

# 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 2023-24

Degree Programme of Bachelor of Commerce (B. Com)

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#### **Course Contents**

Course Code:	Subject / Course: Business Regulatory	Marks: 100
B1-21/601	Framework	Credits: 03

#### **Course Objectives:**

- 1. To provide conceptual knowledge about the provisions of the Negotiable Instruments Act 1881.
- 2. To introduce the students to the provisions of the Information Technology Act 2000 as regards E Contracts, electronic signature, E-governance etc.
- 3. To create awareness among the students about the important provisions of Consumer Protection Act 2019
- 4. To provide an overview to the students about scope & importance of various Intellectual Property Rights (IPR) & the Indian laws governing them

#### **Course Outcome:**

After completing the course, the student shall be able to

- **CO1:** Know the basic concepts of negotiable instrument, holder & holder in due course, dishonour etc. under the Negotiable Instruments Act 1881
- **CO2:** Gain knowledge about provisions of IT Act, 2000 relating to E Contracts, electronic signature, E-governance etc.
- **CO3:** Understand the important provisions of Consumer Protection Act 2019
- **CO4:** Get an overview of the scope & importance of various IPRs & the legal provisions governing them

Unit	Unit Title	Contents	No. of Lectures
I	Negotiable Instruments Act 1881	<ul> <li>Negotiable Instruments Act 1881</li> <li>1.1. Meaning, Characteristics &amp; presumptions of Negotiable Instruments</li> <li>1.2. Definitions, Essentials of promissory note, Bill of Exchange and Cheque. Distinction between these instruments, Crossing of cheques – It's meaning and types</li> <li>1.3. Holder and Holder in due course, Privileges of Holder in due course.</li> <li>1.4. Negotiation, Endorsement, Kinds of endorsement.</li> <li>1.5. Provisions about dishonour of cheques</li> </ul>	12

Unit	Unit Title	Contents	No. of Lectures
II	E-Contracts (E Transactions/ E-Commerce)	<ul> <li>2.1 Information Technology Act, 2000 – aim, objectives, &amp; scope of IT Act</li> <li>2.2. Significance, Nature &amp; Legality of E Contracts, Provisions relating to attribution, acknowledgement &amp; dispatch of E-Records (Ss. 11-13)</li> <li>2.3 Electronic signature, Electronic Signature Certificate- meaning &amp; significance (Ss. 35-39)</li> <li>2.4 Legal issues in E Contracts &amp; personal data protection S. 43A</li> </ul>	14
III	The Consumer Protection Act, 2019	<ul> <li>3.1 History, objectives, features, importance of the Consumer Protection Act 2019</li> <li>3.2 Various rights of a consumer</li> <li>3.3 Definitions and meaning of important terms – consumer, complainant, consumer dispute, trader, goods, services, complaint, defect, deficiency, unfair contract, restrictive trade practices, unfair trade practices</li> <li>3.4 Central Consumer Protection Authority – establishment, complaints to authorities, powers and functions</li> <li>3.5 Consumer Protection Councils, their objectives and procedure – District Council, State Council, National Council</li> <li>3.6 Consumer Disputes Redressal Commissions with reference to their establishment, jurisdiction, method of filing complaint, procedure, findings, review, appeal (sections 35-39) – District Commission, State Commission, National Commission</li> <li>3.7 Settlement through Mediation Cell</li> <li>3.8 Product liability action (sections 82-87)</li> <li>3.9 Offences and penalties</li> </ul>	15
IV	Intellectual Property Rights (IPR)	<ul> <li>4.1 Meaning &amp; importance of Intellectual Property</li> <li>4.2 International efforts in protection of IPR: WIPO (Objectives &amp; activities) &amp; TRIPS Agreement: Objectives</li> <li>4.3 Definition and conceptual understanding of following IPRs under the relevant Indian current statutes.</li> <li>4.3.1 Patent: Definition &amp; concept, Rights &amp; obligation of Patentee, term of patent.</li> </ul>	16

Unit	Unit Title	Contents	No. of Lectures	
		<ul> <li>4.3.2 Copyright: Characteristics &amp; subject matter of copyright, Author &amp; his Rights, term of copyright</li> <li>4.3.3 Trademark: Meaning, term, various marks, term, internet domain name- Rights of trademark owner, term of trademark</li> <li>4.3.4 Design: meaning, scope, subject-matter, term of design, rights of owner</li> <li>4.3.5 Geographical Indications, Confidential Information, Trade Secrets &amp; Traditional Knowledge (Meaning &amp; scope of these IPRs)</li> </ul>		
Total No of Lectures				

### **Teaching Methodology:**

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected		Weightage of Marks (%)
				Conceptual understanding Knowledge / Skills / Attributes etc		(70)
I	Negotiable Instruments Act 1881	Lectures, Class discussions on relevant case law, Use of internet sources	Students' presentations	To Understand basic concepts of negotiable instrument, holder & holder in due course, Dishonour etc. under the Negotiable Instruments Act 1881	To get acquainted with the essentials of the Negotiable Instruments	20
II	E-Contracts (E- Transactions/ E- Commerce)	Lectures, Use of Internet Sources, Case laws presentations	Project report on Cyber Security Measures &	To Gain knowledge about provisions of IT Act,	To understand the legal issues pertaining to transactions conducted	20

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected		Weightage of Marks
				Knowle	l understanding dge / Skills / ibutes etc	(%)
		on Information Technology.	Prevention of cyber fraud.	2000 relating to E Contracts, electronic signature, E-governance etc.	through electronic data exchange, electronic communication or other means of e- commerce.	
III	The Consumer Protection Act, 2019	Lectures, Use of Internet Sources, Group discussions	Field visits to consumer forums	To Get an insight into important provisions of Consumer Protection Act 2019	To know about various Consumer Protection Authorities & their role & importance	30
IV	Intellectual Property Rights (IPR)	Lectures, Use of Internet Sources, Cases Law, library assignment	Students Presentations	To Provide an overview to the students about scope & importance of various Intellectual Property Rights (IPR) along with the Indian laws governing them	To understand the meaning & types of IPR	30

### **Projects**

Sr. No.	Торіс	Project/s
01	Dishonour of cheque	Compilation & Presentation of cases
02	Cyber Frauds, Legal issues in E- Contracts	Visits, Presentations
03	Consumer Awareness	Survey Report
04	Types of IPR	Group Activity

### **Suggested Readings:**

Sr.No.	Title of the Book	Authors/s	Publication
1	Negotiable Instruments Act	Khergamwala	LexisNexis, (2017)
2	The Consumer Protection Act 2019	Bare Act with Amendments	Government of India, (2020)
3	Intellectual Property Law,	P. Narayan	Eastern Law House, (2020)
4	Law Relating to Intellectual Property Rights	V. K. Singh	LexisNexis, (2017)
5	Introduction To Intellectual Property Rights	H.S. Chawala,	Oxford & IBH Publishing (2020).
6	Law Relating to Electronic Contracts	R. K. Singh	LexisNexis (2019)

### **E-Learning Resources / Web References:**

Sr. No.	Website Address	Institution
1	https://legislative.gov.in/sites/default/files/A1881-26.pdf	Negotiable Instruments Act 1881
2	https://ipindia.gov.in/acts-patents.htm	Govt. of India website on IP
3	https://www.indiacode.nic.in/handle/123456789/1999	Bare Acts
4	https://egazette.nic.in/WriteReadData/2019/210422.pdf	Consumer Protection Act

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Course Code:	Subject / Course: Advanced Accounting-II	Marks: 100
B1-21/602		Credits: 3

#### **Course Objectives:**

- 1. To develop the skill regarding preparation & presentation of final accounts of Credit Co-op. Societies & Consumer Co-op. Societies
- 2. To develop conceptual and analytical understanding about accounting for branches.
- 3. To create awareness about corporate social responsibility, capital markets and artificial intelligence in accounting.
- 4. To understand the conceptual knowledge, objectives, methods & tools of analysis of financial statements.

#### **Course Outcome:**

After completing the course, the student shall be able to

- **CO1:** Imbibe the skill for preparation & presentation of final accounts of Credit Co-op. Societies & Consumer Co-op. Societies
- CO2: Develop conceptual and analytical understanding about accounting for branches.
- **CO3:** Understand about corporate social responsibility, capital markets and artificial intelligence in accounting.
- **CO4:** Judge the profitability, liquidity & solvency position of business organizations.

Unit	Unit Title	Contents	No of Lectures
I	Final Accounts of Co-operative Societies	<ul> <li>1.1 Meaning and Introduction of Co-operative Societies</li> <li>1.2 Allocation of Profit as per Maharashtra State Co-Operative Societies Act</li> <li>1.3 Preparation of Final Accounts of Credit Co-op Societies &amp; Consumer Co-op. Societies</li> </ul>	15
II	Branch Accounting	2.1 Concept of Branches & their Classification from accounting point of view     2.2 Accounting treatment of dependent branches & independent branches     2.3 Methods of charging goods to branches	13

Unit	Unit Title	Contents	No of Lectures
III	Recent Trends in Accounting	<ul><li>3.1 Accounting for Corporate Social Responsibility with simple numerical.</li><li>3.2 Introduction to Capital Markets</li><li>3.3 Artificial Intelligence in Accounting</li></ul>	10
IV	Analysis of Financial Statements	<ul> <li>4.1 Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis, Types of Ratios - Profitability, Liquidity, RoI, ROC Leverage etc.</li> <li>4.2 Simple Problems on following Ratios: - Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio, Current Ratio, Liquid Ratio, Debt-Equity Ratio, Working Capital to Net worth Ratio, Assets Turnover Ratio.</li> </ul>	10
Total No of Lectures			48
No. of Lectures for Assessment and Evaluation			09
Total	Lectures		57

### **Teaching Methodology:**

Unit	Unit Title	Teaching	Project	Outcome	Outcome Expected	
		methodology	(If any)	Conceptual understanding Knowledge / Skills / Attributes etc.		of Marks (%)
I	Final Accounts of Co-operative Societies	Interactive, Use of e- content, Problem Solving.	N/A	Understanding various legal provisions regarding the Co-operative Societies.	Conceptual Clarity and Practical understanding of preparation of final accounts of Co-operative Societies	32
II	Branch Accounting	Use of e- contents, PowerPoint Presentations and Problem Solving	N/A	Understanding various basic concepts about branch accounting	Knowledge about of the Accounting for Branches	28

Unit	<b>Unit Title</b>	Teaching	Project	Outcome	Expected	Weightage
		methodology	(If any)	Conceptual understanding Knowledge / Skills / Attributes etc.		of Marks (%)
III	Recent Trends in Accounting	Use of e- contents, PowerPoint Presentations and Problem Solving	N/A	Conceptual clarity about recent trends in accounting	Getting acquainted with the basics of capital market and new accounting trends.	19
IV	Analysis of Financial Statements	Problem Solving and Lecture Method	N/A	Develop the analytical skill and decision- making skill of the students	Diagnose the information contained in financial statements so as to judge the profitability, liquidity & solvency position of business organizations	21

### **Suggested Readings:**

Sr.	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

Sr.	Title of the Book	Author/s	Publication
5.	Corporate Accounting	Dr. S. N. Maheshwari & S.K. Maheshwari	Vikas Publication
6.	Accounting Standards	As issued by Institute of Chartered Accountants of India.	ICAI

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

Sr No	Topic	Lectures (Available on YouTube / Swayam / MOOCs / etc.)	Journals / Articles / Case Studies
1	Final Accounts of Cooperative Societies	-	The Chartered Accountant: Journal of the Institute of Chartered Accountants of India
2	Branch Accounting	https://resource.cdn.icai.org/66 505bos53751-cp13.pdf	The Accounting World-ICFAI
3	Recent Trends in Accounting	-	Journal of Accounting & Finance, Accounting Research Association of Jaipur
4	Analysis of Financial Statements	https://resource.cdn.icai.org/66 669bos53808-cp3.pdf	-

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Course Code: Subject / B1-21/603

## Subject / Course: Indian & Global Economic Development

Marks: 100 Credits: 3

#### **Course Objectives:**

- 1. To know, analyze and apply the concepts of various economic development indices.
- 2. To understand the significance of foreign capital in the economic development of India.
- 3. To acquaint students with the balance of payment concepts and recent foreign trade policy.
- 4. To make aware the students about International financial cooperation mechanism and its current relevance.

#### **Course Outcome:**

After completing the Course, the student shall be able to:

**CO1:** Understand the concept of various indices to find out the place of India in the global scenario.

CO2: Understand the catalytic role of foreign capital in Economic Development of India.

**CO3:** Evaluate India's Foreign Trade Policy.

**CO4:** Know the importance of international interdependence, inter connectedness and complementarities.

Unit	Unit Title	Contents	No of Lectures
I	Human Resources and Economic Development	<ul> <li>1.1 Meaning of Human Resource, Contribution of Human Resource in Economic Development</li> <li>1.2 Concept of Human Development, Human Development Index (HDI) and India</li> <li>1.3 Concepts of Different Indices in Quality of Life and Status of India</li> <li>1.3.1 Gender Development Index (GDI)</li> <li>1.3.2 Gender Inequality Index (GII)</li> <li>1.3.3 Human Poverty Index (HPI):  Multidimensional Poverty Index</li> <li>1.3.4 Global Hunger Index (GHI)</li> <li>1.3.5 Global Happiness Index</li> </ul>	12

Unit	Unit Title	Contents	No of Lectures
II	Foreign Capital and Economic Development	<ul> <li>2.1 Concept of Foreign Capital, Need of Foreign Capital in Economic Development</li> <li>2.2 Foreign Capital - short term (FII/ FPI), long term (FDI)</li> <li>2.3 Recent trends in foreign investment in India</li> <li>2.4 Disadvantages of Foreign Capital</li> </ul>	12
III	India's Foreign Trade and Balance of Payment	<ul> <li>3.1 Meaning and components of Balance of Trade (BoT) and Balance of Payment (BoP)</li> <li>3.2 Causes of Unfavorable Balance of Payment</li> <li>3.3 India's Balance of Payment Since 2001</li> <li>3.4 Role of Foreign Trade in Indian Economic Development</li> <li>3.5 India's Recent Foreign Trade Policy</li> <li>3.6 Convertibility of Indian Rupee – Current and Capital Account</li> <li>3.7 Importance of Foreign Exchange Reserve (Forex)</li> </ul>	12
IV	International Financial Institutions & Economic Cooperation	<ul> <li>4.1. International Bank for Reconstruction and Development (IBRD The World Bank) – Objectives and Functions</li> <li>4.2. International Monetary Fund (IMF) – Organization and Functions</li> <li>4.3. World Trade Organization (WTO) – Introduction and Functions</li> <li>4.4. South Asian Association for Regional Cooperation (SAARC),</li> <li>4.5. BRICS – Introduction and Functions</li> </ul>	12
Total N	o. of Lectures		57

### **Mandatory Readings:**

Sr. No.	Title of the Book	Author/s	Publication
1	Indian Economy	Gaurav Datt and Mahajan Ashwani	Chand and Co., New Delhi,72 <sup>th</sup> Ed. 2016

Sr. No.	Title of the Book	Author/s	Publication
2	International Economics	Jhingan M.L.	Vrinda Publications, Delhi, 7 <sup>th</sup> Ed.2016.
3	Indian Economy	Misra S.K. and Puri V. K.	Himalaya Publishing House, Delhi, 40 <sup>th</sup> Rev.Ed. 2022.

### **Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication
1	Indian Economy, Problems of Development and Planning	Agarwal A.N.,	New Age International Publishers, 44 <sup>th</sup> Ed.2022
2	The Organic Farming Manual, Storey Publishing	Ann Larkin Hansen	North Adams,2010.
3	International Business- competing in the Global Marketplace	Arun Kumar	Charles Hill,12 <sup>th</sup> Ed.2017
4	Leading Issues of Indian Economy	BajpaiA.D.N., Caubey S.K. et al	Atlantic Publishers and Distributers, 2018.
5	impacts of Monetary Policy	Bhole, L.M	Himalaya Publishing House, New Delhi.
6	International Business Environment	Black and Sundaram	Prentice Hall India., 1996.
7	first president to be from India	Brics development bank launched	Times of India, 2015.
8	International Business Competing in the Global Market place,	Charles Hill & Arun kumar Jain	Tata McGraw Hill, 10 <sup>th</sup> Ed. 2017.

Sr. No.	Title of the Book	Author/s	Publication
9	Indian Economic Policies and Data	Gupta K.R, Sharma Manoranjan	Atlantic Publishers and Distributers (P) Ltd. 2010.
10	Agricultural Economies: Theory & Policy	Kayndepatil G. V	ChaitanyaPubli. Nasik
11	Government of India (Oxford Press)	Ministry of Finance	Economic Survey, 2021-22
12	Magazines / Journals Reports		2023
13	The Global Business Environment	Tayebmonis H.	Sage Publication, New Delhi.
14	World Development Report	World Bank	2022

#### Web sites:

- www.,mospi.gov.in/national-sample-survey-office-nsso- (Ministry of Statistics and Programme Implementation, GoI)
- https://www.toppr.com/ask/question/economic-development-is-characterized-by-which-of-the-following/
- https://www.economicsdiscussion.net/economic-development/role-of-agriculture-in-the-economic-development https://www.iedunote.com/foreign-trade
- https://www.vedantu.com/commerce/liberalisation

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Course Code:	Subject / Course: Auditing & Taxation- II	Marks: 100
B1-21/604		Credits: 3+1

#### **Course Objectives:**

- 1. To understand the provisions of computation of income from Salary & House Property
- 2. To understand the provisions of Computation of Income from Profits and Gains of Business or Professions, Capital Gain & Income from other sources
- 3. To understand the Computation of Total Taxable Income and tax liability for Individual Assessee
- 4. To have an understanding relating to Income Tax Returns, Assessment, TDS etc.

#### **Course Outcome:**

After completing the course, the student shall be able to

**CO1:** Compute income from Salary & House Property

**CO2:** Compute Income from Profits and Gains of Business or Professions, Capital Gain & Income from other sources

CO3: Compute Gross Total Income, Taxable Income and Tax Liability for Individual Assessee

**CO4:** Get acquainted with the provisions relating to Income Tax Returns, Assessment, TDS etc.

Unit	Unit Title	Contents	No of Lectures
I	Computation of Income from Salary & House Property	<ul> <li>1.1 Income from Salary – Basis of Chargeability of Salary, Allowances and Tax Liability- Perquisites and their Valuation, Treatment of provident fund, Deductions from salary, etc. (Theory and Problems)</li> <li>1.2 Income from House Property -Basis of Chargeability, Types of property, Annual Value, Permissible Deductions (Theory and Problems)</li> </ul>	14
II	Computation of Income from Profits and Gains of	2.1. Income from Profits and Gains of Business or Professions –Basis of Charge, Important Definitions, Methods of Accounting, Deductions expressly allowed and disallowed, Presumptive Scheme, Tax	16

Unit	Unit Title	Contents	No of Lectures
	Business or Professions, Capital Gain & Income from other sources	Audit and relevant provisions. (Theory And Problems)  2.2. Income from Capital Gains – Meaning, Chargeability-definitions- Capital Assets, Transfer, Cost of Acquisition, Cost of Improvement, Short Term and Long-Term Capital Assets and Capital Gains, Cost Inflation Index, Permissible Deductions. (Theory and Problems)  2.3. Income from other sources- Chargeability, Method of Accounting, Permissible Deductions (Theory And Problems)	
III	Computation of Total Taxable Income and tax liability	3.1. Gross total Income- Deductions Under Chapter VIA, Total Taxable Income, Tax Liability of Individual - (Rates applicable for respective Assessment Year), (Calculation of tax payable as per old regime and new regime)	10
IV	Procedural Part under Income Tax Act	1.1. Income Tax Return, Due Date for filing Income Tax Return, Types of Assessment, Permanent Account Number (PAN), Tax Deduction Account Number (TAN), Tax Deducted at Source (TDS), Advance Tax, Interest & Penalty, E-filing of income tax return.	08
Total No of Lectures			48
No. of Lectures for Assessment and Evaluation			09
Total Lectures			57

#### Note:-

- I. Finance Act before the commencement of Academic Year is applicable
- II. Recent Amendment made as applicable as per Income Tax Act 1961.

### **Teaching Methodology:**

Unit	<b>Unit Title</b>	Teaching	Project (If	Outcome 1	Expected	Weightage of Marks
		methodology	any)	Knowledge	Conceptual understanding Knowledge / Skills / Attributes etc.	
I	Computation of Income from Salary & House Property	Group Discussion, Library Visit, Class Discussion.	Income from Salary & House Property	understand the provisions of computation of income from Salary & House Property	Equip students with the knowledge of computation of income from Salary & House Property.	30
II	Computation of Income from Profits and Gains of Business and Professions, Capital Gain & Income from other sources	Quiz Competition, Class Discussion, Internet Resources.	PGBP, Capital Gain & Income from other sources	Acquaint the students with the Computation of Income from PGBP, Capital Gain & Income from other sources	Understand the Computation of Income from PGBP, Capital Gain & Income from other sources	35
III	Computation of Total Taxable Income and tax liability	Exercise, Group Discussion	Computation of Total Taxable Income and tax liability	the students with the Computation of Total Taxable Income and tax liability	To learn about the Computation of Total Taxable Income and tax liability	20
IV	Procedural Part	Quiz Competition Case Studies, Library Visit, Class Discussion.	Procedural Part	To give insight about the Procedural Part under Income Tax Act.	To impart knowledge about the Procedural Part under Income Tax Act.	15

### **Practical / Projects:**

Sr. No.	Торіс	Project/s
1,00		
1	Income from salary	Library Assignment and Collection of the Document
2	Tax Audit and relevant provisions	Collection of the Report and evaluation
3	Computation of total income	Collection of the Document and Assessment
4	Permanent Account Number	Library Assignment and Collection of the Document

### **Suggested Readings:**

Sr. No.	No. Title of the book Author		Publication, Place
1	Income Tax Act 1961 (Bare Act)		Government Publication
2	Indian Income Tax	Dr. Vinod Singhania	Taxmann Publication
3	Income Tax	Dr. Girish Ahuja Dr. Ravi Gupta	Wolters kluwer
4	Income Tax Act	Shri.R. N. Lakhotia	Vision books
5	Indian Income Tax Act	Dr. H.C. Melhrotra Dr. S.P Goyal	Sahitya Bhavan publication
6	Income Tax	T.N. Manoharn G R. Hari	Snow white
7	Student guide to Income Tax	Dr. Vinod Singhania	Taxmann Publication

### Web References:

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

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Course Code:	Subject / Course: Business Administration – II	Total Marks: 100
B1-21/605A(V)		Credits: 4

#### **Course Objectives:**

- 1. To acquaint students with knowledge about Marketing, Marketing Concepts, identification on various types of markets.
- 2. To develop understanding among the students on the various elements of Marketing Mix and Market Segmentation 30
- 3. To update the students with knowledge on varied dimensions of Product Management, Branding and Pricing Management
- 4. To update the students with the knowledge on various aspects of Promotion and Distribution and to update them on the recent trends in the field of Marketing.

#### **Course Outcome:**

After completing the Course, the student shall be able to

- **CO1:** Develop Conceptual understanding and clarity of the Latest development in Marketing Management.
- CO2: Conceptual Clarity and Practical Understanding Hands on Experience Technical Knowledge
- CO3: Conceptual Clarity and Practical Understanding Creative and Imaginative Skills Innovation
- **CO4:** Develop Analytical skills. Decision-making skills, Creative and Imaginative Skills

Unit	Unit Title	Contents	No of lectures
I	Introduction to Marketing	<ol> <li>Marketing – Introduction, Meaning, Scope, Objectives, Features, Functions and Importance</li> <li>Types of Markets – Regulated Market, Organized Market &amp; Unorganized Market, Virtual/ Internet Market, Industrial Market, Consumer Market, Financial Market, Auction Market and Black Market</li> <li>Difference between Selling &amp; Marketing</li> <li>Evolution of Marketing Concepts – Exchange Concept, Production Concept, Product Concept, Selling Concept Marketing Concept, Societal Concept, Relationship Marketing Concept, Holistic Concept and Pace Concept</li> </ol>	13

Unit	Unit Title	Contents		
II	Marketing Mix & Market Segmentation	<ul> <li>2.1 Marketing Mix – Meaning, Features, 7 P's of Marketing (Product, Price, Place, People, Promotion, Processes and Physical Evidence), Environmental Factors affecting Marketing Mix – Consumers, Competitors, Trade Factors, Political &amp; Legal, Economic, Social, Technological, Global.</li> <li>2.2 Market Segmentation – Meaning, Advantages and Limitations, Essentials of Effective Market Segmentation, Methods /Basis of Market Segmentation: Geographic, Demographic, Sociographic, Psychographic and Behavioral, Steps in Market Segmentation</li> <li>2.3 Mass Marketing, Multi Segment Marketing and Niche Marketing – Meaning, Advantages and Limitations</li> </ul>	13	
III	Product Management, Pricing Management	<ul> <li>3.1 Product Levels – Core Product, Basic Product, Expected, Augmented Product and Potential Product</li> <li>3.2 Product Life Cycle</li> <li>3.3 Branding - Meaning, Types of Brands, Brand Equity &amp; Brand Loyalty and Brand Extension – Meaning Advantages and Limitations 3.4 Pricing – Meaning, Objectives</li> <li>3.5 Factors affecting Pricing – Internal Factors – Cost, Objectives of Firm, Product, Image of Firm, Product Life Cycle, Product Line and Credit Policy External Factors – Competition, Demand, Consumers, Channel intermediaries, Economic Conditions, Government Control.</li> <li>3.6 Pricing Methods – Cost Plus Pricing, Mark up Pricing, Break Even Pricing, Target Return Pricing, Marginal Cost Pricing, Early Cash Recovery Pricing, Perceived Value Pricing, Going Rate Pricing, Sealed Bid Pricing, Differentiated Pricing, Two-Part Pricing and Demand Backward Pricing</li> </ul>	12	
IV	Promotion and Distribution and Recent Trends in Marketing	<ul> <li>4.1 Promotion Mix – Meaning, Objectives, Elements of Promotion Mix Publicity, Sales Promotion, Personal Selling, Public Relations, Packaging, Direct Marketing, Trade Fairs and Exhibitions</li> <li>4.2 Advertising – Meaning, Importance, Scope, Advantages of Advertising</li> <li>4.3 Types of Advertising Media – Radio, News Paper, Print Media, Social Media Advertising, Online Advertising</li> <li>4.4 Difference between Advertising, Publicity and Sales Promotion</li> </ul>	10	

Unit	Unit Title	Contents	No of lectures
		<ul> <li>4.5 Recent Trends in Marketing - Visualization, Voice Search, Live Video and Video marketing, Integrated Online-Offline Customer Experience, The Internet of things, Content marketing, Search Engine Optimization /Semantic keyword research, Browser push notifications, Social Media Marketing, Virtual / Internet Marketing, Green Marketing, Social Marketing</li> <li>4.6 Introduction to Digital Marketing, Concept and process of Digital Marketing. Concept of Engagement, Visitors Engagement, and examples of engagement. Bringing Targeted traffic. WWW Domains, Buying a Domain, Website Language and Technology, Web analytics and SEO Optimization.</li> </ul>	
Total No of Lectures			48
No. of Lectures for Evaluation			09
Total			57

### **Teaching Methodology:**

Unit	<b>Unit Title</b>	Teaching	Project /	Outcome expected  Conceptual understanding of Knowledge / Skills / Attributes etc.		Weightage
		methodology	Hands-on exposure / Practice- based			of Marks (%)
I	Introduction to Marketing	Lecture Method, Real-life Examples, Video Clips, Participative learning	Nil		Conceptual Understanding Critical thinking skills Accessing and analysing information skills Imaginative thinking Awareness on the latest in the trends	30%
II	Marketing Mix &	Lecture Method,			Conceptual understanding,	30%

Unit	Unit Title	Teaching methodology	Project / Hands-on exposure / Practice- based	Outcome expected  Conceptual understanding of Knowledge / Skills / Attributes etc.	Weightage of Marks (%)
	Market Segmentation	Experiential Learning, Case Studies		Interview Skills, Analytical abilities	
III	Product Management, Pricing Management	Lecture Method, Guest Lecture	Nil	Conceptual Understanding Analytical Skills Technical skills Critical thinking	20%
IV	Promotion and Distribution and Recent Trends in Marketing	Lecture Method, Expert talk, Case Studies	Case study analysis	Conceptual Understanding Analytical skills	20%

### **Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication
1	Basics of Marketing	Cannon	
2	Marketing Management	Philips, Kotler	
3	Principles of Marketing	Sherlekar S.A.	
4	International Marketing	P. Saravanavel (Himalaya Publishing House)	
5	Modern Marketing Management	R.S. Davar	
6	Principles of Marketing	Philip Kotler, Gary Armstrong	

### **E-Learning Resources:**

Sr. No.	Topic	Lectures (available on YouTube / Swayam / MOOCs, etc.)	Films	Journals / Articles / Case Studies
1	Introduction to Marketing			
2	Marketing Mix & Market Segmentation	https://www.udemy.com/cour se/make-money-with- affiliate-marketing-earn- passive-income/		
3	Product Management, Pricing Management	https://www.udemy.com/cour se/become-a-product- manager/ https://www.udemy.com/cour se/the-complete-product- management-course/		Economical and Political Weekly (EPW)
4	Promotion and Distribution and Recent Trends in Marketing	https://www.udemy.com/cour se/seo-with-google-other- large-platforms-to-get-great- scale/		

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Course Code:	Subject / Course: Financial Markets and	Total Marks: 100
B1-21/605B(V)	Institutions in India	Credits: 3 +1

#### **Course Objectives:**

- 1. To familiarizes students about various basic concepts of stock market.
- 2. To get the knowledge of stock trading.
- 3. To enable the students to understand the different avenues of Non -Banking Financial Institutions in India.
- 4. To make the students aware of relevant knowledge of Regulatory Bodies in India.

#### **Learning Outcome:**

After completing the Course, the student will be able to

**CO1:** understand and use various basic concepts of the stock market.

CO2: analyze and implement the process of Stock Trading and Stock Investing.

**CO3:** apply the knowhow of Non -Banking Financial Institutions in real economic life.

**CO4:** develop analytical skills related to Regulatory Bodies.

Unit	Unit Title	Contents	No. of Lectures
I	Basic Concepts of Stock Market and various stock market indices	<ul> <li>1.1 Primary market and its methods Initial Public Offering, Offer for Sale (OFS)</li> <li>1.2 Financial Intermediaries: Merchant Banking, Underwriters, Broker and sub brokers: Demat Account, Zeroda, Up- stock, Grow. Depository (National Securities Depository Ltd., Central Depository Securities Ltd.)</li> <li>1.3 Secondary Market: Follow Public Offering (FPO), Small Cap, Mid Cap, &amp; Large Cap Companies</li> <li>1.4 Linkages and Differences between Primary &amp; Secondary Markets</li> <li>1.5 Selective Stock Exchanges: BSE - (Bombay Stock Exchange), NSE (National Stock Exchange)</li> </ul>	12
II	Stock Trading:	2.1 Cash Market, Futures & Options Market, Commodity Market	12

Unit	Unit Title	Contents	No. of Lectures
		<ul> <li>2.2 Types of Stock Trading and Stock Investing:     Intraday Trading, Delivery Trading, Futures &amp;     Options Trading</li> <li>2.3 Types of Orders: Buy, Sell, Stop loss</li> <li>2.4 Premium amount, Lot size</li> <li>2.5 Lower &amp; Upper Circuit.</li> <li>2.6 Trade Settlement, Psychology of Trader and     Investor</li> <li>2.7 Career opportunities in Stock Market</li> </ul>	
III	Non -Banking Financial Institutions (NBFIs):	3.1 Concept of NBFIs 3.2 Distinction between Bank and NBFIs 3.3 Functions and workings of. 3.3.1 Lease Financing 3.3.2 Mutual Funds 3.3.3 Housing Finance Companies 3.3.4 Life Insurance Companies 3.3.5 General Insurance Companies 3.4 Career opportunities in Insurance Sector	12
IV	Regulatory Bodies	<ul> <li>4.1 SEBI - Security Exchange Board of India</li> <li>4.2 IRDA - Insurance Regulatory &amp; Development Authority.</li> <li>4.3 PFRDA - Pension Fund Regulatory Development Authority</li> </ul>	12
	No of Lectures  nutes each)	Teaching – Learning Process Evaluation Process	48 09
		Total	57

### **Books Recommended / Mandatory Readings:**

Sr. No.	Title of the Book	Author/s	Publication
1	Financial Institution and Markets	Bhole L. M.	McGraw Hill Education, 6 <sup>th</sup> Ed.2017.
2	"Portfolio Analysis & Management"	Bhalla V. K.	New-Delhi, Sultanchand & Son Publication.

Sr. No.	Title of the Book	Author/s	Publication
3	"Investment analysis & Portfolio Management"	Prasanna Chandra	New-Delhi, The McGraw Hill Company Ltd. 2 <sup>nd</sup> Ed.2005.

### **Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication
1.	Investment and Securities Markets in India	Avadhani V. A.	10 <sup>th</sup> Rev.Ed.2017.
2.	Indian Financial System	Khan M. Y.	McGraw Hill Education, 9th Ed.2015.
3.	Anand Economic Reforms and Capital Markets in India	Mittal	2003.
4.	Investment Analysis and Portfolio Management	M. Ranganathan & R. Madhumahi	Pearson Education [India] 2 <sup>nd</sup> Ed.2011.
5.	Securities Analysis and Portfolio Management	Panithavathy Pandian	New- Delhi, Vikash Publishing House Pvt. Ltd. 2 <sup>nd</sup> Ed.2012.
6.	Financial Market and Institutions in India	Shete, Sunil	Success Publication.2015

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<b>Course Code:</b>	Subject / Course: Business Laws and Practices –	Marks: 100
B1-21/605C(V)	II	Credits - 04
, ,		(Theory 03 +
		Practical $01 = 04$ )

#### **Course Objectives:**

- 1. To make students understand the Inspection, Inquiry and Investigation under Companies Act, 2013.
- 2. To get acquainted with the provisions of the Compromises, Arrangements and Amalgamations under Companies Act, 2013.
- 3. To make the students understand the provisions related to Prevention of Oppression and Mismanagement under Companies Act, 2013.
- 4. To gain insights into the Rules of Corporate Governance.

#### **Course Outcome:**

After completing the course, the student shall be able to-

- **CO1:** Get acquainted with the Inspection, Inquiry and Investigation under Companies Act, 2013.
- **CO2:** Have a basic understanding of the provisions of the Compromises, Arrangements and Amalgamations under Companies Act, 2013.
- **CO3:** Get an insight into the provisions related to Prevention of Oppression and Mismanagement under Companies Act, 2013.
- **CO4:** Gain knowledge about the Rules of Corporate Governance

Unit	Unit Title	Contents	No. of Lectures
I	Inspection, Inquiry and Investigation	<ul> <li>1.1 Power to call for information, inspect books and conduct inquiries</li> <li>1.2 Conduct and report of inspection and inquiry</li> <li>1.3 Search and seizure</li> <li>1.4 Investigation into affairs of company</li> <li>1.5 Procedure, powers, etc., of inspectors</li> <li>1.6 Protection of employees during investigation</li> <li>1.7 Penalty for furnishing false statement, mutilation, destruction of documents, etc [Sections 206-229]</li> </ul>	14
II	Compromises, Arrangements and Amalgamations	<ul><li>2.1 Power to compromise or make arrangements with creditors and members, Power to Tribunal to enforce compromise or arrangement.</li><li>2.2 Merger and amalgamation of companies.</li></ul>	14

Unit	Unit Title	Contents	No. of Lectures
		<ul><li>2.3 Power of Central Government to provide for amalgamation of companies in public interest.</li><li>2.4 Liability of officers in respect of offences committed prior to merger, amalgamation, etc. [Sections 230-240]</li></ul>	
III	Prevention of Oppression and Mismanagement	3.1 Meaning of oppression, who can apply to court, Rule of Majority, protection of minority interest, remedies and rights of minority shareholders, 3.2 Prevention of oppression and mismanagement, powers of the court [Sections 241-246]	15
IV	Rules of Corporate Governance	<ul> <li>4.1 Meaning &amp; Concept of Corporate Governance, History of Corporate Governance – Cadbury Committee Report</li> <li>4.2 Principles of Morality and business ethics – Code of conduct for professionals.</li> <li>4.3 Mandatory establishment of certain committees like CSR Committee, Audit Committee, Nomination and Remuneration Committee, and Stakeholders Relationship Committee</li> </ul>	14
Total No of Lectures			

### **Teaching Methodology:**

Unit	Unit Title	Teaching methodology	Project / Hands-on	Outcome expected		Weight- age of
			exposure / Practice-based	Conceptual understanding of Knowledge / Skills / Attributes etc.		Marks (%)
I	Inspection, Inquiry and Investigation	Case Studies, PPT Presentation, Group Discussion, Library Visit, Class Discussion	Project report can be prepared on Inspection, Inquiry and Investigation	Understanding the Inspection, Inquiry and Investigation	To equip students with the knowledge of Inspection, Inquiry and Investigation	25

Unit	Unit Title	Teaching methodology	Project / Hands-on	Outcome expected		Weight- age of
			exposure /	Conceptual un	derstanding of	Marks
			Practice-based	<b>Knowledge / Skills / Attributes</b>		(%)
				et	tc.	
II	Compromises,	The project,	Project report	Understanding	To Understand	25
	Arrangements	Quiz	can be prepared	in detail	the concept of	
	and	Competition,	on overview of	Compromises,	Compromises,	
	Amalgamations	Case Studies,	Compromises,	Arrangements	Arrangements	
		Internet	Arrangements	and	and	
		Resources.	and	Amalgamations	Amalgamations	
			Amalgamations			
III	Prevention of	Case studies,	Project report	Understanding	To learn about	25
	Oppression and	Team	can be prepared	the Prevention	the Prevention	
	Mismanagement	Exercise,	on Prevention of	of Oppression	of Oppression	
			Oppression and	and	and	
			Mismanagement	Mismanagement	Mismanagement	
IV	Rules of	Case Studies,	Compromise	Compromise	To gain	25
	Corporate	Library	and	and	knowledge	
	Governance	Assignment,	Arrangement	Arrangement	about the	
		Class			Corporate	
		Discussion.			Governance	

### **Projects:**

Sr. No.	Торіс	Project/s		
1	Inspection, Inquiry and Investigation	Library Assignment		
2	Compromises, Arrangements and Amalgamations	Applications with library & Online sources.		
3	Prevention of Oppression and Mismanagement	Library Assignment		
4	Rules of Corporate Governance	Review of Research Papers/Articles, News Paper Articles etc.		

#### **References:**

Sr. No.	Title of the Book	Author/s	Publication
1	Company Law	Dr. Avtar Singh	Eastern Book Co. (EBC)
2	Lexis Nexis's Guide to the Companies Act	RAMAIYA	Generic book
3	Taxmann's Companies Act with Rules	Taxmann	Taxmann
4	The Companies Act 2013 Bare Act	Government of India	Educreation Publishing
5	Adjudication of Companies Act matters under NCLT	Rajender Kumar	Urmila Publication House
6	Taxmann's Company Law Ready Reckoner	Taxmann	Taxmann

#### **Web References:**

Sr. No.	Website Address	Institution
1	https://www.mca.gov.in	Ministry of Corporate Affairs
1	https://www.mea.gov.m	Willistry of Corporate Affairs
2	https://www.icai.org	ICAI - The Institute of Chartered Accountants of India
3	https://www.icsi.edu	ICSI - Institute of Company Secretaries of India

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Course Code:	Subject / Course: Cost and Works Accounting Paper II	Marks: 100
B1-21/605D(V)	(Methods of Costing)	Credits: 3+1

#### **Course Objectives:**

- 1) To acquaint the students with various Methods of Costing.
- 2) To understand the basics concepts under Contract Costing.
- 3) To acquaint the students with process costing along with the application of CAS 19-Joint Cost.
- 4) To develop an understanding about CAS 13- Service Cost Centre and its application in selected areas.

#### **Course Outcomes:**

#### After completing the Course, the students shall be able to:

**CO1:** Understand various Methods of Costing.

**CO2:** Get acquainted with the basic concepts under Contract Costing.

**CO3:** Develop an understanding about process costing along with the application of CAS 19-Joint Cost.

**CO4:** Understand the basic concepts under CAS-13 and its application in selected areas.

Unit	Unit Title	Contents	No. of Lectures
I	Methods of Costing	<ul><li>1.1. Introduction to Methods of Costing.</li><li>1.2. Job Costing Meaning, Features, Advantages and Limitations</li><li>1.3. Introduction of Batch Costing</li></ul>	08
II	Contract Costing	<ul> <li>2.1. Meaning and Features of Contract Costing</li> <li>2.2. Work-Certified and Uncertified, Escalation clause, Retention Money, Cost Plus contract, work-in-progress</li> <li>2.3. Profit on incomplete contract</li> </ul>	10
III	Process Costing	<ul> <li>3.1. Meaning and features of process costing</li> <li>3.2. Preparation of process accounts including normal and abnormal loss/gain</li> <li>3.3. Joint Products, By Products and Co-Products-problems</li> <li>3.4. Cost Accounting Standard 19: Joint Cost</li> </ul>	12
IV	Service Costing	4.1. Meaning, Features and Applications of service costing	18

Unit	Unit Title	Contents	No. of Lectures
		<ul> <li>4.2. Cost Unit-Simple and Composite</li> <li>4.3. Cost Accounting Standard 13: Cost of service cost centre</li> <li>4.4. Cost Statement for Transportation service, Hotel Organisation.</li> <li>4.5. Cost Statement for Power House and Hospital.</li> <li>4.6. Critical aspects for preparation of Cost Statements for Information Technology and Information Technology Enabled Services (IT and ITES).</li> </ul>	
Total 1	No of Lectures		48
No. of lectures for Assessment and Evaluation			
Total lectures			

### **Teaching Methodology:**

			Project	Outcome	Expected	Weightage
Unit	Unit Title	Teaching Methodology	(If any)	Knowledge / Sl	Conceptual understanding Knowledge / Skills / Attributes etc.	
I	Methods of Costing	Interactive, Use of e- content, problem- solving	N/A	Understanding the basic methods of costing.	Developing an understanding about job and batch costing and preparation of the cost sheet.	25
II	Contract Costing	Interactive, Problem Solving	N/A	Developing an understanding about the basics of contract costing.	Get an idea about the preparation of contract accounts.	25
III	Process Costing	Lecture, Discussions	N/A	Understanding the basics of process costing, joint, co and by- products.	Understanding the basic concepts in process costing along with its application.	20
IV	Service Costing	Problem Solving	N/A	Understanding the preparation of cost sheet for	Understand the basic concept of CAS13: Service	30

			Project	Outcome Expected  Conceptual understanding Knowledge / Skills / Attributes etc.		Weightage
Unit	<b>Unit Title</b>	Teaching Methodology	(If any)			of Marks (%)
				et	ic.	
				transportation	Cost Center and	
				services,	its application in	
				hospital and	selected areas.	
				hotel and		
				power-houses.		

### **Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication
1	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd., New Delhi
2	Students Guide to Cost Accounting	Ravi Kishor	Taxman's, New Delhi.
3	Cost Accounting Principles and Practice	M.N. Arora	Vikas Publishing House Pvt. Ltd., New Delhi.
4	Cost Accounting, Theory and Problems	S.N. Maheshwari and S.N. Mittal	Mahavir book Depot, New Delhi
5	Cost Accounting Principles and Practice	Jain and Narang	Kalyani Publishers, Kolkata
6	Principles and Practice of Cost Accounting	N.K. Prasad	Book Syndicate Pvt. Ltd., Kolkata
7	Generally Accepted Cost Accounting Standards	The Institute of Cost Accountants of India, Kolkata	The Institute of Cost Accountants of India, Kolkata

### **E – Learning Resources:**

Sr No	Topic Lectures (Available on YouTube/ Swayam/ MOOCs/ etc.)		Journals / Articles / Case Studies
1	Methods of Costing	• https://icmai.in/upload/Students/Syllab us2016/Inter/Paper-8-New.pdf	The Management Accountant
2	Contract Costing	• https://icmai.in/upload/Students/Syllab us2016/Inter/Paper-8-New.pdf	The Management Accountant

Sr No	Торіс	Lectures (Available on YouTube/ Swayam/ MOOCs/ etc.)	Journals / Articles / Case Studies
3	Process Costing	• https://icmai.in/upload/Students/Syllab us2016/Inter/Paper-8-New.pdf	The Management Accountant
4	Service Costing	• https://icmai.in/upload/Students/Syllab us2016/Inter/Paper-8-New.pdf	The Management Accountant

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Course Code:	Subject / Course: Business Entrepreneurship- II	Marks: 100
B1-21/605E(V)		Credits: 3+1

- 1. To Develop understanding of MSME and its formation
- 2. To Develop Knowledge and understanding in creating and managing new venture.
- 3. To Equip students with necessary tools and techniques to set up their own business venture
- 4. To make students aware about business plan, business crisis and sickness.

#### **Course Outcome:**

After completing the Course, the students will be able to:

**CO1:** Understand MSME concept and its requirements for formation.

**CO2:** Understand the creation and management of new venture

CO3: Equipped with necessary tools and techniques to set up their own business venture

CO4: Get acquainted with business plan, business crisis and sickness

Unit	Unit Title	Contents	No. of Lectures
I	Business Plan Implementation	<ul> <li>1.1 Meaning, Importance &amp; Objectives</li> <li>1.2 Aspects of Business Plan Financial aspects,     Marketing aspects, Human Resource aspects,     Technical aspects, Social aspects</li> <li>1.3 Common pitfalls to be avoided in preparation of a     Business Plan.</li> <li>1.4 Steps in Business Plan &amp; Implementation</li> <li>1.5 Guidelines in Business Plan</li> </ul>	11
II	MSME management: As Distinct from corporate sector management	<ul> <li>2.1 Various Approaches: Functional v/s Integrated, Structured v/s Flexible, Logical v/s Creative</li> <li>2.2 Startup Phase Management: Difference of opinion within promoting team - Avoiding failure – Problem-Solving, Creativity and Innovation, Growth Phase Management Stability Phase Management</li> <li>2.3 MSME Registration, Consultants, Udyog Aadhar Registration Consultancy, Enterprise Risk Management (ERM),</li> <li>2.4 Challenges in implementation of Enterprise Risk</li> </ul>	12

Unit	Unit Title	Contents	No. of Lectures
		Management (ERM)	
III	Business and sickness:	<ul> <li>3.1 Types of Business Crisis-Starting crisis, Cash Crisis, Delegation, Leadership Crisis, Financial Crisis, Prosperity Crisis, Succession Crisis,</li> <li>3.2 Crisis Management and Business Continuity: Meaning,</li> <li>3.3 Crisis under Covid-19</li> <li>3.4 Sickness: Meaning and Definition, Symptoms, Causes, Turnaround Strategies, Revival Schemes of Sickness,</li> </ul>	12
IV	Introduction to start up India scheme:	<ul> <li>4.1 Aim of Startup- Significance of Startup-Advantages of Startup-Significance of Startup-Advantages of Startup-</li> <li>4.2 Eligibility for Startup in India Do's and Don'ts for Startup Real Life Cases of Startup-Wow! Zomato, Paytm-Digit Insurance-Vedantu Dailyhunt-Sharechat-Topper-Urban Ladder</li> </ul>	13
Total No of Teaching Lectures			
Total No. lectures for Evaluation			09
Total			57

# **Teaching Methodology:**

Unit	Unit Title	Teaching	Outcor	ne expected	Weightage
		methodology	Conceptual understanding Knowledge / Skills / Attributes etc.		of Marks (%)
1	Business plan implementation	PPT presentation	Students will understand the concept, Importance and various aspects of Business Plan	Students will get the Guidelines in implementation of Business Plan	22%
2	MSME Management	Power Point Presentations	Students will study various approaches of MSME	Students will study the MSME Registration, Consultancy	23%

Unit	<b>Unit Title</b>	Teaching	Outcor	ne expected	Weightage of Marks
		methodology		Conceptual understanding Knowledge / Skills / Attributes	
			management	Services related to MSME Registration	
3	Business crisis and sickness:	Power Point Presentations Group discussion	Students will understand various types of Business Crisis including Crisis under Covid-19	Students will understand the concept of industrial sickness, its Causes, Turnaround Strategies and Revival Schemes of Sickness	23%
4	Introduction to start up India scheme:	power point presentation Group discussion Industry visit Video based discussion	Students will study the concept of Startup India Scheme and its related aspects	Students will study typical examples of Startup	32%

## **Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication
1	'A Complete Guide to Successful Entrepreneurship'	Pandey G. N	Vikas Publishing House Pvt Ltd.
2	Developing Entrepreneurship, Issues and Problems	S.V.S. Sharma, Udai Pareek and T.V. Rao,	Tata McGraw Hill, New Delhi.
3	'The New Business Road Tests	Prof. John Mullins	Pearson
4	Small Business and Entrepreneurship	Anil Kumar	International Publishers
6	Entrepreneurship - Strategies and Resources	Mark. J. Dollinger	Pearson Edition
7	'Entrepreneurship	Prof. Rajeev Roy	Oxford University Press

# **E – Learning Resources:**

Sr. No.	Торіс	Lectures (YouTube / Swayam / MOOCs / etc.)	Study Material / Journals / Articles / Case Studies
1	Business plan implementation	https://msme.gov.in/	
2	MSME Management		
3	Business crisis and sickness:		
4	Introduction to start up India scheme:	https://www.startupindia.gov.in/	

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Course Code:	Subject / Course: Marketing Management - II	Marks: 100
B1-21/605F(V)		Credits: 3+1

- 1. To study the importance of marketing systems in Agricultural Products.
- 2. To know the various acts and regulations which are relevant to marketing management.
- 3. To impart knowledge about global marketing along with its issues and strategies.
- 4. To acquaint the students with the emerging importance of cyber security in marketing management.

#### **Course Outcome:**

After completing the course, the student shall be able to -

**CO1:** Understand the important role of the marketing system in agricultural products.

**CO2:** Get to know about various acts and regulations which are relevant to marketing management.

**CO3:** Get acquainted with the various issues and strategies of global marketing.

CO4: Develop the knowledge and awareness about cyber security in marketing management.

Unit	Unit Title	Contents	No. of Lectures
1	Agricultural Marketing	<ul> <li>1.1 Meaning of Agricultural Marketing</li> <li>1.2 Types of Agri-Products</li> <li>1.3 Features of Agri-Products</li> <li>1.4 Various Functions in Agricultural Marketing System</li> <li>1.5 Problems of Agriculture Marketing and its Solutions</li> </ul>	12
2	Marketing Regulations	<ul> <li>2.1 Importance of Marketing Regulations in Marketing</li> <li>2.2 Relevance and importance of following acts in the context of Marketing Regulations: Consumer Protection Act.1986 Trade Mark Acts,1999</li> <li>Competition Act,2002 Indian Patent (Amendment) Acts. 2005 Bureau of Indian Standard Act</li> </ul>	15

Unit	Unit Title	Contents	No. of Lectures
3	Global Marketing	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 Issues, Examples Global Vs. International Marketing	15
4	Cyber Security Marketing	<ul> <li>4.1 Meaning of Cyber Security Marketing</li> <li>4.2 Emergence of Cyber Security Marketing</li> <li>4.3 Essentials to develop cyber security marketing strategy</li> <li>4.4 Need and Importance of Cyber Security Marketing</li> <li>4.5 Various Tactics used by Cyber Security y Marketers</li> <li>4.6 Advantages and Challenges</li> </ul>	15
Total No of Lectures			48
Total No. Lectures for Assessment and Evaluation			9
Total			57

# **Teaching methodology:**

Unit	<b>Unit Title</b>	Teaching	Project	Outcom	e expected	Weightage of Marks
		methodology	(If any)	Knowled	Conceptual understanding Knowledge / Skills / Attributes etc	
1	Agricultural Marketing	Lecture/ interactive Method		Understand the important	To develop	21%
2.	Marketing Regulation	Lecture Method		Get to know about various acts and regulations.	Making the students aware of Government initiatives about various	26%

Unit	<b>Unit Title</b>	Teaching	Project	Outcom	e expected	Weightage
		methodology	(If any)	Conceptual understanding Knowledge / Skills / Attributes etc		of Marks (%)
					acts and regulations	
3.	Global Marketing	Lecture Method, group discussion		Impart knowledge about global marketing along with its issues and strategies.	Developing critical thinking skills.	26%
4	Cyber Security Marketing	Lecture Method, E- learning resources.		Develop the knowledge and awareness about cyber security in marketing management.	Understanding and realizing the ethical values and responsibilities about cyber securities.	26%

# **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	Marketing Management,	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
4	Strategic Brand Management, Building, Measuring and Managing Brand Equity.	Keller. K	Pearson Publication
5	Marketing Management,	Dr. K. Karunakaran	Himalaya Publishing House
6	Agriculture Marketing,	J. W. Barker	Oxford University Press
7	Sales Forecasting Management: A Demand Management Approach	John T. Mentzer & Mark A. Moon	Sage Publications

Sr. No.	Title of the book	Author/s	Publication
8	A framework for marketing management	Philip Kotler	Pearson Publication New Delhi
9	Marketing Management	Rajan Saxena	McGraw Hill Education New Delhi
10	Principles of Marketing	Philip Kotler	Pearson Publication New Delhi
11	Advertising Management	Rajiv Batra	Pearson Publication New Delhi
12	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication Noida

### **E-Learning Resources:**

Sr.	Topic	Lectures (available on	Films	Journals / Articles /
No.		YouTube / Swayam /		Case Studies
		MOOCs, etc.)		
1	Agricultural Marketing	https://www.youtube.co m/watch?v=RCqf4Nzd bFI	https://www.youtube.co m/watch?v=Oq2H8t3I- Iw	https://www.researchga te.net/publication/3524 60006_Agricultural_M arketing
2	Marketing Regulation	https://www.youtube.co m/watch?v=l2Eo_oddD yQ	https://www.youtube.co m/watch?v=CVwljt4L UNg	https://r.search.yahoo.c om/_ylt=Awrx_V4lhyJj zx4ZjQi7HAx.;_ylu=Y 29sbwNzZzMEcG9zAz EEdnRpZAMEc2VjA3 Ny/RV=2/RE=1663236 005/RO=10/RU=https %3a%2f%2fbaerpm.co m%2f2021%2f06%2f1 0%2f5-marketing-laws- and-regulations-you- should- know%2f/RK=2/RS=FI IgVH_5SHa29g9.7Om ERngcmeM-

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Course Code:	Subject / Course: Business Administration	Marks: 100
B1-21/606A(VI)	(Production and Operations Management) – III	Credits: 3+1

- 1. To acquaint the student with knowledge of Production Management and Production Functions
- 2. To equip the students with knowledge for efficient Inventory Management and the recent development in the area of Inventory Management
- 3. To introduce the students to the concept of Quality Management and to enable them to adopt quality management even in the regular lifestyle
- 4. To the students with the knowledge of Logistics Management

#### **Course Outcome:**

After completing the course, the student shall be able to

- **CO1:** Understand the concept of Production Management and Production Functions.
- CO2: Develop the understanding of efficient Inventory Management and the recent development in the area of Inventory Management
- **CO3:** Get acquainted with the concept of Quality Management and to motivate to adopt quality management even in the regular lifestyle
- CO4: Understand the concept of Supply Chain Management and Logistics Management

Unit	Unit Title	Contents	No. of Lectures
I	Production Management Functions	<ol> <li>Meaning, Definition, Functions of Production Management,</li> <li>Responsibilities of Production Manager.</li> <li>Production Planning - Objectives, Importance, levels of planning.</li> <li>Routing &amp; Scheduling - Meaning, Route Sheets, Scheduling, Master and sequential scheduling, scheduling devices.</li> <li>Production control- Definition and meaning, Necessity, objectives, factors and techniques of production control</li> </ol>	15
II	Plant Location and Plant Layout	<ul><li>2.1 Introduction, importance, factors responsible for plant location.</li><li>2.2 Plant Layout- Meaning, Definition, Importance of</li></ul>	12

46

Unit	Unit Title	Contents	No. of Lectures
		good layout  2.3 factors relevant for choice of layout, Line, Process and Product layout.  2.4 Plant Layout - Advantages, disadvantages and techniques.	
III	Inventory management & Quality Management	<ul> <li>3.1 Inventory management -Introduction, methods, Economic Order Quantity, Use of Computers in Inventory Management, Material Requisition Planning (MRP), Just in Time (JIT), ABC Analysis</li> <li>3.2 Recent trends in Inventory Management - Radio Frequency Identification (RFID), Automated guided vehicles (AGVs) and automated mobile robots (AMRs), Artificial intelligence (AI) and Machine learning (ML), Distributed inventory management, Cloud-based solutions Predictive picking</li> <li>3.3 Quality Management – Features, Techniques of Quality Control</li> <li>3.4 Total Quality Management, Six Sigma, International Organization for Standardization (ISO)</li> </ul>	15
IV	Supply Chain Management and Logistics management	<ul> <li>4.1 Supply Chain Basic Key Concepts: Objectives of a Supply Chain, Stages of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, Key issues in Supply Chain Management, Difference between Supply Chain Management and Logistics.</li> <li>4.2 Elements of Logistics: Evolution, Objectives, Components and Functions of Logistics Management, Distribution related Issues and Challenges, Transportation Functions, Costs, and Mode; Network and Decision, Containerization, Cross docking.</li> <li>Madam can we think of adding one sub-topic as the last topic "Integration" How all these subjects like SCM, IM, PM, &amp; QM are integrated? Bcoz all these subjects presently are in isolation but they all are interdependent, interrelated, and interconnected with each other. Students to know how these impact on each other, atleast at basic level. Suggestion by Nitin</li> </ul>	15

Unit	Unit Title	Contents	No. of Lectures
		Athavle Sir.	
Total	No. of lectures		57

# **Teaching Methodology:**

Unit	Unit Title	Teaching Methodology	Project (If any)	Outcome expected Conceptual understanding Knowledge / Skills / Attributes		Weightage of Marks (%)
I	Production Management Functions	Lecture Method		To know the concept of Corporate Finance	Understand the concept of Production Management and Production Functions.	26%
II	Plant Location and Plant Layout	Lecture Method		To be able to understand certain skills of Financial Planning	Develop the understanding of efficient Inventory Management and the recent development in the area of Inventory Management	21%
III	Inventory management & Quality Management	Lecture Method		To get acquainted with the social media marketing and characteristics	Get acquainted with the concept of Quality Management and to motivate to adopt quality management even in the regular lifestyle	26%
IV	Supply Chain Management	Lecture Method, Guest		To be able to understand the knowledge of	Acquaint the knowledge of Logistics	26%

Unit	Unit Title	Teaching Methodology	Project (If any)	Conceptual u	expected nderstanding tills / Attributes	Weightage of Marks (%)
	and Logistics management	Lecture		the Logistics Management	Management	

# **Suggested Readings:**

Sr. No	Title of the Book	Author/s	Publication
1	Modern Production and Operation Management	Buffa Elwood S	Wiley India Ltd
2	Production and Operation Management	Sexena J. P.	Tata McGraw-Hill Eduction Private Limited
3	Production and Operation Management	Madan Pankaj	Global Vision Publishing House
4	Production and Operation Management	Nair N. G.	Tata McGraw-Hill Eduction Private Limited
5	Production (Operation) Management	Jhamb L.C	Everest Publishing House
6	Production and Operations Management	Adam and Ebert	Prentice-Hall
7	Operations Management: Theory and Practice	B Mahadevan	Pearson
8	Production and Operations Management	Panneerselvam	Prentice Hall India Learning Private Limited
9	Supply Chain Management: Strategy, Planning and Operation Chopra	Sunil, Meindl, Peter and Kalra, D. V.	Pearson Education
10	Supply Chain Management: Concepts and Cases	Altekar, Rahul V	PHI Learning Reference
11	Supply Chain Management	Ballou, Ronald H	Pearson Education.
12	Supply Chain Management	Sahay B. S.	Macmillan

Sr. No	Title of the Book	Author/s	Publication
13	Business Logistics Management	Ballou, R.H.	Prentice-Hall Inc.
14	Production, Operations Management	Dr.B.S. Goel	Pragati Prakashan Meerut
15	Fundamentals of Business Finance	Dr. R. M. Shrivastav	Himalaya Publishing House
16	Logistical Management	Bowersox D. J., Closs D.J.	McGraw-Hill, 1996

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

Sr. No.	Topic	Lectures (available on YouTube / Swayam / MOOCs, etc.)	Films	Journals / Articles / Case Studies
1	Production Management Functions	https://www.youtube.c om/watch?v=YZ_u9o HcdVI		https://desklib.com/do cument/management- and-operation-case- study-vin/
2	Plant Location and Plant Layout	https://www.youtube.c om/watch?v=kO6fg41 cKCo		https://www.researchg ate.net/publication/334 697011_PLANT_LOC ATION_LAYOUT
3	Inventory management & Quality Management	https://www.youtube.c om/watch?v=PuhgTV N_E_I	https://www.youtube.c om/watch?v=UXChm phBrw0	https://www.managem entstudyguide.com/nee d-for-inventory- management.htm
4	Supply Chain Management and Logistics management	https://www.youtube.c om/watch?v=ATPZcr ZP06A	https://www.youtube.c om/watch?v=UQQDn QUIi_E	https://supplychainmin ded.com/supply-chain- management-case- study-executives- guide/

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Course Code:	Subject / Course: Banking Law and Practices in	Marks: 100
B1-21/606B(VI)	India	Credits: 3+1

- 1. To understand the banker and customer relationship.
- 2. To grasp the mechanism of paying and collecting banker.
- 3. To enable the students to apply the legal and practical aspects of bank advances.
- 4. To familiarize students about concepts and types of cyber crimes in banking.

#### **Course Outcome:**

After completing the course, the student shall be able to

**CO1:** Know, establish and strengthen the relationship with the bank.

**CO2:** Understand the modalities and duties of paying and collecting banker.

**CO3:** Apply the legal and practical knowledge of bank advances.

**CO4:** Have alertness and will be giving appropriate cautious responses while transacting banking activities.

Unit	Unit Title	Contents	No of lectures
I	Banker and Customer Relationship	<ul> <li>1.1 Definition of Banker and Customer – Relationship as Creditor and Debtor</li> <li>1.2 Banker as a Trustee and banker as an Agent</li> <li>1.3 Banker's Obligation of Secrecy of Accounts</li> <li>1.4 Banker's Lien, Right of Set-off</li> <li>1.5 Garnishee Order</li> <li>1.6 Termination of Relationship</li> </ul>	12
II	Paying and Collecting Banker	<ul> <li>2.1 Meaning and Definition of Paying Banker</li> <li>2.2 Precautions to be taken while doing payment of cheques</li> <li>2.3 Duties and Rights of Paying Banks</li> <li>2.4 Meaning and Definition of Collecting Banks</li> <li>2.5 Precautions to be taken while collecting payment of cheques</li> <li>2.6 Duties and Rights of Collecting Banker</li> </ul>	12

Unit	Unit Title	Contents	No of lectures
III	Bank Advances	<ul> <li>3.1 Secured and Unsecured loans</li> <li>3.2 Types of loan schemes in Banks</li> <li>3.3 Securities for Loans</li> <li>3.4 Mode of creating Charges: Lien, Pledge, Hypothecation and Mortgage</li> <li>3.5 Recovery Measures: a) Legal measures b) Non-legal measures</li> <li>3.6 Loan recovery problems</li> </ul>	12
IV	Cyber Crimes in Banking	4.1 Meaning and Definition of Cyber Crimes 4.2 Types of Cyber Crimes in Banking- 4.2.1 Virus attack 4.2.2 Hacking 4.2.3 Phishing 4.2.4 Vising 4.2.5 Spamming 4.2.6 ATM skimming 4.2.7 E-mail spoofing 4.3 Reasons of Cyber Crimes in Banking 4.4 Impact of Cyber Crimes on Banking 4.5 Measures to control Cyber Crimes in Banking: 4.5.1 Legal Measures: 4.5.1.1 IPC-420 4.5.1.2 IT Act (2000) SEC 66C,66D 4.5.2 Non-legal Measures	12
Total No of Lectures + Evaluation (48 minutes each)			

# **Mandatory Readings:**

Sr No.	Title of the Book	Author/s	Publication
1	Tannan's Banking Law and Practice in India	Kothari, Vinod	Lexix Nexis Publisher 28 <sup>th</sup> Ed.2021.
2	Prevention of cyber - crime and fraud Management		Indian Institution of Banking and Finance.,2 <sup>nd</sup> Ed.2017.

Sr No.	Title of the Book	Author/s	Publication
3	Banking Law and Practices	Varshney P.N.	Sultan Chand and Sons ,2014.

# **Suggested Readings:**

Sr No.	Title of the Book	Author/s	Publication
1	Banking Law and Negotiable Instruments	Bangia R.K.	Allahabad Law Agency, 7 <sup>th</sup> Ed. 2023.
2	Banking Regulation Act- 1949		Universal Law Publishing ,2021.
3	Banking Law and Practice	Kandasami K. P	S. Chand Publication ,2010.
4	Banking: Theory, Law and Practice	K. Natarajan, Yefim Gordon	Himalaya Publishing House, 29 th Ed. 2022.
5	Fundamentals of Modern Banking	Mujumdar, N. C.	New Central Book Agency (P) Ltd., 2015.
6	E - banking	Ravindra Kumar & Manish Deshpande	Pacific Books International,2016.

### Web site:

www.rbi.org.in

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Subject / Course: Business Laws and Practices –	Marks: 100
VI	Credits: 04
	(Theory 03 + Practical 01 = 04)
	Subject / Course: Business Laws and Practices – VI

- 1. To get acquainted with the concepts of the Real Estate Regulatory Authority Act 2016.
- 2. To Act the students with applications of Motor Vehicle Act 2019.
- 3. To create awareness among the students about the Audit and Auditors provisions of companies Act under 2013.
- 4. To develop practical knowledge regarding the Board of Directors and its Provisions under the companies Act 2013.

#### **Course Outcome:**

After completing the course, the student shall be able to

**CO1:** Get acquainted with the concepts of the Real Estate Regulatory Authority Act 2016.

**CO2:** Know the applications of Motor Vehicle Act 2019.

CO3: Understand the provision of Audit and Auditors under the companies Act 2013.

**CO4:** Develop practical knowledge regarding the Board of Directors and its Provisions under the Companies Act 2013.

Unit	Unit Title	Contents	No of lectures
I	The Real Estate (Regulation and Development) Act, 2016	<ul><li>1.1. Meaning, Definitions - Registration of project and Agents</li><li>1.2. Function and Duties of Promoter</li><li>1.3. Rights and duties of allottees</li></ul>	16
II	The Motor Vehicle Act 2019	<ul><li>2.1. Meaning and important Definition</li><li>2.2. Licensing of Driving of Motor Vehicles</li><li>2.3. Registration of Motor Vehicles</li></ul>	14
III	Audit and Auditors Under company Act 2013		14

Unit	Unit Title	Contents	No of lectures	
IV	Appointment and Qualifications of Director Under company Act 2013	<ul> <li>3.3. Powers &amp; Duties of auditors and auditing standards</li> <li>3.4. Segment of Audit Reports, Prohibited Services, Signing of Audit Reports</li> <li>3.5. Auditor to attend AGM, Punishment Provisions, Cost Auditor</li> <li>4.1. Company to have Board of Directors, Manner of selection of independent directors, Appointment of directors.</li> <li>4.2. Application, Allotment, Prohibition of Director Identification Number, Punishment for contravention.</li> <li>4.3. Right of persons other than retiring directors to stand for directorship, Types of Directors - additional director, alternate director and nominee director, etc. Appointment of directors to be voted individually. Number of directorships.</li> <li>4.4. Disqualifications, Duties. Vacation of office, Resignation, Removal, Register of directors and key managerial personnel and their</li> </ul>	13	
shareholding. Member's right to inspect. Punishment.  Total No of Lectures				

# **Teaching Methodology:**

Unit	<b>Unit Title</b>	Teaching	Project / Hands	Outcome expected	Weightage
		methodology	on exposure /	Conceptual	of Marks
			Practice based	understanding	(%)
				Knowledge / Skills /	
				Attributes etc	
I	The Real	Pre-	Project report	То	25
	Estate	Literature.	can be prepared	understand	
	(Regulation	case studies,	on Registration	the concept	
	and	Group	of Property.	of Real	
	Development)	Discussion.		Estate Act	
	Act, 2016	Expert			
		Lecture			
II	The Motor	Case studies,	Project report	To gain the	25
	Vehicle Act	Lecture,	can be prepared	knowledge	
	2019	Group	on Licensing	about The	
		Discussion,	and	Motor	

Unit	Unit Title	Teaching methodology	Project / Hands on exposure / Practice based	Outcome expected  Conceptual understanding Knowledge / Skills / Attributes etc	Weightage of Marks (%)
		Article Reviews	Registration.	Vehicle Act	
III	Audit and Auditors company Act	Expert Lecture. Team exercise, Field visit, PPT Presentation, Interaction with the industry expert, Article Reviews	Project report can be prepared Content on Eligibility, Qualification & Disqualification. Remuneration of Auditor	To be able to discuss the various provisions relating to the Auditors of a company	25
IV	Appointment and Qualifications of Directors company Act	Case studies, Moot court Lecture, Group Discussion,, Quiz Competition, Team exercise, Field visit, PPT Presentation	Project report can be prepared on Director Identification Number	To be able to discuss the various provisions relating to the Directors of a company	25

### **References:**

Sr. No.	Title of the Book	Author/s	Publication
1	Company Law	Dr. Avtarsingh	Eastern Book Co.
2	Taxmann's Companies Act with Rules		
3	Adjudication Of Companies Act matters under NCLT	Rajendra Kumar	Urmila Publication House

### Web References:

Web Link	Name of Act
https://legislative.gov.in/actsofparliamentfromtheyear/real-estate-regulation-and-development-act-2016	RERA
https://morth.nic.in/motor-vehicles-amendment-act-2019-no-32-2019	Motor Vehicles Act
https://morth.nic.in/sites/default/files/notifications_document/Motor %20Vehicles%20%28Amendment%29%20Act%202019.pdf	Motor Vehicles Act

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Course Code:	Subject / Course: Techniques of Cost Accounting	Marks: 100
B1-21/606D(VI)	and Cost Audit (CWA) - III	Credits: 3+1

- 1. To impart knowledge of Standard Costing and Variance Analysis
- 2. To understand the Pricing Policy and its implementation.
- 3. To aware students regarding selected Cost Accounting Standards and Cost Management practices in specific sectors
- 4. To provide a conceptual understanding of Procedures and Provisions of Cost Audit.

### **Course Outcome:**

### After completing the Course, the students will be able to:

CO1: Get knowledge of Standard Costing and Variance Analysis

**CO2:** Develop knowledge about Pricing and Pricing strategies

CO3: Understand the application of selected Cost Accounting Standards

CO4: Get Exposure to details of Cost Audit and Role of a Cost Auditor

Unit	Unit Title	Contents	No of Lectures
			Lectures
I	Standard Costing	1.1. Definition and meaning of standard Cost and	16
		Standard Costing.	
		1.2. Types of standards, setting up of Material,	
		Labour Standards	
		1.3. Difference between Standard Costing &	
		Budgetary Control.	
		1.4. Advantages and Limitations of standard	
		costing Application of Standard Costing	
II	Pricing Decision	2.1 Principles of Product Pricing	14
		2.2 Pricing Policy	
		2.3 Pricing of New Products and Finished Products	
		2.4 Target Costing. Meaning, Importance in Pricing	
		decision	
		2.5 Pricing Methods	
		2.5.1 Competition based	
		2.5.2 Cost-based	
		2.5.3 Value-based (Simple Problems Only)	
III	Cost Accounting	3.1 Cost Accounting Standards	10
	Standards and Cost	3.1.1 CAS-6 Material Cost	
	Management for	3.1.2 CAS-7 Employee Cost	
	Specific Sector	3.2 Cost Management for Specific Sector	
		3.2.1 Agricultural Sector	

Unit	Unit Title	Contents	No of Lectures
		3.2.2 Information Technology (IT) Sector	
IV	Cost Accounting Record Rules & Cost Audit:	<ul> <li>4.1 Introduction to cost accounting record u/s 148 of the Companies Act 2013.</li> <li>4.2 Cost records and Verification of Cost Records</li> <li>4.3 Cost Audit – History, Meaning, applicability, Scope, objectives &amp; advantages of Cost Audit</li> <li>4.4 Cost auditor – Qualification, disqualification, rights, and duties.</li> <li>4.5 Preparation and Submission (XBRL) Cost Audit Report.</li> </ul>	8
Total N	No of Lectures	-	48
Total N	No. of Lectures for E	Evaluation	09
Total			57

## **Teaching Methodology:**

			Outcor	ne expected	Weightage of Marks
Unit	Unit Title	Teaching methodology		Conceptual understanding Knowledge / Skills / Attributes etc.	
1	Standard Costing	PPT and Lecture Method	Conceptual Knowledge will be acquired by students	Development of overall outlook of Standard Costing.	35%
2	Pricing Decision	Discussion, PPT	Knowledge of pricing will be gained by students	Develop knowledge about Pricing and pricing strategies	31%
3	Cost Accounting Standards and Cost Management for Specific Sector	Discussion, PPT, Lecture method	Students will get to know cost accounting standards of IT and Agriculture sector	Understand the basics of Cost Accounting Standards and recent changes in Cost Management	20%
4	Cost Accounting Record Rules & Cost Audit:	Discussion	Knowledge on maintenance of cost records and Audit reports	Conceptual Understanding of Cost Records and Cost Audit Reports.	14%

# **Suggested Readings:**

Sr. No	Title of the Book	Author/s	Publication
1	Theory and Techniques of Cost Accounting.	B.L. Lall and G.L. Sharma	Himalaya Publishing
2	Strategic Cost Management and Performance Evaluation	Board of Studies, ICAI	ICAI
3	Advanced Cost Accounting	Dr. D. M. Gujrathi	Idol Publication
4	Cost Accounting	P. V. Rathnam and P. Lalitha	Kitab Mahal
5	Cost Accounting, Theory and Problems,	S.N. Maheshwari and S.N. Mittal	Mahavir book Depo

## **E – Learning Resources:**

Sr. No	Topic	Lectures (YouTube / Swayam / MOOCs / etc.)	Study Material / Journals / Articles / Case Studies
1	Standard Costing	https://icmai.in	Articles from the Professional Journals such
2	Pricing Decision	www.globalcma.in	as, The Management
3	Cost Accounting Standards and Cost Management for Specific Sector		Accountant, The Chartered Accountant,
4	Cost Accounting Record Rules & Cost Audit:	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management	The Chartered Secretary,  The Institute of Chartered  Financial Analyst of India

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Course Code:	Subject / Course: Business Entrepreneurship- III	Marks: 100
B1-21/606E(VI)		Credits: 3+1

- 1. To acquaint students with the concepts like Team in Entrepreneurship, Virtual Learning Corporate Training etc.
- 2. To equip students with the basic concept of Stress and Conflict Management in Entrepreneurship
- 3. To enable students to understand the role of Motivation in entrepreneurship and the concepts of Job Description, Job Analysis etc.
- 4. To provide insight on the concepts of Digital Marketing and Role of Digital Marketing in Entrepreneurship & Issues in Digital Marketing

#### **Course Outcome:**

After completing the course, the student shall be able to -

- **CO1:** Understand concepts of Team in Entrepreneurship, Virtual Learning, Corporate Training, etc.
- CO2: Understand concept of Stress and Conflict Management in Entrepreneurship
- **CO3:** Get knowledge about the Motivation in entrepreneurship and the concepts of Job Description Job Analysis etc.
- **CO4:** Get acquainted with the concepts of Digital Marketing and Role of Digital Marketing in Entrepreneurship and Issues in Digital Marketing

Unit	Unit Title	Contents	No of Lectures
1	Team Building in Entrepreneurship	<ul> <li>1.1 Team in Entrepreneurship: Meaning, Definition, Activities and Skills</li> <li>1.2 Virtual Learning</li> <li>1.3 Corporate Training</li> <li>1.4 Digital Team, Challenges and Application to Team Building.</li> <li>1.5 Team V/s Group</li> <li>1.6 Types of Teams</li> <li>1.7 Creating High Performance Team</li> <li>1.8 Managing Team</li> </ul>	12
2	Stress and Conflict Management in Entrepreneurship	2.1 Stress in Entrepreneurship: Introduction, Meaning, Definition, Nature, Characteristics, Types, Causes of Stress in Entrepreneurship. Sources and	12

Unit	Unit Title	Contents	No of Lectures
		Consequences of Stress, Stress Management- Personal and Organizational Approach to Entrepreneurship. Measures to reduce stress in the workplace.  2.2 Conflict Management in Entrepreneurship: Meaning, Definition, Nature, Characteristics, Types, Causes, Stress Factors, Strategies, Theories of Conflict Management.	
3	Motivation for Entrepreneurs	<ul> <li>3.1 Motivation: Motivation at Workplace-Meaning, Definition, Need and Types of Motivation for Entrepreneurs, Techniques of Motivation</li> <li>3.2 Motivational Theories</li> <li>3.3 Motivation in Covid-19 Crises for Entrepreneurs.</li> <li>3.4 Job Description, Job Analysis, Management by Objectives (MBO), Job Rotation, Job Enrichment, Job Enlargement</li> <li>3.5 Employee Involvement Programme in Entrepreneurship.</li> </ul>	12
4	Digital Marketing for Entrepreneurship	<ul> <li>4.1 Digital Marketing: Concept, Meaning, Definition, Significance for Entrepreneurs</li> <li>4.2 Types of Digital Marketing</li> <li>4.3 Role of Digital Marketing in Entrepreneurship</li> <li>4.4 Issues in Digital Marketing</li> <li>4.5 The New 4 P's of Digital Marketing</li> <li>4.6 Key Elements of Digital Marketing</li> <li>4.7 Ways to become 'The Best Digital Marketer'</li> <li>4.8 Future scope for Digital Marketing</li> <li>4.9 Role of Covid-19 in Digital Marketing for enhancing Entrepreneurship.</li> </ul>	12
Total N	No of Lectures		48
Lectur	es for Evaluation		09
Total N	No. of Lectures		57

# **Teaching Methodology:**

Unit	Unit Title	Teaching	Project	Conceptual understanding Knowledge / Skills / Attributes etc		Weightage
		methodology	(If any)			of Marks (%)
1	Team Building in Entrepreneurship	PowerPoint Presentations Group discussions		Understand the Concept of Team Building in Entrepreneurship	Conceptual understanding Applicability skills	25%
2	Stress and Conflict Management in Entrepreneurship	PowerPoint Presentations Expert talk		Understand the basic concept of Stress and Conflict Management in Entrepreneurship	Conceptual understanding Applicability skills	25%
3	Motivation for Entrepreneurs	Interview of an entrepreneur Case studies YouTube Videos		Understand the role of motivation in entrepreneurship, their life experiences and achievements of entrepreneurs	Conceptual understanding Applicability skills	25%
4	Digital Marketing for Entrepreneurship	PowerPoint Presentations Group discussions Mentoring session by EIS Cell		Get insights on the concept of Digital Marketing for Entrepreneurship	Conceptual understanding Practical exposure	25%

## **Suggested Readings:**

Sr. No.	Title of the book	Author/s	Publication
1	Entrepreneurship Development	Khanna S.S	S. Chand, New Delhi

Sr. No.	Title of the book	Author/s	Publication
2	Dynamics of Entrepreneurship	Desai Vasant	Himalaya Publishing House, New Delhi
3	The Entrepreneur Mind	Kevin D. Johnson	Johnson Media Inc.
4	The Beginner Entrepreneur	Angela Jenkins	Innovative Thinking Publishing
5	The Lean Startup	Eric Ries	Random House Audio
6	Vyawasaya Udyojagata	Dr. S. L. Shiragave	Success Publication, Pune
7	Business Environment	Francis Cherunilam	Himalaya Publishing House, New Delhi

## **E-Learning Resources:**

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Sr. No.	Topic	Lectures (YouTube / Swayam / MOOCs / etc.)	Study Material / Journals / Articles / Case Studies
1	Team Building in Entrepreneurship	https://onlinecourses.nptel.ac.in/n oc21_mg70/preview	Research paper links: 1. Understanding Motivations for
2	Stress and Conflict Management in Entrepreneurship	https://archive.nptel.ac.in/courses/121/105/121105009/	Entrepreneurship: A Review of Recent Research Evidence
3	Motivation for Entrepreneurs	https://archive.nptel.ac.in/courses/127/105/127105007/	https://www.researchgate.ne t/publication/279885236 U
4	Digital Marketing for Entrepreneurship	https://onlinecourses.swayam2.ac .in/cec19_mg23/preview	nderstanding_Motivations_f or_Entrepreneurship_A_Re view_of_Recent_Research_ Evidence
			2. Impact of digital marketing development on entrepreneurship:
			https://www.researchgate.ne t/publication/337737764_Im pact_of_digital_marketing_ development_on_entreprene urship

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Course Code:	Subject / Course: Marketing Management - III	Marks: 100
B1-21/606F(VI)		Credits:3+1

- 1. To introduce the concept of Marketing of Service.
- 2. To provide the knowledge of Creative Advertisements.
- 3. To acquaint the students with various social media marketing.
- 4. To understand the techniques and process of Marketing Control and Audit.

#### **Course Outcome:**

#### After completing the course, the student shall be able to-

**CO1:** Know the concept of Marketing Management.

CO2: Understand certain skills and systems of creative advertising.

**CO3:** Get acquainted with the social media marketing and characteristics.

CO4: Understand the techniques and system marketing control and audit.

Unit	Unit Title	Contents	No of lectures
I	Service Marketing	<ul> <li>1.1 Introduction - Meaning, Definition, Characteristics,</li> <li>1.2 Components, B2B Services and B2C Services, Importance of Services</li> <li>1.3 7 P's concept of Service Marketing, Challenges of Service Marketing.</li> </ul>	15
II	Creative Advertisements	<ul> <li>2.1 Introduction to Typography, Principles of Design Setting Advertising, Developing Advertising Strategy</li> <li>2.2 Introduction to copywriting, Message Making Radio Commercials, Television Advertising</li> </ul>	12
III	Introduction to Social Media Marketing	<ul> <li>3.1 Introduction -Meaning, Importance of social media marketing, Myths about Social Media Marketing</li> <li>3.2 Brief History, Characteristics of Social Media Marketer</li> <li>3.3 Various Social Media Marketing Careers in Social media marketing</li> </ul>	15

Unit	Unit Title	Contents	No of lectures
IV	Marketing Control and Audit	<ul> <li>4.1 Marketing Control-Meaning and Definition, objectives of Marketing Control, Benefits of Marketing Control</li> <li>4.2 Essential of an effective Marketing Control System, Techniques of Marketing Control, Process of Marketing Control</li> <li>4.3 Marketing Audit – Meaning, characteristics, objectives, process of Marketing Audit.</li> </ul>	15
Total N	o. of Lectures		48
Total N	o. Lectures for As	ssessment and Evaluation	9
Total			57

# **Teaching Methodology:**

Unit	Unit Title	Teaching methodology	Project / Hands- on exposure / Practice- based	Outcome expected  Conceptual understanding of Knowledge / Skills / Attributes etc.		Weightage of Marks (%)
I	Service Marketing	Lecture Method		Know the concept of Marketing Management.	To develop conceptual understanding.	26%
II	Creative Advertisements	Lecture Method, Expert talks, Interviews of Entrepreneurs by students.		Understand certain skills and systems of creative advertising.	To be able to understand certain skills of creative advertising.	21%
III	Introduction to Social Media Marketing	Lecture Method, group discussion		Get acquainted with the social media marketing and characteristics	1. Developing critical thinking skills with respect to social media marketing	26%
IV	Marketing Control and Audit	Lecture Method, E- learning resources.		Understand the techniques and system	Understanding and realizing the ethical values and	26%

Unit	Unit Title	Teaching methodology	Project / Hands- on exposure / Practice- based	Conceptual u	e expected inderstanding dge / Skills / utes etc.	Weightage of Marks (%)
				marketing control and audit.	responsibilities	

## **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	Marketing Management,	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
4	Strategic Brand Management, Building, Measuring and Managing Brand Equity.	Keller. K	Pearson Publication
5	Marketing Management,	Dr. K. Karunakaran	Himalaya Publishing House
6	Agriculture Marketing,	J. W. Barker	Oxford University Press
7	Sales Forecasting Management: A Demand Management Approach	John T. Mentzer & Mark A. Moon	Sage Publications
8	Global Marketing	Carlyle Farrell	Sage Publications
9	A framework for marketing management	Philip Kotler	Pearson Publication New Delhi
10	Marketing Management	Rajan Saxena	McGraw Hill Education New Delhi

Sr. No.	Title of the book	Author/s	Publication
11	Principles of Marketing	Philip Kotler	Pearson Publication New Delhi
12	Advertising Management	Rajiv Batra	Pearson Publication New Delhi
13	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication Noida

## **E-learning resources:**

Sr. No.	Topic	Lectures (available on YouTube / Swayam / MOOCs, etc.)	Films	Journals / Articles / Case Studies
1	Service Marketing	https://www.youtube.c om/watch?v=T456sxZ 0EIo	https://www.youtube.c om/watch?v=igugcCh ENQA	https://www.researchg ate.net/publication/233 486935_Closing_the_gaps_Service_quality_in_sport_tourism?_sg %5B0%5D=oczxAyPl B81WkwdzZIQ6dUF LPsGsrTNDW-T7HiCmgemqvoOMo xPqM_Qh3ugzZbfjsU 6xcSxs97aAVVUr8dV iRlo9gA.V89AbqZgkc WaV_DcCOIJtKW3B Rjyp6IR668sR570eEy 2np8L6ZrvjGpTevgH CO2rqRb_P8yXbnssz goNB3v61w
2	Creative Advertisements	https://www.youtube.c om/watch?v=sAs6T8 QSDSY	https://www.youtube.c om/watch?v=Yu8_mH roAVw	

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Course Code:	Subject / Course: Vocational Taxation Paper XI	Marks: 100
B1-21/607(11)	Customs	Credits: 03+1=04

- 1. To develop an understanding of the concepts regarding baggage, stores and warehouse, exemptions and drawback.
- 2. To acquire the ability to interpret the provisions of the Customs Law.
- 3. To know more about the administrative perspective of customs
- 4. To understand the foreign trade policy.

#### **Course Outcome:**

After completing the course, the student shall be able to

- **CO1**: Understand the rules related to baggage, provisions of stores and warehousing
- **CO2:** Comprehensive understanding about the duty drawback exemptions, abatement and remission
- CO3: Understand the provisions governing administration, audit and refund under customs law.
- **CO4:** Gain knowledge about Import & Export under foreign trade policy and basic concepts.

Unit	Unit Title	Contents	No of lectures
I	Baggage Rules, Stores and Warehousing	1.1 Baggage Rules 1.2 Stores 1.3 Warehousing	13
II	Exemptions and Drawback	2.1 Duty Drawback 2.2 Remission, Abatement and Exemptions.	14
III	Administration, Audit, Refund under Customs Law	3.1 Officers of Customs 3.2 Appointment of customs ports, airports 3.3 Audit 3.4 Refund 3.5 Searches, seizure and confiscation. 3.6 Offences, Penalties and Prosecution.	13

Unit	Unit Title	Contents	No of lectures
IV	Foreign Trade Policy	<ul> <li>4.1 Introduction of Foreign Trade Policy</li> <li>4.2 Important Definitions under Foreign Trade (Development &amp; Regulation) Act, 1992</li> <li>4.3 Features &amp; Scope of FTP</li> <li>4.4 Import Export Code Applicability &amp; Registration</li> </ul>	08
Total 1	Total No. of Lectures		

## Teaching methodology:

Unit	Unit Title	Teaching methodology	Project / Hands on exposure	Outcome expected  Conceptual understanding Knowledge / Skills / Attributes etc		Weightage of Marks (%)
			/ Practice based			(70)
I	Baggage Rules, Stores and Warehousing	Interactive, Use of E- content, Classroom Teaching	N/A	Understanding concepts related to baggage, stores and warehousing.	Conceptual understanding & solving practical problems	28
II	Exemptions and Drawback	Interactive, Classroom Teaching, PPT Presentation	N/A	Understanding the exemptions and duty drawback	Conceptual understanding & solving practical problems	28
III	Administration, Audit, Refund under Customs Law	Interactive, Classroom Teaching, PPT Presentation	N/A	Understanding procedural aspects under custom law	Conceptual understanding & Fundamental Knowledge	26
IV	Foreign Trade Policy	Interactive, Use of E- content and Guest Lecture	N/A	Understanding the foreign trade policy	Conceptual understanding & Fundamental Knowledge	18

### **Evaluation Method:**

Unit	Evaluation		Marks (1	100)	Project /
	Method	Form Asses	ative sment	Summative Assessment	Practical (If Any)
		CCE I (20)	CCE II (20)	SEMESTER (60)	1 credit
Baggage Rules, Stores and Warehousing	Assignment / MCQ	10	N/A		
Exemptions and Drawback	Assignment / MCQ	10	N/A		
Administration, Audit, Refund under Customs Law	Assignment / MCQ / Descriptive	N/A	10		
Foreign Trade Policy	Descriptive	N/A	10		

### **References:**

Sr. No.	Title of the Book	Author/s	Publication
1	Bare Act Customs Act, 1962, Customs Tariff Act, 1975		
2	Indirect Taxation	Girish Ahuja & Ravi Gupta	Bharat Law House
3	Indirect Tax Laws	Dr. Yogendra Bangar	Aadhya Academy

## **E – Learning Resources:**

Sr	Topic	Lectures (Available on	Journals / Articles / Case
No		YouTube / Swayam / MOOCs / etc.)	Studies
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1	Baggage Rules, Stores and	ICAI youtube channel ICAI	The Chartered Accountant:
	Warehousing	BOS CA Tube	Journal of the Institute of
			Chartered Accountants of
			India
2	Exemptions and Drawback	ICAI youtube channel ICAI	The Chartered Accountant:
	•	BOS CA Tube	Journal of the Institute of

Sr No	Topic	Lectures (Available on YouTube / Swayam /	Journals / Articles / Case Studies
		MOOCs / etc.)	Studies
			Chartered Accountants of India
3	Administration, Audit, Refund under Customs Law	ICAI youtube channel ICAI BOS CA Tube	The Chartered Accountant: Journal of the Institute of Chartered Accountants of India
4	Foreign Trade Policy	ICAI youtube channel ICAI BOS CA Tube	The Chartered Accountant: Journal of the Institute of Chartered Accountants of India

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<b>Course Code:</b>	Subject / Course: Entrepreneurship Development	Marks: 100
B1-21/608(12)	and Project Report	Credits: 4

- 1. To create awareness about the fundamentals of Research.
- 2. To understand the concept of Research Methodology, types and methods of Data Collection.
- 3. To understand the significance of Data Analysis and its Interpretation.
- 4. To understand the Importance of Findings, Conclusion and Recommendations.

#### **Course Outcome:**

After completing the course, the student shall be able to

**CO1:** Understand the fundamentals of Research.

**CO2:** Understand the concept of Research Methodology, types and methods of Data Collection.

**CO3:** Know the significance of Data Analysis and its Interpretation.

**CO4:** Understand the importance of Findings, Conclusion and Recommendations.

Unit	Unit Title	Contents	No of lectures
I	Meaning, Scope and Importance of Research	<ul> <li>1.1 Concept of Research</li> <li>1.2 Objectives and Principles of Research</li> <li>1.3 Significance of Research</li> <li>1.4 Research Process</li> <li>1.5 Techniques of Research</li> </ul>	16
II	Research Methodology and Sources of Data Collection	<ul> <li>2.1 Concept of Research Methodology</li> <li>2.2 Need and Importance of Data Collection</li> <li>2.3 Types and Methods of Data Collection</li> <li>2.4 Sources of Data Collection</li> </ul>	20
III	Data Analysis and Interpretation	<ul> <li>3.1 Concept of Data Analysis</li> <li>3.2 Various Methods of Data Analysis</li> <li>3.3 Concept and Importance of Data Interpretation</li> <li>3.4 Tools and Techniques of Data Interpretation</li> </ul>	12
IV	Findings, Conclusions and Recommendations	<ul> <li>4.1 Project Findings and its analysis.</li> <li>4.2 Need and importance of correct conclusion.</li> <li>4.3 Suggestions and recommendations</li> </ul>	09
Total N	No of Lectures	1	57

# Teaching methodology:

Unit	Unit Title	Teaching methodology	Project / Hands on exposure	Outcome expected	Weightage of Marks (%)
			/ Practice based	Conceptual understanding Knowledge / Skills / Attributes etc	(70)
I	Meaning, Scope and Importance of Research	Case studies	Nil	To understand the basic concept of Research and to be aware of need and significance of research in today's era.  To develop the skill of identifying the areas of research.	30%
II	Research Methodology, Sources of Data Collection	Group Discussion	Mock Interviews by students	To get acquainted with the methods of data collection.	30%
III	Data Analysis and Interpretation	PPT and Industry Exposure	Nil	To be able to understand the need and importance of data analysis and interpretation.	20%
IV	Use of different Tools and Techniques & Findings and Recommendations	Infographics and Mind Maps	Case study analysis	To be able to develop effective findings and conclusions. To imbibe the skills for giving recommendations	20%

## **Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication
1	Research Methodology	Kothari, C.R.	Age International Publication
2	Research Methodology	Saravanavel, P	Kitab Mahal,
3	Research Methodology in Management	Michael, V.P.	Himalaya Publishing House
4	Research Methodology for Business	Dr. Anil P. Kulkarni, Prof. Mukund M. Deshpande, Prof. Arun Gaikwad, Mrs. Nanda S. Lahade,	Success Publications,
5	Research Methodology	Kothari, C.R.	Age International Publication
6	Research Methodology	Saravanavel, P	Kitab Mahal,

## **E-Learning Resources:**

Sr. No.	Торіс	Lectures (available on YouTube / Swayam / MOOCs, etc.)	Films	Journals / Articles / Case Studies
1	Meaning, Scope and Importance of Research	https://onlinecourses.nptel.ac.in/n oc22_ge23/preview		
2	Research Methodology, Sources of DataCollection	https://onlinecourses.swayam2.ac .in/nou22_hs85/preview		
3	Data Analysis and Interpretation			
4	Findings, Conclusions and Recommendations	https://onlinecourses.swayam2.ac .in/cec22_ge28/preview		

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