

M. C. E. Society's

Abeda Inamdar Senior College

Of Arts, Science and Commerce (Autonomous), Pune-1
Affiliated to Savitribai Phule Pune University

NAAC accredited 'A' Grade



Faculty of Commerce & Management

T.Y.B.Com Syllabus

As per NEP 2020 guidelines

With effect from 2025-26

Choice Based Credit System (CBCS) under Autonomy

(Semester Pattern)

Bachelor of Commerce (B.Com.) Program (2023 Pattern)

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SYLLABUS

SEM V

T.Y.B.Com. Sem V (CBCS – NEP 2023 Pattern)

Course Title	SPECIALIZED ACCOUNTING		
Course Code: 23CBCO51MM		No. of Credits: 04	
Course Type: MM (Major Mandatory)		Total Teaching Hours: 60	

Course Objectives	
1.	To provide the students in-depth knowledge and conceptual clarity regarding Accounting of dependent Branch in Books of Head office including Accounting treatment of inter branch transactions.
2.	To make students aware of terms under Royalty Business and Accounting treatment of same in books of Lessor and Lessee.
3.	To provide the students with the knowledge of Accounting for Investments as per AS 13 applying FIFO Method.
4.	To update the students with the knowledge for preparation of final accounts of a Banking company as per Banking Regulation Act 1949.

Course Outcome	
1.	Students will gain a clear understanding of branch accounting principles with respect to dependent branches in the books of Head office.
2.	Learners will develop skills in accounting for royalty transactions, understanding key terms like minimum rent, short working, and recoupment in both lessee's and lessor's books.
3.	Students will acquire proficiency in investment accounting as per AS 13, applying FIFO methods for valuation and recognizing profits/losses on investment disposals
4.	Students will be able to prepare financial statements of banking companies following Banking Regulation Act guidelines, incorporating key aspects such as NPAs, CRR, and SLR.

Syllabus		
Unit I	Branch Accounting	16
	1) Introduction to Branch Accounting	01
	2) Types of Branch (Dependent, Independent & Foreign Branch).	01
	3) Difference between Branch and Department.	01
	4) Different methods for Accounting of Dependent Branch in books of Head office.	01
	5) Problems covering Dependent Branch Accounting in books of Head	

	Office under Debtors system and stock and Debtors System.	12
Unit II	Royalty Accounting	16
	1) Definition.	01
	2) Difference between Royalty and Rent.	01
	3) Terms under Royalty: Lessee, Lessor, Minimum rent, short working, excess working, and royalty recoupment.	01
	4) Problems based on preparation of ledger Accounts in books of Lessee and Lessor. (situations covering strikes and lockout).	13
Unit III	Investment Accounting	10
	1) Meaning, Introduction and Classification of Investments.	01
	2) Calculation of Carrying amount and Cost of Investments (Only as per FIFO method).	01
	3) Calculation of Profit/loss on Disposal of Investments.	01
	4) Treatment of Brokerage and Ex and Cum Interest Pricing of Investments.	01
	5) Simple Problems based on Current Investments only under FIFO method.	06
Unit IV	Final Accounts of Banking Companies	18
	1) Introduction of Banking Company Legal Provisions.	01
	2) Explanation as per Banking Regulation Act with respect to performing and Non-Performing assets (NPA); Rebate on Bills Discounted; Bills for Collection (Assets & Liabilities), Acceptance Endorsement and Other Obligations Accounts, Cash Reserve Ratio (CRR) and Statutory Liquidity ratio (SLR)	03
	3) Problems on preparation of Final Accounts of Banking Companies (Profit and loss Account and Balance Sheet)	14

Suggested readings	
1.	Mohammed Hanif & A. Mukherjee 2018, "Modern Accountancy" Volume I and Volume II, Tata-Mc Graw Hill Publication.
2.	S.P, Jain and K.L.Narang 2021, "Specialised Accounting" Kalyani Publishers.

3.	Dr. B.M. Agarwal & Dr. M.P. Gupta 2019, “Advanced Accounting Text and problems”, 12 th Edition Bharat Publishers.
4.	CA (Dr) P C Tulsian & CA Bharat Tulsian 2022, Financial Accounting. S Chand Publishers. 2022 Edition.

Scheme of Marking:

Numericals	70%
Theory	30%

Problems will be based on

- Branch Accounts
- Royalty Accounts
- Investment Accounts and Banking final Account.

T.Y.B.Com. Sem V (CBCS – NEP 2023 Pattern)

Course Title	Marketing Communications		
Course Code: 23CBCM52MM		No. of Credits: 04	
Course Type: MM (Major Mandatory)		Total Teaching Hours: 60	

Course Objectives	
1.	To introduce students to the basic concepts, objectives, and tools of Marketing Communication
2.	To develop understanding of the fundamentals of advertising and different advertising models and theories.
3.	To familiarize students with the various types of advertising media.
4.	To equip students with the skills and knowledge needed to develop creative advertising messages

Course Outcome	
1.	Students will be able to demonstrate understanding about process of Marketing Communication and its tools.
2.	Students will be able to critically analyse and apply advertising theories and models to real-world advertising scenarios.
3.	Students will be able to evaluate and select appropriate advertising media for different marketing objectives.
4.	Students will be able to create advertising copy for various media formats.

Syllabus		
Unit I	Introduction to Marketing Communication	10 hours
	1. Marketing Communication: Meaning and Objectives	2
	2. Planning for Marketing Communication (Marcom): Establishing Marcom Objectives, Budgeting for Promotional Programmes, Setting communication objectives	5
	3. Integrated Marketing Communication (IMC): Concept, Evolution & Benefits of IMC	4
	4. Tools of IMC: Advertising, Sales promotion, Direct Marketing, Public Relations & Publicity, Sponsorship &	4

	Personal Selling	
Unit II	Advertising Concepts and Models	20
	1. Fundamentals of Advertising: Definition, Types, Functions, Importance & Criticism of Advertising, Advertising Agency	07
	2. Advertising Theories and Models: DAGMAR Model, AIDA Model, Ehrenberg Model, Hierarchy of effect model, Elaboration Likelihood (ELM) Model & Foote, Cone and Belding (FCB) Model.	08
Unit III	Advertising Media & Regulations	15
	1. Advertising Media: Definition, Types of Advertising Media, Factors affecting Selection of Advertising Media	05
	2. Appeals in Advertising: Meaning, Types & Significance	
	3. Regulatory Aspects: Social Aspects of advertising, Ethics in Advertising, Advertising Standards Council of India (ASCI)	05 05
Unit IV	Advertising Creativity	15
	1. Creativity: Elements of Design, Principles of Design & Typography	05
	2. Advertising Message, Radio Commercials & Television Advertising.	05
	3. Copywriting: Meaning, Copywriting guidelines, Copywriting for Print, Content Writing for the Web	05

Suggested readings	
1.	George Belch and Michael Belch, <i>Advertising and Promotion : An Integrated Marketing Communications Perspective</i> , McGraw Hill Education, 2015, 10th Edition.
2.	Batra, Myers and Aaker, <i>Advertising Management</i> , Pearson Education, 5th Edition, 2002
3.	Ruchi Gupta, <i>Advertising Principles and Practice</i> , S.Chand Publishing, 2012
4.	Kenneth E. Clow and Donald E. Baack, <i>Integrated Advertising, Promotion, and Marketing Communications</i> , Pearson Education Limited, 5th Edition, 2012
5.	Raghuvir Singh, Sangeeta Sharma, <i>Advertising: Planning and Implementation</i> , Prentice Hall, 2006
6.	Rajeev Batra, John G. Myers, David A. Aaker, <i>Advertising Management</i> , Pearson Education

T.Y.B.Com. Sem V (NEP – 2023 Pattern)

Course Title	Brand Management		
Course Code: 23CBCM53MM		No. of Credits: 2	
Course Type: MM (Major Mandatory)		Total Teaching Hours: 30	

Course Objectives	
1.	To introduce Branding Concepts and its applications.
2.	To develop understanding of Strategic Brand Management Skills.
3.	To develop skills on Brand Communication and Extension Strategies.

Course Outcome	
1.	Student will exhibit understanding of branding concepts and its application.
2.	Students will be able to Formulate branding strategies to build, manage, and sustain strong brands.
3.	Students will be able to assess various brand communication methods, including advertising and digital branding.

Syllabus		
Unit I	INTRODUCTION TO BRAND	10 hours
	1. Meaning and Definitions of Brand & Branding Concepts	1
	2. Factors shaping a brand & Features of a good brand	2
	3. Functions and Significance of Brands	2
	4. Different Types of Brands	1
	5. Brand image Building	2
	6. Building brand in Indian Market.	2
Unit II	BRAND STRATEGIES	10 hours
	1. Strategic Brand Management process	1
	2. Brand positioning and repositioning	2
	3. Brand Promotion Methods: Brand Loyalty programs, Role of Brand ambassadors, Celebrities	2
	4. Digital branding	1

	5. Service branding, Branding for Global Markets & Competing with foreign brands	2 2
Unit III	DEVELOPING BRAND EQUITY	10 hours
	1. Brand Equity	
	i. Brand Equity: Meaning, Sources & Benefits of brand equity	1
	ii. Choosing brand elements to build brand equity	1
	iii. Brand element choice criteria	1
	iv. Brand elements: Brand name, Logos & Symbols, Slogans & jingles	1 1
	v. Packaging	
	2. Brand Extension	1
	i. Naming new brand and extension	1
	ii. Advantages and disadvantages of extension	1
	iii. Different type of brand extension	1
	iv. Factors influencing Decision for extension	1

Suggested readings	
1.	Kevin Lane Keller, Strategic Brand Management: Building, Measuring and Managing, Prentice Hall, 4rd Edition, 2012.
2.	Moorthi YLR, Brand Management – I edition, Vikas Publishing House 2012
3.	Lan Batey, Asain Branding – A Great way to fly, PHI, Singapore, 2002.
4.	Paul Tmepoal, Branding in Asia, John Willy, 2000
5.	Ramesh Kumar, Managing Indian Brands, Vikas Publication, India, 2002
7.	Mahim Sagar, Deepali Singh, D.P.Agarwal, Achintya Gupta.–Brand Management Ane Books Pvt.Ltd – (2009)
8.	Gulnar Sharma and Karan Singh Khundia , Brand Management, Himalaya Publishing House (2012)
9.	Aaker, David A: Building a Strong Brands, Free Press, New York
10.	Joel Kapfferrer: Strategic Brand Management, Kogen Page
11.	Strategic Brand Management – Keller K L and Kotler P, Pearson

T.Y.B.Com. Sem V (CBCS – NEP 2023 Pattern)

Course Title	Basics of Auditing & Taxation		
Course Code: 23CBCO51MEA		No. of Credits: 02	
Course Type: ME (Major Elective)		Total Teaching Hours: 30	

Course Objectives	
1.	Provide a fundamental understanding of Auditing and familiarize students with different types of Audit.
2.	Equip students with knowledge of Audit Planning, Audit Program, Audit Notebook, Working papers.
3.	Impart knowledge about the roles and responsibilities of a Company Auditor & develop an understanding of different types of Audit Reports.
4.	Provide an overview of types of taxes in India & Introduce the basic concepts of Income tax and Residential Status.

Course Outcome	
1.	Students will be able to understand the fundamental concepts of Auditing and differentiate between various types of Audits.
2.	Students will be able to prepare and maintain audit documentation, plan audits effectively, and assess internal controls.
3.	Students will be able to recognize the legal framework governing auditors and their professional responsibilities & Analyze and interpret different types of Audit Reports and their Implications.
4.	Students will be able to explain the basic structure and principles of taxation.

Syllabus		
Unit I	Introduction to Auditing	10 hours
	1. Auditing: Meaning – Definition – Objectives – Advantages & Limitations	2
	2. Basic Principles governing an audit as per Audit & Assurance Standard (AAS - I)	2
	3. Types of Audits (Statutory Audit, Internal Audit, Cost Audit, Tax Audit, Continuous Audit, Annual Audit, Interim Audit)	2

	4. Execution of Audit: Steps to be taken before commencement of an audit; Engagement Letter – Audit Program – Audit Note Book – Audit Workbook.	2
	5. Audit Planning, Internal Control, Internal Check and Internal audit.	2
Unit II	Company Auditor & Auditor’s Report	08
	1. Qualification, disqualification, appointment, rotation, removal, Remuneration,	03
	2. Rights, duties & liabilities of Company Auditor.	03
	3. Meaning, contents & types of Audit Report	02
Unit III	Conceptual Framework of Income Tax	12
	1. Direct and Indirect Taxes, Features and History of Income Tax in India	01
	2. Basic Concepts: Income, Agricultural Income and Non-agricultural income, Person, Assesse, Assessment & Previous Year. (Cases)	03
	3. Exempted Incomes (Overview)	01
	4. Different sources of Income (An overview)	01
	5. Tax planning including evasion and avoidance, Tax Management.	01
	6. PAN & TAN	05
	7. Residential status and its effect on tax incidence: Relevance, determination of the residential status of an individual, HUF & Company, Incidence of tax. (Cases)	

Suggested readings	
1.	Auditing and Assurance Standards issued by the ICAI, New Delhi..
2.	R.G. Saxena, Principles and Practice of Auditing, Himalaya Publishing House, Mumbai.
3.	Aruna Jha, Auditing. Taxmann Publication.
4.	Kumar A., Gupta L. and R.J. Arora, Auditing and Corporate Governance, (2016), Taxmann Pvt Ltd.
5.	KamalChopra, Contemporary Auditing, TataMcGrawHill, New Delhi.
6.	Singhania, Vinod K. and Monica Singhania. Students’ Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

T.Y.B.Com. Sem V (NEP – 2023 Pattern)

Course Title	Entrepreneurship Development	
Course Code: 23CBCO51MEC		No. of Credits: 2
Course Type: MM (Major Mandatory)		Total Teaching Hours: 30

Course Objectives	
1.	To develop Entrepreneurial skills among the students.
2.	To enhance the ability to identify problems and develop innovative solutions.
3.	To cultivate strong communication skills, including the ability to pitch ideas, negotiate, and collaborate effectively with others.

Course Outcome	
1.	The students will be able to understand the importance of entrepreneurial skills and values in life and society.
2.	Students advance their skills in customer developments, customer validation, competitive analysis, process tools to evaluate in real world problems and projects.
3.	Students will be able to create presentations and business plan that articulate and apply financial, operational, organizational, market, and sales knowledge to identify paths to value creation through social innovation and social intellectual licensing.

Syllabus		
Unit I	Introduction to Entrepreneurship	10 hours
	1. Entrepreneurship: meaning, Concept & Definition	2
	2. Types of Entrepreneurs & Factors affecting Entrepreneurial growth.	2
	3. Management skills for Entrepreneurs	3
	4. Entrepreneurial decision process	3
Unit II	Entrepreneurship Development	10 hours
	1. Meaning of Entrepreneurial Development, Environmental factors	2
	2. Need of EDPs,	2
	3. Entrepreneurial Skills: Elements of entrepreneurial skills, Major Sources of acquiring entrepreneurial skills.	4

	4. Self-Motivation, self-acceptance and self-growth.	2
Unit III	Setting up an Enterprise	10 hours
	1. Introduction to business ideas.	
	i. Sources of business ideas.	1
	ii. Idea and information sources.	2
	iii. Techniques for generating new ideas.	1
	iv. Identification of Opportunity	1
	2. Start-up	
	i. Small Enterprises,	1
	ii. Project identification and selection,	1
	iii. Project formulatiosn and selection.	1
	iv. Project feasibility study	1
	3. Entrepreneurial Finance: Sources of finance	1

Suggested readings	
1.	Entrepreneurship: Rajeev Rai; Oxford University Press, New Delhi.
2.	Entrepreneurial Development: Dr. S.S. Khanka; S. Chand & Company Ltd. Delhi.
3.	Entrepreneurship and Employment: S.B. Verma; Deep and Deep Publications Pvt.
4.	Entrepreneurship Development Programmes & Practices: Jasmer Singh Saini; Deep and Deep Publications Pvt. Ltd. Delhi.
5.	Entrepreneurship Development and Project Management: Neeta Baporikar; Himalaya Publishing House, New Delhi.
6.	Business Communication: S.G. Krishnamacharyulu & R Lalitha Himalaya Publishing House, New Delhi
7.	Developing Presentation Skills: Dr. R.L. Bhatia; Wheeler Publishing , New Delhi / Allahabad.
8.	Managerial and Skill Development: Puneet Varshney and Amita Dutta; Alfa Publication, New Delhi

T.Y.B.Com. Sem V (CBCS – NEP 2023 Pattern)

Course Title	Indian & Global Economic Development - I	
Course Code: 23CBCO51MNA		No. of Credits: 04
Course Type: MN (Minor)		Total Teaching Hours: 60

Course Objectives	
1.	To analyze India's position in the global economy.
2.	To develop the ability to analyze the economic development process of India.
3.	To analyze India's economic growth performance and the structural changes.
4.	To understand the role of infrastructure development in supporting economic growth and development in the country.

Course Outcome	
1.	Students will be able to understand the present Economic Scenario of the Indian Economy as well as the World Economy.
2.	Students will be able to understand the various aspects of development in the Agricultural, Industrial, and service sectors in India.
3.	Students will be able to critically evaluate the sectoral composition of Indian Economy and their relative relevance.
4.	Students will be able to evaluate how infrastructure development constitute the foundation for economic growth and development.

Syllabus		
Unit I	INDIAN AND GLOBAL ECONOMY	15 hours
	1. Economic Development: Meaning and Indicators 2. Developed and Developing Countries: Meaning and Characteristics 3. Characteristics of Indian Economy as an Emerging Economy 4. Comparison of the Indian Economy with World Economy with reference to: National Income, Population, Agriculture, Industry and Service Sector 5. Impact of globalization on Indian economy	
Unit II	AGRICULTURAL DEVELOPMENT IN INDIA	15

	<ol style="list-style-type: none"> 1. Indian Agriculture: Role and Progress 2. Low Productivity of Indian Agriculture: Causes and Measures 3. Agricultural Finance: Need and Sources 4. Agricultural Marketing: Problems and Measures, e-NAM 5. Minimum Support Price (MSP): Meaning, Need, and Challenges 6. Organic Farming and Contract Farming: Meaning and Advantages 	
Unit III	INDUSTRIAL DEVELOPMENT IN INDIA	15
	<ol style="list-style-type: none"> 1. Role of Industrialization in Indian Economic Development 2. New Industrial Policy 1991 & Recent Development 3. Role of Micro, Small & Medium Scale Enterprises (MSMEs) in India 4. Role and Problems of Public Sector Enterprises in India and way forward 5. Growth and Status of Startup Ecosystem in India. 6. New Schemes for Industrial Development: Make in India, Start-up India and Stand up India 	
Unit IV	SERVICE SECTOR & INFRASTRUCTURAL DEVELOPMENT IN INDIA	15
	<ol style="list-style-type: none"> 1. Role and Growth of Service Sector in India 2. Meaning and Effects of Digital Economy, E-Commerce and E-Finance 3. Role of Infrastructure in Economic Development of India 4. Problems of Infrastructure Development in India 5. Role of Public and Private Sector in Infrastructural Development 	

Suggested readings	
1.	Misra S.K. and Puri V.K . Indian Economy, Himalaya Publishing House, Delhi.
2.	Ruddar Datta and K.P.M . Sundaram, Indian Economy, S. Chand and Co., New Delhi.
3.	Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers
4.	Black and Sundaram, International Business Environment, Prentice Hall India.

5.	Tayebmonis H., The Global Business Environment, Sage Publication, New Delhi.
6.	Charles Hill, International Business, Competing in the Global Market place, Arunkumar Jain, Tata McGraw Hill.
7.	Jhingan M.L., International Economics, Vrinda Publications, Delhi.
8.	Ruddar Datta and K.P.M . Sundaram, Indian Economy, S. Chand and Co., New Delhi.
9.	Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers.
10.	Bhole, L.M., impacts of Monetary Policy, Himalaya Publishing House, New Delhi.
11.	Jaywant R.Bhadane, (201 8) Foreign Policy of Narendra Modi, International Publi.

Extra Readings

1. Ministry of Finance, Government of India (Oxford Press), Economic Survey.
2. Arun Kumar, International Business- competing in the Global Marketplace- Charles Hill.
3. UNDP, Human Development Report.
4. World Bank, World Development Report

➤ Websites :

1. <https://vikaspedia.in/>
2. http://www.arthapedia.in/index.php/Home_Page
3. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=NEp/xikgBgNtfA+sgFQAca==>
4. [www.,mospi.gov.in/national-sample-survey-office-nssso-](http://www.mospi.gov.in/national-sample-survey-office-nssso-)
5. <https://www.economicdiscussion.net/economic-development/role-of-agriculture-in-the-economic-development>
6. <https://www.iedunote.com/foreign-trade>
7. <https://www.makeinindia.com/>
8. <https://www.vedantu.com/commerce/liberalisation>
9. <https://ncert.nic.in/textbook/pdf/keec103.pdf>
10. <https://www.indiabudget.gov.in/>
11. <https://www.indiabudget.gov.in/economicssurvey/>
12. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=NEp/xikgBgNtfA+sgFQAca==>
13. <https://www.worldbank.org/en/home>
14. <https://www.imf.org/en/Countries>
15. <https://commerce.gov.in/>
- 16.

T.Y.B.Com. Sem V (CBCS – NEP 2023 Pattern)

Course Title	Business Regulatory Framework I		
Course Code: 23CBCO51MNB		No. of Credits: 04	
Course Type: MN (Minor)		Total Teaching Hours: 60	

Course Objectives	
1.	To provide adequate knowledge to the students on Labour & Industrial Laws
2.	To acquaint students to understand the role of the Laws of The Partnership Act 1932 & Limited Liability Partnership Act, 2008.
3.	To equip students with a comprehensive understanding of the provisions and application of the Sale of Goods Act, 1930, in commercial transactions.
4.	To provide students with a thorough understanding of the Arbitration and Conciliation Act, 1996, and its application in resolving commercial disputes through alternative dispute resolution mechanisms.

Course Outcome	
1.	Students will be able to understand and apply key concepts of Labour and Industrial Laws in real-world business and organizational contexts.
2.	Students will be able to analyze and apply the provisions of the Partnership Act, 1932, and the Limited Liability Partnership Act, 2008, in business formation and operations.
3.	Students will be able to analyze and apply the principles of the Sale of Goods Act, 1930, to resolve issues related to the sale and purchase of goods in commercial transactions.
4.	Students will be able to critically assess and apply the provisions of the Arbitration and Conciliation Act, 1996, to effectively resolve commercial disputes through arbitration and conciliation processes.

Syllabus		
Unit I	Industrial Disputes Act, 1947 & The Minimum Wages Act, 1948	15 hours
	1. Industrial Disputes Act, 1947 i. Definitions –Industry, Industrial Dispute. ii. Authorities for the settlement of disputes, Power and Duties of Authorities- Conciliation officers, Labour Courts iii. Methods of settlement, collective bargaining, conciliation, arbitration	8

	3. Arbitration Agreement, Arbitration clause	3
	4. Powers and duties of Arbitrators	3
	5. Conciliation Proceedings	3

Suggested readings	
1.	Business and Corporate Law: - Dr. Kaur Harpreet, Lexis Nexis (2013)
2.	Laws for Business, Sulphery M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)
3.	Business Laws: - Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)
4.	Business and Commercial Laws:-Sen And Mitra , The World Press Pvt. Ltd.(2018)
5.	An Introduction to Mercantile Laws:-N.D.Kapoor , Sultan Chand and Sons,(2014)
6.	Business Laws: - N.M.Wechlekar , Everest Publishing House (2016)
7.	Business Regulatory Law, Chaudhari,Zalte, Bhawari,Dagade, Prashant Publication (2021)
8.	Introduction to Labour and Industrial Laws:-Avtar Singh & Harpreet Kaur
9.	The Sales of Goods Act, 1930 (Bare Act 2022/ Commentaries)
10.	The Indian Partnership Act, 1932 (Bare Act 2022 / Commentaries)
11.	Limited Liability Partnership Act, 2008 (Bare Act 2022 / Commentaries)
12.	https://www.indiacode.nic.in/bitstream/123456789/2187/1/A1872-9.pdf
13.	https://legislative.gov.in/sites/default/files/A1930-3_0.pdf
14.	https://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf
15.	https://egazette.nic.in/WriteReadData/2021/225832.pdf

T.Y.B.Com. Sem V (CBCS – NEP 2023 Pattern)

Course Title	Digital Marketing		
Course Code: 23CBCM51VS		No. of Credits: 02	
Course Type: VSC (Vocational Skill Course)		Total Teaching Hours: 30	

Course Objectives	
1.	To introduce the fundamental concepts of digital marketing and explore its role as a tool for business success.
2.	To provide an in-depth understanding of SEO techniques, the use of Google tools and various metrics for evaluating digital marketing performance.
3.	To explore the development of social media strategies and the fundamentals of social media analytics.

Course Outcome	
1.	Students will be able to exhibit understanding of digital marketing and identify key digital marketing channels and their use in achieving business success.
2.	Students will be able to implement SEO strategies, utilize Google tools effectively, and analyze key performance metrics like CPC, CPV, CPM, PPC.
3.	Students will be able to create effective social media strategies, engage online communities, analyze social media performance using analytics tools

Syllabus		
Unit I	Intrdoduction to Digital Marketing	08 hours
	1. Concept, features of Digital marketing	2
	2. Difference between traditional mkt & Digital marketing	2
	3. Digital marketing as a tool for success	2
	4. Digital marketing channels	2
Unit II	Website Optimization and SEO	14 hours
	1. Introduction to Search Engine Optimisation, On-page SEO, Off-page SEO,	3
	2. Google web-master, Google Adwords and its algorithm	2
	3. Keyword advertising, Keyword Research, Site & Keyword Targeting, Google Keyword Planner	3
	4. Metrics like cost-per-click (CPC), cost-per-view (CPV), cost-	3

	per-impression (CPM), and Pay per click (PPC). 5. Content Optimization	3
Unit III	Social Media Marketing	08 hours
	1. Social Media Strategy	2
	2. Building and Engaging Online Community	2
	3. Social Media Analytics	2
	4. Affiliate Marketing	2

Suggested readings	
1.	Gupta, Seema, <i>Digital Marketing</i> , CRC Press, 2020, Second Edition.
2.	Dr. Patnaik Rabinarayan, Dr. Mahapatra Durga Madhab, <i>Digital and Social Media Marketing</i> , Sultan Chand & Sons
3.	Chinmay Nitin Kamat, Nitin C. Kamat, <i>Digital Marketing</i> , Himalaya Publication House, 2023
4.	Seema Gupta, <i>Digital Marketing</i> , Mc Graw-Hill, 2023

T.Y.B.Com. Sem V (CBCS – NEP 2023 Pattern)

Course Title	Field Project in Marketing		
Course Code: 23CBCM51FP		No. of Credits: 02	
Course Type: FP (Field Project)		Total Hours: 60	

Course Objectives	
1.	To enable students to apply theoretical knowledge of Marketing to real-world business scenarios through a field-based research project, involving primary data collection and analysis.
2.	To develop students' skills in designing surveys, collecting and analysing data, and generating actionable insights that can contribute to solving practical challenges in the field of Marketing.

Course Outcome	
1.	Students will be able to conduct a survey-based research project, gathering primary data, and applying Marketing concepts to analyse business practices.
2.	Students will demonstrate the ability to present a comprehensive report and contribute to solving practical challenges in the field of Marketing.

Guidelines

Field project has been introduced in the curriculum of T.Y.B.Com. as per NEP 2020 guidelines with the objective of providing students with an opportunity to work on real-world challenges.

The Field Project in Marketing involves survey-based research into a relevant issue in Marketing. Students will design and conduct a survey to gather primary data, analyze it, and generate meaningful insights related to real-world business practices.

This project will allow students to bridge the gap between theory and practice and deepen their understanding of Marketing techniques and their application in business. The total time allocation for the student to carry out field project is 60 hours.

Guidelines for undertaking Field Project.

- **Field-Based Learning Participation:** Students are required to engage in field-based learning or projects, working under the supervision of the assigned faculty member.

- **Project Topic Assignment:** The faculty in charge will assign project topics to individual students or groups of students. (4 to 5 students per group).
- **Questionnaire Preparation:** Students will design a questionnaire related to their project topic, with guidance from the faculty supervisor. For projects that do not involve a survey, the questionnaire component will be substituted with appropriate data collection methods.
- **Data Collection:** Students will visit the field, administer the questionnaire, and gather relevant data based on their project's objectives.
- **Data Analysis:** Students must organize and analyze the collected data, ensuring they extract meaningful insights from the information gathered.
- **Project Report Submission:** Students will prepare and submit the project report in the prescribed format, in two copies. The report should clearly outline the conclusions and actionable outputs derived from the study.

Time allocation for the different stages of the field project:

Step of Project	Individual students work in hours
Topic Selection	02
Study Design and Survey preparation	06
Fieldwork	30
Analysis	12
Report writing	10
Total	60

Evaluation & Assessment

Viva Voce Exam will be conducted for the assessment of the students under this course. Students will present their survey findings, summarizing key results and recommendations and answer related questions at the Viva Voce examination.

Distribution of marks will be as follows:

Project Report: 25 Marks

Viva Voce Exam: 25 Marks

Suggested topics:

1. Impact of promotion over the marketing of new products.
2. Effect of customer relationship management on sales
3. Distribution strategies for the marketing of products.

4. Impact of Television advertising on the buying behaviour of consumers.
5. Study of factors leading to consumers switch brands.
6. Impact of Covid- 19 on product marketing.
7. Study of problems in the marketing of poultry products.
8. Use of marketing strategy by Start-ups/ Local Entrepreneurs
9. Evaluate customer satisfaction levels with a specific brand or product.
10. Brand Awareness and Perception of a brand in a particular market.
11. Impact of Social Media on Purchasing Decisions
12. Effectiveness of Promotional Campaigns
13. Influence of Packaging on Consumer Choice
14. Implementation & Effectiveness of Customer Loyalty and Retention Strategies
15. Consumer Perception of Ethical Marketing Practices
16. Impact of Celebrity Endorsements on Consumer Behaviour
17. Consumer Perception of Online vs. In-Store Shopping

Suggested readings	
1.	Horngren, C. T., Datar, S. M., & Rajan, M. (2015). <i>Cost Accounting: A Managerial Emphasis</i> . Pearson.
2.	Drury, C. (2018). <i>Management and Cost Accounting</i> . Cengage Learning.
3.	Ray R. Venkataraman, Jeffrey K. Pinto. <i>Cost and Value Management in Projects</i> , 2nd Edition.

SYLLABUS

SEM VI

T.Y.B.Com. Sem VI (CBCS – NEP 2023 Pattern)

Course Title	Income- Tax Law & Practice		
Course Code: 23CBCO61MM		No. of Credits: 04	
Course Type: MM (Major Mandatory)		Total Teaching Hours: 60	

Course Objectives	
1.	To impart knowledge of law pertaining to levy of income tax in India and to enable students to apply the same practically
2.	To execute the provisions of Income Tax in computation of Income from salaries & House Property.
3.	To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.
4.	To execute the provisions relating to aggregation of income and assessment procedure.

Course Outcome	
1.	'Identify the five heads in which income is categorised and to compute income under the heads 'Salaries' and 'Income from House Property'.
2.	'Compute income under the head ' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.
3.	'Understand the concept of aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.
4.	'Compute tax liability of individuals and understand the provisions of filing return of income.

Syllabus		
Unit I	Income under the Head Salaries & House Property	20 hours
	Income From Salaries (Sec. 15-17):	
	1. Definition of Salary, Characteristics of Salary	01
	2. Different forms of salary – How Taxed: Basic salary, Dearness Allowance, Advance Salary, Arrears of salary, Leave encashment, the salary of partner, fees & commission, Bonus, Gratuity, Pension.	02
	3. Provident fund and its tax treatment.	01

	4. Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16. (Problems)	08
	Income From House Property (Sec. 22-27)	
	1. Concept of house property.	01
	2. Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24	02
	3. Computation of Income from House Property (Including Problems)	05
Unit II	Income under the head Profits & Gains of Business or Profession (Sec.28-44)	15
	1. Meaning of business, profession & vocation.	01
	2. Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44.	03
	3. Problems on computation of Income from Business.	08
	4. Income from Profession: Rules– procedure (only Theory)	03
Unit III	Income under the head Capital Gains & Other Sources	10
	Income from Capital Gains (Sec. 45-55)	
	1. Capital Gains: Meaning – Short term and Long term Capital Assets.	01
	2. Transfer of Capital Asset – Deemed Transfer –Determination of Cost of Acquisition.	02
	3. Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions u/s. 54.	03
	Income from Other Sources (Sec.56-58):	
	1. General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2).	01
	2. Dividends u/s. 2(22).	01
	3. Winnings from lotteries, Crossword puzzles and Races – Interest on Securities – Gifts received by an Individual –Casual Income – Family Pension – Rent received on let out of	02

	Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 (Only Theory)	
Unit IV	Computation of Total Income and Tax Liability	15
	1. Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs.	03
	2. Computation of total income of individuals; Tax liability of an individuals.	10
	Filing of returns	02
	1. Due dates of filing return, E-filing of income tax return and Income tax return forms used.	

Suggested readings	
1.	Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2.	Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi
3.	V.P. Gaur & D.B Narang: Income Tax Law and Practice: Kalyani Publishers
4.	Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.
5.	DinkerPagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.

Examination Pattern:

Theory 30%

Practical/ Problems 70%

T.Y.B.Com. Sem VI (NEP - 2023 Pattern)

Course Title	Customer Relationship Management	
Course Code: 23CBCM62MM		No. of Credits: 4
Course Type: MM (Major Mandatory)		Total Teaching Hours: 60

Course Objectives	
1.	To make students understand the role of Customer Relationship Management in the success of entrepreneurial venture.
2.	To orient students towards the practical aspects & techniques of CRM.
3.	To develop basic understanding of e CRM & its implementation.
4.	To equip students with skills on implementation of Customer Relationship Management.

Course Outcome	
1.	Students will be able to correlate the CRM link with the different aspects of business functions.
2.	Students will understand the role of CRM in a competitive business environment.
3.	Student will be able to Comprehend different CRM models in manufacturing & service industry.
4.	Analyze the different challenges in implementing CRM.

Syllabus		
Unit I	Introduction to Customer Relationship Management	15 hours
	1. Concept, Objectives, Types, & Principles of CRM	3
	2. CRM process & 4 C's of CRM	2
	3. Customer Expectation & Satisfaction	2
	4. Cost Benefit Analysis of CRM	2
	5. Integration of CRM in Organization	1
	6. Customer Centric Approach	2
	7. Factors responsible for integration in CRM	1
	8. CRM as a business strategy	2

Unit II	Analytical CRM	15 hours
	1. Customer Loyalty and Perceived Goal	2
	2. Strategies for Customer Loyalty Development	2
	3. Role of social media in Changing customer Loyalty	2
	4. Public Relations Strategies	1
	5. Customer Interaction Management: Concept, Importance of CIM & Types of Customer Interactions	3
	6. Customer Service & Customer Value Management	2
	7. Customer Retention	1
	8. Customer life cycle Management	2
Unit III	E-CRM	15 hours
	1. Technological Developments in CRM	3
	2. E-CRM concept, advantages & technologies	3
	3. Application of e-CRM	3
	4. Difference between CRM & e-CRM	3
	5. CRM Software	3
Unit IV	CRM Planning & Implementation	15 hours
	1. CRM Planning	
	i. Steps in Planning CRM & Building Customer Centricity	2
	ii. Elements of CRM Plan	2
	iii. Winning Markets through Effective CRM	1
	2. CRM Implementation:	
	i. Need for Implementing CRM	2
	ii. Framework for Implementing CRM	2
	iii. Challenges in CRM Implementation	2
	iv. Choosing the right CRM vendor	2
	v. Operational Issues in Implementing CRM	2

Suggested readings	
1.	Kevin Lane Keller, Strategic Brand Management: Building, Measuring and Managing, Prentice Hall, 4rd Edition, 2012.
2.	Brand Management: The Indian Context – Y L R Moorthi, Pearson

3.	Moorthi YLR, Brand Management – I edition, Vikas Publishing House 2012
4.	Lan Batey, Asain Branding – A Great way to fly, PHI, Singapore, 2002.
5.	Paul Tmepoal, Branding in Asia, John Willy, 2000.
6.	Ramesh Kumar, Managing Indian Brands, Vikas Publication, India, 2002.
7.	Jagdeep Kapoor, Brandex, Biztranza, India, 2005.
8.	Mahim Sagar, Deepali Singh, D.P.Agarwal, Achintya Gupta.–Brand Management Ane Books Pvt.Ltd – (2009).
9.	Gulnar Sharma and Karan Singh Khundia , Brand Management, Himalaya Publishing House (2012)
10.	Aaker, David A: Building a Strong Brands, Free Press, New York
11.	Joel Kapfferrer: Strategic Brand Management, Kogen Page
12.	Strategic Brand Management – Keller K L and Kotler P, Pearson

T.Y.B.Com. Sem VI (CBCS – NEP 2023 Pattern)

Course Title	Retail Marketing		
Course Code: 23CBCM63MM		No. of Credits: 02	
Course Type: MM (Major Mandatory)		Total Teaching Hours: 30	

Course Objectives	
1.	To provide an overview of retailing concepts with a focus on the retail landscape in India.
2.	To explore the various types of retail locations, the process of evaluating and selecting sites while also examining pricing strategies in retailing.
3.	To understand the significance of visual merchandising, its elements while also exploring the role of retail advertising, promotions, and the impact of online retailing.

Course Outcome	
1.	Students will be able to define key retailing concepts and understand current trends in organized retailing in both urban and rural India.
2.	Students will be able to assess different retail locations, develop effective retail store positioning, and apply retail pricing strategies to maximize store performance.
3.	Students will be able to implement effective visual merchandising strategies, plan retail space effectively, and design retail advertising and promotional campaigns.

Syllabus		
Unit I	Introduction to Retailing	10 Hours
	1. Introduction to Retailing: Concept, Types of Retailer, Retail Channels, Benefits of Multi-channel Retailing	04
	2. Retail Marketing and Branding	03
	3. Retailing in India: Organized Retailing, Key Trends in Urban & Rural India	03
Unit II	Retail Decisions	10
	1. Retail Locations - Types of Retail Locations, Positioning of Retail Shops, Site evaluation and selection	04
	2. Building Retail Store Image	03
	3. Retail Pricing Decisions: Objectives, Strategies & Types	03

Unit III	Retail Management	10
	1. Visual Merchandise Management: Importance, Elements, Planning & Space Management,	04
	2. Retail Advertising and Promotions	03
	3. Online Retailing	03

Suggested readings	
1.	Sinha, Uniyal, <i>Managing Retailing</i> , Oxford University Press, Delhi
2.	Berman Berry, Evans J.R.- <i>Retail Management- A Strategic Management Approach</i> , IX Edition , Pearson Education, New York, 2006
3.	Pradhan Swapna- <i>Retailing Management-Text and Cases</i> , II Edition, Tata Mc Graw Hill
4.	Suja R Nair, <i>Retail Marketing</i> , Himalaya Publishing House
5.	Chetan Bajaj, RajnishTuli and Nidhi V Srivastava, (2010), <i>Retail Management</i> , 2nd Edition, Oxford Publications

T.Y.B.Com. Sem VI (CBCS – NEP 2023 Pattern)

Course Title	Accounting Standards		
Course Code: 23CBCO61MEA		No. of Credits: 02	
Course Type: ME (Major Elective)		Total Teaching Hours: 30	

Course Objectives	
1.	To provide students with a comprehensive understanding of the conceptual framework and significance of Accounting Standards and their role in financial reporting.
2.	To familiarize students with Indian Accounting Standards (IND AS) and International Financial Reporting Standards (IFRS) .
3.	To develop students' ability to apply specific Accounting Standards in areas such as financial statement presentation, inventory valuation, leases, government grants, foreign exchange transactions, and borrowing costs.

Course Outcome	
1.	Students will be able to explain the importance, advantages, and limitations of Accounting Standards in the financial reporting process.
2.	Students will be able to identify and apply relevant Indian Accounting Standards (IND AS) in the preparation of financial statements.
3.	Solve practical problems related to inventory valuation, lease accounting, government grants, foreign exchange rates, and borrowing costs using the prescribed accounting standards.

Syllabus		
Unit I	Introduction to Accounting Standards	03
	1) Accounting Standards: Background, importance, advantages and limitations.	01
	2) Introduction to IFRS and Indian Accounting standards (IND AS)	01
	3) Reasons, significance and applicability of IND AS.	01
Unit II	Accounting Standards - I	12
	1) IAS 1: Presentation of Financial Statements.	01
	2) IAS 2: Inventory Valuation.	01
	3) IAS 17: Lease Accounting.	01
	4) Problems based on IAS 2 and IAS17	09

Unit III	Accounting Standards - II	15
	1) IAS 20: Accounting for Government Grant.	01
	2) IAS 21: Foreign Exchange Rates.	01
	3) IAS 23: Borrowing Costs.	01
	4) Problems based on IAS 20, IAS 21 and IAS 23	12

Suggested readings	
1.	Shintan Patel & Bhupendra Mantri, “A Quick Guide to Indian Accounting Standards”,
2.	Chatterjee & Jain, “Guide to Indian Accounting Standards” 2023 8 th Edition, Taxmann
3.	Dolphy D’Souza, “Indian Accounting Standards – Interpretations, issues and Practical Applications’ 2023 Vol 1 Snow white Publishers
4.	B S Raman, “Financial Accounting” Vol 2 2018, United Publishers.
5.	Jagadish R. Raiyani and Gaurav Lodha, “International Financial Reporting Standards (IFRS) and Indian Accounting Practices”, 2023 New Century Publications.

Scheme of Marking:

Numericals	70%
Theory	30%

T.YB.Com. Sem VI (CBCS – NEP 2023)

Course Title	INTERNATIONAL BUSINESS MANAGEMENT	
Course Code: 23CBCO61MEB		No. of Credits: 02
Course Type: ME (Major Elective)		Total Teaching Hours: 30

Course Objectives	
1.	To understand the concept ‘International Business Management’.
2.	To know different Modes of International Business.
3.	To know the different Strategies for managing International Business.

Course Outcome	
1.	Students will understand the development in the International Business Management.
2.	Students will understand the different Modes of International Business.
3.	Students will know the different Strategies for managing International Business.

	Syllabus	Hours
Unit I	Introduction to International Business Management	10
	1. Introduction, Meaning and Definition of ‘International Business Management’	2
	2. Domestic vs. International Business	1
	3. Global Production, Outsourcing and Logistics	1
	4. Global Marketing	
	5. Global Human Resource Management	1
	6. Financial Management in the International Business	1
	7. Importance of International Business Management	2
	8. Globalization and its Impact on Business	2
Unit II	International Business Environment and Modes	10
	1. Meaning of the term, ‘International Business Environment’.	1
	Factors affecting on International Business Environment:	
	A. Internal Factors	1

	<p>B. External Factors</p> <p>2. Modes of International Business:</p> <p>a. Exporting</p> <p>b. Importing</p> <p>c. Licensing</p> <p>d. Franchising</p> <p>e. Joint Venture</p> <p>f. Turnkey project</p> <p>g. Foreign Direct Investment</p> <p>3. Challenges and Opportunities in International Business in Recent scenario</p>	<p>6</p> <p>2</p>
Unit III	Strategy and Structure of International Business	10
	<p>1. Strategy of International Business</p> <p>Types of International Business Strategy:</p> <p>a. International strategy</p> <p>b. Multi-domestic strategy</p> <p>c. Global strategy</p> <p>d. Transnational strategy.</p> <p>2. Structure of Organization of International Business:</p> <p>a. Functional Structure</p> <p>b. Divisional or Multidivisional Structure</p> <p>c. Team-Based Structure</p> <p>d. Matrix Structure</p> <p>Types of Strategic Alliances:</p> <p>a. Equity Strategic Alliances</p> <p>b. Non-Equity Strategic Alliances</p>	<p>04</p> <p>04</p> <p>02</p>

Suggested Readings	
1.	Agarwal, M. (2020). International business: Text and cases (3rd ed.). Macmillan India
2.	Francis Cherunilam, International Business Text and Cases, , 5th Edition, PHI Learning Private Limited, April 2014

3.	Francis Cherunilam , International Trade and Export Management, Himalaya Publishing House,11th Revised Edition : 2002
4.	Mishra, S. (2019). International business (1st ed.). Oxford University Press
5.	Paul, J., & Aserkar, R. (2020). International business environment (2nd ed.). Pearson Education India
6.	Varma, S. K. (2018). Global business management (1st ed.). Wiley India.

Online References:

- www.backup.pondiuni.edu.in/storage/dde/downloads/finiv_ibf.pdf
- www.iifl.com/blogs/business-loan/what-is-international-business
- www.investopedia.com/terms/s/strategicalliance

T.Y.B.Com. Sem VI (CBCS – NEP 2023 Pattern)

Course Title	Indian & Global Economic Development - II		
Course Code: 23CBCO61MNA		No. of Credits: 04	
Course Type: MN (Minor)		Total Teaching Hours: 60	

Course Objectives	
1.	To acquaint the students with the knowledge of human resource and indices related to Human Development.
2.	To develop ability of students to analyze economic development process of India.
3.	To assess the importance of international trade and finance in the economic development of a country.
4.	To update the students about international institutions and Regional Economic Cooperation.

Course Outcome	
1.	Students will be able to understand the concept of Human Resource Development and related indices.
2.	Students will be able to understand the role of foreign capital in Economic Development.
3.	Students will be able to critically evaluate the India's Foreign Trade Policies and their impact on economic development.
4.	Students will be able to analyze the role of International Financial Institutions and success of Regional Economic Cooperations.

Syllabus		
Unit I	Human Resources and Economic Development	16 hours
	<ol style="list-style-type: none"> 1. Role of Human Resources in Economic Development 2. Demographic Dividend: Opportunities and Challenges 3. Human Development Index, Inequality-adjusted Human Development Index (IHDI), Planetary pressures-adjusted Human Development Index and India 4. Concepts of Different Indices in Quality of Life and Status of India 5. Gender Development Index 6. Gender Inequality Index 	

	<ul style="list-style-type: none"> 7. Multidimensional Poverty Index 8. Global Hunger Index 9. Analysis of Human Development Report 	
Unit II	Foreign Capital and Economic Development	12
	<ul style="list-style-type: none"> 1. Role of Foreign Capital in Economic Development 2. Types of Foreign Capital 3. Recent trend in Foreign Investment in India 4. Limitations of Foreign Capital 	
Unit III	India's Foreign Trade and Balance of Payment	16
	<ul style="list-style-type: none"> 1. Role of Foreign Trade in Indian Economic Development 2. Recent trend in India's Foreign Trade 3. India's Recent Foreign Trade Policy (EXIM Policy) 4. Meaning and Components of Balance of Payment 5. Causes of Unfavorable Balance of Payment 6. Measures to Correct the Disequilibrium in Balance of Payments 7. Recent trend in India's Balance of Payment 8. Convertibility of Indian Rupee – Current and Capital Account 	
Unit IV	International Financial Institutions & Regional Economic Cooperation	15
	<ul style="list-style-type: none"> 1. International Bank for Reconstruction and Development (World Bank)- Objectives, structure, and functioning 2. International Monetary Fund (IMF) - Objectives, structure, and functioning 3. World Trade Organization (WTO): Objectives, structure, and functioning 4. The Association of Southeast Asian Nations (ASEAN): Introduction and Functions 5. Shanghai Cooperation Organization (SCO): Introduction and Functions 6. South Asian Association for Regional Co-operation (SAARC) – Introduction and Functions 	

	7. BRICS: Introduction and Functions	
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Suggested readings	
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1.	Misra S.K. and Puri V.K . Indian Economy, Himalaya Publishing House, Delhi.
2.	Ruddar Datta and K.P.M . Sundaram, Indian Economy, S. Chand and Co., New Delhi.
3.	Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers
4.	Black and Sundaram, International Business Environment, Prentice Hall India.
5.	Tayebmonis H., The Global Business Environment, Sage Publication, New Delhi.
6.	Charles Hill, International Business, Competing in the Global Market place, Arunkumar Jain, Tata McGraw Hill.
7.	Jhingan M.L., International Economics, Vrinda Publications, Delhi.
8.	Ruddar Datta and K.P.M . Sundaram, Indian Economy, S. Chand and Co., New Delhi.
9.	Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers.
10.	Bhole, L.M., impacts of Monetary Policy, Himalaya Publishing House, New Delhi.
11.	Jaywant R.Bhadane, (201 8) Foreign Policy of Narendra Modi, International Publi.

Extra Readings

5. Ministry of Finance, Government of India (Oxford Press), Economic Survey.
6. Arun Kumar, International Business- competing in the Global Marketplace- Charles Hill.
7. UNDP, Human Development Report.
8. World Bank, World Development Report

➤ **Websites :**

1. <https://www.economicdiscussion.net/economic-development/role-of-agriculture-in-the-economic-development>
2. <https://www.iedunote.com/foreign-trade>
3. <https://www.makeinindia.com/>
4. <https://www.vedantu.com/commerce/liberalisation>
5. <https://ncert.nic.in/textbook/pdf/keec103.pdf>
6. <https://www.indiabudget.gov.in/>
7. <https://www.indiabudget.gov.in/economicsurvey/>
8. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=NEp/xikgBgNtfA+sgFQAcA==>
9. <https://www.worldbank.org/en/home>

10. <https://www.imf.org/en/Countries>
11. <https://vikaspedia.in/>
12. http://www.arthapedia.in/index.php/Home_Page
13. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=NEp/xikgBgNtfA+sgFQAcA==>

T.Y.B.Com. Sem VI (CBCS – NEP 2023 Pattern)

Course Title	Business Regulatory Framework II		
Course Code: 23CBCO51MNB		No. of Credits: 04	
Course Type: MN (Minor)		Total Teaching Hours: 60	

Course Objectives	
1.	To familiarize students with the provisions of the Negotiable Instruments Act, 1881, and its application in the context of negotiable instruments like promissory notes, bills of exchange, and cheques.
2.	To understand the emerging issues relating to Information Technology Act, 2000, focusing on the legal framework for e-records, e-contracts, and the recognition of digital signatures.
3.	To familiarize students with the provisions of the Competition Act, 2002, and its role in promoting fair competition and regulating anti-competitive practices in the Indian market.
4.	To provide students with a comprehensive understanding of intellectual property rights (IPR), including copyrights, trademarks, patents, and their role in protecting innovation and creativity in the business world.

Course Outcome	
1.	Students will be able to interpret and apply the provisions of the Negotiable Instruments Act, 1881, to handle and resolve legal issues related to negotiable instruments in business transactions.
2.	Students will be able to identify and critically analyze emerging issues related to the Information Technology Act, 2000, and assess their impact on e-records, e-contracts, and digital signatures in the digital legal environment.
3.	Students will be able to analyze and apply the principles of the Competition Act, 2002, to evaluate and address anti-competitive practices, ensuring compliance with fair competition laws in business operations.
4.	Students will be able to identify, evaluate, and apply various forms of intellectual property rights to protect innovations and creative works in a business context.

Syllabus		
Unit I	Negotiable Instruments Act, 1881	15 hours
	1. Concept of Negotiable Instruments: Meaning and Definition of Promissory Note, Bills of Exchange and	3

	<p>Cheque</p> <p>2. Holder and holders in due course, Privileges of Holder in due course</p> <p>3. Negotiation, Endorsement, Kinds of Endorsements</p> <p>4. Liabilities of Parties to Negotiable Instruments</p> <p>5. Dishonour of Negotiable Instruments, Kinds, Law Relating to dishonour</p>	<p>3</p> <p>3</p> <p>3</p> <p>3</p>
Unit II	E-Contracts, E- Transactions	15
	<p>1. Nature , Formation, Legality, Recognition of E-Records</p> <p>2. Ch. 4 Sec 11-13 of IT Act, 2000, in connection with Attribution, Acknowledgement Dispatch of E-Records</p> <p>3. Digital Signatures - Meaning and Functions, Digital Signature Certificates (Sec 35 to 39)</p> <p>4. Legal issues involved in E-Contracts and Personal Data Protection (Sec 43 A)</p>	<p>3</p> <p>4</p> <p>4</p> <p>4</p>
Unit III	Competition Act, 2002	15 hours
	<p>1. Evolution & Growth of competition law</p> <p>2. Concept & Function of market and Role of Competition Law</p> <p>3. Competition Act, 2002- overview, definitions and ideas of agreement, dominant position, effects of anti- competitive activities</p> <p>4. Establishment and Constitution of Competition Commission of India</p> <p>5. Powers and Functions- Jurisdiction of the CCI</p>	<p>2</p> <p>3</p> <p>4</p> <p>3</p> <p>3</p>
Unit IV	Arbitration And Conciliation Act	15
	<p>1. Meaning and Importance of IPRs, WIPO (objectives and Activities) and TRIPs Agreement : Objectives</p> <p>2. Patent: Definition and Concept Rights and Obligations of Patentee, its term.</p> <p>3. Copyright: Characteristics and Subject Matter of Copyright, Author and his Rights, Term.</p> <p>4. Trademark: Characteristics, Functions, Illustrations,</p>	<p>3</p> <p>3</p> <p>3</p> <p>3</p>

	Various Marks, Term, Internet Domain Name, Rights of Trademark Holder 5. Design: Importance, Characteristics, Rights of Design Holder.	3
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Suggested readings	
1.	Business and Corporate Law: - Dr. Kaur Harpreet, Lexis Nexis (2013)
2.	Laws for Business, Sulphery M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)
3.	Business Laws: - Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)
4.	Business and Commercial Laws:-Sen And Mitra , The World Press Pvt. Ltd.(2018)
5.	An Introduction to Mercantile Laws:-N.D.Kapoor , Sultan Chand and Sons,(2014)
6.	Business Laws: - N.M.Wechlekar , Everest Publishing House (2016)
7.	Business Regulatory Law, Chaudhari,Zalte, Bhawari,Dagade, Prashant Publication (2021)
8.	Introduction to Labour and Industrial Laws:-Avtar Singh & Harpreet Kaur
9.	The Sales of Goods Act, 1930 (Bare Act 2022/ Commentaries)
10.	The Indian Partnership Act, 1932 (Bare Act 2022 / Commentaries)
11.	Limited Liability Partnership Act, 2008 (Bare Act 2022 / Commentaries)
12.	https://www.indiacode.nic.in/bitstream/123456789/2187/1/A1872-9.pdf
13.	https://legislative.gov.in/sites/default/files/A1930-3_0.pdf
14.	https://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf
15.	https://egazette.nic.in/WriteReadData/2021/225832.pdf

T.Y.B.Com. Sem VI (CBCS – NEP 2023 Pattern)

Course Title	ON JOB TRAINING- MARKETING		
Course Code: 23CBCM610J		No. of Credits: 04	
Course Type: On Job Training		Total Teaching Hours: 120	

Course Objectives	
1.	To provide hands-on experience in implementing marketing strategies.
2.	To enhance decision-making, problem-solving, and critical thinking skills in real-world marketing contexts.
3.	To bridge the gap between theoretical knowledge and practical application.
4.	To foster adaptability and professionalism in a workplace environment.
Course Outcome	
1.	Develop a practical understanding of marketing concepts.
2.	Build confidence in applying theoretical knowledge to real-world challenges.
3.	Gain exposure to professional work environments and teamwork
4.	Strengthen analytical, communication, and creative thinking skills

On-the-Job Training (OJT) Requirement

As part of the TY BCOM Marketing curriculum, students are required to complete 120 hours of internship with a focus on gaining practical experience in the marketing domain. This internship will allow students to apply theoretical concepts in a real-world setting, enhancing their professional skills and understanding of marketing practices.

Guidelines for OJT:

1. Firm/Organization Selection

- First the Students need to select the firm or organization in consultation with the internal guide.
- After finalizing the firm, select a marketing topic of your interest and get it approved by internal guide.

(Type of organization which can be selected for OJT are given bellow)

2. Internship Structure

- The internship must be completed over a period of **120 hours** at an organization approved by the faculty.
- During this period, students are expected to engage actively in tasks and projects related to the selected topic.

3. Learning Outcomes

- Students are expected to study the selected topic in detail, observing and participating in relevant processes within the organization.
- They must identify challenges, analyze strategies, and propose improvements or insights based on their experience.

4. Report Preparation and Submission

- At the end of the internship, students are required to prepare a **comprehensive report** detailing their observations, learnings, and analysis of the selected topic.
- The report should highlight the practical application of marketing concepts, supported by real-world examples and data where applicable.

5. Presentation and Evaluation

- Students will present their findings to a panel of faculty.
- The presentation will assess the depth of understanding, analytical skills, and ability to communicate insights effectively.

The weightage for the assessment shall be as follows:

Project report	50% -	50 marks
Viva Voce exam	50% -	50 marks
Total 100 marks		

Suggestive List of Firms/Organization for OJT in Marketing

1	Advertising and Marketing Agencies
2	Retail and E-Commerce Companies
3	Hospitality and Tourism Companies
4	Startups

5	Media and Entertainment Firms
6	Real Estate Companies
7	Technology and IT Companies
8	Fashion and Lifestyle Brands
9	Non-Profit Organizations (NGOs)
10	Event Management Companies