

**Syllabus for F.Y.B.Com**  
**Semester-II, Paper-II**  
**Subject Name: - Financial Accounting- II**  
**Course Code - 122**

**Objectives of the course**

This course is intended to introduce the basic theory, concepts and practice of financial accounting and to enable students to understand information contained in the published financial statements of companies and other organizations. It includes the preparation of accounting statements, but their uses and limitations will also be emphasized.

Depth of the program – fundamental Knowledge

**Objective of the Program**

1. To impart knowledge of various software used in accounting
2. To impart knowledge about final accounts of charitable trusts
3. To impart knowledge about valuation of intangible assets
4. To impart knowledge about accounting for leases

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
1	<b>Software used in Accounting</b>	<ol style="list-style-type: none"><li>1. Types of Accounting Software</li><li>2. Use of Accounting Software</li><li>3. Installation of Accounting Software</li><li>4. Advantages and disadvantages of Accounting Software</li></ol> <p>Voucher entry and Report Generation including GST transactions</p>	<ul style="list-style-type: none"><li>• Students are expected to acquaint themselves with Computerised accounting, its application and utility.</li></ul>

2	<b>Final Accounts of Charitable Trust (Clubs, Hospitals, Libraries etc.)</b>	<ol style="list-style-type: none"> <li>1. Meaning and Characteristics</li> <li>2. Accounting Records</li> <li>3. Income and Expenditure Account</li> <li>4. Receipt and Payment Account</li> <li>5. Balance Sheet and Adjustments</li> </ol>	<ul style="list-style-type: none"> <li>• Understanding the accounting process of accounting of charitable trusts</li> <li>• Recording basic accounting transactions and prepare annual financial statements; and</li> <li>• Analyzing , interpreting and communicating the information contained in basic financial statements and explain the limitations of such statements</li> </ul>
3	<b>Valuation of Intangibles</b>	<ol style="list-style-type: none"> <li>1. Valuation of Goodwill (Problem)</li> <li>2. Valuation of Brands</li> <li>3. Valuation of Patents, Copyright and Trademark etc.</li> </ol>	<ul style="list-style-type: none"> <li>• Learning the concept of intangible assets and the methods of their valuation.</li> </ul>
4	<b>Accounting for Leases</b>	<ol style="list-style-type: none"> <li>1. Types of Lease (Finance Lease and Operating Lease)</li> <li>2. Finance Lease (Hire Purchase and installment) (Theory)</li> <li>3. Operating Lease</li> <li>4. Royalty,</li> <li>5. Minimum Rent,</li> <li>6. Short Workings,</li> <li>7. Recoupment Of Short Working,</li> <li>8. Lapse of Short Working</li> </ol> <p>Journal Entries and Ledger Accounts in the Books of Landlord and Lessee</p>	<ul style="list-style-type: none"> <li>• Understanding the process and methods of leasing.</li> </ul>

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Hands-on experience of using accounting software on computers	Videos available on YouTube	Voucher entries in tally	Students will be able to acquire in-depth knowledge
2	12	Visit to charitable trust for collection of relevant information	Videos available on YouTube	Visit report	Students will be able to acquire in-depth knowledge
3	12	Case studies on intangible assets and its valuation	Videos available on YouTube	Report writing	Students will be able to acquire in-depth knowledge
4	12	Case studies and expert lectures.	Videos available on YouTube	NA	Students will be able to acquire in-depth knowledge

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.
3.	Financial Accounting	Dr. Kishor Jagtap	Tech- Max Publications,	Pune
4.	Introduction to Accountancy	S.R.N Pillai & Bhagavathi	S.Chand & CompanyLtd	New Delhi

5.	Corporate Accounting	Raj Kumar Sah	Cengage Publications	Noida, Uttar Pradesh
6.	Principles of Accountancy	Principles of Accountancy	S.Chand & CompanyLtd	New Delhi
7.	Advanced Accounting	S. N. Maheshwari		
8.	GST Law and Analysis with Conceptual Procedures	Bimal Jain and Isha Bansal (Set of 4 Volumes)	Pooja Law Publishing Company	New Delhi
9.	Guidance Note on GST by ICAI	--	The Institute of Chartered Accountants of India	New Delhi

**Practical for Semester – II**

<b>Topic</b>	<b>Mode of Practical</b>
Introduction to Computerised accounting, Accounting software, Features, advantages and disadvantages	Library Assignment
Company creation	Computer Laboratory
Groups and ledgers creation	Computer Laboratory
Voucher entries including GST and Report Generation	Computer Laboratory

**Revised syllabi (2019 Pattern) for Three Years B. Com. Degree course (CBCS)**

**First Year B. Com**  
**Semester-II Course Code - 123**  
**Business Economics (Micro) - II**

**Objectives:**

1. To understand the basic concepts of micro economics.
2. To understand the tools and theories of economics for solving the problem of decision making by consumers and producers.
3. To understand the problem of scarcity and choices.

Depth of the program – Fundamental Knowledge

**Objectives of the Program**

1. To impart knowledge of business economics
2. To clarify micro economic concepts
3. To analyze and interpret charts and graphs
4. To understand basic theories, concepts of micro economics and their application

Unit No.	Unit Title	Contents	Purpose skills to be developed
1	<b>Cost and Revenue</b>	1.1 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 1.2 Relation between Total Cost, Average Cost and Marginal Cost 1.3 Cost Curves in Short run and Long run 1.4 Concept of Total Revenue, Average Revenue and Marginal Revenue	<ul style="list-style-type: none"><li>• To understand the concept and types of cost</li><li>• To make the students know about short run and long run cost concepts</li><li>• To impart knowledge about types of revenue</li></ul> Skills: Interpretation of cost curves, integrate cost and revenue concepts, draw inferences

2	<b>Pricing Under Perfect Market Conditions</b>	<p>2.1 Pure Competition: Meaning and Features</p> <p>2.2 Features of Perfect Competition</p> <p>2.3 Price Determination in Perfect Competition</p> <p>2.4 Equilibrium of Firm and Industry in Short Run and Long Run</p>	<ul style="list-style-type: none"> <li>• To help the students understand the concept of pure and perfect competition</li> <li>• To impart knowledge about equilibrium of firm and industry in short and long run.</li> </ul> <p>Skills: Understanding, writing skills, critical thinking</p>
3.	<b>Pricing Under Imperfect Market Conditions</b>	<p>1.1 Meaning of Imperfect Competition</p> <p>1.2 Monopoly: Features and Equilibrium, Price Discrimination</p> <p>3.3 Monopolistic Competition- Features and Equilibrium.</p> <p>3.4 Oligopoly: Concept and Features</p> <p>3.5 Duopoly: Concept and Features</p> <p>3.6 Comparison of Perfect and Imperfect Competition</p>	<ul style="list-style-type: none"> <li>• To develop ability to understand the market structures under imperfect competition</li> <li>• Ability to compare perfect and imperfect competition</li> </ul> <p>Skills: Understand complex relations, problem solving skill, analytical skill</p>
4	<b>Factor Pricing</b>	<p>4.1 Marginal Productivity Theory of Distribution</p> <p>4.2 Rent- Meaning, Ricardian Theory of Rent, Modern Theory of Rent, Concept of Quasi Rent</p> <p>4.3 Wages-</p> <p>4.3.1 Meaning and Types of Wages-</p> <p>a) Minimum Wages b) Money Wages c) Real Wages d) Subsistence Wages e) Fair Wages</p> <p>4.3.2 Backward Bending Supply Curve of Labour</p>	<ul style="list-style-type: none"> <li>• To understand the theory of marginal productivity</li> <li>• To understand the concept and theories in factor pricing</li> </ul> <p>Skills: Critical thinking, logical thinking, apply information processing skills</p>

		<p>4.3.3 Role of Collective Bargaining in Wage Determination</p> <p>4.4 Interest-Meaning, Loanable Fund Theory, Liquidity Preference Theory</p> <p>4.5 Profit- Meaning, Risk and Uncertainty Theory of Profit, Dynamic Theory of Profit, Innovation Theory of Profit</p>	
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### Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	8	<ul style="list-style-type: none"> <li>• Open book discussion,</li> <li>• Case studies</li> </ul>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	<p>Types of cost in industries</p> <p>Comparison of cost and revenues in industries</p> <p>Trends of cost and revenue in industries</p>	<ul style="list-style-type: none"> <li>• Will understand the concept and types of cost</li> <li>• Students will know about short run and long run cost concepts</li> <li>• Students will have knowledge about types of revenue</li> </ul>
2	8	<p>Digital lectures</p> <p>Interactive lectures</p>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	<p>Application of perfect competition markets in the markets like that of agricultural products, dairy products etc</p>	<ul style="list-style-type: none"> <li>• Students will understand the concept of pure and perfect competition</li> <li>• Students will know about the equilibrium of firm and industry in short and long run.</li> </ul>

3	14	<ul style="list-style-type: none"> <li>• Game oriented classes</li> <li>• Dramatization</li> <li>• Group discussion</li> </ul>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	<ul style="list-style-type: none"> <li>• Study of price and output trends in oligopoly markets</li> <li>• Price and non price competition in monopolistic competition</li> </ul>	<ul style="list-style-type: none"> <li>• Will develop ability to understand the market structures under imperfect competition</li> <li>• Will be able to compare perfect and imperfect competition</li> </ul>
4	18	<ul style="list-style-type: none"> <li>• Group discussion</li> <li>• Teacher driven power point presentation</li> </ul>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	<ul style="list-style-type: none"> <li>• Application of backward bending supply curve of labor in the market</li> <li>• Study of application of theories of factor pricing</li> </ul>	<ul style="list-style-type: none"> <li>• Will understand the theory of marginal productivity.</li> <li>• Will understand the concept and theories in factor pricing</li> </ul>

### References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	<b>Advanced Economic Theory, Microeconomic Analysis</b>	<b>Ahuja H.L</b>	<b>S.Chand and Company</b>	<b>New Delhi</b>
2.	<b>Price Theory and Applications</b>	<b>Jack Hirshlifer</b>	<b>Prentice Hall of India, Pvt. Ltd</b>	<b>New Delhi</b>
3.	<b>Microeconomics,</b>	<b>Paul A. Samuelson and William D. Nordhaus</b>	<b>McGrawhill International Ed</b>	<b>New York</b>
4.	<b>First Principles of Economics,</b>	<b>Richard G. Lipsey, Colin Harbury:</b>	<b>Gerorge Weidenfeld and Nicolon Ltd,</b>	<b>London</b>
5.	<b>Consumer Behaviour and Managerial Decision Making,</b>	<b>Frank R. Kardes: Pearson,</b>	<b>Prentice Hall,</b>	<b>New Delhi</b>
6.	<b>, Microeconomics</b>	<b>R. Glenn Hubbard, Anthony Patrick O.</b>	<b>Pearson, Prentice Hall,</b>	<b>New Delhi</b>



		<b>Brien</b>		
<b>7.</b>	<b>Microeconomics: Principles, Application and Tools</b>	<b>O'Sullivan, Sheffrin, Perez</b>	<b>Pearson, Prentice Hall,</b>	<b>New Delhi</b>
<b>8.</b>	<b>Principles of Economics</b>	<b>Karl E. Case, Ray C.Fair,</b>	<b>Pearson, Prentice Hall</b>	<b>New Delhi</b>

**Suggested References**  
**Web Reference**

Sr. No	Lectures	Films	PPTs	Articles
1	<a href="https://www.youtube.com/watch?v=oA8kL7OD74o">https://www.youtube.com/watch?v=oA8kL7OD74o</a>	<a href="https://www.economicsonline.co.uk/Business_economics/Perfect_competition.html">https://www.economicsonline.co.uk/Business_economics/Perfect_competition.html</a>	<a href="https://www.slideshare.net/zeeshanyounas35/perfect-and-imperfect-market-competition-76374490">https://www.slideshare.net/zeeshanyounas35/perfect-and-imperfect-market-competition-76374490</a>	<a href="http://www.scielo.br/scielo.php?script=sci_arttext&amp;pid=S1413-70542016000300337">http://www.scielo.br/scielo.php?script=sci_arttext&amp;pid=S1413-70542016000300337</a>
2	<a href="https://www.economicshelp.org/blog/311/markets/monopolistic-competition/">https://www.economicshelp.org/blog/311/markets/monopolistic-competition/</a>	<a href="https://www.youtube.com/watch?v=TTJ4kFX6uRM">https://www.youtube.com/watch?v=TTJ4kFX6uRM</a>	<a href="https://slideplayer.com/slide/6410262/">https://slideplayer.com/slide/6410262/</a>	<a href="http://www.economicdiscussion.net/price/factor-pricing-concept-and-theories/3875">http://www.economicdiscussion.net/price/factor-pricing-concept-and-theories/3875</a>
3	<a href="http://www.economicdiscussion.net/price/factor-pricing-concept-and-theories/3875">http://www.economicdiscussion.net/price/factor-pricing-concept-and-theories/3875</a>	<a href="https://www.youtube.com/watch?v=66fKCrsl_e_8">https://www.youtube.com/watch?v=66fKCrsl_e_8</a> <a href="https://www.youtube.com/watch?v=qXmGnQ0WzPM">https://www.youtube.com/watch?v=qXmGnQ0WzPM</a>	<a href="http://delhi.gov.in/wps/wcm/connect/40fd320047adb2d2aa2fff3f47d42062/economics-Rands.pps?MOD=AJPERES&amp;lmod=-277090329">http://delhi.gov.in/wps/wcm/connect/40fd320047adb2d2aa2fff3f47d42062/economics-Rands.pps?MOD=AJPERES&amp;lmod=-277090329</a>	<a href="https://www.investopedia.com/ask/answers/032515/what-difference-between-perfect-and-imperfect-competition.asp">https://www.investopedia.com/ask/answers/032515/what-difference-between-perfect-and-imperfect-competition.asp</a>

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## Syllabus for B. Com. Semester: - II

**Subject Name: - Business Mathematics and Statistics - II**

**Course code: - 124 (A)**

**Depth of the program** – Basic Knowledge of Mathematics and Statistics

### Objective of the Program

1. To introduce the basic concepts in Finance and Business Mathematics and Statistics
2. To familiar the students with applications of Statistics and Mathematics in Business
3. To acquaint students with some basic concepts in Statistics.
4. To learn some elementary statistical methods for analysis of data.
5. The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>Matrices and Determinants (up to order 3 only)</b>	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.	<ol style="list-style-type: none"><li>1. To understand the concept of matrices and determinants.</li><li>2. To understand the application of determinant in solving linear equations</li><li>3. To understand applications of matrices and determinants in business and economics.</li></ol>
2	<b>Linear Programming Problems (LPP) (for two variables only)</b>	Definition and terms in a LPP, formulation of LPP, Solution by Graphical method, Examples and Problems	<ol style="list-style-type: none"><li>1. To understand the concept of LPP and its application in business and decision making.</li><li>2. To understand graphical method to solve business optimization problems with two variables.</li></ol>
3	<b>Correlation and Regression</b>	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, Lines of regression for ungrouped data, predictions using lines of regression. Regression coefficients and their properties (without proof). Examples and problems.	<ol style="list-style-type: none"><li>1. To use correlation for knowing the relationship between two variables.</li><li>2. To use regression for prediction</li></ol>

4	<b>Index numbers</b>	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.	<ol style="list-style-type: none"> <li>1. To know different types index numbers and problems in their construction.</li> <li>2. To know the applications of various index numbers.</li> </ol>
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### Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Expected Outcome
1	12	ICT	Students will be able to apply the theory of matrices to solve business and economic problems.
2	12	ICT	Students will be able represent business and economic optimization problems involving two variables as LPP and solve those problems using graphical method
3	16	ICT	<p>Students will able to predict the type of relationship between bivariate data.</p> <p>Students will be able predict the value of unknown from give bivariate data.</p>
4	08	ICT	<p>Students will be able compute different index numbers.</p> <p>Students will be able to compute cost of living.</p>

**References:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1.	<b>Practical Business Mathematics</b>	<b>S. A. Bari</b>	<b>New Literature Publishing Company</b>	<b>New Delhi</b>
2.	<b>Mathematics for Commerce</b>	<b>K. Selvakumar</b>	<b>Notion Press</b>	<b>Chennai</b>
3.	<b>Business Mathematics with Applications</b>	<b>Dinesh Khattar &amp; S. R. Arora</b>	<b>S. Chand Publishing</b>	<b>New Delhi</b>
4.	<b>Business Mathematics and Statistics</b>	<b>N.G. Das &amp; Dr. J.K. Das</b>	<b>McFraw Hill</b>	<b>New Delhi</b>
5.	<b>Fundamentals of Business Mathematics</b>	<b>M. K. Bhowal</b>	<b>Asian Books Pvt. Ltd</b>	<b>New Delhi</b>
6.	<b>Operations Research</b>	<b>P. K. Gupta &amp; D. S. Hira</b>	<b>S. Chand Publishing</b>	<b>New Delhi</b>
7.	<b>Mathematics for Economics and Finance: Methods and Modeling</b>	<b>Martin Anthony and Norman Biggs</b>	<b>Cambridge University Press</b>	<b>Cambridge</b>
8.	<b>Financial Mathematics and Its Applications</b>	<b>Ahmad Nazri Wahidudin</b>	<b>Ventus Publishing ApS</b>	<b>Denmark</b>
9.	<b>Fundamentals of Mathematical Statistics</b>	<b>Gupta S. C. and Kapoor V. K.,</b>	<b>Sultan Chand and Sons</b>	<b>23, Daryaganj, New Delhi 110002</b>
10.	<b>Statistical Methods</b>	<b>Gupta S. P.:</b>	<b>Sultan Chand and Sons</b>	<b>23, Daryaganj, New Delhi 110002</b>
11.	<b>Applied Statistics</b>	<b>Mukhopadhyaya Parimal</b>	<b>New Central Book Agency Pvt. Ltd.</b>	<b>Calcutta.</b>
12.	<b>Fundamentals of Statistics</b>	<b>Goon A. M., Gupta, M. K. and Dasgupta, B.</b>	<b>World Press</b>	<b>Calcutta.</b>

13.	Fundamentals of Applied Statistics	Gupta S. C. and Kapoor V. K.:	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
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**Suggested references**  
**Web reference for Semester I & II**

1. [www.freestatistics.tk](http://www.freestatistics.tk)(National Statistical Agencies)
2. [www.psychstat.smsu.edu/sbk00.htm](http://www.psychstat.smsu.edu/sbk00.htm)(Onlinebook)
3. [www.bmj.bmjournals.com/collections/statsbk/index.shtml](http://www.bmj.bmjournals.com/collections/statsbk/index.shtml)
4. [www.statweb.calpoly.edu/bchance/stat-stuff.html](http://www.statweb.calpoly.edu/bchance/stat-stuff.html)
5. [www.amstat.org/publications/jse/jse-data-archive.html](http://www.amstat.org/publications/jse/jse-data-archive.html)(International journal on teaching and learning of statistics)
6. [www.amstat.org/publications/chance](http://www.amstat.org/publications/chance)(Chancemagazine)
7. [www.statsci.org/datasets.html](http://www.statsci.org/datasets.html)(Datasets)
8. [www.math.uah.edu/stat](http://www.math.uah.edu/stat)(Virtual laboratories in Statistics)
9. [www.amstat.org/publications/stats](http://www.amstat.org/publications/stats)(STATS : the magazine for students of Statistics)
10. [www.stat.ucla.edu/cases](http://www.stat.ucla.edu/cases)(Case studies in Statistics).
11. [www.statsoft.com](http://www.statsoft.com)
12. [www.statistics.com](http://www.statistics.com)
13. [www.indiastat.com](http://www.indiastat.com)
14. [www.unstat.un.org](http://www.unstat.un.org)
15. [www.stat.stanford.edu](http://www.stat.stanford.edu)
16. [www.statpages.net](http://www.statpages.net)
17. [www.wto.org](http://www.wto.org)
18. [www.censusindia.gov.in](http://www.censusindia.gov.in)
19. [www.mospi.nic.in](http://www.mospi.nic.in)
20. [www.statisticsofindia.in](http://www.statisticsofindia.in)

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# **Computer Concepts & Applications - II**

**Semester – II**  
**Course Code -124 (B)**

## **Unit 1 Introduction to E-commerce Tools [12]**

### **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.

## **Unit 2 Introductions to E-Marketing [14]**

### **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.

### **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.

### **Unit 3 Electronic Payment System**

**[14]**

**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 Systems; 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

### **Unit 4 Introduction to M-Commerce**

**[8]**

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.

## Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
Unit – I	12	Use ICT or presentation on E-commerce Tools	U-tube Tutorial on E-commerce Tools	-	Familiar with E-commerce Tools
Unit – II	12	Use ICT or presentation on E-Marketing	U-tube Tutorial E-Marketing	One case study on E-commerce Website	Familiar with E-Marketing
Unit – III	12	Use ICT or presentation on Electronic Payment System	U-tube Tutorial Electronic Payment System	Handle One E-payment Transition application Bhim, Pay...etc	Familiar with Electronic Payment System
Unit – IV	12	Use ICT or presentation on M-Commerce	U-tube Tutorial M-Commerce	-	Familiar with M-Commerce

## Reference Books

- [1]. Computer Fundamentals by: Anita Goel, Pearson Education India ISBN: 9788131742136
- [2]. Connecting with Computer Science, by Greg Anderson, David Ferro, Robert Hilton, Course Technology, Cengage Learning, ISBN:9781439080351
- [3]. Fundamentals of Computer : For undergraduate courses in commerce and management, ITL Education Solutions Limited, Pearson Education, ISBN:9788131733349
- [4]. Introduction to Computer Science, 2/e, ITL Education Solutions Limited, Pearson Education, ISBN:9788131760307
- [5]. Frontiers of Electronic Commerce, Ravi Kalakota, Andrew B. Whinston, Pearson Education, ISBN:9788177583922



- [6]. Internet: The Complete Reference, Margaret Levine Young, Tata McGraw Hill Education Private Limited, ISBN: 9780070486997
- [7]. On the Way to the Web: The Secret History of the Internet and Its Founders, A. Banks, Apress Publication, ISBN: 9781430208693
- [8]. Computers and Commerce: A Study of Technology and Management at Eckert-Mauchly Computer Company, Engineering Research Associates, and Remington, Arthur L. Norberg, MIT Press (MA), ISBN: 9780262140904
- [9]. Essential of E-commerce technology By V. Rajaraman, Prentice Hall India Learning Private Limited ISBN 9788120339378
- [10]. E-commerce Fundamental and Application By Henry Chan, Wiley ISBN: -978126514694
- [11]. Information Technology By Dr. Kishor Jagtap, Tech-Max Publications, Pune

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## Revised syllabi (2019 Pattern) for three years B.Com. Degree course (CBCS)

**Semester : - II**

**Subject : - Organizational Skill Development- II**

**Course Code - 125 (A)**

### Objectives of the course

1. To imbibe among the students the qualities of a good manager and develop the necessary skill sets
2. To develop the technical skills of the students to keep up with the technological advancements and digitalization
3. To develop the communication skills of students and introducing them to the latest tools in communication
4. To develop writing, presentation, interpersonal skills of the students for effective formal corporate reporting.
5. To educate the students on the recent trends in communication technology and tools of office automation

### Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Office Manager	<ol style="list-style-type: none"><li>a. Qualities of office manager, skills of office manager - Interpersonal skills, Presentation skills, thinking and Negotiation skills ,Duties and Responsibilities of office manager</li><li>b. Goal Setting:- Concept, Importance of goals, SMART( Specific, Measurable, Achievable, Realistic and Time Bound)</li><li>c. Time Management :-Meaning, Techniques, Principles and Significance</li></ol>	<ol style="list-style-type: none"><li>1. Developing the necessary set of managerial skills</li><li>2. Developing Goal setting and Time management skills in all areas of life</li></ol>
2	Management Reporting (Office Reports)	<ol style="list-style-type: none"><li>a. Meaning, Purpose or Objectives and Classification of Report, Principles of preparation of report, qualities of good report, steps in report presentation, evaluating the report ,follow up of reports</li><li>b. Office Communication :- Meaning, Significance, Barriers and Recent trends in Communication such as</li></ol>	<ol style="list-style-type: none"><li>1. Enhancing the communication skills</li><li>2. Developing report writing skills for formal reporting</li><li>3. Usability of latest Communication Media</li></ol>

		E-mail, Video Conferencing, Tele- Conferencing, Internet, Intranet , WWW, etc.,	
<b>3</b>	Work Measurement and standardization of office work	<p>a. Definition, Objects, Importance, steps in work measurement, techniques of work measurement - Time study and Motion study</p> <p>b. Standardization of office work:- Meaning, objects, areas of standardization, types of standards, methods of setting standards, advantages and limitations of standardization</p>	<ol style="list-style-type: none"> <li>1. Conceptual Clarity on the concept of need and importance of work measurement</li> <li>2. Developing Technical and analytical skills for performance measurement.</li> <li>3. Skills to develop ideal standards at work place.</li> </ol>
<b>4</b>	Office Automation	Objects of Mechanization, Advantages of Mechanization, Factors in selecting office machines, Leasing versus Purchasing Office equipment , Types of modern Office Machines	<ol style="list-style-type: none"> <li>1. Enhancement of Technical knowledge and developing technical skills to adapt to the technical advancements</li> <li>2. Critical thinking skills and technical skills to overcome the problem of choice among options</li> </ol>

**Teaching Methodology**

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Power Point Presentation SMART Goal Setting activity for oneself for 3 yrs Role plays	TV shows on Management	Self SMART Goal Setting Report in Detail for 3 years	Conceptual Clarity Goal Setting and Goal Measurement, Enhancing the Time Management Skills
2	12	Power Point Presentation Online Videos ,Use of Latest communication Media Live in Class Rooms	Use of Latest Communication Technology and Communication Applications	Report writing on Recent trends in Communication	Enhancing Communication Skills ,Usability of latest communication media
3	12	Guest Lectures by Experts			Development Technical and analytical skills
4	12	PPT , Educational Videos	Online Videos	Report on various office automation tools	Development of Technical skills

#### References :

List of Books Recommended :

1. **Modern Office Management – By Mills, Geoffrey**
2. **Office Management – By Dr. R.K. Chopra , Priyanka Gauri**
3. **Office Management – By R.S.N. Pillai**
4. **Office Management – By K.L.Maheshwari , R.K . Maheshwari**
5. **Modern Office Management : Principles and Techniques – By J.N.Jian , P.P.Singh**

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**F.Y B.Com.**

Optional Paper

**Subject Name: Banking and Finance**

Course Code: 125(B)

**SEMESTER II: FUNDAMENTALS OF BANKING – II**

**Objectives:**

- To develop the working capability of students in banking sector
- To Make the Students aware of Banking Business and practices.
- To enlighten the students regarding the new concepts introduced in the banking system.

**Credit: 04**

**No. of Lectures: 48**

<b>Unit No.</b>	<b>Topics</b>	<b>No. of Lectures</b>	<b>Teaching Method</b>
<b>1.</b>	<b>Lending Principles and Balance Sheet of a Bank</b>  Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety  Customer assessment through CIBIL and other similar agencies  Balance sheet of a bank.	<b>10</b>	Lecture, Expert Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home, Assignment, Visit to a bank
<b>2.</b>	<b>Negotiable Instruments</b> Definition, meaning and characteristics of Negotiable instruments Definition, meaning and characteristics of Promissory Note, Bill of Exchange and Cheque. Types of Cheques- Bearer, Order and Crossed Types of Crossing- General and Special. Dishonour of Cheque	<b>12</b>	Lecture, PPT/ Poster Presentation, Group Discussion, Library /Home Assignment, Visit to a bank

3.	<p><b>Endorsement</b>  Definition and meaning of Endorsement  Types of Endorsement- Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative.  Effects of Endorsement.</p>	08	Lecture, PPT/ Poster Presentation, Group Discussion, Library /Home Assignment, Visit to a bank
4.	<p><b>Technology in Banking</b>  Role and Uses of Technology in Banking  Automated Teller Machine (ATM) – onsite and offsite ATM, Cash Deposit machine, Cheque Deposit machine, Passbook Printing Machine, Note and Coin counting device, Fake currency detector, Credit card, Debit card –Personal Identification Number ( PIN ) – Use and Safety, Mobile Banking – Mobile Banking Applications - BHIM ( Bharat Interface for Money ) / UPI ( Unified Payments Interface ), Net Banking , Core Banking  Online enquiry and update facility, Home Banking- Corporate and Personal.  Precautions in using Technology in Banking  Current Trends in Banking Technology</p>	18	Lecture, Expert Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home Assignment, Visit to a bank

**References:**

1. Majumdar N. C., ‘Fundamentals of Modern Banking’, New Central Book Agency (P) Ltd., New Delhi.
2. Arondekar A.M. & Others, ‘Principles of Banking’, Macmillan India Pvt. Ltd.
3. Srinivasan D. & Others, ‘Principles & Practices of Banking’, Macmillan India Pvt. Ltd.
4. Agarwal O.P, (4<sup>th</sup> Edition, 2017), ‘Banking and Insurance’, Himalaya Publication House.
5. Gopinath M. N., (1<sup>st</sup> Edition, 2008) ‘Banking Principles and Operations’, Snow White Publications Pvt. Ltd, Mumbai.
6. Gordon E. & Natarajan K., (21<sup>st</sup> Revised Edition), ‘Banking – Theory, Law and Practice’ ,Himalaya Publication

House.

7. Kaptan S S & Choubey N S, "E-Indian Banking in Electronic Era", Sarup & Sons, New Delhi 2003.
8. Padmalatha Suresh, Justin Paul, "Management of Banking and Financial Services" Second Edition, 2013, Published By Dorling Kindersley (Pearson)

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**F.Y.B.com**

**Optional Paper**

**Subject name: Defense Organization and Management in India**

**COURSE CODE: 125 (D)**

**SEMESTER- II: DEFENCE ORGANISATION AND MANAGEMENT IN INDIA-II**

**Objectives:**

- 1) To understand the Indian intelligence services.
- 2) To know the Evolution of War techniques and Economic warfare.
- 3) To understand Indian internal security.

<b>Unit No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Method</b>
<b>1.</b>	<b>Indian Intelligence Services</b> 1.1 History & Types of Intelligence. 1.2 Process & Principals of Intelligence. 1.3 Devices for Collecting Intelligence. 1.4 Role of Intelligence. 1.5 Counter Intelligence. 1.6 Indian Intelligence Organization.	<b>12</b>	Lecture, PPT, Group Discussion, Library Work, Assignment
<b>2.</b>	<b>Evolution of War Techniques</b> 2.1 Definition of war 2.2 Concept of war 2.3 Causes of war 2.4 Function of war 2.5 Elements of war 2.6 Resources of war	<b>12</b>	Lecture, PPT, Group Discussion, Library Work, Study Visit



<b>3.</b>	<b>Economic Warfare</b> 3.1 Meaning 3.2 War time Economy 3.3 Economic Mobilization 3.4 Remedy 3.5 War Economy & War Effects 3.6 Cost of War.	<b>12</b>	Lecture,PPT, Group Discussion, Library Work,
<b>4.</b>	<b>Economic Constraints on Indian Internal Security</b> 4.1 Economic Diversification in various states of India 4.2 Economic Influence on State & Centre Relations 4.3 Unemployment and Poverty. 4.4 Economic losses due to Natural Calamities.	<b>12</b>	Lecture,PPT, Group Discussion, Library Work, Assignment
	<b>Total</b>	<b>48</b>	

#### References:

- 1) C. Lakshmi (1998), Trends in India's' Defense Expenditure," ABC, New Delhi'.
- 2) Venkateshwaram A. L., 'Defense Organisation in India', Sage Publication, New Delhi.
- 3) Chaudhari A. P. 'Hkkjrh; ;qn/k ra=kphmRdkarh,' Prashant Publication, Jalgaon
- 4) Col.(Retd) S. Sandeep, 'Funding for Defense and Development' Sumit enterprises, New Delhi.
- 5) Sali M.L., 'Military Georgraphy' Manas Publication, New Delhi.
- 6) Chaudhari A.P.,';qn/kfoKku&laj{k.k o lkefjd'kkL=' Diamond Publication, Pune.
- 7) Raju G. C. Thomas (1978) – The Defense of India a Budgetary Perspective of Strategy and Politics," Mac Millan Publication, New Delhi.
- 8) L t. Gen. R. K. Jasbir Singh (1999), 'India's Defense Year Books,'Nataraj Publication, Dehradun.
- 9) Jadhav V.Y, Hkkjrkph jk"V^h; lqj{kk, " Snehvardhan Publication , Pune

## Revised Syllabi (2019 Pattern) for three years B.Com Degree Course (CBCS)

Option paper: - Theory and Practice of Co-operation

Semester:-F.Y.B.Com -Semester II

Course Code - 125 (E)

Subject: - -: Theory and Practice of Co-operation- II

### Objectives:

1. To acquaint the students with types of co-operatives.
2. To study the role of Government in Co-operative movement.
3. To Analysis the impact of LPG on Co-operation movement.
4. To study the means of Co-operative education and Training.

### Depth of Programme: - Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Types of Co-operative	Rural Co-operative and Urban Co-operative Agriculture Co-operative and Non Agriculture Co-operative Credit Co-operative and Non Credit Co-operative Weaker Sections Co-operatives Federation of Co-operatives	i. To understand the Rural Co-operative and Urban C-operative institution ii. To understand the Credit Co-operative and Non credit Co-operative Society
2	<b>Co-operative Management</b>	Co-operative Management , Nature and function, The Role of General Body, Management committee Chairman and Managing Director/Secretary, Professional Management Co-operatives ,Role of leadership in Co-operative Management	i. To understand Co-operative Management ii. To understand Role of leadership in Co-operative Management iii. To understand Professional Management Co-operatives

<b>3</b>	<b>Impact of Liberalization ,Privatization and Globalization on Co-operative movement</b>	Impact of Liberalization, Impact of Privatization , Impact of Globalization , Opportunities for Co-operative movement in global era	To understand the Impact of Liberalization, Privatization and Globalization on Co-operative movement
<b>4</b>	<b>Co-operative Education and Training:.</b>	Co-operative Education and Training, Objectives of Co-operative Education and Training, Role of National Co-operative union of India (NCUI) ,National Council for Co-operative Training (NCCT), Institutional arrangement for co-operative training, State Co-operative Union, Co-operative training, Education and Consultancy in Maharashtra, Regional Institute of Co-operative Management, Vaikunth Mehta National Institute of Co-operative Management Pune, Maharashtra	To understand the Objectives of Co-operative Education and Training, Training arrangement in India To understand Institutional arrangement for co-operative training

### Teaching Methodology

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative Methods to be used</b>	<b>Film Shows and AV Application</b>	<b>Project</b>	<b>Expected Outcome</b>
<b>1</b>	12	Documentary, Pre reading, Class discussion, examples from newspapers and internet resources, Article Review, PPT	Short Film Show on Types of Co-operative, AV Application (Audio and Visual Application)	Project Report on Credit Co-operative and Non Credit Co-operative	Understanding of basic knowledge of Types of Co-operative Society

2	12	Guest Lectures of eminent personalities, experience sharing, Pre reading, Class discussion, PPT, study visit to Co-operative department offices and Co-operative society	You Tube Video on Co-operative Management	Project on Nature and function of Co-operative management	Understanding Co-operative Management
3	12	Organise Seminar/workshop for students, Pre reading, Class discussion, Internet resources, case studies, Survey report	Use of You tube , review of particular topic	Project Report on the Impact of Liberalization ,Privatization and Globalization on Co-operative movement	Understanding the Impact of Liberalization ,Privatization and Globalization on Co-operative movement
4	12	Pre reading, Class discussion, examples through Newspapers and internet resources, Guest Lectures of eminent personalities ,PPT	Group discussion on Problems and suggestions of education and training programmes of Co-operative Education	Review of education and training programmes of Co-operative Education	Understanding Co-operative Education and Training .  understanding Institutional arrangement for co-operative training

### Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Unit Test, Group Discussion	Written Examination	Seminar/Workshop on Types of Co-operative Society
Unit-II	Class participation, Assignment, Library Work, Unit Test, Power point presentation	Written Examination	study visit to Co-operative Institution

Unit-III	Class participation, Assignment, Library Work, Unit Test, Group Discussion, PPT	Written Examination	Guest Lectures of eminent personalities
Unit-IV	Class participation, Assignment, Library Work, Unit Test, Classroom Discussion	Written Examination	study visit to Co-operative training Institution

### References

Sr. No	Title of Book	Author/s	Publication	Place
1	Co-operation and Rural Development	Principal Dr.Nitin Ghorpade	Success	Pune
2	Co-operation- Principles and Practice-	Dr. D.G. Karve		
3	Theory, History and Practice of Co-operation	Dr. R.D. Beddy		
4	Bhartiya Sahkari Chalval- Tatve va Vyavhar ( Marathi )	Prof. Jagdish Killol; Prof. Arvind Bondre; Prof. A. C. Bhavsar		
5	Sahkari Chalval 1904-2004 (Marathi)	Prof. K. L. F ale		
6	New Dimensions of Co-operative Management	G.S. Kamat	Himalaya Publication	New Delhi
7	Rural Development in India-Policies and Programme	Abdul Azees NP and S.M. Javed Aktar	Kalpaz Publication	
8	Human Resource Management Practices in Co-operative sector	Principal Dr.Shaikh Aftab Anwar	Idea Publication	New Delhi
9	Journal of Commerce and Management Thought(JCMT)			
10	Journal Co-operative Organization and Management , Journal of Co-operative studies			

**F.Y.B.Com.**  
**Semester - II**  
**Optional Paper**  
**Subject Name- Managerial Economics- II**  
**Course Code - 125 (F)**

**Objectives:**

1. To aware the students about various pricing practices.
2. The Students learn about the role of profit in business.
3. The Students should realize the importance of the different methods of capital budgeting as tool of project management.
4. To help the students in applying the knowledge so acquired in policy planning and managerial decision making

<b>Unit No</b>	<b>Unit Title</b>	<b>Content</b>	<b>Purpose Skills to be developed</b>
1	Forms of Business Organization	1.1 Sole Proprietorship - Meaning, features, Merits and Demerits. 1.2 Partnership - meaning, features, merits and demerits. 1.3 Joint Stock Company- Meaning, features, merits and demerits, Distinction between public company and private company.	1. To know the fundamental business organization 2.To understand the comparative merits and demerits of these organization.
2	Public Enterprises and MNCs	2.1 Public Enterprise- Meaning, features, merits and demerits, Types of Public Enterprises. 2.2 Public Private Partnership. 2.3 Multinational Corporations- Meaning, features, merits and demerits. 2.4 Role MNCs in India.	1. To understand the need for public enterprises. 2. To know the types of PEs. 3. To be familiar with the features and role of MNCs in an economy.

3	Pricing Practices-	<p>3.1 Factor affecting pricing decision</p> <p>3.2 Components in Pricing of the product</p> <p>3.3 Marginal Cost Pricing, mark-up pricing, transfer pricing, product line pricing, price skimming and penetration.</p> <p>3.4 Profit Management, Nature and measurement of profit, The hypothesis of profit maximization and its alternative.</p>	<p>1. To know the various pricing practices</p> <p>2. To know the importance of profit management in pricing practices.</p>
4	Capital Budgeting and Investment Analysis	<p>4.1 Meaning of Capital Budgeting, Need and nature of capital budgeting.</p> <p>4.2 Demand for Capital and Supply of Capital (sources of capital)</p> <p>4.3 Capital Rationing</p> <p>4.4 Methods of Capital Budgeting- Net Present Value (NPV), Internal Rate of Return (IRR), Payback period method, Average Rate of Return.</p> <p>4.5 Apprizing the profitability of project.</p>	<p>1. To know the importance capital in a business.</p> <p>2. To understand various technical concept related with investment decision.</p>

### Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	<ul style="list-style-type: none"> <li>i. Open book discussion</li> <li>ii. Case studies</li> <li>iii. Group discussion</li> </ul>	<ul style="list-style-type: none"> <li>i. You tube lectures on different types of business organization.</li> </ul>	<ul style="list-style-type: none"> <li>i. Study of comparative merits and demerit of different business organisation</li> </ul>	<p>Students will learn about the intricacies of the various Business Organizations, their features and their comparative merits and demerits.</p> <p>In addition to that the student knows the features and role of MNCs in India.</p>
2	10	<ul style="list-style-type: none"> <li>i. Case Studies</li> <li>ii. Group discussion</li> <li>iii. Pair learning</li> </ul>	<ul style="list-style-type: none"> <li>i. You tube lectures on PEs and MNCs.</li> <li>ii. Films</li> </ul>	<ul style="list-style-type: none"> <li>i. Study of role of MNCs.</li> <li>ii. Study of problem of PEs.</li> </ul>	<p>Student should know types of public enterprises and their comparative advantages and disadvantages. In addition to that students should features and role of MNCs in India.</p>
3	14	<ul style="list-style-type: none"> <li>i. Case Studies</li> <li>ii. Group discussion.</li> <li>iii. Game oriented Classes.</li> </ul>	<ul style="list-style-type: none"> <li>i. Films.</li> <li>ii. You tube lectures</li> </ul>	<ul style="list-style-type: none"> <li>i. Study of pricing policy followed by a firm in your area.</li> </ul>	<p>Awareness of students about various pricing practices</p>
4	14	<ul style="list-style-type: none"> <li>i. Case Studies</li> <li>ii. Open book discussion</li> <li>iii. Group discussion.</li> </ul>	<ul style="list-style-type: none"> <li>i. You tube lectures</li> <li>ii. Films</li> </ul>	<ul style="list-style-type: none"> <li>i. Study of method of capital budgeting.</li> </ul>	<p>Students should realize the importance of the different methods of Capital Budgeting and investment as a tool of profit management</p>



## References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Managerial Economics- Economic Tools for Todays Decision Makers,	Keat Paul G. and Philip K.Y. Young	Prentice Hall	Prentice Hall, New Jersey
2.	Managerial Economics,	D.N.Dwivedi D.N	Vikas Publishing House	Delhi
3.	Managerial Economics in a Global Economy	Salvatore D.	8th Edition, Oxford University Press.	
4.	Managerial Economics,	Sumitra Paul,	Macmillan 2008	
5.	P.L.Mehatha, Managerial	Managerial Economics	8th Ed. S.Chand Publishing	Economics, 8th Ed. S.Chand Publishing
6.	D.M.Mithani,	Managerial Economics-2008	Himalaya Publishing House	Mumbai
7.	Shankaran S.	Managerial Economics	Margham Publications,	Madras
8.	Thomas Christopher R. and Charles, Maurice S.,	Managerial Economics	McGraw Hill Irwin,	Boston

### **Suggested references Web reference**

<https://nptel.ac.in/courses/110101005/2>

<https://nptel.ac.in/downloads/110101005/>

<http://cec.nic.in/Pages/Home.aspx>

<http://en.wikipedia.org/wiki/Economics>

<http://www.investopedia.com/university/economics/#axzz1XwhFTmtm>

<http://www.tutor2u.net/blog/index.php/economics/>

<http://www.economicshelp.org/>

<https://www.intelligenceconomist.com/economics-blogs/>

<https://www.coursera.org/courses?query=managerial%20economics>

<https://www.edx.org/course/introduction-to-managerial-economics-0>

<https://www.mooc-list.com/tags/managerial-economics>

<https://online.stmary.edu/mba/courses/managerial-economics>

<https://www.tru.ca/distance/courses/econ3041.html>

<https://www.euomba.org/managerial-economics/>

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**Revised Syllabi (2019 Pattern) for three year B. Com. Degree Course (CBCS)**  
**Semester – II**  
**Essentials of E- Commerce**

**Course Code :- 126 A**

**No. of Credits : 03**

**Objectives of the course :-**

1. To acquaint learners with electronic data interchange and its standards
2. To develop knowledge about e-commerce process and payment solution
3. To develop practical knowledge about security of e- commerce transactions
4. To help students understand traditional v/s electronic retailing

**Depth of the programme : Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Skills to be developed</b>
1	Electronic data interchange	Concept – types- merits-limitations of paper Brand Business, Area groups of business, Essential documents for EDE gawky electronic data interchange simile, Steps to start EDI, EDI standards, Types of EDI files, EDI & internet, Merits of EDI, Bottlenecks & limitations	1. Conceptual understanding of Electronic Data Interchange, documentation and merits of EDI.
2	Commerce Process & Payment solution	Concept of payment solution – need, internet access solution- Areas of solution – solution provider , online commerce solution – essentials of good solution technology, standards for e-commerce, e-service, e-solution, e-business solution. Shopping cart – shopping cart software, Merchant account – Features –digital receipts for online payment, Payment system & devices, Cyber cash, features –utility, Credit card, smart card, features, utility, trades & securities, Internet currency	1. Awareness about payment solutions, various payment methods and modern modes of digital payments.

Unit No.	Unit Title	Contents	Skills to be developed
3	E-commerce – security	Need of E-Commerce security, cybercrimes- resources of privacy- tampering – proxy server system, Encryption – types of security – security precautions – cryptogram – data encryption standards & certificate authority, Ensuring electronic security – e-locking services, Security caution in e-commerce – public key – infrastructure firewall – secure socket layer secure electronic transactions	1. Understanding of E-Commerce security, precautions while using E-Commerce and methods & Process of E-Commerce security.
4	Business oriented E-Commerce	Features of B2B e-commerce, Business models, E-procedure, Virtual Market, Collaborative supply chain management, Intercompany integration, B2B e-commerce communication	1. Technical knowledge about virtual market and other business to business e-commerce communication.

#### Teaching Methodology:

Topic No.	Total Lectures	Teaching Methods	Film Shows and AV Applications
1	10	Lecture method ,Computer Laboratory demonstrations, Power Point Presentations	Online educational videos on related topics
2	12	Lecture method ,Computer Laboratory demonstrations, Power Point Presentations	Online educational videos on related topics
3	12	Lecture method ,Computer Laboratory demonstrations, Power Point Presentations	Online educational videos on related topics
4	14	Lecture method ,Computer Laboratory demonstrations, Power Point Presentations	Online educational videos on related topics

**References:**

1. E-Commerce – Henry chan willey, India
2. E-Commerce- P.T. Joseph P. H. I.
3. Understanding e-commerce, J. K. Shim A. A. Quareshi infinity books
4. E-commerce- P. W. Mann MJP publishers
5. E-commerce- C. S. Rayudu, Himalaya publishing house
6. E-commerce-K. K. Bajaj-D. Nag T. M. G. H.

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**F.Y. B.Com.**

**Optional Paper**

**Subject Name : Insurance and Transport - II**

**Course Code: 126 (B)**

**SEMESTER II - TRANSPORT**

**Objectives :**

1. To acquaint students with the concepts of transport.
2. To create awareness regarding basic knowledge about transportation system in India.
3. To make the students aware of career opportunities in the field of transport.

**No. of Lectures : 48**

<b>Unit No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Method</b>
<b>1.</b>	<b>Introduction to Transport</b> 1.1 Meaning 1.2 Importance of Transport 1.3 Types of Transport 1.4 Benefits of Transport 1.5 Problems of Transport Development in India 1.6 Measures to solve Transport Problems 1.7 Career opportunities in Transport Sector	<b>12</b>	Lecture, PPT, Group Discussion, Library Work, Assignment

<p><b>2.</b></p>	<p><b>Road Transport</b></p> <p>2.1 Meaning and Characteristics of Road Transport</p> <p>2.2 Importance of Road Transport in India</p> <p>2.3 Development of Road Transport in India since 1951</p> <p>2.4 Problems and Issues in Road Development</p> <p>2.5 Measures for Improvement in Road Transport</p>	<p><b>12</b></p>	<p>Lecture, PPT, Group Discussion, Library Work, Assignment</p>
<p><b>3.</b></p>	<p><b>Railway Transport</b></p> <p>3.1 Meaning and Features of Railway transport</p> <p>3.2 Significance of Railway transport</p> <p>3.2 Monorail and Metrorail</p> <p>3.3 Gauge of a railway track-Meaning and Classification</p> <p>3.4 Advantages and Limitations of Railway transport</p> <p>3.5 Progress of Railway Transport in India since 1951</p> <p>3.6 Problems of Indian Railways</p> <p>3.7 Measures to solve problems of Indian Railways</p>	<p><b>12</b></p>	<p>Lecture, PPT, Group Discussion, Library Work, Assignment</p>
<p><b>4.</b></p>	<p><b>Water and Air Transport</b></p> <p><b>4.1 Water Transport:</b></p> <p>4.1.1 Meaning and Significance of Water Transport</p> <p>4.1.2 Inland Water Transport and Coastal or Marine Transport</p> <p>4.1.3 Indian Shipping Growth and Problems</p> <p>4.1.4 Prospects of Water Transport in India</p>	<p><b>12</b></p>	<p>Lecture, PPT, Group Discussion, Library Work, Assignment</p>

	4.1.4 Limitations of Water Transport		
	<b>4.2 Air Transport:</b>		
	4.2.1 Meaning and Features of Air Transport		
	4.2.2 Importance of Air Transport		
	4.2.5 Progress of Air Transport in India		
	4.2.4 Problems and Prospects of Air Transport		
	<b>Total</b>	<b>48</b>	

**References:**

1. Misra S.K. and Puri V.K (2014) Indian Economy, Himalaya Publishing House, Mumbai.
2. India 2015, Ministry of Information and Broadcasting, Government of India.
3. Datt Gaurav and Mahajan Ashwani (2014) Datt and Sundharam Indian Economy, S. Chand and Company Ltd. New Delhi.
4. Agarwal A.N. (2001) Indian Economy, Problems of Development and Planning, WishwaPrakashan, New Delhi.
5. Shukla M.B. (2012) Indian Economy, Taxmann Publications(P)Ltd.,New Delhi.
6. Government of India, Economic Survey various Issues
7. Reserve Bank of India, Annual Report various issues
8. [http://www.indianrailways.gov.in/railwayboard/uploads/directorate/stat\\_econ/IRSP\\_2016-17/Facts\\_Figure/Fact\\_Figures%20English%202016-17.pdf](http://www.indianrailways.gov.in/railwayboard/uploads/directorate/stat_econ/IRSP_2016-17/Facts_Figure/Fact_Figures%20English%202016-17.pdf)
9. <http://www.ncert.nic.in/NCERTS/l/legy210.pdf>
10. [http://planningcommission.nic.in/reports/genrep/NTDPC\\_Vol\\_01.pdf](http://planningcommission.nic.in/reports/genrep/NTDPC_Vol_01.pdf)
11. [http://www.nwda.gov.in/upload/uploadfiles/files/NWDA\\_Annual\\_Report\\_English\\_2016-17-low.pdf](http://www.nwda.gov.in/upload/uploadfiles/files/NWDA_Annual_Report_English_2016-17-low.pdf)
12. [https://www.epw.in/system/files/pdf/1956\\_8/16/progress\\_of\\_indian\\_railways.pdf](https://www.epw.in/system/files/pdf/1956_8/16/progress_of_indian_railways.pdf)
13. [https://www.cs.mcgill.ca/~rwest/wikispeedia/wpcd/wp/r/Rail\\_transport\\_in\\_India.htm](https://www.cs.mcgill.ca/~rwest/wikispeedia/wpcd/wp/r/Rail_transport_in_India.htm)  
[https://www.cs.mcgill.ca/~rwest/wikispeedia/wpcd/wp/r/Rail\\_transport\\_in\\_Indi](https://www.cs.mcgill.ca/~rwest/wikispeedia/wpcd/wp/r/Rail_transport_in_Indi)



**Revised syllabi (2019 Pattern) for three years B.com Degree course (CBCS)**

**FY B Com Semester : II**

**Course Code - 126 (C)**

**Subject : Marketing and Salesmanship- Fundamental of Marketing- II**

**1. Objective of the Course**

1. To introduce the concept of Salesmanship.
2. To give insight about various techniques required for the salesman.
3. To inculcate the importance of Rural Marketing.
4. To acquaint the students with recent trends in marketing and social media marketing.

**Depth of the Program - Fundamental Knowledge**

**Objectives of the Program**

1. To help the students to prepare themselves for opportunities in marketing field.
2. To study elaborately the process of salesmanship.
3. To know about Rural Marketing which is an important sector in modern competitive Indian Scenario.
4. To educate the students about the sources and relevance of Recent trends in Marketing.

UNIT NO.	UNIT TITLE	CONTENTS	PURPOSE SKILLS TO BE DEVELOPED
1	Salesmanship	<b>1.1</b> Meaning and Definition of Salesmanship <b>1.2</b> Features of Salesmanship <b>1.3</b> Scope of Salesmanship <b>1.4</b> Modern Concept of Salesmanship <b>1.5</b> Utility of Salesmanship <b>1.6</b> Elements of Salesmanship <b>1.7</b> Salesmanship : Arts or Science	Students will get the knowledge of Salesmanship and various approaches.

		<b>1.8 Salesmanship – a Profession</b> <b>1.9 Qualities of Salesman</b>	
<b>2</b>	<b>Process of Selling</b>	<b>2.1 Psychology of Salesmanship – Attracting Attention, Awakening Interest, Creating Desire and Action</b> <b>2.2 Stages in Process of Selling –</b> (i) Pre-Sale Preparations (ii) Prospecting (iii) Pre-Approach (iv) Approach (v) Sales Presentation (vi) Handling of Objections (vii) Close (viii) After Sales Follow-up	Techniques of salesmanship skills will be developed.
<b>3</b>	<b>Rural Marketing</b>	<b>3.1 Rural Marketing</b> 3.1.1 Introduction 3.1.2 Definition of Rural Marketing 3.1.3 Features of Rural Marketing 3.1.4 Importance of Rural Marketing 3.1.5 Present Scenario of Rural Market 3.1.6 Challenges and Opportunities in Rural Marketing	Awareness and importance of Rural Marketing amongst students.
<b>4</b>	<b>Recent Trends in Marketing</b>	<b>4.1 Digital Marketing</b> <b>4.2 Green Marketing</b> <b>4.3 Niche Marketing</b> <b>4.4 E-marketing</b> <b>4.5 Social Media Marketing- Challenges and Opportunities</b>	Skills of Modern Marketing will be developed.

### Teaching Methodology

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative Methods to be used</b>	<b>Film shows and AV Applications</b>	<b>Project</b>	<b>Expected Outcome</b>
<b>1</b>	<b>14</b>	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Short Film AV Application		Students will get knowledge of the basics of salesmanship which is a vital aspect of marketing.
<b>2</b>	<b>14</b>	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Short Film AV Application		It will help the students to implement this knowledge in practicality by enhancing their skills in the field of marketing by using various techniques of salesmanship.
<b>3</b>	<b>12</b>	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	AV Application		It will help the students to gain insights about Rural Marketing and its uniqueness.
<b>4</b>	<b>08</b>	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Short Film, AV Application Use of You Tube		It will help the students to gain the insights about recent trends in marketing field.

### Methods of Evaluation

<b>Subject</b>	<b>Internal Evaluation</b>	<b>External Evaluation</b>	<b>Suggested Add on Course</b>
Unit - I	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	Marketing Management Course
Unit - II	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	Sales Marketing Management
Unit - III	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	Rural Marketing Online Course
Unit - IV	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	Online Marketing Course

## References

Sr. No.	Title of the Book	Author/s	Publication	Place
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	

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**Syllabus for B. Com. Semester –II**  
**Subject Name: - Business Ethics - II**

**Course code:- 126 (D)**

**Depth of the program – Fundamental Knowledge**

**Objective of the Program**

1. To enhance students' general awareness of ethical dilemmas at work.
2. To understand differing perceptions of interests in business-related situations
3. To introduce the concept of Corporate Social Responsibility, corporate Governance and explore its relevance to ethical business activity
4. To examine whether ethics set any boundaries on Accounting, marketing, IT, Social Media and workplace.
5. To prepare students to play a constructive role in improving the sustainable development with which they may become involved.

<b>Unit No</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
1	<b>Business Ethics</b>	Business ethics–Meaning, definitions, scope , objectives, need and Principles. Human values and moral –meaning, formation and importance. Professional Ethics-meaning and significance, management and ethics Gandhian approach in Ethics. Global Trends in Ethics.	1. Equip the students with a skills to resolve the business problems with ethical norms. 2. Recognize the inherent conflict of interest in many business decisions.

2	<b>Corporate Social Responsibility</b>	<p>CSR – concept, scope, forms of CSR, dimensions of CSR, legal and ethical foundation for CSR, steps to attain CSR,</p> <p>International Approach to CSR</p> <p>CSR Activities in-</p> <ol style="list-style-type: none"> <li>a. Social welfare,</li> <li>b. Healthcare,</li> <li>c. Education and</li> <li>d. Infrastructure</li> </ol>	<p>Understanding the scope CSR and it's scope</p> <p>2. To know the global trends</p>
3.	<b>Corporate Governance and Business ethics</b>	<p>Corporate Governance- concept, objectives, features, core principles of good corporate governance, advantages, system of corporate governance and SEBI's guideline</p> <p>Whistle Blowing- Meaning causes and types.</p> <p>Current issues of Business ethics in-</p> <ol style="list-style-type: none"> <li>a. Accounting,</li> <li>b. Social Media,</li> <li>c. IT,</li> <li>d. Marketing and Advertisement</li> <li>e. Harassments and discrimination at workplace</li> </ol>	<p>Acquaint the students with corporate governance and global business ethics.</p>

4.	<b>Sustainable Development and Ethics</b>	<p>Sustainable Development- concept, need principles and importance, Goals of sustainable development and challenges to achieve SD.</p> <p>Achievements of Sustainable Development in India- clean water, clean energy, no poverty, zero hunger, Good Health, quality education, climates action and Industry innovations infrastructure.</p> <p>Ethics and sustainable development,</p>	<p>Identify various facts of sustainable development Apply the knowledge of sustainable development for people education</p>
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### Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Article Review, Group Discussion, Quize	Documentary	-	Acquaint knowledge and maturity to understand the Business Ethics
2	12	Survey report. Poster presentation, Guest lecture	Short film	-	Application of CSR in various sector
3	12	Interview, Game, PPT, Narrating	Documentary	-	To analyze corporate governance in India
4	12	Project making, Street play, jingles m	Short Film	Project	To understand and achieve sustainable development



### Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evolution	Written Exam	Related Short Term Course/ Seminar/Workshop
Unit – II	Continuous Evolution	Written Exam	Related Short Term Course/ Seminar/Workshop
Unit – III	Continuous Evolution	Written Exam	Related Short Term Course/ Seminar/Workshop
Unit – IV	Continuous Evolution	Written Exam	Related Short Term Course/ Seminar/Workshop

## References

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1.	<b>Ethics in Management</b>	<b>S.A. Sherlekar ,</b>	<b>Himalaya Publication</b>	<b>New Delhi</b>
2.	<b>Business Ethics and corporate Governance</b>	<b>S S Khanka</b>	<b>S. Chand Publication</b>	<b>Mumbai</b>
3.	<b>Business Ethics and Corporate Governance</b>	<b>S. K. Bhatia</b>	<b>Deep and Deep sons</b>	<b>New Delhi</b>
4.	<b>Corporate Governance : Principle, Policies and Practices</b>	<b>Bob Tricker</b>	<b>Oxford University Press</b>	<b>New Delhi</b>
5.	<b>Management by Values</b>	<b>S.K.Chakraborti ,</b>	<b>Oxford University Press</b>	<b>Mumbai</b>
6.	<b>Business Ethics And Corporate Governance</b>	<b>A. C. Fernando</b>	<b>Dorling Kindersly</b>	<b>Mumbai</b>
7.	<b>E Commerce - A Study in Business Ethics</b>	<b>Rituparna Raj</b>	<b>Himalaya Publication</b>	<b>New Delhi</b>
8.	<b>E-Commerce and It' Applications</b>	<b>Dr. U. S. Pandey, Rahul Srivastava and Saurabh Shukla.</b>	<b>S. Chand &amp; Company,</b>	<b>New Delhi</b>
9.	<b>The sustainable development goals</b>	<b>United Nations</b>	<b>United Nations Publication</b>	<b>UN</b>

10.	Atlas of Sustainable Development Goals 2017: from World Development Indicators	World Bank	World Bank Publication	-
11.	Business Ethics And Corporate Governance	A. C. Fernando	Dorling Kindersly	Mumbai
12.	The age of sustainable development goals	Jeffery D Saches and Ki Moon Ban	Columbia University Press	- -

**Suggested References -Web Reference**

Sr. No	
1	<a href="http://www.mca.gov.in/MinistryV2/csrdatasummary.html">http://www.mca.gov.in/MinistryV2/csrdatasummary.html</a>
2	<a href="http://Csr.gov.in">Csr.gov.in</a>
3	<a href="https://www.acclimited.com/sustainable/corporate-social-responsibility">https://www.acclimited.com/sustainable/corporate-social-responsibility</a>
4	<a href="https://www.youtube.com/watch?v=FN0kRR98518">https://www.youtube.com/watch?v=FN0kRR98518</a>
5	<a href="https://sustainabledevelopment.un.org/?menu=1300">https://sustainabledevelopment.un.org/?menu=1300</a>
6	<a href="https://www.toppr.com/guides/business-communication-and-ethics/business-ethics/meaning-and-ethical-principles-in-business/">https://www.toppr.com/guides/business-communication-and-ethics/business-ethics/meaning-and-ethical-principles-in-business/</a>

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## Syllabus for F.Y.B.Com

Semester-II, Paper-II

**Subject Name: - Business Environment & Entrepreneurship - II**

**Course Code:-126 (E)**

**Depth of Programme: - Fundamental Knowledge**

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>Entrepreneurial Behaviour</b>	Nature- Comparison between entrepreneurial and non-entrepreneurial, Personality-Habits of Entrepreneurs – Dynamics of Motivation	Understanding the difference between entrepreneurial and non-entrepreneurial, personality, Habits of Entrepreneurs Skill-developing entrepreneurial personality and developing habits of entrepreneurs in students
2	<b>Entrepreneurship</b>	Concept- Need and Importance of Entrepreneurship - Economic Development and Industrialization - Role of Entrepreneurship in economy- Entrepreneur as a catalyst	Providing knowledge and significance of entrepreneurship Skill-Realising role of entrepreneurship in economy
3	<b>Institutions working for promoting entrepreneurship</b>	<ol style="list-style-type: none"><li>1) Entrepreneurship Development Institute of India (EDII)</li><li>2) Maharashtra Centre for Entrepreneurship Development (MCED)</li><li>3) District Industries Centre ( DIC)</li><li>4) Maharashtra Chamber of Commerce, Industries and Agriculture(MCCIA)</li><li>5) Role of local NGO in promoting Entrepreneurship</li></ol>	Gaining knowledge of various institutions promoting entrepreneurship Skill-Acquaintance with these institutions

<b>4</b>	<b>Study of entrepreneurs</b>	<ol style="list-style-type: none"> <li>1) Hanumant Gaikwad ( BVG)</li> <li>2) Kiran Mazumdar Shaw</li> <li>3) Suwasini Kirloskar</li> <li>4) Any successful Entrepreneur from your area</li> </ol>	Getting inspiration from the entrepreneurs Skill-Developing entrepreneurial personality by getting inspiration from the entrepreneurs
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### Teaching Methodology- F.Y.B.Com Semester-II, Paper-II

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
<b>1</b>	12	Study of entrepreneurial and non-entrepreneurial personalities with the help of properly designed questionnaire	Related videos and PPT, Film 'Entrepreneurship' produced by Asian Centre for Research and Training (Pune)	A group of 3 to 5 students to interview entrepreneurial and non-entrepreneurial personalities and note the difference among them, also study habits of entrepreneurs, Shadow Training, Work experience, Entrepreneurship and Management Games	Understanding the difference between entrepreneurial and non-entrepreneurial personalities and thereby getting inspiration to make students personality entrepreneurial
<b>2</b>	12	Study of contribution of entrepreneurship in economic development (Study of selected advanced nations)	Film 'Entrepreneurship' produced by Asian Centre for Research and Training (Pune)	Form a group of 3 to 5 students to search role of entrepreneurship in economy, visit to exhibitions to get insight of entrepreneurship	Understanding the significance of entrepreneurship in economy thereby getting inspiration to become entrepreneur
<b>3</b>	12	Visit website of related institutions working for promoting entrepreneurship	Acquire CDs of related institutions working for promoting entrepreneurship	Visit to offices/regional offices of related institutions working for promoting entrepreneurship	Knowing the functions of related institutions
<b>4</b>	12	Study of Biographies of entrepreneurs and presenting in students group	Films on lives of Entrepreneurs	A group of students to interview entrepreneurs	Inspiration from study of Biographies to become entrepreneurs

## Method of Evaluation: F.Y.B.Com Semester-II, Paper-II

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Unit Test, Case Studies	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Study of Entrepreneurial and Non-entrepreneurial Behaviour
Unit-II	Seminar, Class participation Assignment, Library Work, Unit Test	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Entrepreneurship Development
Unit-III	Seminar, Class participation Assignment, Library Work, Unit Test	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Introduction to institutions working for promoting entrepreneurship
Unit-IV	Seminar, Class participation Assignment, Library Work, Unit Test, Field Work	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Inspiring Entrepreneurship

## References

Sr. No	Title of Book	Author/s	Publication	Place
1	Business Environment	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

## Revised syllabi (2019 Pattern) for three years B.Com. Degree course (CBCS)

Semester : - II ( F.Y.B.Com)

Course Code - 126 (F)

Subject : - **Foundation Course in Commerce**

### 1. Preamble

It is essential for every student of commerce to have understating on the recent improvements and innovations in commerce. The Current commerce industry has seen a major shift from Physical to Digital , with significant emphasis on the service sector form the previous era of manufacturing , from Business to Entrepreneurship.

The students of Commerce need to develop an understanding on the importance of Management and Administration in the early years to develop the skills required for a successful future

### Objectives of the course

1. To introduce the students to the Concept of Entrepreneurship
  2. To improve the understanding of the students on E- Commerce
  3. To improve the knowledge of students on recent trends in Retail Sector
  4. To introduce the students to the concept of Management and Administration
- Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Skills to be developed
1	<b>Entrepreneurship</b>	Entrepreneurship : Introduction , difference between Business and Entrepreneurship , Qualities of an Entrepreneur  Role of Entrepreneur in Social and Economical Development of the Country  Types of Entrepreneurs	<ol style="list-style-type: none"><li>1. Conceptual Understanding on Entrepreneurship ,</li><li>2. Motivate the students develop Entrepreneurship Skills</li><li>3. Develop Innovative entrepreneurial ideas</li></ol>

2	<b>E-Commerce</b>	<p>Introduction- Meaning, Features, Functions and Scope of E-Commerce-Importance and Limitations of E-Commerce.</p> <p>Types of E-Commerce: B2B, B2C, C2B, C2C,B2G, C2G, B2A, C2A and P2P, B2B service provider.</p>	<ol style="list-style-type: none"> <li>1. Understanding e- Commerce and its future prospectus</li> <li>2. Awareness on the various forms of e-commerce</li> </ol>
3	<b>Retailing</b>	<p>Introduction, Concept of Organized and Unorganized Retailing, Trends in Retailing, Innovations in Retailing in India , Growth of Organized Retailing in India, Measures adopted by Unorganized Retailers for Survival, FDI in Retail in India. Digital Retailing and Overview</p>	<ol style="list-style-type: none"> <li>1. Introduction to the Recent trend in Retailing</li> <li>2. To develop conceptual understating on Digital Retailing</li> </ol>
4	<b>Management and Administration</b>	<ol style="list-style-type: none"> <li>a) Management: Concept and Features</li> <li>b) Administration: Concept and Features</li> <li>c) Difference between and Management and Administration</li> <li>d) Scope of Management</li> </ol>	<ol style="list-style-type: none"> <li>1. Conceptual understating on Management and Administration</li> </ol>



## Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	PPT , Success Stories , Organizing Entrepreneurship Fairs al College Level , Guest Lectures by Successful Entrepreneurs	Interview videos and Documentaries and Motivation Videos of Eminent Entrepreneurs	Project on Innovative entrepreneurial Ideas	Developing Entrepreneurial Spirit among the students
2	12	Guest Lectures by subject Experts / Industry Expert , Internet Assignments , Case Study Discussion on Real Life success stories	Educational Videos, Videos on Real Life success stories	Case analysis and Discussions,	Conceptual Clarity and Awareness on Latest trends in e-commerce
3	12	PPT and Internet Research , Field visit to Organized and Unorganized Retail Sector.	Online Videos, Live demonstration on Online Retail e.g. Amazon, Big Basket etc.	Interview of Retailers and Managers in Organized and Unorganized Retail Sector / Project on a Retail Outlet in Organized and Unorganized	Understanding on the recent changes and innovations in the Retail Sector
4	12	PPT , Guest Lectures	Educational Videos	Project Report	Conceptual understanding on Management and Administration  Understanding on Difference between Management and Administration

### Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	MCQ / PPT / Written Test	As per University norms	Entrepreneurship Development Workshop with Certification
Unit – II	Chart Presentation / MCQ/ Written Test	As per University norms	Certificate Course E- Commerce
Unit – III	Written Test / Open Book Examination	As per University norms	Diploma Course on Retail Management
Unit – IV	PPT/ MCQ/Written Test/ Field Visit and Report	As per University norms	Workshop on Leadership Development

### References :

#### List of Books Recommended :-

- Introduction To E – Commerce, Dhawan, Nidhi, International Book House
- E- Commerce - Rajaraman
- Business Organisation Management Maheshwari, Rajendra P ,Mahajan, J. P . International Book House
- Business Organization and Principles of Management by Dutta Chowdury, Central Education
- Retailing Management, Levy Michael., Weitz Barton A, Tata Mcgraw Hill
- Strategic Management, David, Fred R., Phi Leraning
- Government Policies on FDI in Retail.
- Retail Management - S.C. Bhatia Atlantic Publishers & Dist, 2008
- Retail Survival of the Fittest: 7 Ways to Future-Proof Your Retail Store by Francesca Nicasio
- Retail Management : Rajnish Tuli , Nidhi Varma Srivastava , Paperback
- Entrepreneurial Development by Khanka S.S , S.Chand
- Innovation and Entrepreneurship by Peter F. Drucker
- The Oxford Handbook of Entrepreneurship Edited by Anuradha Basu, Mark Casson, Nigel Wadeson, and Bernard Yeun

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