# F.Y.B.COM SEMESTER-II (NEP 2023)

# **COURSE STRUCTURE**

Sr. No	Particular	Subject Code	Credits	Page No.				
	MAJOR CORE (Optional)							
	Cost & Works Accounting - II	23BC2-A032	4	1				
	Business Administration - II	23BC2-A052	4	3				
1	Banking and Finance - II (Fundamentals of Banking - II)	23BC2-A022	4	5				
1	Marketing and Salesmanship - II (Fundamentals of Marketing)	23BC2-A042	4	7				
	Business Environment and Entrepreneurship- II	23BC2-A062	4	9				
	Tax Procedure & Practices (Vocational) (Goods & Services Tax -II)	23BC2-A082	4	11				
	Business Laws & Practice - II	23BC2-A072	4	12				
2	MAJOR CORE (Compulsor	y)						
2	Financial Accounting - II	23BC2-A012	2	14				
	VSC - VOCATIONAL SKILL COURS	E (Optional)						
3	Business Management - II	23BC2-C092	2	15				
	Business Communication - II	23BC2-C102	2	16				
	MINOR (Optional)							
	Business Economics (Micro) (MI) -I (Price Theory)	23BC2-F171	2	18				
4	Cost & Works Accounting (MI) -I (Costing)	23BC2-F031	2	19				
	Business Administration (MI) -I	23BC2-F051	2	20				
	Marketing and Salesmanship (MI) - I (Fundamentals of Marketing)	23BC2-F041	2	21				
	GE/OE- GENERIC/OPEN ELECTIVE	(Optional)						
5	Business Mathematics and Statistics - II	23BC2-G142	4	22				
3	Computer Concepts and Application - II	23BC2-G182	4	24				
	Mercantile Laws - II	23BC2-G152	4	26				
6	SEC - SKILL ENHANCEMENT COURSE	(Compulsory)						
0	Business Economics (Micro) - II (Micro Decision Making) - II	23BC2-H172	2	28				
7	AEC - ABILITY ENHANCEMENT COURS	SE (Compulsory)						
/	Compulsory English - II	23BC2-H192	2	29				
8	VEC - VALUE EDUCATION COURSE (	Compulsory)						
0	Environmental Studies -II	23BC2-J202	2	30				
9	CC - CO-CURRICULAR (Compu	ılsor <u>y)</u>						
ラ 	Physical Education & Sports	23BC2-K232	2	32				
	<b>Total Credits</b>		22					

Note: Click on the subject name or subject code to access the link to subject details.

# F.Y.B.COM SEMESTER-II (NEP 2023) SUBJECT GROUP

	SUB.					Subjects &	Credits				
DIV.	GROUP	MAJOR	CORE	VSC	MINOR	GE/OE	SEC	AEC	VEC	CC	Total Credits
<b>A</b>	A	C.W.A -II (4)	F/A-II (2)	BM-II (2)	Eco-I (2)	Maths -II (4)	Eco-II (2)	Eng-II (2)	EVS-II (2)	Phy. Ed (2)	22
A	В	BA-II (4)	F/A-II (2)	BM-II (2)	Mktg-I (2)	Maths -II (4)	Eco-II (2)	Eng-II (2)	EVS-II (2)	Phy. Ed (2)	22
В	C	B & F-II (4)	F/A-II (2)	BM-II (2)	Eco-I (2)	Maths -II (4)	Eco-II (2)	Eng-II (2)	EVS-II (2)	Phy. Ed (2)	22
D	D	Mktg-II (4)	F/A-II (2)	BM-II (2)	Eco-I (2)	Maths -II (4)	Eco-II (2)	Eng-II (2)	EVS-II (2)	Phy. Ed (2)	22
	E	BE-II (4)	F/A-II (2)	BM-II (2)	Eco-I (2)	Maths -II (4)	Eco-II (2)	Eng-II (2)	EVS-II (2)	Phy. Ed (2)	22
	F	BE-II (4)	F/A-II (2)	BC-II (2)	Eco-I (2)	CCA-II (4)	Eco-II (2)	Eng-II (2)	EVS-II (2)	Phy. Ed (2)	22
C	G	V. Tax-II (4)	F/A-II (2)	BM-II (2)	BA-I (2)	Maths -II (4)	Eco-II (2)	Eng-II (2)	EVS-II (2)	Phy. Ed (2)	22
	Н	V. Tax-II (4)	F/A-II (2)	BC-II (2)	BA-I (2)	CCA-II (4)	Eco-II (2)	Eng-II (2)	EVS-II (2)	Phy. Ed (2)	22
D	I	C.W.AII (4)	F/A-II (2)	BC-II (2)	Eco-I (2)	M.Law-II (4)	Eco-II (2)	Eng-II (2)	EVS-II (2)	Phy. Ed (2)	22
E	J	B&F-II (4)	F/A-II (2)	BC-II (2)	Eco-I (2)	M.Law-II (4)	Eco-II (2)	Eng-II (2)	EVS-II (2)	Phy. Ed (2)	22
L	K	BLP-II (4)	F/A-II (2)	BC-II (2)	Costing-I (2)	M.Law-II (4)	Eco-II (2)	Eng-II (2)	EVS-II (2)	Phy. Ed (2)	22

	See below expansion of above-mentioned subject name with subject code					
F/A-II	FINANCIAL ACCOUNTING - II (23BC2-A012)	Costing-I	COST AND WORKS ACCOUNTING - MI-I (23BC2-F031)			
B & F-II	BANKING AND FINANCE - II (23BC2-A022)	Mktg-I	MARKETING MANAGEMENT - MI - I (23BC2-F041)			
C.W.AII	COST AND WORKS ACCOUNTING - II (23BC2-A032)	BA-I	BUSINESS ADMINISTRATION - MI- I (23BC2-F051)			
Mktg-II	MARKETING MANAGEMENT - II (23BC2-A042)	Eco-I	BUSINESS ECONOMICS-MICRO-MI -I-PUBLIC FINANCE (23BC2-F171)			
BA-II	BUSINESS ADMINISTRATION - II (23BC2-A052)	Maths -II	BUSINESS MATHEMATICS AND STATISTICS - II (23BC2-G142)			
BE-II	BUSINESS ENTREPRENEURSHIP - II (23BC2-A062)	BRF-II	MERCANTILE LAW - II (23BC2-G152)			
BLP-II	BUSINESS LAWS AND PRACTICES - II (23BC2-A072)	CCA-II	COMPUTER CONCEPTS AND APPLICATION - II (23BC2-G182)			
V. Tax-II	VOCATIONAL TAXATION - II (23BC2-A082)	Eco-II	BUSINESS ECONOMICS - MICRO - II (23BC2-H172)			
BM-II	BUSINESS MANAGEMENT - II (23BC2-C092)	Eng-II	COMPULSORY ENGLISH - II (23BC2-H192)			
BC-II	BUSINESS COMMUNICATION - II (23BC2-C102)	EVS-II	ENVIRONMENT AWARENESS COURSE - II (23BC2-J202)			
		Phy. Ed	PHYSICAL EDUCATION (23BC2-K232)			

# **MAJOR CORE (Optional)**

<b>Course Code:</b>	Cost on I Works Assessed as II	Marks: 100
23BC2-A032	Cost and Works Accounting- II	Credits: 04

### **Course Objectives:**

- 1. To introduce to Material Accounting and control
- 2. To acquaint the students with ascertainment of labour cost.
- 3. To introduce to students Cost Book Keeping and Reconciliation of Cost Accounting Records with financial Accounts.
- 4. To introduce to the concepts of Just In Time (JIT), Six Sigma and Computer Aided manufacturing (CAM) and Enterprise Recourse Planning (ERP).

#### **Course Outcome:**

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

- CO 1: Understand Material Accounting including Pricing Methods, Material Records and Material Control
- CO 2: Ascertain the Labour Cost
- CO 3: Understand the Cost Book Keeping and Reconciliation of Cost Accounting Records with Financial Accounts
- CO 4: Get acquainted with the concepts of Just In Time (JIT), Six Sigma, Computer Aided Manufacturing (CAM), Enterprise Recourse Planning (ERP)

Unit	Unit Title	Contents	No of lectures
Ι	Material Accounting	1.1 Classification and Codification of Material 1.2 Introduction to CAS-6 1.3 Stores and Material Records 1.4 Bin Card & Store Ledger etc. 1.5 Issue of Material and Pricing Methods for Issue of Material: 1.5.1. FIFO 1.5.2. LIFO 1.5.3. Simple Average Methods 1.5.4. Weighted Average Methods 1.6 Accounting and Control of Material Losses, Wastage, Scrap, Spoilage and Defectives	18
П	Labour Cost and Payroll	<ul> <li>2.1 Concept of Labour Cost, Definition of Wages</li> <li>2.2 Records and Methods - Time Keeping and Time Booking</li> <li>2.3 Methods of Wage Payment: Time Rate System and Piece Rate System</li> <li>2.4 Taylor's Differential Piece Rate System.</li> <li>2.5 Incentive Plan: Halsey Plan, Rowan Plan, Group Bonus scheme</li> <li>2.6 Performance based incentive plan</li> <li>2.7 Payroll meaning and components Labour Turnover, Overtime and idle time</li> </ul>	18
III	Cost Book Keeping	3.1 Cost Accounting Records 3.2 Cost Ledgers 3.3 Integrated and Non-Integrated Accounts 3.4 Reconciliation of Cost Accounting records with Financial Accounts	16
IV	Introduction to JIT, Six Sigma, CAM and ERP	4.1 Introduction to- Just In Time (JIT), Six Sigma 4.2 CAM (Computer Aided Manufacturing) 4.3 Enterprise Resource Planning (ERP)	8
		Total	60

# **Suggested Readings:**

Sr. No	Title of the Book	Author/s	Publication
1	Cost Accounting (Intermediate)	Study Material ICAI Kolkata	Institute of Cost Accountant of India, Kolkata
2	Cost and Management Accounting	Study Material ICAI New Delhi	Institute of Chartered Accountant of India New Delhi
3	Cost Accounting- Principles & Practices	Jawahar Lal & Seema Shrivastava	Tata Mcgraw Hill, New Delhi
4	Advanced Cost Accounting and Cost Systems	Ravi M Kishor	Taxmann, New Delhi
5	Fundamentals of Cost Accounting	S. N. Maheshwari	Mittal Problems Shree Mahavir Book Depot, New Delhi
6	Advanced Cost Accounting	Jain and Narang	Kalyani Publication, New Delhi
7	Horngren's Cost Accounting- A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson, Noida Up
8	Cost Accounting- Principles & Practices	Dr. M.N. Arora	Vikas Publishing House, New Delhi
9	Principles and Practice of Cost Accounting	N.K. Prasad	Booksyndicate Private Ltd, Kolkata
10	Cost Accounting: Methods and Problems	B.K.Bhar	Academic Publications, Kolkata

# **E-Learning Resources:**

Sr. No	Topic	Lectures (YouTube/ Swayam/ MOOCs/ etc.)	Study Material/ Journals/ Articles/ Case Studies
1	Basics of Cost Accounting	https://onlinecourses.nptel.ac.in/noc20 _mg53/preview	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf https://www.icsi.edu/media/webmodules/publications/2. %20CMA-Executive.pdf Articles from the Professional Journals like: The Management Accountant The Chartered Accountant The Chartered Secretary

Course Code:	California Davido de Administração de H	Marks: 100
23BC2-A052	Subject: Business Administration-II	Credits: 04

- 1. To provide knowledge on compliances of legal requirements for business.
- 2. To make students aware, the term Productivity and its importance.
- 3. To develop understanding of business liasoning.
- 4. To provide basic knowledge of mergers, acquisition get acquainted with growth strategies.

#### **Course Outcome:**

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

- **CO1:** Gain knowledge on compliances of legal requirements for business.
- **CO2:** Be aware of the meaning productivity and its importance in business administration.
- **CO3:** Understand the meaning and importance of business liasoning.
- CO4: Gain basic knowledge of mergers; acquisition get acquainted with growth strategies.

Unit	Unit Title	Contents	No of lectures
I	Legal Aspects (Recent Trends)	1.1 Compliance of legal requirements in promoting business unit 1.2 Licensing, Registration Filing returns and other documents	16
II	Productivity	2.1 Meaning, Importance & measurements of productivity, Factors affecting productivity 2.2 Role of National Productivity Council (NPC), Product Quality Control (QPC)	18
Ш	Business liasoning	3.1 Interface between business and government, society and natural environment; etc 3.2 Business strategy meaning and importance and steps in developing strategies	13
IV	Business Alliances (growth strategies)	<ul><li>4.1 Merger, Acquisition, Franchising</li><li>4.2 Outsourcing-concept and characteristics,</li><li>4.3 Public Private Partnership, Business Engineering</li></ul>	13
		Total	60

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

# **E- Learning Resources:**

Sr. No.	Topic of the Course	Lectures available on YouTube/MOOC/Udemy	Journals/Articles/Case studies
1	Legal Aspects (Recent Trends)	https://www.youtube.com/watch? v=hR82OnxdUsA	https://uk.practicallaw.thomsonreuters.com/4-500-8980?transitionType=Default&contextData=(sc.Default) &firstPage=true
2	Productivity	https://www.youtube.com/watch? v=gk5mnAuO5BA	SAKSENA, J. (1991). Director, National Productivity Council, New. Recent Developments in Mathematical Programming, 359.
3	Business Liasoning	https://www.youtube.com/watch? v=XAfbNJxW6cM	https://study.com/academy/lesson/business-government-society-interactions-and-influences.html  https://edurev.in/studytube/Interface-between-Business-and-Various-Types-of-Bu/0272acf0-cb49-485e-aea0-58317445cd13 t
4	Business Alliances (growth strategies)	https://www.udemy.com/courses/s earch/?src=ukw&q=mergers+and +acqusition https://www.udemy.com/course/c ompany-valuations-mergers-and- acquisitions/	https://rcic.in/acquisitions/mergers-acquisitions-case-studies-india/  www.jetir.org (ISSN23495162)  https://www.emerald.com/insight/content/doi/10.1016/S1 479-361X(04)04003-7/full/html
			http://14.139.171.199:8080/xmlui/handle/123456789/199

Course Code:	Banking and Finance - II	Marks: 100
23BC2-A022	(Fundamentals of Banking - II)	Credits: 04

- 1. To illustrate various bank accounts and related procedures of operations.
- 2. To understand banking principles with respect to the balance sheet of a bank.
- 3. To recognize the modalities related to negotiable instruments.
- 4. To review the technological transformation in banking field.

# **Learning Outcome:**

After completing the course, the student shall be able to

- **CO1:** Compare various bank accounts as per specific requirements.
- **CO2**: Justify the structure of the balance sheet in connection with the banking Principles.
- **CO3:** Choose and operate different negotiable instruments.
- **CO4:** Assess the effectiveness of changing technology and use it. cautiously.

Unit	Unit Title	Contents	No of lectures	
I	Account Holders of Banks	1.1 Bank as an intermediary 1.2 Individual Account Holders – Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardansheen Woman, Non-Resident Account, etc. Power of Attorney 1.3 Institutional Account Holders- Sole Proprietorship, Partnership Firm, Limited Liability Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts.		
II	Lending Principles and Balance Sheet of a Bank	<ul> <li>2.1 Principles of Banking - Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety, Balance Sheet of a Bank.</li> <li>2.2 Customer assessment through CIBIL and other similar agencies</li> <li>2.3 Size of Banking Institution – Unit Banks, Branch Banking.</li> </ul>	15	
III	Negotiable Instruments & Endorsement	3.1 Definition, meaning and characteristics of Negotiable Instruments, Definition, meaning and applicabilities of Promissory Note, Bill of Exchange and Cheque. Types of Cheque – Bearer, Order and Crossed. Types of Crossing – General and Special, Cheque Clearing, Truncation, MICR Cheques.  3.2 Dishonour of Instruments & Penalties thereon  3.3 Endorsement – Definition, meaning & types	15	
IV	Digitalisation of Banking : New Technology	4.1 Role and Uses of Technology in Banking. Automated Teller Machine (ATM) – onsite and offsite ATM, White Label ATM, Cash Deposit Machine, Cheque, Deposit Machine, Passbook Printing Machine, Note and Coin Counting Device, Fake Currency Detector, PIN Security to Credit & Debit Card.  4.2 Mobile Banking – Mobile Banking Applications – BHIM (Bharat Interface for Money ) UPI (Unified Payments Interface), Net Banking, Core Banking, RTGS,NEFT  4.3 Precautions in using Technology in Banking, Computer Security, Payment & Settlement System.  4.4 Current Trends in Banking Technology	15	
	Total			

#### **Mandatory Readings:**

- 1. Fundamentals of Modern Banking. Majumdar N. C., New Central Book Agency (P) Ltd., New Delhi, 2015.
- 2. Banking Law and Practice'. Varshney P.N. Sultan Chand & Co. New Delhi, 2017. 27th, 2017.
- 3. Tannan's Banking Law & Practice in India. Kothari V. Lexis Nexis Publication. Edition –

#### **Books Recommended:**

- 4. Managing Indian Banks. Joshi Vasant & Joshi Vinay. Sage Publication, New Delhi. Edition –3<sup>rd</sup>,2009
- 5. Banking and Insurance Agarwal O.P. Himalaya Publishing House. Edition 4th, 2017.
- 6. Principles & Practices of Banking. Srinivasan D. & Others .Macmillan India Pvt. Ltd. Edition 5<sup>th</sup>, 2021.
- 7. Banking Principles and Operations. Gopinath M. N.Snow White Publications Pvt. Ltd, Mumbai. Edition 7th, 2021
- 8. Principles of Banking. Arondekar A.M. & Others. Macmillan India Pvt. Ltd.
- 9. Banking Theory, Law and Practice. Gordon E. & Natarajan K.Himalaya Publishing House. Revised Edition  $-28^{th}$ , 2021.
- 10. Legal & Regulatory Aspect of Banking. Indian Institute of Banking & Finance. Edition 4th, 2021

#### Web references Recommended:

- 1. www.rbi.org
- 2. www.sbi.org

Course Code:	Subject : Marketing and Salesmanship - II	Marks: 100
23BC2-A042	(Fundamentals of Marketing)	Credits: 04

- 1. To inculcate concept of salesmanship amongst students
- 2. To make students understand the process of salesmanship and various techniques required for the salesman
- 3. To create awareness about the importance of rural marketing
- 4. To acquaint the students with recent trends in marketing and social media marketing.

### **Course Outcome:**

After completing the course, the student shall be able to

CO1: Develop Disciplinary Knowledge about Salesmanship

CO2: Understand process of Salesmanship through Self Directed Learning.

**CO3:** Establish/Recognize the importance of rural marketing.

CO4: Understand the recent trends in marketing.

Unit	<b>Unit Title</b>	Contents	No of lectures
I	Salesmanship	<ul> <li>1.1 Meaning and Definition of Salesmanship</li> <li>1.2 Features of Salesmanship</li> <li>1.3 Scope of Salesmanship</li> <li>1.4 Modern Concept of Salesmanship</li> <li>1.5 Utility of Salesmanship</li> <li>1.6 Elements of Salesmanship</li> <li>1.7 Salesmanship: Arts or Science</li> <li>1.8 Salesmanship – a Profession</li> <li>1.9 Qualities of Salesman</li> </ul>	15
II	Process of Selling	2.1 Psychology of Salesmanship – Attracting Attention, Awakening Interest, Creating Desire and Action 2.2 Stages in Process of Selling – 2.2.1 Pre-Sale Preparations 2.2.2 Prospecting 2.2.3 Pre-Approach 2.2.4 Approach 2.2.5 Sales Presentation 2.2.6 Handling of Objections 2.2.7 Close 2.2.8 After Sales Follow-up	15
III	Rural Marketing	3.1 Introduction of Rural Marketing 3.2 Definition of Rural Marketing 3.3 Features of Rural Marketing 3.4 Importance of Rural Marketing 3.5 Present Scenario of Rural Market 3.6 Challenges and Opportunities in Rural Marketing	15
IV	Recent Trends in Marketing	4.1 Digital Marketing 4.2 Green Marketing 4.3 Niche Marketing 4.4 E-marketing 4.5 Social media marketing – Challenges and opportunities	15
		Total	60

Sr No.	Title of the Book	Author/s	Publication
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Principles of Marketing	Philip Kotler& Gary Armstrong	Pearson Publication
4	Sales & Distribution Management	Tapan K Panda	Oxford Publication
5	Advertising Management	Rajiv Batra	Pearson Publication
6	Retail Management	Swapna Pradhan	McGraw Hill Publication
7	Retail Management	Gibson Vedamani	Jayco Publication
8	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
9	Supply Chain Management	Sunil Chopra, Peter Meindle & D. V. Karla	Pearson Publication

Course Code: 23BC2-A062	Subject: Business Environment and Entrepreneurship- II	Marks: 100 Credits: 04

- 1. To acquaint the students with various dimensions of Entrepreneurial Behavior.
- 2. To facilitate the students to explore innovative business ideas
- 3. To familiarize the students with various Institutions promoting Entrepreneurship.
- 4. To provide inspiration through biographies of successful entrepreneurs and develop the entrepreneurial personality

#### **Course Outcome:**

After completing the course, the student shall be able to

- CO1: Understand the difference between entrepreneurial and non-entrepreneurial, personality.
- CO2: Understand the process of idea generation and evaluation
- CO3: Recognize the functions performed by various Institutions promoting Entrepreneurship.
- CO4: Get inspired from successful entrepreneurs and Develop the entrepreneurial mindset.

Unit	Unit Title	Contents	No of lectures
I	Entrepreneurial Behavior	1.1 Meaning and Nature of Entrepreneurial Behavior 1.2 Comparison between entrepreneurial and non- entrepreneurial Personality 1.3 Habits of Entrepreneurs 1.4 Dynamics of Motivation	15
II	Idea v/s Opportunity	2.1 Meaning of Idea 2.2 Meaning of opportunity 2.3 Difference between idea and opportunity 2.4 Idea generation and evaluation	15
III	Institutions working for promoting entrepreneurship	<ul> <li>3.1 Entrepreneurship Development Institute of India (EDII)</li> <li>3.2 Maharashtra Centre for Entrepreneurship Development (MCED)</li> <li>3.3 District Industries Centre (DIC)</li> <li>3.4 Maharashtra Chamber of Commerce, Industries and Agriculture (MCCIA)</li> <li>3.5 Role of local NGO in promoting Entrepreneurship</li> </ul>	15
IV	Study of entrepreneurs	4.1 Hanumant Gaikwad (BVG) 4.2 Kiran Mazumdar Shaw 4.3 Suwasini Kirloskar Any successful Entrepreneur from your area	15
		Total	60

Sr. No	Title of the Book	Author/s	Publication	Place
1	<b>Business Environment</b>	Francis Cherunilam	Himalaya Publishing House	New Delhi
3	Dynamics of Entrepreneurship Development and Management	Desai Vasant	Himalaya Publishing House	New Delhi
4	Entrepreneurial Development	Khanka S.S.	S. Chand	New Delhi
5	Entrepreneurial Development	Gupta, Shrinivasan	S. Chand	New Delhi
6	Udyog		Udyog Sanchalaya	Mumbai
7	Indian Economy	Ruddar Datt, K.P.M. Sundharam	S. Chand	New Delhi

# **E-Learning Resources:**

Sr. No	Topic	Lectures (Available on YouTube/ Swayam/ MOOCS/ etc.)	Journals/ Articles/ Case Studies
1	Entrepreneurial Behavior	https://www.youtube.com/watch?v=Ihs4VFZWwn4	https://www.emerald.com
2	Idea v/s Opportunity	https://www.youtube.com/watch?v=QoqohmccTSc https://www.youtube.com/watch?v=OkNpsVMT84w	
3	Institutions working for promoting entrepreneurship	https://www.ediindia.org http://di.maharashtra.gov.in	
4	Study of entrepreneurs	https://www.youtube.com/watch?v=FvbafFzMBCk	

Course Code:	Subject: Tax Procedure & Practices (Vocational)	Marks: 100
23BC2-A082	(Goods & Services Tax -II)	Credits: 04

- 1. To introduce to the Integrated Goods & Services Tax (IGST) Act, 2017
- 2. To enable students to analyze and interpret the provisions of Integrated Goods & Services Tax (IGST) Act, 2017
- 3. To provide knowledge about applicability & procedure of filling GST returns
- 4. To acquaint with the Accounting & Books to be maintained under GST and applicability of Audit under GST

#### **Course Outcome:**

After completing the course, the student shall be able to

- CO1: Get introduced to the Integrated Goods & Services Tax (IGST) Act, 2017
- CO2: Analyze and interpret the provisions of Integrated Goods & Services Tax (IGST) Act, 2017
- CO3: Understand the applicability & procedure of filling Returns under GST
- CO4: Get acquainted with the Accounting & Books to be maintained under GST, applicability of Audit under GST & E-Way Bill

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Unit	<b>Unit Title</b>	Contents	No of lectures	
Ι	Introduction of IGST Act, 2017	Introduction & Applicability of IGST Act, 2017	14	
II	Important definitions	Important definitions & concepts under IGST Act, 2017 Reverse Charge Mechanism under GST	14	
III	Returns & Audit under GST	Various Returns and their due dates under GST Laws Applicability of Audit under GST	18	
IV	Books & Accounts under GST	Accounting & Books to be maintained under GST E –Way Bill under GST Offences & Penal Provisions under GST Laws	14	
	Total			

#### **Suggested Readings:**

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

#### Web Links:

- 1. www.icai.org
- 2. www.icsi.edu
- 3. www.icmai.in

Course Code: 23BC2-A072	Subject: Business Laws and Practices - II	Marks: 100 Credits: 04
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- 1. To understand the registration process, administrative setup, and functioning of a Co-operative Society.
- 2. To know the registration formalities and working environment of the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017.
- 3. To understand various provisions related to the Competition Act, 2002.
- 4. To make students aware about nature, causes, and consequences of Industrial Dispute and the resolution mechanism of the same.

#### **Course Outcome:**

After completing the course, the student shall be able to

**CO1:** Understand the basic features, types of Cooperative societies, registration process, administrative setup, and functioning of the same under Maharashtra Cooperative Societies Act,1960.

**CO2:** Understand the registration process and working environment of an establishment under The Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017.

**CO3:** Develop awareness about the Competition Act, 2002.

**CO4:** Get acquainted with the concept of Industrial Dispute and dispute resolution mechanism under the Industrial Disputes Act, 1947.

Unit	Unit Title	Contents	No of lectures
I	Maharashtra Cooperative Societies Act, 1960	<ol> <li>1.1 Definition and Features of a Cooperative Society.</li> <li>1.2 Types of Cooperative Societies.</li> <li>1.3 Restriction on society.</li> <li>1.4 Registration, Cancellation of Registration, and Deregistration of a Society.</li> <li>1.5 Administrative setup, Bye-Laws and Amendments of byelaws.</li> </ol>	16
II	The Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service Act, 2017	<ul> <li>2.1 Meaning, Introduction.</li> <li>2.2 Registration of Establishments.</li> <li>2.3 Opening and Closing Hours, Hours of Work, Interval for Rest, Spread-Over, Wages for Overtime, and Weekly Off, Leave with Pay and Payment of Wages, Welfare.</li> </ul>	14
Ш	Competition Act 2002	<ul> <li>3.1 Introduction, Definitions, Scope, Objectives.</li> <li>3.2 Prohibition of Anti-competitive agreements, Abuse of Dominant Position and Regulation of Combinations.</li> <li>3.3 Competition Commission of India, Duties, Powers, And Functions of Commission. (Sec 7 to 39)</li> </ul>	15
IV	The Industrial Disputes Act, 1947	<ul> <li>4.1 Introduction, Scope, Objectives, Definitions- Industrial Disputes, Strikes, Lock-out, lay-off, Retrenchment and Closure.</li> <li>4.2 Causes and Consequences of industrial disputes.</li> <li>4.3 Settlement and Adjudication of Industrial Disputes.</li> </ul>	15
Total			60

### **References:**

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

# Web References:

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
4	https://mahapanan.maharashtra.gov.in/Site/Upload/GR/MCS%20Bare%20Act%20and%20Rules.pdf	Government of Maharashtra
5	https://lj.maharashtra.gov.in/Site/Upload/Acts/H%20693.pdf	Government of Maharashtra
6	https://www.cci.gov.in/sites/default/files/cci_pdf/competitionact20 12.pdf	Government of India
7	https://mahakamgar.maharashtra.gov.in/images/pdf/industrial-disputes-act-1947.pdf	Government of Maharashtra

# **MAJOR CORE (Compulsory)**

Course Code: Subject: Financial Accounting - II	Marks: 50 Credits: 02
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# **Course Objectives:**

- 1. To impart knowledge of various software used in Accounting.
- 2. To impart knowledge about valuation of intangible assets.
- 3. To impart knowledge about Accounting for leases and Royalty.

### **Course Outcome:**

After completing the course, the student shall be able to

- CO1: Use the software for Accounting purpose.
- CO2: Apply the methods of valuation of Intangible Assets.
- CO3: Understand and apply the mechanism of Accounting for Leases and Royalty.

Unit	Unit Title	Contents	No of lectures
I	A. Software used in Accounting	<ol> <li>Types of Accounting Software</li> <li>Use of Accounting Software</li> <li>Installation of Accounting Software</li> <li>Advantages and disadvantages of Accounting Software</li> <li>Voucher entry and Report Generation including GST</li> <li>Transactions</li> </ol>	12
	B. Valuation of Intangibles	<ol> <li>Valuation of Goodwill (Problem)</li> <li>Valuation of Brands</li> <li>Valuation of Patents, Copyright and Trademark etc.</li> </ol>	6
II	Accounting for Leases	<ol> <li>Types of Lease (Finance Lease and Operating Lease)</li> <li>Finance Lease (Hire Purchase and instalment) (Theory)</li> <li>Operating Lease</li> <li>Royalty (Theory &amp; Problems)</li> </ol>	12
	Total		

### **Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Advanced Accounts	M.C. Shukla, T.S. Grewal, S.C. Gupta	S. Chand Publication	New Delhi.
2	Financial Accounting for B.Com	CA (Dr.) P.C. Tulsian S.C. Gupta	S. Chand Publication	New Delhi.
4	Fundamental of Advanced Accounting Vol-I	R.S.N Pillai & Bhagavathi	S.Chand & Company Ltd	New Delhi
5	Corporate Accounting	Raj Kumar Sah	Cengage Publications	Noida, Uttar Pradesh
6	Advanced Accountancy	S. N. Maheshwari	Vikas Publishing House	_

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

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube/Swayam/MOOCS etc.)
1	Software used in Accounting	1. Get started with TallyPrime – https://youtu.be/st036Km_Lfk 2. How to manage Sales & Purchase Processing – https://youtu.be/44sa7XhYd0g 3. Exploring TallyPrime – https://youtu.be/e1AjDTzRy2E 4. TallyPrime Preview – https://youtu.be/evRby-lcEDc
2	Valuation of Intangibles	1. https://youtu.be/DqdKcVP8k-8

# VSC - VOCATIONAL SKILL COURSE (Optional)

Course Code: 23BC2-C092	Subject: Business Management – II	Total Marks: 50 Credits: 02
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# **Course Objectives:**

- 1) To provide basic knowledge and understanding about various concepts of modern business management.
- 2) To help the students to get an idea about the process of planning, basics of decision-making skills and forecasting.

### **Course Outcome:**

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

- CO 1: Develop a basic understanding of the term modern business management.
- CO 2: Understand the steps in planning, decision-making and forecasting.

Unit	Unit Title	Contents	No of lectures
I	Introduction of Management	<ul> <li>1.1 Meaning definition of Management</li> <li>1.2 Need for Management study</li> <li>1.3 Process and Levels of Management</li> <li>1.4 Functions of Management</li> <li>1.5 Contribution of F.W. Taylor, Henry Fayol, Peter Drucker.</li> </ul>	15
II	Planning and Decision-Making	2.1 Meaning, Definition and Nature of Planning 2.2 Forms and Types of Planning 2.3 Steps in Planning 2.4 Limitations of Planning 2.5 Various Ways to Overcome the Limitations in Planning 2.6 Meaning and Techniques of Forecasting 2.7 Meaning, Types and Steps in Decision-Making.	15
Total			30

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

Course Code:	Subjects Dusiness Communication II	Marks: 50
23BC2-C102	Subject: Business Communication – II	Credits: 02

- 1. To make the students understand the importance, qualities, and layout of business letters.
- 2. To enable the students to understand the types and drafting of Business Letters.
- 3. To develop awareness among students regarding technologies used in Business Communication.

#### **Course Outcomes:**

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

**CO1**: Understand the important qualities and layout of business letters.

**CO2:** Draft the various types of business letters.

CO3: Understand technologies used in Business Communication.

Unit	Unit Title	Contents	No of lectures
I	Business Letters	1.1 Meaning and Importance of Business Letters 1.2 Physical Appearance and Qualities of Business Letters 1.3 Layout or Mechanical Structure of Business Letter	13
п	Types and Drafting of Business Letters	2.1 Enquiry Letters 2.2 Replies to Enquiry Letters 2.3 Order Letters 2.4 Credit and Status Enquiries 2.5 Sales Letters 2.6 Complaint Letters 2.7 Collection Letters 2.8 Circular Letters	15
III	Technologies in Business Communication	3.1 E-mail & SMS 3.2 Websites – Search Engine Optimization	2
Total 30			

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

# **E-Learning Resources:**

Sr. No.	Торіс	Lectures (available on YouTube/Swayam/MOOCs, etc.)	Journals/Articles/C ase Studies
1	Business Letters	https://www.udemy.com/course/professional- business-writing-masterclass/	N/A
2	Types and Drafting of Business Letters	http://eclm.unipune.ac.in/View.aspx?vid=207 http://eclm.unipune.ac.in/View.aspx?vid=208 http://eclm.unipune.ac.in/View.aspx?vid=367 http://eclm.unipune.ac.in/View.aspx?vid=368 http://eclm.unipune.ac.in/View.aspx?vid=372	https://visme.co/blog /report-writing- format/

# **MINOR (Optional)**

Course Code:	Subjects Dusiness Feenemies (Mione) (MI) I (Dries Theory)	Total Marks: 50
23BC2-F171	Subject: Business Economics (Micro) (MI)-I (Price Theory)	Credits: 02

#### **Course Objectives:**

- 1. To Understand the basics of product pricing under various market structures.
- 2. To Discuss the basics of factor pricing under various market structures.

# **Learning Outcome:**

After completing the Course, the student shall be able to

- LO1: Evaluate the equilibrium conditions under different product market structures.
- LO2: Apply the equilibrium conditions under different factor market structures.

Unit	Unit Title	Contents	No of lectures
I	1.1 Product and factor market, demand for and supply of products and factors 1.2 Meaning of perfect competition and Pure Competition 1.3 Meaning of Imperfect Competition 1.3.1 Monopoly: Features and Equilibrium, Price Discrimination under Monopoly 1.3.2 Monopolistic Competition- Features and Equilibrium., Product Differentiation 1.3.3 Oligopoly: Concept and Features 1.3.4 Duopoly: Concept and Features 1.4 Monopsony: Concept and illustrations		15
II	2.1 Marginal Productivity Theory of Distribution 2.2 Introduction to Theories of Factor Pricing 2.2.1 Rent - Modern Theory of Rent 2.2.2 Wages, introduction to Backward Bending Supply Curve of Labour 2.2.3 Interest - Liquidity Preference Theory 2.2.4 Profit- Innovation Theory of Profit Determination		15
Total			30

#### **Mandatory Readings:**

- 1. First Principles of Economics, Richard G. Lipsey, Colin Harbury: Gerorge Weidenfeld and Nicolon Ltd, London. Edition -2nd, 2004.
- 2. Advanced Economic Theory, Microeconomic Analysis, Ahuja H.L .S.Chand and Company New Delhi. Edition- 21st ,2019
- 3. Microeconomic Theory M.L.Jhingan ,Vrinda Publication (P) LTD. Edition-8th, 2019.

#### **Books Recommended:**

- 4. Price Theory and Applications. Jack Hirshlifer. Prentice Hall of India, Pvt. Ltd New Delhi. Edition-7th, 2005.
- 5. Consumer Behaviour and Managerial Decision Making. Frank R.Kardes. Pearson Prentice Hall, New Delhi. Edition-12th,2018.
- 6. Microeconomics, R. Glenn Hubbard, Anthony Patrick O.Pearson, Prentice Hall, New Delhi, Brien. Edition- 6th, 2016.
- 7. Microeconomics: Principles, Application and Tools. O'Sullivan, Sheffrin Perez. Pearson, Prentice Hall, New Delhi. Edition- 10th ,2020
- 8. Principles of Economics Karl E. Case, Ray, C.Fair, Pearson, Prentice Hall New Delhi. Edition- 12th, 2017.
- 9. Microeconomics, Paul A. Samuelson and William D. Nordhaus .McGrawhill International Ed New York . Edition-19th, 2009.
- 10. Day To Day Economics By Deodhar, Satish Y., Penguin Random Hou. India ,2018

Course Code:	Total Marks: 50
23BC2-F031 Subject: Cost and Works Accounting (MI) - I	Credits: 02

- 1. To acquaint the students with basic concepts of Cost, Cost Accounting and its importance
- 2. To enable the students to classify the costs and prepare the Cost Sheet

# **Course Outcome:**

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

CO1: Understand the basic concepts of Cost, Cost Accounting and its importance

CO2: Classify the costs and prepare the Cost Sheet

Unit	Unit Title	Contents		
I	Basics of Cost Accounting	1.1 Concept of Cost, Types of Cost, Items excluded from Cost 1.2 Costing, Cost Accounting and Cost Accountancy 1.3 Limitations of Financial Accounting 1.4 Objectives and Importance of Cost Accounting 1.5 Relationship between Cost Accounting, Financial Accounting and Management Accounting 1.6 Cost Objects, Cost Units and Cost Centers 1.7 Role of a Cost Accountant in an organization 1.8 Introduction to Cost Accounting Standards (CAS)	15	
II	Elements of Cost & Preparation of Cost Sheet	2.1 Classification of Cost, CAS 1 2.2 Elements of Cost: Material, Labour and other Expenses 2.3 Preparation of Cost Sheet, Tender (including E-Tender), Quotation and Estimates	15	
	Total 30			

Sr. No.	Title of the Book	Author/s	Publication
1	Cost Accounting (Intermediate)	Study Material, ICAI, Kolkata Institute of Cost Accountants	Study Material, ICAI, Kolkata Institute of Cost Accountants
2	Cost and Management Accounting	Study Material, ICAI, New Delhi	Institute of Chartered
3	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastava	Tata Mcgraw Hill, New Delhi
4	Advanced Cost Accounting and Cost Systems	Ravi M. Kishor	Taxmann, New Delhi

Course Code:	Marks: 50
23BC2-F051 Subject: Business Administration (MI) - I	Credits: 02

- 1. To provide knowledge on trends in the business environment
- 2. To make students aware, of the National Productivity Council

### **Course Outcome:**

After completing the course, the student shall be able to

CO1:Gain knowledge on trends in the business environment

CO2:Understand the Significance, Functions and Organization of National Productivity Council

Unit	Unit Title	Contents	No of lectures
I	Trends in Business	1.1 Meaning, Implications and Consequences of Globalisation, Liberalization, Privatization 1.2 SEZ, BPO, KPO, LPO and RPO	14
II	Productivity	2.1 Meaning, and Significance of Productivity, Measures to boost Productivity - ISO 9000 to ISO 14000. 2.2 National Productivity Council – Meaning, Objectives functions and Organization of the Council	16
Total			

# **Suggested Readings:**

Sr. No.	Title of the Book	Authors/s	Publication
1	Modern Business Organization & Management	N.Mishra, Majestic Books Hounslow	Allied Publishers Pvt. Ltd
2	Essentials of Business Administration	K. Ashwathappa-	Himalaya Publication
3	<b>Business Administration</b>	S.C.Saxena-	SahityaBhavan,Publication
4	The Administrative Processes	Stephen Robbins	Prentice-Hall; 2nd edition

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

Sr. No.	Topic of the Course	Lectures available on YouTube/MOOC/Udemy	Journals/Articles/Case studies
1	Legal Aspects (Recent Trends)	https://www.youtube.com/watch?v=hR82OnxdUsA	
2	Productivity	https://www.youtube.com/watch?v=gk5mnAuO5BA https://www.youtube.com > NationalProductivityCouncil	http://14.139.171.199:8080/xmlui/ha ndle/123456789/199

Course Code:	Subject: Marketing and Selectionship (MI) I (Fundamentals of Marketing)	Marks: 50
23BC2-F041	Subject: Marketing and Salesmanship (MI) - I (Fundamentals of Marketing)	Credits: 02

- 1. To provide the fundamental knowledge about the concept of Market and Marketing
- 2. To develop the understanding of Market Segmentation and Marketing Mix.

### **Course Outcome:**

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

CO1: Get acquainted with the fundamentals of the Marketing world.

CO2: Analyze the bases used for Market Segmentation and Elements of Marketing Mix.

Unit	Unit Title	Contents	No of lectures
I	Introduction to Market and Marketing	1.1 Meaning and Definition of Market, Classification of Markets 1.2 Marketing Concept: Traditional and Modern, Importance of Marketing 1.3 Functions of Marketing: Buying, Selling, Assembling, Storage, Transportation, Standardization, Grading, Branding, Advertising, Packaging, Risk Bearing, Insurance, Marketing Finance, Market Research and Marketing Information 1.4 Selling vs. Marketing	15
II	Market Segmentation & Marketing Mix	2.1 Market Segmentation – Introduction, Meaning, Definition, Importance, Limitations 2.2 Bases for Segmentation 2.3 Marketing Mix – Introduction, Meaning, Definition, Elements (Product, Price, Place & Promotion), Importance	15
Total			

Sr No.	Title of the Book	Author/s	Publication
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Principles of Marketing	Philip Kotler& Gary Armstrong	Pearson Publication
4	Sales & Distribution Management	Tapan K Panda	Oxford Publication
5	Advertising Management	Rajiv Batra	Pearson Publication
6	Retail Management	Swapna Pradhan	McGraw Hill Publication
7	Retail Management	Gibson Vedamani	Jayco Publication

# **GE/OE- GENERIC/OPEN ELECTIVE (Optional)**

Course Code: 23BC2-G142	Subject: Business Mathematics and Statistics-II	Marks: 100 Credits: 04
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### **Course Objectives:**

- 1. To introduce to the concept of Matrices and Determinants and applications in Business and Economics
- 2. To acquaint with the concept of Linear Programing Problem (LPP) and its methods to solve business optimization problems
- 3. To impart the knowledge of concept the applications of Correlation and Regression
- 4. To introduce to different type of Index Numbers and their applications
- 5. To develop necessary basic skills for computation of probability to measure the degree of uncertainty and certainty

#### **Course Outcome:**

After completing the course, the student shall be able to

**CO1:** apply the theory of matrices to solve problems in business and economics

CO2: understand the concept of Linear Programing Problem (LPP) and the methods used in Business and Economics

**CO3:** develop understanding of quantitative measurement of Correlation and interpretation and applications of Regression in estimation variable from known set of data

CO4: understand different types of Index Number and its applications

**CO5:** enhance capability of grasping the probabilistic situations

Unit	Unit Title	Contents	No of lectures
I	Matrices and Determinants (up to order 3 only)	Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via Adjoint Matrix, Homogeneous System of Linear equations, Condition for Consistency of homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables), Applications in Business and Economics, Examples and Problems.	
II	Linear Programming Problems (LPP) (for two variables only)	Definition and terms in a LPP, formulation of LPP, Solution by Graphical method, Examples and Problems	10
Ш	Correlation and Regression	Concept and types of correlation, Scatter diagram, Interpretation with respect to magnitude and direction of relationship. Karl Pearson's coefficient of correlation for ungrouped data. Spearman's rank correlation coefficient. (with tie and without tie) Concept of regression, predictions using lines of regression. Regression coefficients and their properties (without proof). Examples and problems.	16
IV	Index numbers	Concept of index number, price index number, price relatives. Problems in construction of index number. Construction of price index number: Weighted index Number, Laspeyre's, Paasche's and Fisher's method. Cost of living / Consumer price index number: Definition, problems in construction of index number. Methods of construction: Family budget and aggregate expenditure. Inflation, Uses of index numbers, commonly used index numbers. Examples and problems.	9
V	Introduction to probability	Some important concepts of probability, Classical definition of probability, Properties, Venn diagram, Examples.	5
		Total	60

Sr. No.	Title of the book	Author	Publication	Place
1	Business Mathematics with Applications	Dinesh Khattar & S. R. Arora	S. Chand	New Delhi.
2	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McFraw Hill	New Delhi.
3	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd	New Delhi.
4	Operations Research	P. K. Gupta & D. S. Hira	S. Chand	New Delhi.
5	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press	Cambridge.
6	Financial Mathematics and Its Applications	Ahmad Nazri Wahidudin	Ventus Publishing ApS	Denmark.
7	Fundamentals of Mathematical Statistics	Gupta S. C. and Kapoor V. K.	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002.

Course Code:	Subjects Computer Concepts and Application II	<b>Marks: 100</b>
23BC2-G182	Subject: Computer Concepts and Application - II	Credits: 04

To make the students familiar with E-commerce concepts, process and Activities

To know the basics of E-Marketing and E-Customer Relationship Management

To make the students understand basics of Electronic Payment System

To make students understand more about M-Commerce

#### **Course Outcome:**

After completing the course, the student shall be able to

CO1: Students will know about ecommerce functionalities, types of E-commerce and it's different activities.

**CO2:** Students will learn different E-Marketing tactics, customer relationship managements and supply chain managements

CO3: Students will understand and learn how to make use of different electronic payment system safely and securely

**CO4:** Students will learn how M-commerce is useful while using E-Commerce

Unit	t Unit Title Contents		No of lectures
I	Introduction to E-commerce Tools	Defining e-Commerce, Main Activities of Electronic Commerce, Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce – Communication, Process Management, Service Management, Transaction Capabilities  Process of E-Commerce  Types of E-Commerce; Role of Internet and Web in E-Commerce; Technologies  Used in E-Commerce Systems  E-Commerce Activities:  Various Activities of E-Commerce; Various Modes of Operation Associated with E-Commerce; Elements and Resources Impacting E-Commerce and Changes;  Types of E-Commerce Providers and Vendors; Opportunity Development for E-Commerce Stages; Development of E-Commerce Business Case; Components and Factors for the Development of the Business Case; Steps to Design and Develop an E-Commerce Website.	15
II	Introductions to E-Marketing	E-Marketing: Traditional Marketing; E-Marketing; Identifying Web Presence Goals – Achieving web presence goals, Uniqueness of the web, Meeting the needs of website visitors, Site Adhesion: Content, format and access; Maintaining a Website; Metrics Defining Internet Units of Measurement; Online Marketing; Advantages of Online Marketing. SEO – Search Engine Optimization introduction; Use of SEO in E-Marketing.  E-Customer Relationship Management: Customer Relationship Management (CRM) – Marketing automation, Enterprise customer management; Customer Relationship Management Areas; CRM Processes; Architectural Components of a CRM Solution – Customer's information repository, Campaign management, Event triggers, business logic and rules repository, Forecasting and planning tools, Electronic Customer Relationship Management; Need, Architecture and Applications of Electronic CRM.  Supply Chain Management: Supply Chain Management (SCM); Goals of SCM; Functions of SCM; Strategies of SCM; Electronic SCM and its benefits; Components of Electronic SCM; Electronic Logistics and its Implementation.	15

	•	Total	60
IV	Introduction to M-Commerce	Definition, Need and Scope, Advantages and disadvantages of M-commerce, M-Commerce and its applications., Types of M-Commerce. Products and Services of M-Commerce, Mobile payment application. Difference between E-commerce and M-Commerce	15
Ш	Electronic Payment System	Electronic Data Interchange (Introduction to EDI, EDI Architecture Financial EDI, Overview of the technology involved in EDI Introduction to EPS  Application of Online payment system, Introduction to EFT (Electronic Fund Transfer) Types of EFT (NEFT, RTGS), E-Payment Systems: Electronic Funds Transfer; Digital Token Based E-Payment Systems; Modern Payment Syst ems; Steps for Electronic Payment; Payment Security; Net Banking. Introduction to Digital Signature and Digital Certificates, Stages of SET, Types of Payment System: Digital Cash, Electronic Cheque, Smart Card, Credit/Debit Card	15

# **Suggested Readings:**

Sr No	Name of the Book	Author	Publication
1	E-commerce Fundamental and Application	Henry Chan	Wiley ISBN:-978126514694
2	Essential of E-commerce technology	V.Rajaraman	Prentice Hall Inida Learning Privite Limitated ISBN 9788120339378
3	Frontiers of Electronic Commerce,	Ravi Kalakota, Andrew B. Whinston	Pearson Education,ISBN:9788177583922

# Suggested Web/E-Learning Resources:

Sr. No.	<b>Topic of the Lecture</b>	Lectures (Available on Youtube/Swayam/MOOCS etc.)
1	E-commerce Technologies	https://onlinecourses.swayam2.ac.in/cec19_cm01/preview
2	E-Business	https://onlinecourses.nptel.ac.in/noc19_mg54/preview
3	Digital Marketing	https://onlinecourses.swayam2.ac.in/ugc19_hs26/preview

Course Code:	Subject: Mercantile Laws - II	Marks: 100
23BC2-G152	Subject: Mercantile Laws - 11	Credits - 04

- 1. To create an insight among the students about the Law as to Partnership
- 2. To acquaint the students with the important provisions of Sale of Goods Act 1930
- 3. To provide conceptual knowledge about the provisions of the Negotiable Instruments Act 1881.
- 4. To introduce the students to the concepts of Arbitration & Conciliation

#### **Course Outcome:**

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

- CO 1: Get an insight into the contracts of Partnership & Limited Liability Partnership
- CO 2: Get acquainted with the provisions of Sale of Goods Act 1930 as to sale of goods transactions
- **CO 3:** Know the basic concepts of negotiable instrument, holder & holder in due course, dishonour etc. under the Negotiable Instruments Act 1881
- **CO 4:** Understand the concepts of Arbitration & Conciliation & their importance

Unit	Unit Title	Contents	No of lectures	
Ι	Law of Partnership	1.1 Indian Partnership Act 1932 1.1.1 Partnership: Concept, Essentials, True test of partnership, Partnership deed 1.1.2 Rights & Duties of Partners 1.1.3 Registration & Dissolution of a firm 1.2 Limited liability Partnership (LLP) Act 2008 1.2.1 Characteristics, advantages & disadvantages of LLP, Designated Partner, Procedure for Incorporation of LLP 1.2.2 Difference between LLP & Partnership; LLP & Company 1.2.3 Extent & limitation of liability of LLP & Partners (Sections 26-31) 1.2.4 Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42) Conversation to LLP (Section 55) 1.2.5 Winding up & Dissolution of LLP (Section 63 & 64)	18	
II	Sale of Goods Act 1930	2.1 Essentials of contract of sale, Goods – Concept and kinds, Sale and Agreement to sell 2.2 Conditions and Warranties 2.3 Transfer of ownership in goods, Sale by non-owners 2.4 Unpaid Seller: Meaning & Remedies of unpaid seller	15	
Ш	Negotiable Instruments Act 1881	3.1 Meaning, Characteristics & presumptions of Negotiable Instruments 3.2 Definitions, Essentials of promissory note, Bill of Exchange and Cheque. Distinction between these instruments, Crossing of cheques – It's meaning and types 3.3 Holder and Holder in due course, Privileges of Holder in due course. 3.4 Provisions about dishonour of cheques	15	
IV	Arbitration & Conciliation	4.1 Importance of Alternative Dispute Resolution (ADR) 4.2 Concept of Arbitration, Essentials of Arbitration Agreement, Powers & duties of Arbitrators 4.3 Conciliation Proceedings	12	
Total				

# **Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication
1	Business Law : Principles of Mercantile Law	Singh, Avtar	Eastern Book Company, Lucknow, 11th Edition 2018
2	Negotiable Instruments Act	Khergamwala	LexisNexis,(2017)
3	Arbitration & Conciliation Act, 1996		(Lawmann's), Kamal Publishers (2017)

# Web References:

Sr. No.	Website Address	Institution
1	https://legislative.gov.in/sites/default/files/A1881-26.pdf	Negotiable Instruments Act 1881
2	https://www.indiacode.nic.in/handle/123456789/1999	Bare Acts
3	https://indiankanoon.org/doc/107341/	Indian Partnership Act 1932

# SEC - SKILL ENHANCEMENT COURSE (Compulsory)

Course Code:	Subject: Business Economics (Micro) - II	Total Marks: 50
23BC2-H172	(Micro Decision Making) - II	Credits: 02

### **Course Objectives:**

- 1. To provide basic knowledge to the students and inculcate curiosity amongst the students about Business Economics.
- 2. To make students aware about demand analysis, supply analysis, elasticity, production analysis and profit maximizing equilibrium.

#### **Learning Outcome:**

After completing the Course, the student shall be able to

- LO1: Understand basic information and knowledge about Business Economics.
- LO2: Interpret demand, supply, elasticity and production with appropriate analytical skills.

Unit	<b>Unit Title</b>	Contents	No of lectures
I	Introduction to Demand and Supply  1.1 Brief introduction to Microeconomics and Macroeconomics -meaning, nature, scope and importance 1.2 Concepts of Demand, Determinants of Demand 1.3 Elasticity of Demandmeaning, types and degrees, Measurement, Uses and Significance 1.4 Supply: Concept, Determinants of Supply 1.5 Equilibrium of Demand and Supply for Price Determination. 1.6 Concept of Production Function 1.7 Total, Average and Marginal Production 1.8 Law of Variable Proportions 1.9 Laws of Returns to Scale; Economies and Diseconomies of Scale: Internal and External		15
II	2.1 Concepts and Types of Cost- Economic Cost and Accounting Cost, Private Cost and Social Cost, Actual Cost and Opportunity Cost, Explicit Cost and Implicit Cost, Incremental Cost and Sunk Cost, Fixed Cost and Variable Cost. 2.2 Concepts of Total Cost, Average Cost, Marginal Cost and		15
		Total	30

#### **Mandatory Readings:**

- 1. Principles of Economics, Richard G. Lipsey, Colin Harbury: Gerorge Weidenfeld and Nicolon Ltd, London. (12th Edition, 1999).
- 2. Modern Microeconomics. Koutsoyiannis, A. MacMillan Press India. (2nd Edition, 2003).
- 3. Principles of Microeconomics. H.L. Ahuja ,S. Chand New Delhi., 2019.
- 4. Principles of Economics. Stiglitz, J.E. and C.E. Walsh, Oxford Univ. Press, United Kingdom

#### **Books Recommended:**

- 5. IIM Ahmedabad Business Books:"Why I am Paying more?" Dr.Satish Deodhar, Randam House India, 2013.
- 6. IIM Ahmedabad Business Books "Day To Day Economics". Dr. Satish Deodhar, Randam House India, 2016.
- 7. Microeconomic Theory and Applications. Sen, Anindya, Oxford Univ. Press, United Kingdom., (2nd Edition, 2006)
- 8. Microeconomics. B. Douglas Bernheim and Michael D. Whinston, Tata McGraw Hill, New York., (2nd Edition, 2013)
- 9. Microeconomics. Pindyck, R.S. and D.L. Rubinfeld Pearson Education, London., (8th Edition, 2017).
- 10. Microeconomics: Theory and Applications. Salvatore, D.L.Oxford Univ. Press, United Kingdom., (5th Edition, 2008).
- 11. Intermediate Microeconomics: A Modern Approach. Varian, H.R., W.W. Norton United Kingdom, United States., (8th Edition 2009).
- 12. Rosser, Mike. (2003). Basic Mathematics for Economists, Second Edition, Routledge, Taylor & Francis Group.

# **AEC - ABILITY ENHANCEMENT COURSE (Compulsory)**

Course Code: 23BC2-H192	Subject: Compulsory English - II	Marks: 50 Credits: 02
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### **Course Objectives:**

- 1. To make students grasp the beauty and communicative power of English
- 2. To impart them value education through the exposure to various contemporary socio-economic and cultural issues
- 3. To hone their written communication skills to increase their employability
- 4. To introduce them to the Basics of English Phonetics
- 5. To reinforce the correct grammar usage so as to reduce the common errors in English
- 6. To enhance their overall linguistic competencies

#### **Course Outcome:**

After completing the course, the student shall be able to

CO1: Understand the beauty and communicative power of English

CO2: Imbibe universal ethical values

CO3: Enhance their written communication skills

CO4: Gain confidence over English Grammar

CO5: Enhance the art of convincingly presenting their ideas through powerful vocabulary

Unit	Unit Title	Contents	No of lectures
I	Appro JRD	Prose	3
II	Fur - Saki	Short Story	3
III	III O Captain! My Captain! By Walt Whitman Poem		2
IV	Grammar Units	<ol> <li>Types of sentences</li> <li>Clause Analysis</li> </ol>	8
V	Vocabulary Building	<ol> <li>Vocabulary Building Skills</li> <li>Verbal analogy</li> </ol>	4
VI	Written Communication Skills	<ol> <li>Informal &amp; Formal Letters</li> <li>Job Application &amp; Resume Writing</li> </ol>	6
VII	Writing for social media	Blogs and content writing for select social media	4
	Tot	al	30

- 1. Text Book Success Avenue
- 2. Select Units from: High School English Grammar and Composition NDV Prasad Rao
- 3. Word Power Made Easy Norman Lewis

# **VEC - VALUE EDUCATION COURSE**

# **Course Objectives:**

- 1. To create awareness about various environmental pollution.
- 2. To understand Environmental Policies & Practices.
- 3. To study the impacts of human communities on environment
- 4. To gain knowledge through the field work

### **Course Outcome:**

After completing the course, the student shall be able to

**CO1:** Know various types of environmental pollutions.

**CO2:** To understand Environmental Policies & Practices.

**CO3:** To study the impacts of human communities on environment.

**CO4:** Gain knowledge through the field work.

Unit	Unit Title	Contents	No of lectures
I	Environmental Pollution	<ul> <li>1.1 Environmental pollution: types, causes, effects and controls;</li> <li>Air, water, soil and noise pollution</li> <li>1.2 Nuclear hazards and human health risks</li> <li>1.3 Solid Waste Management: Control measures of urban and industrial waste</li> </ul>	10
II	Environmental Policies & Practices	2.1 Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture 2.2 Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act 2.3 Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context	10
III	Human Communities and the Environment	3.1 Human population growth: Impacts on environment, human health and welfare 3.2 Disaster management: floods, earthquake, cyclones and landslides 3.3 Environmental ethics: Role of Indian and other religions and cultures in environmental conservation 3.4 Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan	10
Total			30

- 1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
- 2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
- 3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
- 4. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.

- 5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
- 6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36-37.
- 7. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
- 8. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
- 9. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
- 10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
- 11. Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
- 12. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons.
- 13. Rosencranz, A., Divan, S., & Noble, M.L. 2001. Environmental law and policy in India. Tripathi 1992.
- 14. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP.
- 15. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
- 16. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons.
- 17. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent.
- 18. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.
- 19. Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York: Norton.
- 20. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.

# **CC - CO-CURRICULAR (Compulsory)**

Course Code: 23BC2-K232	<b>Subject: Physical Education &amp; Sports</b>	Marks: 50 Credits: 02
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# **Course Objectives:**

- 1. To make the students understand the meaning, aims, and objectives of Physical Education.
- 2. To educate students about the development of sports surfaces, wearable gear, sports equipment, and technology.
- 3. To make students know the different career options available in the field.
- 4. To make them know about the Khelo India & FIT India Program.

#### **Course Outcome:**

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

- **CO1:** Recognize the concept, aim, and objectives of Physical Education.
- CO2: Categorize Changing Trends in Sports- playing surface, wearable gear, sports equipment, technological
- **CO3:** Explore different career options in the field of Physical Education.
- CO4: Make out the development of Khelo India and Fit India Progra

Unit	Unit Title	Contents	
I Changing Trends and Careers in Physical Education  II Active Lifestyle		<ol> <li>Concept, Aims &amp; Objectives of Physical Education</li> <li>Changing Trends in Sports- playing surface, wearable gear and sports equipment, technological advancements</li> <li>Career options in Physical Education</li> <li>Khelo-India Program and Fit – India Program</li> </ol>	5
		<ol> <li>Know yourself</li> <li>Increase Physical Fitness</li> <li>Make good use of your free time</li> <li>Active during Weekly holidays</li> <li>Know the Value of Efforts</li> </ol>	5
III	Participation in Fitness Activity	Every student should participate in Fitness Activity	25
IV	Participation in Games and Sports	A student will have to select one game/sport from the list of Association of Indian Universities, New Delhi (List of events available on website www.aiuweb.org). The choice of game/sports will be according to the facilities available in the college.  Every student should participate in Games and sports.	25
Total			60

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Foundation of Physical Education, Exercise Science and Sports.	Bucher, C. A., & Wuest, D. A.	Tata McGraw Hill Education Private Limited	New Delhi
2	Textbook of Applied Measurement Evaluation & Sports Selection.	Kansal, D. K.	Sports & Spiritual Science	New Delhi
3	Advanced Fitness Assessment and exercise prescription	Hayward, V	Human Kinetics,	USA.
4	Physical Activity and Health Guidelines	Rahl, R. V	Human Kinetics.	USA
5	Essentials of Physical Education	Ajmar Singh	Kalyani Publication.	Delhi
6	Health, Exercise and Fitness	Muller, J.	Sports Publication.	New Delhi
7	Methods in Physical Education	Kamlesh, M.	Friends Publications	Delhi

- 1. Fit India Fitness Protocols. (n.d.). Retrieved 11 25, 2020, from Ministry of Youth Affairs and Sports: https://yas.nic.in/fit-indiafitness-protocols
- 2. National Health Mission. (n.d.). Retrieved 11 25, 2020, from Ministry of Health and Family Welfare: https://nhm.gov.in/
- 3. NIN/ICMR. Recommended dietary intakes for Indian sports men and women, 1985 National Institute of Nutrition. Dietary guidelines for Indians A Manual, 1998
- 4. Administration Manual. (2020, 10). Retrieved 11 25, 2020, from Khelo In-dia: https://schoolfitness.kheloindia.gov.in/UploadedFiles/SampleData/ AdminManual.pdf
- 5. Fit India Fitness Protocols. (n.d.). Retrieved 11 25, 2020, from Ministry of Youth Affairs and Sports: https://yas.nic.in/fit-indiafitness-protocol