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SPPU B.Com - Pune GEN Sem 5 syllabus

Indian and Global Economic Development

Indian & Global Economic Development

Unit - 1 Introduction

- 1.1 Basic Characteristics of the Indian Economy as an emerging economy.
- 1.2 Comparison of the Indian Economy with developed economies with respect to
 - 1.2.1 National Income
 - 1.2.2 Per-Capita Income
 - 1.2.3 Agriculture
 - 1.2.4 Industry
 - 1.2.5 Service Sector

Unit - 2 Agricultural Development in India Since Independence

- 2.1 Place of Agriculture in Indian Economy
- 2.2 Constraints in Agricultural Development
- 2.3 Rural Indebtedness - Causes and measures
- 2.4 Agricultural Marketing - Problems and measures

2.5 Price Policy – Minimum Support Price (M.S.P.)

Unit - 3 Industrial Development in India Since 1991

3.1 Role of Industrialization in Economic development

3.2 Role of Small, Medium and Large Scale Enterprises (SMEs) – Problems & Prospects

3.3 New Industrial Policy 1991

3.4 Evaluation of Industrial Policy 1991

Unit - 4 Infrastructure in India Since 1991

4.1 Role of Basic infrastructure in economic development of India

4.2 Private v/s Public investment in infrastructure development

4.3 Role of Private Sector in infrastructural development

4.4 Role of Public Sector in infrastructural development

Business Regulatory Framework (Mercantile Law)

Business Regulatory Framework (Mercantile Law)

Unit - 1 Law of Contract - General Principles (Indian Contract Act, 1872)

- Definition, Concept and kinds of contract
- Offer and Acceptance.
- Capacity of parties.
- Consideration.
- Consent and free consent.

- Legality of object and consideration.
- Void Agreements.
- Discharge of contract.
- Breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages)

Unit - 2 Law of Partnerships

2.1. Indian Partnership Act 1932:

Partnership; Definition and Characteristics, Types of Partners, Rights, Duties and Liabilities of Partners, Dissolution of Partnership.

2.2. Limited Liability Partnership Act 2008:

Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company, Partners and designated partners, Incorporation of LLP, Partners and their relations, Liability of LLP and Partners (Section 27). Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42), Conversion to LLP (Section 55), Winding-up and dissolution (Section 63 & 64)

Unit - 3 Sale of Goods (Sale of Goods Act, 1930)

Contract of sale-Concept and Essentials.

Sale and agreement to sale.

Goods-Concept and kinds.

Conditions and warranties.

(Definition, Distinction, implied conditions and warranties) Transfer by non-owners. Rights of Unpaid Seller and Remedial Measures.

Unit - 4 E-Contracts (E-Transactions/E-Commerce)

- Significance of E-Transactions /E-Commerce.

Nature.

Formation.

Legality.

Recognition.

(Chapter 4.Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement, dispatch of E-Records)

- Digital Signatures -Meaning & functions, Digital Signature certificates [Sections 35-39]
- Legal issues involved in E-Contracts.

International Economics

International Economics

Unit - 1 Introduction

1.1 Meaning and Scope of International Economics

1.2 Importance of International Trade

1.3 Domestic Trade Vs International Trade

1.4 Role of International Trade in Economic Growth

Unit - 2 Theories of International Trade

2.1 Theory of absolute cost advantage

2.2 Theory of comparative cost advantage

2.3 Theory of factor endowment (Heckscher-ohlin Theory, Leontief Paradox)

2.4 Intra Industrial Trade

Unit - 3 Terms of Trade

3.1 Concept of Terms of Trade

A) Gross Barter Terms of Trade

B) Net Barter Terms of Trade

C) Income Terms of Trade and Trade Policy

D) Single Factorial Terms of Trade

E) Double Factorial Terms of Trade

3.2 Factors affecting on Terms of Trade

3.3 Free Trade Policy - Meaning, Arguments for and against

3.4 Protection Policy - Meaning, Arguments for and against

Unit - 4 Regional and International Economic Co-operation

4.1 Regional Co-operation - European Union (E.U)

4.2 South Asian Association for Regional co-operation (SAARC)

4.3 Concept of Trade Blocks and Economic Integration

4.3.1 South American Preferential Trading Arrangement (SAPTA)

4.3.2 North Atlantic free Trade Agreement (NAFTA)

4.4 BRICS - Introduction & Functions

Human Resource Management

Human Resource Management

Unit - 1 Introduction to Human Resource Function of Management

- 1.1 Meaning, Objectives and Functions of Human Resource, Difference between Human Resource Management and Human Resource Development.
- 1.2 Organization, Scope and functions of Human Resource Department in Modern Business.
- 1.3 Human Resource Planning – Nature and Scope, Job analysis - Job description - Job specification.
- 1.4 Human Resource Planning – Role of Human Resource Planning, Steps in Human Resource Planning , Factors influencing Human Resource Planning. Essentials of a Good Human Resource Planning , Job Analysis – Process , Tools and Techniques , Job Description & Job Specification – Meaning and Distinguish between Job Description & Job Specification.
- 1.5 Emerging Concept of H.R.D. Quality Circles ,Kaizen ,Talent Management and Leadership Development ,HRD as a Business Partner ,Visionary and Transforming Leadership, E- Learning: Integration of IT and HR , HRIS (Human Resource Information Systems) ,Incorporation of career development ,Internal consultancy and Linkage to knowledge management,

Unit - 2 Recruitment and Selection

- 2.1 Recruitment – Meaning, Purpose/ Importance, Sources of Recruitment, and Factors Governing Recruitment Process
- 2.2 Selection – Meaning, Importance of selection procedure, Tools of Selection and selection Process
- 2.3 Distinguish between Recruitment and Selection
- 2.4 Types of Employment tests, Types of Interviews

Unit - 3 Training and Development

- 3.1 Meaning ,Need , Objectives of Training and Development, Benefits/Importance of Training to the organisation and employees.
- 3.2 Types of Training , Methods of Training and Development, Process/ Procedure for effective Training.
- 3.3 Career Development , Steps in Career Development , Stages of Career Development , Advantages and Limitations of Career Development, Career Development Cycle , Career Counselling and Self Development

Unit - 4 Performance Appraisal Management

- 4.1 Introduction, Meaning, Need and Importance of Performance Appraisal
- 4.2 Process of Performance Appraisal
- 4.3 Merits and Limitations of Performance Appraisal
- 4.4 Methods and Techniques of Performance Appraisal
- 4.5 Ethical Performance Appraisal

Financial Accounting

Financial Accounting

Unit - 1 Accounting Standards & Financial Reporting

- Brief Review of Indian Accounting Standards
- Introduction to AS- 3, AS-12 and AS-19 with simple numerical.
- Introduction to IFRS - Fair Value Accounting.

Unit - 2 Accounting for Capital Restructuring (Internal Reconstruction)

- Meaning and Concept of Capital Restructuring, Types of Capital Restructuring, Meaning & of Internal Reconstruction
- Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc.
- Preparation of Balance Sheet after Internal Reconstruction

Unit - 3 Final Accounts of Banking Companies

- Introduction of Banking Company, Legal Provisions regarding Non-Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection - Rebate on Bills Discounted - Provision for Bad and Doubtful Debts
- Vertical form of Final Accounts as per Banking Regulation Act 1949.
- Simple Numerical on Preparation of Profit & Loss A/c and Balance Sheet in vertical form.

Unit - 4 Investment Accounting

- Meaning & Introduction, Classification of Investments,
- Meaning & Calculation of the Concept of Acquisition Cost &

Carrying Cost of Investment,

- Calculation of Profit/loss on disposal of investments.

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