SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE AND MANAGEMENT

(COMMERCE)

Structure and Syllabus

For S.Y. B.Com. Degree Program

As per National Education Policy-2020

w.e.f. June-2025

(Academic Year 2025-2026)

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. Archana Vikhe
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 Forty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:
   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 Sixty Percent 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 S.Y. B.Com. Sem-III as per NEP-2020 w.e.f. Academic Year: 2025-2026

Credit Distribution and Courses Structure of Semester-III of S.Y. B.Com.

Sr. No.	Verticals	Credits	Course Code	Name of the Course	Name of the Board of Studies	No. of Lectures in a Week (Clock Hours)
Major Mandatory Subjects (6 Credits)						
I) Accountancy and Taxation						
1	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
2	MJ	2	FAFD202-T	Forensic Accounting and Fraud Detection-I	Accountancy	2
II) Cost and Management Accounting						
3	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
4	MJ	2	MOC203-T	Methods of Costing-I	Cost & Works Accounting	2
III) Business Administration						
5	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
6	MJ	2	EMS204-T	Enterprise Management System-I	Business Administration	2
IV) Marketing						
7	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
8	MJ	2	SM205-T	Services Marketing	Marketing	2
V) Business Practices and Cooperation						
9	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
10	MJ	2	ESIS206-T	Entrepreneurship Scenario and Institutional Support	Business Practices	2
VI) Banking, Finance and Insurance						
11	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
12	MJ	2	IBS207-T	Indian Banking System-I	Banking, Finance and Insurance	2
VII) Business Laws						
13	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4

14	MJ	2	CPL208-T	Consumer Protection Law-I	Business Laws	2
VIII) Business Mathematics, Statistics and Analytics						
15	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
16	MJ	2	OR209-T	Operations Research-I	Statistics & Computer Applications	2
Minor Subject (4 Credits)						
17	MN	4	ME241-T	Macro Economics	Business Economics	4
Generic OR Open Elective Subjects (OE) (2 Credits)						
18	OE	2	--	**To be selected from the OE Baskets of Faculty of Science & Technology and Faculty of Humanities**		2
Vocational and Skill Enhancement Courses (VSEC) (2 Credits)						
19	VSC	2	CA221-P	Computerized Accounting-I	Accountancy	4 per Batch of 20 Students
Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (4 Credits)						
Modern Indian Languages-I						
20	AEC	2	--	Marathi-I **OR**	Marathi	2
		2	--	Hindi-I **OR**	Hindi	2
		2	--	Sanskrit-I **OR**	Sanskrit	2
		2	--	Urdu-I **OR**	Urdu	2
		2	--	Sindhi-I	Sindhi	2
21	IKS **(Major Related)**	2	AASI231IKS-T	Ancient Accounting Systems in India	Accountancy	2
		2	CSAI232IKS-T	Costing Systems in Ancient India	Cost and Works Accounting	2
		2	IEVBM233IKS-T	Indian Ethical and Value Based Management	Business Administration	2
		2	MPAI234IKS-T	Marketing Practices in Ancient India	Marketing	2
		2	BPAI235IKS-T	Business Practices in Ancient India	Business Practices	2
		2	ABSI236IKS-T	Ancient Banking Systems in India	Banking, Finance and Insurance	2
		2	JSAI237IKS-T	Judicial Systems in Ancient India	Business Laws	2
		2	AMSI238IKS-T	Ancient and Modern Statistics in India	Statistics & Computer Applications	2

Field Projects / Internship / Apprenticeship / Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project (4 Credits)						
22	CC		--	**To be selected from the University Baskets**		2
23	FP	2	AT231FP-P	Field Project in Accountancy and Taxation	Accountancy	4
		2	CMA232FP-P	Field Project in Cost and Management Accounting	Cost and Works Accounting	4
		2	BA233FP-P	Field Project in Business Administration	Business Administration	4
		2	M234FP-P	Field Project in Marketing	Marketing	4
		2	BPC235FP-P	Field Project in Business Practices and Cooperation	Business Practices	4
		2	BFI236FP-P	Field Project in Banking, Finance and Insurance	Banking, Finance and Insurance	4
		2	BL237FP-P	Field Project in Business Laws	Business Laws	4
		2	BMSA238FP-P	Field Project in Business Mathematics, Statistics and Analytics	Statistics & Computer Applications	4
Total Credits		**22**				

Abbreviation: MJ: Major, MM: Major Mandatory, ME: Major Elective, MN: Minor, GE / OE: Generic Elective / Open Elective, VSEC: Vocational Skill Enhancement Course, VSC: Vocational Skill Course, SEC: Skill Enhancement Course, AEC: Ability Enhancement Course, VEC: Value Education Course, IKS: Indian Knowledge System, CC: Co-Curricular Courses, FP: Field Project, CEP: Community Engagement Project, OJT: On Job Training, RP: Research Project, T-Theory, P-Practical etc.

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

Class: S.Y. B.Com. Sem-III
Title of the Course: Corporate Accounting-I

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	CA201-T	Major Mandatory	4	4

Course Objectives:

1. To understand the importance of apportionment of profits between Pre and Post incorporation Period and prepare Profit and Loss Account to ascertain the Pre and Post Incorporation Period Profit or Loss.
2. To learn the need for reconstruction of a company, modes of internal reconstruction, accounting treatment and prepare Financial Statements of Company as per Schedule-III after internal reconstruction
3. To explain the statutory provisions regarding preparation of Company's Financial Statements as per Schedule-III, modes of making different adjustments, and preparation of Financial Statements of Company.
4. To learn meaning of liquidation, its consequences, and prepare the Statement of Account such as Liquidator's Final Statement of Account, Statement of Affairs and Deficiency/Surplus Account.

Unit	Title and Contents	No. of Lectures
1	**Profit or Loss Prior to Incorporation:** 1.1 Meaning of Profit or Loss Prior to Incorporation 1.2 Treatment of Loss Prior to Incorporation 1.3 Use of Pre-Incorporation Profits 1.4 Cut-Off Date for Pre and Post Incorporation Profits 1.5 Basis of Apportionment 1.6 Numerical Problems	15
2	**Internal Reconstruction:** 2.1 Meaning of Reconstruction, External Reconstruction, Internal Reconstruction 2.2 Reconstruction Schemes: Basic Assumptions, Steps for Reconstruction Scheme: Estimation of Loss, Writing-Off the Loss, Compensating the Parties, Arrears of Preference Dividend, Additional Working Capital, Funds for Fixed Assets, Internal Vs. External Reconstruction Scheme 2.3 Alteration of Share Capital 2.4 Reduction of Share Capital 2.5 Surrender of Shares 2.6 Dissenting Shareholders 2.7 Accounting Entries or Accounting Treatment 2.8 Numerical problems on Preparation of Balance Sheet as per Part-I of Schedule-III after Internal Reconstruction	15
3	**Financial Statements of Company:** 3.1 Preparation of Financial Statements of Company 3.2 Financial Statements and Types of Financial Statements: Balance Sheet, Income Statement, Cash Flow Statement, Statement of Changes in Equity 3.3 Provisions as to preparation of Financial Statements: Basic provisions as	15

	per Section 129, Authentication of Financial Statements, Auditor's Report, Financial Year, Companies Act 2013 and Accounting Standards, National Financial Reporting Authority, Board of Directors' Report, The Directors' Responsibility Statement, Penalty 3.4 Applicability of Schedule-III: Prescribed Format of Balance Sheet and Statement of Profit and Loss as per Part-I & II of Schedule-III and General Instructions for Preparation of Balance Sheet and Statement of Profit and Loss 3.5 Ind AS-1: Presentation of Financial Statements and Schedule-III 3.6 Numerical Problems on Financial Statements of Company i.e. Balance Sheet, and Statement of Profit and Loss as per Part-I & II of Schedule-III including all adjustments	
4	**Liquidation of Company:** 4.1 Meaning of Liquidation or Winding up 4.2 Mode of Liquidation or Winding up 4.3 Consequences of Liquidation or Winding up 4.4 Preferential Payments / Order of Payments 4.5 Liquidator: Powers and Duties 4.6 Liquidator's Final Statement of Account 4.7 Receiver for Debenture Holders 4.8 List 'B' Contributories 4.9 Statement of Affairs and List-H: Deficiency or Surplus Account 4.10 Numerical Problems	**15**

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

1) Understand the concepts of the Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
2) Apply the knowledge of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
3) Analyse the effects of accounting treatments of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
4) Evaluate the impact of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
5) Create an accounting of the Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
6) Remember the accounting treatment of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Corporate Accounting, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi. 3. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi 4. 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 5. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and

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

Class: S.Y. B.Com. Sem-III
Title of the Course: Methods of Costing-I

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	MOC203-T	Major Mandatory	2	2

Course Objectives:
1. To introduce the various Methods of Costing.
2. To understand the Applications of Job Costing and Contract Costing.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Methods of Costing:** 1.1 Introduction, Need for Methods of Costing, Methods of Costing. 1.2 Job Costing: Introduction, Meaning, Features, Application, Advantages and Limitations, Job Cost Card or Sheet 1.3 Numerical problems on Job Costing including Estimated Cost Sheet 1.4 Batch Costing: Introduction, Meaning, Features, Application, Advantages and Disadvantages 1.5 Difference between Job and Batch Costing 1.6 Numerical problems on Batch Costing	15
2	**Contract Costing:** 2.1 Introduction, Meaning, Features, Types of Contracts 2.2 Important Terms: Cost of Work Certified or Value of Work Certified, Cost of Work Uncertified, Work-In-Progress, Retention Money, Notional Profit, Estimated Profit, Escalation Clause etc. 2.3 Profit on Incomplete Contract 2.4 Numerical problems on Contract Costing including preparation of Contract Account, Profit and Loss Account, and Balance Sheet	15

Course Outcome: After completion of the course, students will be able to:
1. Remember the concepts related to Methods of Costing.
2. Understand the application of Cost Accounting in different manufacturing industries.
3. Apply the skills of Cost Accounting in different manufacturing industries.
4. Analyse the reasons leading to increase in cost of Job and Contract.
5. Evaluate the estimated and actual cost for a job and contract.

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 Kishor 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

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

1. *Question No. 1 is Compulsory.*
2. *Attempt any two questions from Question No. 2 to 4.*

Q. 1: Fill in the Blanks	= 06 Marks
Q. 2: Numerical Problem on Unit-1	= 12 Marks
Q. 3: Numerical Problem on Unit-2	= 12 Marks
Q. 4: Short Notes on all Units (Any 2 out of 3)	= 12 Marks

Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

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

Class: S.Y. B.Com. Sem-III
Title of the Course: Indian Banking System-I

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	IBS207-T	Major Mandatory	2	2

Course Objectives:

1. To provide a comprehensive understanding of the evolution and development of the Indian banking system, from ancient times to the post-liberalization era.
2. To familiarize students with the structure and classification of banks in India, including scheduled and non-scheduled banks, and various types of banks based on their services.
3. To impart knowledge about the functioning and significance of the Reserve Bank of India (RBI) as the central banking authority, including its organizational structure and core functions.
4. To enhance understanding of the role of banks in economic development, including their impact on financial inclusion, digital payments, and economic growth.
5. To explain the objectives, credit control instruments, and structure of the monetary policy formulated by the RBI to maintain price stability, economic growth, and financial discipline.
6. To develop awareness about the RBI's initiatives in response to financial crises, particularly its contribution to post-COVID economic recovery and financial stabilization.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Indian Banking System:** 1.1 Evolution and History of Banking in India: 1.1.1 Ancient and Medieval Banking Practices 1.1.2 Development during British Rule 1.1.3 Nationalization of Banks (1969 and 1980) 1.1.4 Post-Liberalisation Reforms (1991 onwards) 1.2 Structure & Working of Indian Banking System: 1.2.1 Central Bank 1.2.2 Public Sector Banks 1.2.3 Private Banks (Old and New) 1.2.4 Foreign Banks 1.2.5 Co-operative Banks (Urban and Rural), RRBs 1.2.6 Development Financial Institutions (DFIs) etc. 1.3 Classification of Banks on Services Based: Retail Banks, Corporate / Wholesale Banks, Universal Banks, Narrow Banks, and Differentiated Banks (Small Finance Banks, Payment Banks) etc. 1.4 Scheduled vs. Non-scheduled Banks 1.5 Role and Significance of banks in Economic Development	15
2	**Reserve Bank of India (RBI):** 2.1 Establishment and Evolution of RBI: 2.1.1 Establishment of RBI 2.1.2 Evolution of RBI ((RBI Act, 1934 Overview, Nationalization of RBI in 1949) 2.2 Organization Structure of RBI: Organization Structure of RBI: Central	15

	Board of Directors, Departments and their roles, Regional Offices and their Functions 2.3 Objectives of RBI 2.4 Functions of RBI: Functions of the Reserve Bank of India (RBI): Monetary Authority, Issuer of Currency, Custodian of Foreign Exchange, Regulator and Supervisor of the Financial System, Developmental Role, Banker to the Government, Banker's Bank, Consumer Protection and Grievance Redressal, Manager of Public Debt and Government Securities, Promotion of Digital Payments and Financial Inclusion, Lender of Last Resort, Research and Data Dissemination etc. 2.5 Monetary Policy of RBI: 2.5.1 Objectives: Growth, Inflation Control, Stability etc. 2.5.2 Credit Control Instruments: 2.5.2.1 Quantitative Tools: CRR, SLR, Bank Rate, Repo, Reverse Repo etc. 2.5.2.2 Qualitative Tools – Moral Suasion, Credit Rationing, Direct Action etc. 2.5.2.3 Monetary Policy Committee (MPC) 2.6 Case study and review of the current state of RBI's monetary policy 2.7 Role of the Reserve Bank of India in Post-COVID Economic Recovery and Financial Stabilization	

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

1. Explain the historical development of banking in India, including major milestones such as nationalization and economic reforms.
2. Identify and distinguish the various types of banks in India, their roles, ownership structures, and functions within the financial system.
3. Demonstrate an in-depth understanding of the Reserve Bank of India, its objectives, governance, and regulatory responsibilities.
4. Understanding the various functions of the RBI will help in realizing its importance in the Indian banking sector.
5. Evaluate the tools and objectives of the RBI's monetary policy, and understand how it impacts inflation, economic growth, and credit availability.
6. Critically assess the RBI's interventions during financial emergencies, especially its policies aimed at stabilizing the Indian economy during and after the COVID-19 pandemic.
7. Apply theoretical knowledge to real-world financial scenarios, thereby developing the analytical and decision-making skills required in banking and financial services.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Bajoria Rahul, "The Story of the Reserve Bank of India" Rupa Publications India, October 2018 2. Benton E. Gup, *"Banking and Financial Institutions: A Guide for Directors, Investors, and Borrowers",* John Wiley & Sons Publication, August 2011 3. Gordon E., Natarajan K., "Banking Theory, Law and Practice", Himalaya Publishing House's 4. Khan M. Y., *"Indian Financial System",* McGraw Hill Publications, ISBN: 9353167302, 11th Edition, July 2019 5. Parameswaran R., Natarajan S., *"Indian Banking",* S Chand Publications, ISBN: 978-8121920377, January 2013 6. Pattipeilohy Christiaan, *"Advanced Introduction to Central Banks and Monetary Policy",* Edward Elgar Publishing Ltd., August 2022

7. Murugessan, M. Indhumathi, R. Mohan Raj, *"Banking and Financial Services"*. Takur Publications Pvt. Ltd, Chennai. ISBN - 978-93-5480-542-4
8. Rathi Gokul, *"RBI Governors: The Czars of Monetary Policy" (1935-2021),* Rupa Publications India, April 2023
9. Saha Siddhartha, *"Indian Financial System: Financial Markets, Institutions and Services"* , McGraw Hill Publications, ISBN: 9389949009, August 2020
10. Sethi Jyotsna, Bhatia Nishwan, *"Elements of Banking and Insurance"*, Third Edition ISBN: 9789391818401
11. Shekhar K. C. *"Banking Theory and Practice",* Vikas Publishing House Pvt Ltd. ISBN: 9788125937159,
12. **सिन्हा वी.सी.**, **सिन्हा पुष्पा**, ***"भारतीय बैंक प्रणाली"***, SBPD Publishing House, ISBN-13 978-9350471326, Publication - January 2015
13. **स्वरूप आनंद**, *"**भारतीय बँकिंग प्रणाली, वित्तीय प्रणाली, एवम वित्तीय संस्था"***, **(हिंदी)**, Blue Rose ONE Publications, ISBN : 9789362610515, May-2024
14. Reserve Bank of India (RBI) – https://www.rbi.org.in/
15. Indian Banks' Association (IBA) – https://www.iba.org.in/

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 is Compulsory.

2) Attempt any Two Questions from Que. No. 2 to 4.

Q. 1: Fill in the Blanks	= 06 Marks
Q. 2: Theory Question on Unit-1	= 12 Marks
Q. 3: Theory Question on Unit-2	= 12 Marks
Q. 4: Short Notes on all Units (Any 2 out of 3)	= 12 Marks

Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

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

Class: S.Y. B.Com. Sem-III
Title of the Course: Macro Economics

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	ME241-T	Minor	4	4

Course Objectives:
1. To introduce Macro Economics Concepts and Measurement.
2. To learn National Income Accounting.
3. To know Keynesian Theory.
4. To understand the Concept of Business Cycles.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Macro Economics:** 1.1 Origin of Macro Economics. 1.2 Principles of Macro Economics: Maximum Production, Responsible Consumption and Equal Distribution. 1.3 Macro-economic variables and concepts: Growth, Employment/Self Employment/Unemployment, Inflation Meaning, Concept of Wholesale Price. 1.4 Index and Consumer Price Index (WPI and CPI): Consumption, Savings and Investment, Foreign Trade (Export and Import). 1.5 Role of Macro-economists: Forecasting, Analysis, Research and Data Collection.	15
2	**National Income:** 2.1 Concept of GDP, GNP, NDP, NNP, National income and Disposable income 2.2 Real and Nominal GDP/ GNP: GDP Deflator 2.3 Measurement of National Income. - Three methods (Value Added, Income and Expenditure) 2.4 Circular flow of National Income: Three sector model (including government & taxation), Four sector model (Export and Import) 2.5 Difficulties in Measurement of National Income	15
3	**Keynesian Model of Income Determination:** 3.1 Introduction to Simple Keynesian Model 3.2 Consumption and Saving Function: APC and MPC, APS and MPS, Factors influencing consumption, Alternate theories of Consumption (Life Cycle, Permanent Income and Kuznets), Shifts in Aggregate spending and the Multiplier 3.3 Investment Demand (ID): Meaning and types of investment (Capital stock), Keynesian MEC/Rate of interest and ID 3.4 Aggregate Demand / Supply – Equilibrium	15
4	**Business Cycle:** 4.1 Phases of Business Cycle 4.2 Features of Business/Trade Cycle 4.3 Theories of Business Cycle: Hawtrey's Theory of Business Cycle,	15

	Low/under consumption theory of Keynes, Samuelson's theory of Business Cycle, Hicks Theory of Business Cycle 4.4 Real Business Cycle (RBC)	

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

1. Know the concepts of various macroeconomics concepts.
2. To comprehend the measurement of National Income Accounting.
3. Understand fluctuations in the economy through Business Cycle.
4. Understand the relevance of macro-economic policy of Keynes and others.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Ackley, G (1976) Macro Economics Theory and policy, Macmillan Publishing
2. Ahuja H.L, (2002) Macroeconomics Theory and Policy, Chand and Co. Ltd
3. Kedar M. Phalke, "The Economy of the Maratha Kingdom" Rupa Publ. India Pvt. Ltd.
4. Gupta S. B. (1994) Monetary Economics Theory, S. Chand and Co. Delhi
5. Jingam M.L (2002) Macro Economics Theory, Vrinda Publication, Delhi
6. Andrew B. Able and Ben S. Bernanke "Macro Economics" Pearson Education, 2003
7. N.G. Mankiw, "Principles of Macroeconomics" Cengage Learning, 2012 Ed.
8. William Branson "Macro Economics theory and policy" East West Press Private Ltd Publication,4th Ed.
9. Dr. M. G. Bokare "Hindu Economics" Dr. M. G. Bokare Memorial Foundation, Pune, 2nd ed.
10. RBI Report on Currency and Finance
11. Financial Stability Report, December 2019, RBI
12. Vaish M. C. (2002) Macro Economics Theory, Vikas Publication House, N. Delhi

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (40 Marks): Refer Point No. 3(a)

External Assessment (60 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 and 6 are Compulsory.

2) Attempt any Three Questions from Question No. 2 to 5.

Q. 1: Fill in the Blanks	= 05 Marks
Q. 2: Theory Questions on Unit-1	= 15 Marks
Q. 3: Theory Questions on Unit-2	= 15 Marks
Q. 4: Theory Questions on Unit-3	= 15 Marks
Q. 5: Theory Questions on Unit-4	= 15 Marks
Q. 6: Short Notes on all Units (Any 2 out of 4)	= 10 Marks

Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

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

Class: S.Y. B.Com. Sem-III
Title of the Course: Computerized Accounting-I

Sem	Course Code	Type of Course	Credits	Batch Size	Lectures per Week in Clock Hour
III	CA221-P	Vocational Skill Course	2 (1 Credit = 30 Hours of Lab Work)	20 Students per Batch	4 Lectures per Batch

Course Objectives:

1. To make students understand the concept of Computerized Accounting System.
2. To impart the knowledge of Tally Accounting Software and Computerized Accounting to the Students.
3. To make students understand the applicability of Tally Accounting Software as an integrated business management software.
4. To teach the utility / practical use of Tally Accounting Software and Computerized Accounting.
5. To provide hands on Practical Training to the Students in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Computerized Accounting:** 1.1 Meaning and Role of Computerized Accounting 1.2 Special Features of Computerized Accounting System 1.3 Need and Objects of introduction of Computerized Accounting 1.4 Advantages and Disadvantages of Computerized Accounting 1.5 Distinction between Manual Accounting and Computerized Accounting 1.6 Meaning and Distinction between ERP and SAP 1.7 Introduction to Tally Software of Computerized Accounting 1.8 Salient Features and Advantages of Tally Software of Computerized Accounting	10
2	**Maintaining Charts of Accounting & Stock Keeping Units:** 2.1 Introduction to Getting Started with Tally 2.2 Creating New Company, Alteration, Deletion, Company Features & Configuration 2.3 Group Company – Creation, Alteration and Deletion 2.4 Charts of Accounts 2.5 Creation of Accounting Masters and Inventory Masters 2.6 Alteration & Deletion of Masters 2.7 TallyPrime Data Entry Steps – Ledgers, Items and Vouchers 2.8 Tally Pre-defined Vouchers Introduction and its understanding one by one 2.9 How to update Opening Balances & Opening Stock in TallyPrime 2.10 Ledger Creation, Alteration, Deletion, Traditional Method 2.11 Stock Item Creation, Groups, Units, Creation, Alteration, Delete 2.12 Practice Exercise	25
3	**Recording and Maintaining of Accounting Transactions in Tally:** 3.1 Introduction to Recording Accounting Vouchers 3.2 Receipt and Payment Voucher	25

	3.3 Contra Voucher 3.4 Purchase and Sales Voucher 3.5 Debit Note and Credit Note Voucher 3.6 Journal Voucher 3.7 Recording for Provision 3.8 Reports 3.9 Practice Exercise	

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

1. Understand the meaning, concepts, importance and need of Computerized Accounting in the Accounting Information System.
2. Apply the Tally Accounting Software for Accounting of Business Transactions and generating of various Reports.
3. Analyse the components of Tally Software for Computerized Accounting.
4. Evaluate the Manual and Computerized Accounting.
5. Create New Company and Group of New Company with necessary Features and Configuration in the Tally Software.
6. Remembers all the features of Tally Software and its application for computerized Accounting.

Teaching Methodology
1. Class Room Lectures. 2. Practical Lectures in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential developed by the Tally Education, Bangalore. 3. Guest Lectures of Professionals/Experts etc. 4. Use of ICT.
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 Computerized Accounting frequently in association with the 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 at free of cost License Copy of Tally Software 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 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 Computerized Accounting to the Subject Teacher or to reimburse the Training Fee to the respective Subject Teacher for getting training from the Professional Institutes. 4) College has to purchase the Tally Software License Copy and made available for course teaching and learning. 5) College has to provide the Time Slot to the students for Practice Exercise of Tally Software in the Computer Laboratory and the Technical Assistant will assist the students during Practice Exercise Session of Tally Software.

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 Tally 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 Tally Software in the Computer Laboratory as per the need and requirement of the Course and Students, and handover the same to the Technical Assistant for execution.
Internship for Students if any: Not applicable
Recommended Books and Study Materials
1. Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial Accounting (For B.Com. and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi. 3. Accountancy Volume-1 & 2, S. K.R. Paul, Central Educational Enterprises (P) Ltd., Kolkata. 4. Accounting for Management (For MBA and MCA Students), Dr. N. P. Srinivasan and Dr. M. Sakthivel Murugan, S. Chand and Company Limited, New Delhi. 5. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi. 6. Study Materials (TallyPrime Basics and TallyPrime with GST Essentials) of Tally Education Private Limited, Bangalore available on the Website: **https://tallyeducation.com** 7. Study Material Tally.ERP9, TallyACE recommended for Tally ACE Certification. 8. Financial Accounting and Computerised Accounting, Dr. S.M. Shukla, Sahitya Bhavan Publication, Agra. 9. Financial Accounting including Lab Work, M.N. Arora, K.V. Achalapathi, S Brinda, Taxmann's Publication, New Delhi. 10. Comdex Tally.ERP9 Course Kit**,** Dr. Namrata Agrawal, Dreamtech Press. 11. Tally.ERP9 Training Guide, Asok K. Nandhani, BPB Publication, New Delhi. 12. Tally.ERP9 + GST Implementation, Akshay Rajgaria, BPB Publication, New Delhi. 13. Tally.ERP9 with GST in Simple Steps, DT Editorial Services, Dreamtech Press, New Delhi.

Scheme of Examination: 1. Internal Assessment: 40% & 2. External Assessment: 60%		
Scheme of Examination	**Exam Format**	**Minimum Passing Marks**
Continuous Internal Evaluation (CIE) (20 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments • Written Test • Offline MCQ Test • Power Point Presentation • Tally Software Practical Test in the Laboratory with TallyPrime Basic or TallyPrime with GST Essential	**Min. 8 Marks** (40% of Passing)
SEE / External Exam (Practical Examination in the Computer Laboratory) (30 Marks) **(1½ Hours for each Batch)**	**Procedure for conducting the Practical Examination:** 1) Practical Examination to be conducted in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential 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	**Min. 12 Marks** (40% of Passing)

	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 Time will be **1½** 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 proper Speed, 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.	
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

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

Class: S.Y. B.Com. Sem-III
Title of the Course: Costing Systems in Ancient India

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	CSAI232IKS-T	IKS Major Related	2	2

Course Objectives:
1) To overview the Journey of Indian Accounting Practices.
2) To understand Indian System of Cost and Management Accounting
3) To learn concepts of labour, expenses and funds in Indian Vedic Texts.

Unit	Title and Contents	No. of Lectures
1	**Journey of Indian Accounting Practices:** **1.1 Phases of Accounting History of India:** Accounting Practices during Kauthilya's / Chanakya's Period, Role of Departmental or Regional Accounts Officers, Maintenance of Accounts, Classification of Receipts, Classification of Expenditure, Role and responsibility of accountants, Segregation of Roles of Treasury and Auditor, Verification and Auditing of Accounts, Accounts of Specific Transactions, Colonial Era, After India's Independence (1947 to 1979), From 1978 to till date. **1.2 Indian System of Accounting:** 1.2.1 Deshi Nama Accounting System / Vahi Khata Paddhati, Characteristics of Deshi Nama Accounting System 1.2.2 Parta System of Accounting / Marwari Accounting System **1.3 Indian System of Book-keeping:** Reasons for popularity of Indian System of Book-Keeping, Types of Indian System of Book-Keeping-A) Kathavahi as per Desi Nama and its Types, B) Bahikatha as per Mahajani: Origin of Bahikatha, Bhai-khata, Mahujanor Deshi, Structure of Bahi Khata as per Mahajani System **1.4 Evidence for emergence of Double Entry Book-Keeping in India:**	15
2	**Indian System of Cost and Management Accounting:** 2.1 Evolution of Cost Concept and Management Accounting in Indian Vedic Texts 2.2 Key Ideas of Cost and Management Accounting in Shukra Neeti and Kautilya's Arthashastra	7
3	**Concept of Labour, Expenses and funds in Indian Vedic Texts:** 3.1 Meaning of Concept *Bhrutya* (Labour) 3.2 Types of *Bhrutya* 3.3 Qualities of *Bhrutya,* 3.4 Types of Leave Payment to *Bhrutya* 3.4 Remuneration System suggested in *Shukraneeti*	8

Course Outcomes: After Completion of the course, student will be able to:
1) Remember the Journey of Indian Accounting Practices.
2) Analyse Indian System of Cost and Management Accounting
3) Apply the concepts of labour, expenses and funds in Indian Vedic Texts.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1) SUKRA-NITJ-SARA by Professor Binoy Kumar Sarkar available of Internet Archives
2) Kautilyas Arthshastra, Translated by R. Shamshastri
3) Dr. Anjali Sanjay Vekhande (2025). 13th Century to 18th Century: Accounting and Book-Keeping, Kamadayini Publications, Nashik, Maharashtra.
4) Journey of Indian Accounting Practices, Bhartiya Management
5) Accounting Practices in India (2020). Accessed from: https://www.3ecpa.co.in/blog/accounting practices-in-india/
6) Arora, G. K. (2021). Accounting Standards in India. Journal of Business Thought 75-84.
7) Aspects of Accounting and Internal Control—India 4th Century BC, N. Choudhury
8) Bahikatha as per Mahajani System. Accessed from: Sarthaks.com https://www.sarthaks.com/ 3249918/state-types-of-khatavahi-as-per-deshi-nama-system-and explain-each-of-them
9) Bahi-Khata: The Pre-Pacioli Indian Double-entry System of Bookkeeping B. M. LALL NIGAM
10) Bahi-Khata: The Pre-Pacioli Indian Double-entry System of Bookkeeping https://www.researchgate.net/publication/230330930_The_Pre-Pacioli_Indian_Double entry_System_of_Bookkeeping_A_Comment
11) Consequences and determinants of IFRS convergence India https://www.researchgate.net/publication/339809416_Consequences_and_determinants_of_IFR S_convergence_in_India
12) Cossu, C. (2003). The Beginnings of Accounting and Accounting Thought. European Accounting Review, 12(2), 379-386.
13) Differences Between IFRS vs Indian GAAP https://www.wallstreetmojo.com/ifrs-vs-indian gaap/
14) Double Entry: What It Means in Accounting https://www.investopedia.com/terms/d/double-entry.asp
15) GAAP vs IFRS: What's and the How It's Used Difference? https://www.investopedia.com/ask/answers/011315/what-difference-between-gaap-and-ifrs.asp.
16) NCERT Class 11 (2022). GSEB Board, Gujarat. Accessed from: https://www.selfstudys.com/books/gujarat/state-books/class-11th/8-introduction-of-deshi-nama system/introduction-of-deshi-nama-system/352513
17) Himanshu Kishnadwala & Nilesh Vikamsey (2018). Accounting And Auditing In India – The Past, Present and Future, Bombay Chartered Accountant Journal
18) History of Double-Entry System in Ancient India - NYK Daily https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/
19) History of Double-Entry System in Ancient India https://nykdaily.com/2020/10/history-of double-entry-system-in-ancient-india/
20) History of Double-Entry System in Ancient India, By Nikhil Chandwani -October 10, 2020
21) https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/
22) https://www.mastersindia.co/blog/accounting-standards-gaap-and-ifrs/
23) https://www.mathvalues.org/masterblog/2019/4/26/how-double-entry-bookkeeping-changed the-world
24) Introduction to Accounting Principles: Accounting Standards, GAAP, and IFRS
25) Jain sharma agarwal & co https://jsaandco.wordpress.com/2016/09/20/father-of-accountancy-in india/\
26) Kantayya, R., & Panduranga, V. (2017). A comparative study of balance sheets prepared under Indian GAAP and IFRS with special reference to select IT companies. Management Today, 7(2), 75-85.

27) Luca Pacioli's Double-Entry System of Accounting: https://www.researchgate.net/publication/282357050_Luca_Pacioli's_DoubleEntry_System_ of_Accounting_A_Critique A Critique.
28) M Raghuram (2019). Neglected-and-decaying-the-original-arthashastra-may-soon-be-lost forever- Source: www.livemint.com https://www.livemint.com/news/india/neglected-and decaying-the-original-arthashastra-may-soon-be-lost-forever-11574012580117.html
29) Mattessich, R. (1998). Recent insights into Mesopotamian accounting of the 3rd millennium BC—successor to token accounting. Accounting Historians Journal, 25(1), 1-27.
30) Murthy, V., & Rooney, J. (2018). The Role of management accounting in Ancient India: evidence from the Arthasastra. Journal of business ethics, 152(2), 323-341.
31) Nikhil Chandwani, (2020). History of Double-Entry System in Ancient India. Accessed from: https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/
32) Ovunda, A. S. (2015). Luca Pacioli's double-entry system of accounting: A critique. Research Journal of Finance and Accounting, 6(18), 132-139.
33) Proposal to Encode the Mahajani Script in ISO/IEC 10646, Anshuman Pandey, 2012, https://unicode.org/L2/L2011/11274-n4126-mahajani.pdf
34) Rangarajan, L. N. (1992). Kautilya - The Arthashastra (1992nd ed.). Penguin Books India.
35) Richard Mattessich (1998) Review and extension of Bhattacharyya's Modern Accounting Concept s in Kautilya's Arthasastra, Accounting, Business & Financial History, 8:2, 191-209, DOI: 10.1080/ 095852098330512
36) Ritu Sethi (2018). In a red book, a tale of accounts Accessed from: https://www.deccanherald.com/content/658528/in-red-book-tale-accounts.html
37) Ritu Sethi, 2018, In a red book a tale of accounts, Deccan Herald, www.deccanherald.com, https://www.deccanherald.com/content/658528/in-red-book-tale-accounts.html
38) Samuel S Mitra & Arpita Dey (2020). A study on Marwari accounting system and Marwari business tradition. International Journal of Research in Finance and Management 2020; 3(2): 19 Acessed from https://www.allfinancejournal.com/article/view/74/3-2-4
39) Samuel. S.Mitra & Arpitha Dey, A study on Marwari accounting system and Marwari business tradition, International Journal of Research in Finance and Management 2020; 3(2): 19-21)
40) Scorgie, Michael E. and Somendra Chandra Nandy. "Emerging Evidence of Early Indian Accounting." Abacus 28 (1992): 88-97.
41) Sihag, B. S. (2004). Kautilya on the scope and methodology of accounting, organizational design and the role of ethics in ancient India. Accounting Historians Journal, 31(2), 125-148
42) Swati Chandra (2011). The Times of India, Ancient accounting method still alive. Accessed from;http://timesofindia.indiatimes.com/articleshow/10506569.cms?utm_source=contentofi nter est&utm_medium=text&utm_campaign=cppst
43) Sonia Jaspal (2013). Accounting and Auditing in Ancient India. Accessed from: https://www.caclubindia.com/articles/accounting-and-auditing-in-ancient-india-16796.asp
44) Tawiah, V., & Boolaky, P. (2020). Consequences and determinants of IFRS convergence in India. International Journal of Accounting &Amp; Information Management, 28(2), 303–322. https://doi.org/10.1108/ijaim-06-2019-0062
45) The Beginnings of Accounting and Accounting Thought http://dx.doi.org/10.1080/0963818032000089427a
46) Top 10 Accounting Software in India 2022 https://www.softwareworld.co/top-accounting software-india/
47) Vincent Tawiah & Pran Boolaky (March 2020). Consequences and determinants of IFRS convergence in India, International Journal of Accounting and Information Management.

Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (20 Marks): Refer Point No. 3(a)
External Assessment (30 Marks)
Question Paper Pattern for External Examination ***Instructions:*** *1) Question No. 1 is Compulsory.* 2) *Attempt any Two Questions from Question No. 2 to 5.* Q. 1: Fill in the Blanks = 06 Marks Q. 2: Theory Question on Unit-1 = 12 Marks Q. 3: Theory Question on Unit-2 = 12 Marks Q. 4: Theory Question on Unit-3 = 12 Marks Q. 5: Short Notes on all Units (Any 2 out of 3) = 12 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

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

Class: S.Y. B.Com. Sem-III
Title of the Course: Ancient Indian Banking System

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	AIBS236IKS-T	IKS Major Specific	2	2

Course Objectives:
1. To inform students about the Banking System in India during the ancient period.
2. To give introduction about the Indigenous Banking Institutions and the traditional financial instruments.

Unit	Title and Contents	No. of Lectures
1	**Early Banking Practices:** **1.1 Vedic Period:** Introduction of "Sreni" (guilds) as unofficial financial institutions, Role of temples as resource managers and custodians of wealth, The "hundi" system for safe and efficient money transfers, Barter Systems and the emergence of metallic coinage etc. **1.2 Mauryan and Gupta Eras:** Development of Banking Centers like Ujjain and Pataliputra, Role of "Shroff's" as middlemen in financial transactions, Usage of "Akshaya Patra" for financial transactions, Evolution of Banking Systems with the introduction of more sophisticated Financial Instruments and Practices etc.	10
2	**Indigenous Banking Institutions:** **2.1 Guilds (Sreni):** Their role in promoting trade, providing loans, and acting as financial intermediaries. **2.2 Temples:** Their function as resource managers, lenders, and custodians of wealth. **2.3 Moneylenders (Shroff's):** Their role in handling deposits, executing foreign exchange transactions, and acting as intermediaries.	10
3	**Traditional Financial Instruments and Practices:** **3.1 Hundi:** Understanding the mechanics of this early form of money transfer etc. **3.2 Akshaya Patra:** Its use in financial transactions etc. **3.3 Metallic Coinage:** The evolution and use of different types of coins etc.	10

Course Outcomes: After completion of the course, students will be able to:
1. Acquaint with the Banking Practices during the Vedic, Mauryan and Gupta periods.
2. Understand the working of Guilds (Sreni), Temples and Moneylenders (Shroffs) as the Banking Institutions.
3. Know about the practical details about the traditional Financial Instruments like Hundi, Akshaya Patra, Metallic Coinage, etc.

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Banking Systems in Ancient India – A Historical Overview by GAP Bodhi Taru
2. Indigenous Banking in Ancient and Medieval India by Indigenous Banking in Ancient and Medieval India Public Library of India Jai Gyan: Bharat Ek Khoj. uploaded by Public Resource on January 26, 2017.
3. Barons of Banking: Glimpses of Indian Banking History by Bakhtiar K. Dadabhoy, September 2013.
4. Integration of Ancient Indian Classical Tests in Contemporary Banking Practices by Kumar Aditya and Akash Dahire, December 2023.

Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (20 Marks): Refer Point No. 3(a)

External Assessment (30 Marks)

Question Paper Pattern for External Examination

Instructions:

1) Question No. 1 is Compulsory.

2) Attempt any Two Questions from Question No. 2 to 4.

Q. 1: Fill in the Blanks	= 06 Marks
Q. 2: Theory Question on Unit-1	= 12 Marks
Q. 3: Theory Question on Unit-2	= 12 Marks
Q. 4: Theory Question on Unit-3	= 12 Marks

Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B.Com.

Class: SY B.Com. Sem-III
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 and to be evaluated for 50 Marks altogether 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 involves following Two Key Components:

1. Internal Evaluation: 40% (20 Marks), and
2. External Evaluation: 60% (30 Marks).

1. Internal Evaluation by Supervisor: (20 Marks):

Sr. No.	Criteria	Marks
A	Selection and presentation of field project topic	5
B	Attendance of sessions, engagement of students throughout the semester for field project, presentation of field project work progress, field visits etc.	5
C	Overall Quality of Report	10
Total		**20**

2. External Evaluation by Supervisor: (30 Marks):

External Evaluation to be made by the Internal Examiner (Supervisor) and External Examiners (Appointed by the University) independently as per viva-voce schedule issued by the University at the end of the semester.

Sr. No.	Criteria	Marks
a	Overall quality of the field project: Statement of problems, Objectives of the field project, Literature review, Methodology, Analysis and interpretation of data, Fulfilment of objectives, Findings, Recommendations, References etc.	10
b	Overall Project Report Structure and Presentation	05
c	Viva-Voce: Communication and presentation skills, Performance etc.	15
Total		**30**

External Evaluation Sheet

Uni. Seat No.	Name of the Student	Internal Examiner			External Examiner			Total	Total
		G-2-a (10)	G-2-b (05)	G-2-c (15)	G-2-a (10)	G-2-b (05)	G-2-c (15)	60	30
1									
2									
3									

(***Note:*** College has to strictly follow above evaluation sheet and should duly signed by Internal and External 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 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: S.Y. B.Com. Sem-III

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

Place: **Authorized Name, Signature and Stamp**
Date:

(Specimen-F: Table of Contents)

TABLE OF CONTENTS

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

(Specimen-G: List of Tables)

LIST OF TABLES

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

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

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

LIST OF FIGURES/CHARTS/DIAGRAMS

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

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

(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: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Accountancy and Taxation

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	AT231FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Analysis of financial statement of a specific industry or company.
2	Adoption of IFRS/GAAP in a company and its effects on the company's financial reporting and performance.
3	Methods of Revenue Recognition and their impact on financial statements of business entity.
4	Inventory valuation methods and their impact on company's profitability and financial reporting.
5	An examination of government regulations influences the world of accounting.
6	Fund accounting policies in India.
7	Role of accounting in preventing and detecting money laundering.
8	Risk and return analysis in finance and accounting.
9	An overview of factors surrounding the process of cash flow of business entity.
10	Analysis the effects of audit boards and commissions in the governance of company.
11	Uses of financial accounting tools to monitor liquidity levels of the organization.
12	Role of components of global accounting to manage global financial data.
13	An analysis the impact of tax management on income production.
14	An examination of impact of accounting regulations on small and medium-sized enterprises.
15	An analytical study of risk management strategies for growing businesses.
16	Electronic accounting systems affects the accounting personnel.
17	Effect of the new taxation system on managerial accounting.
18	A study of decision support systems increases managerial effectiveness.
19	A study of electronic accounting systems affects economic systems.
20	An analytical study of the risks that lead accountants and managers face in their day-to-day activities.
21	Challenges involved in implementing cost accounting in the industry of oil and gas.
22	A study of the legal implications related to financial accounting.
23	An analytical study of the effects of earnings management on financial statement reliability.
24	A descriptive study of various financial accounting tools.
25	An empirical study of the regulation of financial accounting directs goodwill impairment treatment.
26	A study of the common challenges of financial accounting in the hotel industry.
27	Correlation between financial accounting details and stock market performance.

28	Role of financial accounting in measuring and reporting intangible assets.
29	A study of the link between financial accounting information credit risk assessment.
30	Accounting conservatism and its impact on financial statement credibility.
31	A comparative study of various financial accounting models.
32	A study of asset liability management in the banking sector.
33	Implications of financial accounting theories in the business and society.
34	Applications of financial accounting theories improves the economy.
35	Dynamic between normative and positive accounting theories in financial accounting.
36	Role of accounting theory in financial decision-making.
37	Political environments and its influence on accounting theories.
38	Cultural environments and its effects on the development of accounting theories.
39	Sociological environments and its effects on the development of accounting theories.
40	Economic environments and its effects accounting theories.
41	Role of accounting theory in checking the effectiveness of internal controls.
42	A study on accounting theories have shaped the ethics of international business.
43	A study of various contributions of accounting theories to modern economies.
44	Accounting theories and its uses for improvement of the financial health of an organization.
45	A study on the correlation between accounting theories and behaviour.
46	A study on the role of accounting theory in sustainability reporting.
47	A study on the application of forensic tools.
48	Analysis of the major global trends of forensic accounting.
49	A study on the prevention of fraud with the help of forensic accounting.
50	Forensic accounting and its impact on the credibility of financial statements.
51	Role of tax accounting in corporate social responsibility.
52	Tax reform and its impact on the small businesses.
53	Tax policy and impact on income inequality.
54	Effects of tax administration on revenue generation.
55	Role of forensic accounting in identifying fraudulent insurance claims.
56	Forensic accounting and its uses in detecting money laundering schemes.
57	Forensic accounting and its uses in investigating white-collar crimes.
58	Forensic accounting in preventing tax evasion.
59	Forensic accounting and its impact on the financial statement accuracy.
60	Role of forensic accounting in uncovering fraudulent financial reporting.
61	A study of tax implications of intellectual property rights.
62	A study of tax implications of cryptocurrency transactions.
63	Role of tax havens in international tax planning.
64	Analysis of the effect of tax policy on foreign direct investment.
65	A study on tax considerations for non-profit organizations.
66	A descriptive study of the effectiveness of tax audits in detecting tax evasion.
67	A study on the tax implications of online sales.
68	A study on the tax implications of cross-border mergers.
69	An overview of accounting management practices across various economies.
70	A study on the impact of technology on accounting management practices.
71	Problems of using accounting management software in small businesses.
72	Analysis of the impact of globalization on accounting management strategies.

73	Role of risk management in accounting management decision-making.
74	Analysis of influence of cultural factors on accounting management practice.
75	Taxation policies and its impact on accounting management practices.
76	Analysis of influence of corporate governance on accounting management practices.
77	Correlation between accounting management and sustainable development.
78	Impact of budgeting, planning, and control on the profitability of a manufacturing company.
79	Effect of different taxes on the growth of small and medium-sized enterprises (SMEs).
80	Analysis of impact of internal control systems on the financial performance of an organization.
81	Impact of accounting information systems on managerial decision-making.
82	A study on the corporate governance and ethics in accounting.
83	Role and importance of internal auditing in maintaining financial integrity and accuracy.
84	A study on the analysing project cost management practices in a construction or software development company.
85	A study on the evaluation of profitability of a project, considering costs, revenues, and other relevant factors.
86	A study on the investigating of technology is changing accounting practices.
87	An overview of financial technology and its impact on the financial sector.
88	Management accounting techniques and its impact on organizational decision-making.
89	A study on the implication of foreign exchange on the profitability of firms.
90	Determination of the effect of environmental cost accounting and green management accounting on the financial performance of business entity.
91	An evaluation of the impact of capital structure on firm performance across different industries.
92	A comparative analysis of the cost of capital and financial structure in multinational corporations across different regulatory environments.
93	A study on the integrating sustainability and CSR initiatives and they affect a corporation's financial performance and brand reputation.
94	A study on the relationship between corporate governance structures and financial performance.
95	A comparative analysis of financing strategies among mergers and acquisitions.
96	An evaluation of importance of financial transparency and its impact on investor relations and trust.
97	An analytical study on the investigating the role of financial flexibility in strategic investment decisions during economic downturns.
98	An overview of different dividend policies and its effects on shareholder value and the firm's financial performance.
99	An investigating the determinants of successful venture capital investments in tech startups.
100	Analysing the trends and outcomes of venture capital funding in emerging technologies.
101	An assessment of performance and return on investment of different exit strategies employed by venture capital firms.
102	An assessment of the impact of private equity investments on the financial performance of SMEs.

103	Role of venture capital in fostering innovation and entrepreneurship.
104	An evaluation of the exit strategies of private equity firms: A comparative analysis.
105	An assessment of the impact of environmental, social, and governance (ESG) criteria on fund performance.
106	Analysis of the effectiveness and implications of market-neutral strategies employed by hedge funds.
107	An assessment of the impact of hedge fund activism on corporate governance and financial performance.
108	A study on the impact of financial literacy on individual financial planning effectiveness.
109	An investigation of the determinants of hedge fund success: A comparative analysis.
110	An examination of the role of hedge funds in financial market stability.
111	An assessment of the contribution of hedge funds to systemic risk in financial markets, and the effectiveness of regulatory measures in mitigating such risks.
112	An examination of the level of transparency and disclosure practices in the hedge fund industry and its impact on investor trust and regulatory compliance.
113	An evaluation of the influence of regulatory changes on hedge fund operations and performance.
114	An evaluation of the contribution of hedge funds to financial market liquidity and the implications for market stability.
115	A study of different taxation policies influences financial planning strategies among individuals and businesses.
116	An evaluation of the effectiveness and user adoption of digital tools in modern financial planning practices.
117	A comparative analysis of traditional versus robo-advisory in financial planning.
118	An investigation the potential of blockchain technology in streamlining treasury operations and enhancing transparency.
119	An evaluation of the impact of blockchain technology on financial services.
120	A study of the impact of artificial intelligence on the delivery of financial services, customer experience, and operational efficiency within FinTech firms.
121	A study on the role of tax policy in promoting economic growth in emerging markets
122	Comparative analytical study of flat tax vs. progressive tax systems and their economic impacts.
123	A study of effectiveness of tax incentives in stimulating small business growth.
124	A study of the effectiveness of sin taxes in reducing public health costs.
125	A study on the role of tax policy in promoting green energy development.
126	A study of relationship between corporate tax rates and foreign direct investment.
127	A study of corporate income tax rates and their influence on business relocation decisions.
128	A description study of taxation as a tool for reducing income inequality: A global comparison.
129	Tax policy and economic stabilization: A historical analysis of key tax reforms.
130	A study on the role of tax policy in shaping the gig economy.
131	Tax avoidance strategies used by multinational corporations: An in-depth analysis.
132	Corporate tax incentives and their effect on sustainable business practices.
133	A study on the impact of tax havens on global corporate tax revenues.

134	An evaluation of the effectiveness of corporate tax credits in fostering innovation.
135	A study of the role of corporate social responsibility in corporate tax strategies.
136	A study of corporate tax reforms and their impact on shareholder value.
137	A comparative analysis of GST vs. Excise and Service Tax: Economic implications.
138	A study of relationship between tax morale and voluntary tax compliance.
139	A study of digitalization and its impact on tax evasion and enforcement.
140	A study of global tax treaties and their impact on developing countries' tax revenues.
141	A study of the transfer pricing regulations and their effect on multinational tax strategies.
142	An analytical study of double taxation treaties and their impact on international trade and investment.
143	A study on the corporate taxation and its impact on financial reporting practices.
144	A comparative analysis of territorial vs. worldwide tax systems.
145	Digital taxation: Evaluating the taxation models of online platforms.
146	A study of digital taxation models: A comparative analysis of global approaches.
147	A study of digital taxation and international law: Legal frameworks and implications.
148	A comparative analysis of tax law reforms in developing vs. developed countries.
149	A comparative analysis of GST vs. VAT: Economic implications.
150	A study to compare and contrast different accounting software systems and their impact on efficiency and accuracy.
151	A study of environmental taxation and its role in modern tax law reforms.
152	A study of data analytics techniques can be used to improve accounting processes and decision-making.
153	A study to investigate the security risks to accounting information systems and explore ways to mitigate these risks.
154	A study to evaluate the quality of audit reports and identify potential areas for improvement.
155	Assessment of effectiveness of internal control systems in preventing fraud and errors.
156	A study of forensic accounting role in detecting and preventing fraud in businesses.
157	Analysis of tax planning strategies for businesses and individuals, focusing on reducing tax liabilities.
158	Impact of specific tax regulations on businesses and the economy.
159	A study of complexities of international taxation and its impacts on multinational corporations.
160	An analytical study of changes in Cost-Volume-Profit (CVP) Analysis and how they affect a company's profitability.
161	An examination of budgeting process in a specific organization and assess the effectiveness of budgetary control measures.
162	An investigation of implementation and benefits of ABC in a manufacturing or service industry.
163	An analysis of impact of transfer pricing policies on the profitability of different divisions within a company.
164	Analyse the impact of sustainability accounting on organizational practices and stakeholder perceptions.

165	An analytical study of unique accounting challenges and opportunities within a specific industry (e.g., healthcare, manufacturing, technology).
166	A study to investigate how the pandemic has affected businesses and their financial performance, including the role of accounting in managing these challenges.
167	A study to explore the potential of AI to automate accounting tasks and improve efficiency.
168	A study to examine the unique accounting and tax implications of cryptocurrency transactions.
169	Relationship between tax revenues and public expenditure in developing countries.
170	Taxation as a tool for addressing public debt in developed economies.
171	Fiscal decentralization and its impact on tax revenue distribution.
172	Analysis of the effects of indirect taxation on public finance sustainability.
173	Role of tax policy in funding social security programs.
174	An evaluation of the effectiveness of earmarked taxes for public service funding.
175	A study on the influence of tax policy on public-private partnerships (PPP).
176	A study of carbon taxes effectiveness in reducing greenhouse gas emissions.
177	A study on the role of green taxes in promoting sustainable business practices.
178	An analytical study on environmental taxation and its impacts renewable energy development.
179	A study on the relationship between environmental taxation and public awareness campaigns.
180	An evaluation of the economic impact of plastic taxes on businesses.
181	A study on the influence of green taxes on global trade agreements.
182	A study on the role of environmental taxation in addressing water scarcity issues.
183	Analysing the economic impact of carbon pricing in developing economies.
184	A study on evaluation the effectiveness of carbon trading schemes in environmental taxation.
185	A study on the influence of environmental taxes on agricultural sustainability.
186	A study on the role of tax subsidies in promoting green building practices.
187	A study of demographic shifts and its impact on future tax revenues and policies.
188	A study of blockchain technology role in revolutionizing tax compliance.
189	A study on the future of green taxation in the fight against climate change.
190	A study of role of future tax incentives in promoting social entrepreneurship.
191	A study of role of future tax policy in regulating artificial intelligence industries.
192	A study of artificial intelligence and its impact on financial reporting and compliance.
193	A study of geopolitical trends and its impact on future global tax policies.
194	A study of role of future tax treaties in addressing digital tax avoidance.
195	A study of the future of taxation in a digitalized global economy.
196	Comparative analysis of global accounting standards post-IFRS adoption.
197	A study of the efficacy of automated accounting systems in small to medium enterprises.
198	A study of predictive analytics in accounting and its impact on business strategy.
199	A study of regulatory impacts on financial disclosures and corporate accounting.
200	Tax evasion strategies and their impact on international accounting standards.
201	A study on the comparative reliability of external audits versus internal controls.
202	Regulatory frameworks and its impact on auditing standards.
203	A study on the blockchain applications in enhancing audit trail transparency.

204	Strategies adopted for cybersecurity audits in financial institutions.
205	The role of internal audits in reinforcing cybersecurity measures.
206	A study of data privacy regulations and its impact on audit practices globally.
207	A study on the implementation of forensic auditing techniques in corporate fraud detection.
208	A study on the fraud detection techniques in an AI-driven audit environment.
209	A Comparative study of traditional and modern audit methodologies.
210	A study on the future of auditing: integrating real-time data analytics.
211	Role of technology in transforming audit documentation and reporting.
212	Auditor-client relationships and its impact on audit quality.
213	A study on the environmental, Social, and Governance (ESG) criteria and their impact on capital market trends.
214	A study of fintech and its impact on traditional capital market structures.
215	A study of venture capital and its influence on market innovation.
216	A study of mergers and acquisitions and its impact on corporate financial health.
217	A study of corporate governance and its effect on equity prices.
218	A study on the venture capital and its impact on corporate growth.
219	A study of corporate financial transparency and its effect on investor relations.
220	Corporate governance mechanisms to combat corruption and enhance transparency.
221	Governance structures and its impact on corporate sustainability and responsibility.
222	A study of demographic changes and its impact on corporate finance strategies.
223	Mobile banking and its impact on financial inclusion in developing countries.
224	Fintech and its role in combating financial crime and money laundering.
225	Fintech and its impact on wealth management and investment strategies.
226	Digital transformation and its impact on management accounting practices.
227	Quantitative finance techniques and its impact on financial advising.
228	Relationship between Inflation Accounting and Managerial Decision-Making.
229	Comparative Analysis of Inflation Accounting Methods.
230	Blockchain and its impact on global payment systems.
231	Relationship between Inflation Accounting and Corporate Financial Reporting.
232	Application of various carbon accounting standards.
233	Development of an Inflation Accounting System.
234	Carbon accounting information and its influences on decision-making in areas like investment, supply chain management, and product development.
235	Impact of HR practices on financial performance.
236	AI and big data and their uses to improve carbon accounting accuracy, efficiency, and transparency.
237	International Financial Reporting Standards (IFRS) and their impact on auditing.
238	An examination of blockchain can be used to enhance the transparency, security, and efficiency of carbon credit trading.
239	Forensic accounting techniques in financial auditing.
240	Comparative Study of Financial Auditing Practices across different Countries.
241	An overview of best practices in internal auditing for corporate governance.
242	A study of evolution of financial auditing practices in the 21st Century.
243	A study of corporate culture and its impact on internal auditing practices.
244	A study of operational auditing and its impact on cost reduction initiatives.
245	A comparative study of operational auditing practices in different industries.

246	A study on the role of data analytics in operational auditing.
247	A study on the role of internal audit in fraud detection and prevention.
248	Relationship between the operational audits and corporate governance.
249	Key challenges in conducting Environmental Audits in manufacturing industries.
250	Best practices of environmental auditing and sustainability reporting.
251	Best practices in conducting environmental audits for mining companies.
252	Climate change regulations and its impact on environmental auditing practices.
253	Analysis of case studies in environmental auditing for waste management companies
254	An overview of best practices for implementing risk-based auditing in SMEs.
255	Risk-Based Auditing and its impact on internal control systems.
256	Comparative analysis of IT Auditing Standards.
257	Key metrics for assessing the effectiveness of risk-based auditing.
258	Government auditing and its impact on public sector financial management.
259	Comparative study of risk-based auditing in the public sector.
260	Financial accounting tools for monitoring liquidity levels.
261	Government auditing and its impact on reducing corruption in public institutions.
262	Role of government auditors in ensuring sustainable development goals.
263	Comparative study of government auditing practices in developing countries.
264	A study on the role of government auditing in monitoring public spending.
265	A study of performance auditing and its impact on strategic decision-making.
266	Performance Auditing and Corporate Social Responsibility: A New Perspective.
267	Performance Auditing in the Private Sector: A Comparative Study.
268	Fraud auditing in the age of digital transactions: key challenges.
269	Best practices for conducting fraud audits in financial institutions.
270	Forensic Accounting as a Tool for Detecting Corporate Frauds in India
271	Role of Forensic Auditors in Preventing Banking Frauds
272	Use of Data Analytics in Detecting Financial Statement Manipulation
273	Investigating the Role of Internal Controls in Fraud Prevention
274	Case Study on Forensic Audit Outcomes in Public Sector Banks
275	Red Flag Indicators in Financial Fraud: A Forensic Analysis Approach
276	Role of Benford's Law in Financial Fraud Detection in SMEs
277	Detection of Inventory Fraud Using Forensic Accounting Techniques
278	Investigating Payroll Fraud in Private Institutions
279	Financial Statement Window Dressing: Methods and Detection Mechanisms
280	Role of Whistleblower Policies in Detecting Accounting Frauds
281	Forensic Accounting in Insurance Claims: A Study of Fraudulent Claims
282	Forensic Accounting in Non-Profit Organizations: Challenges and Solutions
283	Analysis of Shell Companies and Their Detection through Forensic Tools
284	Impact of Cybersecurity Breaches on Financial Reporting: A Forensic View
285	Forensic Accounting for Tax Evasion Detection in India
286	Investigation of Corporate Scams and Forensic Auditing Role: Case Studies
287	Role of Big Data in Enhancing Forensic Audits
288	Forensic Review of Related Party Transactions in Indian Companies
289	Techniques to Detect Financial Irregularities in Real Estate Sector
290	Comparative Analysis of IND AS and Indian GAAP: Challenges in Transition
291	Application of IND AS 116 (Leases) in Aviation and Retail Sectors
292	Fair Value Measurement Under IND AS 113: A Practical Analysis
293	IND AS 115 and Revenue Recognition Issues in Software Companies

294	Impact of IND AS on Financial Ratios: A Comparative Study
295	IND AS 19 (Employee Benefits): Disclosure Practices in Indian Companies
296	Relevance of IND AS 2 (Inventory Valuation) in Manufacturing Sector
297	IND AS 12: Deferred Tax Accounting and its Implications
298	Treatment of Financial Instruments under IND AS 109: A Sectoral Review
299	IFRS Adoption Challenges in India: A Study of Multinational Corporations
300	The Role of Accounting Standards in Avoiding Misstatements
301	A Study on the Convergence of IFRS and IND AS in Emerging Markets
302	IND AS 103 (Business Combinations): A Study of M&A Accounting
303	IFRS 9 and its Implementation in Indian Banking Sector
304	Changes in Presentation of Financial Statements under IND AS 1
305	A Study on IND AS 108 (Segment Reporting) and Decision-Making
306	Practical Challenges in First-Time Adoption of IND AS (IND AS 101)
307	Accounting for Contingent Liabilities under IND AS 37
308	Application of IFRS 15 in E-Commerce Sector
309	Impact of IFRS on Global Investment Decision-Making
310	Impact of Artificial Intelligence in Modern Accounting Systems
311	Role of Blockchain in Ensuring Transparency in Accounting Records
312	Use of Robotic Process Automation (RPA) in Accounting Workflows
313	Cloud-Based Accounting Software: Benefits and Risks for SMEs
314	ESG Reporting and Its Integration with Financial Accounting
315	Accounting for Carbon Credits and Environmental Liabilities
316	Sustainability Accounting: Role in Corporate Reporting
317	Digital Transformation in Accounting: A Study of FinTech Integration
318	Green Accounting Practices in Indian Corporates
319	Machine Learning for Predictive Financial Analytics in Corporations
320	Accounting Practices in Cooperative Banks: Issues and Improvements
321	Financial Literacy and its Impact on Personal Accounting Practices
322	Government Accounting vs Corporate Accounting: A Comparative Study
323	Role of Accounting in Budgeting and Public Finance Management
324	Financial Statement Analysis of Startups Using Ratio and Trend Techniques
325	Ethical Challenges in Modern Accounting Practices
326	Accounting for Startups: Challenges in Compliance and Disclosure
327	Cost Accounting in Educational Institutions: A Practical Analysis
328	Accounting and Tax Treatment of Cryptocurrencies in India
329	Role of Internal Audit in Risk Management Framework of Corporates
330	Inventory and Cash Flow Management in Local Retail Shops.
331	Assessing the Effectiveness of Tax Incentives for Small Businesses

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

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Cost and Management Accounting

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	CMA232FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	A study the Application of Cost Accounting.
2	Integration of Cost Accounting with Financial Accounting.
3	Role of Cost Accounting in Decision making.
4	A Study of Cost accounting Software used by industry.
5	A study the Classification of Cost by the particular industry.
6	Challenges faced in Implementation of Cost Accounting.
7	A study the Calculation of Material Cost.
8	A study the Calculation of Labour Cost.
9	A study the Calculation of Overheads Cost
10	A Study of cost classification in particular industry.
11	Preparation of Cost Sheet in Manufacturing Industry.
12	Preparation of Cost Sheet in Service Industry.
13	Understand the material accounting in store department.
14	A Study of various documents in store department
15	Understand Inventory control in store department.
16	Preparation of Store Ledgers and comparison with Bin Card at store department.
17	Use of Pricing Methods for material issue (FIFO, LIFO, Weighted Average Method)
18	Use of Inventory control and cost reduction practice
19	Calculation of Material Procurement Cost.
20	Calculation of Landed Cost.
21	Understand the functions of Purchase Department
22	A Study of different documents used in Purchase procedure.
23	Understand the scientific purchase procedure.
24	A Study and understand the process of Cost Accounting applied in industry.
25	Preparation of Tender, Estimates and Quotations.
26	Preparation of Bin Cards and physical verification of Material.
27	Role and Responsibilities of Cost Accountant.
28	Material Storage System in Store Department.
29	Application of Inventory Control System by the industry.
30	Application of Physical Verification of Material and its impact.
31	Use of Cost Accounting Standards in practice
32	Store keepers' duties, functions and responsibilities in manufacturing industry.
33	Use of EOQ and Material Ratios in inventory control
34	Preparation of Wage policy and methods of calculation of wages.
35	A Study of different Method of time keeping and time booking.

36	Calculations of Bonus of workers
37	Identify the Labour Turnover and its reasons.
38	Preparation of Idle and Over time sheet.
39	Preparation of Pay roll of employees.
40	Comparison of Labour Costs in different Departments.
41	Use of Biometric Attendance and its Impact on Labour Cost.
42	Procedure of Overheads Accounting
43	Understand the classification and allocation of overheads
44	Preparation of primary distribution statement of overheads
45	Preparation of Secondary distribution statement of overheads
46	Understand the over and under absorption of overheads and its impact
47	Understand the absorption of overheads and its accounting effect
48	A Study of cost structure or application of cost system.
49	Preparation of Job Cost Sheet.
50	Preparation of Batch Cost System.
51	Preparation of Contract Cost Account.
52	Preparation of Process Accounts.
53	Understand the procedure of Process Costing and its applications
54	Understand the Joint products and By-products. Understand the Cost Accounting of Joint and By-Products.
55	A study Contemporary services such as entertainment, mobile E commerce, food delivery service and logistic.
56	Preparation of Cost Sheet for Service industry
57	Understand the Cost Classification for Service Industry
58	Understand the cost calculation in various Service Industries
59	A Study of Contract Costing Method in a Construction Company
60	Cost Allocation of Plant, Equipment and Tools in a Contract.
61	Treatment of Work-in-Progress and Notional Profit in Contract Costing.
62	Cost Control in Hospitality Industry
63	Costing of Public Utility Services
64	Pricing and Cost Control in the IT Service Sector
65	Process Costing in Chemical, Textile and Sugar industry

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

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Business Administration

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	BA233FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Employee Motivation and Productivity in Small Enterprises
2	Work-From-Home vs. Office Work: Employee Perspectives
3	Role of Emotional Intelligence in Workplace Performance
4	Job Satisfaction and Employee Retention Strategies
5	Effectiveness of Training and Development Programs in Corporate Sector
6	Gender Diversity and Inclusion in the Workplace
7	Work-Life Balance Practices Among Professionals
8	Stress Management Techniques in the Banking Industry
9	Influence of Leadership Styles on Employee Performance
10	Human Resource Challenges in the Gig Economy
11	Impact of Government Schemes on Small Businesses
12	Crowd-Funding as a Source of Finance for Startups
13	Digital Transformation in Small Businesses
14	Growth of Online Shopping Post-Pandemic
15	Consumer Trust and Security Concerns in E-Commerce
16	Impact of Influencer Marketing on Online Purchases
17	Role of Augmented Reality (AR) in Enhancing Online Shopping Experience
18	Role of Chatbots in Enhancing Customer Service in E-Commerce
19	Comparative Study of Amazon vs. Flipkart Business Models
20	Online Grocery Shopping Trends and Consumer Preferences
21	The Rise of Subscription-Based Business Models (Netflix, Spotify, etc.)
22	Cash on Delivery vs. Online Payment: Customer Preferences
23	Impact of COVID-19 on Global Supply Chain Networks
24	Reverse Logistics and Its Growing Importance
25	A Study on Just-In-Time (JIT) Inventory Management
26	Supply Chain and Logistics Management
27	Challenges in Last-Mile Delivery in E-Commerce
28	Corporate Volunteering and Employee Engagement
29	Women Empowerment Through CSR Initiatives
30	Impact of Ethical Consumerism on Business Strategies
31	Role of Warehousing in Efficient Supply Chain Management
32	Sustainable Tourism and Its Economic Impact
33	Role of Companies in Addressing Climate Change
34	Green Initiatives and Sustainable Practices in Business
35	Impact of Corporate Social Responsibility on Brand Image
36	Waste Management Strategies in Urban Areas

37	CSR Practices of Leading Indian Companies
38	Corporate Social Responsibility (CSR) and Sustainability
39	E-Commerce Strategies of Local Retailers
40	Corporate Governance and Ethical Business Practices
41	Sustainable Business Models in Local Enterprises.
42	Role of Corporate Social Responsibility in Brand Image
43	The Impact of Corporate Social Responsibility on Brand Image
44	Influence of Online Learning Platforms on Employee Training
45	Joint Ventures in International Markets
46	E-commerce Adoption Among Traditional Businesses.
47	Crowdfunding as a Financing Option.
48	CSR Initiatives and Their Effect on Local Communities**.**
49	Assessment of Soft Skills Training in Employee Performance
50	The Influence of Leadership Styles on Startup Performance
51	Impact of Automation on Employment Patterns
52	Workplace Culture and Employee Retention in SMEs.
53	Role of Big Data Analytics in Strategic Decision-Making
54	The Impact of Decision-Making Processes on Business Outcomes
55	Assessing the Impact of Leadership on Innovation and Creativity
56	Digital Transformation and its impact on Small Businesses.
57	Ethical Practices in Supply Chain Management.
58	Role of Financial Literacy in Small Business Growth.

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

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Marketing

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	M234FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Consumer Behaviour and Brand Loyalty: A Field Analysis.
2	Marketing Strategies of Start-ups in Urban Areas.
3	Collaborative Marketing Among Local Producers.
4	Co-branding Strategies
5	Impact of Inflation Rates on Consumer Purchasing Power
6	Evaluation of Digital Marketing Strategies in Consumer Engagement
7	Effect of Mobile Technology on Consumer Behaviour
8	Influence of Cultural Values on Consumer Preferences
9	Analysis of Consumer Protection Laws on Marketing Strategies
10	Analysis of Social Media Influence on Consumer Behaviour
11	Assessment of Demographic Changes on Market Demand
12	Influence of Eco-Friendly Products on Consumer Choices
13	Conduct a comprehensive market research study to understand consumer behaviour and preferences.
14	Analyse market trends, identify target audiences, and provide insights for product/service development.
15	Develop and execute a social media marketing campaign for a specific product or brand.
16	Plan and execute an influencer marketing campaign for a product or service.
17	Measure the impact on brand awareness and customer engagement.
18	Assist in planning and executing a product launch campaign.
19	Develop promotional materials, organize launch events, and measure campaign success.
20	Implement a customer satisfaction survey to gather feedback on products or services.
21	Market research lets you know your audience and their challenges to determine what they might want from your business.
22	Collaborate with a business to design and implement a brand loyalty program.
23	Study of social marketing
24	Study of Online Marketing
25	Study of Recent Trends in Marketing of any product or service
26	An Analytical study of Marketing Mix
27	Study Customer Satisfaction of Product and Services
28	Competitive analysis helps you to understand similarities and differences between companies' products, services, and marketing strategies.
29	Study of Customer Relationship Marketing (CRM)

30	A comparative study of rural marketing versus urban marketing
31	Positioning includes writing a positioning statement and determining your unique value proposition.
32	Naming and branding involve describing your product meaningfully and meaningfully without risking copyright concerns.
33	Pricing is figuring out how much to charge for your product or service.
34	Evaluate the effectiveness of the program in retaining customers.

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

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Business Practices and Cooperation

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	BPC235FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Challenges Faced by Women Entrepreneurs in India
2	Role of Incubation Centres in Promoting Startups
3	Factors Affecting Startup Success and Failure
4	Social Entrepreneurship: A Case Study of NGOs
5	The Role of Business Networking in Entrepreneurial Success
6	Rural Entrepreneurship Development in India
7	Sustainable Business Models for Startups
8	Business Innovation through Customer Feedback.
9	Public-Private Partnerships in Community Development.
10	Business-NGO Cooperation for Social Impact.
11	Building Business Alliances in Rural Markets.
12	Women Entrepreneurs and Community Support Systems.
13	Youth Cooperatives: Business Training and Employment Creation.
14	Leveraging Local Networks for Small Business Expansion.
15	Microfinance and Community Entrepreneurship.
16	Cluster-Based Development in Cottage Industries.
17	Challenges Faced by First-Time Entrepreneurs
18	Startup Ecosystem Development in Urban Areas
19	Lean Startup Methodology in Practice
20	Role of Incubators and Accelerators
21	Social Entrepreneurship and Community Impact
22	Women Entrepreneurs in Emerging Economies
23	Tech Startups and Innovation Hubs
24	Scaling Strategies for Small Businesses
25	Entrepreneurial Leadership and Decision-Making
26	Strategic Partnerships in Business Growth
27	Public-Private Partnerships in Infrastructure
28	Collaborative Innovation Networks
29	Business Ecosystems and Network Effects
30	Supplier Collaboration for Product Development
31	Cross-sector Collaborations for Social Impact
32	Franchise Models and Business Expansion
33	Development of Rural Road Networks and Market Access
34	Rainwater Harvesting Systems in Villages
35	Sanitation Facilities and Public Health in Rural Areas
36	Digital Connectivity and E-Governance in Villages

37	Solar Energy Solutions for Off-Grid Communities
38	Waste Management Practices in Rural Settlements
39	Community Halls as Centres for Rural Development
40	Assessment of Drinking Water Quality in Villages
41	Microenterprise Development in Rural Communities
42	Handicrafts and Handloom Promotion in Villages
43	Agri-Tourism as a Source of Rural Income
44	Dairy Farming and Cooperative Models
45	Poultry Farming for Livelihood Enhancement
46	Beekeeping and Honey Production in Rural Areas
47	Mushroom Cultivation as an Income-Generating Activity
48	Sericulture and Silk Production in Villages
49	Fish Farming and Aquaculture in Rural Ponds
50	Promotion of Rural Startups through Incubation Centers
51	Role of Government Regulations in Shaping Business Strategies
52	Effect of Interest Rate Fluctuations on Business Loans
53	Analysis of Foreign Direct Investment Trends in Emerging Markets
54	Role of Economic Indicators in Business Decision-Making
55	Challenges of International Market Entry Strategies
59	Impact of Globalization on Local Businesses
60	Analysis of Global Supply Chain Disruptions
61	Cross-Cultural Management in Multinational Corporations
62	Influence of Political Stability on Business Investments
63	Impact of Global Economic Crises on Business Sustainability
64	Evaluation of Outsourcing Practices in International Business
65	Effect of Exchange Rate Volatility on International Trade
66	Strategies for Managing Cultural Diversity in Global Teams
67	Role of International Trade Agreements on Business Operations
68	Assessment of Political Risks in Global Business Expansion
69	Impact of Intellectual Property Rights on Innovation
70	Impact of Data Protection Laws on Business Practices
71	Adoption of Artificial Intelligence in Business Processes
72	Impact of Technological Innovations on Competitive Advantage
73	Role of Information Technology in Business Transformation
74	Assessment of Cybersecurity Measures in Business Operations
75	Influence of E-Commerce on Traditional Retail Businesses
76	Influence of Religion and Beliefs on Business Etiquette
77	Analysis of Technology Adoption in Small Businesses
78	Impact of Social Trends on Product Development
79	Evaluation of Ethical Practices in Business Operations
80	Effect of Lifestyle Changes on Service Industry
81	Role of Language and Communication in International Business
82	Impact of Environmental Policies on Manufacturing Industries
83	Role of Sustainable Practices in Business Operations
84	Assessment of Climate Change Effects on Agricultural Businesses
85	Evaluation of Waste Management Practices in Industries
86	Effect of Renewable Energy Adoption on Business Costs
87	Analysis of Carbon Footprint Reduction Strategies
88	Role of Environmental Certifications in Market Competitiveness

89	Impact of Natural Disasters on Business Continuity Planning
90	Assessment of Water Resource Management in Industrial Operations
91	Role of Educational Institutions in Entrepreneurial Development
92	Impact of Vocational Training on Workforce Readiness
93	Assessment of Skill Gaps in Emerging Industries
94	The Role of Social Enterprises in Addressing Community Challenges
95	Role of Continuous Learning in Career Advancement
96	Analysis of Industry-Academia Collaboration in Research and Development
97	Evaluation of Internship Programs in Skill Acquisition
98	Strategies for Balancing Profit and Purpose in Social Ventures
99	Evaluating the Effectiveness of B-Corporation Certification
100	The Role of Social Innovation in Solving Environmental Issues
101	Assessing the Challenges Faced by Social Entrepreneurs
102	Analysing the Impact of Sustainable Practices on Business Performance
103	Developing Sustainable Business Models for Long-Term Growth
104	The Role of Impact Investing in Supporting Social Enterprises
105	Effectiveness of Public-Private Partnerships in Social Entrepreneurship
106	Developing Entrepreneurial Leadership Competencies
107	Strategies for Building High-Performing Entrepreneurial Teams
108	Assessing the Role of Emotional Intelligence in Entrepreneurial Success
109	Analysing the Role of Mentorship in Entrepreneurial Development
110	The Effectiveness of Leadership Training Programs for Entrepreneurs
111	Evaluating Conflict Management Strategies in Startup Teams
112	The Role of Organizational Culture in Entrepreneurial Ventures
113	The Effectiveness of Entrepreneurship Education in Fostering Innovation
114	Analysing the Role of Business Plan Competitions in Student Entrepreneurship
115	The Effectiveness of Public-Private Partnerships in Supporting Entrepreneurs
116	Evaluating the Impact of University Incubators on Startup Success
117	Assessing the Impact of Immigration Policies on Entrepreneurial Activity
118	Evaluating the Role of Entrepreneurship Development Programs
119	The Influence of Government Policies on Entrepreneurial Activity

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

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Banking, Finance and Insurance

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	BFI236FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Mobile Banking Adoption in Rural Areas
2	Impact of Digital Payments on Traditional Banking
3	Role of Banks in Financial Inclusion
4	Cyber Security Challenges in Online Banking
5	Customer Satisfaction in Retail Banking
6	E-Banking vs Traditional Banking
7	Impact of RBI Policies on Banking Sector
8	Credit Risk Management in Banks
9	NPAs (Non-Performing Assets) and its impact
10	Green Banking Practices in India
11	Role of Technology in Modern Banking
12	UPI and its impact on Bank Transactions
13	Effectiveness of KYC norms
14	Future of Neo Banks in India
15	Performance of Private Sector vs Public Sector Banks
16	Internet Banking Usage Trends
17	Role of Banks in MSME Financing
18	Analysis of Loan Disbursement Procedures
19	ATM Usage and Customer Behaviour
20	Customer Relationship Management in Banks
21	Bank Mergers: Pros and Cons
22	Comparative Study of Credit Cards vs Debit Cards
23	Investment Options offered by Banks
24	A Study on Mobile Wallets vs Bank Apps
25	Risk Management in Investment Banking
26	Role of AI in Banking Services
27	Financial Literacy and its Impact on Banking
28	Women Empowerment through Banking Services
29	Impact of Bank Charges on Customer Retention
30	Digital Banking and Data Privacy
31	Study of Customer Grievance Redressal in Banks
32	Working Capital Management in Banks
33	A Study of Foreign Exchange Services in Banks
34	Consumer Perception of Bank Advertising
35	Role of Banks in Promoting Savings
36	Cryptocurrency vs Traditional Banking

37	Performance Evaluation of Cooperative Banks
38	Importance of Basel Norms in Banking
39	Banking Services in Semi-Urban Areas
40	Loan Default: Causes and Remedies
41	Study on Housing Loan Schemes
42	Banking Sector Reforms in India
43	Comparative Study of Mobile Banking Apps
44	Digital Transformation in Indian Banks
45	Ethics and Corporate Governance in Banks
46	Role of Banks in Sustainable Development
47	Bank Frauds and Preventive Measures
48	Use of Big Data in Banking
49	Impact of COVID-19 on Banking Sector
50	Study on Youth Preferences in Banking Services
51	Financial Literacy among the students
52	Impact of Digital Payments in India
53	Mobile Banking Usage Trends
54	Role of RBI in Indian Financial System
55	Credit Card Usage Among the Youth
56	Investment Options for Salaried Individuals
57	Mutual Fund Awareness and Perception
58	E-Wallets: Benefits and Challenges
59	Growth of Online Banking in India
60	Personal Budgeting and Financial Planning
61	Impact of Inflation on Savings
62	Role of SEBI in Investor Protection
63	Financial Inclusion Through Jan Dhan Yojana
64	Loan Facilities for Small Businesses
65	Study of Non-Performing Assets in Banks
66	Financial Statement Analysis of a Company
67	Stock Market Investment Patterns
68	Impact of GST on Financial Services
69	Green Finance and Sustainable Investment
70	Crowdfunding and Startup Finance
71	Insurance Awareness Among Consumers
72	UPI: Transforming Digital Transactions
73	Risk and Return in Investment Decisions
74	Capital Budgeting Techniques
75	Working Capital Management in Firms
76	Foreign Direct Investment in Indian Finance
77	Role of NBFCs in Indian Financial System
78	Financial Empowerment of Women
79	Portfolio Management Strategies
80	Comparative Analysis of Mutual Funds
81	Financial Fraud Detection Techniques
82	Youth Perspective on Cryptocurrency
83	Banking Sector Reforms in India
84	Retirement Planning Awareness
85	Impact of Repo Rate on Loans

86	Basics of Financial Derivatives
87	Analysis of Indian Capital Market
88	Tax Planning for Individuals
89	Microfinance for Rural Development
90	Use of Technology in Financial Services
91	Cost-Benefit Analysis of Investment Projects
92	Consumer Perception of Online Insurance
93	Behavioural Finance and Investor Decisions
94	Venture Capital Funding in India
95	Financial Risks in Business Operations
96	Corporate Governance and Financial Performance
97	Savings Pattern of Middle-Class Families
98	Role of Financial Advisors
99	Comparison of Traditional and Digital Banking
100	Role of Insurance in Risk Management
101	Life Insurance vs General Insurance
102	Customer Satisfaction in Life Insurance
103	Study of Claim Settlement Process
104	Awareness of Health Insurance Among Youth
105	Impact of COVID-19 on Health Insurance
106	Insurance Penetration in Rural India
107	Comparative Study of LIC and Private Insurers
108	Role of IRDA in Insurance Sector
109	Growth of Online Insurance Platforms
110	Motor Insurance: A Consumer Perspective
111	Marine Insurance: An Overview
112	Fire Insurance: Features and Benefits
113	Study of Term Life Insurance Plans
114	Awareness and Usage of Travel Insurance
115	Importance of Crop Insurance for Farmers
116	Microinsurance and Financial Inclusion
117	Bancassurance: Concept and Benefits
118	Role of Technology in Insurance Industry
119	Study on Insurance Agents' Performance
120	Health Insurance Policies: Comparative Study
121	Understanding ULIPs: Pros and Cons
122	Role of Insurance in Economic Development
123	Consumer Grievances in Insurance Sector
124	Ethical Issues in Insurance Marketing
125	Importance of Reinsurance in India
126	Study of Group Insurance Schemes
127	Life Insurance as a Tax Saving Tool
128	Women's Awareness Towards Life Insurance
129	Digital Transformation in Insurance Services
130	Factors Affecting Insurance Buying Behaviour
131	Impact of Advertisement on Insurance Purchase
132	Challenges in Insurance Claim Processing
133	Effectiveness of Insurance Awareness Campaigns
134	Customer Perception towards LIC Policies

135	Insurance as an Investment Avenue
136	Employee Satisfaction in Insurance Companies
137	Study of Pension and Annuity Plans
138	Cyber Insurance: Need of the Hour
139	Study on Insurance Fraud and its Prevention
140	Marketing Strategies in Life Insurance
141	SWOT Analysis of General Insurance Sector
142	Impact of GST on Insurance Premiums
143	Role of Insurance in Wealth Creation
144	Study on Endowment Plans and Benefits
145	Awareness of Health Insurance Among Students
146	Role of TPA in Health Insurance Services
147	Life Insurance Buying Pattern among Working Professionals
148	Importance of Motor Insurance in Urban Areas
149	Insurance Literacy among College Students

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

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Business Laws

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	BL237FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Business Contracts: Evaluation and Analysis
2	Legal Machinery for Resolving Business Disputes
3	Analysing the Impact of Regulatory Frameworks on Startup Growth
4	The Role of Intellectual Property Rights in Businesses
5	Analysis of Legal Frameworks for establishing business entities
6	Role of Corporate Governance and Legal Compliance for companies
7	Evaluation of Environmental laws on Industrial Activities
8	Effect of Employment Laws on Human Resource Practices
9	Vulnerability of women at work places: A Legal Analysis
10	Legal Challenges in Ensuring Transparency in Corporate Governance
11	The Impact of Independent Directors on Corporate Governance and legal rules
12	Impact of Information Technology Act on corporate laws.
13	Emerging trends in business laws and practices
14	Corporate governance trends across the world- comparison of legal provisions
15	Comparative analysis of corporate insolvency regimes and regulatory mechanism.
16	Legal status of startup companies: Opportunities and challenges
17	Adapting corporate governance models for startup ventures – legal insights
18	Corporate governance- firm-level mechanisms or country-level regulations?
19	Navigating the legal framework of corporate restructuring and reorganization
20	Legal challenges in corporate bankruptcy and insolvency proceedings
21	Hostile takeovers and the legal mechanisms protecting minority shareholders
22	The role of corporate law in regulating digital platforms and online marketplaces
23	Investigating the legality and ethical implications of corporate tax avoidance strategies
24	Corporate liability for environmental damage: a critical review of legal principles
25	Legal dimensions of corporate rights in AI-generated content
26	Legal frameworks for protecting whistleblowers in corporate misconduct cases
27	Maximizing intellectual property assets – legal considerations for corporate IP strategies
28	Ensuring fair practices – legal implications of consumer protection laws in the corporate context
29	Legal and Regulatory Challenges in Cryptocurrency Transactions.
30	The Consumer Protection Act, 2019: Expectations and Reality
31	Legal Protections Against Workplace Discrimination.
32	Minimum Wages Legislation in respect of unorganised sector in India

33	Registration Filing Procedure under Professional Tax Act, 1975 (PTEC/PTRC)
34	Importance of Employment Contracts in formal and informal sector
35	Legal Provisions for Working Hours and Overtime in Indian Industry
36	Awareness About Maternity and Paternity Leave Rights and its impact on social security to workmen.
37	Role of Labor Unions in Protecting Workers' Rights.
38	Handling Employment Disputes: Legal Avenues for Redressal.
39	Workplace Safety Laws: Rights of Employees in India.
40	Awareness About Sexual Harassment Laws in Internships and Workplaces.
41	Right to Information: Accessing Product and Service Details.
42	Misleading Advertisements: Legal Recourse for Consumers.
43	Procedure of Redressal of consumer disputes under the Consumer Protection Act, 2019
44	Instances of Restrictive Trade Practices under the Consumer Protection Act,2019
45	Ways and means to deal with unfair trade Practices under the Consumer Protection Act, 2019
46	Online Shopping Scams: Legal Protection in India
47	Right to Safety and Quality Standards in Products and Services.
48	E-Commerce Frauds: Strategies to protect the layman
49	Role and contribution of Consumer Courts in India.
50	Student Rights in Educational Loans: Legal Safeguards.
51	Legal Awareness About Product Warranties and Guarantees.
52	Case Study under the Insolvency and Bankruptcy Act Code, 2016
53	Legal strategies for effective corporate compliance with anti-corruption laws
54	Cases Studies under Consumer Protection Act, 2019
55	Document registration procedure under The Maharashtra Stamp Duty Act.
56	Legal considerations for corporate social media marketing and advertising
57	The legal dimensions of economic sanctions on corporate operations
58	Legal aspects of corporate risk assessment and mitigation strategies
59	Alternative Disputes Redressal Mechanism in resolving business disputes
60	Registration of Societies under The Maharashtra Co-operative Society Act, 1960
61	Legal validity and enforceability of e-commerce contracts in corporate transactions
62	Legal implications of corporate digital transformation initiatives
63	Ensuring data privacy in corporate digital ventures – legal and ethical concerns
64	Cybersecurity compliance in corporate operations – legal requirements and risk management
65	The legal framework for Intellectual property protection of business entities
66	Legal considerations in the development and commercialization of corporate intellectual property
67	Blockchain Technology in Smart Contracts: Legal Implications.
68	Authorities under Consumer Protection Act, 2019
69	Role of Blockchain in Land Record Management: Legal Perspectives.
70	Registration of Company under Companies Act, 2013
71	Fintech Innovations and Consumer Protection Laws in India.
72	Legal Implications of Decentralised Finance (DeFi) Platforms.
73	Anti-Money Laundering Laws and Cryptocurrency Transactions.
74	Taxation of Cryptocurrency Earnings: Legal and Ethical Dimensions.
75	Regulatory Challenges in Cross-Border Blockchain Applications.

76	The role of corporate law in addressing gender pay gaps and workplace discrimination
77	The legal implications of corporate supply chain management and responsibility
78	Legal requirements and challenges in corporate environmental stewardship
79	Registration Procedure under GST Act, 2017
80	Study of Various Amendment under GST Act, 2017
81	Registration & Filing Procedure under LLP Act, 2008
82	Study of Appellate Procedure under GST Act, 2017
83	Registration & Filing Procedure under Partnership Act, 1932
84	Case Study under Sexual Harassment of Women at Workplace Act, 2013
85	Applicability and Procedural aspect under Provident Fund and ESI Act
86	Case Study under The Prohibition of Child Marriage Act, 2006
87	Registration and Filing procedure under Maha Rera Act, 2016
88	Application and Procedural aspect under MSME Act, 2006
89	Scope, Benefits and Limitations of the Right of Information Act, 2005

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

Class: S.Y. B.Com. Sem-III
Academic Year: 2025-2026
Title of the Course: Field Project in Business Mathematics, Statistics and Analytics

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	BMSA238FP-P	Field Project	2	4

Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Noise Pollution Levels and Residential Satisfaction in Pune City
2	PMPML Transport Facility Usage and Service Satisfaction in a Pune and Pimpri Chinchwad City
3	Maha-Metro Transport Facility Usage and Service Satisfaction in a Pune and Pimpri Chinchwad City
4	Gender Differences in Enrolment and Academic Results in Higher Education
5	Private vs. Government School Performance – A Comparative Study Using Exam Scores
6	Effectiveness of Ayushman Bharat Scheme
7	Correlation Between Health Insurance Awareness and Policy Purchase
8	Statistical Study on Patient Service Satisfaction in Government Hospitals
9	ATM Usage Patterns and Customer Satisfaction in Public vs. Private Sector Banks
10	Analysis of Loan Default Rates Across Different Income Groups in Indian Banks
11	Effectiveness of Financial Literacy Programs
12	Adoption of Digital Banking
13	Statistical Analysis of Delivery Timeliness and Customer Ratings on Zomato/Swiggy
14	User Retention and App Usage Trends of Indian E-Commerce Apps
15	Mobile Payment Usage Across Age Groups
16	Analysis of Customer Satisfaction in Kirana Stores vs. Modern Retail Stores
17	Impact of Discounts and Offers on Customer Purchase Decisions
18	Footfall Analysis and Sales Correlation in Indian Malls
19	Effectiveness of Loyalty Programs in Local Supermarkets
20	Consumer Preferences for Online vs Offline Shopping
21	Statistical Analysis of Brand Loyalty in Indian FMCG Sector
22	Impact of Celebrity Endorsements on Consumer Purchase Decisions
23	Effectiveness of Festival Season Discounts on Sales: A Statistical Study
24	Consumer Awareness and Satisfaction with UPI Payment Systems
25	Statistical Study on the Financial Literacy of College Students
26	Impact of RBI Repo Rate Changes on Home Loan EMIs
27	NPAs in Indian Banks: A Comparative analysis across Public and Private Sector Banks
28	Investment Preferences: Mutual Funds vs Fixed Deposits
29	Survey-Based Statistical Study on Campus Placement Trends

30	Statistical Study on Public vs Private Hospital Patient Satisfaction
31	Correlation Between Study Hours and Academic Performance in Colleges
32	Gender-wise Enrolment Trends in Higher Education in India