Study of Maintenance Disputes in Housing Societies
141	Study of Noise Pollution Law Awareness in Locality
142	Study of Online Payment Fraud Victim Experiences
143	Study of Online Shopping Consumer Complaints: Survey
144	Study of Public Awareness of Fundamental Rights and Duties
145	Study of Public Health Laws Awareness in Community
146	Study of Ragging Awareness and Legal Remedies

147	Study of Rural Legal Literacy Gaps: Community Survey
148	Study of Tenant-Landlord Disputes in Locality
149	Study of Traffic Violations and Legal Awareness
150	Study of Trust Act Awareness in Small NGOs
151	Study of Unfair Trade Practices in Local Markets
152	Study of Various Amendment under GST Act, 2017
153	Study of Vendor Harassment and Legal Protection Awareness
154	Study of Wage Payment Issues in Local Businesses
155	Study of Workplace Safety Awareness in Small Units
156	Survey of Business Registration Awareness Among Small Vendors
157	Survey of Citizens' Awareness of Cyber Helplines
158	Survey of Citizens' Awareness of Legal Receipts and Bills
159	Survey of Citizens' Awareness on Food Adulteration
160	Survey of Citizens' Awareness on Legal Loan Recovery Practices
161	Survey of Citizens' Awareness on Public Nuisance Laws
162	Survey of Citizens' Trust in NGO Legal Compliance
163	Survey of Credit Score Awareness and Legal Rights
164	Survey of Fake Products and Consumer Experiences
165	Survey of Farmers' Awareness on Contract Farming Risks
166	Survey of Farmers' Awareness on Cooperative Laws
167	Survey of Milk Adulteration Awareness in Locality
168	Survey of NGO Awareness on Donation Receipts and Transparency
169	Survey of NGO Governance Practices: Community Study
170	Survey of Social Media Crime Awareness in Youth
171	Survey of Society Members' Awareness on Housing Society Rules
172	Survey of Women Workers' Rights Awareness
173	Survey of Working Hours and Overtime Practices: Study
174	Taxation of Cryptocurrency Earnings: Legal and Ethical Dimensions.
175	The Consumer Protection Act, 2019: Expectations and Reality
176	The Impact of Independent Directors on Corporate Governance and legal rules
177	The legal dimensions of economic sanctions on corporate operations
178	The legal framework for Intellectual property protection of business entities
179	The legal implications of corporate supply chain management and responsibility
180	The role of corporate law in addressing gender pay gaps and workplace discrimination
181	The role of corporate law in regulating digital platforms and online marketplaces
182	The Role of Intellectual Property Rights in Businesses
183	UPI Fraud Awareness and Legal Remedies: Community Study
184	Vulnerability of women at work places: A Legal Analysis
185	Ways and means to deal with unfair trade Practices under the Consumer Protection Act, 2019
186	Workplace Safety Laws: Rights of Employees in India.

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 Business Mathematics, Statistics and Analytics

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 Business Mathematics, Statistics and Analytics	BMSA338FPP	Field Project	2 (1 Credit = 30 Hours	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Access to banking and credit facilities in rural areas
2	Adoption of Digital Banking
3	Analysis of Customer Satisfaction in Kirana Stores vs. Modern Retail Stores
4	Analysis of Loan Default Rates Across Different Income Groups in Indian Banks
5	ATM Usage Patterns and Customer Satisfaction in Public vs. Private Sector Banks
6	Attitude toward differently-abled persons
7	Attitude towards gender equality
8	Awareness about government insurance schemes
9	Awareness about vaccination and COVID-19 behavior
10	Awareness and use of digital payment systems
11	Awareness of Ayushman Bharat and other schemes
12	Awareness of consumer rights
13	Awareness of government welfare programs
14	Budget Analysis of Low-Income Families Using Data Tools
15	Career awareness among rural youth
16	Climate change perception among youth
17	Comparative study of urban vs. rural sanitation behaviour
18	Consumer Awareness and Satisfaction with UPI Payment Systems
19	Consumer preference for local vs. branded products
20	Consumer Preferences for Online vs Offline Shopping
21	Correlation Between Health Insurance Awareness and Policy Purchase
22	Correlation Between Study Hours and Academic Performance in Colleges
23	Correlation Study Between Income and Savings
24	Data Analysis of Attendance Patterns in Schools
25	Data Analysis of Crop Yield Variability
26	Data Analysis of Digital Payment Usage Among Citizens

27	Data Analysis of Digital vs Cash Transactions Among Vendors
28	Data Analysis of Dropout Rates in Local Schools
29	Data Analysis of Electricity Usage in Households
30	Data Analysis of Farm Labour Wages
31	Data Analysis of Household Debt and EMI Burden
32	Data Analysis of Loan Usage and Repayment Behaviour
33	Data Analysis of Plastic Usage in Community
34	Data Analysis of Pollution Awareness Among Citizens
35	Data Analysis of Price Variation in Vegetable Markets
36	Data Analysis of Public Transport Usage Patterns
37	Data Analysis of Savings vs Investment Preferences
38	Data Analysis of Seasonal Income of Farmers
39	Data Analysis of Study Time vs Academic Performance
40	Data Analysis of Traffic Violations and Patterns
41	Data Analysis of Waste Generation in Locality
42	Data Visualization of Family Expense Distribution
43	Demand Forecasting of Street Food Items Using Simple Statistical Tools
44	Digital literacy among rural women or senior citizens
45	Dropout rates and causes among school children
46	Effectiveness of Ayushman Bharat Scheme
47	Effectiveness of CSR activities in community development
48	Effectiveness of Festival Season Discounts on Sales: A Statistical Study
49	Effectiveness of Financial Literacy Programs
50	Effectiveness of Loyalty Programs in Local Supermarkets
51	Effectiveness of skill development programs
52	Employment trends among educated youth
53	Financial barriers to education
54	Financial literacy among rural and urban households
55	Footfall Analysis and Sales Correlation in Indian Malls
56	Gender Differences in Enrolment and Academic Results in Higher Education
57	Gender gap in higher education enrollment
58	Gender-wise Enrolment Trends in Higher Education in India
59	Household income and expenditure analysis
60	Impact of Celebrity Endorsements on Consumer Purchase Decisions
61	Impact of Discounts and Offers on Customer Purchase Decisions
62	Impact of government entrepreneurship schemes
63	Impact of RBI Repo Rate Changes on Home Loan EMIs
64	Impact of social media on youth behavior
65	Impact of Swachh Bharat Abhiyan initiatives
66	Impact of women’s SHGs on family welfare indicators
67	Income Inequality Study Using Primary Data
68	Investment Preferences: Mutual Funds vs Fixed Deposits

69	Library usage patterns among students
70	Maha-Metro Transport Facility Usage and Service Satisfaction in a Pune and Pimpri Chinchwad City
71	Menstrual hygiene awareness among adolescent girls
72	Mental health awareness in institutions
73	Mobile Payment Usage Across Age Groups
74	Noise Pollution Levels and Residential Satisfaction in Pune City
75	NPAs in Indian Banks: A Comparative analysis across Public and Private Sector Banks
76	Nutritional deficiencies in women and children
77	Nutritional habits and BMI analysis among youth
78	Online vs. offline learning preferences
79	Parental involvement and academic performance
80	Participation in community service programs
81	Participation in local governance
82	Plastic usage reduction awareness
83	Plastic-free campus initiative evaluation
84	PMPML Transport Facility Usage and Service Satisfaction in a Pune and Pimpri Chinchwad City
85	Pollution awareness and preventive practices
86	Prevalence of tobacco/alcohol consumption
87	Private vs. Government School Performance – A Comparative Study Using Exam Scores
88	Probability Study of Customer Preferences in Street Markets
89	Rainwater harvesting adoption
90	Relationship between income level and health awareness
91	Renewable energy awareness
92	Role of cooperatives in rural empowerment
93	Role of microfinance and SHGs in women empowerment
94	Role of youth in community development
95	Sanitation and hygiene practices in rural areas
96	Satisfaction with local healthcare facilities
97	Satisfaction with public transport systems
98	Saving and investment behavior of small business owners
99	Socio-economic status and educational achievement correlation
100	Statistical Analysis of Brand Loyalty in Indian FMCG Sector
101	Statistical Analysis of Daily Income of Street Hawkers
102	Statistical Analysis of Delivery Timeliness and Customer Ratings on Zomato/Swiggy
103	Statistical Report on Out-of-School Children in Community
104	Statistical Study of Accident Data in Locality
105	Statistical Study of Consumption Patterns in Urban vs Rural Areas

106	Statistical Study of Farmer Income and Cost Patterns
107	Statistical Study of Financial Planning Awareness in Families
108	Statistical Study of Fraud Cases in Digital Transactions
109	Statistical Study of Household Income and Expenditure Patterns
110	Statistical Study of Insurance Awareness in Community
111	Statistical Study of Market Prices of Agricultural Produce
112	Statistical Study of Profit Variability in Small Businesses
113	Statistical Study of Public Cleanliness Behaviour
114	Statistical Study of Rural Credit Usage
115	Statistical Study of Sales Patterns of Small Vendors
116	Statistical Study of Scholarship Awareness and Utilisation
117	Statistical Study of Senior Citizens' Banking Behaviour
118	Statistical Study of Skill Development Participation
119	Statistical Study of Traffic Density in Local Areas
120	Statistical Study of Tree Plantation Impact in Area
121	Statistical Study of Waste Segregation Practices
122	Statistical Study of Water Usage in Agriculture
123	Statistical Study on Patient Service Satisfaction in Government Hospitals
124	Statistical Study on Public vs Private Hospital Patient Satisfaction
125	Statistical Study on the Financial Literacy of College Students
126	Statistical Survey of Banking Access in Community
127	Statistical Survey of Education Expenses of Students
128	Stress levels among students
129	Survey Analysis of Agricultural Input Costs
130	Survey Analysis of Career Preferences of Youth
131	Survey Analysis of Financial Literacy Levels
132	Survey Analysis of Inflation Impact on Household Budgets
133	Survey Analysis of Public Participation in Cleanliness Drives
134	Survey Analysis of Water Consumption Patterns
135	Survey and Analysis of Digital Learning Access Among Students
136	Survey and Data Analysis of Customer Footfall in Local Markets
137	Survey and Graphical Analysis of Consumer Buying Behaviour
138	Survey of ATM Usage and Problems Faced by Users
139	Survey of Barriers to Education Among Underprivileged Children
140	Survey of Crop Insurance Awareness with Statistical Interpretation
141	Survey of Environmental Awareness Levels
142	Survey of Government Scheme Awareness and Reach
143	Survey of Post-Harvest Loss Data and Analysis
144	Survey of Road Safety Awareness with Statistical Tools
145	Survey of Savings Patterns and Statistical Interpretation
146	Survey-Based Statistical Study on Campus Placement Trends
147	Time Series Analysis of Seasonal Demand in Local Markets

148	Tree plantation drives and participation
149	User Retention and App Usage Trends of Indian E-Commerce Apps
150	Volunteerism among college students
151	Waste segregation and recycling practices
152	Water conservation practices among households