

Tilak Maharashtra Vidyapeeth, Pune
B.Com. Regular/External Programme
Semester Pattern (CBCS) Syllabus – 2019-20
F.Y. B.Com. I Semester

Credit Score:

1) Core / Compulsory Subjects 4 credits per subject

Compulsory Subjects:-

1. Functional English
2. Business Economics (Micro)
3. Financial Accounting
4. Marketing
5. Computational Skill

BCOM19/101 - Financial Accounting (4 credits)

Objectives:-

1. To know the basic concepts of Accounts.
2. To enable students to have command on Advanced Accounting Methods in business.
3. To know the details about Partnership Accounting.
4. To get the students acquainted with accounting treatments of Non – trading organizations.
5. To acquaint the students with the methods of preparation of final accounts.
6. To meet the growing requirements of the students of accountancy.

Chapter 1 :- Introduction

UNIT -1 - Fundamentals of Accounting

- 1.1 Introduction to Accounting -
 - Classifications of Accounts
 - Accounting Principles, Conventions and Concepts
 - Double entry system
 - Rules of debit s and credit
 - Accounting Equation
 - Recording of Transactions – Journal, Ledger, Trial Balance
 - Final accounts of Non-Corporate entities -Capital and Revenue items,
Principles of preparing Trading and Profit and Loss
Account, Balance sheet

Meaning, definitions, Scope and need of Accounting (rules of Accounts)
Branches of development of accounting.
Introduction of accounting standards

Chapter 2 :- Piecemeal Distribution of partnership firm.

Surplus capital method.
Maximum loss method.

Chapter 3: - Depreciation

Meaning, need.
Methods: - (annuity & sinking fund)
1. Journal Entry.
2. Ledger.

Chapter 4 :- Farm Accounting.

Introduction.
Books of Accounts to be maintained for farm accounting.
Preparation of Revenue Accounts & finding out profit or loss on various sections. Crop Accounts, Live Stock Accounts, Dairy Accounts, Poultry Accounts, Fishery Accounts.
Preparation of Balance Sheet.

Chapter 5 :- Tally and Computerized Accounting.

Accounting in Computerized Environment

Introduction
Advantages of Computerized Accounting
Features of Computerized accounting system
Difference between manual accounting & computerized accounting
Accounting packages features.
Introduction of Tally 7.2, objective, use.

BCOM19/102 - Business Economics (Micro) (4 credits)

Objectives:-

1. To impart the knowledge of basic business economics.
2. To know the theory of demand and supply.
3. To enable the students to know the various factors of production.

1) **Introduction: -**

Micro economics, Meaning , Importance & Limitations
Difference between micro & macro economics
Basic problems of an economy.
Market Mechanism: - Functions & limitations.

2) **Demand Analysis:** -

Concept & meaning of demand.
Law of demand , changes in demand.
Elasticity of demand-concept, price , income , cross elasticity of demand,
Determinants of elasticity of demand, measurement of price, income
and cross elasticity of demand,
Total revenue, Average revenue, Marginal revenue.

3) **The Production Function** -

Introduction, Concept of Production
Law of variable proportion, Three phases of Law
Law of Returns to scale & Three phases
Economics of Large Scale Production,
Internal & external economies & diseconomies of Large scale
production.

4) **Cost Concepts: - Introduction**

Types of costs – Fixed, Variable, average, marginal and total cost,
Short run cost & long run cost.
Opportunity cost. – application of opportunity cost
A firm's Short run & Long run average cost curve.

5) **Market Structure: - Introduction – Definition, classification**

Perfect competitive market,
Perfect competition –characteristics, conditions of equilibrium,
equilibrium of firm & Industry short run & long run supply curve, Price &
output determination.
Monopoly – characteristics, types, equilibrium of monopoly firm, price
Discrimination, price & output determination – short run / Long run
period.
Monopolistic competition – characteristics, price & output determination-
Short run & Long run under Monopolistic competition
Meaning
Oligopoly – Features of oligopoly market
Duopoly – Meaning and Features of Duopoly market

6) **Factor pricing: - Introduction, features of factor pricing**

1. Marginal productivity & Theory of distribution
2. Rent – Ricardian & Modern Theory of rent ; Quasi rent.
3. Wages- Real & Money wages, collective bargaining & trade union
4. Introduction, Gross & Net Interest., Loanable Fund Theory
5. Profit – Meaning, Theories of profit – Risk & uncertainty theory, Dynamic Theory, Innovation Theory.

BCOM19/103 – Marketing (4 credits)

Objectives:-

1. To enable students to know the concepts of Market & Marketing.
2. To understand 4 P's of Marketing mix in detail.
3. To understand the recent trends in Marketing.

Unit I: Introduction To Marketing: -

Meaning & Definition: - Market, Marketing.

Functions of Marketing: -

Buying; Assembling; Selling, Warehousing; Transport;
Standardization; grading; Packaging; Labeling; Risk Bearing
Insurance; Finance; Market Research.

Branding- features, Methods, Packaging

Unit II :- Product Mix :-

Meaning; Definition; Elements of Marketing Mix.

Product – Concept; Definition,

Characteristics – Implicit, Explicit

Product Life Cycle.

Product Differentiation; Product Positioning.

Development of a New Product.

Unit III :- Price Mix :-

Concept & Definition of Price.

Elements of Price Mix.

Importance of Pricing.

Pricing Methods: -

1. Cost oriented pricing strategy.
2. Demand oriented pricing.
3. Competition oriented pricing.

Unit IV :- Place Mix

Meaning & Concept of Place Mix.

Types of Intermediaries / Middlemen.

A. Merchant Middlemen.

1. Wholesalers.
2. Retailers: - Small scale retailers and Large scale retailers.
3. Mail order house.
4. Super market.
5. Consumer Co-operative.

B. Agent Middlemen.

Types of Channels.

Unit V :- Promotion Mix :-

Meaning of promotion mix.

Elements of promotion mix.

Factors influencing promotion mix.

Sales promotion techniques & methods.

1. Premiums.

2. Contests.
3. Price deals.
4. Other sales promotion technique.

Unit VI: - Recent trends in marketing :-

Rural marketing.
Services Marketing.

BCOM19/104F - Functional English (4 credits)

Objectives:-

1. To enhance the communication skills in English.
2. To acquaint the students with basic conversational and writing skills in English.
3. To develop the reading habit among the students.

Unit I - Reading Skills and Grammar: -

1. Introduction , Reading & Comprehension
2. Skimming the text for identifying the General Theme.
3. Scanning the text to locate specific details
4. Comprehension passages for practice

Unit II - Conversational Skills: - Introduction :-

1. Introduction
2. Introducing yourself and introducing others
3. Joining and Leaving a conversation
4. Requesting
5. Inviting, Accepting and Dealing Invitations.
6. Asking, Giving and Refusing permission.
7. Asking for Information.
8. Suggesting
9. Agreeing, Partly agreeing and disagreeing

Unit III - Writing Skills-

1. Agendas
2. Minutes
3. Reports
4. Letters.
5. Curriculum Vitae

Unit IV - Grammar

Common Errors in English

1. Nouns
2. Pronouns

3. Adjectives
4. Verbs
5. Active & Passive Voice
6. Tenses
7. Auxiliaries & modals
8. Verbs followed by Prepositions
9. Adverbs
10. Prepositions & conjunctions.

BCOM19/105 - Computational Skill (4 credits)

Objectives: -

- a) To know the basic of typing & the key board
- b) To get introduced to the computing system
- c) To know the input & output devices
- d) To know the primary & secondary storage devices

Unit 1) Typing

Unit 2) Introduction to computer system

Unit 3) Input devices and Output Devices

Unit 4) Primary Storage and Secondary Storage Devices

Unit 5) Basics of MS Word

Unit 6) Basics of MS Excel

Unit 7) Basics of MS power point

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Semester Pattern (CBCS) Syllabus – 2019-20
F.Y. B.Com. II Semester

Credit Score:

1) Core / Compulsory Subjects 4 credits per subject

Compulsory Subjects:-

- 1. Environment**
- 2. Fundamentals of Banking**
- 3. Entrepreneurship Awareness**
- 4. Business Management**
- 5. Indian Legal System**

BCOM19/106 Environment (4 credits)

1. Environmental Studies : Multidisciplinary Nature
2. Natural Resources
3. Ecosystems
4. Biodiversity and its conservation
5. Environmental Pollution
6. Social Issues and the Environment
7. Human Population & Environment
8. Bibliography

BCOM19/107 - Fundamentals of Banking (4credits)

Objectives:-

1. To know the basic concepts of banking
2. To develop awareness of services provided by commercial banks
3. To acquaint students with the different types of negotiable instruments.
4. To acquaint the students with technological development of banks

1. Introduction: -

- Meaning & definition of Bank.
- Origin of the word “Bank”
- Evolution of commercial banks in India

2. Functions of commercial banks: - Introduction

Primary Functions: -

- 1) Acceptance of deposits – different types of Accounts
- 2) Granting loans & advances.

Secondary Functions: -

1. Agency Functions & Service

- Payment & collection of negotiable instruments.
- Purchase & sale of approved securities.
- Acting as a trustee.
- Executor or Attorney.
- Acting as a representative.

2. General Utility Functions: -

- Safe Custody.
- Safe Deposit Vaults., Transfer of money Traveler's Cheque,
- Acting as referee –
- Merchant Banking, Teller system – ATM, Credit Cards, Stock invest, Mutual Arrangement Scheme, Gift Cheques Consultancy & guarantee service.
- Issue of letter of credit.
- Payment of Pension.
- Conducting government & foreign exchange transactions.

3. Procedure for opening of different types of Accounts & types of customers :-

Introduction

Opening of deposit Account: -

Fixed, Saving, Recurring & Current Account

Operating of Deposit Account: -

Mode of deposit & withdrawals

Mode of operations, Method of Remittance

Closing of Accounts.

Types of customers: -

Individuals Customers - Minor, Major, Illiterate, Non Resident, Pardanashin women.

Other Institutional customers -Sole proprietorship, Joint Hindu family, Partnership firms, Joint stock companies, Clubs, Trusts Associations & Societies, Executors & Administrators.

3. Lending Principles, Credit Creation & Balance Sheet of a Bank :

4.1. Introduction

Lending Principles: -

- Safety
- Liquidity
- Profitability
- Diversification of risks
- Marketability of securities
- Conflict between liquidity & profitability

Credit creation by banks: process & limitations

Balance sheet of a Commercial Bank.

4. Negotiable Instruments :-

Introduction
Definitions & Characteristics of Negotiable Instrument.
Cheques: Types of cheques & Types of crossings.
Bills of Exchange.
Promissory Notes.
Hundies
Certificate of Deposit
Treasury Bills

5. Endorsements: -

Introduction
Definitions of Endorsement
Legal provisions regarding endorsement
Rules regarding endorsement
Types of Endorsement.

6. Use of Modern Technology in Banking :-

Introduction
Need & Importance of Technology in Banking.
Automatic Teller Machine (ATM)
Credit Cards.
7.5. Debit Cards.
Tele Banking.
Net Banking / E Banking
Core Banking.

BCOM19/108 – Entrepreneurship Awareness (4 credits)

Objectives: -

1. To acquaint the students with the emerging business environment and trends at the national and inter-national level in the light of the policies of liberalization and globalization.
2. To provide exposure to the students to the entrepreneurial, cultural and industrial growth so as they prepare them to set up and manage their own small units.

Unit I - Indian Business Environment -

concept components and importance.

Types of environment – natural, economic, political, social, technical, cultural and legal Business Environment and economic growth and economic trends.

Unit II - Problems of Growth -

Unemployment, poverty, Regional imbalances, social injustice, inflation, parallel economy, industrial sickness, pollution – types – sources – effects and measures to control.

Unit III - Role of Government –

Monetary and fiscal policy, industrial policy since 1991. Privatization and liberalization - Its impact on Indian economy export – import policy, Regulation of foreign investment.

Unit IV- International environment –

international trading environment –
overview – trends in world trade and problems of developing countries. International economic grouping and institutions
GATT, WTO, World Bank, I.M.F.

Unit V- Entrepreneur Introduction –

The entrepreneur – meaning, qualities, functions, difference between entrepreneur and manager, entrepreneurs and economic development, emergence of entrepreneurial class, Rate of socio economic environment – Theories of entrepreneurship

Unit VI- Entrepreneurial Development Programmes (E.D.P.) -

E.D..P. – Role – relevance – achievements - Role of government in organizing EDPs

Role of entrepreneur in economic growth as an innovation -
Entrepreneurship and economic development – case study of successful entrepreneur from local region.(any two)

Unit VII – Venture Capital

Promotion of venture – analysis of opportunities – external environment analysis – Legal requirement for establishment of a new unit and raising of funds- venture capital sources and documentation required.

Unit VIII - Entrepreneurial Behavior –

Innovation and entrepreneur –
type of entrepreneurs – women entrepreneurs & role – status, problems and prospects.

BCOM19/109 - Business Management (4 credits)

Objectives:-

1. To introduce the concept of management to the students.
2. To acquaint the students with modern management practices.
3. To develop leadership skills ,communication skills.
- 4.

1. Concepts of Management.

Definitions as art or science, profession, scope of Management, functions of Management ,Managerial skills; Traditional & Professional . in India.

2. Evaluation of Management Thoughts : -

F.W.Taylor- scientific Management.
Henry Fayol – administrative Management
Elton Mayo - experiment
Chester Barnard – theory
Peter Drucker – thoughts

3. Functions of Management.

1. Planning – Meaning, Importance, process, advantages & limitations
2. Content of planning:
 - a. Forecasting – meaning, need, techniques
 - b. Decision Making – Meaning, Importance, Factors affecting decision making.
 - c. Time management.
 - d. Organizing & Staffing

4. Organization structure.

Meaning, purpose, types of organization, delegation of Authority, span of control.

5. Direction.

Definition, Meaning, Importance, Nature & principles of direction, components of direction & techniques.

6. Motivation: Meaning, Importance & theories

1. Maslow’s Need theory of Hierarchy
2. Herzberg’s two factors Theory
3. Mc Gregors Theory X & Theory Y
4. Financial & Non- Financial Incentives
5. Moral

7. Leadership: Meaning, Importance, qualities of leaders, theories of leadership- Trait, Situational, composite, Theory
Leadership Style - Autocratic, Participative, Free rain.

BCOM19/110 - Indian Legal System (4 credits)

Objectives:-

- a) To get introduced to the Indian legal system
- b) To know the outline of the constitution of India, CrPC, CPC
- c) To know the types of laws
- d) To know the personal laws

Unit 1: Introduction to Indian Legal SystemUnit

2: The Constitution of India

Unit 3: Civil and Criminal Procedure CodeUnit

4: Personal Laws

Unit 5: Basic Commercial LawsUnit

6: Taxation Laws

Unit 7: Land Revenue LawsUnit

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Semester Pattern (CBCS) Syllabus – 2019-20
S.Y.B.Com. III Semester

Credit Score:

1) Core / Compulsory Subjects 4 credits per subject

Compulsory Subjects:-

- 1) Business Communication
- 2) Corporate Accounting
- 3) Business Economics (Macro)
- 4) Corporate Law

BCOM19/201 - Business Communication (4 credits)

Objectives:-

1. To develop communication skills in the students.
2. To acquaint the students with various types of business letters so as to improve business correspondence.
3. To develop the art of Report writing.

Unit -I - Business Communication

- i. Communication - Definition, Meaning & Importance
- ii. Business communication - Definition, Meaning & Importance
- iii. Elements of communication process
- iv. Types of communication
- v. Principles of effective communication
- vi. Barriers to effective communication.

Unit -II - Methods of Communication

1. Nature and scope of business communication & it's importance
2. Methods of communication: - Verbal, Non- verbal, Use of audio visual and electronic media for business communication.
3. Types of communication in corporate organisation: - Upward, Downward & Horizontal communication.

Unit - III- Interpersonal skills and Body Language

1. Body language- Concept & importance, Definition
2. Use of body language to improve communication.
3. Interpersonal skills – concept, use of effective interpersonal skills to get desired results in corporate sector, Elements of Good Listening, Barriers in Listening

Unit – IV - Business correspondence

1. Business letters (correspondence) – Meaning & Importance, structure and layout of a business letters, forms of layout Essential qualities of a good business letter.
2. Types of Business Letters.- Letters of Enquiry and replies to them, Order letters & their fulfillment, trade reference and status Enquiry, Complaints and their adjustment, collection letters, sales letters & circular letters.
3. Application letter for Employment, Appointment letter, Termination letter

Unit – V - Reports Writing

1. Report writing – Meaning and Importance
2. Types of Reports, Structure of reports.
3. Drafting of Reports- Definition, purpose and scope – determining the audience – Collection of data, organizing the material analysis and interpretation of data presentation of data, Writing of Reports and it's submission.
4. Study of specimen Reports.

Unit – VI - Business communication and Information Technology

1. Computer application in business communication – Use of E-mail, Fax and Internet. Website, Telex and Electronics Clearance System

BCOM19/202 - Corporate Accounting (4 credits)

Objectives: -

1. To know the basic concepts of corporate accounting.
2. To develop awareness about corporate accounting practices.
3. To enable the students with the provision of companies Act related to Holding Company.& Liquidation of company

Chapter1:- Issue of shares

Types of shares

Issue of equity shares (at par, at premium, at discount)

Forfeiture of shares, Reissue of forfeited shares

Chapter 2: Profit Prior To Incorporation

Introduction

Accounting treatment profit or loss prior to incorporation.

Sales ratio, Time ratio & Variable ratio

Chapter 3: Accounting Standards:

Familiarity to AS1; AS2 ; AS4; AS5;

Chapter 4: Holding Company:

Introduction: Definition of Holding Companies and subsidiary

companies – Principles of consolidation – consolidation of balance sheet

with one subsidiary company – Goodwill or capital reserve – Minority

interest – capital or revenue profits / losses – inter company

Chapter 5: Liquidation of Joint Stock Company:-

- Concept of Liquidation
- Modes of Winding up
- Procedure of Winding up

BCOM19/203 - Corporate Law (4 credits)

Objective:-

- A] To acquaint the students with company/corporate law.
B] To enable them to learn the implementations of these laws.

1. Joint stock company:

- Meaning, characteristics, kinds of companies
- Lifting the veil of incorporation
- Conversion of Private Ltd. Co. into Public Ltd.Co. & vice versa
- Formation stages of joint stock companies, Promotion
- Incorporation, Commencement of Business stage

2. Documents incidental to formation of company:

- Memorandum of Association- meaning, clauses, alterations, doctrine of constructive notice of memorandum
- Articles of Association – Meaning, Contents, Alterations, Table A- Doctrine of Indoor Management.
- Prospectus – Meaning contents, draft & Abridged form of prospectus, statutory requirements in relation to prospectus
- Statement in lieu of prospectus.
- Misstatement in prospectus
- Consequences, remedies & Liabilities for misstatement in prospectus:

3. Share & Share Capital :

- Meaning of shares, types of shares, Issue & allotment, underwriting of shares, Transfer & transmission of shares, D-MAT of shares, Forfeiture of shares, Re-issue& surrender of shares, Buy Back of shares, employee stock option scheme & SWEAT equity shares.
- Membership of Joint Stock Co. Meaning, Mode of acquisition & termination of membership. Rights & Liability of members, Nomination by member.

4. Borrowing Powers:

Provisions relating to borrowing powers.

- Debentures - Meaning, types, Issue of debentures
- Public deposits - Acceptance (Rule)
 - Mortgage, Pledge, Hypothecation.

5. Company Management:

- Corporate Governance - Introduction
- Director – Provision related to appointment, Removal & retirement by rotation of director's, powers
Duties of a director, Liabilities of Directors
- Appointment of whole time director.
- Appointment of a managing director, remuneration of secretarial Auditors.

6. Rules of majority:

- Meaning, Exceptions to rule of majority
- Prevention of oppression & mismanagement.

7. Company Meeting:

- Meaning, Prerequisites of a valid meeting
- Types of meeting & provision related to various types of meeting.

8. Winding up of a joint stock company :-

- Meaning, mode of winding up
- Procedure of winding up
- appointment of official liquidators –rights & duties.

BCOM19/204 - Business Economics (Macro) (4 credits)

Objectives: - To impart the knowledge of

- 1) Macro economics
- 2) Inflation and deflation
- 3) Output of employment

2. Basic Concepts of Macro Economics- Introduction, Meaning, nature, scope, significance & limitations of Macro Economics.

3. Money-

- Definition & functions of money, & Meaning
- Demand for money
- Classical and Keynesian Approach
- Supply of money – Role of Central Bank
- Reserve Bank of India's New Money Measures
- Role of Commercial Banks. (Credit Creation)
- Value of money – Quantity Theory of Money, Cash Balance Approach, Milton Friedman's Approach, James Tobin's Portfolio

4. Inflation & Deflation

Inflation – meaning, causes & Effects
 Demand – pull & cost, push inflation, consequences of inflation
 Inflationary gap – Definition, Causes & effects
 Deflation – Meaning & causes
 Consequences of deflation.

5. Output & Employment Theories.

- Say's Law of Market
- Keynesian theory of employment & Income

6. Trade Cycle - Meaning, Features & phases of trade cycle
 Policy for Trade cycle – Monetary & Fiscal Measures

7. National Income – Definition Meaning,

- Concept of National Income – Gross National product (GNP)
 Net National product (NNP)
 National Income at factor cost
 personal Income, Disposable Income
- Measurement of National Income - Methods

- Circular flow of Income
- Difficulties in Measurement of National Income

8. Public Finance – Meaning, nature & scope – Public Revenue, Public Expenditure, Public Debt, Deficit Financing
Budget Concept & Types

8. Consumption Function – Meaning

- Propensity to consume
- Propensity to save
- Keynes's Law of Consumption
- Determinants of Consumption function

BCOM19/205 – Organization Trade And Markets(4 credits)

UNIT I - Introduction

Nature and scope of Business in the modern context- Objectives of Business-Study of various policies- Product buying ,selling price and Credit policies.

UNIT II - Service Sector

Role ,importance and development of Service Sector in India-Business Practices with reference to E-Commerce.

UNIT III - State in Trade

Concept of State Trading –Arguments for and against State Trading-Role of State Trading Corporation(STC) and Food Corporation of India (FCI) -State and privatisation of trading activities.

UNIT IV - Organised and Regulated Markets

Meaning and importance- Features of Organised Commodity Markets and Regulated Markets Produce Exchanges –Meaning, Organisation and Management, Objectives and Services offered-Produce Exchanges in India-Forward Markets-Meaning and importance.

UNIT V - Co-operative Marketing

Co-operative Marketing-objectives-Need-features-structure-Functions-Advantages-and Working.

UNIT VI - Security Markets

Meaning-functions-structure-constitution and management –Listing of securities-Price fluctuations-Regulations and control-Role of Securities Exchange Board of India (SEBI)-its guidelines-Stock Exchanges in India.

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Semester Pattern (CBCS) Syllabus – 2019-20
S.Y.B.Com. IV Semester

Credit Score:

1) Core / Compulsory Subjects 4 credits

Compulsory Subjects:-

- 1) MS Office (Practical)
- 2) Business Regulatory Framework
- 3) Advanced Accountancy
- 4) Taxation & Auditing
- 5) GST

BCOM19/207-Business Regulatory Framework (6 credits)

Objectives –

1. To develop the understanding of business laws in students.
2. To enable them do learn various provisions of law and its implementation.

Unit-1 - Contract Act (1872)

- a. Nature, classification of contract, offer & acceptance, parties to contract, Essentials of valid contract (free consent, Lawful object, consideration, Agreement declared to be void,)
- b. Kinds of contract- Contingent contract, quasi contract, performance of contract, void, avoidable contract.
- c. Discharge of contract, breach of contract & remedies for breach of contract.

Unit-2- Sale of Goods Act (1930)

Formation of contract of sale, sale & agreement to sale & Essentials
Goods & their classification & kinds
Conditions & warranties – Transfer by non - owners
Transfer of property in goods
Sale by auction & Agreement to Sale

Unit-3- Negotiable Instrument Act (1881)

Definition, features, presumptions of negotiable instruments, promissory notes, Bills of exchange & cheques. Distinction between them, Crossing of cheques
Holder & holder in due course- privileges to holder in due course, Drawee in case of need, Negotiation, endorsement, Dishonor & discharge., Liabilities of parties to Negotiable Instrument.

Unit-4 - Consumer Protection Act (1986)

Definition of consumer, complaints, contents of complaints, grievance, redressal, machinery & Procedure, Unfair Trade Practice, Restrictive Trade Practice Consumer protection Council, Procedure to file complaints, Consumer Disputes Redressal Agencies Time limit of appeal Silent features of consumer protection Act

Unit-5 - Intellectual Property Rights (IPRs)

WIPO – Objectives, programmes & Activities of WIPO
TRIPS – Objectives & Categories of IPR covered by TRIPS
Patent – Definition, concept, Rights & Obligations of Patentee
Copyright – Characteristics, subject matter, Author & Rights, Term
Trademark – Characteristics, Functions, Illustrations, Various Marks, Term Rights of Trademark holder
Design – Importance, characteristics, Rights of Design Holder

BCOM19/208 - Advanced Accountancy (4 credits)

Objectives:-

1. To impart the knowledge of
2. Final account of Banks and company
3. Insurance
4. Branch account
5. Accounts for incomplete record etc.

1. Banking company final account:-

Introduction, NPA, Reserved fund, Acceptance, endorsement and other obligations Bills for collection, rebate on bills discounted, Provision for bad and doubtful debts Preparation of final account in a variation form as per banking regulation act 1949.

2. Insurance Claim: -

- a. Claim for loss of stock- Introduction, calculation of average clause, treatment of abnormal item of goods. Under & over valuation of stock
- b. Claim for loss of profit: - Indemnity period, Calculation of claim

3. Investment accounts:-

Introduction, need, investment in securities cum interest , Ex- interest while purchasing and selling brokerage and expenses treatment and valuation of stock (closing investment) FIFO, Market price.

4. Branch Account : -

Introduction, types of branches, dependent branches only
Stock and debtors system
Branch trading, P & L account
Goods supplied at cost and invoice price

5. Departmental accounts :-

Introduction, methods and technical allocation of expenses, interdepartmental transfers, provision for unrealized profit

6. Accounts for Incomplete Records:-

Introduction, ascertainment of profit of sole trader, statement of affair method and conversion of single entry in to double entry

7. Interpretation and analysis of financial data

Meaning, objectives, purpose, methods, calculation of various ratio – gross profit, net profit, operating profit, stock turnover, current, liquid return of investment

8. Accounting standards:-

AS – 6 , AS – 9 , AS – 13

BCOM19/209 - Taxation and Auditing (4 credits)

Objectives:-

1. To impart the knowledge of Taxation
2. To enable the students to learn various auditing practices.

UNIT -I: Income Tax Act, 1961

Definition:

Income, Person, Assesses, Assessment Year, Previous year, Agricultural income, Exempted Income, Residential status of an assesses.

UNIT- II : Computation of taxable income under the different heads of income.

Income from Salary -Salient features , meaning of salary; Allowances and theirtaxability; perquisites and their valuation, Profit in lieu of salary; Deductions allowed (theory and problems)

Income from house property
Basic of chargeability;
Annual value
Deductions allowed (Theory and problems)

Profits and Gains by Business & Profession:-

Methods of Accounting Deductions expressly allowed and deductions expressly disallowed (Theory & problems)

Capital Gains:-

Chargeability

Definitions
Cost of improvement
Short term and long term gains
Deductions (Theory only)

Income from other sources:
Inclusions & Deductions

Unit -III : Computation of total taxable income of an individual

Deductions to be made applicable to individual from gross total income
Income-tax Rebates and Reliefs Computation of Taxable Income and Income –tax

Auditing:

Unit-I: Introduction and principles of Auditing

Definition, nature, objects and Advantages of Auditing.
Types of Errors and frauds.
Various types of Audit including Tax Audit

Unit - II : Audit Process :

Audit Programme, Audit Note Book, Working papers, Test checking,
Vouching of cash Book
Verification and valuation of Assets and liabilities.
Internal control, Internal check and Internal Audit
Audit in Computerized Accounts

Unit - III : Company Auditor

Qualifications and Disqualifications
Appointments and Removal
Rights, Duties and liabilities

Unit - IV : Audit Report

Types of Audit Report
Audit certificate, Difference between Audit Report and Audit certificate

Unit - V : Tax Audit

Auditor's Role under Income Tax Act.
Compulsory Tax Audit
Certificate for claiming exemptions
Selective Tax Audit

Unit - VI : Audit of Computerized Systems

Auditing an EDP environment
Problems in EDP
General EDP control
Audit Techniques

BCOM19/210 - GST (4 credits)

- 1 Introduction of GST
- 2 Need and Importance for Study
- 3 GST in India and Other Countries
- 4 Indirect Taxes replaced by GST
- 5 Roadmap of GST in India
- 6 Main Provisions of the GST
- 7 Input Tax Credit Mechanism under GST
- 8 E-way bill system under GST
- 9 GST council: - History, Minutes and its Applications10
- Accounts and records to be maintain under GST
- 11 Audit and Instructions under GST12
- Objections Raised Against GST 13 Future of GST

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T.Y.B.Com. V Semester

Credit Score:

- 1) Core Subjects 4 credits
- 2) Complementary/ Electives 4 credits

Compulsory Subjects:-

- 1) Soft Skills

Specialization Subjects:-

- A. Cost & works accounting
- B. Entrepreneurship

BCOM19/301 – Soft Skills (4 credits)

CHAPTER 1: COMMUNICATION SKILL

Introduction, Scope and Importance
Rapport Building, Effective Use of body language
Barriers to Good Communication
Communicate Assertively
Summary

CHAPTER 2:- STRESS MANAGEMENT

Introduction, Scope and Importance
Six Stress Busters
Steps to Reduce stress
Summary

CHAPTER 3:- TIME MANAGEMENT

Introduction, Scope and Importance
Managing Your Time
Effective Delegation
Setting Priorities
Effective Meeting Management
Dealing with common time wasters
Summary

CHAPTER 4:- CORPORATE SOCIAL RESPONSIBILITY

Introduction, Scope and Importance

Definition of Social Responsibility
Approaches to CSR
CSR in various parts of the World
Ethics Training
Stakeholder Priority
Summary

CHAPTER 5: - BASIC LEGAL FRAMEWORK IN INDIA

Introduction Scope and Importance
The Constitution of India
Basic Commercial Laws
Basic Common Laws
Outline of Personal Laws
Summary

CHAPTER 6: - LEADERSHIP

Introduction Definition Introduction, Definition
Characteristics of Leadership
Qualities of Good Leader
Effective Leadership
Summary

BCOM19/302C - Cost & Works Accounting - I (4 credits)

Objectives:-

- 1) To impart the knowledge of various cost concept.
- 2) Various elements of cost.
- 3) Recording & Ascertaining cost
- 4) Calculations relating to Material & labour cost.

1. Introduction of various concepts

- Cost, costing, cost accounting, cost accountancy
- Objectives of cost accounting
- Limitation, advantages of costing system
- Essential of ideal costing system
- Difference between cost and financial accounting
- Cost units & cost centers.

2. Element of cost - Material, Labour and other expenses

- Classification of costs and types of costs
- Preparation of Cost Sheets, Tenders and Quotation.

3. Material

- Need & essentials of Material control
- Procedure of scientific purchasing
- Purchase control
- Documentation
- Stock level – Maximum, Minimum, Re- order and EOQ

4. Store Organisation, Material Accounting, & Inventory control :-

- Classification and codification of inventory
- Material records – Bin card, store ledger
- Issue of material and pricing methods of Issue of Material
- Inventory control: - Periodic and perpetual stock taking
- Control of Waste, Scrape, defectives and spoilage
- ABC Analysis
- Inventory Ratios

5. Labour cost, Remuneration & Incentives

Introduction – Direct & Indirect Labour, organization for accounting & control of labour cost

Time Records – Time keeping, Methods of Time keeping

Time Booking – Methods of Time Booking

Difference between Time Keeping & Time Booking

a. Methods of Remuneration

Introduction

Essentials of a satisfactory system of Labour Remuneration

Time wages

Piece Rate

Difference between Time Rate & Piece Rate

b. Bonus Plans

c. Incentive plan

6) Labour Turnover

- Meaning, causes of Labour turnover , Labour turnover Rates
- Effects of Labour Turnover, Reduction of Labour Turnover

BCOM19/303C - Cost and work Accounting – II (4 credits)

Objectives:-

1. To provide training about the concepts, principles and application of overhead.
2. To understand various methods of costing and their applications.

1. Overheads: -

Meaning, Definition, and classification

Collection, Allocation, Apportionment and Reapportionment of overheads

Overhead absorption – meaning and methods

Under & over absorption of overheads –

Meaning, Reasons and accounting

treatment

Control of production overheads, Administration overheads and selling and distribution

overheads

2. **Special item of overhead costs and treatment: -**
Capacity cost , capacity cost, Research and development cost , depreciation cost, cost of obsolescence, cost of tools and cost of training
3. **Methods of costing : -**
Meaning and methods of costing – Needs for various methods
Job costing - Meaning, Features, Advantages, limitations & preparation of job cost sheet. Contract costing – definition, features, preparation of contract account with works certified,uncertified, escalation clause, profit on complete contract, cost plus contract
4. **Process costing :-**
Meaning, features, preparation of process account with normal or abnormal loss or gain. Inter-process profit
Theory – Joint product ,by product
5. **Operating costing :-**
Meaning, features
Cost unit: simple and composite
Cost sheet for transport, Hospital, Canteen etc.

BCOM19/304C - Cost and works Accounting – III (4 credits)

Objectives:

1. To impart training regarding techniques of cost control .
2. To create awareness among the students regarding cost control and cost reduction.
3. To provide training as regards concept, procedures and legal provisions of cost audit.
4. To develop the skills in cost control and in cost audit.

Marginal costing: -

Meaning & concepts- Fixed cost, variable cost, Marginal cost, Marginal costing- contribution, p / v ratio
Breakeven point, Assumptions & limitations
Margin of safety
Cost, volume profit
Analysis
Differential cost analysis
Application of marginal costing techniques

Budgetary Control: -

Meaning of budget and budgetary control
Objectives of budgetary control
Procedure of budgetary control
Advantages and limitations
Types of budget – According to flexibility – According to functions (Sales, production, purchase, cash etc.)
According to management control-
Programme, performance, zero base budgeting
Practical problems – cash and flexible budget

Uniform costing and inter firm comparison: -

Meaning – objectives, advantages, limitations
Requisites – uniform cost

manual.

Inter-firm comparison – meanings, essentials, advantages, limitations.

Standard costing: -

Definition, Meaning of various concepts

Difference between standard cost and historical cost (difference between standard costing and budgetary control.)

Advantages and limitations

Setting of material, labour, overhead standards.

Variance Analysis – meaning, types, causes of material and labour variance

Cost Audit:-

Meaning – objective, types of cost audit. cost investigation and cost audit.

Advantages of cost audit.

Procedure and programme of cost audit

Cost auditors – appointment, rights, powers and liabilities
Cost audit report

Target Costing :-

Meaning, features of Target costing

Advantages & Limitations of Target costing
Impact on profitability of firm.

BCOM19/302E – Entrepreneurship- I (4 credits)

Objectives:-

- 1.To create entrepreneurial awareness among students.
- 2.To provide them conceptual background of types& patterns of entrepreneurship.

Unit 1 – Entrepreneur & Entrepreneurship.

- Need & importance of entrepreneurship
- problem of unemployment & wealth creation
- Entrepreneurial career as an option.
- Definition, Meaning, Functions of an entrepreneur
- Entrepreneurial competence & behavioural pattern of an entrepreneur
- Entrepreneurial motives – David Mc Cleland’s theory of Need or Achievement & Kakinada experiment

Unit 2- Study of Biographies of entrepreneurs

- B.G.Shirke
- Narayan Murthi
- Vitthal Kamat.
- Pramod Choudhari
- Azim Premji
- Anu Aga

Unit 3- Group entrepreneurship – Meaning & Significance

- Self –Help Groups & Micro enterprises
- Individual Vs Group Entrepreneurship
- Advantages & Disadvantages of Group Entrepreneurship.
- Self help Group Schemes

Unit 4- Challenges & Barriers to Entrepreneurship Development

Challenges – Social, cultural, Political & Economical

International situation & Cross Cultural Aspects

Measures to be taken to develop entrepreneurship in India.

Unit 5- Creativity and innovation

- Creativity – Meaning, the creativity process, components of creativity performance.
- Innovation:
- Meaning and sources of innovation
- Principles of innovation
- Do’s and Don’ts of innovation.

Unit 6 - Social Responsibility of Business

- Business goals,Social responsibility & Business ethics.
- Responsibility towards stake holder’s:- Investors,owners,employees,government & society.
- Strategies – Leadership by example,code of ethics,ethical structure.
- Social Audit.
- Brief introduction to corporate Governance.

Unit 7- Entrepreneurship in service Industry.

- Role of service sector in the national economy.

- Types of service ventures
- Service industry Management.
- Success factors in service ventures
- Opportunities to service industry in rural & urban areas.
- Trading & Manufacturing

Unit 8 - Franchising

- Meaning, Definition, Types.
- Advantages to the franchisee & Franchisor
- Franchisee Relationship.
- Steps in starting Franchisee
- Cautions in franchisee.
- Business process outsourcing.

BCOM19/303E - Entrepreneurship- II (4 credits)

Objectives: -

1. To help students to develop their entrepreneurial competence.
2. To develop knowledge and understanding in creating and managing new Venture
3. To help students to bring out their own business plan.
4. To encourage students to set up their own business venture.
5. To make student aware about Business crises, sickness & It's management.
6. To provide knowledge about key tools & techniques to set up new Business Venture.

Unit I – Business opportunities and market survey.

Scanning of Business Environment.

Identification and evaluation of Business opportunities.

Assessment of Market.

Conducting market survey.- preparation of questionnaire, Data collection, Analysis & Interpretation.

Unit II – Institutional & Government support to new venture.(students are expected to study the assistance schemes of the following institutions)

District industry centre (DIC)

Maharashtra centre for entrepreneurship Development (MCED)

Entrepreneurship Development Institute of India, Ahmedabad (EDI)

Maharashtra industrial and technical consultancy organisation (MITCON)

Khadi and Village industries commission (KVIC)

Maharashtra industrial development corporation (MIDC)

Maharashtra small scale industries development corporation (MSSIDC)

National Small Industries Corporation of India (NSIC)

Rajiv Gandhi Udyami Mitra Yojna (RGUMY)

Prime Minister's Rojgar Yojana (PMRY)

Prime Minister's Rojgar Yojana for Educated unemployed Youth.

Unit III – Financial Assistance

Maharashtra State Financial Corporation (MSFC)

Commercial Banks – Term loan and working capital loan

Loan schemes for women entrepreneurs

Small Industries Development bank of India
Venture capital suppliers
Self employment schemes of Govt. of Maharashtra
Incentives schemes of the Government for SSI

Unit IV – Preliminary project Report

Project Report – Meaning and importance, Feasibility of the project
Selection of the suitable form of organization
Preliminary project Report preparation – Contents- Marketing and Technical
Feasibility, financial viability, precautions to be taken by an entrepreneur while
Preparing project report
Project Appraisal – Break even Analysis and Ratio Analysis.

Unit V – Tools and techniques of project implementation

Network analysis – Basic concepts in Network Analysis
Critical path method (CPM)
Programme evaluation and review technique (PERT)

Unit VI – Small Business management

General introduction of the functional areas of SSI

Operation
Marketing
Human Resource
Finance
Risk

Unit VII – Study of Biographies of entrepreneurs

Late Mr. J.R.D.Tata, Late Mr. Dhirubhai Ambani
Late Shri Tatyasaheb Kore of Warnanagar
The success story of Lijjat Papad
The success story of Nirma Enterprises

Unit VIII – Business crises and sickness

Nature and Types of Crises
Starting crises, cash crises, delegation crises, leadership crises, financial crises, property
crises, succession crises

Sickness

Meaning and definitions
Symptoms of Sickness
Causes of Sickness
Turnaround strategies – TELCO Story

BCOM19/304E - Entrepreneurship- III (4 credits)

Objectives:-

1. To develop the knowledge of Entrepreneurship Concept
2. To understand the behavioral aspects of entrepreneurship
3. To get aware about Entrepreneurial Competencies.
4. To understand the concepts of Leadership, motivation & stress Management.

Chapter 1 :- Innovation sources of innovation & Creativity

- Systematic entrepreneurship
- Purposeful innovation
- Seven sources of innovation
 - a. The unexpected
 - b. Incongruities
 - c. Process need
 - d. Industry and market structures
 - e. Demographics
 - f. Changes in perception
 - g. New knowledge
 - h. Principles of innovation

Chapter 2 :- Managing Internal & External Business Situation

- Managing internal customers, product, Technology & Infrastructure.
- Porter's 5 Forces Model of Competition.
- Significance of Entrepreneurial Decision Making.

Chapter 3 :- Entrepreneurial Competencies

- Organizational behavior – meaning, definition and scope
- Determinants of Individual Behavior, Emotional Intelligence
- Personality – meaning, determinants, Personality development
- Entrepreneurial personality & qualities
- Transactional v/s transformational leadership,
- Significance of Entrepreneurial competencies in meeting the challenges of Business in India

Chapter 4 :- Leadership

Leadership – Meaning, Difference between Manager & Leader, Leadership Theories

Chapter 5 :- Group and team management

- Group, Group management
- Group dynamics, group cohesion, co- operation and competition
- Team building, managing a team, creating a high performance team
- Helping behavior
- Team player

Chapter 6 :- Stress management and Entrepreneurial Motivation

- Stress and conflict management
- Stress – personal and organizational approach
- Motivation in employees – Monetary & Non – Monetary Techniques.
- Theories of Motivation – Maslow's Motivation Theory / Herzberg Theory.

BCOM19/308B - Banking & Finance - II (4 credits)

Objectives: -

1. To acquaint the student with financial market and its various segments.
2. To give the students an understanding of the operations and developments in financial markets in India.
3. To enable them to gain an insight into the functioning and role of Financial institutions in the Indian Economy.

1. Indian Financial System, Structure, Changes after 1991
Indicators of Financial Development
Role of financial system in economic development.

2. Indian Money Markets :-

- meaning, scope & function of money market.
- structure & features of Indian money market.
- Segments of Indian money market Institutions of Indian money
- Market
- Drawbacks of Indian Money Market
- Sub Markets
- Reserve Bank of India & money market.
- Changes in money market.

3. Indian capital market :-

- Meaning & functions of capital market.
- Structure & features of Indian capital market.
- Participants in Indian capital market – Stock Exchange (Bombay Stock Exchange, National Stock Exchange) depositories, Banks & financial institution, Brokers, Foreign Institutional Investors; Merchant Bankers, underwriters, Mutual funds, Role of S.E.B.I.
- Instruments in India capital market – Shares, Debentures, Bonds (various types) Global Depository Receipts (G.D.R.) American Depository Receipts (A.D.R.), Derivatives..
- Limitation of Indian capital market.

4. Non-Banking Finance Companies (N.B.F.Cs.)

- Meaning of N.B.F.C: difference between N.B.F.C & Banks.
- Functions of: -
 - a. Lease finance companies.
 - b. Venture Capital Finance
 - c. Factoring companies.
 - d. Housing finance companies.
 - e. Venture capital finance companies. Regulations of N.B.F.C. in India.
 - f. Mutual funds

5. Specialised Financial Institutions & Investment Institutions in India

Objective, organisation, functions & progress of

- a. Industrial Finance Corporation of India.
- b. Industrial Investment Bank of India
- c. Small Industries Development Bank of India, State Finance Corporation
- d. Life Insurance Corporation of India.
- e. Unit Trust of India.
- f. General Insurance Corporation of India

g. Provident Funds

BCOM19/309B - Banking & Finance - III (4 credits)

1. Laws Relating to Banking in India -

Provisions of the Banking Regulation Act, 1949 with reference to the following: Definition, Capital, Reserve Fund, Cash Reserve, Cash reserve for non-scheduled Banks, Liquid Assets, Licensing, Branch Licensing, Management, Profit and Loss and Balance sheet – sec.10,29 and 30. Powers of the Reserve Bank of India – sec.35 and 36. Voluntary Amalgamation – sec.44A. Compulsory Amalgamation – sec.45. Liquidation – sec. 45R. Banking Regulation Act as applicable to Co-operative Banks.

2. Negotiable Instruments Act.1881 -

Definition, Characteristics, Presumptions of Negotiable Instruments. Promissory Note, Bills of Exchange and Cheque – Definition and Features. Parties to Negotiable Instruments. Negotiation. Presentation. Notice of Dishonor. Noting and Protesting.

3. Paying Banker and Collecting Banker -

Precautions in Payment of Customers Cheques, Paying Bankers Duties and Rights, Statutory Protection to Paying Banker, Payment of Forged Cheque Return of Cheque when the banker must refuse payment of cheques, Precautions in Collecting Customers Cheques, Collecting Banker Duties and Rights, Statutory Protection to Collecting Banker.

4. Relationship between Banker and Customer –

Definition of Banker and Customer, Relationship as Debtor and Creditor, Banker as Trustee, Banker as Agent, Banker Obligation Of Secrecy of Accounts, Banker's Lien, Right of Set-off, Disclosure permitted by the Banker's Practices and Usage, Banker's Obligation to honour Cheques, Garnishee Order, Termination of Relationship.

5. Securities for Advances -

- Principles of Secured Advances
- Precautions to be taken by the banker while advancing against:
 - (a) Documents of Title to Goods
 - (b) Real Estate
 - (c) Fixed Deposit Receipt
 - (d) Gold and Silver Bullion
 - (e) Supply Bills
 - (f) Life Insurance Policy
 - (g) Shares
 - (h) Agricultural Produce

Modes of creating charge :- Lien, pledge, Hypothecation, Mortgages & types of Mortgages

6. Project Appraisal & Recovery Measures :-

- Step in Project Appraisal – Economic, Technical, Managerial operational & Financial Aspects
- a) Non Legal Measures – Follow up action – One time settlement – Recovery Camps – Recovering through Self Help Groups
 - b) Legal Measures – Debt Recovery Tribunal – Lok Adalat – Corporate Debt Recovery System – Recovery under Securitisation & Reconstruction of Financial Assets
Enforcement of Security Interest Act, 2003

BCOM19/307M - Marketing Management - I (4

credits)

Objectives: -

- 1.To develop marketing skills in students.
- 2.To develop the understanding of marketing environment and services.

Unit - I: - Marketing - An Introduction

Marketing: - Introduction, Definitions, Meaning & Importance.
Evolution of marketing, scope of marketing
Approaches to the study of marketing – Traditional & Modern
Role of Marketing Managers in changing Marketing Environment

Unit - II: - Marketing Environment

Factors affecting marketing environment, Ethics in Marketing, Challenges in Marketing

Unit - III - Marketing Planning

Introduction – Meaning & Definition
Types of market segmentation
Elements of market segmentation
Marketing Mix
Four P's (Product, Price. Place & Promotion) & their elements

Unit - IV - Control of Marketing Operations

Introduction – Scope of marketing control
Marketing control process
Consumer Movement – Origin & Nature, Consumer Education
Consumer Guidance Society of India

Unit - V - Customer Relationship Management (CRM)

Effective CRM – features, principles
Computers & CRM
Difficulties in CRM

Unit - VI - Marketing Research

Introduction
Meaning, Definition
Difference between market Research & marketing Research
Objectives of marketing Research
Importance of marketing research
Present status & future of marketing research in India.

Unit - VII - Marketing of Services

Meaning & Definition
Features of services
Classification of services: -
Consumer services & Industrial services
Marketing strategies for services.

Unit – VIII – New product development strategy / Marketing communication

Introduction & Imp. of Marketing Communication
Factors considering new product development strategy, Imp. of Marketing Communication
Organization for new product development strategy
Role of manager- Personal selling, Advt, Sales promotion & Publicity
Steps of new product development process
Causes of failure of new product
Management of product lines & Brand,
Communication through product cues
Integrated Marketing Communication

Unit – IX Rural Marketing / Agri Marketing

Introduction, Definition & Scope
Importance, features of rural market, agri marketing
Rural share in national marketing
Features of rural market, Factors affecting demand for Agro products

BCOM19/308M - Marketing Management – II **(4 credits)**

Objectives:

1. To impart the knowledge of modern marketing techniques.
2. To develop marketing skills in students.

Unit-1 - Marketing Management:

Marketing Management –
Introduction, Definition.
Responsibilities of Marketing
Management
Functions of Marketing Management, Skills & Qualities of Marketing
Manager, Challenges in Globalisation, Methods to manage change

Unit-2 - Market

Segmenta tion:

Introducti
on,
Relevance
Essentials of effective market segmentation
Procedure of market segmentation, Patterns of
market segmentation Basis for segmenting
consumer market and Industrial market Benefits
and limitations
Market targetting & positioning

Unit-3 - Buyer Behaviour: -

Meaning, Need of studying buyers'

behaviour Different factors
influencing consumer Behaviour
Buyers behaviour and buying
process
Buying behaviour of
Indian customers
Organisational Buyer
Behaviour

Unit-4 - Ethics and Social Responsibilities of Marketing , Social Marketing :-

Introduction - Social responsibilities of
Marketing Manager Social criticism of
marketing
Impact of marketing on social in general and on
other business. Action to regulate marketing
activities
Recent trends in Social marketing

Unit-5 - Customer Relationship Management: -

Meaning—significance – process of building Customer
Relationship Customer service, customer care, focus,
customer delight , Attracting and
retaining customers, Need for customer retention, difficulties related to
customer relationship management.

Unit-6 – Industrial Marketing –

Introduction
Industrial
Marketing
Strategy Future
of Industrial
Marketing
Global
Industrial
Marketing.

Unit – 7 – Retail Marketing

Meaning, characteristics, Significance, Functions, Trends
in Retail Formats Organised / Unorganised forms of
retailing

**Unit – 8 – International
Marketing –**

Introduction , Need &
signification
International Marketing
planning Significance for
developing countries
Recent trends in Global
Marketing

Unit – 9 –Consumer Role in Business

Imp. of consumer / consumerism in India / consumer rights &
Agencies Evolution of Customer Movement in India.

BCOM19/309M - Marketing Management - III (4 credits)

Objectives: -

1. To enable the students to learn marketing technique through advertisement.
2. To understand the role & functions of advertising agencies.
3. To understand the concepts and types of advertising media, appeals and its material used

1. Meaning – scope – elements of Advertising

Conceptual frame work, origin and growth.

Advertising as a marketing tool and significance for consumer welfare. Nature scope and functions.

Role of Advertising in modern business.

Advertising and marketing mix.

Advertising – Marketing – Types Economic and social aspects of advertising

Benefits – Limitations

Criticism of advertising

2. Advertising Media

Definitions, Classification & characteristics of different media. Comparative study of advertising media.

Selection of media. Factors affecting selection

Media mix – Geographical selectivity – Media scheduling – modern advertising

3. Advertising Layout

Meaning and Importance

Components – Background – Border caption – Decorations – Heading -

Illustration – Mascot Nameplate – price – product – slogan – space – sub heading – Text Message- Trademark, Balance in

layout – weight – movement.

Preparation of copy, Essentials of good copy, copy - writing

4. Appeal to Advertisement

Introduction – Different appeals & their significance Advertising message

Positive

Emotional

approach
Negative
Emotional
approach
Fear appeal and
market segmentation
Direct and Indirect
Appeal
Relation between advertising appeal and buying motives

5. Advertising Agency, Functions, Selection, Coordination

Evaluation – History of Advt. Agency. Functions
Factors involved in Agency selection. Co-ordination with the Agency.
Changing the agency organisational structure – Development of new agency system
Institutional Advertising – Interdependence of Institution and product, Advantages of image building, Audience segmentation and media. Methods of selecting new clients.
Corporate Advertisement:- corporate advertising in India.

6. Advertising Process

Advertising process : - Advertising psychology, Effectiveness of Advertising. Buyers Behaviour & advertising
Advertising strategy – Planning and organization contribution, setting of Advertising Objectives, Advertisement strategy. Advertisement planning, level of decision making, factors influencing organisational features.

7. Construction of Advertising Material

Visualization – Technique
Preparation of the copy – copy thinking
Objectives and essentials of good copy types of copy.
Faults in copy writing A-I-D-A- formula: Attention, Interest, Desire, Action. Attracting attention
Display – Headline – writing – use of illustration creating – interest, desire and confidence - Suggesting Action. Advertisement themes.

8. Advertising a career

Selecting advertising as a career
The modern advertiser
Educational training Advantages and limitations of advt as a Profession
Women in advertising career
Internet Advertising

9. Future of Advertising in India

Advertising in the market place – Advt. in non-business Areas.
(Advt. – Advertising) Industrial Advertising
Rural Advertising

Future of Advertising in India
Factors that influence the future Advertising.

10. Brand Marketing

Meaning of Brand &
Branding Benefits of
Brand to seller &
customer Types of
Brands & significance
Branding Decision

BCOM19/310 - E-COMMERCE (4 credits)

- 1) Basic web commerce concepts, electronic commerce modes: overview, EDI, electronic commerce with www-internet, commerce net advocacy.
- 2) Approach to safe E-commerce: -secure transport protocol and transaction, SEPP, SET, certificate for authentication, security on web server and enterprise network.
- 3) Electronic cash and Electronic payment scheme: Internet monetary payment and security requirements; Payment & purchase order process, Online Electronic cash.
- 4) Internet/Intranet Security issues and solutions: Needs for computer security, security strategies, Encryption. MasterCard/visa secure Electronic Transaction: Introduction requirements and concepts, payment processing.
- 5) Internet & web site Establishment: Internet Resources for commerce: introduction, Web server Technologies, internet tools Relevant to commerce, internet applications for commerce.
- 6) Law related to IT ACT, Mobile and wireless computing fundamentals.