B.Com.-III (Accounting and Finance) Semester V

Financial Accounting

Code of Course	Title of Course	Total No. of Periods
B. Com. (Accounting& Finance)	Financial Accounting	75
BAF-41 (DSC)		

Time: 3Hours Theory: 80 Marks

Course Outcomes:

Upon completion of the Financial Accounting course, students will:

- 1. Recognize and outline the defining characteristics of Joint Stock Companies, partnerships, and various company types.
- 2. Gain a comprehensive understanding of company capital, encompassing share classes, shareholder authorities, and capital composition.
- 3. Apply principles governing share issuance, forfeiture, and re-issuance in practical scenarios.
- 4. Analyze company final accounts, incorporating necessary adjustments for precise financial reporting.
- 5. Assess the impact of amalgamation, absorption, and pre-incorporation profit on company financial statements.
- 6. Integrate company accounting concepts to resolve intricate issues and make well-informed financial decisions.
- 7. Devise effective strategies for recording, analyzing, and reporting company financial data in alignment with legal stipulations.

Unit	Contents	No. of Period
Unit-1	Company account- Meaning of Joint Stock Company, Kinds of Company, difference between Company and Partnership, Classes of Shares, Powers of Shareholders, Capital Structure.	13
Unit-2	Issue, Forfeiture and Re-issue of shares.	13
Unit-3	Company Final Account, Adjustments.	13
Unit- 4	Amalgamation and Absorption of Company.	13
Unit-5	Profit Prior to Incorporation.	13
Unit-6	 6.1 Visit to a corporate office to study accounting system of issue, forfeiture and re-issue of shares. 6.2 Collect trial balance of company and prepare Balance Sheet. 6.3 Identify the companies undergoing amalgamation and absorption process and write an observation report. 	10

Books Recommended:

- 1. Gupta R.L., Radhaswamy M.: Company Accounts; Sultan Chand and Sons, New Delhi.
- 2. Monga J. R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- 3. Shukla M. C., Grewal T. S. and Gupta S. C.: Advanced Accounts; S. Chand & Co., New Delhi.
- 4. Moore C. L. and Jaedicke R. K. Managerial Accounting; South Western Publishing Cincinnati, Ohio..
- 5. Maheshwari S. N.: Corporate Accounting; Vikas Publishing House, New Delhi.
- 6. R.R. Gupta: Advanced Accountancy.
- 7. Dr. Medha Kanetkar Dr. D. R. Baheti: Corporate Accounting -Shri Sainath Prakashan, Nagpur

B.Com. III (Accounting and Finance)

Semester V

Cost Accounting

Code of Course	Title of Course	Total No. of Periods
B. Com. (Accounting& Finance)	Cost Accounting	75
BAF-42 (DSC)		

Time: 3 hours Theory: 80 Marks

Course Outcomes:

Upon completion of the Cost Accounting course, students will:

- 1. Implement uniform costing principles effectively in practical business settings.
- 2. Showcase proficiency in conducting inter-firm comparisons to evaluate performance.
- 3. Utilize suitable strategies to control labour costs efficiently.
- 4. Analyze and implement diverse piece rate systems to enhance labour productivity.
- 5. Grasp the fundamentals of activity-based costing and its significance in contemporary cost management approaches.
- 6. Apply a range of inventory valuation methods to ensure precise assessment of financial performance.
- 7. Acquire the expertise to calculate machine-hour rates for optimal resource allocation and accurate cost estimation.

Units	Contents	No. Of Periods
Unit I	Uniform Costing and Inter- Firm Comparison- Uniform Costing Meaning	13
	and need of uniform costing Essentials for success of uniform costing,	
	Advantages and limitations of uniform costing Areas of Uniformity,	
	Uniform cost manual Inter firm comparison- Pre requisites of inter firm	
	comparison Advantages and limitations.	
Unit II	Labour-Importance of Labour Cost Control, Types of Labour,	13
	Piece Rate System- Meaning Advantages and disadvantages.	
	i) Taylor's Differential Piece Rate system.	
	ii) Merrick's Multiple Piece Rate System.	
Unit III	Activity based Costing.	13
Unit IV	Valuation of Inventory- Meaning and Methods, Practical problems on	13
	FIFO, LIFO and Weighted Average Method.	
Unit V	Calculation of Machine-Hour-Rate.	13
Unit-VI	6.1 Get financial data and cost data of two firms and analyze the data to	10
	compare performance metrics such as cost per unit, profitability and	
	efficiency ratios.	
	6.2 Visit to a Industry where different machines are used for work	
	calculate their Machine Hour Rate	

Books Recommended:

- 1. Lectures on costing by Swaminathan: S. Chand& Company (P) Ltd., New Delhi.
- 2. Cost Accounting, C.S. Rayudu, Tata Mc Grow Hill & Co. Ltd., Mumbai
- 3. Cost Accounting by Ravi M. Kishor, Taxmann Ltd., New Delhi.
- 4. Principles & practices of cost accounting by N.K. Prasad, Book Syndicate Pvt. Ltd, Calcutta.
- 5. Singhavi N.P., Dr. Gupta J.K., Dr. Darware P.D. & Nagpure N.K. : Cost Accounting, Himalaya Publishing House, New Delhi

B.Com. III (Accounting and Finance) Semester V

BUSINESS REGULATORY FRAMEWORK

Code of the	Titleofthe	Total Number of
Course/Subject	Course/Subject	Periods
BAF-43(DSC)	Business Regulatory	75
	Framework	

Objective: To help the students to understandtheconceptofbusiness Laws and it's applications in business regulation.

Unit	Content	No. of
		Periods
I	IndianContract Act,1872	15
	1.1 DefinitionandEssentialsofValid Contract.	
	1.2 Classification of Contracts.	
	1.3 Communication, Acceptance and Revocation of Proposal.	
	1.4 VideandVoidableContract.Agreement.	
	1.5 ContingentandQuasiContract.	
	1.6 PerformanceofContract.	
	ConsequencesandRemediesofBreachofContract	
II	Special Contacts:-	13
	2.1 Indemnity&Guarantee:- Meaning, Rights,	
	ofIndemnityHolderandIndemnifier.Essentialand Kinds of	
	Guarantee, distinction between Indemnity and Guarantee.	
	2.2 Bailment andPledge:-	
	Meaningand Elements; Classification Duties and Rights of Bailor and Bailee,	
	TerminationofBailment. Meaning and Essentials of Pledge, Rightsand	
	DutiesofPledgeeand Pledger.	
	2.3 Agency:-Meaning, Essentials. Agent, Rules, Test and Creation of Agency.	
	2.4.AppointmentofAgent,Duties,RightsandPositionofPrincipalandAgent.	
	2.5 TerminationofAgency.	
III	SalesofGoodsAct,1930andConsumerProtection Act,2019 :	13
	3.1 GeneralPrinciples-MeaningEssentialsandformationofContractofSale.	
	3.2 ConditionsandWarranties:-MeaningDifference	
	3.3 TransferofOwnership-	
	ImportanceandRulesRegardingtransferofOwnershipDutiesofSellerand	
	Buyer,Unpaid Seller.	
	3.4 Introduction of Consumer Protection Act., Consumer & Consumer Disputes.	
	3.5 Consumer Protection Council,, Central Consumer Protection Authority,	
	Consumer Disputes Redressal Commission, Mediation	

IV	NegotiableInstrumentAct,1881:	12
	4.1 IntroductionandCharacteristicsofNegotiableInstrument	
	4.2 PromissoryNote, BillofExchange,ChequeandBankDraft	
	andthereDefinitionsCharacteristics, Types of endorsements, Crossing	
	of Cheque	
	4.3 Holder, Holderinduecourse, Discharge of parties	
	4.4 Acceptance, Dishonor and Discharge of Negotiable Instrument	
V	GoodsandServicesTaxAct,2017:	12
	5.1 DefinitionofGoods,Services,CGST, SGSTandIGST	
	5.2 InputTaxCredit,SupplyofGoodsorServicesorBoth	
	5.3 RateofGST.	
	5.4.BasicProceduresinGST.	
	5.1 PowersofGSTOfficer,Offences,PenaltiesandAppeals.	
	Skill Module	
	Visit to Deputy register office and write the "Contract note" of	
	purchasing plot or Land, House property as per Indian Contract Act, 1872.	
VI	2. Visit to "Notary office" and write a format of 'affidavit'.	10
	3. If purchased Goods is not according to the given sample material, write a	
	format of complaint in District consumer forum against seller.	
	4. If the Cheque got bounce then according to section 138 which action will	
	u take? Write report.	

BOOKSRECOMMENDED:

- AManualofBusinesslaw:Dr.S.N.MaheshwariandS.K.Maheshwari,HimalayaPublishinghouse,New Delhi
- Business Law for management Vol. I, K. R. Bulhandani, Himalaya Publishing House
- Mercantilelaw:MCShukla S.Chandandcompanylimited, NewDelhi
- Business Regulatory and Framework- Sai Jyoti Publication, Nagpur- Dr. Dr. S.R.Raghuwanshi, Dr. A.S.Khandekar

Dr. V.W.Jaswante, Dr. R.O.Oza.

- BusinesslawP.C.TulsaniTataMc-grawHillPublishingCompanylimited,NewDelhi
- BusinessLaw:P.SarvanavelS.Senthil&S.Balakumar,HimalayapublishinghouseNewDelhi
- BusinessLaw:C.L.Bansal,Taxman'sNewDelhi
- GSTReadyReckonerV.S.Date,Taxman'sNewDelhi
- IndianContactAct.&Sales ofGoods
 Act:P.Sarvenavel,S.Sumathi,HimalayaPublishingHouse,NewDelhi.
- MercantileLaw: N.D. Kapoor, Sultan Chand & Sons Educational Publishing. New Delhi.
- Business Regulatory Framework: Dr. Ashish P. Mohata
- व्यवसाय नियमनविषयक कायधांचीरचना, डॉ. राधेशायम पी.चोधरी, प्रा. तुषार एम. कोटक

B.Com (Account & Finance) Semester- V (CBCS) Event Management

Code Course	Title of Course	Total No. of Periods
BAF-44(DSC)	Event Management	75

Time: 3 Hours Marks: 80

UNIT 1:- CONCEPT OF EVENT MANAGEMENT

Definition of Event, Event management, Event Marketing, Event Designing, Relative importance of events as a Marketing communication tool, The diverse marketing needs addressed by events, Brand Building, Focusing the Target Market, Implementation of Plan, Relationship Building, Creating Opportunities for better deals with different media, Problems associated with traditional media.

UNIT 2 :- FACTS OF EVENT MANAGEMENT

Event Infrastructure, Set objectives for the Events, Negotiating contracts with Event organizers, Locating Interactions points, Banner, Displays etc. at the event, Preparing the Company's Staff for the Event, Post-event Follow-up.

Event Organisers:- Targeting Clients, Selecting Event Categories to Serve, Selecting and Contracting with Other Key Elements in Chosen Categories.

Venue: In-house Venue, External Venue.

UNIT 3:- Marketing of Event

Concept of Market in Events, Revenue Generating Customers, Nonrevenue Generating Customers, Segmentation and Targeting of the Market for Events, Positioning events, Branding in Events- Event Property, Benefit Levels, Event Hierarchy, Variations of Events,

Categories of Events and their Characteristics, Competitive Events, Artistic Expression, Cultural Celebrations, Special Business Events, Retail Events, Reach-interaction Matrix, Concept of Pricing in Events, Risk Rating, Setting Pricing Objectives in Tune with Marketing and Business Strategies, Understanding Local Legislation and Tax Laws, Feedback from the Market, Skills Required for Negotiating the Best Price, Validation against Pricing Objectives.

UNIT 4:- Activities in Event Management

Networking Components, Print Media, Radio Television, The Internet, Cable Network, Outdoor Media, Direct Marketing, Sales Promotions, Audience Interaction, Public Relations, Merchandising, In-venue Publicity,

Activities in Event Management: Pre-event Activities, During-event Activities, Post-event Activities, Functions of Event management.

Personality Development: Effective Speaking, Team work Development, Body Language, presentation skill, Interview Techniques and Grooming.

UNIT 5:- EVENT PRODUCTION AND STAGE MANAGEMENT

Venue selection & management, Show production & Stage Management, Audio Visual, Lights & sounds management, Back stage management, Security management & Risk management,

Celebrities: Artist management & co-ordination, Supplier management & cost negotiation, Catering & hospitality management, Project control & Management information systems, Strategies of Event management.

Recommended Books:

- 1. Tallon, A.F. Fashion Marketing and Merchandising, 3rd ed., Sequoia Books, 1986.
- 2. Panwar, J.S. Marketing in the New Era, Sage Publications India Pvt. Ltd., 1998.
- 3. Avvich, Barry, Event and Entertainment Marketing Delhi, Vision Books 1994.
- 4. Berry, Isaac, The Business Growth Handbook, Marquis Books, USA, 1991

Group - A

B.Com. III (Accounting and Finance) Semester V

Internet and world wide web

Programme: Bachelor of Commerce Semester V

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
BAF-45 (DSE)	Internet and World Wide Web -I	60

Course Outcomes:

The students will be able to -

- 1. Familiarizing yourself with the basic concepts of Network and Internet.
- 2. Ground rules of the Internet.
- 3. The Internet enabled various services.
- 4. How to access information from depositories in the world wide web.
- 5. Designing Webpages and websites.

Unit	Торіс	No. of Periods
I	: Network: Meaning of Network, Types of Network Topologies: Bus Topology, Ring Topology, Star Topology, Mesh Topology, Tree Topology, Hybrid Topology : Types of Networks: Local Area Network (LAN), Metropolitan Area Network (MAN), Wide Area Network (WAN) : Network Model: Peer to Peer Network, Server based Network	12
II	: Internet: Concept & uses of Internet, essential components for internet, IP address, URL, ISP. Internet Enabled Services: Usenet & News group, File Transfer Protocol, Internet Relay Chat, frequently asked questions, Domain name system. : The mechanism of the internet: Internet protocol suite, TCP/IP protocol model.	12
III	: Electronic Mail: Procedure for creating new email ID, signing in to created email ID, sending email, meaning of BCC and CC, procedure to send attachment through email, deleting email. : Gmail: Uses and features of Gmail, components of Gmail. : Password & Captcha: meaning of password, how to create strong password, where password is use on internet. Meaning of Captcha, why and where Captcha is used, how Captcha is created. Difference between Password & Captcha.	12
IV	: Web Browser & Browsing: Meaning of web Browser & Browsing, History of web Browsers, Basic Functions of Web Browser : Types of Web Browsers: Text based Browser, Graphical Browser. : Features of Graphical Browser: Microsoft Edge, Google Chrome, Mozilla Fire Fox, Opera Mini.	12
V	 5.1 Designing Website/ Webpage: HTML: Concepts & features, advantages, and limitations. 5.2 HTML: versions of HTML, Elements in HTML, Naming scheme for HTML document. 5.3: Structure of the home page: Explanation of Structure of the home page, HTML Basic Tags, Formatting Tags, and Hyperlink tags, Table Tag, Image Tag, Forms Tags, 	12

Books Recommendation:

- $1)\ Agarwala Kamlesh\ N.\ and\ Agrawala Deeksha\ Bridge\ to\ the online\ storeftont: Macmillon\ India,\ New\ Delhi$
- 2) Phillips Lee Anne, Practical HTML 4, Prentice Hall New Delhi.
- 3) MinoliDeniel, Minoli Emma. Web Commerce Technology Hand book, Tata MC:Graw Hill, New Delhi.
- 4) Deitel Harvey M. and Deitel Paul J and Neita T.R. Complete Internet and World Wide Web programming Training

courses, Prentice Hall, New Delhi.

5) Internet and World Wide Web Prof. Uday Shrikrushna Kale, Shri SainathPrakashan, Dharmpeth Nagpur-10

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
BC-	Internet and World Wide Web -I	15

Course Outcomes:

Students will be able to do at the end of practical's:

- 1) Searching and surfing the webpages and websites.
- 2) Opening an E-mail account.
- 3) Sending the E-mail with attachment.
- 4) Perform the deletion of E-mail.
- 5) Creation of webpage by using HTML tag in Note Pad/ Word Pad.
- 6) Perform the Creation of webpage with HTML Basic Tag.
- 8) Create a webpage Hyperlink tags, Table Tag, Image Tag, Forms Tags.

List of Practical's:

- 1. Opened an E-mail account in G-mail, Rediff-mail.
- 2. Send application, Resume, Timetable by e-mail with file attachment.
- 3. Searching the received E-mail through date & word.
- 4. Deletion of e-mail.
- 5. Searching and surfing the website of UGC., sgbau.ac.in
- 6. Searching the old question paper of B.Com. final years from www.sgbau.ac.in
- 7. Create a Home page of your own company with HTML Basic & formatting Tags with special effects of List&marquee Tags.
- 8. Naming scheme for HTML document.
- 9. Create a webpage of your institution with Image Tag, Forms Tags,
- 10. Create a Home page of "Sant Gadgebaba university" and create Hyperlink with "Result" webpage.
- 11. Create a webpage of Timetable using table tag.

Division of Marks for Practical's

Record Preparation	10 Marks
Practical Performance	10 Marks
Viva-Voce	10 Marks
Marks Description	10 Marks
Practical Total	40 Mark

B.Com. III (Accounting and Finance) Semester V E-Commerce -I

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
<i>BAF-46(DSE)</i>	E-commerce -I	75

Objectives:

The students will be able to –

- 1. The objective of the course is to familiarize the students with the essentials of internet based.
- 2. e-commerce and to make them comprehend its practical aspects as well as growth potential of ecommercein India.

Unit	Topic	No. of Periods
I	Basics of e-commerce: Meaning of e-commerce, Essential components of e-commerce, four basic models/ concepts of ecommerce, Operational scheme of e-commerce, Benefits of e-commerce, Limitations of e-commerce and e-commerce v/s traditional commerce	14
II	e-commerce in India: History of Internet, Initiation of internet in India, Growth of internet users in India, Current scenario of ecommerce in India, Government FDI policy about e-commerce in India, Future of e-commerce in India	13
Ш	Retail e-commerce: Concepts of Business to Consumer (B2C), Consumer to Business (C2B) and Consumer to Consumer (C2C) e-commerce, Consumer's shopping procedure on internet, Disintermediation and re-intermediation in B2C, E-auction procedure and benefits	13
IV	B2B e-commerce: Meaning and characteristics of Business to Business (B2B) e-commerce, Key technologies for B2B ecommerce, E- Marketplace models of B2B- Supplier oriented marketplace, Buyer oriented marketplace and Intermediary oriented marketplace	13
V	e- Payment and e- Banking: Indian Payment Models, e-payments options: Electronic fund transfer (EFT), Credit cards and debit cards based payment, Use of mobile applications (apps) for e-payment, Meaning of electronic banking, online banking services, benefits of online banking, Future of online financial services	12
VI	in India Skill module: (any two) 1. Describe Online buying process of Amazon/ flip cart. 2. Create Home page of your own business/ Company use Html formating tab. 3. Create web page with Hyper link of online buying form of your company product.	10

Books Recommended

- 1. Agrawala Kamalesh N and Agrawal Deeksha: Bride to Online Storefront, Macmillon India, New Delhi.
- 2. Agarwala Kamalesh N. and Agrawal Deeksha: Business on the Net- Introduction toe- Commerce; Macmillon India, New Delhi
- 3. Agarwala Kamalesh N. and Agrawal Deeksha: Bulls, Bears and The Mouse-An Introduction to Online Stock Market Trading; MacmillillonIndia, New Delhi.
- 4. Tiwari Dr. Murli Dr.:Education and E-Governance; Macmillon India, New Delhi.
- 5. AfuahA.and Tucci C.:

Internet Business Models and Strategies; Mc Graw Hill, New York.

Internal Assessment Scheme

- 1. Theory paper will carry 60 marks and internal assessment 40 marks
- 2. Out of 40 internal marks 20 Marks will be based on continue evaluation of the student, assignment, class test, seminar, web-site visit /Industrial visit and project report and 20 marks for **Skill modules.**
- 3. Student will have to work under the guidance of the teacher and submit project report before fifteen days of the commencement of the theory examination.

Group-B

B.Com. III (Accounting and Finance) Semester V

Indian Insurance system-I

Subject code	Title of the subject	Total No. of Periods
BAF-47 (DSE)	Indian Insurance System I	75

Course Outcomes:

- 1. To understand the Concepts of Insurance Business.
- 2. To understand the Scenario of Insurance company.
- 3. To understand the different Types of Insurance.
- 4. To understandthe Claim settlement process.

Unit-1 INTRODUCTION OF INSURANCE INDUSTRY 1.1 Insurance: Concept and Objectives 1.2 Insurance: Nature, Scope and Role 1.3 Risk Premises: Concept and Kinds 1.4 Risk: Identification, Assessment& Transfer Unit-2 LIFE INSURANCE	Periods 13
1.1 Insurance: Concept and Objectives1.2 Insurance: Nature, Scope and Role1.3 Risk Premises: Concept and Kinds1.4 Risk: Identification, Assessment& Transfer	
1.2 Insurance: Nature, Scope and Role1.3 Risk Premises: Concept and Kinds1.4 Risk: Identification, Assessment& Transfer	13
1.3 Risk Premises: Concept and Kinds1.4 Risk: Identification, Assessment& Transfer	13
1.4 Risk: Identification, Assessment& Transfer	13
,	13
Unit-2 LIFE INSURANCE	13
2.1 Meaning, Definition and Features, Scope and Coverage	
2.2 Need and Assessment	
2.3 Types of Plans	
2.4 Claim settlement Procedure and Problems	
Unit-3 INSURANCE FOR INDUSTRY AND BUSINESS FIRE & MARINE	13
3.1 Meaning, Definition and Features, Scope and Coverage	
3.2 Need and Assessment	
3.3 Types of Plans	
3.4 Claim settlement Procedure and Problems	
Unit-4 INSURANCE FOR AGRICULTURE CROP &LIVESTOCK	12
4.1 Meaning, Definition and Features, Scope and Coverage	
4.2 Need and Assessment	
4.3 Types of Plans	
4.4 Claim settlement Procedure and Problems	
Unit-5 HEALTH AND ACCIDENT	12
5.1 Meaning, Definition and Features, Scope and Coverage	
5.2 Need and Assessment	
5.3 Types of Plans	
5.4 Claim settlement Procedure and Problems	
Unit-6 SKILL ENHANCEMENT MODULE:	12
(If 1 To visit Insurance Company office and write a Report on Claim Settlement	
Applic Process.	

able)	2 To visit Insurance Company office and write a Report on Problems in Insurance	
	Sector.	
	3 Write a Survey report on Fire Insurance and Accident Insurance claims.	
	**Activities: Group Discussion, Seminar, Field Visit, Field Work, Survey	

Reference Books:

- 1) Insurance, Dr. C.J.Joshi, PhadakePrakashan, Kolhapur
- 2) Insurance Principles and Practice, M.N.Mishra, S.Chand& Company, New Delhi
- 3) Principles and Practices of Insurance, Dr. P.Periasamy, Himalaa Publishing Houses

B.Com. III (Accounting and Finance)

Semester V

Indian Banking System -I

Code of Course: Subject	Title of Course: Subject	Total No. of Periods
BAF-48 (DSE)	Indian Banking System - I	75

Outcome:-

- 1) To provide insight into the various types of banks and their role in Indian economy.
- 2) To Understand the Scenario of Indian Banking
- 3) To develop the capability of students for knowing banking concepts and operations.
- 4) Students will understand the new concepts introduce in the Indian banking system.

Unit	Contents	No. of Periods
Unit-I	Public Sector Banks & Commercial Bank	15
	1.1 Brief History of Public Sector Bank	
	1.2 Basic Concept, Features, Objectives, Functions, Scope and	
	Importance,	
	1.3 Credit Creation by Commercial bank of India	
	1.4 Role of State Bank of India in Indian Economy.	
	1.5 Banking Regulation Act,1949 applicable to State Bank of India	
Unit-II	Indian Private Banks	13
	2.1 Concepts, Objectives, Functions and Importance of Private	
	Banks	
	2.2 Benefits of Private Sector Banks in India	
	2.3 Origin and Role of ICICI Bank, HDFC Bank and Axis Bank in	
	Indian Economy	
	2.4 Regulatory provision under Banking Regulation Act, 1949	
Unit-III	Co-operative Banks (Rural)	13
	3.1 Origin of Co-operative Bank	
	3.2 Basic Concept, Features, Objectives, Importance, Functions	
	and Needs for Regulation Act, 1949	
	3.3 Three tier Finance Structure of Co-operative Bank & Role of	
	District Co-operative Bank in Indian Economy	
Unit-IV	Development Bank (Regulated & Promote)	14
	4.1 Basic Concept, Features, Objective, Types, Financing Function	
	& Development Function and Importance	
	4.2 Role of NABARD in Indian Economy	
	4.3 Regulatory Provision under Indian Banking Regulation	
	Act,1949	
Unit-V	Non – Banking Financial Institutions & Non Performing Assets of Indian	14
	Banking	
	5.1 Concept, Features and Objectives and Functions of NBFCs	
	5.2 Regulations and Types, Different between NBFC and Bank5.3 Introduction, meaning in NPA Banking Sector, Type and Impact of Non	
	Performing Assets	
	5.4 Difference Between Gross NPA and Net NPA	
Unit-VI	Skill Enhancement Module:	06
(If	1 Visit to any Bank to learn the Banking Work and Submit the	
Applicable)	Visit Report	

2	To visit any bank and write a Report on Problem in Banking	
	Sector.	
3	Have a group discussion by Collecting any published Balance	
	Sheet of Banking Company	
	** Activities: Group Discussion, Seminar, Field Visit, Field	
	Work, survey	

Books Recommended:

- 1. Indian Banking System Dr. Megha Kanetkar
- 2. Rural Banking in India Manas Chakrabarti
- 3. Indian Banking Law & Practice Dr. Gangadhar Kayande Patil
- 4. Indian Banking System Dr. S.M. Kolte
- 5. Principles of Banking Business Dr. S.M. Kulkarni, Dr. R. R. Berad, Dr. L. Kulkarni