



**MES Garware College of Commerce, Pune, India  
(Autonomous)**

**Affiliated to  
Savitribai Phule Pune University, Pune**

**AUTONOMY HANDBOOK**

**Choice Based Credit System - CBCS  
(2021 Pattern)  
With effect from Academic Year 2022-23**

**Degree Programme of  
Bachelor of Commerce (B.Com)**

**Course Contents**

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## Course Contents

<b>Course Code:</b> <b>B1-21/401</b>	<b>Subject / Course: Business Communication - II</b>	<b>Marks: 100</b> <b>Credits: 4</b>
<p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To make the students understand the importance, qualities, and layout of business letters.</li> <li>2. To enable the students to understand the types and drafting of Business Letters.</li> <li>3. To equip the students with required skills for drafting of the organization's internal correspondence.</li> <li>4. To know the meaning of reports, types, structure and their usefulness in the organization.</li> </ol>		
<p><b>Course Outcome:</b></p> <p>After completing the course, the student shall be able to</p> <p><b>CO1:</b> Understand the important qualities and layout of business letters.</p> <p><b>CO2:</b> Draft the various types of business letters.</p> <p><b>CO3:</b> Get familiar with organization's internal correspondence.</p> <p><b>CO4:</b> Understand the meaning &amp; types of reports, its structure &amp; usefulness in the organization.</p>		

Unit	Unit Title	Contents	No. of Lectures
I	Business Letters	1.1 Meaning and Importance of Business Letters 1.2 Physical Appearance and Qualities of Business Letters 1.3 Layout of Business Letters	18
II	Types and Drafting of Business Letters	2.1 Enquiry Letters 2.2 Replies to Enquiry Letters 2.3 Order Letters 2.4 Credit and Status Enquiries 2.5 Sales Letters 2.6 Complaint Letters 2.7 Collection Letters 2.8 Circular Letters	16

Unit	Unit Title	Contents	No. of Lectures
III	Internal Correspondence	3.1 Office Memo (Memorandums) 3.2 Office Orders 3.2 Office Circulars 3.4 Press Release	12
IV	Report Writing	4.1 Meaning and Significance of Reports 4.2 Structure of Reports; Negative, Persuasive and Special Reporting 4.3 Types of Reports 4.3.1 Informal Report – Proposals; 4.3.2 Formal Reports; 4.3.3 Project Report	11
<b>Total No of Lectures</b>			<b>57</b>

**Teaching Methodology:**

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected	Weightage of Marks (%)
				Conceptual understanding Knowledge / Skills / Attributes etc	
I	Business Letters	Lecture Method	Collect 5 real-time Business Letters & critically evaluate them.	Students will understand: Business correspondence Formal ways of communication and its importance and qualities Students will understand the concept of business letters	24%
II	Types and Drafting of Business Letters	Lecture Method	Understanding External Business Correspondence through Simulation Exercises.	Students will understand: Various types of business letters, its importance and formats/layout Drafting of Business letters Drafting of internal	26%

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected	Weightage of Marks (%)
				Conceptual understanding Knowledge / Skills / Attributes etc	
				correspondences of an Organisation.	
III	Internal Correspondence	Collecting various internal correspondences of an Organisation.	Understanding Internal Business Correspondence through Simulation Exercises.	Students will gain Knowledge of:  Internal correspondence types and its importance Writing skills of internal correspondence will be developed.	26%
IV	Report Writing	Collection of different reports of an organisation.	Understanding the structure of Annual Report (Director's Report and Auditor's Report) of any Business Organisation	Understanding of significance of reports: Types of Reports Structure of Reports Students will able to understand and analyse various reports of an organisation.	24%

**Evaluation Method:**

Unit	Evaluation Method	Marks (100)			Project/Practical (If any) 1 Credit
		Formative Assessment		Summative Assessment	
		CCE I (20)	CCE II (20)	SEMESTER (60)	
I	Assignment/MCQ	10	N/A	Theory	Collect 5 real-time Business Letters & critically evaluate them.
II	Assignment/MCQ	10	N/A	Theory	Understanding External Business Correspondence through Simulation Exercises.

Unit	Evaluation Method	Marks (100)			Project/Practical (If any) 1 Credit
		Formative Assessment		Summative Assessment	
		CCE I (20)	CCE II (20)	SEMESTER (60)	
III	MCQ	N/A	10	Theory	Understanding Internal Business Correspondence through Simulation Exercises.
IV	MCQ	N/A	10	Theory	Understanding the structure of Annual Report (Director's Report and Auditor's Report) of any Business Organisation.

#### Suggested Readings:

Sr. No.	Title of the Book	Authors/s	Publication
1	Business Communication	Sehgal, M. K. Khetarpal, Vandana	Excel Books, New Delhi
2	Business Communication	Dr. Asha Kaul	PHI Learning Pvt. Ltd.
3	Modern Business Communication (Principles And Techniques )	Jain, J. N.,Singh, P. P. B .Tia, S. K.	New Delhi : Regal Publications
4	Basic Business Communication Skills For Empowering The Internet Generation	Lesikar, Raymond V. Flatley, Marie E	Tata Mc Hill Publishing Company Limited
5	Business Communication	Alurkar,Sudhir Joshi,V.A.	Narendra Publication
6	Business Communication	Dr.,Rhoda.A. , Dr. Aspi.H	Seth Publishers
7	Business Communication	H. Pradhan, D. S. Bhende & V. Thakur	Himalaya Pub. House
8	Business Communication	Natu, V G , Shetty, R. V.	Vipul Prakashan ,Bombay

**E-Learning Resources:**

<b>Sr. No.</b>	<b>Topic</b>	<b>Lectures (available on YouTube / Swayam / MOOCs, etc.)</b>	<b>Films</b>	<b>Journals / Articles / Case Studies</b>
1	Business Letters	<a href="https://www.udemy.com/course/professional-business-writing-masterclass/">https://www.udemy.com/course/professional-business-writing-masterclass/</a>	N/A	N/A
2	Types and Drafting of Business Letters	<a href="http://eclm.unipune.ac.in/View.aspx?vid=207">http://eclm.unipune.ac.in/View.aspx?vid=207</a> <a href="http://eclm.unipune.ac.in/View.aspx?vid=208">http://eclm.unipune.ac.in/View.aspx?vid=208</a> <a href="http://eclm.unipune.ac.in/View.aspx?vid=367">http://eclm.unipune.ac.in/View.aspx?vid=367</a> <a href="http://eclm.unipune.ac.in/View.aspx?vid=368">http://eclm.unipune.ac.in/View.aspx?vid=368</a> <a href="http://eclm.unipune.ac.in/View.aspx?vid=372">http://eclm.unipune.ac.in/View.aspx?vid=372</a>	N/A	<a href="https://visme.co/blog/report-writing-format/">https://visme.co/blog/report-writing-format/</a>
3	Internal Correspondence	N/A	N/A	<a href="https://www.pinterest.co.uk/pin/763149099328575999/">https://www.pinterest.co.uk/pin/763149099328575999/</a>
4	Report Writing	<a href="https://www.udemy.com/course/business-report-writing/">https://www.udemy.com/course/business-report-writing/</a> <a href="https://www.udemy.com/course/how-to-write-a-project-report/">https://www.udemy.com/course/how-to-write-a-project-report/</a>	N/A	N/A

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<b>Course Code:</b> <b>B1-21/402</b>	<b>Subject / Course: Corporate Accounting – II</b>	<b>Marks: 100</b> <b>Credits: 3</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To acquaint the student with knowledge about Concept, Objectives and Preparation of Consolidated Financial Statements as per AS 21.</li> <li>2. To develop understanding among the students on difference between Vendor and Purchasing company and the accounting treatment in their books for Absorption of Companies.</li> <li>3. To develop understanding among the students for Accounting in Liquidation of companies.</li> <li>4. To empower to students with</li> <li>5. Meaning Objectives, Key and Ethical Principles of Forensic Accounting.</li> </ol>		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
<b>CO1:</b> Prepare the Consolidated Financial Statements.		
<b>CO2:</b> Give the accounting treatment in the Books of Vendor and Purchasing Company regarding Absorption of Companies.		
<b>CO3:</b> Give Accounting treatment in Liquidation of Companies.		
<b>CO4:</b> Understand the Meaning, Objectives, Key and Ethical Principles of Forensic Accounting.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of Lectures</b>
I	Holding Company Accounts	1.1 AS 21 Consolidated Financial Statements 1.2 Calculation of Capital Profit, Revenue Profit, Cost of Control 1.2.1 Preparation of Consolidated Balance Sheet of Holding Company with one Subsidiary only	16
II	Absorption of Companies	2.1 AS 14 Accounting for Amalgamation 2.2 Meaning of Vendor, Purchasing Company and Purchase Consideration 2.3 Journal entries in the books of Vendor Company and Purchasing Company	16



Unit	Unit Title	Contents	No of Lectures
		2.4 Preparation of Balance Sheet in the books of Purchasing Company after Absorption	
III	Accounting for Liquidation of Companies	3.1 Meaning of Liquidation 3.2 Modes of Winding-up 3.3 Preparation of Liquidator Final Statement of Account 3.4 Preparation statement of Affairs and Deficiency	15
IV	Forensic Accounting	4.1 Meaning, objectives, types of Forensic Accounting 4.2 Nature, Key and Ethical Principles of Forensic Accounting.	10
<b>Total No of Lectures</b>			<b>57</b>

**Teaching Methodology:**

Unit	Unit Title	Teaching Methodology	Project (If any)	Outcome Expected		Weightage of Marks (%)
				Conceptual understanding	Knowledge / Skills / Attributes etc.	
I	Holding company Account	Interactive, Use of E-content	N/A	Understanding various basic concepts	Conceptual understanding & Fundamental Knowledge	28
II	Absorption of companies	Interactive, Use of E-content	N/A	Understanding various basic concepts	Conceptual understanding & Fundamental Knowledge	28
III	Accounting for Liquidation of companies	Interactive, Use of E-content	N/A	Understanding various basic concepts	Conceptual understanding & Fundamental Knowledge	26
IV	Forensic Accounting	Interactive, Use of E-content	N/A	Understanding various basic concepts	Conceptual understanding & Fundamental Knowledge	18

**Evaluation Method:**

Unit	Evaluation Method	Marks (100)		
		Formative Assessment		Summative Assessment
		CCE I (20)	CCE II (20)	SEMESTER (60)
Holding company Account	Assignment/MCQ/Descriptive	10	N/A	Theory & Problem - 20
Absorption of companies	Assignment/MCQ/Descriptive	10	N/A	Theory & Problem - 20
Accounting for Liquidation of companies	Assignment/MCQ/Descriptive	N/A	10	Theory & Problem - 10
Forensic Accounting	Assignment/MCQ/Descriptive	N/A	10	Theory-10

**Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication
1.	Advanced Accounts	Shukla & Grewal	S. Chand & Co. Ltd., New Delhi
2.	Advanced Accountancy	S. P. Jain & K.N. Narang	Kalyani Publishers
3.	Advanced Accountancy	R. L. Gupta & Radhaswamy	Sultan Chand & Sons, New Delhi
4.	Company Accounts	S.P. Jain & K.L. Narang	Kalyani Publishers
5.	Corporate Accounting	Dr. S. N. Maheshwari & S.K. Maheshwari	Vikas Publishing House
6.	Corporate Accounting	Mukharji & Hanif	Tata Mc-Graw Hill
7.	Accounting Standards	As issued by Institute of Chartered Accountants of India	Institute of Chartered Accountants of India.

**Suggested Web/E-Learning Resources:**

<b>Sr. No.</b>	<b>Topic of the Lecture</b>	<b>Lectures (Available on Youtube / Swayam / MOOCS etc.)</b>
1.	Holding company Accounts	<a href="https://youtu.be/em4OCDiJDNc">https://youtu.be/em4OCDiJDNc</a>
2.	Absorption of companies	<a href="https://youtu.be/ApkpvazCp8s">https://youtu.be/ApkpvazCp8s</a>
3.	Accounting for Liquidation of companies	<a href="https://youtu.be/DVEK4z9uSVg">https://youtu.be/DVEK4z9uSVg</a>
4.	Forensic Accounting	<a href="https://youtu.be/vErX76YoHVv">https://youtu.be/vErX76YoHVv</a>



<b>Course Code:</b> B1-21/403	<b>Subject / Course : Business Economics (Macro) - II</b>	<b>Marks: 100</b> <b>Credits: 3</b>
<p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To understand ‘money’ and its relevance in the current economic scenario.</li> <li>2. To become aware about the general price level, its fluctuations and combat mechanism.</li> <li>3. To know the various phases of trade cycles and anti-cyclical policies.</li> <li>4. To understand public finance as a theory and its applicability in practice.</li> </ol>		
<p><b>Course Outcome:</b></p> <p>After completing the Course, the student shall be able to:</p> <p><b>CO1:</b> Understand the evolving ‘money’ concept and its relevance with the current economic scenario.</p> <p><b>CO2:</b> Perceive practical problem of inflation with the help of theoretical base.</p> <p><b>CO3:</b> Understand ups and downs in the economy with the help of business cycles and the regulatory mechanism.</p> <p><b>CO4:</b> Develop their interest and will come to know about the importance of Public Finance through government policies to address various macroeconomic problems.</p>		

Unit	Unit Title	Contents	No of Lectures
I	Money	1.1 Meaning and Definition of Money. 1.1.1 Recent Developments in Money (Digital Currency) 1.2 Functions of Money 1.3 Demand for Money: 1.3.1 Classical Approach. 1.3.2 Keynesian Approach. 1.4 Supply of Money: 1.4.1 Money Measure of RBI (M1, M2, M3, M4*). 1.4.2 Liquidity Measures (L1, L2 and L3) 1.5 Credit Creation of Commercial Banks 1.5.1 Regulation of Credit - Methods. 1.6 Value of Money: 1.6.1 Quantity Theory of Money (Transaction Approach) 1.6.2 Cambridge version (Cash Balance Approach): Marshall, Pigou, Robertson and Keynes	12
II	Inflation	2.1 Meaning and Definition of Inflation, Deflation and	12

Unit	Unit Title	Contents	No of Lectures
		Stagflation 2.2 Types of Inflation 2.3 Causes of Inflation and Demand Pull and Cost Push Inflation 2.4 Measurement of Inflation: CPI and WPI 2.5 Consequences of Inflation	
III	Trade Cycle (Business Cycle)	3.1 Meaning and Definition of a Business Cycle 3.2 Characteristics of a Business Cycle 3.3 Phases of Business Cycle 3.4 Anti-cyclical Measures: Monetary and Fiscal	12
IV	Public Finance:	4.1 Meaning, Definitions, scope and importance of Public Finance 4.2 Public Revenue - Tax Revenue and Non-Tax Revenue 4.2.1 Types of taxes 4.3 Public Expenditure: Meaning and Causes of Increasing Public Expenditure, Developmental Expenditure and Non-Developmental Expenditure 4.4 Public Debt: Meaning and Importance 4.5 Budget Concept and Types 4.5.1 Fiscal Deficit and Revenue Deficit	12
<b>Teaching – Learning Process</b>			<b>48</b>
<b>Evaluation Process</b>			<b>9</b>
<b>Total</b>			<b>57</b>

**Teaching Methodology:**

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected	Weightage of Marks (%)
				Conceptual, understanding Knowledge / Skills / Attributes etc.	
I	Money	1. Visit to coin museum - RBI, Pune 2. Students' seminars/ presentations	Not suggested	1. Students will understand concepts and theories of money. 2. Students will understand and analyze the supply of money, its value and its relevance in day to day life.	Approximately equal weightage to all the Units

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected	Weightage of Marks (%)
				Conceptual, understanding Knowledge / Skills / Attributes etc.	
II	Inflation	1. Group discussion, 2. Debate	-	1. Students will understand the causes, consequences and methods of measurement of Inflation. 2. Students will be able to develop practical approaches to see the inflationary economy.	"
III	Trade Cycle	1. Group Learning  2. Graphical presentations.	-	1. Students will be able to understand the current phases of the trade cycle. 2. Students will be able to interpret the effects of anti- cyclical policies on the economy.	"
IV	Public Finance	1. Panel Discussion	-	1. Students will be able to understand, analyse, interpret and criticise public policies with a theoretical base.	"

**Evaluation Method:**

Evaluation Method Unit No.	Total Marks 100			Project / Practical (If any)
	Formative Assessment		Summative Assessment	
	CCE I 20 Marks	CCE II 20 Marks	Semester- End Examination 60 Marks	
I, II, III, IV	Departmentally organised assignments	Centrally (College level) organised Tests	College Organised Examination	Not suggested

**Mandatory Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1.	Macro- Economic Theory	M L Jhingan,	Vrinda Publications (P) Limited
2.	Macroeconomics	N. Gregory Mankiw	Worth Publishers, New York.
3.	Macro Economics	Rudiger Dornbusch, Stanley Fisher & Richard Startz	TataMcGraw Hill Education Private Limited (Latest Edition), US
4.	E-Book Macroeconomics	H. L. Ahuja	-

**References:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1.	Economics	Paul A Samuelson and William D Nordhaus.	McGRAW – HILL international Edition.
2.	Macroeconomics	A. N. Gregory Makiw,	Worth Publishers, New York.
3.	Macro- Economic Theory	M L Zingan	Vrinda Publications (P) Limited.
4.	Samashti Arthshstriy Vishleshan	Shridhar Deshpande, Vinayak Deshpande	Himalaya Publication House.
5.	Theories of value: Output and Employment	John Eatwell, Thames Polytechnic	1979 SPPU/SY B.Com/Semester –IV/ CBCS/ 2019 Pattern/REVISED SYALLABUS Page 11
6.	Businss Economics	Dr. J. P. Mishra	Sahitya Bhavan Publications, Agra.
7.	Macroeconomics: A Global Text	Sampat Mukherjee	New Central Book Agency Private Limited (Latest Edition), New Delhi
8.	Macroeconomics: A Rough Guide, in Macroeconomics:	Brian Snowdon and Howard Vane	Routledge

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
	A Reader, (Ed.)		
9.	Paisa, Mahagaie Aani Rajasva	Dr. Rasal, Shelar and Bhadane	Idol Publications, Pune
10.	Macroeconomics: Theory and Policy	-	S. Chand & Company Limited. (Latest Edition)
11.	Macroeconomics: A Critical Companion	Ben Fine & Ourania Dimakou	Pluto Press (Latest Edition)
12.	A History of Macroeconomics: From Keynes to Lucas and Beyond	Michel De Vroey,	Cambridge University Press (Latest Edition)
13.	Analytical Macroeconomics: From Keynes to Mankiw	Sampat Mukherjee	New Central Book Agency Private Limited
14.	Macroeconomics	K R Gupta, R.K.Mandal, Amita Gupta	Atlantic Publishers and distributor's pvt.ltd.
15.	Money, Inflation, and Business Cycles The Cantillon Effect and the Economy	Arkadiusz Sieroń	Abingdon, Routledge, 2019. NewYork
16.	Macroeconomics	N. Gregory Maki	Worth Publishersw, New York
17.	Macro Economics	Rudiger Dornbusch, Stanley Fisher & Richard Startz	Tata McGraw Hill Education Private Limited (Latest Edition),US
18.	The General Theory of Employment, Interest, and Money	John Maynard Keynes	General Press
19.	An Analysis of John Maynard Keynes's The General Theory of Employment, Interest and Money	John Collins	CRC Press,2017

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<b>Course Code:</b> <b>B1-21/404</b>	<b>Subject / Course: Business Management-II</b>	<b>Marks: 100</b> <b>Credits: 3</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To understand various Motivational Theories.</li> <li>2. To study various Leadership Styles and Theories.</li> <li>3. To explore various Techniques of Co-ordination &amp; Control.</li> <li>4. To acquaint the students with the Recent Trends in Management.</li> </ol>		
<b>Course Outcome :</b>		
After completing the course, the student shall be able to		
<b>CO1:</b> Understand various Motivational Theories.		
<b>CO2:</b> Get acquainted with various Leadership Styles and Theories.		
<b>CO3:</b> Recognize and apply various techniques of Co-ordination & Control.		
<b>CO4:</b> Get to know the Recent Trends in Management.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of Lectures</b>
I	Motivation	1.1 Meaning, Importance 1.2 Theories of motivation: 1.2.1 Maslow's Need Hierarchy Theory 1.2.2 Herzberg's Two Factor Theory 1.2.3 Douglas Mc Gregor's Theory of X and Y 1.2.4 System & Quantitative Theory	16
II	Leadership	2.1 Meaning and Importance of Leadership 2.2 Qualities and Functions of a Leader 2.3 Leadership Styles and Managerial Grid. 2.4 Theories of Leadership: 2.4.1 Based on Trait 2.4.2 Based on Behavior 2.4.3 Based on Situation/Contingency 2.5 Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar and Pt. Jawaharlal Nehru in Leadership.	16

Unit	Unit Title	Contents	No of Lectures
III	Co-ordination and Control	3.1 Co-ordination: 3.1.1 Meaning, Need and Limitations of Co-ordination 3.1.2 Techniques of Co-ordination 3.2 Control: 3.2.1 Meaning and Importance 3.2.2 Relationship between Planning & Control 3.2.3 Resistance to Control, Ways to Overcome Resistance to Control 3.2.4 Control Process	15
IV	Emerging Trends in Business Management	4.1 Corporate Social Responsibility 4.2 Corporate Governance and Corporate Citizenship 4.3 Management of Change	10
<b>Total No of Lectures</b>			<b>57</b>

**Teaching Methodology:**

Unit	Unit Title	Teaching Methodology	Project (If any)	Outcome Expected		Weightage of Marks (%)
				Conceptual understanding Knowledge / Skills / Attributes etc.		
I	Motivation	Interactions on Motivational Theories  Lectures by Industry Experts	N/A	Students will get an idea about the Basic Motivational Tools used in the Field of Management.	Conceptual understanding  Fundamental knowledge  Experiential learning	28
II	Leadership	Student Group Activities which involve Leadership Skills and Qualities.	N/A	Students will get an idea about how Leadership influences Organizational success.	Conceptual clarity  Experiential learning  Application & Analytical skills	28

Unit	Unit Title	Teaching Methodology	Project (If any)	Outcome Expected		Weightage of Marks (%)
				Conceptual understanding Knowledge / Skills / Attributes etc.		
III	Co-ordination and Control	Documentaries and movies on Co-ordination and Control.  Lectures by Industry Experts  Case studies & Presentations on Co-ordination and Control.	N/A	Students will understand the Significance of Co-ordination and Control in Modern Business Management.	Fundamental knowledge  Application & Analytical skills	26
IV	Emerging Trends in Business Management	Various Lectures by Industry Experts  Case Studies on the Emerging Trends in Business Management.	N/A	Students will come across various Emerging Trends in Management.	Conceptual Understanding  Analytical skills	18

**Evaluation Method:**

Unit	Evaluation Method	Marks (100)		
		Formative Assessment		Summative Assessment
		CCE I (20)	CCE II (20)	SEMESTER (60)
I- Motivation	Assignment / MCQ / Descriptive	10	N/A	Theory-16
II- Leadership	Assignment / MCQ / Descriptive	10	N/A	Theory-16
III- Co-ordination and Control	Assignment / MCQ / Descriptive	N/A	10	Theory-16
IV- Emerging Trends in Business Management	Assignment / MCQ / Descriptive	N/A	10	Theory-12

**Suggested Readings :**

Sr. No	Title of the book	Author	Publication
1.	Essentials of Management	Horol Koontz and Iteinz Weibrich	McGrawhills International
2.	Management Theory & Practice	J. N. Chandan	N/A
3.	Principles & Practice of Management	Dr. L. M. Parasad	Sultan Chand & Sons - New Delhi
4.	Business Organization & Management	Dr. Y. K. Bhushan	N/A
5.	Business Environment and Policy – A book on Strategic Management	Francis Cherunilam	Himalaya Publishing House
6.	Principles of Management	Tripathi, Reddy	Tata McGraw Hill

**Suggested Web/E-Learning Resources:**

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube / Swayam / MOOCS etc.)	Films	Journals / Articles / Case studies
1.	Motivation	<a href="https://onlinecourses.swayam2.ac.in/nou22_mg03/preview">https://onlinecourses.swayam2.ac.in/nou22_mg03/preview</a>	Films how to motivate staff and various theories of motivation available on various digital platforms.	International Journal of Business & Management
2.	Leadership	<a href="https://onlinecourses.swayam2.ac.in/nou22_mg03/preview">https://onlinecourses.swayam2.ac.in/nou22_mg03/preview</a>	Documentaries and movies on leadership. Videos of great leaders in the field of trade and commerce available on various digital platforms.	Journal of Leadership & Organizational Studies

<b>Sr. No.</b>	<b>Topic of the Lecture</b>	<b>Lectures (Available on Youtube / Swayam / MOOCS etc.)</b>	<b>Films</b>	<b>Journals / Articles / Case studies</b>
3.	Co-ordination and Control	<a href="https://onlinecourses.swyam2.ac.in/nou22_mg03/preview">https://onlinecourses.swyam2.ac.in/nou22_mg03/preview</a>	Documentaries and movies on coordination and control available on various digital platforms.	IOSR Journal of Business & Management
4	Emerging Trends in Business Management	<a href="https://onlinecourses.swyam2.ac.in/nou22_mg03/preview">https://onlinecourses.swyam2.ac.in/nou22_mg03/preview</a>	Documentaries and movies on emerging trends in management available on various digital platforms.	IOSR Journal of Business & Management

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<b>Course Code:</b> B1-21/405	<b>Subject / Course : Elements of Company Law</b>	<b>Marks: 100</b> <b>Credits: 3</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To provide insight into the provisions related to the Management of the Company.</li> <li>2. To know about the provisions of Key Managerial Personnel and introduce the concept of CSR.</li> <li>3. To understand the various types of meetings of a company and their statutory provisions.</li> <li>4. To acquaint the students with the concept of E-governance, E-filing, Oppression &amp; Mismanagement, and Winding up Company.</li> </ol>		
<b>Course Outcome:</b>		
After completing the Course, the student shall be able to		
<p><b>CO1:</b> Develop general awareness about the management of the company.</p> <p><b>CO2:</b> Get acquainted with the company's Key Managing Personnel and their role in company administration, and understand the concept of CSR.</p> <p><b>CO3:</b> Understand the concept of Company Meetings and their relevant provisions.</p> <p><b>CO4:</b> Get acquainted with E-governance, E-filing, Oppression &amp; Mismanagement, and Winding up Company.</p>		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
I	Management of Company	<p><b>1.1. Board of Directors:</b> Definition, Powers, Restrictions, Prohibition on Board.</p> <p><b>1.2. Director:</b> Meaning and Legal position of Directors, Types of Directors.</p> <p><b>1.3 Appointment of Directors:</b> Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors</p> <p><b>1.4</b> Vacation of office by Directors, Number of Directors, Number of Directorship, Related Party transaction.</p>	13

Unit	Unit Title	Contents	No of lectures
II	Key Managerial Personnel (KMP) & CSR	<p><b>2.1. Key Managerial Personnel (KMP)</b></p> <p><b>2.1.1.</b> Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, CEO, CFO etc.</p> <p><b>2.1.2</b> Company Secretary (CS)- Appointment, Term of office/ Tenure of appointment, Role of Company secretary.</p> <p><b>2.1.3</b> Distinction between Managing Director, Manager and Whole Time Director - Roles, Powers, Functions of above KMP.</p> <p><b>2.2. Corporate Social Responsibility (CSR)</b> [U/S 135] – Concept, Applicability, CSR Committee, Activities under CSR.</p>	12
III	Company Meetings	<p><b>3.1 Board Meeting</b> – Meaning and Kinds</p> <p><b>3.2 Conduct of Meetings</b> - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting]</p> <p><b>3.3 Meeting of Shareholders</b> - General Body Meetings, Types of Meetings</p> <p><b>3.3.1</b> Statutory Meeting</p> <p><b>3.3.2</b> Annual General Meeting (AGM),</p> <p><b>3.3.3</b> Extraordinary General Meeting (EOGM).</p> <p><b>3.3.4</b> Class Meeting</p> <p><b>3.4 Creditor’s Meeting-</b> Meeting of The Debenture Holders, Meeting of Creditors for the Purpose other than Winding Up, Meeting of the Creditors for Winding Up</p> <p><b>3.5 Provisions</b> regarding convening, constitution, conducting of General Meetings contained in Ss.101 to 114</p>	16
IV	E-Governance, Oppression & Mismanagement and Winding up Company	<p><b>4.1. E-Governance</b></p> <p><b>4.1.1 E-Governance</b> –Meaning, Importance of E-Governance</p> <p><b>4.1.2 E Filing</b> – Basic concept of MCA &amp; MCA Portal, E- Filing</p> <p><b>4.2 Oppression &amp; Mismanagement-</b> Concept, provisions under the Companies Act, 2013, landmark case laws, Removal/strike off of name of the Company under Companies Act, 2013 and its</p>	16

Unit	Unit Title	Contents	No of lectures
		procedure. <b>4.3 Winding up of a Company</b> <b>4.3.1</b> Meaning of winding-up, Types of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal.	
<b>Total No of Lectures</b>			<b>57 (48 min)</b>

**Teaching Methodology:**

Unit	Unit Title	Teaching/ Learning Methodology	Project / Hands on exposure / Practice based	Outcome expected		Weight age of Marks (%)
				Conceptual understanding	Knowledge / Skills / Attributes etc.	
I	Management of Company	Case Studies, PowerPoint Presentation, Group Discussion, Library Assignment, Class Discussion.	Management of Company.	To Acquaint knowledge about Company Management & Administration.	To know the remedies for breach of duties by Directors, Loans to Directors, Remuneration of Directors	26
II	Key Managerial Personnel (KMP) & CSR	Project, Quiz Competition, Case Studies, Interaction with the Industry Expert, Class Discussion, use of Internet Resources.	Emerging issues in CSR of company	To acquire knowledge regarding role of key managerial personnel of the Companies & CSR	To learn about the provision relating to KMP & CSR	24
III	Company Meetings	Case studies, Team Exercise, Field visit,	Types of Company Meeting	To know about kinds of company meetings	To learn about the provisions regarding convening,	28



Unit	Unit Title	Teaching/ Learning Methodology	Project / Hands on exposure / Practice based	Outcome expected		Weight age of Marks (%)
				Conceptual understanding	Knowledge / Skills / Attributes etc.	
		Moot Court, PowerPointPr esentation, Group Discussion			constitution and conduct of Company Meetings.	
IV	E-Governance, Oppression & Mismanagemen t and Winding up Company	Visit to MCA, Project Making, Quiz Competition, Case Studies, Library Visit, Class Discussion.M oot Court	winding – up of company and E- governance	To gain knowledge about the E- governance of the company and Winding up Company	To get acquainted with the provision of E Governance, oppression & mismanagemen t and Winding –up of the Company	22

#### Evaluation Method:

Evaluation Method / Unit	Marks (100)		
	Formative Assignment		Summative Assessment
	CCE I (20 Marks)	CCE II (20 Marks)	Semester End Examination 60 Marks
I, II, III, IV	Departmentally organized assignment	Centrally (College Level) organized Tests	College Organized Examination

#### Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication, Place
1.	The Companies Act with Rules	Taxmann	Taxmann
2.	The Companies Act, 2013	Bharat	Bharat Law House Pvt. Ltd. Delhi
3.	Company Law-A Comprehensive Text Book on Companies Act 2013	Dr. Sanjay Dhamija,	Taxmann
4.	Company Law	Dr S R Meyani	Asia Law House, Mumbai

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication, Place</b>
5.	Guide to Memorandum, Articles & Incorporation of Company	Bhandari & Makheeja	Lexis Nexis
6.	Company Law	Avtar Singh	Eastern Book Company
7.	Elements of Company Law	N D Kapoor	Sultan Chand and Sons
8.	Law Dictionary		
9.	Guide to the Companies Act	Ramaiya	Lexis Nexis, Nagpur

### **Web References**

<b>Sr. No.</b>	<b>Website Address</b>	<b>Institution</b>
1	<a href="https://www.mca.gov.in">https://www.mca.gov.in</a>	Ministry of Corporate Affairs
2	<a href="https://www.icai.org">https://www.icai.org</a>	ICAI - The Institute of Chartered Accountants of India
3	<a href="https://www.icsi.edu">https://www.icsi.edu</a>	ICSI - Institute of Company Secretaries of India

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<b>Course Code :</b> <b>B1-21/406A (II)</b>	<b>Subject / Course : Business Administration-II</b>	<b>Marks: 100</b> <b>Credits :4</b>
<p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To provide knowledge on compliances of legal requirements for business.</li> <li>2. To make students aware, the term Productivity and its importance.</li> <li>3. To develop understanding of business liasoning.</li> <li>4. To provide basic knowledge of mergers, acquisition get acquainted with growth strategies.</li> </ol>		
<p><b>Course Outcome :</b></p> <p>After completing the course, the student shall be able to</p> <p><b>CO1:</b> Gain knowledge on compliances of legal requirements for business.</p> <p><b>CO2:</b> Be aware of the meaning productivity and its importance in business administration.</p> <p><b>CO3:</b> Understand the meaning and importance of business liasoning.</p> <p><b>CO4:</b> Gain basic knowledge of mergers; acquisition get acquainted with growth strategies.</p>		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of Lectures</b>
I	Legal Aspects (Recent Trends)	1.1 Compliance of legal requirements in promoting business unit 1.2 Licensing, Registration Filing returns and other documents	13
II	Productivity	2.1 Meaning, Importance & measurements of productivity, Factors affecting productivity 2.2 Role of National Productivity Council (NPC), Product Quality Control (QPC)	18
III	Business liasoning	3.1 Interface between business and government, society and natural environment; etc 3.2 Business strategy -- meaning and importance and steps in developing strategies	13

Unit	Unit Title	Contents	No of Lectures
IV	Business Alliances (growth strategies)	4.1 Mergers & Acquisition, Franchising 4.2 Outsourcing-concept and characteristics, 4.3 Public Private Partnership, Business Engineering	13
<b>Total No of Lectures</b>			<b>57</b>

**Teaching Methodology:**

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected		Weight age of Marks (%)
				Conceptual understanding	Knowledge / Skills / Attributes etc	
I	Legal Aspects (Recent Trends)	PowerPoint Presentations & Guest lecture on Legal Aspects	Discussion among students regarding legal compliances	To develop a better understanding of the legal compliances in business	Students will get the knowledge about the legal environment of business	25%
II	Productivity	Presentations about particular firm/business/SSU and their productivity measures	Visit to firm/businesses/SSU	To understand the term productivity and its importance in business administration	Conceptual understanding of how productivity can be improved	25%
III	Business liasoning	Lectures of industry expert's entrepreneurs and documentaries.  Interviews of business leaders	Interviews/interaction with business leaders to get a deeper insight on developing business strategies.	To develop an understanding of the various forms of liasoning required	Conceptual understanding and knowledge of various stakeholders of business and the efficient way of establishing a rapport with	25%

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected		Weight age of Marks (%)
				Conceptual understanding	Knowledge / Skills / Attributes etc	
				in business administration	them for business development	
IV	Business Alliances (growth strategies)	Videos and lectures by experts	Case study discussion on mergers & acquisitions	To get acquainted with the growth strategies of business	Students will have Greater insight on mergeacquisitions and other strategies.	25%

**Evaluation Method:**

Unit	Evaluation Method	Marks (100)			Project/Practical (If any)  1 Credit
		Formative Assessment		Summative Assessment	
		CCE I (20)	CCE II (20)	SEMESTER (60)	
Legal Aspects (Recent Trends)	Assignment/MCQ	10	N/A	Theory	Discussion among students regarding legal compliances
Productivity	Assignment/MCQ	10	N/A	Theory	Visit the organization and study the role of Quality circle and Quality Improvement. QPC and NPC.
Business liasoning	MCQ/Descriptive	N/A	10	Theory	Interviews/ interaction with business leaders to get a deeper insight on developing business strategies.
Business Alliances (growth strategies)	MCQ/Descriptive	N/A	10	Theory	Case study discussion on mergers & acquisitions

**Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication
1	Modern Business Organization & Management	N.Mishra, Majestic Books Hounslow	Allied Publishers Pvt. Ltd
2	Essentials of Business Administration	K. Ashwathappa	Himalaya Publication
3	Business Administration	S.C.Saxena	Sahitya Bhavan
4	Business Administration	Sharma D. K.	Centrum Press
5	Business Administration	Robinson Maurice Henry	Forgotten Books
6	The Administrative Processes	Stephen Robbins	Prentice-Hall; 2nd edition
7	Business Organization and Management	P C Tulsian	McGraw Hill Education
8	Modern Business Administration	Robert C.	Pitman Publication
9	Handbook of Business Administration	Maynard, H.B	McGraw-Hill

**Suggested Web/E-Learning Resources:**

Sr. No.	Topic Of the Lecture	Lectures (Available on Youtube/ Swayam / MOOCS etc.)	Films	Journals/Articles/Casestudies
1.	Legal Aspects (Recent Trends)	<a href="https://www.youtube.com/watch?v=hR82OnxdUsA">https://www.youtube.com/watch?v=hR82OnxdUsA</a>	N/A	<a href="https://uk.practicallaw.thomsonreuters.com/4-500-8980?transitionType=Default&amp;contextData=(sc.Default)&amp;firstPage=true">https://uk.practicallaw.thomsonreuters.com/4-500-8980?transitionType=Default&amp;contextData=(sc.Default)&amp;firstPage=true</a>
2.	Productivity	<a href="https://www.youtube.com/watch?v=gk5mnAuO5BA">https://www.youtube.com/watch?v=gk5mnAuO5BA</a>	N/A	SAKSENA, J. (1991). Director, National Productivity Council, New. Recent Developments in Mathematical Programming, 359.

Sr. No.	Topic Of the Lecture	Lectures (Available on Youtube/ Swayam / MOOCS etc.)	Films	Journals/Articles/Casestudies
3.	Business liasoning	<a href="https://www.youtube.com/watch?v=XAfBNJxW6cM">https://www.youtube.com/watch?v=XAfBNJxW6cM</a>	N/A	<a href="https://study.com/academy/lesson/business-government-society-interactions-and-influences.html">https://study.com/academy/lesson/business-government-society-interactions-and-influences.html</a>  <a href="https://edurev.in/studytube/Interface-between-Business-and-Various-Types-of-Bu/0272acf0-cb49-485e-aea0-58317445cd13_t">https://edurev.in/studytube/Interface-between-Business-and-Various-Types-of-Bu/0272acf0-cb49-485e-aea0-58317445cd13_t</a>
4.	Business Alliances (growth strategies)	<a href="https://www.udemy.com/courses/search/?src=ukw&amp;q=mergers+and+acquisition">https://www.udemy.com/courses/search/?src=ukw&amp;q=mergers+and+acquisition</a> <a href="https://www.udemy.com/course/company-valuations-mergers-and-acquisitions/">https://www.udemy.com/course/company-valuations-mergers-and-acquisitions/</a>	N/A	<a href="https://rcic.in/acquisitions/mergers-acquisitions-case-studies-india/">https://rcic.in/acquisitions/mergers-acquisitions-case-studies-india/</a>  <a href="http://www.jetir.org">www.jetir.org</a> (ISSN23495162)  <a href="https://www.emerald.com/insight/content/doi/10.1016/S1479-361X(04)04003-7/full/html">https://www.emerald.com/insight/content/doi/10.1016/S1479-361X(04)04003-7/full/html</a>  <a href="http://14.139.171.199:8080/xmlui/handle/123456789/199">http://14.139.171.199:8080/xmlui/handle/123456789/199</a>

### Suggestive Mini Projects:

Topics of mini projects for group:

1. To study the impact of Covid-19 / Lockdown on MSMEs
2. To Study the Government announcements for businesses and its usefulness and application.
3. Analysis of various Acts applicable to business and make a chart activity.
4. Visit to NGOs which supports the start-ups and administer the activities.
5. Taking interviews of Entrepreneurs.
6. Making a questionnaire for head of business/Company/Organization's interview
7. Transforming interview in to Business facts and presentation of it.

<b>Course Code:</b> <b>B1-21/406B (II)</b>	<b>Subject / Course: Banking and Finance (Indian Banking System - II)</b>	<b>Marks: 100</b> <b>Credits: 3+1</b>
<p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To provide the knowledge and need of Co-operative Banking in India.</li> <li>2. To understand the significance of Development Banking in India.</li> <li>3. To make students able to take review and analyze Banking Reforms and Recommendations.</li> <li>4. To quote different emerging concepts in the Banking sector.</li> </ol>		
<p><b>Course Outcome:</b></p> <p>After completing the course, the student shall be able to</p> <p><b>CO1:</b> Know about the need for and relevance of Co-operative Banking in India.</p> <p><b>CO2:</b> Differentiate between Banking Institutions and Development Banks and their significance.</p> <p><b>CO3:</b> Critically evaluate the recommendations and Banking Sector Reforms.</p> <p><b>CO4:</b> Grasp and correlate different banking concepts and their applicability.</p>		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
I	Co-operative Banking in India:	Co-operative banks: Meaning, significance and role in economic development 1.1 Evolution of Co-operative Banking in India. 1.2 Structure of Co-operative Banking in India: Rural and Urban 1.3 Challenges before Co-operative Banking in India	12
II	Development Banking in India	2.1 Meaning and significance of Development Banking 2.2 Selected Development Banks: IDBI, SIDBI, NABARD, EXIM, NHB, IFCI 2.2.1 Important functions and Role of development banks. 2.3 Challenges faced by the Development Banking in India	12



Unit	Unit Title	Contents	No of lectures
III	Banking Sector Reforms	3.1 Need of Banking Sector Reform 3.2 Recommendations of M. Narasimham Committee – I (1991) 3.3 Recommendations of M. Narasimham Committee- II (1998) 3.4 Banking Reforms 3.4.1 Cash Reserve Ratio (C.R.R.) and Statutory Liquidity Ratio (S.L.R.) 3.4.2 Prudential Norms 3.4.3 Capital Adequacy Norms 3.4.4 Credit Deposit Ratio (C.D.Ratio) 3.5 Framework of Basel Committees on Banking Supervision Reforms i) Basel – I ii) Basel – II iii) Basel – III iv) Basel – IV	12
IV	Selective Important Concepts of Banking	4.1 Payment Banks, Small Finance Banks, Post Office Saving Banks, Social Banking, Wholesale Banking, Retail Banking, Merchant Banking 4.2 Introduction of the concept of Financial Inclusion	12
<b>Teaching -Learning Process</b>			<b>48</b>
<b>Evaluation Process</b>			<b>09</b>
<b>Total</b>			<b>57</b>

**Teaching Methodology :**

Unit	Unit Title	Teaching methodology	Project / Hands on exposure / Practice based	Outcome expected	Weightage of Marks %
				Conceptual, understanding Knowledge / Skills / Attributes etc.	
I	Co-operative Banking in India:	1. Group Discussion 2. Case based study	Not Suggested	Students get the Knowledge of historical perspective of selected Cooperative banks and its relevance in the banking sector.	Approximately Equal weightage to all the Units.

Unit	Unit Title	Teaching methodology	Project / Hands on exposure / Practice based	Outcome expected	Weightage of Marks %
				Conceptual, understanding Knowledge / Skills / Attributes etc.	
II	Development Banking in India	1. Student led Classroom 2. Visit Report (Project)	Writing a report based on the guest lecture (Not for Credits)	Students get information of selected development banks and its importance in the respective areas.	
III	Banking Sector Reforms	1. Expert Lecture 2. Web references (RBI)	Not Suggested	Students are enlightened with the changing scenario of the banking sector and knowledge up gradation will take place.	
IV	Selective Important Concepts of Banking	1. Library work 2. Presentation by Student	Visit to a bank	Students are acquainted with the selective important concepts of the banking sector.	

#### Evaluation Methods:

Unit No.	Total Marks 100			Project / Practical (If any) -
	Formative Assessment		Summative Assessment	
	CCE I 20 Marks	CCE II 20 Marks	Semester End Examination 60 Marks (To be converted into 40 marks)	
I, II, III, IV	Departmentally organised assignment	Centrally (College level) organised Tests	Preferably descriptive exam based on analytical questions.	Yes

#### Mandatory Readings:

Sr No.	Title of the Book	Author/s	Edition	Publication
1	Innovations in Banking Services	Suneja H. R.,	1994.	Himalaya Publishing House, Mumbai,
2	Banking and Finance	Joshi, Shrikant	1st	Indian Banking System paper, Edition

<b>Sr No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Edition</b>	<b>Publication</b>
3	Banking in India	Khan Ahmed Masoor Khan	--	--
4	Financial Market and Institutions	Bhole L.M	--	Tata McGraw Hills

**Suggested Readings:**

<b>Sr No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Edition</b>	<b>Publication</b>
1	Banking Sector Reforms in India and Performance Evaluation of Commercial Banks	Debaprosanna Nandy	2010	Universal Publishers
2	Indian Banking System	Deb Joyeeta	2019	Evince Publishing.
3	Indian Banking-Nature and Problems	Desai Vasant	2007	Himalaya Publishing House.
4	Banking Principles and Operations.	Gopinath M.N	2017	Snow White Publisher.
5	Managing Indian Banks	Joshi, Vasant and other	2002	The Challenges Ahead, Response Books, New Delhi.
6	Indian Banking System-Growth, Challenges and	Mallik,	2018	Chaudhury and Sarkar
7	Indian Banking	Nararajan and Parameswaran	2007	S. Chand Company Ltd. New Delhi.
8	Banking in India: Past, Present and Future	ShahiUjjwala	2013	New Century Publications
9	Banking Sector Reforms in India	Singh Sultan	2008	Kanishka Publishing House
10	Co-operative Banking in	Thirunarayanan R		Mittal

Sr No.	Title of the Book	Author/s	Edition	Publication
	India			Publication
11	Indian Banking System	Trivedi, Chaudhary and other	2015	RBD Publication, Jaipur 12.Trivedi
12	Indian Banking System	I.V. and JatanaRenu	2010	RBSA Publisher.
13	'Report on Trend and Progress of Banking in India	Sahakar Maharshi	2017-18 2018-19 2019-20	

**Web references Recommended:**

1. [www.rbi.org](http://www.rbi.org)
2. [www.sbi.org](http://www.sbi.org)



<b>Course Code:</b> <b>B1-21/406C (II)</b>	<b>Subject / Course: Business Laws and Practices – I</b>	<b>Marks: 100</b> <b>Credits - 04</b> <b>(Theory 03 + Practical 01 = 04)</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To understand the registration process, administrative setup, and functioning of a Co-operative Society.</li> <li>2. To know the registration formalities and working environment of the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017.</li> <li>3. To understand various provisions related to the Competition Act, 2002.</li> <li>4. To make students aware about nature, causes, and consequences of Industrial Dispute and the resolution mechanism of the same.</li> </ol>		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
<b>CO1:</b> Understand the basic features, types of Cooperative societies, registration process, administrative setup, and functioning of the same under Maharashtra Cooperative Societies Act, 1960.		
<b>CO2:</b> Understand the registration process and working environment of an establishment under The Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017.		
<b>CO3:</b> Develop awareness about the Competition Act, 2002.		
<b>CO4:</b> Get acquainted with the concept of Industrial Dispute and dispute resolution mechanism under the Industrial Disputes Act, 1947.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
I	Maharashtra Cooperative Societies Act, 1960	1.1 Definition and Features of a Cooperative Society. 1.2 Types of Cooperative Societies. 1.3 Restriction on society. 1.4 Registration, Cancellation of Registration, and De-registration of a Society. 1.5 Administrative setup, Bye-Laws and Amendments of bye-laws.	14

Unit	Unit Title	Contents	No of lectures
II	The Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017	2.1 Meaning, Introduction. 2.2 Registration of Establishments. 2.3 Opening and Closing Hours, Hours of Work, Interval for Rest, Spread-Over, Wages for Overtime, and Weekly Off, Leave with Pay and Payment of Wages, Welfare.	14
III	Competition Act 2002	3.1 Introduction, Definitions, Scope, Objectives. 3.2 Prohibition of Anti-competitive agreements, Abuse of Dominant Position and Regulation of Combinations. 3.3 Competition Commission of India, Duties, Powers, And Functions of Commission. (Sec 7 to 39)	14
IV	The Industrial Disputes Act, 1947	4.1 Introduction, Scope, Objectives, Definitions- Industrial Disputes, Strikes, Lock-out, lay-off, Retrenchment and Closure. 4.2 Causes and Consequences of industrial disputes. 4.3 Settlement and Adjudication of Industrial Disputes.	15
<b>Total No of Lectures</b>			<b>57 (48 min)</b>

#### Teaching Methodology:

Unit	Unit Title	Teaching methodology	Project / Hands on exposure / Practice based	Outcome expected		Weightage of Marks (%)
				Conceptual understanding	Knowledge / Skills / Attributes etc.	
I	Maharashtra Cooperative Societies Act, 1960	Cases to be discussed in Groups, Use of Internet Sources.	Project on Various successful cooperative ventures in India & Outside India	Understanding the legal requirements of the Cooperative Business Model in India. Understanding the cooperative law & its applications.	To understand the formation, working and bye-laws of the co-operative society.	25

Unit	Unit Title	Teaching methodology	Project / Hands on exposure / Practice based	Outcome expected		Weightage of Marks (%)
				Conceptual understanding	Knowledge / Skills / Attributes etc.	
II	The Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017	Benefits of Shop Act to be discussed in Groups, Discussion on Procedure to obtain permission under Shop Act.	Project on Procedure & documents required to start small business under shop act.	To know about shop Act registration to small business owners, Benefits of Shop Act to people etc.	Understanding the process and methods of Registration, understand the regulation of conditions of work and employment in shops and various establishments.	25
III	Competition Act 2002	Use of Internet Sources. PPT presentation	The project on Applications of Competition Act, 2002.	Understanding the fair & healthy business competition in India.	To understand the basics of the Competition Act, 2002.	25
IV	The Industrial Disputes Act, 1947	Observation or Survey about Industrial disputes can be conducted and discussed in detail. PPT Presentation	Project report on various cases under The Industrial Disputes Act, 1947.	To know about the importance, and practical implementation of the Industrial Disputes Act, 1947.	Understanding the concept of industrial dispute and dispute resolution mechanism.	25

#### Evaluation Methods:

Unit	Marks (100)			
	Formative Assignment			Summative Assessment
	CCE I (20 Marks)	CCE II (20 Marks)	Project / Practical Exam (20 Marks)	Semester End Examination 60 Marks (Converted into 40 Marks)
I, II, III, IV	Departmentally organized assignment	Centrally (College Level) organized Tests	Project / Practical Exam	College Organized Examination

**Projects:**

<b>Topic</b>	<b>Project/s</b>
Maharashtra Cooperative Societies Act, 1960	To study any Co-operative society unit and prepare the report thereon.
The Maharashtra Shops And Establishments (Regulation of Employment and Conditions of Service) Act, 2017	Project on registration of an establishment and on the working environment of an establishment.
Competition Commission of India	Case study
Strikes, Lock-out, lay-offs, Standing orders, Rules, Causes of Industrial Disputes	Case study

**References:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Labour Laws	Taxmann	Taxmann
2	Labour & Industrial Laws	S N Misra	Central Law Publication
3	Maharashtra Cooperative Societies Act, 1960	Current Publications	Current Publications
4	Competition Act 2002	Agarwal V. K.	Bharat Law House Pvt Ltd
5	Industrial Disputes Act, 1947	Lawmann's	Kamal Publishers
6	Labour and Industrial Laws	M.N. Mishra	Central Publications

**Web References:**

<b>Sr. No.</b>	<b>Website Address</b>	<b>Institution</b>
1	<a href="https://www.mca.gov.in">https://www.mca.gov.in</a>	Ministry of Corporate Affairs
2	<a href="https://www.icai.org">https://www.icai.org</a>	ICAI - The Institute of Chartered Accountants of India



<b>Sr. No.</b>	<b>Website Address</b>	<b>Institution</b>
3	<a href="https://www.icsi.edu">https://www.icsi.edu</a>	ICSI - Institute of Company Secretaries of India
4	<a href="https://mahapanan.maharashtra.gov.in/Site/Upload/GR/MCS%20Bare%20Act%20and%20Rules.pdf">https://mahapanan.maharashtra.gov.in/Site/Upload/GR/MCS%20Bare%20Act%20and%20Rules.pdf</a>	Government of Maharashtra
5	<a href="https://lj.maharashtra.gov.in/Site/Upload/Acts/H%20693.pdf">https://lj.maharashtra.gov.in/Site/Upload/Acts/H%20693.pdf</a>	Government of Maharashtra
6	<a href="https://www.cci.gov.in/sites/default/files/ci_pdf/competitionact2012.pdf">https://www.cci.gov.in/sites/default/files/ci_pdf/competitionact2012.pdf</a>	Government of India
7	<a href="https://mahakamgar.maharashtra.gov.in/images/pdf/industrial-disputes-act-1947.pdf">https://mahakamgar.maharashtra.gov.in/images/pdf/industrial-disputes-act-1947.pdf</a>	Government of Maharashtra

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<b>Course Code: B1- 21/406 D (II)</b>	<b>Subject / Course: Cost and Works Accounting- II</b>	<b>Marks: 100 Credits: 04</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To introduce to Material Accounting and control</li> <li>2. To acquaint the students with ascertainment of labour cost.</li> <li>3. To introduce to students Cost Book Keeping and Reconciliation of Cost Accounting Records with financial Accounts</li> <li>4. To introduce to the concepts of Just In Time (JIT), Six Sigma and Computer Aided manufacturing (CAM) and Enterprise Recourse Planning (ERP).</li> </ol>		
<b>Course Outcome:</b>		
After completing the Course, the students will be able to:		
<b>CO 1:</b> Understand Material Accounting including Pricing Methods, Material Records and Material Control		
<b>CO 2:</b> Ascertain the Labour Cost		
<b>CO 3:</b> Understand the Cost Book Keeping and Reconciliation of Cost Accounting Records with Financial Accounts		
<b>CO 4:</b> Get acquainted with the concepts of Just In Time (JIT), Six Sigma, Computer Aided Manufacturing (CAM), Enterprise Recourse Planning (ERP)		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of Lectures</b>
I	Material Accounting	<ol style="list-style-type: none"> <li>1.1 Classification and Codification of Material</li> <li>1.2 Introduction to CAS-6</li> <li>1.3 Stores and Material Records</li> <li>1.4 Bin Card &amp; Store Ledger etc.</li> <li>1.5 Issue of Material and Pricing Methods for Issue of Material:               <ol style="list-style-type: none"> <li>1.5.1 FIFO</li> <li>1.5.2 LIFO</li> <li>1.5.3 Simple Average Methods</li> <li>1.5.4 Weighted Average Methods</li> </ol> </li> <li>1.6 Accounting and Control of Material Losses, Wastage, Scrap, Spoilage and Defectives</li> </ol>	18

Unit	Unit Title	Contents	No of Lectures
II	Labour Cost and Payroll	2.1 Concept of Labour Cost, Definition of Wages 2.2 Records and Methods - Time Keeping and Time Booking 2.3 Methods of Wage Payment: Time Rate System and Piece Rate System 2.4 Taylor's Differential Piece Rate System. 2.5 Incentive Plan: Halsey Plan Rowan Plan Group Bonus scheme 2.6 Performance based incentive plan 2.7 Payroll meaning and components Labour Turnover, Overtime and idle time	18
III	Cost Book Keeping	3.1 Cost Accounting Records 3.2 Cost Ledgers 3.3 Integrated and Non-Integrated Accounts 3.4 Reconciliation of Cost Accounting records with Financial Accounts	16
IV	Introduction to JIT, Six Sigma, CAM and ERP	4.1 Introduction to- Just In Time (JIT), Six Sigma 4.2 CAM (Computer Aided Manufacturing) 4.3 Enterprise Resource Planning (ERP)	5
<b>Total No of Lectures</b>			<b>57</b>

**Teaching Methodology:**

Unit	Unit Title	Teaching methodology	Outcome expected		Weightage of Marks (%)
			Conceptual understanding Knowledge / Skills / Attributes etc.		
1	Material Accounting	Industry visit Expert talk Visit to malls, stores	Understand Material Accounting including Pricing Methods, Material Records and Material Control	Conceptual understanding Applicability skills Practical exposure	28%
2	Labour cost and Payroll	Power Point Presentations Lectures of industry experts	Ascertain the Labour Cost	Conceptual understanding Applicability skills	28%

Unit	Unit Title	Teaching methodology	Outcome expected		Weightage of Marks (%)
			Conceptual understanding Knowledge / Skills / Attributes etc.		
3	Cost Book Keeping	Power Point Presentations  Group discussion	Understand the Cost Book Keeping and Reconciliation of Cost Accounting Records with financial Accounts	Conceptual understanding  Applicability skills	27%
4	Introduction to JIT, Six Sigma, CAM and ERP	Guest lecture, power point presentation  Group discussion  Industry visit  Video based discussion	Get acquainted with the concepts of Just In Time (JIT), Six Sigma, Computer Aided manufacturing (CAM), and Enterprise Resource Planning (ERP)	Conceptual understanding  Practical exposure	17%

**Evaluation Method:**

Unit	Evaluation Method	Marks (100)		
		Formative Assessment		Summative Assessment
		CCE I (20)	CCE II (20)	SEMESTER (60) (To be converted into 40)
I- Material Accounting	Assignment/MCQ/ Descriptive	10	–	Theory (7) Problems (10)
II- Labour cost and Payroll	Assignment/MCQ/ Descriptive	10	–	Theory (7) Problems (10)
III- Cost Book Keeping	Assignment/MCQ/ Descriptive	–	10	Theory (6) Problems (10)
IV- Introduction to JIT, Six Sigma, CAM and ERP	Assignment/MCQ/ Descriptive	–	10	Theory (10)

**Note:**

**1 Weightage to Theory and Problems:**

50 % of marks for Theory & 50 % of marks for Practical problems

**2 Area of practical problems:**

a) Pricing of issues of Material

- b) Computation of Wages under different methods, calculation of Labour Turnover
- c) Preparation of Reconciliation Statement

**Topics for Small Project (Any one of the following):**

**Total Marks 20**

<b>Sr. No.</b>	<b>Topic</b>	<b>Method</b>
1	Accounting and control of Material 1. Classification and Codification of Material 2. Stores and Material Records, Bin Card & Store Ledger etc. 3. Issue of Material and Pricing Methods for Issue of Material 4. New Techniques used if any	Writing a report by visiting to mall/ stores/ industrial units
2	Labour Costing: 1. Records and Methods - Time Keeping and Time Booking 2. Methods of Wage Payment and Incentive Plans 3. Payroll components 4. Labour Turnover if any, causes of Labour Turnover 5. Costing of Overtime and idle time	Collection of data and preparation of report by visiting any industrial unit
3	Cost Book Keeping: 1. Cost Accounting Records 2. Cost Ledgers 3. Reconciliation of Cost Accounting records with Financial Accounts	
4	Study of Just In Time (JIT), Six Sigma CAM (Computer Aided Manufacturing) and Enterprise Resource Planning (ERP)	

**Suggested Readings:**

<b>Sr. No</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Cost Accounting (Intermediate)	Study Material ICAI Kolkata	Institute of Cost Accountant of India, Kolkata
2	Cost and Management Accounting	Study Material ICAI New Delhi	Institute of Chartered Accountant of India New Delhi
3	Cost Accounting- Principles & Practices	Jawahar Lal & Seema Shrivastava	Tata Mcgraw Hill, New Delhi

<b>Sr. No</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
4	Advanced Cost Accounting and Cost Systems	Ravi M Kishor	Taxmann, New Delhi
5	Fundamentals of Cost Accounting	S. N. Maheshwari	Mittal Problems Shree Mahavir Book Depot, New Delhi
6	Advanced Cost Accounting	Jain and Narang	Kalyani Publication, New Delhi
7	Horngren's Cost Accounting- A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson, Noida Up
8	Cost Accounting- Principles & Practices	Dr. M.N. Arora	Vikas Publishing House, New Delhi
9	Principles and Practice of Cost Accounting	N.K. Prasad	Booksyndicate Private Ltd, Kolkata
10	Cost Accounting: Methods and Problems	B.K.Bhar	Academic Publications, Kolkata

#### **E – Learning Resources:**

<b>Sr. No</b>	<b>Topic</b>	<b>Lectures (YouTube / Swayam / MOOCs / etc.)</b>	<b>Study Material / Journals / Articles / Case Studies</b>
1	Material Accounting	<a href="https://onlinecourses.nptel.ac.in/noc20_mg53/preview">https://onlinecourses.nptel.ac.in/noc20_mg53/preview</a>	<a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf</a>  <a href="https://www.icsi.edu/media/webmodules/publications/2.%20CMA-Executive.pdf">https://www.icsi.edu/media/webmodules/publications/2.%20CMA-Executive.pdf</a>  Articles from the Professional Journals like:  The Management Accountant  The Chartered Accountant  The Chartered Secretary
2	Labour cost and Payroll		
3	Cost Book Keeping		
4	Introduction to JIT, Six Sigma, CAM and ERP	<a href="https://nptel.ac.in/courses/110105123">https://nptel.ac.in/courses/110105123</a>	

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<b>Course Code:</b> <b>B1-21/406E (II)</b>	<b>Subject / Course: Business Entrepreneurship - II</b>	<b>Marks: 100</b> <b>Credits: 4</b>
<p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To understand the role of service sector in Entrepreneurship.</li> <li>2. To understand the concepts and Principles of Creativity, Innovation, and Invention.</li> <li>3. To equip with various abilities to carry out Entrepreneurial activities and to give exposure to real-life examples of entrepreneurs and start-up stories.</li> <li>4. To understand the various challenges in Entrepreneurship development and dynamism of the Business Environment.</li> </ol>		
<p><b>Course Outcome :</b></p> <p>After completing the course, the student shall be able to</p> <p><b>CO1:</b> To be able to understand the role of each industry in service sector and its relevance in entrepreneurship.</p> <p><b>CO2:</b> To get acquainted with the knowledge and skills of creativity and out of the box thinking.</p> <p><b>CO3:</b> To be able to develop the abilities for opportunity scanning, creative thinking skills, problem-solving skills, etc.</p> <p><b>CO4:</b> To be able to get an awareness of the challenges in Entrepreneurship Development.</p>		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of Lectures</b>
1	Various Entrepreneurial Opportunities	1.1 Role of the Service Sector in National Economy- Types of Service Ventures, Service- Industry Management, Success Factors in Service Ventures- 1.2 Opportunities to Service Industry in Rural and Urban Areas, Distinction Between Service Industry and Manufacturing Industries.	18

Unit	Unit Title	Contents	No of Lectures
2	Creativity and Innovation	2.1 Creativity- Meaning, Creativity Process, Techniques and Tools of Creativity. 2.2 Innovation- Meaning, Sources of Innovation. Conceptual Difference between Innovation and Invention. Peter Drucker's Principles of Innovation- Do's and Don'ts of Innovation.	18
3	Idea Generation and scanning of Opportunities	3.1 Environmental Scanning and Problem Identification 3.2 Search for a Business Idea, Process of Idea Generation. Checklist of Choosing Ideas. 3.3 Customer Identification and Utility Analysis. 3.4 Concept of Feasibility and Sustainability of project.	12
4	Challenges in Entrepreneurship Development	4.1 Challenges- Social, Cultural, Educational, Political, Economical, International Situation, Cross Cultural Aspects. Measures and Challenges of Globalization and Entrepreneurship Development in India. Effect of Corona Virus on Entrepreneurship.	9
<b>Total No of Lectures</b>			<b>57</b>

**Teaching Methodology:**

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected		Weightage of Marks (%)
				Conceptual understanding of Knowledge / Skills / Attributes etc		
1	Creativity and Innovation	Lecture Method, Workshop for Design thinking, Experiential learning.	Solution-based project on Problem Identification and Idea Generation.	1. To Acquaint knowledge and skills of the creativity and out of the box thinking. 2. To Understand the Concepts and Theories and Principles	To develop the conceptual understanding .	30%



Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected		Weightage of Marks (%)
				Conceptual understanding of Knowledge / Skills / Attributes etc		
				of Innovation and Invention. 3. To realize the relevance of creative thinking in entrepreneurship. 4. To develop the ability of creative thinking		
2	Idea Generation and scanning of Opportunities	Lecture Method, Workshop for Design thinking, Experiential learning	Workshop on Idea Generation and project on Gap Identification.	1. To know the process of idea generation. 2. To develop the abilities for problem-solving skills. 3. To get a broad perspective over the concept of Entrepreneurship.	To attempt to build a creative mindset of budding entrepreneurs.	30%
3	Study of Entrepreneurs or Enterprises	Lecture Method, case studies, Audio-visual films	Project Report	1. To study the real-life well known examples of entrepreneurs and enterprises in India, to motivate the students to enhance	Igniting Entrepreneurial spirit.	25%

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected		Weightage of Marks (%)
				Conceptual understanding of Knowledge / Skills / Attributes etc		
				their competencies and create interest in, to become an enterprisers or to be an entrepreneurs		
4	Challenges in Entrepreneurship Development	Lecture Method, study visits, exper talks.		1. Students should be able to understand the challenges in entrepreneurship development and how these environmental factors affect the business so the students should be known how to overcome on these factors or challenges.		15%

**Evaluation Method:**

Unit	Evaluation Method	Marks (100)			Project/Practical (If any)  1 Credit
		Formative Assessment		Summative Assessment	
		CCE I (20)	CCE II (20)	SEMESTER (60)	
1 Creativity and Innovation	Assignment /Group discussion and PPT	10	N/A	Theory	Solution-based project on Problem Identification and Idea Generation.
2 Idea Generation and scanning of Opportunities	Assignment /Group discussion and PPT	10	N/A	Theory	Workshop on Idea Generation and project on Gap Identification.
3 Study of Entrepreneurs or Enterprises	Theory	N/A	10	Theory	Project Report
4 Challenges in Entrepreneurship Development	Theory	N/A	10	Theory	N/A

**Suggested Readings:**

Sr. No.	Title of the book	Author/s	Publication
1	Dynamics of Entrepreneurship	Desai Vasant	Himalaya Publishing House, New Delhi Business Environment
2	Business Environment	Francis Cherunilam	Himalaya Publishing House
3	Entrepreneurship Development	Khanna S.S,	S. Chand Publishing, New Delhi
4	Entrepreneurship Development	Gupta, Shrinivasan,	S. Chand Publishing, New Delhi
5	Indian Economy	Ruddar Datt, K.P.M. Sundharam, S. Chand	New Delhi
6	Vyawasaya Udyojagata	Dr. S. L. Shiragave	Success Publication, Pune

**E-Learning Resources:**

<b>Sr. No.</b>	<b>Topic</b>	<b>Lectures (available on YouTube / Swayam / MOOCs, etc.)</b>	<b>Films</b>	<b>Journals / Articles / Case Studies</b>
1	Various Entrepreneurial Opportunities	N/A	N/A	N/A
2	Creativity and Innovation	<a href="https://onlinecourses.swayam2.ac.in/imb21_mg40/preview">https://onlinecourses.swayam2.ac.in/imb21_mg40/preview</a>	N/A	N/A
3	Idea Generation and scanning of Opportunities	<a href="https://onlinecourses.swayam2.ac.in/imb22_mg18/preview">https://onlinecourses.swayam2.ac.in/imb22_mg18/preview</a>	N/A	N/A
4	Challenges in Entrepreneurship Development	N/A	N/A	N/A

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<b>Course Code:</b> <b>B1-21/406F (II)</b>	<b>Course: Marketing Management-II</b>	<b>Marks: 100</b> <b>Credits: 4</b>
<b>Course Objectives:</b>		
To study the importance of marketing research and understand the practices in marketing research:		
<ol style="list-style-type: none"> <li>1. To understand the concept of Marketing Research.</li> <li>2. To understand the concepts and fundamentals of Green Marketing.</li> <li>3. To study the importance and various challenges in E-Marketing.</li> <li>4. To understand the concept and various techniques of Digital Marketing.</li> </ol>		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to-		
<b>CO1:</b> Get acquainted with the fundamentals of Marketing Research.		
<b>CO2:</b> Get acquainted with the fundamentals of Green Marketing.		
<b>CO3:</b> Understand the importance and challenges of E-Marketing.		
<b>CO4:</b> Understand the concepts and various techniques of Digital Marketing.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	Marketing Research	1.1 Introduction and Meaning of Marketing Research 1.2 Definition of Marketing Research 1.3 Scope of Marketing Research 1.4 Role of Marketing Research 1.5 Marketing Research Agencies 1.6 Marketing Information Vs. Marketing Research 1.7 Objectives of Marketing Research 1.8 Marketing Research Procedure 1.9 Problem Definition 1.10 Research Design 1.11 Data Collection 1.12 Sampling and Sampling Designs 1.13 Probability Sampling Techniques 1.14 Data Analysis 1.15 Method of Reporting Research Findings	14

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
II	Green Marketing	2.1 Introduction and Meaning of Green Marketing 2.2 Definition of Green Marketing 2.3 Objectives of Green Marketing 2.4 Importance of Green Marketing 2.5 Strategies of Green Marketing 2.6 Role of Marketing Manager in Green Marketing 2.7 Marketing mix of Green Marketing 2.8 Principles of success of Green Products 2.9 Case studies	13
III	E-Marketing	3.1 Introduction and Meaning of E-Marketing 3.2 Definition of E-Marketing 3.3 Utility of E-Marketing 3.4 Advantages of E-Marketing 3.5 Limitations of E-Marketing 3.6 Challenges before E-Marketing 3.7 Online and Offline Marketing 3.8 Present status of E-Marketing in India 3.9 Scope for E-Marketing in Indian scenario 3.10 Online Marketing Strategies	15
IV	Digital Marketing	4.1 Introduction and Meaning of Digital Marketing 4.2 Definition of Digital Marketing 4.3 Difference between Traditional Marketing & Digital Marketing 4.4 Digital Marketing Channels- 4.4.1 Search Engine Optimization (SEO) Off-page Optimization On-Page Optimization 4.4.2 Social Media Marketing Facebook Marketing Twitter Marketing Google Marketing Video Promotion YouTube Marketing Pinterest Marketing Instagram Marketing 4.4.3 Online Paid advertisement Google AdWords Facebook Ads Twitter Ads 4.4.4 Email Marketing 4.4.5 Mobile App Marketing 4.4.6 Web Analytics 4.4.7 Content Marketing 4.4.8 Affiliate Marketing	15
<b>Total No of Lectures</b>			<b>57</b>

**Teaching Methodology:**

Unit	Unit Title	Teaching methodology	Project / Hands-on exposure / Practice-based	Outcome expected		Weightage of Marks (%)
				Conceptual understanding of Knowledge / Skills / Attributes etc.		
I	Marketing Research	Power Point Presentation, Group discussion, Field visit.	Interview of marketing manager, Market survey.	To enable the students to study the effect of the external environment on the decision-making of the firm.	Fundamental and conceptual learning, Practical exposure	25%
II	Green Marketing	PowerPoint Presentation, Article Reviews, Case studies	Market Survey	To understand the importance of Green Marketing without the wastage of resources.	Conceptual and fundamental knowledge to be developed.	23%
III	E-Marketing	Group Discussion, Quiz, Poster Making	Hands-on exposure to E-marketing	To help students understand the application of various techniques and methods of E-Marketing practically.	Conceptual learning and practical exposure.	26%
IV	Digital Marketing	PowerPoint presentation, Group discussion, Survey analysis Expert/guest lecture.	Interviews of Digital marketers. Implementation of digital marketing in marketing practices.	To implement the knowledge of Digital Marketing in practical by enhancing their skills in the field of Marketing	Practical knowledge and conceptual learnings.	26%

**Evaluation Method-**

Unit	Evaluation Method	Marks (100)		
		Formative Assessment		Summative Assessment
		CCE I (20)	CCE II (20)	SEMESTER (60)
1-Marketing Research	Assignment / MCQ	10	N/A	Theory
2- Green Marketing	Assignment / MCQ	10	N/A	Theory
3- E-marketing	Assignment / MCQ	10	N/A	Theory
4 – Digital Marketing	MCQ	N/A	10	Theory

**Projects:**

Sr. No.	Topic	Project/s
01	Marketing Research	A project on Marketing Research of a specific business unit.
02	Green Marketing	A Project Green Marketing practices of business units.
03	E-Marketing	A Project on understanding various modes of E-marketing.
04	Digital Marketing	A Project on the impact of digital marketing on any one business unit.

**Suggested Readings:**

Sr. No	Title of the book	Author/s	Publication
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Principles of Marketing	Philip Kotler	Pearson Publication
4	Sales and distribution management	Tapan K Panda	Oxford publication



<b>Sr. No</b>	<b>Title of the book</b>	<b>Author/s</b>	<b>Publication</b>
5	Advertising management	Rajiv Batra	Pearson Publication
6	Retail Management	Gibson Vedamani	Jayco Publication
8	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
9	Marketing Research	S. L. Gupta	Excel Books India, 2004
10	Marketing Research	Naresh K. Malhotra	Pearson Publication

**E-learning resources:**

<b>Sr. No.</b>	<b>Topic</b>	<b>Lectures / YouTube / Swayam / MOOC</b>	<b>Films</b>	<b>Journals / Articles / Case studies</b>
1	Marketing research	<a href="https://onlinecourse.s.nptel.ac.in/noc19_mg49/preview">https://onlinecourse.s.nptel.ac.in/noc19_mg49/preview</a>	Lectures on Marketing research	<a href="https://serialsjournals.com/index.php?route=product/product&amp;product_id=606">https://serialsjournals.com/index.php?route=product/product&amp;product_id=606</a>
2	Green Marketing	<a href="https://onlinecourse.s.swyam2.ac.in/cec20_mg06/preview">https://onlinecourse.s.swyam2.ac.in/cec20_mg06/preview</a>	Films on Green Marketing	<a href="http://jmm-net.com/">http://jmm-net.com/</a>
3	E-marketing	<a href="https://onlinecourse.s.swyam2.ac.in/im_b21_mg27/preview">https://onlinecourse.s.swyam2.ac.in/im_b21_mg27/preview</a>	Lectures on E-marketing	<a href="https://www.scimagojr.com/journalsearch.php?q=19700187623&amp;tip=sid">https://www.scimagojr.com/journalsearch.php?q=19700187623&amp;tip=sid</a>
4	Digital Marketing	<a href="https://onlinecourse.s.nptel.ac.in/noc19_mg48/preview">https://onlinecourse.s.nptel.ac.in/noc19_mg48/preview</a>	Lectures on Digital Marketing	<a href="http://www.mmaglobal.org/publications/mmj/current-past-issues/">http://www.mmaglobal.org/publications/mmj/current-past-issues/</a>

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<b>Course Code:</b> B1-21/407(7)	<b>Course: Tax Procedure &amp; Practices (Vocational)</b> <b>Subject: Income Tax</b>	<b>Marks: 100</b> <b>Credits: 3+1</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To develop an understanding of the procedural part regarding Returns, Tax deducted at source and advance payment of tax</li> <li>2. To enable understanding of the Assessment of Income, Audit and Provisions of Set Off and Carry Forward of Losses under Income Tax Act, 1961</li> <li>3. To enable for Computation of Income of Partnership Firm and Limited liability Partnership firm.</li> <li>4. To enable for computation of income of Company</li> </ol> <p><b>Note: Finance Act immediately preceding the Academic Year will be applicable.</b></p>		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
<b>CO1:</b> Understand filing of income tax return and other compliance under Income Tax law.		
<b>CO2:</b> Understand provisions in respect of Assessment of income, Audit and set off and carry forward of losses.		
<b>CO3:</b> Understand Computation of Total Income & Tax Liability for Partnership Firm/ Limited Liability Partnership		
<b>CO4:</b> To understand Computation of Total Income & Tax Liability for Company		

Unit	Unit Title	Contents	No of lectures
I	Compliance Procedures	Compliance Procedures 1 Types of returns & due dates thereon 2 Tax Deducted at Source 3 Tax Collected at Source 4 Advance Tax Payment 5 Interest for late payment of Income Tax	17
II	Assessment & Audit	Assessment & Audit 1 Different Types of Assessments 2 Special Audit u/s 142 3 Tax Audit u/s 44AB 4 Set off and carry forward of loss 5 Penal Provisions under Income Tax law	14

Unit	Unit Title	Contents	No of lectures
III	Computation of Total Income & Tax Liability of Partnership Firm/ LLP	Computation of Total Income & Tax Liability for Partnership Firm/ Limited Liability Partnership 1 Computation of Book Profit 2 Interest and Remuneration to the partners	13
IV	Computation of Total Income & Tax Liability for Company	Computation of Total Income & Tax Liability for Company 1 Computation of Book Profit 2 Minimum Alternate Tax 3 Dividend Distribution Tax	13
<b>Total No of Lectures</b>			<b>57 (48 min)</b>

**Teaching methodology:**

Unit	Unit Title	Teaching methodology	Project / Hands on exposure / Practice based	Outcome expected		Weightage of Marks (%)
				Conceptual understanding	Knowledge / Skills / Attributes etc	
I	Compliance Procedures	a) Pre Literature b) Classroom Teaching c) Library visit d) Home Assignment e) MCQ: Test Your Knowledge	Filing Income Tax Return, TDS Return	Understand various concepts & definitions under Income Tax Act, 1961	Comprehension Skill	25
II	Assessment & Audit	a) Classroom Teaching b) Group Discussion c) Home Assignment d) Case Studies e) MCQ: Test Your	Visit to Practicing Chartered Accountant	Understand rules for deciding Residential Status of the person, Knowing incomes which are not	Comprehension Skill	25

Unit	Unit Title	Teaching methodology	Project / Hands on exposure / Practice based	Outcome expected		Weightage of Marks (%)
				Conceptual understanding	Knowledge / Skills / Attributes etc	
		Knowledge		chargeable to tax		
III	Computation of Total Income & Tax Liability of Partnership Firm/ LLP	a) Classroom Teaching b) Problem Solving c) PPT Presentation d) Home Assignment e) MCQ: Test Your Knowledge	NA	Understand Computation of Income under the Head Salary	Application Skill	25
IV	Computation of Total Income & Tax Liability for Company	a) Classroom Teaching b) Problem Solving c) Home Assignment, d) Case Studies e) MCQ: Test Your Knowledge	NA	Understand Computation of Income under the Head House Property	Application Skill	25

**References:**

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Direct Tax, Laws & Practice	Dr. Vinod Singhania	Taxman Publication	New Delhi
2	Direct Taxes	Girish Ahuja & Rani Gupta	Bharat Law House	New Delhi
3	Direct Tax, Laws & Practice	Mehrotra H C & Gupta S D	Sahitya Bhawan Publication	Agra
4	Direct Taxes	Gaur V P & Narang	Kalyani Publications	New Delhi

**Web Links:**

1. [www.icai.org](http://www.icai.org)
2. [www.icsi.edu](http://www.icsi.edu)
3. [www.icmai.in](http://www.icmai.in)

**Note:** Finance Act & amendments in taxation law enacted immediately preceding the Academic Year will be applicable.



<b>Course Code:</b> <b>B1-21/408(8)</b>	<b>Course: Tax Procedure &amp; Practices (Vocational)</b> <b>Subject: Goods &amp; Services Tax (GST)</b>	<b>Marks: 100</b> <b>Credits :3+1</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To understand computation of GST liability</li> <li>2. To provide knowledge about applicability &amp; procedure of filling GST returns</li> <li>3. To understand provisions in respect of TDS, TCS, E-way bill and invoicing under GST law</li> <li>4. To understand provisions of Assessment and Audit under GST law</li> </ol>		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
<b>CO1:</b> Compute GST liability		
<b>CO2:</b> Understand the applicability & procedure of filling Returns under GST		
<b>CO3:</b> Get acquainted with TDS, TCS, E-way bill and invoicing under GST law		
<b>CO4:</b> Understand the applicability of the provisions of Assessment and Audit under GST law		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
I	Computation of GST Liability	Computation of GST Liability (With practical problems) 1.1 Payment of GST 1.2 Input Tax Credit under GST 1.3 Refund of GST 1.4 Electronic Credit Ledger and Cash Credit Ledger	13
II	Returns of GST	Returns of GST 2.1 Types of GST returns and due dates thereon 2.2 Furnishing details of outward supply 2.3 Furnishing details of inward supply 2.4 Amendment in GST returns 2.5 Procedure for filling of E-GST Returns	14
III	TDS, TCS & E-way bill under GST	TDS, TCS & E-way bill under GST 3.1 Tax Deducted at Source 3.2 Tax Collected at Source 3.3 E-Way Bill 3.4 Different Types of Tax Invoices, Debit Notes, Credit Notes under GST	16

Unit	Unit Title	Contents	No of lectures
IV	Assessment and GST Audit	Assessment and GST Audit 4.1 Types of Assessments 4.1.1 Self-assessment 4.1.2 Provisional assessment 4.1.3 Scrutiny assessment 4.1.4 Assessment of non-filers of GST returns 4.1.5 Assessment of unregistered persons 2 Turnover based GST Audit u/s 35(5) 3 Audit by tax authorities 4 Special Audit under GST	14
<b>Total No of Lectures</b>			<b>57 (48 min)</b>

**Teaching methodology:**

Unit	Unit Title	Teaching methodology	Project / Hands on exposure / Practice based	Outcome expected		Weightage of Marks (%)
				Conceptual understanding	Knowledge / Skills / Attributes etc	
I	Computation of GST Liability	a) Pre Literature b) Classroom Teaching c) Library visit d) Test Your knowledge	Practical Problems	Understand computation of GST liability	Practical Understanding	
II	Returns of GST	a) Classroom Teaching b) PPT Presentation c) Quiz Competition d) Test Your knowledge	Demo GST return filling	Understand procedure of filling Returns under GST	Comprehension Skill	
III	TDS, TCS & E-way bill under GST	a) Classroom Teaching b) Group Discussion c) Guest Lecture d) Test Your knowledge	Demo for online E-Way Bill	Understand procedure to generate E-Way Bill	Application Skill	

Unit	Unit Title	Teaching methodology	Project / Hands on exposure / Practice based	Outcome expected		Weightage of Marks (%)
				Conceptual understanding Knowledge / Skills / Attributes etc		
IV	Assessment and GST Audit	a) Classroom Teaching b) Discussion on PPT Presentation c) Home Assignment d) Test Your knowledge	NA	Understand different types of Audits & Applicability of GST Audit	Practical Knowledge & Awareness	

#### Suggested Readings :

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Bare Act CGST, SGST, IGST	-	-	-
2.	Indirect Taxation	Girish Ahuja & Ravi Gupta	Bharat Law House	New Delhi
3.	Indirect Tax Laws	Dr. Yogendra Bangar	Aadhya Academy	Jaipur

#### Web Links:

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