

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
(Autonomous)

Course & Credit Structure for S.Y.B.Com. (2023 Pattern as per NEP-2020)

Sem	Course Type	Course Code	Course Title	Theory / Practical	Credits
III	Major Mandatory	COM-201-MJM	Corporate Accounting	Theory	04
	Major Mandatory	COM-202-MJM	Introduction to Company Law	Theory	04
	Minor	COM-211-MN(A)	Salesmanship	Theory	04
		COM-211-MN(B)	Cost and Works Accounting- I	Theory	
		COM-211-MN(C)	Indian Banking System	Theory	
		COM-211-MN(D)	Applied Statistics –I	Theory	
		COM-211-MN(E)	Operational aspects of Business	Theory	
	Open Elective (OE)	COM-216-OE	Fundamental of Commerce	Theory	02
	Vocational Skill Course (VSC)	COM-221-VSC	Business Communication Skills	Theory	02
	Ability Enhancement Course (AEC)	MAR-231-AEC	भाषिक उपयोजन व लेखन कौशल्ये	Theory	02
		HIN-231-AEC	हिंदी भाषा कौशल	Theory	
		SAN-231-AEC	प्राथमिक संभाषणकौशल्यम्	Theory	
	Co-curricular Course (CC)	NSS-239-CC	NSS	Theory / Practical	02
NCC-239-CC		NCC			
PES-239-CC		Physical Education and Sports			
YOG-239-CC		Yoga			
CUL-239-CC		Cultural Activity			
Field Project (FP)	COM-235-FP	Field Projects	Theory	02	
Generic IKS Course (IKS)	GEN-245-IKS	Generic IKS Course	Theory	02	
Total Credits Semester-III					24
IV	Major Mandatory	COM-251-MJM	Accounting for Corporate Restructuring	Theory	04
	Major Mandatory	COM-252-MJM	Elements of Company Law	Theory	04
	Minor	COM-261-MN(A)	Advertising and Publicity	Theory	04
COM-261-MN(B)		Cost and Works Accounting- II	Theory		

		COM-261-MN(C)	Banking and Financial Institution	Theory	
		COM-261-MN(D)	Applied Statistics –II	Theory	
		COM-261-MN(E)	Human Resource Management	Theory	
Open Elective (OE)		COM-266-OE	E- Commerce	Theory	02
Skill Enhancement Course (SEC)		COM-276-SEC	Soft Skills and Business Letters	Theory	02
Ability Enhancement Course (AEC)		MAR-281-AEC HIN-281-AEC SAN-281-AEC	लेखन निर्मिती व परीक्षण कौशल्ये हिंदी भाषा : संप्रेषण कौशल प्रगत संभाषणकौशल्यम्	Theory Theory Theory	02
Co-curricular Course (CC)		NSS-289-CC NCC-289-CC PES-289-CC YOG-289-CC CUL-289-CC	NSS NCC Physical Education and Sports Yoga Cultural Activity	Theory / Practical	02
Community Engagement Project (CEP)		CEP-285	Community Engagement Project	Theory / Practical	02
Total Credits Semester-IV					22
Cumulative Credits Semester III + Semester IV					46

CBCS Syllabus as per NEP 2020 for S. Y. B. Com
(2023 Pattern)

Name of the Programme	: B. Com
Programme Code	: UC
Class	: S. Y. B. Com
Semester	: IV
Course Type	: Major (Mandatory)
Course Code	: COM-251-MJM
Course Title	: ACCOUNTING FOR CORPORATE RESTRUCTURING
No. of Credits	: 04
No. of Lectures	: 60

Course Objectives:

1. To introduce students to the fundamental concepts and types of reconstruction, amalgamation, absorption, and liquidation in accounting.
2. To explain the meaning, significance, and procedures involved in internal reconstruction, including alterations in share capital, reduction of capital, and liabilities.
3. To help students understand the accounting procedures for amalgamation and absorption, including the determination of purchase consideration and preparation of balance sheets.
4. To introduce the concepts of company liquidation, modes of winding-up, and the preparation of essential financial statements such as the Statement of Affairs and Deficiency Account.
5. To provide students with a foundation in inventory accounting using Tally software, focusing on creating stock items, stock groups, unit creation, and voucher entries.
6. To educate students on the integration of Goods and Services Tax (GST) in inventory accounting and its impact on financial statements.
7. To enable students to prepare and analyse various financial statements post-reconstruction, amalgamation, absorption, and liquidation using both manual and digital tools.

Course Outcomes:

- CO1.** Students will be able to define and explain the fundamental concepts and types of reconstruction, amalgamation, absorption, and liquidation in accounting.
- CO2.** Students will demonstrate an understanding of the procedures involved in internal reconstruction, including alterations in share capital, reduction of capital, and reduction in liabilities, by preparing appropriate accounting entries.
- CO3.** Students will be able to apply accounting procedures for amalgamation and absorption, calculate purchase consideration under different methods, and prepare balance sheets for vendor and purchasing companies.
- CO4.** Students will be able to explain the different modes of company winding-up and prepare essential financial statements such as the Statement of Affairs and Deficiency Account for companies undergoing liquidation.
- CO5.** Students will gain proficiency in using Tally software for inventory accounting, including the creation of stock items, stock groups, unit creation, and recording various types of voucher entries.
- CO6.** Students will be able to incorporate Goods and Services Tax (GST) in inventory accounting transactions using Tally and analyse its impact on financial statements.
- CO7.** Students will develop the ability to prepare and analyse various financial statements post-reconstruction, amalgamation, absorption, and liquidation using both manual methods and Tally software, enhancing their practical accounting skills.

Topics and Learning Points

Unit 1:	Accounting for Internal Reconstruction:	(15)
	1.1 Introduction, Meaning and Types of Reconstruction	
	1.2 Meaning and Concept of Internal Reconstruction	
	1.3 Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc.	
	1.4 Preparation of Balance Sheet after Internal Reconstruction	

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Unit 2:	Accounting for Amalgamation and Absorption:	(15)
	2.1 Introduction & Meaning of Amalgamation and Absorption, 2.2 Concept of Vendor and Purchasing Companies 2.3 Purchase Consideration – Lump sum, Net Asset & Net Payment Meth 2.4 Accounting Entries in the books of Vendor and Purchasing Companies 2.5 Preparation of Balance Sheet after Amalgamation and Absorption (Simple problems excluding merger and acquisition)	
Unit 3:	Company Liquidation Accounts:	(15)
	3.1 Meaning and Introduction of Liquidation of Company 3.2 Modes of winding-up, 3.3 Preparation of Statement of Affairs 3.4 Preparation of Deficiency Account (List-H)	
Unit 4:	Inventory Accounting using Tally: (Basic Theory & Practical)	(15)
	4.1 Introduction & Features of Inventory Accounting, 4.2 Creation of Unit (Simple and Compound), 4.3 Stock Group and Stock Items Creation 4.4 Vouchers entries including GST, 4.5 Report: Stock Summary.	
	Total	60

Recommended Books & Journals:

- Advanced Accounts: By M.C. Shukla & S.P. Grewal (Sultan & Chand Publication)
- Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
- Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
- Accounting Standards – Institute of Chartered Accountants of India.
- The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
- The Accounting World: ICAI Hyderabad
- Journal of Accounting & Finance: Accounting Research Association of Jaipur.

Assessment Pattern:

Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, Assigning Internship to Students etc.)	: 40 Marks
External Examination (For external examination the Question Paper should consist of: Theory Questions: 20% & Problems: 80%)	: 60 Marks
Total Marks	: 100 Marks

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Mapping of Program Outcomes (POs) with Course Outcomes (COs)

Class: S. Y. B. Com.

Subject: Accounting for Corporate Restructuring

Course: Accounting for Corporate Restructuring

Course Code: COM-251-MJM

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

Programme Outcomes (POs)												
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	3			3	3	3		3		2		3
CO 2	3		2			3					2	2
CO 3	3	2		3	3		3		3		3	
CO 4	2	2				3		3	3	3	3	3
CO 5		3		3	3		3					
CO 6	3		3			3			2	3	3	3
CO 7		3	3	3		2		3	3	3	3	

Justification for the Mapping

1. PO1 (Fundamental Knowledge and Coherent Understanding):

CO1: Students will define and explain the fundamental concepts and types of reconstruction, amalgamation, absorption, and liquidation in accounting.

CO2: Students will demonstrate understanding of the procedures in internal reconstruction, such as alterations in share capital, reduction of capital, and liabilities.

CO3: Students will apply accounting procedures for amalgamation and absorption, calculate purchase consideration, and prepare balance sheets.

CO4: Students will explain the different modes of company winding-up and prepare essential financial statements for liquidation.

CO6: Students will incorporate Goods and Services Tax (GST) in inventory accounting transactions and analyse its impact on financial statements.

2. PO2 (Procedural Knowledge for Skill Enhancement):

CO3: Students will use procedural knowledge to apply accounting procedures for amalgamation and absorption, and preparation of balance sheets.

CO4: Students will follow procedures to explain company winding-up modes and prepare related financial statements.

CO5: Students will gain procedural knowledge by using Tally software for inventory accounting, including creating stock items, stock groups, and recording voucher entries.

CO7: Students will enhance skills by preparing and analysing financial statements post-reconstruction using both manual and software tools.

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3. PO3 (Critical Thinking and Problem-Solving Skills):

CO2: Students will develop critical thinking by understanding and applying internal reconstruction procedures.

CO6: Students will analyse the impact of GST on inventory accounting, requiring problem-solving skills.

CO7: Students will apply critical thinking in preparing and analysing various financial statements using different methods and tools.

4. PO4 (Communication Skills):

CO1: Students will articulate the fundamental concepts and types of reconstruction, amalgamation, absorption, and liquidation.

CO3: Students will communicate accounting procedures and results effectively.

CO5: Students will convey financial information clearly using Tally software.

CO7: Students will effectively communicate their analysis of financial statements using both manual and digital tools.

5. PO5 (Analytical Reasoning Skills):

CO1: Students will utilize analytical reasoning to distinguish between different accounting concepts.

CO3: Students will analyse data to calculate purchase consideration and prepare balance sheets.

CO4: Students will demonstrate analytical skills in preparing financial statements for liquidation.

CO5: Students will apply analytical reasoning in managing inventory accounts using Tally.

6. PO6 (Innovation, Employability, and Entrepreneurial Skills):

CO1: Students will understand complex accounting concepts, enhancing employability.

CO2: Students will develop skills that increase employability by applying internal accounting procedures.

CO6: Students will enhance employability by integrating GST into accounting practices.

CO7: Students will develop entrepreneurial skills by preparing and analysing financial statements using both manual and digital tools.

7. PO7 (Multidisciplinary Competence):

CO3: Students will integrate multidisciplinary knowledge when applying accounting procedures for amalgamation and absorption.

CO5: Students will demonstrate competence by using technology (Tally) in accounting.

CO6: Students will combine knowledge of accounting and taxation (GST) for inventory management.

CO7: Students will apply knowledge across multiple disciplines when preparing financial statements.

8. PO8 (Value Inculcation through Community Engagement):

CO1: Students will understand ethical implications in different accounting scenarios, fostering value inculcation.

CO4: Students will comprehend the ethical and community impacts of company liquidation.

CO6: Students will develop value-based accounting practices by integrating ethical tax considerations.

9. PO9 (Traditional Knowledge into Modern Application):

CO3: Students will adapt traditional accounting knowledge to modern practices in amalgamation and absorption.

CO6: Students will apply traditional tax accounting knowledge to modern tools like Tally.

CO7: Students will bridge traditional and modern accounting methods to prepare and analyse financial statements.

10. PO10 (Design and Development of System):

CO1: Students will contribute to designing systematic financial processes.

CO3: Students will develop systematic approaches for consolidating financial data.

CO4: Students will design appropriate financial statement formats for liquidation.

CO7: Students will develop integrated systems for accounting using manual and software tools.

11. PO11 (Ethical and Social Responsibility):

CO2: Students will understand the ethical responsibility of applying internal reconstruction procedures.

CO4: Students will consider ethical implications in liquidation processes.

CO6: Students will maintain ethical standards in tax accounting.

CO7: Students will ensure ethical conduct in financial reporting.

12. PO12 (Research-Related Skills):

CO1: Students will research various reconstruction methods to define and explain accounting concepts.

CO4: Students will analyse financial data to prepare statements for liquidation.

CO6: Students will use research skills to analyse GST impacts.

CO7: Students will engage in research while analysing different financial statements.

Summary:

This mapping ensures each course outcome aligns with relevant program outcomes to build fundamental knowledge, enhance practical skills, and foster ethical, multidisciplinary, and research competencies.

CBCS Syllabus as per NEP 2020 for S.Y. B.Com. Semester IV (2023 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: S.Y. B.Com
Semester	: IV
Course Type	: Major Mandatory (Theory)
Course Code	: COM-252-MJM
Course Title	: Elements of Company Law
No. of Credits	: 04
No. of Teaching Hours	: 60

Course Objectives:

1. To develop general awareness among the students about management of company.
2. To have a comprehensive understanding about key managerial personnel of company and their role in Company administration.
3. To acquaint the students about E-Governance and E-Filing under the Companies Act, 2013.
4. To equip the students about the various meetings of Companies and their importance.
5. To acquaint the students on e-commerce, e-governance and e-filing mechanism relating to companies.
6. To enhance capacity of learners to seek the career opportunity in corporate sector.
7. To apprise the students of new concepts involving in company law regime.

Course Outcomes:

By the end of the course, students will be able to:

- CO1: Impart the knowledge of basic definitions and terminologies of company law.
- CO2: Know about different provisions and sections of company act 2013.
- CO3: Aware about the new amendments in the company law and related provisions of company's meetings.
- CO4: Instils the knowledge about the different types of acts and laws applicable to business.
- CO5: Impart the knowledge of importance of legal aspects and its day to day application.
- CO6: Know about the online platforms of company law used in the business and e-governance.
- CO7: Acquaint with the use and importance with the new online portal under company law.

Topics and Learning Points

UNIT 1: Management of Company

15 Lectures

- 1.1. Board of Directors: Definition, Powers, Restrictions, Prohibition on Board.

1.2. Director: Meaning and Legal position of Directors, Types of Directors, Related Party Transactions (Sec.188)

1.3. Appointment of Directors, Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors

UNIT 2: Key Managerial Person (KMP) 15 Lectures

2.1. Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, CS

2.2. Company Secretary (CS) - Term of office/ Tenure of appointment, Role of Company secretary

2.3. Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP)

2.4. Corporate Social Responsibility (CSR) [U/S 135] - Concept who is Accountable, CSR Committee, Activities under CSR

UNIT 3: Company Meetings 15 Lectures

3.1. Board Meeting – Meaning and Kinds

3.2. Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting]

3.3. Meeting of Share Holders General Body Meetings, Types of Meetings

A. Annual General Meeting (AGM), (Ss.96 to 99)

B. Extraordinary General Meeting (EOGM).(Sec.100)

3.4. Provisions regarding convening, constitution, conducting of General Meetings contained in Ss.101 to 114

UNIT 4: E-Governance and Winding up of a company 15 Lectures

4.1. E Governance –meaning, Importance of E Governance

4.2. E Filing – Basic concept of MCA, E Filing

4.3. Winding –up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal,

4.4. Compulsory winding-up, Members’ voluntary winding-up, Creditors’ voluntary winding-up

References:

1. Company Law Procedure K.V.Shanbhogue Bharat Law House

2. Company Procedures and Registrar of Companies M.L.Sharma Tax Publishers

3. Company Law Procedures S.Kannan, V.S.SowrirajanTaxmann
4. Concise Commentary on companies Act Mamta Bhargava Shreeji Publishers
5. Company Law & Secretarial Practice Dr.K.R.Chandratre Bharat Law House
6. Guide to Memorandum, Articles and Incorporation of Companies M.C.Bhandari, R.D.Makheeja
Wadhwa & Company
7. Company Rules & Forms Bhargava & Bhargava Taxmann
8. Company Law Practice Manual Adesh Ojha & Other The Tax Publishers
9. Guide to Company Law Procedure M.C.Bhandari Wadhwa & Company
10. Guide to the Companies Act A.Ramaiya Wadhwa & Company

Mapping of Program Outcomes with Course Outcomes

Class: S. Y. B. Com Sem IV

Subject: Elements of Company Law

Course: Elements of Company Law

Course Code: COM-252-MJM

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Programme Outcomes (POs)															
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO 1	3	2													
CO 2															
CO 3			3												
CO 4				3					2	2		3			
CO 5			2								3		3		
CO 6					2		3	3						2	
CO 7						3									

Justification for the Mapping

PO1: A Fundamental Knowledge and Coherent Understanding

CO1: Students will describe the concepts related to company law in their day to day life or professional life.

PO2: Procedural Knowledge for Skill Enhancement

CO1: Students will apply their knowledge of different techniques of company law such as e-contracts and e-governance in an organization.

PO3: Critical Thinking and Problem-Solving Skills

CO3: Students will apply provisions of company law effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

PO4: Communication Skills

CO4: Students will implement the various provisions of company law related to business and business activities applicable according to the need of the business organization in the day to day practices.

PO5: Analytical Reasoning Skills

CO6: Students will apply various terminologies of provisions of company law in the practice of management of the business in the company's meetings.

PO6: Innovation, Employability and Entrepreneurial Skills

CO7: Students will direct, plan and formulate and analyse the provisions of company law which is implemented in the business organization and provide the feedback accordingly.

PO7: Multidisciplinary Competence

CO6: Students will apply knowledge of provisions of company law to apply these with a sense of responsibility within the workplace and community as key managerial persons at a large.

PO8: Value Inculcation through Community Engagement

CO6: Students will apply procedural company law and an ability to apply these with a sense of responsibility within the workplace.

PO9: Traditional Knowledge into Modern Application

CO4: Students will implement the various company law applicable according to the need of the business organization in the day to day practices.

PO10: Design and Development of System

CO5: Students will direct, plan and formulate and analyse the day to day strategies which is implemented in the company law of business organization and provide the feedback accordingly.

PO11: Ethical and Social Responsibility

CO5: Students will direct, plan and formulate and analyse the required strategies which is implemented in the business organization in production and operations.

PO12: Research-Related skills

CO4: Students will implement the various company meeting procedural law applicable according to the need of the business organization in the day to day practices.

PO13: Teamwork:

CO5: Students will formulate and analyse the required principles of company law procedure which is implemented in the business organization.

PO14: Area Specific Expertise

CO6: Students will apply company law related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

PO15: Environmental Awareness

CO6: The students should be able to manage and controls to reduce and eliminate environmental risk with the help of company law related aspects.

CBCS Syllabus as per NEP 2020 for S.Y. B.Com. Semester II (2023 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UC
Class	: S .Y. B.Com
Semester	: IV
Course Code	: COM-261-MN(A)
Course Title	: Advertising & Publicity
No. of Credits	: 04
No. of Teaching Hours	: 60 (Theory)

Course Objectives:

- To understand the fundamental concepts and theories of advertising and publicity.
- To explore the role of advertising in business and society.
- To learn the strategies and techniques used in creating effective advertising campaigns.
- To develop skills in planning and executing publicity strategies.
- To analyze the ethical and legal aspects of advertising and publicity.
- To get in-depth knowledge of advertising and publicity and its application in today's world.
- To understand the students to acquaint the recent trends in the field of advertising & publicity.

Course Outcomes:

By the end of the course, students will be able to:

CO1. Demonstrate knowledge of fundamental concepts and theories of advertising and publicity.

CO2. Accurately describe the role of advertising in business and society.

CO3. Discuss the strategies and techniques used in creating effective advertising campaigns.

CO4. Analyze the skills in planning and executing publicity strategies.

CO5. Explain about the ethical and legal aspects of advertising and publicity.

CO6. Apply depth knowledge of advertising and publicity and its application in today's world.

CO7. Identify various recent trends in the field of advertising & publicity.

Topics and Learning Points

Unit No.	Name of the Topic	Periods
I	1) Introduction to Advertising 1.1 Definition and Scope of Advertising 1.2 Objectives of Advertising: Informing, Persuading, and Reminding 1.3 Evolution of Advertising: Historical perspectives and modern trends 1.4 Types of Advertising: Commercial, Social, Political, Institutional, etc. 1.5 Role of Advertising in the Marketing Mix	15
II	2) Advertising Media 2.1 Classification of Advertising Media: Print, Broadcast, Outdoor, Digital 2.2 Media Planning and Selection: Factors influencing media choice 2.3 Emerging Media Platforms: Social media, Mobile advertising, Influencer marketing 2.4 Evaluation of Media Effectiveness	15
III	3) Advertising Creativity and Design 3.1 Creative Process in Advertising: From idea generation to execution 3.2 Elements of a Print Advertisement: Headline, Body Copy, Slogan, Visuals 3.3 Creating TV and Radio Commercials: Scriptwriting, Storyboarding, Production 3.4 Designing for Digital Media: Banner ads, Pop-ups, Video ads	15
IV	4) Publicity and Public Relations 4.1 Definition and Importance of Publicity 4.2 Public Relations (PR) vs. Advertising: Similarities and differences 4.3 Tools and Techniques of Publicity: Press releases, Events, Sponsorships 4.4 Managing Media Relations: Building and maintaining relationships with media	15
	Total Period	60

Recommended Textbooks

- "Advertising Principles and Practices" by William Wells, John Burnett, and Sandra Moriarty
- "Advertising and Promotion: An Integrated Marketing Communications Perspective" by George E. Belch and Michael A. Belch
- "Public Relations: Strategies and Tactics" by Dennis L. Wilcox, Glen T. Cameron, and Bryan H. Reber

Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com

Subject: Advertising & Publicity

Course: Marketing Management

Course Code: : COM-261-MN(A)

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO8	PO9	PO10	PO11	PO 12	PO 13
CO 1	1					1		3				
CO 2	2								-	-	1	-
CO 3	1											
CO 4							1					
CO 5		1			2							
CO 6			2									
CO 7						2						

Justification for the Mapping

PO1: A Fundamental Knowledge and Coherent Understanding:

CO1. This will help the students to get in depth knowledge of advertising and its application in today's world; they can solve the problems of advertising.

CO2. The students acquaint the recent trends in the field of advertising and publicity; can cope up with the changes in market.

CO3. Students will get the knowledge of advertising and various approaches, can improve themselves in enter and sustain in the market.

PO2: Procedural Knowledge for Skill Enhancement:

CO5. This will help the students to develop techniques of marketing skills.

PO3: Critical Thinking and Problem-Solving Skills:

CO6. This will help the students to know buyer behavior, their scope, and significance.

PO4: Communication Skill

CO2. This would also enable the students to acquaint the recent trends in the field of advertising and publicity.

PO5: Analytical Reasoning Skills:

CO5. This will help the students to develop techniques of marketing skills

PO6: Innovation, Employability and Entrepreneurial Skills:

CO1. This will help the students to get in depth knowledge of advertising and its application in today's world.

PO7: Multidisciplinary Competence:

CO2. This would also enable the students to acquaint the recent trends in the field of advertising and publicity.

CO7. This will help the students to understand about social Media.

PO8: Value Inculcation through Community Engagement:

CO4. This will help the students to create awareness and importance of advertising and publicity environment.

CO1. This will help the students to get in depth knowledge of marketing and its application in today's world.

PO12: Research-Related skills:

CO2. This would also enable the students to acquaint the recent trends in the field of advertising and publicity.

CBCS SYLLABUS AS PER NEP 2020 FOR S.Y.COM (2023 PATTERN)

Name of the Programme	: B.Com
Programme Code	: UCOM
Class	: S.Y.B.Com
Semester	: IV
Course Type	: Minor
Course Code	: CMA-261-MN-(B)
Course Title	: Cost and Works Accounting-II
No. of Lectures	: 60
No. of Credits	: 04

Course Objectives:

1. To gain a comprehensive understanding of the meaning, classification, and definitions of overheads in cost accounting.
2. To acquire knowledge of methods for collecting, allocating, apportioning, and reapportioning overheads, including practical problem-solving skills.
3. To develop skills to calculate and apply overhead absorption rates and address issues related to under and over absorption of overheads.
4. To understand the principles and benefits of Activity-Based Costing (ABC), including cost pools, cost drivers, and practical problem-solving with ABC.
5. To learn about target costing techniques, including definitions, objectives, advantages, and the steps involved in implementing target costing.
6. To study the definitions and processes of Life Cycle Costing and apply these techniques to assess product costs over their entire life cycle.
7. To understand and apply relevant Cost Accounting Standards (CAS) such as CAS 3, CAS 11, and CAS 15, focusing on production and operation overheads.

Course Outcomes:

- CO1:** Demonstrate a clear understanding of the meaning, classification, and definitions of overheads in cost accounting.
- CO2:** Apply techniques for collecting, allocating, apportioning, and reapportioning overheads through practical problem-solving.
- CO3:** Calculate and apply overhead absorption rates, addressing issues related to under and over absorption with practical examples.
- CO4:** Utilize Activity-Based Costing methods to identify cost pools and cost drivers.
- CO5:** Apply target costing strategies to set and achieve cost targets, demonstrating an understanding of its objectives and benefits.
- CO6:** Implement Life Cycle Costing techniques to evaluate and manage costs throughout the entire lifecycle of a product.
- CO7:** Apply and integrate Cost Accounting Standards (CAS) such as CAS 3, CAS 11, and CAS 15 in practical cost accounting scenarios.

TOPICS/CONTENTS AND LEARNING POINTS

UNIT I : INTRODUCTION TO OVERHEADS

- 1.1 Meaning and definition of overheads.
- 1.2 Classification of overheads
- 1.3 Introduction to Cost Accounting Standard, Cost Accounting Standard Board
- 1.4 Introduction to of CAS 3, CAS 11, CAS 15

UNIT II : ACCOUNTING OF OVERHEADS

20 LECTURES

- 2.1 Collection and Allocation of overheads.
- 2.2 Apportionment and Reapportionment of overheads
- 2.3 Simple problem of primary distribution of Overhead
- 2.4 Simple Problem of Secondary distribution of overheads

UNIT III : ADVANCED OVERHEAD ABSORPTION

10 LECTURES

- 3.1 Absorption - Meaning, Rate and Methods of Overhead Absorption
- 3.2 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment
- 3.3 Simple problems on the accounting treatment of under and over absorption of Overheads (Simple Problems on Machine Hour Rate only)

UNIT IV : COSTING TECHNIQUES

10 LECTURES

- 4.1 Activity Based Costing- Definitions, Stages in Activity Based Costing, Purpose and Benefits of Activity Based Costing, Cost Pools and Cost Drivers
- 4.2 Target Costing- Definitions, Objectives, Advantages, Steps involved in Target Costing
- 4.3 Life Cycle Costing-Definitions, Process of Life Cycle Costing

Recommended Books :

Sr. No	Title of Book	Authors	Publisher	Place
1	Practice in Advanced Costing and Management Accounting	Prof. Subhash Jagtap	Nirali Prakashan	Pune
2	Advanced Cost Accounting and Cost Systems	Ravi Kishor	Taxman's Allied Service Pvt. Ltd.	New Delhi
3	Cost Accounting Principles and Practice	S.P. Iyengar	Sultan Chand & Sons	New Delhi
4	Students Guide to Cost Accounting	Ravi Kishor	Taxman's	New Delhi
5	Cost Accounting Principles and Practice	M.N. Arora	Vikas Publishing House Pvt. Ltd.	New Delhi
6	Cost Accounting, Theory and Problems	S.N. Maheshwari and S.N. Mittal	Mahavir Book Depot	New Delhi
7	Theory and Techniques of Cost Accounting	B.L. Lall and G.L. Sharma	Himalaya Publishing House	

ASSESSMENT PATTERN

Internal Assessment For internal assessment teacher can choose any one or more of the following methods: Internal Test, Open book Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc.	40 Marks
External examination For extended examination, the question paper should consist of theory questions. And practical questions. At 50:50 % weightage.	60 Marks
Total Marks	100 Marks

Notes: The breakup of marks in the Examination will be as follows:

1. 50 % of the Total marks are assigned for Theory purpose whereas rest 50 % of the total marks are allotted for Numerical Problems.

2. Numerical Problems will be of Simple nature only.

3. Areas Of Practical Problems:

- Primary distribution of Overhead
- Secondary distribution of overheads
- Problems on Machine Hour Rate

Choice Based Credit System Syllabus (2023 Pattern)

(As Per NEP 2020)

Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com (Sem III)

Subject: Cos and Works Accounting -II

Course: Cos and Works Accounting -II

Course Code: : CMA-261-MN-(B)

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Course Outcomes (COs)	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	1	1	1	1	1	1	1	1	1	1	1	1	1
CO2	2	3	2	1	2	2	1	1	1	1	1	1	1	1	1
CO3	2	3	2	1	2	2	1	1	1	1	1	1	1	1	1
CO4	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
CO5	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
CO6	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
CO7	2	2	2	2	2	2	2	1	1	1	2	1	1	1	1

Justification for Mapping

- **PO1: Comprehensive Knowledge and Coherent Understanding**

CO1 (3): Demonstrating a clear understanding of overheads involves fundamental knowledge of accounting principles, which aligns well with acquiring a broad, coherent understanding of cost accounting.

CO2 (2): Applying techniques for overheads requires procedural knowledge, linking to a moderate understanding of accounting practices.

CO3 (2): Calculating and applying overhead absorption rates connects to understanding complex accounting concepts and their applications.

CO4 (2): Utilizing Activity-Based Costing (ABC) methods involves advanced knowledge of costing practices and principles.

CO5 (2): Applying target costing strategies involves understanding and implementing advanced cost management techniques.

CO6 (2): Implementing Life Cycle Costing techniques requires an understanding of cost management throughout a product's lifecycle.

CO7 (2): Applying and integrating Cost Accounting Standards (CAS) involves understanding regulatory and standardization aspects of cost accounting.

- **PO2: Procedural Knowledge for Skill Enhancement**

CO1 (2): Understanding overheads involves learning basic procedures for cost accounting.

CO2 (3): Applying techniques for collecting, allocating, and apportioning overheads requires comprehensive procedural knowledge.

CO3 (2): Calculating overhead absorption rates involves understanding procedures related to cost absorption and adjustments.

CO4 (2): Utilizing ABC methods involves procedural knowledge in identifying and managing cost pools and drivers.

CO5 (2): Applying target costing strategies involves procedural knowledge for setting and achieving cost targets.

CO6 (2): Implementing Life Cycle Costing requires procedural knowledge for managing costs over a product's lifecycle.

CO7 (2): Applying CAS involves understanding and implementing specific procedural standards.

- **PO3: Critical Thinking and Problem-Solving Skills**

CO1 (1): Basic understanding of overheads requires minimal critical thinking.

CO2 (2): Problem-solving in overhead collection and allocation involves moderate critical thinking.

CO3 (2): Addressing issues related to overhead absorption requires critical problem-solving skills.

CO4 (2): Utilizing ABC methods involves problem-solving skills to identify cost drivers and pools.

CO5 (2): Applying target costing involves critical thinking to set and achieve cost targets.

CO6 (2): Implementing Life Cycle Costing involves problem-solving skills to manage costs over time.

CO7 (2): Integrating CAS involves solving complex problems related to cost accounting standards.

- **PO4: Communication Skills**

CO1 (1): Understanding overheads requires basic communication skills.

CO2 (1): Applying techniques for overheads involves limited communication skills.

CO3 (1): Calculating and applying absorption rates requires minimal communication skills.

CO4 (2): Utilizing ABC methods involves effectively communicating complex cost information.

CO5 (2): Applying target costing requires clear communication of cost targets and strategies.

CO6 (2): Implementing Life Cycle Costing requires communication of cost management throughout a product's lifecycle.

CO7 (2): Applying CAS involves communicating adherence to standards and regulations.

- **PO5: Analytical Reasoning Skills**

CO1 (1): Basic understanding of overheads involves minimal analytical reasoning.

CO2 (2): Applying techniques for overheads requires moderate analytical reasoning.

CO3 (2): Addressing under and over absorption involves significant analytical skills.

CO4 (2): Utilizing ABC methods requires analyzing cost pools and drivers.

CO5 (2): Applying target costing involves analyzing cost targets and performance.

CO6 (2): Implementing Life Cycle Costing involves evaluating costs throughout a product's lifecycle.

CO7 (2): Integrating CAS requires analyzing and applying accounting standards.

PO6: Innovation, Employability, and Entrepreneurial Skills

CO1 (1): Basic understanding of overheads has limited relation to innovation.

CO2 (1): Applying overhead techniques involves limited innovation or entrepreneurial skills.

CO3 (1): Addressing absorption issues involves minimal innovation.

CO4 (2): Utilizing ABC methods involves innovative approaches to cost management.

CO5 (2): Applying target costing involves innovative strategies for cost management.

CO6 (2): Implementing Life Cycle Costing involves innovative approaches to managing lifecycle costs.

CO7 (2): Integrating CAS involves applying innovative standards in cost accounting.

PO7: Multidisciplinary Competence

CO1 (1): Understanding overheads has limited multidisciplinary application.

CO2 (1): Applying techniques for overheads involves limited multidisciplinary skills.

CO3 (1): Calculating and applying absorption rates involves minimal multidisciplinary competence.

CO4 (1): Utilizing ABC methods involves specific cost management skills rather than multidisciplinary.

CO5 (1): Applying target costing focuses on cost management rather than broader disciplines.

CO6 (1): Implementing Life Cycle Costing is specific to cost management.

CO7 (1): Applying CAS is focused on cost accounting standards.

PO8: Value Inculcation through Community Engagement

CO1 (1): Understanding overheads involves minimal community engagement.

CO2 (1): Applying techniques for overheads has limited community involvement.

CO3 (1): Addressing absorption issues does not directly relate to community engagement.

CO4 (1): Utilizing ABC methods does not involve community-based activities.

CO5 (1): Applying target costing does not include community engagement.

CO6 (1): Implementing Life Cycle Costing focuses on cost management rather than community engagement.

CO7 (1): Integrating CAS is related to standards and regulations rather than community activities.

PO9: Traditional Knowledge into Modern Application

CO1 (1): Basic understanding of overheads involves minimal traditional knowledge.

CO2 (1): Applying overhead techniques does not involve traditional knowledge.

CO3 (1): Calculating absorption rates is a modern application with limited traditional context.

CO4 (1): Utilizing ABC methods involves modern costing techniques.

CO5 (1): Applying target costing is a contemporary approach to cost management.

CO6 (1): Implementing Life Cycle Costing is a modern methodology.

CO7 (1): Integrating CAS is focused on contemporary standards rather than traditional knowledge.

PO10: Design and Development of System

CO1 (1): Understanding overheads does not involve system design.

CO2 (1): Applying techniques for overheads does not involve system design.

CO3 (1): Calculating absorption rates does not involve system design.

CO4 (1): Utilizing ABC methods involves cost management rather than system design.

CO5 (1): Applying target costing focuses on cost management rather than system development.

CO6 (1): Implementing Life Cycle Costing is related to cost management, not system design.

CO7 (1): Applying CAS involves adhering to standards rather than designing systems.

PO11: Ethical and Social Responsibility

CO1 (1): Understanding overheads involves minimal ethical considerations.

CO2 (1): Applying overhead techniques has limited ethical impact.

CO3 (1): Addressing absorption issues involves minimal ethical aspects.

CO4 (1): Utilizing ABC methods focuses on cost management rather than ethical responsibility.

CO5 (1): Applying target costing does not involve significant ethical considerations.

CO6 (1): Implementing Life Cycle Costing focuses on cost management, not ethical responsibility.

CO7 (2): Integrating CAS involves understanding and applying ethical standards in accounting.

PO12: Research-Related Skills

CO1 (1): Understanding overheads involves limited research skills.

CO2 (1): Applying overhead techniques requires minimal research skills.

CO3 (1): Calculating absorption rates involves basic research skills.

CO4 (1): Utilizing ABC methods involves understanding concepts rather than research.

CO5 (1): Applying target costing does not involve extensive research skills.

CO6 (1): Implementing Life Cycle Costing focuses on cost management rather than research.

CO7 (2): Applying CAS involves researching standards and regulations.

PO13: Teamwork

CO1 (1): Understanding overheads does not involve teamwork.

CO2 (1): Applying overhead techniques requires individual effort rather than teamwork.

CO3 (1): Calculating absorption rates does not involve teamwork.

CO4 (1): Utilizing ABC methods focuses on individual problem-solving.

CO5 (1): Applying target costing involves individual analysis rather than teamwork.

CO6 (1): Implementing Life Cycle Costing is individual-focused.

CO7 (1): Integrating CAS involves individual adherence to standards.

PO14: Area-Specific Expertise

CO1 (1): Understanding overheads contributes to area-specific expertise in cost accounting.

CO2 (1): Applying overhead techniques enhances expertise in cost management.

CO3 (1): Calculating absorption rates is crucial for expertise in advanced cost accounting.

CO4 (1): Utilizing ABC methods adds to expertise in modern cost accounting techniques.

CO5 (1): Applying target costing contributes to expertise in cost control and management.

CO6 (1): Implementing Life Cycle Costing is relevant for expertise in long-term cost management.

CO7 (1): Integrating CAS contributes to a deeper understanding of cost accounting standards.

PO15: Environmental Awareness

CO1 (1): Understanding overheads has limited relation to environmental awareness.

CO2 (1): Applying techniques for overheads does not directly involve environmental considerations.

CO3 (1): Addressing absorption issues focuses on cost management rather than environmental aspects.

CO4 (1): Utilizing ABC methods does not include environmental considerations.

CO5 (1): Applying target costing does not directly address environmental awareness.

CO6 (1): Implementing Life Cycle Costing focuses on cost management, not environmental impact.

CO7 (1): Integrating CAS is related to cost accounting standards rather than environmental awareness.

CBCS Syllabus as per NEP 2020 for S.Y. B.Com. Semester IV (2023 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: S.Y. B.Com
Semester	: IV
Course Type	: Minor (Theory)
Course Code	: COM-261-MN (E)
Course Title	: Human Resource Management
No. of Credits	: 04
No. of Teaching Hours	: 60

Course Objectives:

1. To develop general awareness of human resource management among the students.
2. To understand the various concepts and terminologies of human resource management.
3. To have a comprehensive understanding about the existing law in relation to the b human resource management.
4. To create awareness among the students about productivity and measures of productivity.
5. To acquaint the students human resource management strategies and its implementation. .
6. To understand the difference between merger and acquisition.
7. To apprise the students of new concepts involving in human resource management.

Course Outcomes:

By the end of the course, students will be able to:

CO1: Impart the knowledge of basic definitions and terminologies of human resource management.

CO2: Know about different elements of human resource management.

CO3: Aware about the recent trends in the human resource management and its applications.

CO4: Instils the knowledge about the different types of acts and laws applicable to human resource management.

CO5: Impart the knowledge of importance of human resource management aspects and its day to day application.

CO6: Know about the platforms of human resource management strategies used in the business.

CO7: Acquaint with the use and importance with the new terms under human resource management.

Topics and Learning Points

UNIT 1: Introduction to Human Resource Management and Human Resource Planning

15 Lectures

1.1 Meaning, Objectives and Functions of Human Resource, Difference between Human Resource Management and Human Resource Development

1.2 Organization, Scope and functions of Human Resource Department in Modern Business.

1.3 Human Resource Planning – Nature and Scope, Job analysis - Job description - Job specification, Job rotation

1.4 Human Resource Planning – Role of Human Resource Planning, Steps in Human Resource Planning , Factors influencing Human Resource Planning, Essentials of a Good Human Resource Planning

UNIT 2: Recruitment and Selection

15 Lectures

2.1 Recruitment – Meaning, Purpose/ Importance, Sources of Recruitment, and Factors Governing Recruitment Process

2.2 Selection – Meaning, Importance of selection procedure, Tools of Selection and selection Process

2.3 Distinguish between Recruitment and Selection

2.4 Types of Employment tests, Types of Interviews

UNIT 3: Training and Development

15 Lectures

3.1 Meaning, Need, Objectives of Training and Development, Benefits/Importance of Training to the organisation and employees.

3.2 Types of Training, Methods of Training and Development, Process/ Procedure for effective Training.

3.3 Career Development, Steps in Career Development, Stages of Career Development, Advantages and Limitations of Career Development, Career Development Cycle, Career Counselling and Self-Development

UNIT 4: Performance Appraisal Management

15 Lectures

4.1 Introduction, Meaning, Need and Importance of Performance Appraisal

4.2 Process of Performance Appraisal

4.3 Merits and Limitations of Performance Appraisal

4.4 Methods and Techniques of Performance Appraisal

4.5 Ethical Performance Appraisal

References:

1. Personnel and Human Resource Management – A M Sharma (Himalaya Publishing House)
2. Personnel Management and Industrial Relations- R S Davar (Vikas Publishing House)
3. Human Resource Development and Management- Biswanath Ghosh (Vikas Publishing House)
4. Personnel Management – C.B. Mamaria, S V Gankar (Himalaya Publishing House)
5. Human Resource Management – AShwathappa
6. Human Resource Management - Gary Dessler
7. HR from the Outside In: Six Competencies for the Future of Human Resources - Dave Ulrich, Jon Younger, Wayne Brockbank, Mike Ulrich
8. The HR Scorecard - Brian Becker, Mark Huselid, Dave Ulrich

Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com Sem IV

Subject: Human Resource Management

Course: Human Resource Management

Course Code: COM-261-MN(E)

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Programme Outcomes (POs)															
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO 1	3	2													
CO 2															
CO 3			3												
CO 4				3					2	2		3			
CO 5			2								3		3		
CO 6					2		3	3						2	
CO 7						3									

Justification for the Mapping

PO1: A Fundamental Knowledge and Coherent Understanding

CO1: Students will describe the concepts related to human resource management aspects of business in their day to day life or professional life.

PO2: Procedural Knowledge for Skill Enhancement

CO1: Students will apply their knowledge of different techniques of human resource management aspects of business such for data collection and analysis by them in an organization.

PO3: Critical Thinking and Problem-Solving Skills

CO3: Students will apply provisions of human resource management aspects of business effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

PO4: Communication Skills

CO4: Students will implement the various provisions of human resource management aspects of business related to business and business activities applicable according to the need of the business organization in the day to day practices.

PO5: Analytical Reasoning Skills

CO6: Students will apply various terminologies of provisions of human resource management aspects of business in the practice of management of the business.

PO6: Innovation, Employability and Entrepreneurial Skills

CO7: Students will direct, plan and formulate and analyse the provisions of human resource management aspects of business which is implemented in the business organization and provide the feedback accordingly.

PO7: Multidisciplinary Competence

CO6: Students will apply knowledge of provisions of human resource management aspects of business to apply these with a sense of responsibility within the workplace and community at a large.

PO8: Value Inculcation through Community Engagement

CO6: Students will apply procedural human resource management aspects of business and an ability to apply these with a sense of responsibility within the workplace.

PO9: Traditional Knowledge into Modern Application

CO4: Students will implement the various human resource management aspects of business applicable according to the need of the business organization in the day to day practices.

PO10: Design and Development of System

CO5: Students will direct, plan and formulate and analyse the day to day strategies which is

implemented in the company law of business organization and provide the feedback accordingly.

PO11: Ethical and Social Responsibility

CO5: Students will direct, plan and formulate and analyse the required strategies which is implemented in the business organization in human resource management.

PO12: Research-Related skills

CO4: Students will implement the various human resource management aspects of business applicable according to the need of the business organization in the day to day practices.

PO13: Teamwork:

CO5: Students will formulate and analyse the required principles of human resource management procedure which is implemented in the business organization.

PO14: Area Specific Expertise

CO6: Students will apply operational aspects of business related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

PO15: Environmental Awareness

CO6: The students should be able to manage and controls to reduce and eliminate environmental risk with the help of human resource management.

CBCS Syllabus as per NEP 2020 for S.Y. B.Com. Semester IV (2023 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: S.Y. B.Com
Semester	: IV
Course Type	: Open Elective (Theory)
Course Code	: COM-266-OE
Course Title	: E-Commerce
No. of Credits	: 02
No. of Teaching Hours	: 30

Course Objectives:

1. To develop general awareness of business and fundamentals of e-commerce among the students.
2. To understand the various concepts and terminologies of e-commerce.
3. To have a comprehensive understanding about the existing nature in relation to the business and e-business activities.
4. To create awareness among the students about online trade and types of online trade.
5. To acquaint the students e-business and trade and its types.
6. To understand the e-commerce and its advantages.
7. To apprise the students of challenges of e-commerce and online trade and trade activities.

Course Outcomes:

By the end of the course, students will be able to:

- CO1: Impart the knowledge of basic definitions and terminologies of e-commerce.
- CO2: Know about different elements of e-commerce and trade.
- CO3: Aware about the recent trends in the e-commerce, e-trade and e-commerce.
- CO4: Instils the knowledge about the different types of e-trade and aids to trade.
- CO5: Impart the knowledge of importance of online trade and advantages.
- CO6: Know about the platforms of business, e-trade and types of e-trade.
- CO7: Acquaint with the use and importance with the e-commerce industries.

Topics and Learning Points

UNIT 1: Introduction to E-Commerce

10 Lectures

- 1.1. E-commerce: The revolution is just beginning, Ecommerce
- 1.2. A Brief History, Understanding E-commerce: organizing Themes
- 1.3. E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in Emerging E-commerce areas of E-Commerce

UNIT 2: World Wide Web and E-Commerce Infrastructure

10 Lectures

- 2.1. Internet and the web change business: strategy, structure and process
- 2.2. Internet: Technology Background, the Internet Today
- 2.3. Internet II- The Future Infrastructure, the World Wide Web, the Internet and the Web: Features

UNIT 3: E-Commerce Marketing and Social Network

10 Lectures

- 3.1. Consumer online: The Internet Audience and Consumer Behaviour, Basic Marketing Concepts
- 3.2. Internet Marketing Technologies, B2C and B2B E-commerce marketing and business strategies and limitations of e-marketing
- 3.3. E-commerce in action: E-tailing Business Models, Common Themes in online retailing
- 3.4. Social networks and online communities, online auctions, E-commerce portals

References:

1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4th Edition, Pearson
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI

Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com Sem IV

Subject: E-Commerce

Course: E-Commerce

Course Code: COM-266-OE

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Programme Outcomes (POs)															
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO 1	3	3													
CO 2															
CO 3			3												
CO 4				2					2	3		3			
CO 5			1								2		1		
CO 6					2		1	3						3	
CO 7						3									

Justification for the Mapping

PO1: A Fundamental Knowledge and Coherent Understanding

CO1: Students will describe the concepts related to e-commerce in their day to day life or professional life.

PO2: Procedural Knowledge for Skill Enhancement

CO1: Students will apply their knowledge of different techniques of e-commerce such for data collection and analysis by them in an organization.

PO3: Critical Thinking and Problem-Solving Skills

CO3: Students will apply provisions of e-commerce effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

PO4: Communication Skills

CO4: Students will implement the various provisions of e-commerce related to business and business activities applicable according to the need of the business organization in the day to day practices.

PO5: Analytical Reasoning Skills

CO6: Students will apply various terminologies of provisions of e-commerce in the practice of management of the business.

PO6: Innovation, Employability and Entrepreneurial Skills

CO7: Students will direct, plan and formulate and analyse the e-commerce which is implemented in the business organization and provide the feedback accordingly.

PO7: Multidisciplinary Competence

CO6: Students will apply knowledge of e-commerce to apply these with a sense of responsibility within the workplace and community at a large.

PO8: Value Inculcation through Community Engagement

CO6: Students will apply procedural e-commerce and an ability to apply these with a sense of responsibility within the workplace.

PO9: Traditional Knowledge into Modern Application

CO4: Students will implement the various e-commerce applicable according to the need of the business organization in the day to day practices.

PO10: Design and Development of System

CO5: Students will direct, plan and formulate and analyse the day to day strategies which is implemented in the e-commerce of business organization and provide the feedback accordingly.

PO11: Ethical and Social Responsibility

CO5: Students will direct, plan and formulate and analyse the required strategies which is

implemented in the business organization in e-commerce.

PO12: Research-Related skills

CO4: Students will implement the various e-commerce applicable according to the need of the business organization in the day to day practices.

PO13: Teamwork:

CO5: Students will formulate and analyse the required principles of e-commerce procedure which is implemented in the business organization.

PO14: Area Specific Expertise

CO6: Students will apply e-commerce related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

PO15: Environmental Awareness

CO6: The students should be able to manage and controls to reduce and eliminate environmental risk with the help of e-commerce.

CBCS Syllabus as per NEP 2020 for S.Y. B.Com. Semester IV 2023 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: S.Y. B.Com
Semester	: IV
Course Type	: Vocational Skill Course (VSC) Theory
Course Code	: COM-276-SEC
Course Title	: Soft Skills and Business Letters
No. of Credits	: 02
No. of Teaching Hours	: 30

Course Objectives:

1. To understand the concept, process and importance of soft skills in communication.
2. To acquire and develop good communication skills requisite for business correspondence.
3. To develop awareness regarding new trends in business communication.
4. To provide knowledge of various social media of communication.
5. To develop business communication skills through the application and exercises.
6. To develop awareness about new technologies in business communication.
7. To provide knowledge of various business letter applicable in business communication.

Course Outcomes:

By the end of the course, students will be able to:

- CO1. Impart the knowledge of new technologies of business communication.
- CO2. Know about different types soft skills in communication.
- CO3. Aware about the new trends in the process of communication at large.
- CO4. Instils the knowledge about the different types of social media communication and use of computer in communication.
- CO5. Impart the knowledge of importance of communication and its day to day application.
- CO6. Know about the social media of communication used in the business.
- CO7. Acquaint with the use and importance with the new media platforms of communication.

Topics and Learning Points

UNIT 1: Soft Skills

10 Lectures

- 1.1 Meaning, Importance of soft skills in 21st century
- 1.2 Elements of soft skills a) Manners & Etiquettes, Grooming. b) Effective Listening & Speaking c) Interview Skills. d) Presentation e) Group Discussion. f) Problem-solving skills G) Time management abilities

UNIT 2: Types and Drafting of Business Letters

10 Lectures

2.1. Types and Drafting of business letter

- 1) Enquiry Letters
- 2) Replies to Enquiry Letters
- 3) Order Letters
- 4) Credit and Status Enquiries
- 5) Sales Letters
- 6) Complaint Letters
- 7) Collection Letters
- 8) Circular Letters

UNIT 3: Recent Trends in Business Communication

10 Lectures

- 3.1. Internet: Email, Websites, Social Media Network (Twitter, Face book, LinkedIn, You tube, WhatsApp)
- 3.2. Online Conference, Video conferencing, Meeting through Zoom App, Google meet App, Cisco Webex meetings App

References:

1. Asha Kaul (1999), "Business Communication", Prentice Hall of India, New Delhi.
2. Chaturvedi P. D. & Chaturvedi Mukesh (2012), "Managerial Communication", Pearson, Delhi.
3. Madhukar R. K. (2005), "Business Communication", Vikas Publishing House Pvt. Ltd., New Delhi.
4. Matoria C. B. & Gankar S. V. (2008), "Personnel Management", Himalaya Publishing House, Mumbai.
5. Nawal Mallika (2012), "Business Communication", Cengage Learning, Delhi.
6. Rajendra Pal & Korlahalli (2007), "Essentials of Business Communication", Sultan Chand & Sons, New Delhi.

Mapping of Program Outcomes with Course Outcomes

Class: S. Y. B. Com Sem IV

Subject: Soft Skills and Business Letters

Course: Soft Skills and Business Letters

Course Code: COM-276-OE

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Programme Outcomes (POs)															
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO 1	3	3													
CO 2															
CO 3			3												
CO 4				2					2	3		3			
CO 5			1								2		1		
CO 6					2		1	3						3	
CO 7						3									

Justification for the Mapping

PO1: A Fundamental Knowledge and Coherent Understanding

CO1: Students will describe the concepts related to soft skills their day to day life or professional life.

PO2: Procedural Knowledge for Skill Enhancement

CO1: Students will apply their knowledge of different techniques of communication skills such for data collection and analysis by them in an organization.

PO3: Critical Thinking and Problem-Solving Skills

CO3: Students will apply provisions of communication skills effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

PO4: Communication Skills

CO4: Students will implement the various soft skills related to business and business activities applicable according to the need of the business organization in the day to day practices.

PO5: Analytical Reasoning Skills

CO6: Students will apply various types' business letters in the practice of management of the business.

PO6: Innovation, Employability and Entrepreneurial Skills

CO7: Students will direct, plan and formulate and analyse the communication skills which is implemented in the business organization and provide the feedback accordingly.

PO7: Multidisciplinary Competence

CO6: Students will apply knowledge of social media applications to apply these with a sense of responsibility within the workplace and community at a large.

PO8: Value Inculcation through Community Engagement

CO6: Students will apply procedural social media applications and an ability to apply these with a sense of responsibility within the workplace.

PO9: Traditional Knowledge into Modern Application

CO4: Students will implement the various communication skills applicable according to the need of the business organization in the day to day practices.

PO10: Design and Development of System

CO5: Students will direct, plan and formulate and analyse the day to day strategies which is implemented in the company law of business organization and provide the feedback accordingly.

PO11: Ethical and Social Responsibility

CO5: Students will direct, plan and formulate and analyse the required strategies which is implemented in the communication skills.

PO12: Research-Related skills

CO4: Students will implement the various new communication technologies applicable according to the need of the business organization in the day to day practices.

PO13: Teamwork:

CO5: Students will formulate and analyse the required communication skills procedure which is implemented in the business organization.

PO14: Area Specific Expertise

CO6: Students will apply communication skills related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

PO15: Environmental Awareness

CO6: The students should be able to manage and controls to reduce and eliminate environmental risk with the help of communication skills.