

S.YB.Com. Sem III (NEP-2020)

Course Title	CORPORATE ACCOUNTING-I	
Course Code: 23CBCO31MM		No. of Credits: 02
Course Type: MM (Major Mandatory)		Total Teaching Hours: 30

Course Objectives	
1.	To provide knowledge of Corporate Accounting and its application in business
2.	To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
3.	To acquaint the student with knowledge of Accounting for Share Capital

Course Outcome	
1.	Students will be able to Develop an understanding of accounting for share capital.
2.	Students will be able to understand the concept, need and Methods of valuation of shares
3.	Students will be able to develop Conceptual understating about Pre- and Post-Incorporation period.

Syllabus		
Unit I	ACCOUNTING FOR SHARE CAPITAL	10 Hours
	1. Features and types of companies.	01
	2. Share and share capital: Nature and Types.	01
	3. Issue of Shares, Forfeiture and Reissue of Forfeited Shares.	06
	4. Disclosure of share capital in the Balance Sheet of a company.	02
Unit II	VALUATION OF SHARES	10 Hours
	1. Need for valuation of shares.	01
	2. Factors effecting valuation of Shares.	01
	3. Method of Valuation – Net Assets Basis, Earning Capacity Method, Fair Value Method etc.	08

Unit III	Profit Prior Incorporation	10 Hours
	1. Introduction to the process on incorporation of a company.	01
	2. Difference between incorporation and commencement of a company.	01
	3. Accounting of incomes and expenses during Pre- and Post-Incorporation period.	03
	4. Basis of allocation and apportionment of income and expenses for the Pre and Post-Incorporation period.	05

Note: The Break Up of marks in Examination will be as under:

1. 70% Marks of external Paper will be for Numerical problems.

2. Balance 30% marks will be for Theory.

Suggested readings	
1.	Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
2.	Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
3.	Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra.
4.	R.L. Gupta & Radhaswamy, Advanced Accountancy

S.YB.Com. Sem III (CBCS – NEP 2020)

Course Title	BANKING AND FINANCE	
Course Code: 23CBCO32MM		No. of Credits: 02
Course Type: MM (Major Mandatory)		Total Teaching Hours: 30

Course Objectives	
1.	To understand the changing structures, growth and development in Indian Banking System.
2.	To Understand the various Functions performed by Commercial Bank.
3.	To know the different Methods of Fund Transfer available with Indian Banking System.

Course Outcome	
1.	Students will understand the structure and developments taking place in Banking System in India.
2.	To impart knowledge of various types of Functions performed by Commercial Bank.
3.	To understand the different Methods through which one can transfer money/Fund from one account to another account.

	Syllabus	Hours
Unit I	STRUCTURE OF INDIAN BANKING SYSTEM	10
	1. Meaning and Definition of 'Bank'	2
	2. Structure of Indian Banking System	4
	3. Nationalization of Bank	2
	4. RBI (Reserve Bank of India)	2

Unit II	FUNCTIONS OF COMMERCIAL BANK	12
	1.Primary Functions: i. Accepting Deposits: a. Demand Deposit-Current Deposit and Saving Deposit b. Time Deposit - Fixed Deposit and Recurring Flexi Deposit (Auto Sweep) ii. Granting Loans and Advances: a. Short Term Loan- Overdraft Facility, Cash Credit Facility b. Term Loan 2. Secondary Functions: i. Agency Functions- a. Payment and Collection of a Cheque b. Bill and Promissory Note c. Execution of Standing Instructions d. Acting as a Trustee and Executor ii. General Utility Functions- a. Safe Custody b. Safe Deposit Vaults c. Remittance of Fund d. Acting as a Dealer in Foreign Exchange (FOREX) Market e. Issuance of Debit Cum ATM Card and Credit Card iii. Non Fund Based Credit Facilities- a. Letter of Credit	4
		4
		3
		1
Unit III	Methods of Remittance	8
	1. Demand Draft	1
	2. Types of Cheques- i. Bearer Cheque ii. Order Cheque iii. Crossed Cheque iv. Post-Dated Cheque	2

	<p>3. Electronic Funds Transfer (EFT)–</p> <ul style="list-style-type: none"> i. Real Time Gross Settlement (RTGS) ii. National Electronic Funds Transfer (NEFT) iii. Immediate Payment Service (IMPS) <p>4. Society for Worldwide Interbank Financial Telecommunication (SWIFT)</p> <p>5. Revolutionizing Transactions: Exploring UPI (Unified Payments Interface)-</p> <ul style="list-style-type: none"> i. PhonPe ii. Google Pay iii. Bharat Interface for Money(BHIM) <p>6. Interbank (Bank to Bank) and Intra Bank (Branch to Branch) Fund</p>	<p>2</p> <p>2</p> <p>1</p>
--	--	----------------------------

Suggested readings	
1.	Choudhry, M. (2012). The Principles of Banking. John Wiley & Sons.
2.	Gordon, E., & Natarajan, K. (2008). Banking: Theory, Lay And Practice.
3.	IIBF. (2008). Principles And Practices Of Banking: (For Jaiib Examinations) (2nd Ed.). Macmillan.
4.	Kandasami K.P./ Natarajan S. & Parameswaran. (2009). Banking Law And Practice (4th Ed.).S. Chand Publishing.
5.	MURALEEDHARAN, D. (2014). Modern Banking: Theory And Practice. PHI Learning Pvt.
6.	Shekhar, K. S. (1974). Banking Theory And Practice (21st Ed.). Vikas Publishing House.

Online References:

- <https://www.rbi.org.in/>
- <https://www.npci.org.in/>
- <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=NEp/xikgBgNtfA+sgFQAcA==>

S.Y.B.Com. Sem III (CBCS – NEP 2023 Pattern)

Course Title	Marketing Management 1		
Course Code: 23CBCM33MM		No. of Credits: 04	
Course Type: MM (Major Mandatory)		Total Teaching Hours: 60	

Course Objectives	
1.	To learn the vital role of marketing management and its relationships with other functional areas of business.
2.	To give the students the basic knowledge of Marketing Management to be a successful modern marketer.
3.	To inculcate knowledge of various aspects of Marketing Management through practical approach.
4.	To interpret the issues in marketing and their solutions by using relevant theories of Marketing Management.

Course Outcome	
1.	Demonstrate effective understanding of relevant functional areas of marketing management and its application.
2.	Identify the importance of Marketing, planning and its impact on decision making.
3.	Apply the conceptual knowledge and analytical tools to formulate a marketing strategy for a firm.
4.	Identify the scope of consumer behavior and understand its dynamic nature.

Syllabus		
Unit 1	Elements of Marketing Management	15 hours
	1.1. Introduction 1.2. Meaning of Marketing Management 1.3. Nature and Scope of Marketing Management 1.4. Features of Marketing Management 1.5. Functions of Marketing Management 1.6. Components of Marketing Management	

Unit 2	Marketing Planning	15 hours
	2.1 Introduction, Meaning, Definition Marketing Planning 2.2 Nature and Scope of Marketing Planning 2.3 Elements, Importance and Types of Marketing Planning 2.4 Principles behind successful Planning 2.5 Steps in Marketing Planning Process 2.6 Relevance in Marketing Planning 2.7 Structure of Marketing Plan 2.8 Constraints to Effective Marketing Planning	
Unit 3	Marketing Strategy	15 hours
	3.1 Meaning and Concept of Marketing Strategy 3.2 Aim of Marketing Strategy 3.3 Significance of Marketing Strategy 3.4 Marketing Strategy Formulation 3.5 Bases of Formulating Marketing Strategy 3.6 Types of Marketing Strategy	
Unit 4	Consumer Behaviour	15 hours
	4.1 Introduction, Meaning, Definition Consumer Behaviour 4.2 Scope Consumer Behaviour 4.3 Determinants Consumer Behaviour 4.4 Concept of Motivation 4.5 Theories of Motivation 4.6 Multivariable Models of Consumer Behaviour 4.7 Buying Motives 4.8 Monadic Models of Consumer	

Suggested readings	
1.	Philip Kotler, Marketing Management by Pearson Publication
2.	Rajan Saxena, Marketing by McGraw Hill
3.	Philip Kotler Management Education
4.	Subhash Jain & George Haley Principles of Marketing by Pearson Publication

5.	Anil Mishra & Amit Kumar Mishra Marketing Planning & Strategy by Cengage Learning India
6.	Gibson Vedamani Consumer Behaviour : Insight from by Excel Books
7.	V. S. Ramaswamy & S. Namakumari , Indian Market by PHI Learning Pvt. ltd
8.	S. L. Gupta, Retail Management(2009)
9.	Naresh K. Malhotra, Marketing Management by Jayco Publication

S.Y. B.Com (CBCS – NEP Pattern)

Course Title: Business Economics (Micro) -II	Semester: 3
Course Code: 23CBCO31MNA	No. of Credits: 4
Nature of Course : MN (Minor)	Total Teaching Hours: 60

Course Objectives	
1.	To understand basic theories, concepts of microeconomics and their application.
2.	To understand theories of production function and impact of scale on cost of production.
3.	To study different types of market structures under perfect and imperfect competition.
4.	To study concept and theories in factor pricing.

Course Outcome	
1.	Understand and apply the various economic principles and theories for the purpose of decision making in real life business settings.
2.	Understand production and theories of production to handle business decisions.
3.	Develop ability to understand the market structures under perfect and imperfect competition
4.	Understand the concept and theories in factor pricing.

Unit No.	Syllabus	No. of Lectures
Unit - I	COST AND REVENUE	15 hours
	1. Concepts and Types of Cost i. Economic Cost and Accounting Cost ii. Actual Cost and Opportunity Cost iii. Explicit Cost and Implicit Cost iv. Incremental Cost and Sunk Cost v. Fixed Cost and Variable Cost	5

	2. Relation between Total Cost, Average Cost, and Marginal Cost	3
	3. Cost Curves in the Short run and Long run	4
	4. Concept of Total Revenue, Average Revenue, and Marginal Revenue	3
Unit - II	PRODUCTION ANALYSIS	15
	1. Concept of Production Function	3
	2. Total, Average, and Marginal Product	3
	3. Concept and properties of Isoquant	3
	4. Law of Variable Proportions	3
	5. Law of Returns to Scale	3
Unit - III	PRICING UNDER PERFECT AND IMPERFECT MARKET CONDITIONS	15
	1. Meaning and Features of Perfect Competition	2
	2. Equilibrium of Firm and Industry in Short Run and Long Run under Perfect Competition	2
	3. Meaning of Imperfect Competition	2
	4. Monopoly: Features, Price Discrimination and Equilibrium	3
	5. Monopolistic Competition: Features and Equilibrium	3
	6. Oligopoly: Concept and Features	2
	7. Comparison of Perfect and Imperfect Competition	1
Unit - IV	FACTOR PRICING	15
	1. Marginal Productivity Theory of Distribution	2
	2. Rent	4
	i. Meaning and concept	
	ii. Ricardian Theory of Rent	
	iii. Modern Theory of Rent	
	iv. Concept of Quasi Rent	
	4. Wages	3
	i. Meaning and Concept	
	ii. Types of Wages: Money Wages and Real Wages	
	iii. Backward Bending Supply Curve of Labour	
	5. Interest	3
	i. Meaning and Concept	

	ii. Loanable Funds Theory iii. Liquidity Preference Theory 6. Profit i. Meaning and Concept ii. Risk Bearing Theory of Profit iii. Innovation Theory of Profit	3
--	--	---

SUGGESTED READINGS	
1.	Ahuja, H. L. (2016). <i>Microeconomics: Theory and policy</i> (20th ed.). S. Chand & Company Limited.
2.	Besanko, D., & Braeutigam, R. (2013). <i>Microeconomics</i> (5th ed.). Wiley India.
3.	Gupta, K. R., & Mandal, R. K. (2017). <i>Microeconomics</i> (latest Edition.). S. Chand Publishing
4.	Hirshleifer, J. (2005). <i>Price theory and applications</i> (7th ed.). Prentice Hall.
5.	Hubbard, R. G., O'Brien, A. P., & Hubbard, G. P. (2019). <i>Microeconomics</i> (7th ed.). Prentice Hall.
6.	Jhingan, M. L. (2017). <i>Microeconomic theory</i> (13th ed.). Vikas Publishing House.
7.	Kardes, F. R. (2002). <i>Consumer behavior and managerial decision making</i> (2nd ed.). Prentice Hall.
8.	Koutsoyiannis, A. (2003). <i>Modern microeconomics</i> (2nd ed.). MacMillan Press.
9.	Lipsey, R. G. (1993). <i>First principles of economics</i> (2nd ed.). Weidenfeld & Nicolson.
10.	O'Sullivan, A., Sheffrin, S. M., & Perez, S. J. (2020). <i>Microeconomics: Principles, applications, and tools</i> (10th ed.). Prentice Hall.
11.	Samuelson, P. A., & Nordhaus, W. D. (2021). <i>Economics</i> (20th ed.). McGraw-Hill Education.
12.	Samuelson, P. A., & Nordhaus, W. D. (2019). <i>Microeconomics</i> (2019 ed.). McGrawhill International.
13.	Mankiw, N. G. (2019). <i>Microeconomics</i> . Worth.
14.	Mishra, J. P. (2021). <i>Business economics</i> . Sahitya Bhavan Publications.

Online References:

- <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=NEp/xikgBgNtfA+sgFQAcA==>
- <https://www.investopedia.com/terms/m/microeconomics.asp>

S.Y.B.Com. Sem III (CBCS – NEP 2020 Pattern)

Course Title	Contract Act	
Course Code: 23CBCO31MNB		No. of Credits: 4
Course Type: Minor		Total Teaching Hours: 60

Course Objectives	
1.	To provide adequate knowledge to the students on Indian Contract Act, 1872
2.	To acquaint students to understand the role of Contract between the parties
3.	To make the students understand about the types of Contract.
4.	To extend to the knowledge about Remedies in case of Breach of Contract.

Course Outcome	
1.	Individuals, organisations, institutions, governments make countless contracts for effecting their transactions.
2.	This course is designed to acquaint a student with the general conceptual and practical principles of contract, rules for formation of contract, performance, and enforcement of contract remedies.
3.	The general principles that affect these contracts, and that allow their enforcement in case of breach, are given in Sections 1 – 75 of the Indian Contract Act, 1872 (ICA). Contract remedies are also provided in the Specific Relief Act, 1963 (SRA). These two laws form the main course for this subject.
4.	They enjoy considerable freedom in devising the terms of their transactions, which they will decide through negotiations.

Syllabus		
Unit I	Introduction to Contract Law :	15
	1. The nature of contractual obligations 2. Introduction to certain types of contracts and discussion about their parties, parties' relative position, terms, remedies : 3. Enforcement - Primary purpose of contract law 4. Introduction to the rules of interpretation of contract	

	<p>Formation of Contract :</p> <ol style="list-style-type: none"> 1. Agreement and Contract 2. Proposal and Acceptance 3. Express and implied terms, express and implied contracts 4. Standard form contracts - their advantages and vices, and strategies to handle the vices 5. Formalities - writing, signatures, attestation, registration, notarisation, stamp duty. Formalities of a contract with the government - Article 299 of the Constitution of India <p>Competency of Parties - Sections 10 – 12 of ICA :</p> <ol style="list-style-type: none"> 1. Age of majority under the Indian Majority Act 1875, contracts with minors, effect of contracting with a minor, the purpose of the law, liability for supply of necessaries: Section 68 of ICA 2. Soundness of mind for the purpose of making contracts, effect of unsoundness of mind on the contract 3. Legal disqualification – examples: Section 75 of the Patents Act, 1970, Section 75 of the Indian Forests Act, 1927, Section 130 of the Transfer of Property Act, 1882 4. Competency of prisoners in jail, married women, aliens, insolvents 5. Competency of companies, statutory bodies, central and state governments <p>Free Consent - Sections 13 to 22, 64, 65, 67 of ICA :</p> <ol style="list-style-type: none"> 1. Consent and free consent 2. Coercion 3. Undue Influence 4. Misrepresentation 5. Fraud 6. Mistake 7. Remedies available to the party whose consent is not free <p>Consideration - Sections 2(d) and 25 of ICA :</p> <ol style="list-style-type: none"> 1. Definitions, meaning and importance, essential elements 2. Act, forbearance and promise 3. Present, past and future consideration 4. Adequacy of consideration and effect of inadequacy 5. No consideration, no contract, and exceptions to the rule 6. Doctrine of privity and exceptions 	
<p>Unit II</p>	<p>Void Agreements</p>	<p>15</p>
	<p>Void Agreements - Sections 23 – 30 of ICA :</p> <ol style="list-style-type: none"> 1. Unlawful agreements 2. Void agreements 3. Effect of void and of unlawful agreements. <p>Contingent Contracts and Quasi-Contracts :</p> <ol style="list-style-type: none"> 1. Contingent contracts and their enforcement - Sections 31 – 36 of ICA : <ol style="list-style-type: none"> a) Definition of contingent contract, contingent and absolute obligations b) Effect of non-happening of event c) Enforcement of contingent contracts 2. Quasi-contracts - Sections 68-71, 73(Para 3) of ICA : <ol style="list-style-type: none"> a) Five kinds of quasi-contracts stated in the Act 	

	b) Doctrine of restitution c) Effect of breach of quasi-contractual obligation	
Unit III	Performance of Contract & Discharge of Contract :	15
	<p>Performance of Contract :</p> <ol style="list-style-type: none"> 1. Obligation to perform or offer to perform 2. Doctrine of privity, and exceptions to the doctrine 3. Joint rights and liabilities: Sections 42-45 of ICA 4. Time of performance, right to terminate if time is of essence: Sections 46-50, 55 of ICA 5. Liability to pay interest for delay: under contract terms, under the Interest Act 1978 6. Place of performance: Sections 47-50 of ICA 7. Reciprocal promises, effect of non-performance of one of reciprocal promises; unilateral and bilateral promises: Sections 51 - 54 of ICA 8. Appropriation of payments: Sections 59-61 of ICA <p>Discharge of a Contract :</p> <ol style="list-style-type: none"> 1. By performance; by offer of performance: 2. By non-performance by one party 3. By breach and rescission 4. Doctrine of impossibility and effect 5. By agreement 6. By act of promisee 7. Termination or discharge under contract provisions 	
Unit IV	Contract Remedies :	15
	<p>1. Remedies under contract law through court or arbitration :</p> <ol style="list-style-type: none"> a) Compensation (damages) Section 73-74 of ICA: b) Claim for the agreed sum: viz. suit for price, return of loan amount c) Claim in <i>quantum meruit</i> <p>2. Remedies of Specific Relief through court or arbitration under SRA :</p> <ol style="list-style-type: none"> a) Specific performance : b) Injunctions in suits relating to contract c) Rescission - Sections 27, 30 of SRA d) Rectification of instruments - Section 26 of SRA e) Cancellation of instruments - Sections 31, 33 of SRA 	

Suggested readings	
1.	Asia Law House's Contract I (General Principles) for BALLB & LL.B by Dr. S. R. Myneni
2.	Central Law Agency's Contract - I & Specific Relief Act ,1963 for BA. LL.B & LL.B by Dr. S. K. Kapoor
3.	Mulla's The Indian Contract Act by for BSL & LLM by Anirudh Wadhwa Lexisnexis
4.	Taxmann's Law of Contract for LL.B by Prof. Rajni Malhotra Dhingra LL.B Law Series
5.	Jhabvala Law Series's The Law of Contracts Notes for BA. LL.B & LL.B by Noshirman H. Jhabvala, C. Jamnadas & Co. [Edn. 2024]
6.	Eastern Book Company's Textbook On Law Of Contract and Specific Relief for BSL & LL.B by Avtar Singh
7.	Eastern Book Company's Contract & Specific Relief by Avtar Singh, Rajesh Kapoor EBC

S.Y.B.Com Sem III (CBCS NEP 2023 Pattern)

Course Title	Event Management	
Course Code: 23CBCM3VS		No. of Credits: 2
Course Type: VSC		Total Teaching Hours: 30

Course Objectives	
1.	To understand the concept and significance of event management
2.	To acquire an understanding of the techniques and strategies required to plan and execute successful events.
3.	To develop Event marketing skills and conceptualize organizing of special events.

Course Outcome	
1.	Demonstrate understanding about events and roles of event manager
2.	Create, plan, and design an event to meet organizational or client needs
3.	Promote and produce marketing plans and communications for events and exhibit knowledge of special Events

Syllabus		
Unit I	EVENT MANAGEMENT	4 hrs
	<p>Introduction: Scope and Nature, Types of Events, Practices in Event Management, Size & scope of Events market</p> <p>Event Manager: Duties and Responsibilities of Event Manager – Key steps to a successful event.</p>	
Unit II	Event Production & Management	13 hrs
	<p>Planning: Preparing a Planning Schedule, Organizing & Assigning Responsibilities, Communication, Budget & Accounting of Event, Checklist, Planning logistics, Choosing site, MICE (Meetings, Incentives, Conferences and Exhibitions), Creativity & designing in Event Production</p> <p>Management: Computer aided Event Management, Permissions- Policies, Government and Local Authorities, Utilities, Event Sponsorship, Site inspection, During the event execution phase-Running the event</p>	

Unit III	EVENT MARKETING & SPECIAL EVENTS	13 hrs
	<p>Event marketing: Need for Event marketing strategy, Marketing planning, Digital marketing of events, Market analysis, Synergy between sponsor & event</p> <p>Media & Public relations: Concept, Importance, Limitations, Types of Media, Media Management, Public Relation Strategy</p> <p>Special Events: Corporate events, trade fairs, road shows, fashion shows & exhibitions, Responsibilities of Event Managers for Different Events</p>	

Suggested readings	
1.	Special Events: Creating and Sustaining a New World for Celebration, 7th Edition, and Joe Goldblatt.
2.	Event Marketing: How to Successfully Promote Events, Festivals, Conventions, and... Book by C. A. Preston and Leonard H Hoyle
3.	Event Planning: The Ultimate Guide To Successful Meetings, Corporate Events, Fundraising Galas, Conferences, Conventions, Incentives and Other Special Events 2nd Edition by Judy Allen (Author)
4.	Event management by Nirali publication

S.YB.Com. Sem III (CBCS – Autonomy 2023 Pattern)

Course Title	Field Project	
Course Code: 23CBCM3FP (Marketing)		No. of Credits: 02
Course Type: Field Project		Total Teaching Hours: 15 + 30

Course Objectives	
1.	To develop an in depth understanding of the various elements of Field Project
2.	To acquire practical knowledge about the basic steps involved in Field Project, its design, tools and techniques.
3.	To develop insight into the analysis and findings of Field project study.
Course Outcome	
1.	Demonstrate understanding of Field research methods
2.	Design, plan, and execute field research
3.	Analyze field research findings and present the Field report.

Syllabus		
Unit I	Introduction to Field Project	5 hours
	Overview to Field Project, Problem Identification and Definition; Selection of Field Research Methods- Field Study, Survey Method, Experience Survey method, Observational Method, Case Study	
Unit II	Collection, Classification and analysis of Field data	7 hours
	Principles & Techniques of collection of Field work data, Modes of observation, Interview techniques, Questionnaires, Classification of Data, Descriptive Analysis tools viz; Percentage, Graphs, Charts analysis	
Unit III	Report Preparation	3 hours
	Steps in Field Project report writing; Structure of Field Project Report	

Guidelines for undertaking Field Project

- Students will have to undertake Field Project of **30 hours** minimum for this course and to be spread over a period of 10 days minimum.
- Students will have to get the topic for the field project approved by the concerned faculty.
- A particular Field Project can be performed by individual student or group of students together.
- A log book has to be maintained by each of the student in which the activities undertaken are to be recorded.
- The log book has to be countersigned by the concerned beneficiaries/ supervisor and faculty incharge.

Evaluation & Assessment

There will be only internal evaluation for this course.

Internal evaluation will include Project report & Viva Voce exam

The weightage for the assessment shall be as follows:

Project Log	20% - 10 marks
Project report	40% - 20 marks
Viva Voce exam	40% - 20 marks
Total	50 marks

Suggestive List of topics for Field Project in Marketing

1. The power of branding over product advertising.
2. The rise in sales volume with the efforts of advertising and sales promotion.
3. Best marketing practices for healthcare services.
4. Best pricing strategies for new products.
5. Impact of promotion over the marketing of new products.
6. The role of marketing in banking and financial services.
7. Effect of customer relationship management on sales.
8. How customer complaints affect product performance in a market.
9. Distribution strategies for the marketing of products.
10. Impact of Television/ Social Media advertising on the buying behaviour of consumers.
11. Study of factors leading to consumers switch brands.
12. Impact of Covid- 19 on product sales and marketing.
13. Study of problems in the marketing of poultry products.
14. Physical distribution management in the beverage industries.
15. Use of marketing strategy by Start-ups/ Local Entrepreneurs
16. Impact of marketing strategies on the lifecycle of products.

S.Y.B.Com. Sem IV (NEP-2020)

Course Title	CORPORATE ACCOUNTING-II	
Course Code: 21CBCO41MM		No. of Credits: 02
Course Type: MM (Major Mandatory)		Total Teaching Hours: 30

Course Objectives	
1.	To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
2.	To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.
3.	To develop the knowledge among the students about reorganization of business regarding restructuring the capital.

Course Outcome	
1.	To understand the conceptual knowledge, objectives, methods & tools of analysis of financial statements.
2.	To diagnose the information contained in financial statements so as to judge the profitability, liquidity & solvency position of business organizations.
3.	To develop conceptual understanding about accounting for capital restructuring in the form of internal reconstruction.

Syllabus		
Unit I	Introduction to Analysis of financial Statements	10 Hours
	Nature & objectives of Financial Statements, Uses & Limitations of Financial Statements.	02
	Accounting Ratios: Meaning - Objectives - Nature of Ratio analysis, Types of Ratios – Profitability, Liquidity, Leverage etc.	02
	Simple Problems on following Ratios: - Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Stock Turnover Ratio, Debtors Turnover Ratio, Current Ratio, Liquid Ratio, Debt Equity Ratio.	06

Unit II	Financial Statements of a Company	10 Hours
	1. Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview) 2. Relevant AS and IND-AS as applicable.	10
Unit III	Accounting for Capital Restructuring (Internal Reconstruction)	10 Hours
	1. Meaning and Concept of Capital Restructuring, Types of Capital Restructuring, Meaning & of Internal Reconstruction	02
	2. Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc.	04
	3. Preparation of Balance Sheet after Internal Reconstruction	04

Note: The Break Up of marks in Examination will be as under:

- 1. 70% marks of external Paper will be for Numerical problems**
- 2. Balance 30% marks will be for Theory**

Suggested readings	
1.	Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2.	Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
3.	Company Accounts: By S.P. Jain & K.L. Narang
4.	Corporate Accounting: By Mukharji & Hanif

S.YB.Com. Sem III (CBCS – NEP 2020)

Course Title	BANKING IN ANCIENT AND MEDIEVAL INDIA	
Course Code: 23CBCO42MM		No. of Credits: 02
Course Type: MM (Major Mandatory)		Total Teaching Hours: 30

Course Objectives	
1.	To know the evolution of Indian Banking System during Ancient and Medieval Period.
2.	To understand the lending process and Interest rate during Ancient and Medieval Period.
3.	To understand the different Methods of Deposits for Safe-Custody and also Bailment.

Course Outcome	
1	Student will understand the evolution of Indian Banking System during Ancient and Medieval Period.
2.	To gain knowledge about lending of money and different types of Interest rates during Ancient and Medieval Period.
3.	To study Methods of Deposits for Safe-Custody and understand the Bailment Process.

	Syllabus	Hours
Unit I	EVOLUTION OF BANKING IN ANCIENT AND MEDIEVAL INDIA	8
	1. Evolution of Banking during Vedic Period	2
	2. Evolution of Banking during Shastric and Smriti Period	2
	3. Evolution of Banking during Buddhist Period	2
	4. Evolution of Banking during Mohammedan Period	2

Unit II	LENDING AND INTEREST	12
	1. Meaning of 'Lending'	2
	2. Types of Loans:	4
	i. Mortgages	
	ii. Pledges	
	iii. Surety	
	iv. Open Loan	
	3. Meaning of 'Interest'	6
	Types of Interest:	
	i. Shikhavridhi (Hair Interest)	
	ii. Bhogvallabh	
	4. Loans without interest	
Unit III	DEPOSITS, SAFE-CUSTODY AND BAILMENTS	10
	1. Meaning of Deposits for Safe-Custody	2
	2. Methods of Deposits for Safe-Custody	4
	i. Sealed (Upnidhi)	
	ii. Open (Nikshepa)	
	3. Bailments	4
	i. Definition of Bailments	
	ii. Parties Involved in Bailments: Bailee and Bailor	

Suggested readings	
1.	Choudhry, M. (2012). The Principles of Banking. John Wiley & Sons.
2.	Gordon, E., & Natarajan, K. (2008). Banking: Theory, Lay And Practice.
3.	IIBF. (2008). Principles And Practices Of Banking: (For Jaiib Examinations) (2nd Ed.). Macmillan.
4.	Kandasami K.P./ Natarajan S. & Parameswaran. (2009). Banking Law And Practice (4th Ed.).S. Chand Publishing.
5.	MURALEEDHARAN, D. (2014). Modern Banking: Theory And Practice. PHI Learning Pvt.
6.	Shekhar, K. S. (1974). Banking Theory And Practice (21st Ed.). Vikas Publishing House.

Online References:

https://ignca.gov.in/Asi_data/7537.pdf

S.Y.B.Com. Sem IV (CBCS – NEP 2023 Pattern)

Course Title	Marketing Management II		
Course Code: 23CBCM43MM		No. of Credits: 04	
Course Type: MM (Major Mandatory)		Total Teaching Hours: 60	

Course Objectives	
1.	To learn the vital role of marketing research and its impact on marketing decisions.
2.	To give the students the basic knowledge of Service Marketing
3.	To inculcate knowledge of various aspects of Global Marketing through practical approach.
4.	To interpret the issues in marketing and their solutions by using relevant theories of Marketing Management.

Course Outcome	
1.	Demonstrate understanding of the role and process of research in making marketing decisions.
2.	Apply conceptual knowledge for marketing of Services effectively.
3.	Analyze global business opportunities and its implications on a firm's marketing strategy.
4.	Understand the ethical issues and evolving concepts in marketing.

Syllabus		
Unit 1	Marketing Research	15 hours
	1.1. Introduction, Meaning of Marketing Research 1.2. Definition and Scope of Marketing Research 1.3 .Role and Objectives of Marketing Research 1.4. Marketing Research Agencies 1.5. Marketing Information Vs. Marketing Research 1.6. Marketing Research Procedure	

Unit 2	Service Marketing	15 hours
	2.1 Introduction, Meaning and Definition of Marketing Planning 2.2 Characteristics and Components of Marketing Planning 2.3 B2B Services and B2C Services 2.4 Importance of Services 2.5 7 P's Concept of Service Marketing 2.6 Challenges of Service Marketing	
Unit 3	Global Marketing	15 hours
	3.1 Meaning and Definition of Global Marketing 3.2 Features of Global Market 3.3 Elements of the Global Marketing 3.4 Factors affecting Global Marketing 3.5 Global Marketing Strategies 3.6 Issues, Examples 3.7 Global Vs. International Marketing	
Unit 4	Issues and Developments in Marketing	15 hours
	4.1 Social, Ethical, Legal aspects of marketing 4.2 International Marketing 4.3 Green Marketing 4.4 Cyber Marketing 4.5 Relationship Marketing	

Suggested readings	
1.	Philip Kotler, Marketing Management by Pearson Publication
2.	Rajan Saxena, Marketing by McGraw Hill
3.	Philip Kotler Management Education
4.	Subhash Jain & George Haley Principles of Marketing by Pearson Publication
5.	Anil Mishra & Amit Kumar Mishra Marketing Planning & Strategy by Cengage Learning India
6.	Gibson Vedamani Consumer Behaviour : Insight from by Excel Books
7.	V. S. Ramaswamy & S. Namakumari , Indian Market by PHI Learning Pvt. ltd

8.	S. L. Gupta, Retail Management(2009)
9.	Naresh K. Malhotra, Marketing Management by Jayco Publication

S.Y. B.Com (CBCS – NEP Pattern)

Course Title: Business Economics (Macro) -I	Semester: 4
Course Code: 23CBCO41MNA	No. of Credits: 4
Nature of Course : MM (Minor Mandatory)	Total Teaching Hours: 60

Course Objectives	
1.	To familiarize students to the basic theories and concepts of Macro Economics and their application.
2.	To introduce the various concepts of National Income.
3.	To understand inflation and how it affects different sections and sectors of the Indian economy.
4.	To understand the phases of trade cycle and policy measures to elongate the trade cycle.

Course Outcome	
1.	Develop comprehensive understanding of basic theories and concepts of Macro Economics and their application.
2.	Understand various concepts of national income, methods of calculation of national income and difficulties involved therein.
3.	Comprehend effects of inflation on working of the economy and different sections of the society.
4.	Understand phases of trade cycle and related government policy measures.

Unit No.	Syllabus	No. of Lectures
Unit - I	INTRODUCTION TO MACRO ECONOMICS AND NATIONAL INCOME	16 hours
	1.1 Meaning, Nature and Scope of Macro Economic	3
	1.2 Macro-Economic Objectives	2
	1.3 Basic Concepts of National Income: <ul style="list-style-type: none"> • Gross Domestic Product (GDP) • Gross National Product (GNP) and • Net National Product (NNP) 	3
	1.4 Measurement of National Income: Methods and Difficulties	4
	1.5 Circular Flow of Income: Two and Four Sector Models	4
Unit - II	THEORIES OF OUTPUT, EMPLOYMENT AND MONEY	13
	2.1 The Classical Theory of Employment	3
	2.2 Keynes Criticism on Classical Theories of Employment	3
	2.3 Keynesian Theory of Employment – Aggregate Demand and Aggregate Supply approach	4
	2.4 Relevance of Keynesian Economics to Developing Countries - Modern View	3
Unit - III	INFLATION	15
	3.1 Meaning and Definitions of Inflation	2
	3.2 Causes of inflation	2
	3.3 Consequences of Inflation	2
	3.4 Measures to control Inflation	3
	3.5 Stagflation: Meaning and Causes	3
	3.6 The Phillips Curve: Short Run and Long Run	3
Unit - IV	TRADE CYCLE	15
	4.1 Meaning and Definitions of Trade Cycle	2
	4.2 Characteristics of Trade Cycle	2
	4.3 Phases of Trade Cycle	3
	4.4 Causes of Trade Cycle	4
	4.5 Control of Trade Cycle: Monetary and Fiscal Measures	4

SUGGESTED READINGS	
1.	Ackley,G.(1978), Macro Economics : Theory and Policy, Macmillan, New York.
2.	Agrawal Vanita, Macroeconomics: Theory and Policy, Pearson Publication
3.	Ahuja, H. L. (2016). <i>Macroeconomics: Theory and policy</i> (20th ed.). S. Chand & Company Limited.
4.	August Swanenberg (2005) 'Macroeconomics Demystified' A Self Teaching Guide, Mcgraw Hill Education
5.	Gupta, K. R., & Mandal, R. K. (2017). <i>Macroeconomics</i> (latest Edition.). S. Chand Publishing
6.	Jhingan, M. L. (2017). <i>Macroeconomic theory</i> (13th ed.). Vikas Publishing House.
7.	Lipsey, R., & Chrystal, A. (2020). <i>Economics</i> (14th ed.). Oxford University
8.	Mankiw, N. G, <i>Macroeconomics</i> , (latest edition), Macmillan, New Delhi.
9.	Mishra, J. P. (2021). <i>Business economics</i> . Sahitya Bhavan Publications.
10.	Sampat Mukherjee (2013), 'A Global Text-Macroeconomics', New Central Book Agency
11.	Samuelson, P. A., & Nordhaus, W. D. (2021). <i>Economics</i> (20th ed.). McGraw-Hill Education.
12.	Soumyen Sikdar (2006) 'Principles of Macroeconomics' Oxford University Press

ONLINE REFERENCES:

- <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=NEp/xikgBgNtfA+sgFQAcA==>
- <https://www.investopedia.com/terms/m/macroeconomics.asp#:~:text=Macroeconomics%20is%20a%20branch%20of%20economics%20that%20studies,gross%20domestic%20product%20%28GDP%29%2C%20and%20changes%20in%20unemployment.>

S.Y.B.Com. Sem IV (CBCS – NEP 2020 Pattern)

Course Title	Consumer Protection Act		
Course Code: 23CBCO41MNB		No. of Credits: 4	
Course Type: Minor		Total Teaching Hours: 60	

Course Objectives	
1.	To provide adequate knowledge to the students on Consumer Protection Act, 2019
2.	To acquaint students to understand the role of Consumer Law in protecting the consumer.
3.	To make the students understand types of Deficiency in Service
4.	To extend to the knowledge about Remedies in case of Deficiency in Service.

Course Outcome	
1.	This Subject seeks to familiarize the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.
2.	It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards.
3.	The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

Syllabus		
Unit I	CONCEPT OF CONSUMER PROTECTION :	15
	a) History, Development of Consumer Protection b) Definition- Who is a consumer and rights of the consumer c) Appropriate Authority, Complaint, & Complain under consumer protection Act d) Manufacturer, Consumer Dispute, Deficiency, Restrictive Trade Practices.	

Unit II	CONSUMER PROTECTION COUNCILS :	15
	a) Central Consumer Protection Council b) Object of Central Consumer Protection Council c) State Consumer Protection Council and its object d) District Consumer Protection Council	
Unit III	CONSUMER DISPUTES REDRESSAL AGENCIES :	15
	a) Establishment of Consumer Disputes Redressal Agencies b) Composition and Jurisdiction of District Forum c) Composition and Jurisdiction of State Commission d) Composition and Jurisdiction of National Commission .	
Unit IV	MISCELLANEOUS PROVISIONS :	15
	a) Appeal , Penalty and period of Limitation b) Enforcement of the order of the District Forum, State Commission and National Commission. c) Protection of action in Good Faith and Services of Notice d) Removal of Difficulties.	

Suggested readings	
1.	Asia Law House's Consumer Protection Law (Consumer Protection Act 2019) by Dr. Raja Mogili Amirisetty
2.	Asia Law House's Consumer Protection Law for BALLB & LLB by Dr. S. R. Myneni
3.	Bharat's Consumer Protection Act, 2019 Principles & Practice by Prof. (Dr.) V.K. Agarwal
4.	Universal's Practical Guide to Consumer Protection Law by Anoop K. Kaushal
5.	Universal's Textbook on Consumer Protection Law by Dr. H. K. Saharay
6.	Vinod Publication's The Consumer Protection Act, 2019: A Critique by Dr. Rajesh Gupta, Nandini Gupta
7.	Central Law Agency's Law of Torts Consumer Protection Act by Dr. S. K. Kapoor

S.Y. B.Com. SEM IV (CBCS – NEP 2023 Pattern)

Course Title	SUPPLY CHAIN AND LOGISTICS	
Course Code: 23CBCM4SE		No. of Credits: 02
Course Type: SEC (Skill Enhancement Courses)		Total Teaching Hours: 30

Course Objectives	
1.	To advance and inculcate the skills required for promoting Supply Chain and Logistics through systematic canvassing, and marketing.
2.	To impart the knowledge of Procurement and Transport Process in SCM.
3.	To provide practical understanding of Inventory and Warehouse Management.
4.	To make students understand the various concepts In storage and order processing.

Course Outcome	
1.	Understand the dynamics of Supply Chain and Logistics.
2.	Comprehend the various aspects of the Supply Chain including channel management, procurement, inventory management, warehousing, storage and order processing.
3.	Practically understand the functioning and the processes of Supply Chain / Logistics.
4.	Get realistic knowledge and practical experience through the guidance, teaching and interaction with industry experts and professionals.

Syllabus		
Unit I	BASICS OF SUPPLY CHAIN MANAGEMENT	12 Hours
	1. Supply Chain and Channel Management	06
	i. Introduction: Meaning, Nature, and Importance of SCM	
	ii. Supply Chain Management: Logistics V/s SCM	
	iii. Types of Channels of Supply	
	iv. Planning a Channel	
	v. Understanding Business Demography for Channel Planning	
	2. Procurement Management	06
	i. Introduction & Definition	
	ii. Procurement Cycle	
	iii. Process and Contract Finalization	

Unit II	LOGISTICS AND WAREHOUSE MANAGEMENT	18 Hours
	1. Logistic i. Components and Functions of Logistic Management ii. Distribution related issues and challenges iii. Gaining Competitive advantage through logistic management	06
	2. Transportation i. Transportation and Logistics Systems ii. Types of Transportation: Road, Rail, Air iii. LTL, FTL, LCL, FCL	06
	3. Warehouse Management i. Different types of Warehouses ii. Ideal Layout iii. Warehouse Security Management iv. Handling And Storage Equipment v. Specialized Storage Amenities	06

Suggested Readings	
1.	Supply Chain Management: A Logistics Perspective: - Coyle, John J. (Author)(2016)
2.	Essentials of Supply Chain Management (Essentials Series), Hugos, Michael H.(2018)
3.	Supply Chain Management: Strategy, Planning, and Operation (What's New in Operations Management): - Chopra, Sunil , Pearson (Publisher) (2018)
4.	Principles of Supply Chain Management: A Balanced Approach:-Wisner, Joel D. Cengage Learning (Publisher).(2018)
5.	Supply Chain Management, For Global Competitiveness:-B. S. Sahni, MacMillan India Ltd.,(2016)
6.	Supply Chain Logistics Management: - Bowersox, Donald , McGraw-Hill Education (Publisher) (2019)
7.	Operations and Supply Chain Management: The Core, Jacobs, F. Robert, McGraw Hill (Publisher) (2016)

S.YB.Com. Sem IV (CBCS – Autonomy 2023 Pattern)

Course Title	COMMUNITY ENGAGEMENT	
Course Code: 23CBCM4CE (Marketing)		No. of Credits: 02
Course Type: Community Engagement Program		Total Teaching Hours: 10 + 40

Course Objectives	
1.	To introduce students to the concept of Community in its complexity.
2.	To familiarize students with the need for community engagement and its ethical considerations.
3.	To help students to initiate developmental activities in the community in coordination with public and government authorities.
Course Outcome	
1.	Demonstrate critical understanding of the concept of Community.
2.	Recognise the need for community engagement and identify the ethical considerations involved.
3.	Demonstrate ability and commitment to collaboratively work across and within community contexts.

Syllabus		
Unit I	Introduction	5 hours
	1. What is Community? 2. Characteristics of a Community 3. Elements of Community	
Unit II	Understanding Community Engagement	5 hours
	1. Introduction to Community Engagement 2. Need for Community Engagement 3. Ethics in Community Engagement	
Unit III	Engagement activities	40 hours
	1. Community Engagement Activities	

Guidelines for Community Engagement Activities

- A particular Engagement Activity can be performed by individual student or group of students together.
- A log book has to be maintained by each of the student in which the activities undertaken are to be recorded.
- The log book has to be countersigned by the concerned beneficiaries/ supervisor and faculty incharge.
- Students can also work in close association with Non-Governmental Organizations like Lions Club, Rotary Club, etc. or with any NGO actively working in that area for the community.

Evaluation & Assessment

There will be only internal evaluation for this course.

Internal evaluation will include Project report & Viva Voce exam

The weightage for the assessment shall be as follows:

Project Log	20% - 10 marks
Project report	40% - 20 marks
Viva Voce exam	40% - 20 marks
Total	50 marks

Suggestive List of Programmes under Community Engagement Project

1. Social Media marketing for local Entrepreneurs
2. Marketing of Handicrafts
3. Marketing of Handloom products
4. Village industry products and marketing
5. Vegetable marketing
6. Online purchases
7. Digital transactions
8. Consumer movement
9. Buying motives
10. Consumer behavior
11. Impact of celebrity advertising
12. Impact of TV on product choices
13. Tourism

Suggested readings	
1.	NIH Publication. (2011). Principles of Community Engagement, 2nd Edition.
2.	Rumley, M. (2020). Modern-Day Strategies for Community Engagement: How to Effectively Build Bridges Between People and the Bottom Line
3.	Green, G., & Robinson, J. (2011). Introduction to Community Development, Theory, Practice, and Service-Learning. SAGE Publications.
4.	Nelson, E., Pratt, B., Kamuya, D., & Mumba, N. (2021). Ethical dimensions of community engagement and involvement in global health research.