

# S.Y.B.COM SEMESTER-III (NEP 2023)

## COURSE STRUCTURE

Sr. No	Particular	Subject Code	Credits	Page No.
<b>MAJOR CORE (Optional)</b>				
1	<a href="#">Cost &amp; Works Accounting – III</a>	<a href="#">23BC3-A033</a>	4	1
	<a href="#">Business Administration - III (Human Resource Management)</a>	<a href="#">23BC3-A053</a>	4	3
	<a href="#">Banking &amp; Finance - III (Indian Banking System - I)</a>	<a href="#">23BC3-A023</a>	4	5
	<a href="#">Marketing Management - III</a>	<a href="#">23BC3-A043</a>	4	7
	<a href="#">Business Entrepreneurship - III</a>	<a href="#">23BC3-A063</a>	4	9
	<a href="#">Vocational Taxation – III (Income Tax)</a>	<a href="#">23BC3-A083</a>	4	11
	<a href="#">Business Laws &amp; Practice - III</a>	<a href="#">23BC3-A073</a>	4	13
<b>MAJOR CORE (Compulsory)</b>				
2	<a href="#">Corporate Accounting – I</a>	<a href="#">23BC3-A013</a>	4	15
<b>VSC - VOCATIONAL SKILL COURSE (Optional)</b>				
3	<a href="#">Business Management - III</a>	<a href="#">23BC3-C093</a>	2	17
	<a href="#">Business Communication - III</a>	<a href="#">23BC3-C103</a>	2	18
<b>FP - FIELD PROJECT (Optional-Based on Major Core)</b>				
4	<a href="#">Cost &amp; Works Accounting (FP) – I</a>	<a href="#">23BC3-E031</a>	2	19
	<a href="#">Business Administration (FP) – I</a>	<a href="#">23BC3-E051</a>	2	19
	<a href="#">Banking &amp; Finance (FP) – I</a>	<a href="#">23BC3-E021</a>	2	19
	<a href="#">Marketing Management (FP) – I</a>	<a href="#">23BC3-E041</a>	2	19
	<a href="#">Business Entrepreneurship (FP) – I</a>	<a href="#">23BC3-E061</a>	2	19
	<a href="#">Vocational Taxation (FP) – I</a>	<a href="#">23BC3-E081</a>	2	19
	<a href="#">Business Laws &amp; Practice (FP) – I</a>	<a href="#">23BC3-E071</a>	2	19
<b>MINOR (Optional)</b>				
5	<a href="#">Business Economics (MI) - II (Macro)</a>	<a href="#">23BC3-F172</a>	4	24
	<a href="#">Cost &amp; Works Accounting (MI) -II</a>	<a href="#">23BC3-F032</a>	4	26
	<a href="#">Business Administration (MI) -II (Marketing)</a>	<a href="#">23BC3-F052</a>	4	27
	<a href="#">Marketing Management (MI) -II</a>	<a href="#">23BC3-F042</a>	4	29
<b>GE/OE- GENERIC/OPEN ELECTIVE (Optional)</b>				
6	<a href="#">Business Mathematics and Statistics - III</a>	<a href="#">23BC3-G143</a>	2	31
	<a href="#">Computer Concepts and Application - III</a>	<a href="#">23BC3-G183</a>	2	33
	<a href="#">Mercantile Laws – III</a>	<a href="#">23BC3-G153</a>	2	35
<b>AEC - ABILITY ENHANCEMENT COURSE (Optional)</b>				
7	<a href="#">Marathi – I</a>	<a href="#">23BC3-I161</a>	2	37
	<a href="#">Hindi – I</a>	<a href="#">23BC3-I211</a>	2	38
<b>CC - CO-CURRICULAR (Optional)</b>				
8	<a href="#">Physical Education and Sports (Yoga Practices) - I</a>	<a href="#">23BC3-K313</a>	2	39
	<a href="#">National Service Scheme -I</a>	<a href="#">23BC3-K323</a>	2	40
	<a href="#">National Cadet Corps – I</a>	<a href="#">23BC3-K333</a>	2	41
	<a href="#">Youth Red Cross – I</a>	<a href="#">23BC3-K343</a>	2	42
	<a href="#">Cultural and Dramatics Association (Performing Arts) - I</a>	<a href="#">23BC3-K353</a>	2	43
<b>Total Credits</b>			<b>22</b>	

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

## S.Y.B.COM SEMESTER-III (NEP 2023) SUBJECT GROUP

DIV.	SUB. GROUP	Subjects & Credits									
		MAJOR CORE		VSC	FP	MINOR	GE/OE	AEC	CC		Total Credits
A	<i>A</i>	CWA (4)	CA (4)	BM (2)	FP (2)	Eco (4)	Maths (2)	Marathi /Hindi (2)	Sports/NSS/NCC/YRC/Cultural (2)		22
	<i>B</i>	BA (4)	CA (4)	BM (2)	FP (2)	Mktg. (4)	Maths (2)	Marathi /Hindi (2)	Sports/NSS/NCC/YRC/Cultural (2)		22
B	<i>C</i>	B & F (4)	CA (4)	BM (2)	FP (2)	Eco (4)	Maths (2)	Marathi /Hindi (2)	Sports/NSS/NCC/YRC/Cultural (2)		22
	<i>D</i>	Mktg (4)	CA (4)	BM (2)	FP (2)	Eco (4)	Maths (2)	Marathi /Hindi (2)	Sports/NSS/NCC/YRC/Cultural (2)		22
C	<i>E</i>	BE (4)	CA (4)	BM (2)	FP (2)	Eco (4)	Maths (2)	Marathi /Hindi (2)	Sports/NSS/NCC/YRC/Cultural (2)		22
	<i>F</i>	BE (4)	CA (4)	BC (2)	FP (2)	Eco (4)	CCA (2)	Marathi /Hindi (2)	Sports/NSS/NCC/YRC/Cultural (2)		22
	<i>G</i>	V. Tax (4)	CA (4)	BM (2)	FP (2)	B.A. (4)	Maths (2)	Marathi /Hindi (2)	Sports/NSS/NCC/YRC/Cultural (2)		22
	<i>H</i>	V. Tax (4)	CA (4)	BC (2)	FP (2)	B.A. (4)	CCA (2)	Marathi /Hindi (2)	Sports/NSS/NCC/YRC/Cultural (2)		22
D	<i>I</i>	CWA (4)	CA (4)	BC (2)	FP (2)	Eco (4)	BRF (2)	Marathi /Hindi (2)	Sports/NSS/NCC/YRC/Cultural (2)		22
E	<i>J</i>	B & F (4)	CA (4)	BC (2)	FP (2)	Eco (4)	BRF (2)	Marathi /Hindi (2)	Sports/NSS/NCC/YRC/Cultural (2)		22
	<i>K</i>	BLP (4)	CA (4)	BC (2)	FP (2)	Costing (4)	BRF (2)	Marathi /Hindi (2)	Sports/NSS/NCC/YRC/Cultural (2)		22

### See below expansion of above-mentioned verticals and subject name with subject code

<b>MAJOR CORE</b>	<b>CWA (4)</b>	Cost & Works Accounting - III (23BC3-A033)		<b>BE (4)</b>	Business Entrepreneurship - III (23BC3-A063)	
	<b>BA (4)</b>	Business Administration - III (23BC3-A053)		<b>V. Tax (4)</b>	Vocational Taxation - III (23BC3-A083)	
	<b>B &amp; F (4)</b>	Banking & Finance - III (23BC3-A023)		<b>BLP (4)</b>	Business Laws & Practice - III (23BC3-A073)	
	<b>Mktg (4)</b>	Marketing Management - III (23BC3-A043)		<b>CA (4)</b>	Corporate Accounting - I (23BC3-A013)	
<b>VSC - VOCATIONAL SKILL COURSE</b>	<b>BM (2)</b>	Business Management - III (23BC3-C093)		<b>BC (2)</b>	Business Communication - III (23BC3-C103)	
<b>FP - FIELD PROJECT</b>	<b>FP (2)</b>	Cost & Works Accounting (FP) - I (23BC3-E031)		<b>FP (2)</b>	Business Entrepreneurship (FP) - I (23BC3-E061)	
		Business Administration (FP) - I (23BC3-E051)			Vocational Taxation (FP) - I (23BC3-E081)	
		Banking & Finance (FP) - I (23BC3-E021)			Business Laws & Practice (FP) - I (23BC3-E071)	
		Marketing Management (FP) - I (23BC3-E041)				
<b>MINOR</b>	<b>Eco (4)</b>	Business Economics (MI) - I (23BC3-F172)		<b>B.A. (4)</b>	Business Administration (MI) -II (23BC3-F052)	
	<b>Costing (4)</b>	Cost & Works Accounting (MI) -II (Costing) (23BC3-F032)		<b>Mktg. (4)</b>	Marketing Management (MI) -II (23BC3-F042)	
<b>GE/OE- GENERIC/OPEN ELECTIVE</b>	<b>Maths (2)</b>	Business Mathematics and Statistics - III (23BC3-G143)		<b>BRF (2)</b>	Business Regulatory Framework - III (23BC3-G153)	
	<b>CCA (2)</b>	Computer Concepts and Application - III (23BC3-G183)				
<b>AEC - ABILITY ENHANCEMENT COURSE</b>	<b>Marathi</b>	Marathi - I (23BC3-I161)		<b>Hindi</b>	Hindi - I (23BC3-I211)	
<b>CC - CO-CURICULAR</b>	<b>Sports</b>	Physical Education and Sports (23BC3-K313)		<b>NCC</b>	National Cadet Corps (23BC3-K333)	
	<b>NSS</b>	National Service Scheme(23BC3-K323)		<b>YRC</b>	Youth Red Cross (23BC3-K343)	
	<b>Cultural</b>	Dramatic and Cultural Association (23BC3-K353)				

## MAJOR CORE (Optional)

<b>Course Code:</b> 23BC3-A033	<b>Subject: Cost and Works Accounting - III</b>	<b>Marks: 100</b> <b>Credits: 04</b>
-----------------------------------	---	---

**Course Objectives:**

- 1 . To introduce the students with the concept of Overheads and Accounting of Overheads.
- 2 . To enable the students to understand the accounting treatment for under and over absorption of overheads.
- 3 . To acquaint the students with the application of Activity Based Costing.
- 4 . To introduce the students to Job and Batch costing.

**Course Outcomes:**

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

**CO 1:** Understand the concept of overheads and accounting of overheads.

**CO 2:** Understand the accounting treatment for under and over absorption of overheads.

**CO 3:** Get acquainted with the application of Activity Based Costing.

**CO 4:** Get acquainted with the basics of Job and Batch Costing.

Unit	Unit Title	Contents	No of lectures
<b>I</b>	<b>Overheads &amp; Accounting of Overheads (Part-I)</b>	1.1 Basic Concepts- Overheads 1.2 Classification of Overheads- Functional, Element-wise, Behaviour-wise, Control-wise, Normality-wise 1.3 Collection and Allocation of Overheads 1.4 Apportionment and Reapportionment of Overheads 1.5 Problems on Primary & Secondary Distribution of Overheads (Repeated Distribution and Simultaneous Equation Methods Only) 1.3 Introduction to Cost Accounting Standards, Cost Accounting Standard Board	<b>15</b>
<b>II</b>	<b>Accounting of Overheads (Part-II)</b>	2.1 Meaning of Absorption of Overhead 2.2 Types of Overhead Rates 2.3 Essentials of Good Absorption Rate 2.4 Methods of Absorbing Overheads 2.5 Under and Over Absorption of Overheads- Meaning, Reasons and Accounting Treatment (Problems) 2.6 Concepts related to Capacity	<b>15</b>
<b>III</b>	<b>Activity Based Costing</b>	3.1 Meaning & Definition 3.2 Purpose and Benefits of Activity Based Costing 3.3 Classification of Activities 3.4 Stages in Activity Based Costing 3.5 Cost Pools and Cost Drivers 3.6 Traditional Approach vs. Activity Based Approach 3.7 Practical Problems on Activity Based Costing	<b>15</b>
<b>IV</b>	<b>Job and Batch Costing</b>	4.1 Introduction to Methods of Costing- Need & Classification, Difference between Job and Batch Costing. 4.2 Job Costing 4.2.1 Meaning, Features, Applicability 4.2.2 Advantages, Disadvantages 4.2.3 Preparation of Job Cost Sheet 4.3 Batch Costing 4.3.1 Meaning, Features, Applicability 4.3.2 Advantages, Disadvantages 4.3.3 Calculation of Batch Cost and Unit Cost 4.3.4 Economic Batch Quantity	<b>15</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
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:**

<b>Sr. No.</b>	<b>Topic</b>	<b>Journals/ Articles/ Case Studies</b>
1	Overheads & Accounting of Overheads (Part-I)	The Management Accountant
2	Accounting of Overheads (Part-II)	The Management Accountant
3	Activity Based Costing	The Management Accountant
4	Job Costing & Batch Costing	The Management Accountant

<b>Course Code:</b> 23BC3-A053	<b>Subject: Business Administration - III</b> <b>(Human Resource Management)</b>	<b>Marks:100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To impart the knowledge regarding various aspects of Human Resource Management.</li> <li>2. To acquaint the students with various dimensions of Recruitment and Selection.</li> <li>3. To familiarize the students with Training and Development methods in HRM</li> <li>4. To make students analyze the importance of Performance Appraisal Management</li> </ol>		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
CO1: Differentiate between the concept of Human Resource Management and Human Resource Development		
CO2: Understand various dimensions of Recruitment and Selection.		
CO3: Implement different Training and Development methods as per the needs.		
CO4: Evaluate the Performance Appraisal Methods and ethics associated with it.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Introduction to Human Resource Management</b>	1.1 Meaning, Objectives and Functions of Human Resource, Difference between Human Resource Management and Human Resource Development 1.2 Role of HR Manager and Functions 1.3 Human Resource Planning – Nature and Scope, Role of Human Resource Planning, Steps in Human Resource Planning, Factors influencing Human Resource Planning, Essentials Of a Good Human Resource Planning, 1.4 Job Analysis – Process, Tools and Techniques, Job Description & Job Specification – Meaning and Difference between Job Description & Job Specification. 1.5 Emerging Concepts of HRD- Quality Circles, Kaizen Theory, Talent Management and Leadership Development.	<b>18</b>
<b>II</b>	<b>Recruitment and Selection</b>	2.1 Recruitment – Meaning, Purpose/ Importance, Sources of Recruitment and Factors Governing Recruitment Process 2.2 Selection – Meaning, Importance and Selection procedure, Tools of Selection and Selection Process 2.3 Difference between Recruitment and Selection 2.4 Types of Employment Tests, Types of Interviews.	<b>14</b>
<b>III</b>	<b>Training and Development</b>	3.1 Meaning, Need and Objectives of Training and Development, Benefits/ Importance of Training to the organization and employees. 3.2 Types of Training, Methods of Training and Development, Process/Procedure for effective Training. 3.3 Career Development, Steps in Career Development, Stages of Career Development, Succession Planning, Advantages and Limitations of Career Development, Career Development Cycle, Career Counseling and Self Development.	<b>14</b>
<b>IV</b>	<b>Performance Appraisal Management</b>	4.1 Introduction, Meaning, Need and Importance of Performance Appraisal 4.2 Process of Performance Appraisal 4.3 Methods, Techniques and Merits & Limitations of Performance Appraisal 4.4 Ethical Performance Appraisal	<b>14</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the book</b>	<b>Author/s</b>	<b>Publication</b>
1	Human Resource Management	K. AShwathappa	McGraw Hill Education
2	Personnel and Human Resource Management	A M Sharma	Himalaya Publishing House
3	Personnel Management and Industrial Relations	R S Davar	Vikas Publishing House
4	Human Resource Development and Management	Biswanath Ghosh	Vikas Publishing House
5	Personnel Management	C.B. Mamaria, S V Gankar	Himalaya Publishing House
6	Human Resource Management	Gary Dessler	Pearson Publications
7	The HR Scorecard	Brian Becker, Mark Huselid, Dave Ulrich	Harvard Business Review Press
8	Victory Through Organization	Dave Ulrich, David Kryscynski, Wayne Brockbank, Mike Ulrich	Mcgraw Hill Education
9	The Practical Guide to HR Analytics	Shonna D. Waters, Valerie N. Streets, Lindsay McFarlane, and Rachael Johnson-Murray	Society for Human Resource Management

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

<b>Sr. No.</b>	<b>Topic</b>	<b>Lectures (available on YouTube/Swayam/MOOCs, etc.)</b>
1	Introduction to Human Resource Function of Management	<a href="https://www.udemy.com/course/hr-analytics-using-excel/">https://www.udemy.com/course/hr-analytics-using-excel/</a> <a href="https://www.udemy.com/course/professional-certification-in-human-resource-management/">https://www.udemy.com/course/professional-certification-in-human-resource-management/</a>
2	Recruitment and Selection	<a href="https://www.udemy.com/course/the-complete-job-interviewing-skills-masterclass-course/">https://www.udemy.com/course/the-complete-job-interviewing-skills-masterclass-course/</a>

<b>Course Code: 23BC3-A023</b>	<b>Subject: Banking and Finance - III (Indian Banking System - I)</b>	<b>Total Marks : 100 Credits: 04</b>
<b>Course Objectives :</b> CO1: To Familiarize about Recent Trends in the Indian Banking System. CO2: To Understand functioning of the central bank and currency system in India CO3: To Examine the role of Public Sector Banks in the Indian Banking System. CO4: To Compare Indian Private Banks & Foreign Banks.		
<b>Learning Outcome :Student shall able to</b> LO1: Explain the Indian Banking System and recent trends. LO2: Understand the importance of the central bank in India and the prevailing currency system in India. LO3: Compare the place of Public Sector Banks in Economic Development. LO4: Students will be to justify complementarity of Private Sector Banks, Public Sector Banks and Foreign Banks.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Indian Banking System</b>	1.1 Evolution and Structure of Banking in India 1.1.1 Organized and unorganized Financial Sector 1.2 Bank and Non-Bank Finance Companies (NBFCs) 1.3 Scheduled Banks and Non-Scheduled Banks 1.4 Role of Banking in Economic Development 1.5 Recent trends and challenges faced by banks in India	<b>15</b>
<b>II</b>	<b>The Central Bank</b>	2.1 Definition of ‘Central Banking’ 2.2 Evolution of Reserve Bank of India (RBI) 2.3 Functions of Reserve Bank of India 2.4 Present Currency System in India 2.5 Understanding Concepts : Bank Rate,Cash Reserve Ratio(C.R.R.), Statutory Liquidity Ratio (S.L.R.), Repo Rate, Reverse Repo Rate, Variable Reverse Repo Rate (VRRR).	<b>15</b>
<b>III</b>	<b>Public Sector Banks</b>	3.1 Definition and ownership pattern of Public Sector Banks 3.2 Classification of Public Sector Banks 3.2.1 State Bank of India –Evolution , Functions and Performance 3.2.2 Nationalized Banks: Social control , Meaning of Nationalization, Arguments for and against Nationalization with reference to current Indian scenario. 3.2.3 Introduction to Regional Rural Banks 3.2.4 Introduction to Lead Bank Scheme 3.3 Mergers of the Banks	<b>15</b>
<b>IV</b>	<b>Private Sector Banks</b>	4.1 Meaning and features of Private Banking 4.2 Classification of Private Banks : i) Indian Private Banks – Old and New ii) Foreign Banks 4.3 Performance and role of Private Banks in India 4.4 Future of Private Sector Banks in India.	<b>15</b>
<b>Total</b>			<b>60</b>

**Mandatory Readings:**

1. Innovations in Banking Services, Suneja H. R., Himalaya Publishing House, Mumbai, 1994.
2. Banking and Finance, Indian Banking System paper, Edition 1st, Joshi, Shrikant
3. Banking in India, Khan Ahmed Masoor Khan.
4. Bhole L.M., Financial Market and Institutions, Tata McGraw Hills.

**Suggested References:**

1. Deb Joyeeta (2019), 'Indian Banking System', Evince Publishing.
2. Desai Vasant (2007), 'Indian Banking-Nature and Problems', Himalaya Publishing House. 3. Gopinath M.N. (2017), 'Banking Principles and Operations', Snow White Publisher.
4. Joshi, Vasant and other (2002), Managing Indian Banks – The Challenges Ahead, Response Books, New Delhi.
5. Mallik, Chaudhury and Sarkar (2018), 'Indian Banking System- Growth, Challenges and Government Initiatives', Kalpaz Publications.
6. Nararajan and Parameswaran (2007), 'Indian Banking', S. Chand Company Ltd. New Delhi.
7. ShahiUjjwala (2013), 'Banking in India: Past, Present and Future', New Century Publications
8. Trivedi, Chaudhary and other (2015), 'Indian Banking System', RBD Publication, Jaipur. 9. Trivedi I.V. and JatanaRenu (2010), 'Indian Banking System', RBSA Publisher.
10. 'Report on Trend and Progress of Banking in India'2017-18, 2018-19, 2019-20- Reserve Bank of India

**Web references Recommended:**

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

<b>Course Code:</b> 23BC3-A043	<b>Subject: Marketing Management - III</b>	<b>Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To understand the concept of Marketing Management, and to get the basic knowledge of Marketing Management.</li> <li>2. To acquaint the students with the various marketing management strategies and the concept of Consumer Behavior theories.</li> <li>3. To understand the concept of marketing planning, its process, and relevance.</li> <li>4. To know the importance of marketing research.</li> </ol>		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to-		
CO1: Analyze and use the Marketing Management strategies and theories.		
CO2: Understand the concept and effectiveness of Marketing Planning		
CO3: Explore and apply the knowledge of Marketing Research and practices in the field.		
CO4: Students get the knowledge of marketing research.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Elements of Marketing Management</b>	1.1 Introduction and Meaning of Marketing Management. 1.2 Nature & Scope of Marketing Management 1.3 Features of Marketing Management 1.4 Functions of Marketing Management 1.5 Components of Marketing Management 1.6 Problems of Marketing Management 1.7 Marketing Management Philosophy 1.8 Marketing Characteristics in the Indian Context 1.9 Marketing Management Process	<b>15</b>
<b>II</b>	<b>Marketing Strategy and Consumer Behaviour</b>	2.1 Marketing Strategy 2.1.1 Introduction 2.1.2 Concept of Strategy 2.1.3 Meaning of Marketing Strategy 2.1.4 Significance of Marketing Strategy 2.1.5 Aim of Marketing Strategy 2.1.6 Marketing Strategy Formulation 2.1.7 Bases of Formulating Marketing Strategy 2.1.8 Types of Marketing Strategy 2.2 Consumer Behaviour 2.2.1 Introduction 2.2.2 Meaning of Consumer Behaviour 2.2.3 Definition of Consumer 2.2.4 Scope of Consumer Behaviour 2.2.5 Determinants of Consumer Behaviour 2.2.6 Concept of Motivation 2.2.7 Theories of Motivation 2.2.8 Multivariable Models of Consumer Behaviour 2.2.9 Buying Motives & Consumer Importance of Buying Motives 2.2.10 Monadic Models of Consumer Behavior	<b>15</b>

<b>III</b>	<b>Marketing Planning</b>	3.1 Introduction and Meaning of Marketing Planning 3.2 Definition 3.3 Nature 3.4 Scope 3.5 Elements 3.6 Importance 3.7 Types of Marketing Planning 3.8 Principles behind Successful Planning 3.9 Steps in Marketing Planning Process 3.10 Relevance in Marketing Planning 3.11 Structure of Marketing Plan 3.12 Constraints to Effective Marketing Planning	<b>15</b>
<b>IV</b>	<b>Marketing Research</b>	4.1. Introduction and Meaning of Marketing Research 4.2. Definition of Marketing Research 4.3. Scope of Marketing Research 4.4. Role of Marketing Research 4.5. Marketing Research Agencies 4.6. Marketing Information Vs. Marketing Research 4.7. Objectives of Marketing Research 4.8 Marketing Research Procedure 4.8. Problem Definition 4.9. Research Design	<b>15</b>
<b>Total</b>			<b>60</b>

#### Suggested Readings:

Sr. No.	Title of the book	Author/s	Publication
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Principles of Marketing	Philip Kotler	Pearson Publication
4	Marketing Planning and strategy	Subhash Jain & George Haley	Cengage Learning India Pvt. Ltd
5	Marketing Strategy	Anil Mishra & Amit Kumar Mishra	Excel Books
6	Consumer Behaviour: Insight from Indian Market	Ramanuj Muzumdar	McGraw Hill Publication
7	Retail Management	Gibson Vedamani	Jayco Publication
8	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
9	Marketing Research	S. L. Gupta	Excel Books India, 2004
10	Marketing Research	Naresh K. Malhotra	Pearson Publication

#### E-learning resources:

Sr. No.	Topic	Lectures/YouTube/Swayam/MOOC	Films	Journals/Articles/Case studies
1	Elements of Marketing Management	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg06/preview">https://onlinecourses.swayam2.ac.in/cec20_mg06/preview</a>	Lectures on Basics of Marketing	<a href="http://jmm-net.com/">http://jmm-net.com/</a>
2	Marketing strategy and consumer behavior	<a href="https://onlinecourses.swayam2.ac.in/imb21_mg27/preview">https://onlinecourses.swayam2.ac.in/imb21_mg27/preview</a>	Lectures on consumer behavior and marketing strategies	<a href="https://www.scimagojr.com/journalsearch.php?q=19700187623&amp;tip=sid">https://www.scimagojr.com/journalsearch.php?q=19700187623&amp;tip=sid</a>
3	Marketing Planning	<a href="https://onlinecourses.nptel.ac.in/noc19_mg48/preview">https://onlinecourses.nptel.ac.in/noc19_mg48/preview</a>	Documentaries	<a href="http://www.mmaglobal.org/publications/mmj/current-past-issues/">http://www.mmaglobal.org/publications/mmj/current-past-issues/</a>
4	Marketing research	<a href="https://onlinecourses.nptel.ac.in/noc19_mg49/preview">https://onlinecourses.nptel.ac.in/noc19_mg49/preview</a>	Lectures on Marketing research	<a href="https://serialsjournals.com/index.php?route=product/product&amp;product_id=606">https://serialsjournals.com/index.php?route=product/product&amp;product_id=606</a>

<b>Course Code:</b> <b>23BC3-A063</b>	<b>Subject: Business Entrepreneurship - III</b>	<b>Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b> the student shall be able to - 1. To understand different types of the New Age Entrepreneurs and to know its various aspects. 2. To know the information of Group Entrepreneurship and Self-help groups. 3. To create an understanding about the Group Dynamics and Group Cohesion 4. To imbibe the concept of ethics and responsibilities towards the society in the conventional and corporate sector in the new edge followed by the rules and regulations.		
<b>Course Outcome:</b> After completing the course, the student shall be able to - <b>CO1:</b> enlist various traits of Entrepreneurship and various types of Entrepreneurs. <b>CO2:</b> define advantages, disadvantages and role of various self-help groups from the Entrepreneur point of view. <b>CO3:</b> know how group dynamics and group cohesion is implemented in an organization. <b>CO4:</b> be able to understand and the concepts of Business Ethics and Social Responsibility.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>New Age Entrepreneur</b>	1.1 Entrepreneurial Traits – Study of Conventional and New Age Entrepreneurs with reference to the real-life examples of the following sectors – (Concept, Opportunities - Case Studies) 1.2 Conventional - Manufacturing & Trading in goods and services. 1.3 New Age Entrepreneurs 1.4 Internet-Based Entrepreneurs 1.5 Environmental Entrepreneurs 1.6 Social Entrepreneurs 1.7 Artistic Entrepreneurs 1.8 Technology-Driven Entrepreneurs	<b>18</b>
<b>II</b>	<b>Group Entrepreneurship</b>	<b>2.1 Concept of Group Entrepreneurship</b> - Meaning and Significance- Individual Entrepreneurship V/s Group Entrepreneurship. Advantages and Disadvantages of Group Entrepreneurship. (Case Studies) <b>2.2 Self Help Group:</b> Definition, Meaning and Evolution- Nature- Scope of SHG, Administration Functions, and Operation of SHG's. Role of Self-Help Groups in rural development and Women Empowerment. Challenges and Opportunities. (Case Studies)	<b>14</b>
<b>III</b>	<b>Group and Group Dynamics for Entrepreneurship</b>	3.1 Group: Meaning, Definition, Classification, Group Task, Group Size, Group formation process, Group Structure. 3.2 Group Dynamics for Entrepreneurship: Influence in Group, Types, Principles and Functions of Group Dynamics in Entrepreneurship 3.3 Group Cohesion- Helping Behavior, Cooperation and Competition, Improved Work Group. Role of Entrepreneur.	<b>14</b>
<b>IV</b>	<b>Business Ethics and Social Responsibility of Business</b>	4.1 Business goals and Social Responsibility 4.2 Social Responsibility towards their Stakeholders: Investors, Owners, Employees, Government and Society at Large. (Case studies) 4.3 Leadership by Example. Code of Ethics - Ethical Structure 4.4 Social Audit. Brief Introduction to Corporate Governance.	<b>14</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

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

**E-Learning Resources:**

<b>Sr. No.</b>	<b>Topic</b>	<b>Films</b>
1	New Age Entrepreneur	<a href="https://www.youtube.com/c/Youngentrepreneursforum">https://www.youtube.com/c/Youngentrepreneursforum</a>
2	Group and Group Dynamics for Entrepreneurship	<a href="https://onlinecourses.nptel.ac.in/noc22_mg39/preview">https://onlinecourses.nptel.ac.in/noc22_mg39/preview</a>

<b>Course Code:</b> 23BC3-A083	<b>Subject: Vocational Taxation - III (Income Tax)</b>	<b>Total Marks: 100</b> <b>Credits: 04</b>
-----------------------------------	--	---

**Course Objectives:**

1. To acquaint with the fundamental concepts and Definitions under Income Tax Act 1961
2. To develop in-depth understanding of the provisions of Income Tax Act to compute income under Salary and House Property.
3. To develop in-depth understanding of the provisions of Income Tax Act to compute income under Business and Profession.
4. To familiarize with the provisions of Income Tax Act to compute income under head Capital Gain and from Income other Sources and to compute Gross Total Income and Total Tax Liability of an Individual and HUF.

**Course Outcome :**

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

CO1: Interpret various fundamental concepts and definitions under Income Tax Act

CO2: Compute income of assessee under Salary and House Property.

CO3: Compute income of assessee under Business and Profession.

CO4: Compute income of assessee from Capital Gain and Income from other Sources and to compute Gross Total Income and Total Tax Liability..

Unit	Unit Title	Contents	No of lectures
I	<b>Income Tax Act, 1961- An Introduction</b>	1.1 History of Income Tax in India 1.2 Fundamental Concepts and definitions under Income Tax Act, 1961 1.3 Residential status and its impact on Tax Liability 1.4 Income Exempt from tax	12
II	<b>Income from Salary and from House Property</b>	2.1 <b>Income from Salary:</b> 2.2 Chargeability -Allowances and Taxability - Perquisites - Valuation of perquisites, Deduction from salaries 2.3 <b>Income from House Property:</b> 2.4 Gross Annual Value-Self occupied property, Let out property -deemed to be let out property - Permissible deductions.	18
III	<b>Income from Business/ Profession</b>	3.1 <b>Income from Business/ Profession:</b> Meaning of Business / Profession, deductions expressly allowed, Depreciation, Specific disallowances, Method of accounting - Maintenance of Books of Account - Audit of Accounts	12
IV	<b>Income from Capital Gains and from Other Sources</b>	4.1 <b>Capital Gains:</b> Meaning, Types of capital asset, types of capital and Exemptions under section 54 4.2 <b>Income from Other Sources:</b> Basis of charge and various incomes chargeable under this head 4.3 Computation of Gross Total Income and Total Tax Liability of Individual and HUF.	18
<b>Total</b>			<b>60</b>

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Income Tax Bare Act	-	-
2	Income Tax Rules	-	-
3	Students Guide to Income Tax including GST	Dr. Vinod K. Singhanian and Dr. Monica Singhanian	Taxman Publications (P) Ltd
4	Students Guide to Income Tax including GST Problems and solution	Dr. Vinod K. Singhanian and Dr. Monica Singhanian	Taxman Publications (P) Ltd
5	Practical Approach to Income Tax.	Dr. Girish Ahuja, Dr. Ravi Gupta	Commercial Law Publishers (India) Pvt. Ltd

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

<b>Sr. No</b>	<b>Topic</b>	<b>Journals/ Articles/ Case Studies</b>
I	Income Tax Act, 1961- An Introduction	<a href="http://www.icai.org">www.icai.org</a> <a href="http://www.icsi.edu">www.icsi.edu</a> <a href="http://www.icmai.in">www.icmai.in</a>

<b>Course Code:</b> <b>23BC3-A073</b>	<b>Subject: Business Laws and Practices – III</b>	<b>Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
1. To introduce the students to the Labour Laws in India		
2. To make them understand the provision related to The Factories Act, 1948		
3. To make them know the various provisions of The Employees State Insurance Act, 1948		
4. To get them acquainted with the provisions of The Employees Provident funds and Miscellaneous Provisions Act, 1952		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to-		
<b>CO1: outline</b> about the Labour Laws in India		
<b>CO2: recall</b> the basic terms of Licensing, Registration, Worker's Health, Safety and Welfare etc. under the Factories Act, 1948		
<b>CO3: list down</b> the Benefits, Disputes & Claims and Punishment under The Employees State Insurance Act, 1948.		
<b>CO4:</b> identify the provisions related to the Employees' Provident Fund scheme, Employees' pension scheme and Employees Deposit Linked Insurance scheme.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>An Introduction to Labour Laws in India</b>	1.1 History and Evolution of Labour Laws in India 1.2 Labour Policy of India 1.3 Classification of Labour Laws and an overview of labour laws 1.4 Unfair Labour Practices 1.5 Labour Laws in the unorganized sector 1.6 Authorities under the Labour Laws in India 1.6.1 Ministry of Labour & Employment Government of India 1.6.2 Chief Labour Commissioner 1.6.3 Labour Courts / Industrial Tribunals, (Appointment, Qualification, Disqualification, Rights & duties)	<b>15</b>
<b>II</b>	<b>The Factories Act, 1948 (Sections 1-50)</b>	2.1 Introduction, Objectives & Key Definitions, Approval. 2.2 Licensing and Registration of Factories. 2.3 The Inspecting Staff, Provisions Regarding Worker's Health. 2.4 Provisions Regarding Safety and Welfare of Workers.	<b>15</b>
<b>III</b>	<b>The Employees State Insurance Act, 1948</b>	3.1 Scope, Application and Definitions 3.2 Chapter II of the Act (ESI Corporation, Standing Committee, Medical Benefit Council, Principal Officers) 3.3 Chapter III of the Act (Finance & Audit) 3.4 Chapter IV- (Contributions, Recovery of Contribution,) 3.5 Chapter V (Benefits) 3.6 Chapter VI (Adjudication of Disputes & Claims) 3.7 Chapter VII (Punishment)	<b>15</b>
<b>IV</b>	<b>The Employees Provident funds and Miscellaneous Provisions Act, 1952</b>	4.1 Introduction, Objectives and scope of the Act, 4.2 Applicability of the Act. 4.3 Definitions, Employees' Provident Fund scheme 4.4 Employees' pension scheme and Employees Deposit Linked Insurance scheme 4.5 Authorities under the Act and their workings, penalties, offenses and protection.	<b>15</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Labour Laws	Taxmann	Taxmann
2	Labour & Industrial Laws	S N Misra	Central Law Publication
3	Labour and Industrial Laws	M.N. Mishra Central	Central Publication
4	Business & Commercial Laws	Sen & Mitra	The World Press Pvt. Ltd.
5	Business Law for Management	Bulchandani K.R.	Himalaya Publishing House

**Web References:**

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

## MAJOR CORE (Compulsory)

<b>Course Code:</b> 23BC3-A013	<b>Subject: Corporate Accounting – I</b>	<b>Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
1. Cultivate the understanding of the Concept, Objectives and Applicability of Indian Accounting Standards 1, 8 and 10. 2. To relate the difference between Commencement and Incorporation of a company and experiment with the accounting treatment for Profit Prior to Incorporation. 3. To construct the final accounts of a company as per Schedule III of the Companies Act 2013. 4. To outline the concept of valuation of Shares and Goodwill and apply the methods of Valuation of Shares and Goodwill.		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
<b>CO1:</b> Demonstrate the Concept, Objectives and Applicability of Indian Accounting Standards 1, 8 and 10.		
<b>CO2:</b> Compare difference between Commencement and Incorporation of a Company and experiment with the accounting treatment for Profit Prior to Incorporation.		
<b>CO3:</b> Solve the problems of Final Accounts of a Company as per Schedule III of the Companies Act 2013.		
<b>CO4:</b> Compute value of Shares and Goodwill.		

Unit	Unit Title	Contents	No of lectures
<b>I</b>	<b>Introduction to Indian Accounting Standards (Ind. AS)</b>	1.1 Indian Accounting Standards (Ind AS): History, Meaning & Definitions 1.2 Ind AS 1: Presentation of Financial Statements 1.3 Ind AS 8: Accounting Policies, Changes in Accounting Estimates and Errors. 1.4 Ind AS 20: Accounting for Government grants and disclosure of government assistance.	<b>12</b>
<b>II</b>	<b>Profit Prior to Incorporation</b>	2.1 Introduction to the process on Incorporation of a Company. 2.2 Difference between Incorporation and Commencement of a Company. 2.3 Accounting of income and expenses during pre and post incorporation period 2.4 Basis of allocation and apportionment of income	<b>12</b>
<b>III</b>	<b>Company Final Account</b>	3.1 Preparation of Company Final Accounts – Forms and contents as per provisions of Schedule III of the Companies Act 2013. 3.2 Related Adjustments and their treatments	<b>18</b>
<b>IV</b>	<b>Valuation of Shares and Goodwill</b>	4.1 Concept of Valuation of Shares & Goodwill 4.2 Need for Valuation of Shares & Goodwill 4.3 Special Factors affecting Valuation of Shares 4.4 Methods of Valuation of Shares: 4.4.1 Net Asset Method 4.4.2 Yield Basis Method 4.4.3 Fair Value Method 4.5 Methods of Valuation of Goodwill: 4.7.1 Number of years purchase of average profit method 4.7.2 Capitalization method 4.7.3 Annuity Method 4.7.4 Super Profit Method 4.7.5 (Simple problems)	<b>18</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

<b>Sr.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Advanced Accounting	Shukla & Grewal	S. Chand & Co. Ltd., New Delhi
2	Advanced Accountancy	S. P. Jain & K.N. Narang	Kalyani Publishers
3	Instructed Guide to Indian Accounting Standards (Ind AS)	Chatterjee B.D. & Jain Jinender	Taxmann
4	Students Guide to Accounting Standards (AS)	Rawat D. S., Shroff, Nozer	Taxmann
5	Corporate Accounting	CA (Dr.) P.C. Tulsian, Bharat Tulsian	S. Chand

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

<b>Sr. No.</b>	<b>Topic of the Lecture</b>	<b>Lectures (Available on Youtube / Swayam/ MOOCS etc.)</b>	<b>Journals / Articles / Case studies</b>
1	Introduction to Indian Accounting Standards (Ind. AS)	<a href="https://nptel.ac.in/courses/110101131">https://nptel.ac.in/courses/110101131</a>	<a href="https://www.mca.gov.in/">https://www.mca.gov.in/</a>
2	Profit Prior to Incorporation	<a href="https://youtu.be/26csH5ZVAds">https://youtu.be/26csH5ZVAds</a> <a href="https://onlinecourses.nptel.ac.in/">https://onlinecourses.nptel.ac.in/</a>	<a href="https://www.bdu.ac.in/">https://www.bdu.ac.in/</a>
3	Company Final Account	<a href="https://youtu.be/rat2_9Mrr4I?feature=shared">https://youtu.be/rat2_9Mrr4I?feature=shared</a>	<a href="https://ca2013.com/schedule/7501/">https://ca2013.com/schedule/7501/</a>
4	Valuation of Shares and Goodwill	<a href="https://youtu.be/GxqZnvfIZsw?feature=shared">https://youtu.be/GxqZnvfIZsw?feature=shared</a>	<a href="https://www.taxmann.com/">https://www.taxmann.com/</a>

## VSC - VOCATIONAL SKILL COURSE (Optional)

<b>Course Code: 23BC3-C093</b>	<b>Subject: Business Management - III</b>	<b>Total Marks:50 Credits: 02</b>
<b>Course Objectives :</b>		
1. To learn and understand various Motivational Theories.		
2. To study various Leadership Styles and Theories.		
<b>Course Outcome :</b>		
After completing the Course, the student shall be able to:		
<b>CO1:</b> Compare and analyze various motivational theories with the help of Case studies		
<b>CO2:</b> Students will study various Leadership Styles and Theories and analyze the various leaders' leadership style through case studies		
<b>CO3:</b> Students will able to define leadership style of various leaders.		

Unit	Unit Title	Contents	No of lectures
<b>I</b>	<b>Motivation</b>	1.1 Meaning, Importance 1.2 Theories of motivation: 1.2.1 Maslow's Need Hierarchy Theory 1.2.2 Herzberg's Two Factor Theory 1.2.3 Douglas McGregor's Theory of X and Y 1.3 Case Studies (Min 2)	<b>15</b>
<b>II</b>	<b>Leadership</b>	2.1 Meaning and Importance of Leadership 2.2 Qualities and Functions of a Leader 2.3 Leadership Styles and Managerial Grid. 2.4 Theories of Leadership: 2.4.1 Based on Trait 2.4.2 Based on Behavior 2.4.3 Based on Situation/Contingency 2.5 Case Studies (Min 2)	<b>15</b>
<b>Total</b>			<b>30</b>

### Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Essentials of Management	Horol Koontz and Itinz 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	-

<b>Course Code:</b> 23BC3-C103	<b>Subject: Business Communication - III</b>	<b>Marks: 50</b> <b>Credits:02</b>
<b>Course Objectives :</b>		
1. To learn importance of Interpersonal, presentation, Interview, problem solving and soft skills.		
2. To gain knowledge of recent trends and technologies implemented for business communication.		
<b>Course Outcome :</b>		
After completing the course,		
<b>CO1:</b> Students' Interpersonal, presentation, Interview, problem solving and soft skills will be enhanced.		
<b>CO2:</b> Students will summarise recent trends and technologies of business communication.		
<b>CO3:</b> Students will use and practice recent trends of communication in their professional and personal life.		

Unit	Unit Title	Contents	No of lectures
I	Soft Skills	1.1 Meaning, Need and Importance of soft skills. 1.2 Elements of soft skills. Grooming, Manners & Etiquettes, Effective Listening & Speaking Interview Skills, Resume Writing and Job Application Letter. Oral Presentation Group Discussion. Problem-solving skills Time management abilities	14
II	Recent Trends and Technologies in Business Communication	2.1 Technologies used in Business Communication – Blog writing Websites Social Media Network: LinkedIn, WhatsApp, Twitter, Facebook, Instagram, YouTube Video Conferencing Email Short messaging Services (SMS) 2.2 Etiquette in Social Media Communication.	16
<b>Total</b>			<b>30</b>

#### Suggested Readings:

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

## FP - FIELD PROJECT (Optional-Based on Major Core)

# Field Project Guidelines

As per the guidelines for NEP 2020 implementation, Students of S.Y. B.Com Semester III are required to prepare a Field Visit based Project in their Specialization Subject only.

The general guidelines for the Field Project are as follows:

1. Field Project will have 2 Credits (50 marks). The 50 marks shall be further bifurcated into 30 marks for Project Report and 20 marks for Viva\Oral Exam.
2. The Project Report should be in handwritten format only.
3. Students can prepare the Project individually or in group. The maximum number of students allowed in the group is Five.
4. The maximum number should be of 20-30 pages. Also note that if the Project is carried out in a group, every individual student in the group should submit their individual Project Report and not the collective report of the group.
5. The list of topics on which Project can be prepared will be provided to the students by the respective subject teacher. The other details for preparing the Project Report shall also be given by the respective subject teacher.
6. Students are expected to engage (utilize) a total of 60 hours for the completion of the Field Project.
7. Students are expected to use Charts, Graphs, Photos, etc. as per requirement for the preparation of the Project Report.
8. In case of a Group Project Report, it will be necessary to mention the roles and responsibilities of each student involved in the Field Project.
9. After completion of the Project Report (verified and signed by the subject teacher), Students have to obtain the signature of the concerned Head of Department on the Certificate.
10. The sequence of the Project Report shall be as under
  - a. Title
  - b. Certificate
  - c. Index (Including Chapter Scheme)
11. After the completion of the Project Report, the Project Viva/Oral Exam will be conducted.
12. The templates for Project Report are provided below:

# **Field Project**

On

*(Topic Name)*

Submitted to the

**MES Garware College of Commerce (Autonomous)**

By

*(Name of Student)*

*(S.Y.B.Com, Division, Roll Number)*

Under the Guidance

Of

*(Name of Subject Teacher)*

For the Academic Year

2024-25

# Field Project

On

(\_\_\_\_\_)

Submitted to the

**MES Garware College of Commerce (Autonomous)**

By

(\_\_\_\_\_)

*(S.Y.B.Com, Division \_\_\_\_, Roll Number \_\_\_\_\_)*

Under the Guidance

Of

(\_\_\_\_\_)

For the Academic Year

2024-25

## **CERTIFICATE**

This is to certify that (Name of Student) \_\_\_\_\_

Studying in S.Y. B.Com, Roll Number \_\_\_\_\_ Division \_\_\_\_\_ for the AY 2024-25, has satisfactorily completed the 2 Credit - Field Visit based Project Report on: (Name of Specialization Subject) \_\_\_\_\_ (Title of Project) \_\_\_\_\_ submitted to M.E.S. Garware College of Commerce (Autonomous), as a part of implementation of Curriculum under NEP2020.

Sign: \_\_\_\_\_  
Name: \_\_\_\_\_

**Subject Teacher**

Sign: \_\_\_\_\_  
Name: \_\_\_\_\_

**Head of the Department**

**Exam Seat No.:** \_\_\_\_\_

**Date of Exam:** \_\_\_\_\_

Sign: \_\_\_\_\_  
Name: \_\_\_\_\_

**Internal Examiner**

Sign: \_\_\_\_\_  
Name: \_\_\_\_\_

**External Examiner**

## Index

Sr. No.	Sub Point	Particulars	Page Number
<b>Chapter I: Introduction</b>			
1	1.1	Introduction of the Specialization Subject	
	1.2	Introduction of the Topic	
	1.3	Objectives (Minimum 3 objectives should be framed based on theoretical aspect, practical applicability and conclusion.)	
<b>Chapter II: Literature Review</b>			
2	2.1	Summary of the Reference Material (In this point students are supposed to refer to any relevant reference books, articles, Journals. web content etc. and are supposed to write the summary of what has been referred to. Minimum 2 references should be added)	
<b>Chapter III : Information of the place/ organization visited</b>			
3	3.1	Organization Profile (Mention the details about the place or organization like name, address, operations, details of the owners etc.)	
<b>Chapter IV: Data Collection &amp; Analysis</b>			
4	4.1	(Students are expected to mention the description of the activities conducted for the purpose of the Field work)	
5	<b>Chapter V: Observations, Findings and Conclusion</b>		
<b>Chapter VI: Suggestions and Limitations ( If Any)</b>			
6	6.1	(Students are expected to mention the suggestions and difficulties/problems faced by them during the field work.)	
<b>Chapter VII: Bibliography</b>			
7	7.1	(Students are expected to mention the list of Books/Journals, web reference etc.)	

## MINOR (Optional)

<b>Course Code:</b> 23BC3-F172	<b>Subject: Business Economics (MI) - II (Macro)</b>	<b>Total Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
CO1: To familiarize students with the basic concepts of macroeconomics and its applicability.		
CO2: To understand various concepts of National Income to interpret internal and external economic status of the countries.		
CO3: To develop ability amongst the learners to evaluate Classical and Keynesian Theories of Output and Employment.		
CO4: To assess correlation amongst consumption, saving, investment and Income propagation.		
<b>Learning Outcome:</b>		
After completing the Course, the student shall be able to		
LO1: Explain basic macroeconomic concepts with applicability for the macroeconomic problems.		
LO2: Review various concepts of national income.		
LO3: Use the classical and Keynesian theories to reach the probable solutions to the problems.		
LO4: Judge the correlation amongst various macroeconomic indicators.		

Unit	Unit Title	Contents	No of lectures
<b>I</b>	<b>Introduction to Macroeconomics</b>	1.1 Meaning and Definition of Macro Economics. 1.2 Nature, Scope and Significance of Macro Economics. 1.3 Macroeconomic Objectives and Policies 1.4 Limitations of Macro Economics.	<b>15</b>
<b>II</b>	<b>National Income</b>	2.1 Meaning, Definitions and Significance of National Income concepts. 2.2 Concepts: Gross Domestic Product (GDP), Net Domestic Product (NDP), Gross National Product (GNP ), Net National Product ( NNP), Per Capita Income (PCI), Personal Income ( PI ), Disposable Income ( DI ), Real Income and Nominal Income 2.3 Measurement of National Income: Output, Income and Expenditure methods 2.3.1 National Income at Market Price and Factor Cost 2.3.2. Methods and Difficulties in Calculating National Income 2.4 Circular Flow of Income: Four Sector Model. Introduction to Open Economy.	<b>15</b>
<b>III</b>	<b>Theories of Output and Employment</b>	3.1 The Classical Theory of Employment: J. B. Say’s Law of Market 3.2 Keynesian Criticism on Classical Theory of Employment. 3.3 Keynesian Theory of Employment and the concept of Effective Demand	<b>15</b>
<b>IV</b>	<b>Consumption, Saving, Investment and Income Propagation</b>	4.1 The Consumption Function: Meaning 4.1.1 Marginal Propensity to Consume (MPC) 4.1.2 Determinants of Consumption. 4.1.3 Keynes’ Psychological Law of Consumption. 4.2 The Saving Function: Meaning 4.2.1 Marginal Propensity to Save (MPS) 4.2.2 Determinants of Savings 4.2.3 Relationship between Consumption Function and Saving Function 4.3 The Investment Function: Meaning 4.3.1 Gross Investment and Net Investment 4.3.2 Types of Investment: Induced and Autonomous. 4.4 Marginal Efficiency of Capital and its Determinants. 4.5 Concepts of Investment Multiplier 4.6 Principle of Acceleration.	<b>15</b>
<b>Total</b>			<b>60</b>

**Mandatory Readings:**

1. Macro- Economic Theory: M L Jhingan, Vrinda Publications (P) Limited.
2. Macroeconomics: N. Gregory Mankiw, Worth Publishers, New York.
3. Macro Economics: Rudiger Dornbusch, Stanley Fisher & Richard Startz Tata McGraw Hill Education Private Limited (Latest Edition), US
4. E-Book Macroeconomics, H. L. Ahuja,

**Suggested References:**

1. Economics: Paul A Samuelson and William D Nordhaus. McGRAW – HILL international Edition.
2. 3. 4. Samashti Arthshstriy Vishleshan : Shridhar Deshpande, Vinayak Deshpande, Himalaya Publication House.
5. Theories of value: output and employment - John Eatwell, Thames Polytechnic, 1979
6. Business Economics, Dr.J.P.Mishra, Sahitya Bhavan Publications, Agra.
7. Macroeconomics: A Global Text, Sampat Mukherjee, New Central Book Agency Private Limited (Latest Edition), New Delhi
8. Macroeconomics: A Rough Guide, in Macroeconomics: A Reader, (Ed.) Brian Snowdon and Howard Vane, Routledge
9. Business Economics (Macro): Dr. Rasal, Bhadane, Fernandes, Idol Publication, Pune-2
10. 11. Ben Fine & Ourania Dimakou, Macroeconomics: A Critical Companion, Pluto Press (Latest Edition)
12. Michel De Vroey, A History of Macroeconomics: From Keynes to Lucas and Beyond, Cambridge University Press (Latest Edition)
13. Sampat Mukherjee, Analytical Macroeconomics: From Keynes to Mankiw, New Central Book Agency Private Limited
14. Macroeconomics- K R Gupta, R.K.Mandal, Amita Gupta, Atlantic Publishers and distributor's pvt.ltd.
15. Money, Inflation, and Business Cycles the Cantillon Effect and the Economy, Arkadiusz Sieroń. Abingdon, Routledge, 2019. NewYork
16. Macroeconomics: N. Gregory Maki Worth Publishersw, New York
17. 18. The General Theory of Employment, Interest, and Money- John Maynard Keynes, General Press
19. An Analysis of John Maynard Keynes's The General Theory of Employment, Interest and Money- John Collins, CRC Press, 2017.
20. Why I am paying more? by Satish Deodhar
21. Day to Day Economics by Satish Deodhar

<b>Course Code:</b> 23BC3-F032	<b>Subject: Cost and Works Accounting (MI) - II</b>	<b>Total Marks: 100</b> <b>Credits: 04</b>
-----------------------------------	---	---

**Course Objectives:**

1. To acquaint the students with the Purchase Procedure and Material Control System
2. To provide insights on the Inventory Control System.
3. To understand the application of inventory control methods.
4. To study the pricing methods for issue of material.

**Course Outcome:**

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

CO1: Get knowledge of Purchase Procedure and Material Control System

CO2: Get insights on Inventory Control System

CO3: Understand the application of inventory control methods.

CO4: Understand the application of pricing methods for issue of material.

Unit	Unit Title	Contents	No of lectures
I	<b>Purchase Procedure and Documentation</b>	1.1 Need and Essentials of Material Control 1.2 Functions of the Purchase Department 1.3 Principles of Purchasing and Purchase Procedure 1.4 Purchase Documentation	12
II	<b>Inventory Control</b>	2.1 Meaning and Importance of Inventory Control 2.2 Methods of Inventory control 2.2.1 Stock Levels 2.2.2 Economic Order Quantity (EOQ) 2.2.3 ABC analysis 2.2.4 Perpetual and Periodic Inventory Control 2.2.5 Physical Verification 2.2.6 Inventory Turnover Ratio	18
III	<b>Basics of Material Accounting</b>	3.1 Classification and Codification of Material 3.2 Introduction to CAS-6 3.3 Stores and Material Records 3.4 Bin Card and Store Ledger etc. 3.5 Accounting and Control of Material Losses, Wastage, Scrap, Spoilage and Defectives	12
IV	<b>Issue of Material and Pricing Methods</b>	4.1 Issue of Material and Pricing Methods for Issue of Material: 4.1.1 FIFO 4.1.2 LIFO 4.1.3 Simple Average Methods 4.1.4 Weighted Average Methods	18
<b>Total</b>			<b>60</b>

**Suggested Readings:**

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 Accountants 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

<b>Course Code: 23BC3-F052</b>	<b>Subject: Business Administration-MI - II ( Marketing)</b>	<b>Marks:100 Credits: 04</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To acquaint students with knowledge about Marketing, Marketing Concepts, identification on various types of markets.</li> <li>2. To develop understanding among the students on the various elements of Marketing Mix and Market Segmentation</li> <li>3. To update the students with knowledge on varied dimensions of Product Management, Branding and Pricing Management</li> <li>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.</li> </ol>		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
CO1: Acquire conceptual clarity of Marketing and types of markets.		
CO2: Understand elements of Marketing Mix and Market Segmentation.		
CO3: Interpret the concepts of Product Management, Branding and Pricing Management.		
CO4: Understand different aspects of Promotion, Distribution and trends in Marketing.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Introduction to Marketing</b>	1.1 Marketing – Introduction, Meaning, Scope, Objectives, Features, Functions and Importance 1.2 Evolution of Marketing Concepts – Exchange Concept, Production Concept, Product Concept, Selling Concept Marketing Concept, Societal Concept, Relationship Marketing Concept, Holistic Concept and Pace Concept 1.3 Types of Markets – Regulated Market, Organized Market & Unorganized Market, Virtual/ Internet Market, Industrial Market, Consumer Market, Financial Market, Auction Market and Black Market 1.4 Difference between Selling & Marketing	<b>15</b>
<b>II</b>	<b>Marketing Mix &amp; Market Segmentation</b>	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 & Legal, Economic, Social, Technological, Global. 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, Targeting and Positioning.	<b>15</b>
<b>III</b>	<b>Product Management, Pricing Management</b>	3.1 Product Levels – Core Product, Basic Product, Expected, Augmented Product and Potential Product 3.2 Product Life Cycle 3.3 Branding - Meaning, Types of Brands, Brand Equity & Brand Loyalty and Brand Extension – Meaning advantages and Limitations 3.4 Pricing – Meaning, Objectives 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. 3.6 Pricing Methods – Key Concepts. Price Skimming, Price Penetration, Value-based Pricing, Price leadership, Cost Plus Pricing, Mark up Pricing, Break Even Pricing, Target Return Pricing, Marginal Cost Pricing, Going Rate Pricing, Sealed Bid Pricing, Differentiated Pricing, Two-Part Pricing and Demand Backward Pricing.	<b>15</b>

<b>IV</b>	<b>Promotion and Distribution and Recent Trends in Marketing</b>	<p>4.1 Promotion Mix – Meaning, Objectives, Elements of Promotion Mix Publicity, Sales Promotion, Personal Selling, Public Relations, Packaging, Direct Marketing, Trade Fairs and Exhibitions</p> <p>4.2 Recent Trends in Marketing – Key Concepts. 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, Green Marketing, Social Marketing</p> <p>4.3 Introduction to Digital Marketing, Concept and process of Digital Marketing. Concept of Engagement, Visitors Engagement, and examples of engagement. Bringing Targeted traffic. Search Web side www. Domains, Buying a Domain, Website Language and Technology, Web analytics.</p>	<b>15</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

Sr. No.	Title of the Book	Authors/s	Publication
1	Basics of Marketing	Cannon	S. Chand & Publication
2	Marketing Management	Philips, Kotler	Per Sons Publication
3	Principles of Marketing	Sherlekar S.A.	Himalaya Publishing House
4	International Marketing	P. Saravanavel	Himalaya Publishing House
5	Modern Marketing Management	R.S. Davar	UBS Publication
6	Principles of Marketing	Philip Kotler, Gary Armstrong	Printing Hall of India New Delhi

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

Sr. No.	Topic of the Course	Lectures available on YouTube/MOOC	Journals/Articles/Case studies
1	Introduction to Marketing	NA	NA
2	Marketing Mix & Market Segmentation	<a href="https://www.udemy.com/course/make-money-with-affiliate-marketing-earn-passive-income/">https://www.udemy.com/course/make-money-with-affiliate-marketing-earn-passive-income/</a>	
3	Product Management, Pricing Management	<a href="https://www.udemy.com/course/become-a-product-manager/">https://www.udemy.com/course/become-a-product-manager/</a> <a href="https://www.udemy.com/course/the-complete-product-management-course/">https://www.udemy.com/course/the-complete-product-management-course/</a>	Economic and Political Weekly (EPW)
4	Promotion and Distribution and Recent Trends in Marketing	<a href="https://www.udemy.com/course/seo-with-google-other-large-platforms-to-get-great-scale/">https://www.udemy.com/course/seo-with-google-other-large-platforms-to-get-great-scale/</a>	

<b>Course Code: 23BC3-F042</b>	<b>Subject: Marketing Management (MI) -II</b>	<b>Marks: 100 Credits: 4</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To provide the fundamental knowledge about the concept of Market and Marketing</li> <li>2. To develop the understanding of Market Segmentation and Marketing Mix.</li> <li>3. To provide the knowledge about Product Mix and Price Mix.</li> <li>4. To enable the students to explore various factors of Place Mix and Promotion Mix.</li> </ol>		
<b>Course Outcome:</b>		
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.		
CO3: Understand different variables of Product Mix & Price Mix.		
CO4: Explore and understand various factors of Place and Promotion Mix including distribution channels and techniques of Promotion.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Introduction to Market and Marketing</b>	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	<b>15</b>
<b>II</b>	<b>Market Segmentation &amp; Marketing Mix</b>	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	<b>15</b>
<b>III</b>	<b>Product Mix &amp; Price Mix</b>	3.1 Product Mix – Meaning and Definition, Product Line and Product Mix, 3.2 Product Classification 3.3 Product Life Cycle 3.4 Factors Considered for Product Management 3.5 Price Mix - Meaning and Definition, Pricing Objectives 3.6 Factors Affecting Pricing Decision 3.7 Pricing Method	<b>15</b>
<b>IV</b>	<b>Place Mix &amp; Promotion Mix</b>	4.1 Place Mix - Meaning and Definition, Importance 4.2 Types of Distribution Channels – consumer goods and Industrial Goods 4.3 Factors Influencing selection of Channels 4.4 Promotion Mix - Meaning of Promotion Mix 4.5 Elements of Promotion Mix- Personal Selling, Public Relation and Sales Promotion 4.6 Factors Affecting Market Promotion Mix 4.7 Promotion Techniques or Methods	<b>15</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
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 Meindl D. V. Karla	Pearson Publication

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

<b>Course Code:</b> 23BC3-G143	<b>Subject: Business Mathematics and Statistics - III</b>	<b>Marks: 50</b> <b>Credits: 02</b>
<b>Course Objectives:</b>		
1: To develop the understanding of the concept of Set theory with its applications in Business and Finance.		
2: Describe the relations between sets regarding membership, equality, subset and proper subset, using proper notation.		
3: Provide students with the foundations of probabilistic and statistical analysis mostly used in varied applications in engineering and science.		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
<b>CO1:</b> Recognize when set theory is applicable to real-life situations to solve real-life problems, and communicate real-life problems and solutions to others.		
<b>CO2:</b> Perform the operations of union, intersection, complement, and difference on sets using proper notation. Calculate the equality, proper subsets using notation.		
<b>CO3:</b> Understand the basic concepts of random experiment, random variable, probability, etc. Use concept of probability in real life situations.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Set Theory</b>	1.1 Definitions of a set, subset, open interval, closed interval, semi-closed interval, semi-closed interval and semi – open interval. 1.2 Types of sets: Empty set, Singleton set, finite and infinite sets, equal sets, equivalent sets and universal sets. 1.3 Operations on set: Complement of a set, union of sets, intersection of sets, relative complementation, disjoint sets 1.4 Properties of complementation, union and intersection of sets like commutative, associative and De Morgan’s laws. 1.5 Venn diagram for (i) union of two sets as a union of disjoint sets (ii) union of three sets as a union of disjoint sets. (Simple and moderate Problems)	<b>15</b>
<b>II</b>	<b>Basic Probability</b>	2.1 Experiments/Models, Ideas of deterministic and non-deterministic models. Random Experiment, concept of statistical regularity. 2.2 Definitions: i) Sample space, ii) Discrete sample space: finite and countably infinite, iii) Event, iv) Elementary event, v) Complement of an event. vi) Certain event, vii) Impossible event. Concept of occurrence of an event. Algebra of events and its representation in set theory notation. Occurrence of following events: i)at least one of the given events, ii) none of the given events, iii) all of the given events, iv) mutually exclusive events, v) mutually exhaustive events, vi) exactly one event out of the given events. Numerical problems. 2.3 Classical definition of probability and its limitations. Probability model, probability of an event, equiprobable and non- equiprobable sample space, 2.4 Axiomatic definition of probability. Theorems and results on probability with proofs based on axiomatic definition such as $P(A \cup B) = P(A) + P(B) - P(A \cap B)$ . Generalization to $P(A \cup B \cup C)$ , $0 \leq P(A) \leq 1$ , $P(A) + P(A') = 1$ , $P(\Phi) = 0$ , $P(A) \leq P(B)$ when $A \subset B$ . Boole’s inequality. Numerical problems. 2.5 Definition of conditional probability of an event. Results on conditional probability. Definition of independence of two events $P(A \cap B) = P(A) \cdot P(B)$ . 2.6 Partition of the sample space, prior and posterior probabilities. Statement of Bayes’ theorem. Applications of Bayes’ theorem in real life.	<b>15</b>
<b>Total</b>			<b>30</b>

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Discrete Mathematics and its applications	Kenneth Rosen	Seventh Edition Monmouth University, McGraw Hill.
2	Understandable Statistics	Brase C. H., Brace C. P	Concepts and Methods, 12th Edition, Cengage Learning.

<b>Course Code:</b> 23BC3-G183	<b>Subject: Computer Concepts and Application – III</b>	<b>Marks: 50</b> <b>Credits: 02</b>
<b>Course Objectives:</b>		
To Understand the nature and scope of cybercrime.		
To Understand Cyber offenses, Cyberstalking, and cyber security policies.		
<b>Course Outcome:</b>		
CO1: Apply procedure and principles of cybercrime and its impact on modern society		
CO2: Interpret and formulate cyber security policies tailored to specific organizational needs.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Introduction to Cyber Crime and Cyber Security</b>	1.1 Introduction 1.2 Cybercrime: Definition and Origin of the Word 1.3 Cybercrime and Information Security 1.4 Who are Cybercriminals? 1.5 Classifications of Cybercrimes: E-Mail Spoofing, Spamming, Cyber defamation, Internet Time Theft, Salami Attack/Salami Technique, Data Diddling, Forgery, Web Jacking, Newsgroup, Spam/Crimes Emanating from Usenet Newsgroup, Industrial Spying/Industrial Espionage, Hacking, Online Frauds, Computer Sabotage, Email Bombing/Mail Bombs, Computer Network Intrusions, Password Sniffing, Credit Card Fraud, Identity Theft 1.6 Definition of Cybersecurity 1.7 Vulnerability, Threats, and Harmful Acts 1.8 CIA Triad 1.9 Cyber Security Policy and Domains of Cyber Security Policy	<b>15</b>
<b>II</b>	<b>Cyber offenses and Cyberstalking</b>	2.1 Criminals Plan: Categories of Cybercrime Cyber Attacks: Reconnaissance, Passive Attack, Active Attacks, Scanning/Scrutinizing gathered Information, Attack (Gaining and Maintaining the System Access), Social Engineering, Classification of Social Engineering. 2.2 Cyberstalking: Types of Stalkers, Cases Reported on Cyberstalking, Working of Stalking 2.3 Real-Life Incident of Cyber Stalking 2.4 Cybercafe and Cybercrimes 2.5 Botnets: The Fuel for Cybercrime, Botnet, Attack Vector 2.6 Cybercrime: Mobile and Wireless Devices – Proliferation - Trends in Mobility 2.7 Credit Card Frauds in the Mobile and Wireless Computing Era 2.8 Security Challenges Posed by Mobile Devices 2.9 Authentication Service Security 2.10 Attacks on Mobile/Cell Phones	<b>15</b>
<b>Total</b>			<b>30</b>

**Suggested Readings:**

<b>Sr No</b>	<b>Name of the Book</b>	<b>Author</b>	<b>Publication</b>
1	Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives	Nina Godbole, SunitBelapure,	Wiley April 2011 India
2	Principles of Information Security	Michael E Whitman Herbert J Mattord	3rd Edition, 2011
3	Computer Security: Principles and Practice	William Stallings and Lawrie Brown	3rd edition, Pearson,
4	Cyber Security Essentials	James Graham Richard Howard Ryan Olson	

**Suggested Web/E-Learning Resources**

<b>Sr. No.</b>	<b>Topic of the Lecture</b>	<b>Lectures (Available on Youtube/Swayam/MOOCs etc.)</b>
1	Introduction to Cyber Security	<a href="https://onlinecourses.swayam2.ac.in/nou22_cs07/preview">https://onlinecourses.swayam2.ac.in/nou22_cs07/preview</a>
2	Cyber Security Tools Techniques and Counter Measures	<a href="https://onlinecourses.nptel.ac.in/noc19_mg54/preview">https://onlinecourses.nptel.ac.in/noc19_mg54/preview</a>
3	Cyber Security	<a href="https://onlinecourses.swayam2.ac.in/cec22_cs21/preview">https://onlinecourses.swayam2.ac.in/cec22_cs21/preview</a>

<b>Course Code: 23BC3-G153</b>	<b>Subject: Mercantile Laws - III</b>	<b>Marks: 50 Credits: 02</b>
<b>Course Objectives:</b>		
1. To cultivate the understanding of the important provisions of the Consumer Protection Act 2019 (CPA 2019) 2. To demonstrate to the students the practical application of CPA 2019 3. To outline the various Intellectual Property Rights to the students 4. To develop their analytical skills to distinguish between various types of IPR		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to- CO 1: Demonstrate the important provisions of CPA 2019. CO 2: Apply provisions of CPA 2019 to practical situations CO 3: Explain various Intellectual Property Rights CO 4: Distinguish between various types of IPR		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>The Consumer Protection Act, 2019</b>	1.1 History, objectives, features, importance of the Consumer Protection Act 2019 1.2 Various rights of a consumer 1.3 Definitions and meaning of important terms – consumer, complainant, consumer dispute, trader, goods, services, complaint, defect, deficiency, unfair contract, restrictive trade practices, unfair trade practices 1.4 Central Consumer Protection Authority – establishment, complaints to authorities, powers and functions 1.5 Consumer Protection Councils, their objectives and procedure – District Council, State Council, National Council 1.6 Consumer Disputes Redressal Commissions with reference to their establishment, jurisdiction, Procedure of filing complaint, procedure, findings, review, appeal (sections 35-39) – District Commission, State Commission, National Commission 1.7 Settlement through Mediation Cell 1.8 Product liability action (sections 82-87) 1.9 Offences and penalties	<b>15</b>
<b>II</b>	<b>Intellectual Property Rights (IPR)</b>	2.1 Meaning & importance of Intellectual Property 2.2 International efforts in protection of IPR: WIPO (Objectives & activities) & TRIPS Agreement: Objectives 2.3 Definition and conceptual understanding of following IPRs under the relevant Indian current statutes. 2.3.1 Patent: Definition & concept, Rights & obligation of Patentee, term of patent. 2.3.2 Copyright: Characteristics & subject matter of copyright, Author & his Rights, term of copyright 2.3.3 Trademark: Meaning, term, various marks, term, internet domain name- Rights of trademark owner, term of trademark 2.3.4 Design: meaning, scope, term of design, rights of owner 2.3.5 Geographical Indications, Confidential Information, Trade Secrets & Traditional Knowledge (Meaning & scope of these IPRs)	<b>15</b>
<b>Total</b>			<b>30</b>

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	The Consumer Protection Act 2019	Bare Act With Amendments	Government of India,(2020)
2	Intellectual Property Law,	P. Narayan	Eastern Law House, (2020)
3	Law Relating to Intellectual Property Rights	V.K.Singh	LexisNexis,(2017)
4	Introduction To Intellectual Property Rights	H.S. Chawala,	Oxford & IBH Publishing (2020).

**Web References:**

<b>Sr. No.</b>	<b>Website Address</b>	<b>Institution</b>
1	<a href="https://ipindia.gov.in/acts-patents.htm">https://ipindia.gov.in/acts-patents.htm</a>	Govt. of India website on IP
2	<a href="https://www.indiacode.nic.in/handle/123456789/1999">https://www.indiacode.nic.in/handle/123456789/1999</a>	Bare Acts
3	<a href="https://egazette.nic.in/WriteReadData/2019/210422.pdf">https://egazette.nic.in/WriteReadData/2019/210422.pdf</a>	Consumer Protection Act

## AEC - ABILITY ENHANCEMENT COURSE (Compulsory)

<b>Course Code:</b> 23BC3-I161	<b>Subject: Marathi – I</b>	<b>Marks: 50</b> <b>Credits: 02</b>
<b>Course Objective:</b> 1) विविध क्षेत्रातील भाषा व्यवहाराचे स्वरूप समजावून घेणे. 2) वाचन आणि लेखनकौशल्य वापरण्यास सक्षम करणे. 3) विविध क्षेत्रातील कर्तृत्ववान व्यक्तींच्या कार्याची व विचारांची ओळख करून देणे. 4) उद्योजकीय वृत्ती वाढीस लावणे.		
<b>Course Outcome:</b> हा अभ्यासक्रम पूर्ण केल्यावर विद्यार्थी खालील गोष्टी करू शकतील - CO1: विद्यार्थी मराठी भाषेच्या माध्यमातून आत्मविश्वासाने व्यक्त होऊ शकतात. CO2: विद्यार्थ्यांमध्ये विविध क्षमता विकसित होतात. CO3: दिग्गज व्यक्तिमत्त्वाच्या परिचयामुळे प्रेरणा मिळते. CO4: जीवनविषयक कौशल्ये व मूल्ये यांची रुजवण होते.		

Unit	Reference	Contents	No of lectures
I	उत्कर्षवाटा या पाठ्यपुस्तकातील	ज्ञानयुगातील नेतृत्व - विवेक सावंत	6
II	उत्कर्षवाटा या पाठ्यपुस्तकातील	बीजमाता राहीबाई पोपेरे	4
III	उत्कर्षवाटा या पाठ्यपुस्तकातील	प्रभावशाली कॉर्पोरेट महिला - नैना लाल किदवई	5
IV	उत्कर्षवाटा या पाठ्यपुस्तकातील	बीव्हीजीची यशोगाथा	5
V	शरू रांगणेकर लिखित 'व्यवस्थापनाची मूलतत्त्वे' या पुस्तकातील	कार्यमूल्य आणि कार्यसंस्कृती' हा लेख	5
		नवोपक्रम, प्रकल्पाद्वारे सहशिक्षण, मूल्यमापन, परीक्षा इ.	5
<b>Total</b>			<b>30</b>

संदर्भ पुस्तके

- १) उत्कर्ष वाटा - संपादक डॉ शिरीष लांडगे, डॉ.तुकाराम रोंगटे आणि डॉ.राजेंद्र सांगळे
- २) शरू रांगणेकर लिखित 'व्यवस्थापनाची मूलतत्त्वे' - हे पुस्तक मराठी विकीस्त्रोत वर उपलब्ध आहे.

<b>Course Code:</b> 23BC3-I211	<b>Subject: Hindi – I</b>	<b>Marks: 50</b> <b>Credits: 02</b>
<b>Course Objective:</b>		
<ol style="list-style-type: none"> <li>1. अनुवाद का सामान्य परिचय देना</li> <li>2. अनुवाद के आधुनिक युगीन महत्त्व से छात्रों परिचित कराना</li> <li>3. छात्रों को विज्ञापन का सामान्य परिचय देना</li> <li>4. विज्ञापन तैयार करने के लिए प्रेरित करना</li> <li>5. व्यावसायिक हिंदी से परिचित करना</li> </ol>		
<b>Course Outcome:</b>		
यह पाठ्यक्रम पूरा करने के बाद छात्रों को		
<ol style="list-style-type: none"> <li>1. अनुवाद का सामान्य परिचय होगा</li> <li>2. छात्र अनुवाद के आधुनिक युगीन महत्त्व से परिचित हो जाएंगे</li> <li>3. छात्रों को विज्ञापन विश्व का सामान्य परिचय प्राप्त होगा</li> <li>4. छात्र विविध माध्यमों के लिए विज्ञापन बना पाएंगे</li> <li>5. छात्र व्यावसायिक हिंदी के उपयोग में प्रवीण हो जाएंगे</li> </ol>		

Unit	Unit Title	Contents	No of lectures
I	इकाई-1	अनुवाद: अर्थ, परिभाषा एवं स्वरूप अनुवाद के प्रकार प्रत्यक्ष अनुवाद कार्य: मराठी से हिंदी अंग्रेजी से हिंदी/मराठी	15
II	इकाई-2	विज्ञापन : अर्थ, परिभाषा एवं स्वरूप विज्ञापन के प्रकार विज्ञापन के कार्य विज्ञापन की भाषा विज्ञापन का नमूना तैयार करना	15
<b>Total</b>			<b>30</b>

## CC - CO-CURRICULAR (Compulsory)

<b>Course Code:</b> 23BC3-K313	<b>Subject: Physical Education and Sports</b> <b>(Yoga Practices) - I</b>	<b>Marks: 50</b> <b>Credits: 02</b>
<b>Course Objectives:</b>		
<ol style="list-style-type: none"> <li>1. To ensure the healthy life of students</li> <li>2. To improve Physical and mental health of the students</li> <li>3. To possess emotional and Spiritual stability of the students</li> <li>4. To inculcate moral values.</li> <li>5. To attain a higher level of consciousness.</li> </ol>		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to:		
<b>CO1:</b> Relate Yoga, Ashtanga Yoga, Pranayama and Meditation		
<b>CO2:</b> Understand different Sitting and Standing Asnas		
<b>CO3:</b> Illustrate Supine and Prone Asnas		
<b>CO4:</b> Apply the Knowledge of Yoga to improve overall health of the students		

Unit	Unit Title	Contents	No of lectures
<b>I</b>	<b>Introduction of Yoga</b>	1. Meaning and importance of Yoga 2. Introduction to Astanga Yoga 3. Active Lifestyle and stress management through Yoga	<b>3</b>
<b>II</b>	<b>Sitting Position Asanas</b>	Dandasana Gomukhasana (Cow Face Pose) Parvatasana (Mountain Pose) Padmasana Yog Mudra Vajrasana Yog Mudra	<b>5</b>
<b>III</b>	<b>Standing Position Asanas</b>	Itthita Parshvakonasana Tadasana Vrikshasana (Tree Pose) Virasana (Warrior Pose ) Trikonasana (Triangle Pose)	<b>5</b>
<b>IV</b>	<b>Supine Position Asanas</b>	Naukasana (Boat Pose) Dwipad Uttanasana(Raised Leg Pose) Dwipad Uttanasana Kriya Pawanmuktasana (Wind Relieving Pose) Setubandhasana(Bridge Pose)	<b>5</b>
<b>V</b>	<b>Prone Position Asanas</b>	Sarpasana (Snake Pose) Bhujangasana(Cobra Pose) Ardha Salabhasana (Half Locust Pose/ Grasshopper Pose) Salabhasana ( Locust Pose/ Grasshopper Pose) Dhanurasana (Bow Pose)	<b>5</b>
<b>VI</b>	<b>Pranayama</b>	Nadisuddhi; Suryabedana; Ujjai; Sitali; Sitacari; Bhastrika; Bramari	<b>7</b>
<b>Total</b>			<b>30</b>

### Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Light on Yoga	Iyengar, B.K.	Orient Longman Pvt. Ltd.	Mumbai
2	Light on Astanga Yoga	Iyengar, B.K.	Alchemy Publishers.	New Delhi
3	Guidelines for Yogic Practices	Gharote, M. L.	The Lonavla Yoga Institute	Pune

<b>Course Code:</b> <b>23BC3-K323</b>	<b>Subject: National Service Scheme - I</b>	<b>Marks: 50</b> <b>Credits: 02</b>
<b>Course Objectives:</b>		
1. To help learners know about NSS in the context of youth, community and voluntary service. 2. To propagate yoga as a way of healthy living.		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to:		
<b>CO1:</b> Learners will have the knowledge about NSS and its role in the fields of health, hygiene and sanitation so as to build a strong country.		
<b>CO2:</b> They will be able to use Yoga for healthy living.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Life Competencies &amp; Youth Leadership</b>	Definition and importance of life competencies; communication and soft skills; Youth leadership	<b>6</b>
<b>II</b>	<b>Youth Health</b>	Healthy lifestyles; drugs and substance abuse	<b>8</b>
<b>III</b>	<b>Youth and Yoga</b>	History and philosophy of yoga; Yoga for healthy living	<b>16</b>
<b>Total</b>			<b>30</b>

**Suggested Readings:**

1. NSS Manual
2. National Youth Policy Document
3. National Service Scheme - A Youth Volunteers Programme For Under Graduate Students as Per UGC Guidelines by J D S Panwar, A K Jain & B K Rathi (Astral)
4. Communication Skills by N Rao & R P Das (HPH)
5. Light on Yoga by B K Iyenger (Thorsons)
6. Guide to Report Writing by Michael Netzley and Craig Snow (Pearson)

<b>Course Code:</b> <b>23BC3-K333</b>	<b>Subject: National Cadet Corps - I</b>	<b>Marks: 50</b> <b>Credits: 02</b>
--	--	--

**Course Objectives:**

1. Understand the fundamental concepts and principles related to disaster management.
2. Comprehend the various types of disasters, their causes, and the importance of preparedness.
3. Recall key events, figures, and developments in military history.
4. Comprehend the historical context and circumstances surrounding Indian Army personnel who received the Param Vir Chakra.

**Course Outcome:**

After completing the course, the student shall be able to

1. demonstrate a solid understanding of disaster management terminology and concepts.
2. analyze and assess potential risks and vulnerabilities in different disaster scenarios.
3. demonstrate a comprehensive understanding of key events and figures in military history.
4. analyzing the broader impact of their actions on military strategies and public perception.

Unit	Unit Title	Contents	No of lectures
I	Disaster Management	1.1 Civil Defense Organisation and its duties/NDMA 1.2 Types of emergencies / Natural Disasters 1.3 Fire Services & Firefighting 1.4 Traffic control during Disaster under Police Supervision 1.5 Essential services and their maintenance 1.6 Assistance during Natural/Other Calamities: 1.7 Flood/Cyclone/Earth Quake/Accident etc. 1.8 Setting up of relief camp during Disaster Management 1.9 Collection & Distribution of Aid material	15
II	Military History	2.1 Biographies of renowned Generals (Carriapa/Sam Manekshaw) 2.2 Indian Army War Heroes: PVCs 2.3 Study of Battles of Indo Pak war 1965,1971 & Kargil	15
<b>Total</b>			<b>30</b>

**Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication
1	NCC: Handbook	R.K. Gupta	Ramesh Publishing House
2	NCC Army Wing	RPH Editorial Board	Ramesh Publishing House
3	MISSION NCC MCQ Book	Nitin Nikode	Ujwala Prakashan
4	NCC Army, Air Force & Navy Wings Guide	Arihant Experts	Arihant Publications

**Web References:**

Sr. No.	Website Address	Institution
1	<a href="https://indiancc.nic.in/">https://indiancc.nic.in/</a>	National Cadet Corps

<b>Course Code: 23BC3-K343</b>	<b>Subject: Youth Red Cross - I</b>	<b>Marks: 50 Credits: 02</b>
<b>Course Objectives:</b>		
1. To create awareness among students regarding the importance of First Aid training & learn CPR (Cardiopulmonary Resuscitation) techniques.		
2. To understand the theoretical frameworks of disaster management.		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to:		
<b>CO1:</b> Equip with basic first aid training & learn how to handle medical emergencies.		
<b>CO2:</b> Develop basic skills in disaster preparedness, response, mitigation & recovery.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>First Aid Training</b>	1.1 Basic principles of first aid 1.2 Assessment of the scene and patient 1.3 CPR (Cardiopulmonary Resuscitation) techniques 1.4 Treatment of wounds, burns, and fractures 1.5 Management of choking and unconsciousness 1.6 Handling medical emergencies such as heart attacks, strokes, and seizures 1.7 Hands-on practice of first aid techniques	<b>15</b>
<b>II</b>	<b>Disaster Management</b>	2.1 Meaning of disaster & importance of disaster 2.2 Understanding different types of disasters (natural, man-made) 2.3 Preparedness measures for disasters 2.4 Search and rescue techniques 2.5 Shelter management 2.6 Psychological first aid for survivors 2.7 Coordination with emergency services and authorities 2.8 Disaster scenarios and response drills 2.9 Risk communication & public awareness	<b>15</b>
<b>Total</b>			<b>30</b>

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title</b>	<b>Website Name</b>
1	First Aid Training	Indian Red Cross Society :- <a href="https://indianredcross.org">https://indianredcross.org</a>
2	Disaster Management	Indian Red Cross Society :- <a href="https://indianredcross.org">https://indianredcross.org</a>

<b>Course Code:</b> 23BC3-K353	<b>Subject: Cultural and Dramatics Association (Performing Arts) - I</b>	<b>Marks: 50</b> <b>Credits: 02</b>
<b>Course Objectives:</b>		
1. To provide students with a comprehensive knowledge of Script Writing.		
2. To learn the acting techniques along with Character Development.		
<b>Course Outcome:</b>		
After completing the course, the student shall be able to		
1. Analyse various script structures and formats across different mediums.		
2. Demonstrate the effective use of voice, movement, and emotional range in conveying character intent.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of lectures</b>
<b>I</b>	<b>Introduction Script Writing</b>	1.1 Overview of script writing as a form of storytelling 1.2 Exploration of different mediums (theatre, film, television, radio) 1.3 Discussion of the role of the scriptwriter in the production process	<b>15</b>
<b>II</b>	<b>Introduction to Drama and Theatre</b>	2.1 History of drama and theatre 2.2 Acting techniques and methods 2.3 Script analysis 2.4 Character Development 2.5 Scene study and monologue performances	<b>15</b>
<b>Total</b>			<b>30</b>

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Theater: The Lively Art	Edwin Wilson	McGraw Hill
2	The Oxford Handbook of Dance and Theater	Nadine George-Graves	Oxford Handbook
3	The Complete Idiot's Guide to Music Composition	Michael Miller	