SANKALCHAND PATEL UNIVERSITY
॥ अथातो ज्ञानजिज्ञासा ॥

Faculty of Commerce
B. Com. (Semester - V)
In Effect from Academic Year 2023-24

Branch Name:	B. Com
Program Code:	CM101
Course Title:	Management Accounting-I
Course Code:	15-COM301-3C
Pre-requisite Course:	Basic knowledge regarding Management Accounting concept.

Course Objectives:

1. Understand Management Accounting, its scope, functions and its comparison with other Braches of Accounting
2. Provide conceptual explanation of Ratio analysis.
3. Provide conceptual explanation of Ratio analysis
4. To enhance the abilities of learners to analyze the material requirement budget, material purchase budget, sales budget, Zero base budget.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory (Marks)		Practical (Marks)		
Lecture (L)	Tutorial (T)	Practical (P)	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total (Marks)
4	--	-	4	50	50	-	-	100

Course Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Introduction to Management accounting:** (1) Meaning of management accounting, characteristics (nature) of management accounting, (2) Requirement (scope) of Management accounting, (3) Relation between financial accounting, cost accounting and management accounting, (4) Functions (objectives) of management accounting, (5) Tools and Techniques used in management accounting, (6) Limitations of management accounting.	13	25
2	**Analysis of Financial Statement-1** (1) Meaning of financial statements, nature of financial statements, (2) Meaning of analysis and interpretation of financial statements, (3) importance of financial statement analysis for various interested parties, (4) Limitations of financial statements and its analysis, (5) Tools and techniques of financial statement analysis (Theory concepts only), (6) Ratio analysis-Meaning of accounting ratios, Classification of accounting ratios, Calculation of various ratios and its brief interpretation.	13	25
3	**Analysis of Financial Statement-2** (1) Meaning of cash flow statement, (2) Classification of cash flows, (3) Accounting Standard-7 (INDAS-7), (4) Objectives and Uses of Cash Flow Statement, (5) Limitation of Cash Flow Analysis, Difference between Cash flow statement and Fund flow statement (7) Preparation of a Cash Flow Statement as per INDAS-7 (Practical Examples Direct and Indirect Method).	13	25
4	**Budgating-1** (1) Concept of Budget and its characteristics, (2) Concept of Budgetary control and its characteristics, (3) Forecast and Budget, (4) Objectives of Budgetary Control (5) Advantages and limitation of Budgetary Control, (6) Essentials of effective budgeting, (7) Classification of Budgets, (8) Preparation of various functional budget, production budget, material requirement budget, material purchase budget, sales budget, Zero base budget.	13	25

Text Books:

Ravi M. Kishore : Cost & Management Accounting (Taxmann Publications)

Reference Books:

1. M.N Arora: Cost Accounting – Principles and Practice (Vikas Publishing House Ltd.)
2. Jawaharlal Lal & Seema Srivastava: Cost Accounting (Tata McGraw-Hill Publishing Co.Ltd)
3. Colin Drury : Management and Cost Accounting (Taxmann Publications)
4. Khan & Jain: Management Accounting (Tata McGraw-Hill Publishing Co.Ltd.)
5. Jain S.P & Narang K L: Cost Accounting (Kalyani Publishers)

List of Open Source Software/learning website:

1. Introduction to Management accounting:
2. https://www.youtube.com/watch?v=76gMXQBnbps
3. www.youtube.com/watch?v=q-KZ-INDHNs
4. https://www.youtube.com/watch?v=aE4JnjAx2Qc

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom's Taxonomy Level
CLO1	Understand the meaning, nature, and scope of management accounting and its relationship with financial and cost accounting.	2 Understanding 1 Remembering
CLO2	Illustrated and interpret financial statements using various tools and techniques for informed decision-making.	3 Applying 1 Remembering
CLO3	Develop cash flow statements using the direct and indirect methods in compliance with INDAS-7.	2 Understanding 1 Remembering 3 Applying
CLO4	Differentiate between cash flow and fund flow statements and assess their implications.	2 Understanding 1 Remembering 3 Applying
CLO5	Comprehend the concept and importance of budgeting and budgetary control for organizational planning and control.	2 Understanding 1 Remembering
CLO6	Prepare functional budgets, including production, material, sales, and zero-based budgets, to support strategic goals.	4Analyzing 1 Remembering 3 Applying

Mapping of CLOs with POs & PSOs

Course Learning Outcomes	Programme Outcomes (POs)																Programme Specific Outcome (PSOs)	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PSO1	PSO2
CLO1				2									2				2	
CLO2	2				3					2					3			1
CLO3						2						3		1			1	2
CLO4		1			1		1				3					2	1	
CLO5			3						3			2						2
CLO6								1							2		2	

1: High, 2: Medium, 3: Low

SANKALCHAND PATEL UNIVERSITY

Faculty of Commerce
B. Com. (Semester -V)
In Effect from Academic Year 2023-24

Branch Name:	B. Com
Program Code:	CM101
Course Title:	Corporate Accounting-I
Course Code:	15-COM302-3C
Pre-requisite Course:	Basic knowledge regarding corporate accounting of T.Y b.com

Course Objectives:

1. To Provide Knowledge on classification of Goodwill, Capital Employed and its computation.
2. To calculate the value of Shares.
3. To enable the students to gain an idea of Liquidation of companies as per Insolvency and Bankruptcy Codes recent amendments.
4. To appraise the students on provisions of Liquidators Remuneration and classification of Creditors and also the order of payment for Liquidators Final Statement of Accounts and Statement of Affairs.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
Lecture (L)	Tutorial (T)	Practical (P)	Credit	Theory (Marks)		Practical (Marks)		Total (Marks)
				University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	
4	**--**	**-**	**4**	**50**	**50**	**-**	**-**	**100**

Course Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**[A] Valuation of Goodwill:** Meaning of goodwill, characteristic of goodwill, factors affecting on valuation of goodwill, Need for valuation of goodwill, Recording of value of goodwill in books of accounts (IndAS-38), Methods for valuation of goodwill (on the basis of simple profit and super profit), Practical examples for valuation of goodwill. **[B] Valuation of Share:** Meaning of share, Factors affecting on valuation of share, Need for valuation of share, Methods for valuation of share: Intrinsic value method, Yield Value method and Fair Value, Practical examples for valuation of shares based on above methods (including fully paid up and partly paid up equity share)	13	25
2	**Liquidation of Company:** Meaning of Liquidation, Modes of winding up, Consequences of Winding up, Meaning of Fully secured, partly secured, unsecured and preferential creditors, Orderofdisbursementtobemadebyliquidatorasperlateststatutoryrevision, Preparation of Liquidator's Final Statement of Account as per latest statutory revision (Practical examples)	13	25

3	**Insurance Company Accounts:** Meaning of insurance, Types of Insurance and types of insurance companies, Life insurance and General insurance, Nationalization of General Insurance, Insurance Regulatory and Development Authority (IRDA), Legal provision and Code of Conduct of General insurance business, Important terms: Reinsurance, Claim paid, Commission, Expenses of management, Reserve for unexpired Risk, Additional Reserve, Premium, No Claim Bonus Examples based on preparation of Revenue Account of general insurance companies in vertical form (fire marine and General insurance)	13	25
4	**Recent Trends in Accounting:** Human Resource Accounting, Environmental Accounting, Inflation Accounting, International Accounting (Brief Theoretical concepts only)	13	25

Text Books:

1. Dr. S. N. Maheshwari: Advanced Accounting- Vikas publishing House

Reference Books:

1. Ashok Sehgal: Advanced Accounting-Taxman Publication
2. M.C.ShuklaandT.S.Grewal:AdvancedAccounting–SultanChandPublication
3. Hanif and Mukherjee: ModernAccounting-TataMcGrawHillPublicationB.Com.
4. D. S. Rawat: Students Guide to Accounting Standards—Taxman Publication
5. Relevant study material issued by ICAI, ICWAI and ICSI.
6. Dr. T. P. Ghosh: Introduction to IFRS-Taxman publication

List of Open Source Software/learning website:

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom's Taxonomy Level
CLO1	Understand the meaning, characteristics, and methods of goodwill valuation.	2 Understanding 1 Remembering
CLO2	Apply methods for valuation of shares, including intrinsic, yield, and fair value.	2 Understanding 3 Applying 1 Remembering
CLO3	Explain the process and consequences of liquidation, including creditor hierarchy.	3 Applying 4 Analyzing 1 Remembering
CLO4	Prepare liquidator's final statement of accounts as per statutory guidelines.	3 Applying 2 Understanding 1 Remembering
CLO5	Understand the legal provisions and accounts of general insurance companies.	2 Understanding 3 Applying 1 Remembering
CLO6	Explain recent trends in accounting, such as human resource, environmental accounting, Inflation Accounting, and International Accounting	2 Understanding 1 Remembering

Mapping of CLOs with POs & PSOs

Course Learning Outcomes	Programme Outcomes (POs)																Programme Specific Outcome (PSOs)	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PSO1	PSO2
CLO1				1						2						1		1
CLO2		1				2						2		3			2	2
CLO3	2						3				2							
CLO4				1				2			3				2		2	2
CLO5		3							2			1					1	
CLO6					3								2					1

1: High, 2: Medium, 3: Low

Branch Name:	B. Com
Program Code:	CM101
Course Title:	Business Law-I
Course Code:	15-COM303-3C
Pre-requisite Course:	To understand basic concept and function of business law

Course Objectives:

1. To introduce the fundamental principles and concepts of the Indian Contract Act, 1872, and its application in business and legal contexts.
2. To provide a comprehensive understanding of the Sale of Goods Act, 1930, and its impact on contracts related to goods, including rights of the seller.
3. To examine the principles and classifications of indirect taxes under the Central Excise Act and Customs Act, and their application in trade.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory (Marks)		Practical (Marks)		
Lecture (L)	Tutorial (T)	Practical (P)	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total (Marks)
4	--	-	4	50	50	-	-	100

Course Content:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Indian Contract Act, 1872: (Part-I)** Indian Contract Act, 1872 (1). Introduction to Law of Contract (2) Contract: Meaning and Nature (3). Classifications of Contracts (4)Proposal (offer),Acceptance and Communication (6) capacity of parties(7)Free Consent	13	25
2	**Indian Contract Act, 1872: (Part-II)** (1) Consideration (2) Contingent of Conditional Contract (3) Performance of Contract (4) Discharge of Contract (5) Quasi Contracts	13	25
3	**Sale of Goods Act, 1930:** (1) Introduction (2) Conditions and Warranties (3) Transfer of Ownership (4) Performance of Contract of Sale (5) Remedial Measures (Right of an Unpaid Seller)	13	25
4	**Indirect taxes:** (1) Central Excise Act: Concept, Important definitions: Goods, Excisable Goods, Manufacturer and Classification of goods and principles of classification (2) Customs Act:- Definition, Introduction and nature, Types of Custom duty	13	25

Text Books:

Business Laws : Kumar Praksahan, Ahmedabad

Reference Books:

1. Business Laws : Rana, Desai and others : Sudhir Prakashan, Ahmedabad
2. Business Laws : Tulsian P C : S. Chand : New Delhi
3. Desai T.R. Indian Contract Act, Sales of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd., Mumbai.
4. Kapoor N.D., Elements of Mercantile Law, Sulctan Chand & So ns, Delhi

List of Open Source Software/learning website:

1. https://www.youtube.com/watch?v=ZzP9rggc_Ns
2. https://www.youtube.com/watch?v=zp9TyniNtb4
3. https://www.youtube.com/watch?v=eRk6x3c1fMY
4. https://www.youtube.com/watch?v=CcKaz4-Vswk

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom's Taxonomy Level
CLO1	Understand the meaning, nature, and classifications of contracts under the Indian Contract Act, 1872.	2 Understanding 1 Remembering
CLO2	Analyze the principles of offer, acceptance, capacity of parties, and free consent in contract formation.	4Analyzing 1 Remembering 3 Applying
CLO3	Explain the concepts of consideration, contingent contracts, and performance of contracts.	2 Understanding 1 Remembering
CLO4	Understand the discharge of contracts and understand the concept of quasi-contracts.	2 Understanding 1 Remembering 3 Applying
CLO5	Understand the provisions of the Sale of Goods Act, 1930, including conditions, warranties, and rights of an unpaid seller.	2 Understanding 1 Remembering 3 Applying
CLO6	Analyze the key aspects of indirect taxes, including the Central Excise Act and Customs Act, and their definitions and duties.	4Analyzing 1 Remembering 3 Applying

Mapping of CLOs with POs & PSOs

Course Learning Outcomes	Programme Outcomes (POs)																Programme Specific Outcome (PSOs)	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PSO1	PSO2
CLO1			2							2								1
CLO2		1			2							2		3			2	2
CLO3	1						1				3					2		
CLO4				2				2							2		2	2
CLO5		3							2			1					1	
CLO6					3								2					1

1: High, 2: Medium, 3: Low

Branch Name:	B. Com.
Program Code:	CM101
Course Title:	Economic Policy-II
Course Code:	15-COE304-3C
Pre-requisite Course:	To understand the concepts of Economics.

Course Objectives:

1. To provide an understanding of different economic systems and their significance in shaping economies.
2. To familiarize students with the concepts, measurement methods, and factors influencing national income, savings, and investment trends in India.
3. To explain the components of the balance of trade and balance of payments and their impact on the economy

Teaching and Examination Scheme:-

Teaching Scheme (Hours per week)				Evaluation Scheme(Marks)				
Lecture (L)	Tutorial (T)	Practical (P)	Credit	Theory(Marks)		Practical(Marks)		Total (Marks)
				University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	
4	**--**	**-**	**4**	**50**	**50**	**-**	**-**	**100**

Course Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Economics System:** Introduction of economics system, Types of Economic system (Traditional Economic System, Market Economic System , Command Economic System, Mixed Economic System)	13	25
2	**National Income Savings and Investment in India:** Concept of National Income, Methods of Measuring (Estimation) of National Income (Product Method, Income Method & Expenditure Method),Causes of Slow growth of national income, Suggestion to raise National income. Meaning of savings, Trends of Savings, Causes of law rate of Savings. Meaning of Investment, Trends of Investment, and Causes of law rate of Investment.	13	25
3	**Economic Policies:-** Monetary Policy(meaning , objective, Instruments of Monetary¬ Policy) Fiscal Policy(Objective, Components Taxation, Public Expenditure,¬ Public Debt, Deficit ,financing as a Instrument of Fiscal Policy) Industrial Development and Industrial Policy in India¬ (Industrial Progress during planning, Concept of Public and Private Sectors, Industrial Policy of 1991) Current Five Year Plan¬	13	25
4	**Balance of Trade and Balance of Payments:** Meaning, Difference Between Balance of Trade and balance of Payments, Components of Balance of payments , Causes of Deficit Disequilibrium, Balance of Payments in India, Methods (Measures) of correcting, Deficit (Disequilibrium) in the Balance of Payment.	13	25

Text Books:

1. Business Environment by Paleriand P ,Cengage Learning
2. Swami H.R.Gupta, B.P. Vaishnaw B.L., Economic & Business Environment, Ramesh Book Depot , New- Delhi

Reference Books:

1. Agrawal A.N., Indian Economy nad Society, S. Chand Publication NewDelhi.
2. Hedge Ian, Environment Economics, Macmillan, Hampshire Sinha V.C., Business Environment, Sahitya Bhavan Publisher, Agra.
3. Khan Faruk A., Business & Society, S. Chand Publication New-Delhi
4. Sundaran & Black, The International Business Environment, Prentice Hall, New-Delhi

List of Open Source Software/learning website:

1. 1https://www.youtube.com/watch?v=8F2E3D0g6no
2. https://www.youtube.com/watch?v=ETdtNW4CkVU

Course Learning Outcomes (CLO):On completion of this course, the students will be able to:

CLO	Description	Bloom's Taxonomy Level
CLO1	Understand the different types of economic systems and their characteristics.	1 Remembering 2 Understanding
CLO2	Explain the concept and measurement methods of national income, including strategies to improve savings and investment rates	1 Remembering 3 Applying
CLO3	Analyze the objectives and instruments of monetary and fiscal policies in India.	1 Remembering 2 Understanding 3 Applying
CLO4	Evaluate industrial development and policies, including the impact of the Industrial Policy of 1991 and the role of five-year plans.	1 Remembering 2 Understanding 3 Applying
CLO5	Differentiate between the balance of trade and balance of payments, and understand their components and implications.	1 Remembering 2 Understanding 3 Applying
CLO6	Assess the causes of disequilibrium in the balance of payments and propose methods for correction	1 Remembering 2 Understanding 3 Applying

Mapping of CLOs with POs& PSOs

Course Learning Outcomes	Programme Outcomes(POs)																Programme Specific Outcome(PSOs)	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PSO1	PSO2
CLO1														2			1	
CLO2	1					3			3			1						
CLO3			2				1								1			2
CLO4				2				2			2		2					
CLO5					3												2	
CLO6		1								3		1				3		3

1: High, 2: Medium, 3: Low

SANKALCHAND PATEL UNIVERSITY
।। अथातो ज्ञानजिज्ञासा ।।

Faculty of Commerce
B. Com. (Semester - V)
In Effect from Academic Year 2023-24

Branch Name:	B. Com
Program Code:	CM101
Course Title:	Indian Economy-I
Course Code:	15-COE305-3C
Pre-requisite Course:	Basic knowledge regarding macroeconomic aspects of Economy

Course Objectives:

1. To provided basic knowledge about various issues in Indian economy
2. Develop ideas of the basic characteristics of Indian economy.
3. Identify types of banks, explain the meaning and function of commercial banks, illustrate how banks create credit.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory (Marks)		Practical (Marks)		
Lecture (L)	Tutorial (T)	Practical (P)	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total (Marks)
4	--	-	4	50	50	-	-	100

Course Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Money and Its Functions:-** Meaning of money, types of money, and functions of Money, Economic Significance of Money. Factors affecting supply of money. High powered. Money – meaning and used sources of changes in high powered money. Alternative measures to money supply in India - their Different components.	13	25
2	**Role of Finance and Financial Markets:-** What is Financial system, Importance of Finance, Types of Finance, Methods of Finance, Introduction of Financial markets Meaning of money market and its instruments - Meaning of Capital. Market and its instruments.	13	25
3	**Indian Banking system:-** Structure and composition of Indian Banking System: - Definition of bank, Commercial banks its Function- Balance sheet of commercial banks system in India -Meaning and Importance of main liberties and assets. Credit Creation process of commercial banks.	13	25
4	**Industry Sector and its effects on Indian Economy:-** Meaning and Important of SEZ, silent features of SEZ scheme, limitation (disadvantages of SEZ), role of small scale industries in Indian Economy, problem of Small scale industry, Role of Public sector Enterprises in India's industrialization. Significance of public sector enterprises in India.	13	25

Text Books:

1. Money and Financial system: Sudhir Prakashan.
2. Money, Banking, International TRADE & public Finance: D.M. Mithani –2003 Himalaya Public House Mumbai.

Reference Books:

1. Banking & Finance: Gupta 2007-08 Ramesh book depot. Jaipur.
2. Banking & Finance-2009 Dr. N.K.Sharma Sunrise publication &Distributors'.
3. Co-operative banks in India: Amit Basak -2010 New century Publication.New Delhi.
4. Indian Banking & Financial system –B.P. Gupta.2005 Jaipur.
5. Indian Banking –S Natarajan -2001 –S.Chand & company LTD. New,Delhi.
6. Indian Banking System- Prof. I.V.Trivedi 2007 -08 Ramesh book depot. Jaipur.
7. The Indian economy S.K. Ray 2007 prentice hall of India private limited,New Delhi.

List of Open Source Software/learning website:

1. https://www.youtube.com/watch?v=CnF_M050g4o
2. https://www.youtube.com/watch?v=T8tTUVk_fAE

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom's Taxonomy Level
CLO1	Understand the meaning, types, and functions of money, including its economic significance, the factors affecting the supply of money, and the role of high-powered money.	2 Understanding 1 Remembering
CLO2	Analyze the sources of changes in high-powered money and evaluate alternative measures of money supply in India and their components.	1 Remembering 2 Understanding 3 Applying
CLO3	Define the financial system and recognize the importance of finance in economic growth, identifying the types, methods, and financial markets.	1 Remembering 3 Applying 4 Analyzing
CLO4	Understand the money market and its instruments, as well as the capital market and its instruments, in the context of the Indian economy.	1 Remembering 3 Applying 2 Understanding
CLO5	Explain the credit creation process in Indian commercial banks, including the role and importance of assets and liabilities in the banking system.	1 Remembering 3 Applying
CLO6	Understand the role of various industries in India's economy, with particular attention to the importance of Special Economic Zones (SEZ), small-scale industries, public sector enterprises.	1 Remembering 2 Understanding 3 Applying

Mapping of CLOs with POs & PSOs

Course Learning Outcomes	Programme Outcomes (POs)																Programme Specific Outcome (PSOs)	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PSO1	PSO2
CLO1	1							1				2				2	2	
CLO2				2					3						1		1	2
CLO3							3					3						
CLO4		2									1						2	1
CLO5			1		3					2			2			3	2	
CLO6						2								2				2

1: High, 2: Medium, 3: Low

Faculty of Commerce
B. Com. (Semester - V)
In Effect from Academic Year 2023-24

Branch Name:	B. Com
Program Code:	CM101
Course Title:	Basics of Marketing Management
Course Code:	15-COE306-3C
Pre-requisite Course:	Basic knowledge regarding Management concept.

Course Objectives:

1. To make the student familiar with theoretical knowledge of different marketing concepts & its applications in market place.
2. To provide students with a solid foundation in the principles and functions of marketing, including the marketing mix, segmentation, targeting, and positioning
3. To equip students with the ability to design and implement effective marketing strategies that align with organizational goals and market demands

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory (Marks)		Practical (Marks)		
Lecture (L)	Tutorial (T)	Practical (P)	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total (Marks)
4	--	-	4	50	50	-	-	100

Course Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Introduction to Marketing:** • Definitions of Market, Marketing, Marketing Management. • Importance or Role of Marketing. • Scope of Marketing Management. • Marketing Concepts: ➢ The Production Concept. ➢ The Product Concept. ➢ The Selling Concept. ➢ The Marketing Concept. ➢ The Societal Concept. • Marketing Mix. • Recent Trends in Modern Marketing.	13	25
2	**(A) Consumer Behavior:** • Definition of Consumer Behavior. • Factors affecting Consumer Behavior. • Buying Behavior Process/ Stages of Consumer Behavior. **(B) Market Segmentation:** • Meaning of Market Segmentation. • Objectives of Marketing Segmentation. • Bases of Marketing Segmentation.	13	25

3	**(A) Pricing Decisions:** • Meaning of Pricing. • Objectives of Pricing. • Factors affecting pricing decisions. • Pricing Methods. **(B) Advertising Decisions:** • Meaning of Advertising. • Characteristics of Advertising. • Objectives of Advertising. • Advertising Media.	13	25
4	**(A) Marketing of Services:** • The Concept of Service. • Reasons for Growth of Service Sector. • Characteristics & Classification of Services. • Elements of Marketing in Service Marketing: 7Ps of Marketing Mix. • Customer Participation in the Process. • The Role of Technology in Improvement of Service Quality. **(B) Online Marketing:** • Definition of Internet. • Advantages of Online Marketing. • Understanding Internet Consumers. • Internet and Marketing Research and its limitations.	13	25

Text Books:

1. Principles of Marketing by Philip Kotler, Gary Armstrong, Prafulla Agnihotri, and Ehsan Ul Haque Publisher: Pearson
2. Marketing: An Introduction by Gary Armstrong and Philip Kotler Publisher: Pearson
3. Marketing Research: An Applied Orientation by Naresh K. Malhotra Publisher: Pearson

Reference Books:

1. Dr. R.B Rudani, Basics of Marketing Management, S.Chand & Company Ltd.
2. Essentials of Marketing by Charles W. Lamb, Joseph F. Hair, and Carl McDaniel
3. Fundamental of Marketing Management, Sudhir Prakashan, Ahmedabad.
4. Marketing Strategy: A Decision-Focused Approach by Orville C. Walker and John Mullins Publisher:McGraw-Hill Education

List of Open Source Software/learning website:-

1. https://www.youtube.com/watch?v=MUcNgsPYdeA
2. https://www.youtube.com/watch?v=HyTZwDvkk5k

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom's Taxonomy Level
CLO1	Understand the definitions, concepts, and scope of marketing and marketing management.	1 Remembering 2 Understanding
CLO2	Explain the role and importance of marketing in modern business.	1 Remembering 2 Understanding 3 Applying
CLO3	Analyze consumer behavior and the stages in the buying process.	1 Remembering 3 Applying
CLO4	Understand the objectives and bases of market segmentation.	1 Remembering 2 Understanding
CLO5	Evaluate pricing and advertising strategies and their impact on marketing.	1 Remembering 2 Understanding 5 Evaluate
CLO6	Apply marketing principles to services and online platforms, including modern trends and technology.	1 Remembering 2 Understanding

Mapping of CLOs with POs & PSOs

Course Learning Outcomes	Programme Outcomes (POs)																Programme Specific Outcome (PSOs)	
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**PSO1**	**PSO2**
CLO1					1											2	2	
CLO2	1							1			3		3					1
CLO3				1			1		2								1	
CLO4		2	1							2				2				
CLO5						3									1			2
CLO6					2							1					3	

1: High, 2: Medium, 3: Low

Faculty of Commerce
B. Com. (Semester - V)
In Effect from Academic Year 2023-24

Branch Name:	B. Com
Program Code:	CM101
Course Title:	Advanced Marketing Management
Course Code:	15-COE307-3C
Pre-requisite Course:	Basic knowledge regarding Management of 12 commerce.

Course Objectives:-

1. The course targets to develop understanding of the advance marketing functions and strategies among students of commerce.
2. To equip students with knowledge of pricing strategies, advertising decisions, and integrated marketing communication.
3. To understand the unique aspects of marketing services and the application of the 7Ps framework.
4. To provide an in-depth understanding of advanced marketing concepts, strategies, and techniques.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory (Marks)		Practical (Marks)		
Lecture (L)	Tutorial (T)	Practical (P)	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total (Marks)
4	--	-	4	50	50	-	-	100

Course Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Introduction to Marketing Management:** Concept, nature, scope and importance of marketing concept and its Evolution, Marketing Mix, Strategic Marketing Planning- an overview. Role of Marketing in Organizations. Customer Satisfaction through Quality, Service and Value. Marketing Process and Marketing Planning.	13	25
2	**Analyzing Market Opportunities:** Marketing Information System and Market Research. Analyzing the Marketing Environment- Economic, Demographic, Socio-Cultural, Technical, Political & Legal. Buying Behavior- Consumer, Business &Industrial. **Selecting Target Markets and Product Policy:** Measuring and Forecasting Market Demand. Identifying Market Segments and Selecting Target Markets. New Product Development. Managing Product Life Cycles. Managing Product. Managing Service-Idea, Institution, Person, Place and Event.	13	25
3	**International Marketing Mix Decisions:** Product Strategies, Branding and Packaging Decisions, Pricing strategies, Sales Promotion and Advertising Strategies, Distribution and Logistics, Documentation in International Trade **Pricing and Promotional Strategies for Rural Markets:** micro marketing, Distribution strategies for rural markets, Problems of Rural Marketing in India	13	25

4	**International Marketing and World Environment:** PoliticalFactors,legalFactors,CulturalFactors,TechnologicalFactors, Regional Trade Areas (RTAs) and it's implication for International Marketers. **Strategic Marketing Process**: Organizational growth strategy Market expansion choices Target market selection Positioning strategies	13	25

Text Books:

1. Arun Kumar,N.Meenakshi,MarketingManagement,Vikas Publications.
2. Candiff,E.W,Still,R.R.&Govini,NAP:Fundamentals ofModernMarketing(Prentice Hall of India, N. Delhi, 1992)

Reference Books:

1. Dr.R.L.Varshney and Dr.S.L.Gupta, Marketing management Text and cases, Sulthan Chand & sons.
2. Kotier & Armstrong: Principles of Marketing (PrenticeHallofIndia, N.Delhi,2005.
3. Kotler,Philip:MarketingManagementAnalysis,PlanningImplementationandControl (Prentice Hall of India, N. Delhi, 2005)
4. Stanton,WilliamJ:Fundamentals of Marketing(McGraw Hill, 2005)

List of Open Source Software/learning website:

1. https://www.youtube.com/watch?v=fj0sVtpdTYk
2. https://www.youtube.com/watch?v=KUHVUElaUIw&list=PLsh2FvSr3n7c8YZvDLtvn_Dsk7CG5lLQC

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom's Taxonomy Level
CLO1	Understand the concepts, evolution, and scope of marketing and its Role In organizations.	1 Remembering 2 Understanding
CLO2	Analyze market opportunities using marketing Information systems & Market research.	1 Remembering 2 Understanding 4 Analyzing
CLO3	Identify target markets and develop strategies for new products And their life cycles.	1 Remembering 2 Understanding
CLO4	Apply international marketing mix strategies, including pricing, Promotion and logistics.	1 Remembering 2 Understanding 3 Applying
CLO5	Examine challenges and strategies for rural marketing in India.	1 Remembering 3 Applying
CLO6	Develop strategic marketing plans, including market expansion, positioning, and growth strategies.	1 Remembering 2 Understanding 3 Applying

Mapping of CLOs with POs & PSOs

Course Learning Outcomes	Programme Outcomes (POs)																Programme Specific Outcome (PSOs)	
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**PSO1**	**PSO2**
CLO1			1			3											1	
CLO2	1								1		2				1			2
CLO3				2		1										2	3	
CLO4		1						1				1		1				1
CLO5					1								3					
CLO6							2			2							2	

1: High, 2: Medium, 3: Low

Branch Name:	B. Com
Program Code:	CM101
Course Title:	Basics of Entrepreneurship
Course Code:	15-SEC331-3C
Pre-requisite Course:	basic concept and function of Entrepreneurship.

Course Objectives:

1. To provide basic information to students about the entrepreneurship and its development in the field of commerce
2. To equip students with the ability to identify and evaluate viable business opportunities Through market analysis and creative problem-solving
3. Gain insights into the entrepreneurial ecosystem, including legal, social, and economic frameworks that influence startups and small businesses.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory (Marks)		Practical (Marks)		
Lecture (L)	Tutorial (T)	Practical (P)	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total (Marks)
2	--	-	2	25	25	-	-	50

Course Content:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Introduction of Entrepreneur and Entrepreneurship:** ▪ Definition of Entrepreneur and Entrepreneurship ▪ Characteristics of Entrepreneur ▪ Characteristics of Entrepreneurship ▪ Importance of Entrepreneurship ▪ Function and Type of Entrepreneur ▪ Qualities of Entrepreneurs. ▪ Comparison of Following Terms:- 1. Entrepreneur V/s Entrepreneurship. 2. Entrepreneur V/s Intrapreneur 3. Entrepreneurship/s Self- Employment	15	40
2	**Business Environment:** • Meaning of Business Environment • Factor affecting of Business Environment • Importance of Business Environment • Difference Between Micro & Macro Environment **Business opportunity:** ▪ Definition of Business opportunity. ▪ Characteristics of Business opportunity ▪ Source of Business opportunity	13	30

3	**Overview & Emergence of EDII (Entrepreneurship Development Institute of India)& CED(Center For Entrepreneurship Development)** ▪ Concept of EDII & CED ▪ Objectives of EDII & CED ▪ Functions of EDII & CED	13	30

Text Books:

1. Sudha,G.S Fundamentals of Entrepreneurship, Ramesh books depot, Jaipur, 2006
2. HoltH.David,Entrepreneurship-Newventurecreation,Prentice-HallofIndiaPrivateLtd.,New Delhi, 2006
3. DesaiVasant, Entrepreneurship Development, Himalaya PublishingHouse,Bombay,2000

Reference Books:

1. ViramgamiH.S., Entrepreneurship Development, APH Publishing Corporation, NewDelhi.
2. Prasanna Chandra,Project Preparation, Appraisal and Implementation, Tata McGrawHill,New Delhi.
3. Desai,VasantDynamicsofEntrepreneurshipDevelopmentandManagement,Himalaya Publishing House, New Delhi, Third Edition

List of Open Source Software/learning website:

1. https://www.youtube.com/watch?v=rA4uKIy5gO0&list=PLsh2FvSr3n7fQlIDbfKutmSL26TsWitGQ
2. https://www.youtube.com/watch?v=QtVQC_aj12w

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom's Taxonomy Level
CLO1	Define entrepreneur and entrepreneurship and explain their role in economic growth.	1 Remembering 2 Understanding
CLO2	Identify characteristics and types of entrepreneurs and their functions.	1 Remembering 2 Understanding 3 Applying
CLO3	Differentiate between entrepreneur, entrepreneur, and self-employment.	1 Remembering 2 Understanding
CLO4	Differentiate between entrepreneur, entrepreneur, and self-employment.	1 Remembering 2 Understanding
CLO5	Define business opportunities and identify their sources and characteristics.	2 Understanding
CLO6	Outline the objectives and functions of EDII and CED in promoting entrepreneurship.	1 Remembering 2 Understanding

Mapping of CLOs with POs & PSOs

Course Learning Outcomes	Programme Outcomes (POs)																Programme Specific Outcome (PSOs)	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PSO1	PSO2
CLO1			3											3			2	
CLO2	1					1					3				2			3
CLO3					3					2						2	2	
CLO4				2					2					3				2
CLO5							2					1						
CLO6		1						1					2				1	1

1: High, 2: Medium, 3: Low