



**M. C. E. Society's**

**Abeda Inamdar Senior College**

Of Arts, Science and Commerce (Autonomous), Camp, Pune-1

Affiliated to Savitribai Phule Pune University

NAAC accredited 'A' Grade

## **Faculty of Commerce & Management**

### **S.Y.B.Com Syllabus**

### **Sem III & Sem IV**

### **Bachelor of Commerce (B.Com) Program**

### **(2021 Pattern)**

Choice-Based Credit System (CBCS) Under Autonomy

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## **1. B.Com. Program Outcomes**

On the successful completion of the B.com Programme:

**P01:** Student will develop business acumen and gain a thorough grounding in the fundamentals of Commerce and Trade.

**P02:** Student will develop managerial, communication and decision making skills needed to participate effectively at personal and professional levels

**P03:** the program will encourage entrepreneurship spirit among students and will enable them to set up their Start-Up ventures.

**P04:** the program will help student develop the ability to think critically and independently which will help them to take rational decisions.

**P05:** The program will strengthen students' capacities in varied areas of commerce and industry aiming towards their holistic development.

## **2. Program Specific Outcome**

### **B.Com. (Marketing)**

**PS01:** Student will be able to demonstrate progressive learning of basic concepts of Marketing mix, Product planning and pricing decisions.

**PS02:** The Program will familiarize Students about the challenges & opportunities form marketing managers in the current business environment.

**PS03:** Student will be aware about emerging trends in Marketing such as Digital Marketing, Green Marketing and Social Media Marketing.

**PS04:** Student will have an understanding about the advertising strategies adopted by companies and skilled understanding of the construction of effective advertisement.

**PS05:** Student will be skilled for Job roles in the field of Marketing and Advertising.

## **B.Com. (Costing)**

**PS01:** Students will develop cost consciousness and be well acquainted with the applications of Cost & Management Accounting knowledge.

**PS02:** To understand the basic concepts and processes used to determine the product and service cost.

**PS03:** Students will be aware about the cost accounting standards and its application in the preparation and interpretation of cost accounting statements.

**PS04:** Students will be able to analyse and evaluate information required for Management Accounting, Planning, Cost ascertainment, Cost control and decision making.

**PS05:** Students will be trained for Job Roles such as Cost & Management Accountant, Cost Auditor and Tax Administrator.

**Second Year B.Com.**  
**SEMESTER – III**  
**Syllabus**



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**S.Y.B.Com**  
**(CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Business Communication-I</b>
<b>Course Code</b>	<b>21CBCO231</b>
<b>Semester</b>	<b>III</b>
<b>No. of Credits</b>	<b>3+1</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To increase understanding of the communication process, theories, and concepts as applied to Business Communication
<b>2.</b>	To improve interpersonal and group communication skills through active participation in classroom group activities and assignments.
<b>3.</b>	To acquire necessary communication skills required for better effective performance.

**Course Specific Learning Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	Enhance communication skills that integrate written, verbal and technical communication
<b>2.</b>	Interact in one-on-one and group meetings and share ideas with confidence in a professional setting
<b>3.</b>	Demonstrate proficiency in making oral presentations using effective visual aids to communicate information in a variety of contexts.

## Syllabus

Unit No.	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>Introduction of Business Communication</b>	<b>12</b>
	<b>1. Introduction, Meaning &amp; Definition.</b>	2
	<b>2. Characteristics &amp; Importance of communication.</b>	4
	<b>3. Principles of communication, Process of communication</b>	4
	<b>4. Barriers to communication &amp; Remedies to overcome</b>	2
<b>Unit II</b>	<b>Methods and Channels of Communication</b>	<b>14</b>
	<b>1. Methods of Communication</b>	2
	<b>i. Verbal Communication</b>	4
	a. Nature and Definitions of Verbal Communication	
	b. Oral Communication: Definition, Advantages and Disadvantages	
	c. Written Communication: Definition, Advantages and Disadvantages	4
	<b>ii. Non Verbal Communication</b>	
	a. Definition, its importance and its inevitability	
	b. Kinesics: Body movements, facial expressions, posture, eye contact etc.	
	c. Proxemics: The communication use of space	
	d. Paralanguage: Vocal behavior and its impact on verbal communication	4
	<b>2. Channels of Communication</b>	
	<b>i. Formal Channels</b>	
	a. Downward Communication: Definition, Illustrations, Merits and Demerits	
	b. Upward Communication: Definition, Illustrations, Merits and Demerits	

	<ul style="list-style-type: none"> <li>c. Horizontal Communication: Definition, Illustrations, Merits and Demerits</li> <li>d. Diagonal Communication: Definition</li> <li>e. Illustrations, Merits and Demerits</li> </ul> <p><b>ii. Informal Channels</b></p> <ul style="list-style-type: none"> <li>a. Grapevine Communication: Meaning and Definition</li> <li>b. Types and Illustrations</li> <li>c. Merits and Demerits</li> </ul>	
<b>Unit III</b>	<b>Soft skills</b>	<b>16</b>
	<p><b>1. Introduction to Soft Skills</b></p> <ul style="list-style-type: none"> <li>i. Meaning &amp; Need</li> <li>ii. Importance of Soft Skills</li> </ul> <p><b>2. Elements of Soft Skills</b></p> <ul style="list-style-type: none"> <li>i. Business Etiquette and Success Abilities</li> <li>ii. Speaking Skills</li> <li>iii. Interview Skills</li> <li>iv. Presentation Skills</li> <li>v. Group Discussion</li> <li>vi. Time management abilities</li> <li>vii. Pitching Skills</li> </ul>	<p>2</p> <p>2</p> <p>2</p> <p>2</p> <p>2</p> <p>2</p> <p>2</p>
<b>Unit IV</b>	<b>Business Letters</b>	<b>12</b>
	<p><b>1. Meaning and Importance</b></p> <p><b>2. Qualities or Essentials,</b></p> <p><b>3. Physical Appearance</b></p> <p><b>4. Format &amp; Layout of Business Letter</b></p>	<p>2</p> <p>2</p> <p>4</p> <p>4</p>



**References:**

- Kaul, Asha, *Business Communication*, Prentice-Hall of India, Delhi
- Monippally, Matthukutty M., *Business Communication Strategies*, Tata McGraw-Hill Publishing Company Ltd., New Delhi
- Rizvi, M Ashraf (2006), *Effective Technical Communication*, Tata-McGraw Hill, New Delhi
- Rai & Rai, *Business Communication*, Himalaya Publishing House, New Delhi
- Ashley, A. (1992) *A Handbook Of Commercial Correspondence*, Oxford University Press, New Delhi.

**Web references**

<https://www.thebalance.com/verbal-communication-skills-list-2059698>

<http://nptel.ac.in/courses/109104031/>

<https://open.lib.umn.edu/businesscommunication/>

**Guidelines for completion of Practicals:**

- At least three Practicals should be completed during the Semester by students in consultation with subject teacher.
- Practical should be based on visit as well as library assignments.
- Subject teacher has special privileges to make the allotment of practical topics.
- Students should discuss with the subject teacher at the time of selection of practical topics.
- If a student fails to complete minimum number of Practicals, then the student shall not be eligible for appearing at the practical examination.

**List of suggested Topics for Practicals:**

1. Analysis of Case Studies on Business Communication
2. Body Language Analysis of Renowned Public Speakers.
3. Barriers to Communication through Case Studies and Role Plays.
4. Barriers to Listening through attending seminars/conferences/public meetings.
5. Group Discussions on current topics.
6. Class Room Presentations on various Topics
7. Interviewing Professionals, Entrepreneurs, Corporate Team Leaders for understanding importance of Soft Skills.



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**S.Y.B.COM**  
**(CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Corporate Accounting - I</b>
<b>Course Code</b>	<b>21CBC0232</b>
<b>Semester</b>	<b>III</b>
<b>No. of Credits</b>	<b>3</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To develop the understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions.
<b>2.</b>	To update the students with the knowledge for preparation of final accounts of a company as per schedule III of the companies act 2013
<b>3.</b>	To develop the conceptual understanding about accounting for capital reconstructing in the form of internal reconstruction
<b>4.</b>	To develop the conceptual understanding about various accounting standards and its applicability and introduce the students about IFRS – fair value accounting.
<b>5.</b>	To develop an understanding about forensic accounting concept in detail

**Course Specific Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	To understand the revised format of company final accounts among students.
<b>2.</b>	To develop the skills and upgrade the knowledge regarding re-organization of capital and its recording.
<b>3.</b>	To understand the accounting standards and its applicability and also to introduce the students about IFRS
<b>4.</b>	To create awareness of forensic accounting among students.

## Syllabus

Unit No.	Title with Contents	No. of Lectures
<b>I</b>	<b>Company Final Accounts</b>	<b>15</b>
	<ol style="list-style-type: none"><li>1. Preparation of company final accounts</li><li>2. Forms and contents as per provisions schedule iii of the companies act 2013(with the amendments for the relevant academic year)</li><li>3. Related adjustments and their treatment</li></ol>	
<b>II</b>	<b>Accounting for Capital Reconstruction (Internal Reconstruction)</b>	<b>15</b>
	<ol style="list-style-type: none"><li>1. Meaning of internal reconstruction, concept of capital restructuring, types of capital restructuring</li><li>2. Accounting entries: alternation of share capital, reduction of share capital, reduction in liabilities, cancellation of expenses, losses, etc.</li><li>3. Preparation of balance Sheet after Internal Reconstruction</li></ol>	
<b>III</b>	<b>Accounting Standards and Financial Reporting (IFRS)</b>	<b>10</b>
	<ol style="list-style-type: none"><li>1. Brief review of Indian accounting standards.</li><li>2. Introduction to AS-3, AS-5, AS-10, AS-12, AS-14, AS-19, AS-21 with simple numericals.</li><li>3. Introduction to IFRS- fair value accounting</li></ol>	
<b>IV</b>	<b>Forensic Accounting</b>	<b>14</b>
	<ol style="list-style-type: none"><li>1. Meaning of forensic accounting</li><li>2. Key principle of forensic accounting</li><li>3. Ethical principle and responsibilities of forensic accounting</li></ol>	

**References:**

1. H. Kent Baker, Halil Kiymaz, *The Art of Capital Restructuring: Creating Shareholder Value through Mergers and Acquisitions*, <https://onlinelibrary.wiley.com>
2. Basu, *Corporate Restructuring*, McGraw Hill
3. Steven M Bragg, *Wiley Interpretation and Application of IFRS Standards 2020*, <https://onlinelibrary.wiley.com>
4. Steven M Bragg, *CPA GAAP Guidelines 2019 (Guidebook)*, Steven M Bragg online edition
5. Dr. S. M. Shukla, Dr. K. L. Gupta, *Company Accounts*, Sahitya Bhawan Publications
6. C. A. Jyoti Baxi, *New Era of Forensic Accounting, Bharat's New Era of Forensic Accounting*, CA. Jyot Baxi - 1st Edition June 2021
7. Goyal V. K. amp; Goyal, R. (2012), *Corporate Accounting*, PHI Learning Pvt.



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<b>Course / Paper Title</b>	<b>Business Economics - I (Macro)</b>
<b>Course Code</b>	<b>21CBCO233</b>
<b>Semester</b>	<b>III</b>
<b>No. of Credits</b>	<b>3</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
1.	To familiarize the students with the basic theories and concepts of Macro Economics and their application.
2.	To study the relationship amongst broad aggregates.
3.	To impart knowledge of business economics.
4.	To introduce the various concepts of National Income.

**Course Specific Learning Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
1.	Understand basic concepts of macroeconomics.
2.	Understand various concepts of national income, methods of calculation of national income and difficulties involved therein.
3.	Understand Classical theory of employment.
4.	Understand the difference between Classical and Keynesian theories.
5.	Able to interpret Keynes theory of effective demand.
6.	Understand the concepts of saving and investment.
7.	Know the effects of multiplier and accelerator in the economy.

**Syllabus:**

<b>Unit No.</b>	<b>Title with Contents</b>	<b>No. of Lectures</b>
<b>Unit I</b>	<b>Introduction to Macro Economics</b>	<b>10</b>
	1. Meaning and Definition of Macro Economics	1
	2. Nature and Scope of Macro Economics	2
	3. Significance of Macro Economics	1
	4. Limitations of Macro Economics	1
	5. Macro-Economic Objectives	2
	6. Macro-Economic Indicators and Business Decisions	3
<b>Unit II</b>	<b>National Income</b>	<b>14</b>
	1. Meaning and Importance of National Income	1
	2. Concepts:	5
	i. Gross Domestic Product (GDP)	
	ii. Gross National Product (GNP)	
	iii. Net National Product (NNP)	
	iv. Per Capita Income (PCI)	
	v. Personal Income (PI)	
	vi. Disposable Income (DI)	
	3. Measurement of National Income: Methods and Difficulties	4
	4. Circular Flow of Income: Two, Three and Four sector models	4
<b>Unit III</b>	<b>Theories of Output and Employment</b>	<b>13</b>
	1. The Classical Theory of Employment	4
	2. Keynes Criticism on Classical Theories of Employment	2
	3. Keynesian Theory of Employment – Aggregate Demand and Aggregate Supply approach	4
	4. Relevance of Keynesian Economics to Developing Countries - Modern View	3
<b>Unit IV</b>	<b>Consumption, Saving and Investment</b>	<b>17</b>
	1. The Consumption Function:	5
	i. Meaning of Consumption function	

	ii. Propensity to Consume (APC and MPC) iii. Keynes's Psychological Law of Consumption iv. Determinants of Consumption 2. The Saving Function:	
	i. Meaning of Saving Function ii. Propensity to Save (APS and MPS) iii. Determinants of Savings iv. Relationship between Consumption and Saving Function (MPC and MPS)	4
	3. Meaning and Types of Investment: Gross, Net, Induced and Autonomous	3
	4. Marginal Efficiency of Capital and its Determinants	2
	5. Concepts of Investment Multiplier and Acceleration Principle	3

#### References:

1. Ahuja, H. L. (2019). *Principles of Microeconomics* (22nd ed.). S. Chand Publishing.
2. Bernheim, B. D., & Whinston, M. (2018). *Microeconomics* (5th ed.). Tata McGraw-Hill Education.
3. Besanko, D., & Braeutigam, R. (2013). *Microeconomics* (5th ed.). Wiley India.
4. Koutsoyiannis, A. (2003). *Modern microeconomics* (2nd ed.). MacMillan Press.
5. Lipsey, R., & Chrystal, A. (2020). *Economics* (14th ed.). Oxford University Press.
6. Mankiw, N. G. (2016). *Principles of microeconomics* (8th ed.). Cengage Learning.
7. Pindyck, R., & Rubinfeld, D. (2018). *Microeconomics* (9th ed.). Pearson.



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<b>Course/ Paper Title</b>	<b>Business Management - I</b>
<b>Course Code</b>	<b>21CBCO234</b>
<b>Semester</b>	<b>III</b>
<b>No. of Credits</b>	<b>3</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To impart the basic concepts of Management and its functions.
<b>2.</b>	To introduce different Management theories by eminent Management Thought Leaders.
<b>3.</b>	To introduce the concepts of Motivational theories.
<b>4.</b>	To impart knowledge about different Leadership styles.

**Course Specific Learning Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	Students will understand the different functions of management, Role of different managers in an organization and the organizational structure of an organization.
<b>2.</b>	Students will develop an understanding about the management theories in practices and learn about the different Management thinkers who have a role in modern management.
<b>3.</b>	Students will learn the different theories of motivation for effective management of employees/teams
<b>4.</b>	Students will learn about Leadership qualities and its importance in managing an organization.



# Syllabus

<b>Unit No.</b>	<b>Title with Contents</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Introduction to Business Management</b>	<b>12</b>
	<b>1. Introduction to Business Management</b> i. Meaning ,definition of Management ii. Need for Management study iii. Process and levels of management  <b>2. Contribution of Management Thinkers:</b> i. <b>F.W. Taylor :</b> The Principles of Scientific Management, Time motion studies ii. <b>Henry Fayol , :</b> 14 Principles of Management iii. <b>Peter Drucker : MBO</b> (Management by Objectives) 7 Principles of Management, <b>SMART</b> (Specific, Measurable, Acceptable, Realistic and Time-bound). iv. <b>Chris Argyris:</b> Organizational Change, Theory of Action, Single Loop and Double Loop Theories. v. <b>Dale Carnegie:</b> Nine guiding leadership principles for effective management.	5       7
<b>II</b>	<b>Functions of Management</b>	<b>20</b>
	<b>1. Planning:</b> Meaning, Definition, Need, Process of Planning. Forms and types of Planning, <b>Forecasting,</b> types of forecasting. <b>Decision-Making, Decision-making</b> techniques  <b>2. Organizing &amp; Staffing:</b> Meaning and Definition of Organizing. Importance of Organizing. <b>Authority and Responsibility,</b> Delegation of Authority, Challenges of Delegation of Authority.  <b>3. Directing, Controlling &amp; Coordination:</b> Meaning, Definition & Importance of Direction, Techniques of Direction, Elements of Managerial Control. Effective	6       5     6

	Control Systems. Coordination Concept, Importance, Principles and Techniques of Coordination. <b>4. Teamwork:</b> Concept of Teamwork, Group Dynamics and principles of interpersonal communication	3
<b>III</b>	<b>Theories of Motivation</b>	<b>12</b>
	1. Meaning, Importance and Theories of Motivation	1
	2. <b>Henry Mintzberg</b> : Organizational types & Managerial roles	2
	3. <b>Abraham Harold Maslow</b> Hierarchy of Needs	2
	4. <b>Herzberg's Two Factor Theory</b> - Herzberg's Motivation-Hygiene theory	2
	5. <b>Douglas Mc Gregor's</b> Theory of X and Y	2
	6. <b>William Ouchi's</b> Theory Z	1
	7. <b>McClelland's Theory</b> - Achievement, Power and Affiliation	2
<b>IV</b>	<b>Leadership</b>	<b>10</b>
	1. <b>Leader</b> : Meaning, Importance, Qualities and Functions of a leader	1
	2. <b>Leadership styles for effective management:</b> Autocratic , Authoritative , Bureaucratic, Charismatic, Transformational, Coaching, Democratic, Laissez-Faire.	4
	3. <b>Case Studies</b>	5
	i. <b>Mahatma Gandhi</b> - Classical Leadership style & Leadership Principles	
	ii. <b>Dr. Babasaheb Ambedkar</b> - Classical Leadership style & Leadership Principles	
	iii. <b>Jehangir Ratanji Dadabhoy:</b> The 5 Core Values as a Leader	
	iv. <b>Azim Premji</b> : Democratic style of leadership.	
	v. <b>Nagavara Ramarao Narayana Murthy</b> :	

	Transformational Leadership Style vi. <b>Sundar Pichai</b> : Inclusive & Transformational Leadership. 12 Principles of Leadership.	
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**References:**

1. Horold Koontz and ItenzWeibrich, *Essentials of Management*, McGraw|Hills International
2. Tripathi, Reddy, *Principles of Management*, Tata McGrawHill
3. Dr.L.M. Parasad, *Principles & Practice of Management*, Sultan Chand & Sons-New Delhi
4. Francis Cherunilam, *Business Policy And Strategic Management*, Himalaya Publishing House
5. Dr.Y.K.Bhushan, *Fundamentals of Business Organization and Management*, Sultan Chand & Sons-New Delhi
6. S.A. Sherlekar, *Modern Business Organization and Management*, Himalaya Publishing House



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<b>Course/ Paper Title</b>	<b>ELEMENTS OF COMPANY LAW - I</b>
<b>Course Code</b>	<b>21CBCO235</b>
<b>Semester</b>	<b>III</b>
<b>No. of Credits</b>	<b>3</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To provide an adequate knowledge to the students on the Companies Act 2013.
<b>2.</b>	To acquaint the students to understand the role of the existing company laws in day to day business activities.
<b>3.</b>	To familiarize the students about the companies formation and management.
<b>4.</b>	To improve the capacity of the students to have career opportunity in corporate sector.

**Course Specific Outcome**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	To understand the basic concepts of company laws and its applicability in various areas
<b>2</b>	To understand the procedure of promotion /formation and management of a company
<b>3.</b>	To make the students understand principal documents i.e. Memorandum of association, Articles of association and prospectus in detail.
<b>4.</b>	To acquaint the students with capital subscription.
<b>5.</b>	To acquaint the students with various company laws.

## Syllabus

Unit No	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>INTRODUCTION TO THE COMPANIES ACT 2013.</b>	<b>14</b>
	1. Company and its formation :- Basic features of the Companies act, 2013	4
	2. Company: definition, meaning, nature and essentials features of a company.	3
	3. Types of companies. public and private companies, difference advantages and disadvantages, and their conversion into each other	4
	4. Other kinds of companies : one person company, foreign company, charitable companies	3
<b>Unit II</b>	<b>PROMOTION, FORMATION AND INCORPORATION OF A COMPANY</b>	<b>14</b>
	Stages in the formation of a company.	
	1. Promotion, Promoters, Promoter Group, Pre-incorporation Contracts	3
	2. Registration of a company: Procedure, Documents to be filed,	3
	3. Capital Subscription.	3
	4. Certificate of Incorporation	3
	5. Commencement Certificate	2
<b>Unit III</b>	<b>PRINCIPAL DOCUMENTS</b>	<b>13</b>
	1. Memorandum of Association: Meaning, importance, form, and contents, Alteration of Memorandum. Doctrine of Ultra-virus	5
	2. Articles of Association: Meaning, importance, form, and contents, Alteration of Articles. Principles of Constructive Notice, Principles of Indoor Management (Doctrines)	4
	3. Prospectus: Meaning, contents, statutory requirements in relation to prospectus- Deemed Prospectus –shelf Prospectus – Statement in lieu of Prospectus- Misstatement in a prospectus and liability for Misstatement.	4

Unit IV	CAPITAL SUBSCRIPTION	13
	1. Share Capital: Meaning, Structure (Kinds) Concept of Securities – Definition, Nature and Kinds of Shares, Equity Shares, Preference Shares.	3
	2. Different ways of raising share capital , Initial Public Offering (IPO), Public Issue, Private placement, Rights Issue, Bonus Shares, Employees Stock Option Scheme, Sweat Equity Shares & Buy-Back of Shares.	3
	3. Allotment of Shares: Meaning, Statutory Provisions for allotment, improper & irregular allotment, consequences of irregular allotment.	3
	4. Calls on shares: Meaning, requisites of a Valid call, Calls in advance, Share Certificates: Demat, E – Certificates	2
	5. Debentures, Secured Creditors and Unsecured Creditors	2

#### References:

1. *Elements of Company Law*. Arun Gaikwads Chandrakant Choudhart & Devendra Bhawari - Bibha Publishers - Pune
2. *Company Kaydyachi Olakh*. Author : K. Shriram Publishers (Arti and Co.) Mumbai.
3. *Guide to Memorandum, Articles & incorporation of Companies*. Authors Bhandari & Makhija, Publishers – Lexis Nexis – Mumbai
4. *The Companies Act with Rules*. Authors - Taxmann, Publishers – Tan Prints (India) Pvt. Ltd. Jhajjar- Chandighad.
5. *The Companies Act, 2013*. Author - Bharat, Publishers – Bharat Law House Pvt. Ltd. – Delhi
6. *Company Law A Comprehensive Text Book on Companies Act. 2013* Dr. G.K. Kapoor & Dr. Sanjay Dhamija. Publishers – Taxmann Publications Pvt. Ltd., -Delhi
7. *Company Law*. Dr. S.R. Meyani, Publishers – Asia Law House- Mumbai.



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**(CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Basics of Cost and Management Accounting-I</b>
<b>Course Code</b>	<b>21CBCO236A</b>
<b>Semester</b>	<b>III</b>
<b>No. of Credits</b>	<b>3+1</b>

### **Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To prepare the learners to know and understand the basic concept of cost and management accounting.
<b>2.</b>	To understand the elements and classification of cost.
<b>3.</b>	To enable the students to prepare the cost sheet, tender and quotations.
<b>4.</b>	To facilitate the learners to understand, develop and apply the techniques of material control

### **Expected Course Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	The students will understand the basic concepts of cost and management accounting.
<b>2.</b>	The students will be able to classify the cost and prepare the cost sheet.
<b>3.</b>	The students will be able to apply the various techniques of material control.
<b>4.</b>	The course is to equip the students with the ability to analyze interpret and use management accounting information in managerial decision making.

## Syllabus

Unit No.	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>Basics of cost &amp; management accounting</b>	<b>14</b>
	1. Basics of cost accounting	
	i. Definition, scope, objectives, nature and significance of cost and works accounting	1
	ii. Concept of cost, costing, cost accounting and cost accountancy.	1
	iii. Limitations of financial accounting.	1
	iv. Origin of costing.	1
	v. Objectives of cost accounting.	1
	vi. Advantages & limitations of costing.	1
	vii. Difference between financial accounting and cost accounting.	1
	viii. Cost units and cost centers.	1
	ix. Career opportunities in cost and works accounting	1
	x. Introduction to cost accounting standards, cost accounting standard board, number of cost accounting standards	1
	2. Overview of management accounting	
	i. Meaning, definition, objectives and scope of management accounting.	1
	ii. Limitations of management accounting.	1
	iii. Differences between financial accounting, cost accounting and management accounting	1
	iv. Role of management accountant in an decision making	1
<b>Unit II</b>	<b>Elements of cost and cost sheet</b>	<b>16</b>
	1. Elements of cost-material, labour and expenses	2



	2. Classification of cost as per CAS-1	2
	3. Preparation of cost sheet	6
	4. Preparation of tender quotation and estimates.	6
<b>Unit III</b>	<b>Material cost-purchase procedure</b>	<b>12</b>
	1. Introduction to “Material cost” (CAS-6)	2
	2. Objective, requisites and importance	2
	3. Need and essentials of material control.	2
	4. Functions of the purchase department.	2
	5. Purchase procedure.	2
	6. Purchase documentation	2
<b>Unit IV</b>	<b>Material Control</b>	<b>12</b>
	1. Methods of material control	
	i. Stock levels.	2
	ii. Economic order quantity (EOQ). (formula and tabular method)	2
	iii. ABC analysis (always better control)	1
	iv. Perpetual and periodic inventory control	1
	v. Physical verification	1
	2. Inventory Turnover Ratio	5

### References:

1. Ravi M Kishor:, *Advanced Cost Accounting And Cost Systems*, Taxmann, New Delhi
2. Jain and Narang, *Advanced Cost Accounting*, Kalyani Publication New Delhi
3. Dr. M.N. Arora, *Cost Accounting-Principles & Practices* , Vikas Publishing House, New Delhi
4. Jain and Narang, *Cost Accounting Principles And Practice*, Kalyani Publication, New Delhi
5. N.K Prasad, *Principles and Practice of Cost Accounting* ,Book syndicate Private Ltd ,Kolkata
6. B.K.Bhar, *Cost Accounting: Methods and Problems* , Academic Publications, Kolkata
7. Jawahar Lal & Seema Shrivastava, *Cost Accounting-Principles & Practices*, Tata McGraw Hill New Delhi
8. S.N. Maheshwari, *Cost and Management Accounting*, Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.

9. M.Y. Khan & P.K. Jain, Theory and Problems of Management and Cost Accounting; McGraw-Hill Education (India) Ltd. B-4, Sector 63, Gautam Budh Nagar, Noida – 201 301.

**Web References:**

<https://icmai.in>

[www.globalcma.in](http://www.globalcma.in)

<http://eclm.unipune.ac.in/>

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

1. 50 % of the total marks are assigned for theory purpose whereas rest 50 % of the total marks is allotted for numerical problems.
2. Numerical problems will be of simple nature only.
3. Areas of practical problems:
  - i. Preparation of cost sheet, tender, quotation and estimates.
  - ii. EOQ and stock level.
  - iii. Inventory turnover ratios.

**Teaching Methodology:**

- Guest lecture by field personnel, such as working executives from industries and of practicing cost and management accountants.
- You tube films showing the working of different industries
- Relevant PowerPoint presentations are available on all these topics.
- Articles from the professional journals such as the management accountant, the Chartered accountant, the Chartered secretary, the Institute of chartered financial analyst of India.



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**S.Y.B.Com.  
(CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Marketing Management -I</b>
<b>Course Code</b>	<b>21CBCO236B</b>
<b>Semester</b>	<b>Semester -III</b>
<b>No. of Credits</b>	<b>04</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To introduce the concept of Marketing Management.
<b>2.</b>	To give the students the basic knowledge of Marketing Management to be a successful modern marketer.
<b>3.</b>	To inculcate knowledge of various aspects of Marketing Management through practical approach.
<b>4.</b>	To interpret the issues in marketing and their solutions by using relevant theories of Marketing Management.

**Expected Learning Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	Students will understand concept of Marketing Management.
<b>2.</b>	Students will understand the importance of Marketing Strategy.
<b>3.</b>	Student will identify the importance of Market Research and its impact on decision Making.

## Syllabus

Unit No.	Title with Contents	No. of Lectures
<b>I</b>	<b>Elements of Marketing Management</b>	<b>14</b>
	<ol style="list-style-type: none"> <li>1. Introduction, Meaning of Marketing Management</li> <li>2. Nature &amp; Scope</li> <li>3. Features, Functions and Components of Marketing Management</li> <li>4. Problems and Philosophy of Marketing Management</li> <li>5. Marketing Characteristics in Indian Context</li> <li>6. Marketing Management Process</li> </ol>	
<b>II</b>	<b>Marketing Strategy and Consumer Behaviour</b>	<b>14</b>
	<ol style="list-style-type: none"> <li>1. Marketing Strategy               <ol style="list-style-type: none"> <li>i. Introduction, Meaning and Concept of Marketing Strategy</li> <li>ii. Significance &amp; Aim of Marketing Strategy</li> <li>iii. Formulation of Marketing Strategy                   <ol style="list-style-type: none"> <li>a. Bases of Formulating Marketing Strategy</li> <li>b. Types of Marketing Strategy</li> </ol> </li> </ol> </li> <li>2. Consumer Behaviour Introduction               <ol style="list-style-type: none"> <li>i. Meaning, Definition of Consumer Behaviour</li> <li>ii. Scope &amp; Determinants of Consumer Behaviour</li> <li>iii. Concept and Theories of Motivation</li> <li>iv. Multivariable Models of Consumer Behaviour</li> <li>v. Buying Motives &amp; Consumer</li> <li>vi. Importance of Buying Motives</li> <li>vii. Monadic Models of Consumer behaviour</li> </ol> </li> </ol>	
<b>III</b>	<b>Marketing Planning</b>	<b>14</b>

	<ol style="list-style-type: none"> <li>1. Introduction, Meaning, Definition &amp; Nature of Marketing Planning</li> <li>2. Scope of Marketing Planning</li> <li>3. Elements and Importance of Marketing Planning</li> <li>4. Types of Marketing Planning</li> <li>5. Principles behind Successful Planning</li> <li>6. Steps in Marketing Planning Process</li> <li>7. Structure and Relevance of Marketing Planning</li> <li>8. Constraints to Effective Marketing Planning</li> </ol>	
<b>IV</b>	<b>Marketing Research</b>	<b>12</b>
	<ol style="list-style-type: none"> <li>1. Introduction, Meaning, Definition and Scope of Marketing Research</li> <li>2. Role and Objectives of Marketing Research</li> <li>3. Marketing Research Agencies</li> <li>4. Marketing Information Vs. Marketing Research</li> <li>5. Marketing Research Procedure               <ol style="list-style-type: none"> <li>i. Problem Definition, Research Design, Data Collection</li> <li>ii. Sampling and Sampling Designs</li> <li>iii. Probability Sampling Techniques</li> <li>iv. Data Analysis</li> <li>v. Methods of Reporting Research Findings</li> </ol> </li> </ol>	

#### **References:**

1. Philip Kotler, *Marketing Management* by Pearson Publication
2. Rajan Saxena, *Marketing* by McGraw Hill
3. Philip Kotler *Management Education*
4. Subhash Jain & George Haley *Principles of Marketing* by Pearson Publication

5. Anil Mishra & Amit Kumar Mishra *Marketing Planning & Strategy* by Cengage Learning India
7. Gibson Vedamani *Consumer Behaviour : Insight from* by Excel Books
8. V. S. Ramaswamy & S. Namakumari , *Indian Market* by PHI Learning Pvt. ltd.
9. S. L. Gupta, *Retail Management*(2009)
10. Naresh K. Malhotra, *Marketing Management* by Jayco Publication.



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**(CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>A Course in Environmental Awareness</b>
<b>Course Code</b>	<b>21CBAEEV23- S.Y.B. Com</b>
<b>Semester</b>	<b>III</b>
<b>No. of Credits</b>	<b>2</b>

### **Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To ensure 'well variedness' with the basic, scientific concepts of many of the current environmental issues & happenings
<b>2.</b>	To encourage incitation of a thought process & hence, development of a practical perspective amongst the students
<b>3.</b>	To bring sensitization towards the environment but also increase student competency & employability.
<b>4.</b>	To inculcate sense of Scientific Temperament
<b>5.</b>	To inculcate the laws of Nature and to maintain the harmonious relationship with it.

### **Course Specific Learning Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	Students will understand the multidisciplinary nature of the subject and thus the Scope of study
<b>2.</b>	Students will understand the importance of the subject in day today's life, thus understanding the basics of sustainability
<b>3.</b>	Students will understand the intricate relationship between all types of life and the present trend of man – environment relationship
<b>4.</b>	Students will understand about how the subject knowledge helps in solving various social, economic and environment related problems
<b>5.</b>	Students of each faculty will be empowered with the knowledge of environment and sustainability, which they can implement in their daily life to achieve sustainable lifestyle

## Syllabus

Unit No.	Title with Contents	No. of Lectures
<b>I</b>	<b>Introduction to Environmental Studies</b> <ol style="list-style-type: none"> <li>1. Multidisciplinary nature of Environmental Studies</li> <li>2. Scope &amp; Importance</li> <li>3. Environmental ethics</li> <li>4. Concept of sustainability and sustainable development</li> </ol>	<b>03</b>
<b>II</b>	<b>Natural Resources</b> <ol style="list-style-type: none"> <li>1. Types of Resources-Exhaustible &amp; Inexhaustible</li> <li>2. Renewable &amp; Non-Renewable-Forest-Mineral-Water-Land</li> <li>3. Energy Resources</li> <li>4. Usage</li> <li>5. Reasons For Their Degradation-</li> <li>6. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations               <ol style="list-style-type: none"> <li>i. Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international &amp; inter-state).</li> </ol> </li> <li>7. Conservation of resources</li> </ol>	<b>04</b>
<b>III</b>	<b>Ecosystem</b> <ol style="list-style-type: none"> <li>1. Structure &amp; Function</li> <li>2. Energy Flow</li> <li>3. Food Chain &amp; Food Web</li> <li>4. Pyramids of Ecosystem</li> <li>5. Ecological Succession</li> <li>6. Types of Ecosystems- Terrestrial (Forest, Grassland, Desert), Aquatic ((ponds, streams, lakes, rivers, oceans, estuaries)</li> </ol>	<b>04</b>



<b>IV</b>	<b>Biodiversity &amp; its Conservation</b> <ol style="list-style-type: none"> <li>1. Definition of Biodiversity</li> <li>2. levels of Biodiversity (genetic, species and ecosystem diversity)</li> <li>3. Biodiversity of India (Mega-diversified country)</li> <li>4. Hotspots of Biodiversity</li> <li>5. Endemic &amp; Endangered species</li> <li>6. Threats to biodiversity (Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions)</li> <li>7. Biodiversity Conservation- In-situ &amp; Ex-situ</li> <li>8. National parks of India</li> </ol>	<b>06</b>
<b>V</b>	<b>Environmental Pollution</b> <ol style="list-style-type: none"> <li>1. Definition of Pollution</li> <li>2. Pollutants</li> <li>3. Air Pollution</li> <li>4. Water Pollution</li> <li>5. Noise Pollution</li> <li>6. Soil Pollution</li> <li>7. Control measures of Pollution (choosing sustainable lifestyle)</li> <li>8. Solid Waste Management</li> <li>9. Case Studies</li> </ol>	<b>06</b>
<b>VI</b>	<b>Environmental Issues &amp; Solutions</b> <ol style="list-style-type: none"> <li>1. Climate change,</li> <li>2. Global warming,</li> <li>3. Ozone layer depletion,</li> <li>4. Introduction to Environment Laws: Environment Protection Act; Air (Prevention &amp; Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest</li> </ol>	<b>06</b>

	Conservation Act. 5. International agreements: Paris, Montreal and Kyoto protocols and Convention on Biological Diversity (CBD)	
<b>VII</b>	<b>Human Communities and the Environment</b> 1. Human population growth: Impacts on environment, human health and welfare. 2. Concept of Disaster management: floods, earthquake, cyclones and landslides. 3. Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.	<b>06</b>
<b>VIII</b>	<b>Field Visit Report</b> Field Visit to Local Ecosystem Site/ Pollution site/ Solid Waste management site/ Pollution control lab	<b>01</b>

#### References:

1. Barrow, C.J., *Environmental Management*, 1999. Routledge, N.Y.
2. Boubel, R.W., *Fundamentals of Air Pollution*, 1991. Academic Press, N.Y
3. Botbin, D., and Keller, E., *Environmental Science*, 1995. John Wiley and Sons, USA.
4. Chadha, K.L. and Swaminathan, M.S., *Environment and Agriculture*, Malhotra Publishing House, 2006, New Delhi
5. Carson, R., *Silent Spring*, 2002, , Houghton Mifflin Hartcourt
6. Odum, E.P., Odum, H.T. & Andrews, J. *Fundamentals of Ecology*, 1971. Philadelphia: Saunders
7. Sharma, P.D. *Ecology and Environment*, 1994. Ashish Publications,
8. Wagner, K.D, *Environment Management*, 1998. W.B. Saunders Co, Philadelphia, USA
9. Singh, G.B. and Sharma, *Fifty Years of Natural Resource Management Research*, B.R. 1998, Indian Council of Agriculture Research, New Delhi
10. Singh, N. and Sontakke, N.A., *On Climatic fluctuations and Environment changes on*

*Indo-Gangetic Plains, India*, Springer, Feb, 2002

11. Thapar, V. *Land of the Tiger: A Natural History of the Indian Subcontinent*, 1998
12. World Commission on Environment and Development 1987, *Our Common Future*, Oxford University Press.

**Second Year B.Com.**  
**SEMESTER – IV**  
**Syllabus**



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**(CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Business Communication-II</b>
<b>Course Code</b>	<b>21CBCO241</b>
<b>Semester</b>	<b>IV</b>
<b>No. of Credits</b>	<b>3+1</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To develop written Business Communication Skills in drafting of professional E-Mail messages, Memos, Business letters and reports.
<b>2.</b>	To develop understanding of the professional uses of technology in Business Communication today.
<b>3.</b>	To skill students on how to approach internal and external interactions strategically and plan for these meetings and events.
<b>4.</b>	To develop career skills that are needed to face interviews and succeed at workplace by working collaboratively.

**Course Specific Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	Prepare informal, formal reports and proposals.
<b>2.</b>	Write effective and concise memos and letters for both internal & external Business Environment.
<b>3.</b>	Use audio & video conferencing tools & web sharing tools effectively in a business context.
<b>4.</b>	Prepare an impactful resume and be prepared for common interview questions.

## Syllabus

Unit No.	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>Report Writing</b>	<b>12</b>
	<b>1. Introduction, Meaning and Significance</b>	2
	<b>2. Structure of Reports</b>	2
	<b>3. Essential elements of Report writing</b>	2
	<b>4. Types of Reports</b>	4
	i. Negative, Persuasive and Special Reporting	
	ii. Informal Report – Proposals	
	iii. Formal Reports	
	iv. Project Report	
	<b>5. Organization of Press Report</b>	2
<b>Unit II</b>	<b>Recent Trends in Business Communication</b>	<b>14</b>
	<b>1. Internet: Email &amp; Websites</b>	2
	<b>2. Social Media Network</b>	4
	i. Twitter	
	ii. Face book	
	iii. LinkedIn	
	iv. You tube	
	v. WhatsApp	
	<b>3. Google Applications</b>	4
	i. Google Doc	
	ii. Google Form	
	iii. Google Sheet	
	iv. Google Slide	
	v. Google Class Room	
	<b>4. Online Conferencing &amp; Web Sharing Tools</b>	4
	i. Meeting through Zoom App	
	ii. Google Meet App	
	iii. Cisco Webex meetings App	
<b>Unit III</b>	<b>Business Correspondence</b>	<b>16</b>



**References:**

- C.S Rayudu, *Communication*, Himalaya Publishing House, 2012
- P. D. Chaturvedi, Mukesh Chaturvedi, *Business Communication- Skills, Concepts and Applications*, Pearson Publications, 2013
- R.C. Sharma & Krishna Mohan, *Business Correspondence and Report Writing*, Tata McGraw Hill Publishing Company Limited.
- Rajendra Paul and Korlahalli, *Essential of Business Communication*, Sultan Chand, 10th edition, 2004
- Ashley, A. (1992) *A Handbook Of Commercial Correspondence*, Oxford University Press, New Delhi.

**Web references**

- file:///E:/Downloads/Writing-for-Success-1st-Canadian-Edition-1487716063.pdf
- <https://courses.lumenlearning.com/styleforstudents/>
- [http://www.newconversations.net/pdf/seven\\_challenges\\_intro\\_text.pdf](http://www.newconversations.net/pdf/seven_challenges_intro_text.pdf)

**Guidelines for completion of Practicals:**

- At least three Practicals should be completed during the Semester by students in consultation with subject teacher.
- Practical should be based on visit as well as library assignments.
- Subject teacher has special privileges to make the allotment of practical topics.
- Students should discuss with the subject teacher at the time of selection of practical topics.
- If a student fails to complete minimum number of Practicals, then the student shall not be eligible for appearing at the practical examination.

**List of suggested Topics for Practicals:**

8. Proposal or Report writing
9. Analyzing Social Media Profile of leading Companies and Start Up Ventures
10. Uses and benefits of the various Online Conferencing & Web Sharing Tools.
11. Drafting of Office Memos and Orders.
12. Drafting of various Business Letters.
13. Composing professional Mails.
14. Preparing Resume using Current trends.





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(CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Corporate Accounting - II</b>
<b>Course Code</b>	<b>21CBC0242</b>
<b>Semester</b>	<b>IV</b>
<b>No. of Credits</b>	<b>3</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To develop an understanding among the students on the preparation of consolidated balance sheet of holding company with one subsidiary company
<b>2.</b>	To update the students with the knowledge for issue of shares as per revised companies act, with new amendments and applicability
<b>3.</b>	To enable the students to develop awareness about corporate accounting in conformity with the accounting for liquidation of companies, preparation of liquidator final statement of account, statement of affairs and deficiency account
<b>4.</b>	To understand the concept and need of valuation of shares and methods

**Course Specific Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	To aware the students about conceptual aspects of corporate accounting like issue of shares
<b>2.</b>	To develop an understanding about holding company accounts, liquidation of accounts, commencement of winding up by tribunal (section 357)
<b>3.</b>	To understand the concept of valuation of shares & methods, etc

**Syllabus**

<b>Unit No.</b>	<b>Title with Contents</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Holding Company Accounts</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Company group, holding company and subsidiary company</li> <li>2. Preparation of consolidated balance sheet</li> <li>3. Wholly owned and partly owned subsidiary</li> <li>4. Purpose of preparing the consolidated financial statements</li> </ol>	
<b>II</b>	<b>Company Account – Shares</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Issue of shares, forfeiture, re-issue of equity shares</li> <li>2. Journal entries on application, allotment, first, second and final call, forfeiture and re-issue of shares</li> <li>3. Practical problems</li> </ol>	
<b>III</b>	<b>Accounting for Liquidation of Companies</b>	<b>14</b>
	<ol style="list-style-type: none"> <li>1. Liquidation</li> <li>2. Definition of winding – up</li> <li>3. Winding up by tribunal</li> <li>4. Petition for winding – up (section 272)</li> <li>5. Voluntary winding up</li> <li>6. Liquidators statement account</li> <li>7. Commencement of winding up by tribunal (section 357)</li> <li>8. Statement of affairs</li> <li>9. Deficiency account</li> <li>10. Liquidators remuneration</li> </ol>	
<b>IV</b>	<b>Valuation of Shares</b>	<b>10</b>
	<ol style="list-style-type: none"> <li>1. Concept of valuation</li> <li>2. Need for valuation</li> <li>3. Special factors affecting valuation of shares</li> <li>4. Methods of valuation:-</li> </ol>	

	i. Net asset method ii. Yield basis method iii. Fair value method	
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**References:**

1. *Gupta R. L Radhaswamy, Accounting, Sultan Chand, New Delhi*
2. *J.R. Monga, Fundamentals of Corporate Accounting , Mayur Paperbacks New Delhi*
3. *S. N. Maheshwari and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi*
4. *Jain S. P. and K. L. Narang , Corporate Accounting, Kalyani Publishers, New Delhi*



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**(CBCS – Autonomy 21 Pattern)**

<b>Course / Paper Title</b>	<b>Business Economics – II (Macro)</b>
<b>Course Code</b>	<b>21CBCO243</b>
<b>Semester</b>	<b>IV</b>
<b>No. of Credits</b>	<b>03</b>

**Objectives of the Course:**

<b>Sr. No.</b>	<b>Objectives</b>
1.	To familiarize students to the basic theories and concepts of Macro Economics and their application.
2.	To understand credit creation of banks and money measures of RBI.
3.	To understand inflation and how it affects different sections and sectors of the Indian economy.
4.	To understand the phases of trade cycle and policy measures to elongate the trade cycle.
5.	To understand various concepts related to public finance.

**Course Specific Learning Outcomes:**

<b>Sr. No.</b>	<b>Learning Outcome</b>
1.	Develop comprehensive understanding of basic theories and concepts of Macro Economics and their application.
2.	Comprehend effects of inflation on working of the economy and different sections of the society.
3.	Understand phases of trade cycle and related government policy measures.
4.	Examine various concepts related to public finance including types of taxes and types of budget.

**Syllabus:**

<b>Unit No.</b>	<b>Title with Contents</b>	<b>No. of Lectures</b>
<b>Unit I</b>	<b>Money</b>	<b>16</b>
	1. Meaning and Functions of Money	2
	2. Demand for Money:	4
	i. Classical Approach	
	ii. Keynesian Approach	
	3. Supply of Money:	6
	i. Credit Creation of Commercial Banks	
	ii. Money Measures of RBI (M1, M2, M3, M4)	
	iii. Credit Control Methods	
	4. Value of Money:	4
	i. Quantity Theory of Money	
	ii. Cash Balance Approach: Marshall, Pigou, Robertson and Keynes	
<b>Unit II</b>	<b>Inflation</b>	<b>12</b>
	1. Meaning, Definition and Causes of inflation	2
	2. Consequences of Inflation	1
	3. Demand Pull and Cost Push Inflation	2
	4. Measures to control Inflation	3
	5. Stagflation: Meaning and Causes	2
	6. The Phillips Curve: Short Run and Long Run	2
<b>Unit III</b>	<b>Trade Cycle</b>	<b>11</b>
	1. Meaning and Definition of Trade Cycle	1
	2. Characteristics of Trade Cycle	2
	3. Phases of Trade Cycle	2
	4. Causes of Trade Cycle	2
	5. Control of Trade Cycle: Monetary Measures and Fiscal Measures	4
<b>Unit IV</b>	<b>Public Finance</b>	<b>15</b>

1. Meaning, Definitions and Scope of Public Finance	2
2. Importance of Public Finance	2
3. Meaning and Types of Tax	3
4. Public Expenditure: Meaning and Causes of Increasing Public Expenditure	2
5. Public Debt: Meaning and Importance	2
6. Budget: Meaning, Important concepts and Types	4

### References :

1. Ahuja, H. L. (2016). *Macroeconomics: Theory and policy* (20th ed.). S. Chand & Company Limited.
2. Bhatia, H. L. (2018). *Public finance* (29th ed.). Vikas Publishing House.
3. Gupta, S. B. (2011). *Monetary economics (institutions, theory and policy)*. S Chand.
4. Gupta, K. R., & Mandal, R. K. (2017). *Macroeconomics* (latest Edition.). S. Chand Publishing.
5. Jhingan, M. L. (2017). *Macroeconomic theory* (13th ed.). Vikas Publishing House.
6. Jha, R. K. (latest Edition) *Public finance*. Pearson Publication New Delhi.
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**S.Y.B.Com.  
(CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Business Management - II</b>
<b>Course Code</b>	<b>21CBCO244</b>
<b>Semester</b>	<b>IV</b>
<b>No. of Credits</b>	<b>3</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To Introduce the concepts of Technologies used in Business Management
<b>2.</b>	To impart knowledge about various Quality Systems used in Industries
<b>3.</b>	To introduce the concepts of new trends in Business Management
<b>4.</b>	To impart knowledge about different areas of Business Management studies.

**Course Specific Learning Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	Students will learn about Technologies used for effective Business Management
<b>2.</b>	Students will learn about Quality Systems used in Businesses and Organizations
<b>3.</b>	Students will understand the new concepts of Management.
<b>4.</b>	Students will understand the different Functional areas of management which can be taken as a Career.

## Syllabus

Unit No.	Title with Contents	No. of Lectures
<b>I</b>	<b>Technology in Management</b>	<b>15</b>
	1. <b>Management Information Systems:</b> Meaning, Definition and Importance of MIS	2
	2. <b>Database Management Systems</b> – Definition, Need and Importance. DBMS & RDBMS. Examples of DBMS	4
	3. <b>ERP Systems – Enterprise Resource Planning</b> Meaning, Definition, Importance. i. <b>Tally ERP</b> ii. SAP BI (System Application Programming Business Intelligence) iii. Microsoft NetSuite iv. Knowledge Management Systems	5
	4. <b>Social Media Tools &amp; Apps for Businesses:</b> WhatsApp for Business, Facebook Page, Facebook Marketplace, Instagram, Telegram, Amazon, Flip Kart, India Mart, Vyapar, QuickBooks, Google Pay.	4
<b>II</b>	<b>Quality Management Systems</b>	<b>15</b>
	1. Introduction to Quality Management Systems. Need and Importance	1
	2. <b>ISO9000</b> : ISO 9000 history and revisions: ISO 9000:2000, 2008, and 2015. ISO 14000: Environmental management systems, ISO 26000: Guidance on social responsibility, ISO 31000: Risk Management Principles and Guidelines	6
	3. <b>TQM (Total Quality Management)</b>	1
	4. <b>DMAIC</b> (Define, Measure, Analyze, Improve and Control)	1
	5. <b>Kaizen 5s seiri , seiton , seisō , seiketsu , and</b>	1



	<p><b>shitsuke</b> . (Sort, Set in Order, Shine, Standardize, Sustain)</p> <p>6. <b>Quality Circles:</b> Definition, Importance, benefits. Example of Toyota</p> <p>7. <b>Lean Six-Sigma :</b> Meaning, Definition, Principles</p> <p>8. <b>OSHAS</b> for health and Safety Management</p>	<p>1</p> <p>3</p> <p>1</p>
<b>III</b>	<b>Contemporary Business Management</b>	<b>15</b>
	<p>1. <b>Business Ethics in Management:</b> Meaning and Definition, Importance, Principles.</p> <p>2. <b>Change Management:</b> Meaning and Definition, Resistance to Change, Steps in the Change Management Process.</p> <p>3. <b>Corporate Social Responsibility:</b> Meaning and Definition, Importance, Examples of CSR Initiatives of some companies.</p> <p>4. <b>Corporate Governance and Corporate Citizenship:</b> Meaning and Definition, Importance and Examples.</p> <p>5. <b>People Management:</b> Meaning and Definition and Importance.</p> <p>6. <b>Environment Management &amp; Audit :</b> Meaning, Definition, and Importance</p> <p>7. <b>Disaster Management:</b> Meaning and Definition and Importance, Types. Process: Mitigation, Preparedness, Response, Recovery, National Disaster Management Authority, NDRF.</p>	<p>2</p> <p>2</p> <p>2</p> <p>2</p> <p>2</p> <p>2</p> <p>3</p>
<b>IV</b>	<b>Management as a Profession</b>	<b>09</b>
	<p>1. <b>Functional Management Studies:</b> Introduction, Need and Importance of Management Studies.</p> <p>2. Specialization areas of Business Management.</p> <p>i. Financial Management</p>	<p>1</p> <p>8</p>

	ii. Marketing Management iii. Human Resource Management iv. International Business Management v. Supply Chain & Logistics Management vi. Event Management vii. Hotel Management viii. Family Business Management	
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### References:

1. J.N.Chandan, *Management Theory & Practice*, Vikas Publishing
2. K. Aswathapa, *Essential of Business Administration*, Himalaya Publishing House
3. Dr.L.M. Parasad, *Principles & Practice of Management*, Sultan Chand & Sons-New Delhi
4. S.A. Sherlekar, *Modern Business Organization and Management*, Himalaya Publishing House
5. Tripathi,Reddy, *Principles of Management*, Tata McGrawHill
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(CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>ELEMENTS OF COMPANY LAW - II</b>
<b>Course Code</b>	<b>21CBCO245</b>
<b>Semester</b>	<b>IV</b>
<b>No. of Credits</b>	<b>3</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To provide adequate knowledge to the students on the companies act 2013.
<b>2.</b>	To acquaint students to understand the role the existing company laws in day to day business activities.
<b>3.</b>	To make the students understand about e-commerce, e-governance and e-filing systems in relation to the companies.
<b>4.</b>	To improve the capacity of the students to have career opportunity in corporate sector.

**Course Specific Outcome**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	To understand the basic concepts of company laws and its applicability in various areas
<b>2.</b>	To understand the rights, duties, responsibilities and liabilities of director have / key managerial personnel of a company.
<b>3.</b>	To acquaint the students with various company laws.
<b>4.</b>	To acquaint the students with e commerce, e filings and e-governance.

## Syllabus

Unit No	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>MANAGEMENT OF COMPANY</b>	<b>14</b>
	1. Board of directors: definition, powers restrictions & prohibitions on the board.	5
	2. Director : meaning & legal position of directors, types of directors, related party transactions (sec 188)	5
	3. Appointment of directors, qualifications and disqualifications, powers, duties, liabilities of directors, loans to directors, remuneration of directors.	4
<b>Unit II</b>	<b>COMPANY MEETINGS</b>	<b>13</b>
	1. Board Meetings : Meaning & Its Kinds	3
	2. Conduct of Meetings : Formalities of a Valid Meeting (Rules regarding agenda, notice, quorum, proxies, voting, resolutions [procedure and kinds ] minutes, filing of resolutions, )	4
	3. Meeting of Share Holders, General Body Meeting, Types of Meetings. Annual General Meeting, ( Sec 96 to 99 ) Extra Ordinary General Meeting. (Sec 100)	3
	4. Provisions regarding Convening, constitution, conducting of meeting (Sec 101 to 114)	3
<b>Unit III</b>	<b>KEY MANAGERIAL PERSONNEL (KMP)</b>	<b>13</b>
	1. Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager.	3
	2. Company Secretary (CS) Term of Office, Tenure of Appointment, Role of Company Secretary, Duties of a Secretary before, during and after the meeting.	3
	3. Distinction Between Managing Director and Whole Time Director – Role (Functions, Powers of KMP)	4
	4. Corporate Social Responsibility – CSR [ u/s 135 ]	

	Accountability, CSR Committee, Activities Under CSR.	
<b>Unit IV</b>	<b>E GOVERNANCE AND WINDING UP OF A COMPANY</b>	<b>14</b>
	1. E-governance – Meaning, importance of e governance	3
	2. E filing basic concept of of MCA, e filing	3
	3. Winding up: meaning, dissolution of company, winding up by the tribunal	4
	4. Compulsory winding-up, member's voluntary winding-up, creditor's voluntary winding-up.	4

### References:

1. *Elements of Company Law.* Authors: Arun Gaikwads Chandrakant Choudhart & Devendra Bhawari - Bibha Publishers - Pune
2. *Company Kaydyachi Olakh.* Author : K. Shriram Publishers (Arti and Co.) Mumbai.
3. *Guide to Memorandum, Articles & incorporation of Companies.* Authors Bhandari & Makhija, Publishers – Lexis Nexis – Mumbai
4. *The Companies Act with Rules.* Authors - Taxmann, Publishers – Tan Prints (India) Pvt. Ltd. Jhajjar- Chandighad.
5. *The Companies Act, 2013.* Author - Bharat, Publishers – Bharat Law House Pvt. Ltd. – Delhi
6. *Company Law A Comprehensive Text Book on Companies Act. 2013* Dr. G.K. Kapoor & Dr. Sanjay Dhamija. Publishers – Taxmann Publications Pvt. Ltd., -Delhi
7. *Company Law.* Dr. S.R. Meyani, Publishers – Asia Law House- Mumbai.



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(CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Basics of Cost and Management Accounting-II</b>
<b>Course Code</b>	<b>21CBCO246A</b>
<b>Semester</b>	<b>IV</b>
<b>No. of Credits</b>	<b>3+1</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To study the documents that is used in stores.
<b>2.</b>	To provide knowledge to students on classification and codification.
<b>3.</b>	To equip students with the time keeping and time booking system.
<b>4.</b>	To understand the concept of payroll.
<b>5.</b>	To know the concepts of labour turnover and merit rating.
<b>6.</b>	To understand recent trends in cost accounting.

**Expected Course Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	The students will learn to calculate the various methods of issuing price of material.
<b>2.</b>	The students will learn to calculate the wages and remuneration of workers.
<b>3.</b>	This course provides the students an understanding of the application of recent trends in cost accounting techniques for management.

## Syllabus

Unit No.	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>Material Accounting</b>	<b>16</b>
	1. Store location and layout.	2
	2. Classification and codification of material.	2
	3. Stores and material records. Bin card & store ledger etc. issue of material and pricing methods for issue of material: FIFO, LIFO, Simple average methods, Weighted average methods.	10
	4. Use of computer in store accounting.	2
<b>Unit II</b>	<b>Labour cost and Payroll</b>	<b>16</b>
	1. Introduction of employee costs (CAS-7)	1
	2. Meaning and definition of wages. difference between wages and salary	1
	3. Payroll meaning and components	1
	4. Records and methods - time keeping and time booking.	2
	5. Methods of wage payment time rate system. Piece rate system. Taylor's differential piece rate system. Merrick's differential piece rate system.	5
	6. Incentive plan: Halsey plan, Rowan plan, Group bonus scheme.	5
	7. Performance based incentive plan/profit sharing and co partnership.	1
<b>Unit III</b>	<b>Other Aspects of Labour</b>	<b>12</b>
	1. Labour turnover.	2
	2. Meaning, definition causes, methods (separation method, replacement method and flux method) and treatment of LTR	6
	3. Job analysis & job evaluation.	2

	<b>4. Merit rating and negotiation.</b>	<b>2</b>
<b>Unit IV</b>	<b>Direct Cost and Introduction to JIT, CAM and ERP.</b>	<b>10</b>
	1. Direct Cost Concept and its accounting Treatment	2
	2. Introduction to Just In Time(JIT) ,Computer Aided Manufacturing (CAM) , Enterprise Resource Planning (ERP)	3
		2
		3

### **References:**

1. *Ravi M Kishor:, Advanced Cost Accounting And Cost Systems, Taxmann, New Delhi*
2. *Jain and Narang, Advanced Cost Accounting, Kalyani Publication New Delhi*
3. *Dr. M.N. Arora, Cost Accounting-Principles & Practices, Vikas Publishing House, New Delhi*
4. *Jain and Narang, Cost Accounting Principles And Practice, Kalyani Publication, New Delhi*
5. *N.K Prasad,Principles and Practice of Cost Accounting ,Book syndicate Private Ltd ,Kolkata*
6. *B.K.Bhar, Cost Accounting: Methods and Problems , Academic Publications, Kolkata*
7. *Jawahar Lal & Seema Shrivastava, Cost Accounting-Principles & Practices, Tata Mcgraw Hill New Delhi*
8. *S.N. Maheshwari, Cost and Management Accounting, Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.*
9. *M.Y. Khan & P.K. Jain, Theory and Problems of Management and Cost Accounting; McGraw-Hill Education (India) Ltd. B-4, Sector 63, Gautam Budh Nagar, Noida – 201 301.*

### **Web References:**

<https://icmai.in>  
[www.globalcma.in](http://www.globalcma.in)  
<http://eclm.unipune.ac.in/>

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

1. 50 % of the marks are assigned for theory whereas rest 50 % of the total marks are allotted for numerical problems.
2. The numerical problems will be of simple nature only.



3. Areas of numerical problems:

- i. pricing methods of issue of material
- ii. Methods of wage payment and incentive plan.
- iii. Measurement of labour turnover.

**Teaching Methodology:**

- Guest lecture by field personnel such as working executives from industries and of practicing cost and management accountants.
- You tube films showing the working of different industries
- Relevant power point presentations are available on all these topics.
- Articles from the professional journals such as the management accountant, the Chartered accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India



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<b>Course/ Paper Title</b>	<b>Marketing Management -I</b>
<b>Course Code</b>	<b>21CBCO246B</b>
<b>Semester</b>	<b>IV</b>
<b>No. of Credits</b>	<b>04</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To create awareness and impart knowledge about the basics of Marketing Management which is the basic foundation of marketing subject.
<b>2.</b>	To orient the students in recent trends in marketing management
<b>3.</b>	To understand the concept of Green Marketing.
<b>4.</b>	To enable students to apply this knowledge in practical by enhancing their skills in the field of Marketing.

**Course Specific Learning Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	Students will understand the core principles required to create competitive advantage in the marketplace by implementing innovative green.
<b>2.</b>	Students will be able to get knowledge of E- Marketing to design and implement Internet marketing plans.
<b>3.</b>	Students will able to know the usage of digital marketing.
<b>4.</b>	Student will understand the concept of International Marketing and the forces affecting the same.

## Syllabus

Unit No.	Title with Contents	No. of Lectures
<b>I</b>	<b>Green Marketing</b>	<b>14</b>
	<ol style="list-style-type: none"> <li>1. Introduction, Meaning, Definition and Objectives of Green Marketing</li> <li>2. Importance of Green Marketing</li> <li>3. Strategies of Green Marketing</li> <li>4. Role of Marketing Manager in Green Marketing</li> <li>5. Marketing mix of green marketing</li> <li>6. Principles of success of green products</li> <li>7. Case studies</li> </ol>	
<b>II</b>	<b>E-Marketing</b>	<b>14</b>
	<ol style="list-style-type: none"> <li>1. Introduction, Meaning and Definition of E-Marketing</li> <li>2. Utility, Advantages and Limitations of E-Marketing</li> <li>3. Challenges before E-Marketing</li> <li>4. Online and Offline Marketing</li> <li>5. Present status of E-Marketing in India</li> <li>6. Scope for E-Marketing in Indian scenario</li> <li>7. Online Marketing Strategies</li> </ol>	
<b>III</b>	<b>Digital Marketing</b>	<b>14</b>
	<ol style="list-style-type: none"> <li>1. Introduction, Meaning and Definition of Digital Marketing</li> <li>2. Difference between Traditional &amp; Digital Marketing</li> <li>3. Digital Marketing Channels</li> <li>4. Search Engine Optimization (SEO)Off- age Optimization On- Page Optimization</li> <li>5. Social Media Marketing:               <ol style="list-style-type: none"> <li>i. Facebook Marketing                   <ol style="list-style-type: none"> <li>a. Facebook Ads</li> </ol> </li> <li>ii. Twitter Marketing                   <ol style="list-style-type: none"> <li>a. Twitter Ads</li> </ol> </li> </ol> </li> </ol>	

	iii. Google Marketing a. Google AdWords iv. Video Promotion, v. YouTube Marketing, vi. Pinterest Marketing vii. Instagram Marketing viii. Online Paid advertisement 6. Email and Mobile App Marketing 7. Web Analytics and Content Marketing 8. Affiliate Marketing	
<b>IV</b>	<b>International Marketing</b>	<b>12</b>
	1. Introduction, Meaning, Definition and Scope of International Marketing 2. Objectives and Facts of International Marketing 3. Benefits and Limitation of International Marketing 4. Forces influencing and restraining International Marketing	

### References:

1. Philip Kotler, *Marketing Management* by Pearson Publication
2. Rajan Saxena, *Marketing* by McGraw Hill
3. Philip Kotler *Management Education*
4. Subhash Jain & George Haley *Principles of Marketing* by Pearson Publication
5. Anil Mishra & Amit Kumar Mishra *Marketing Planning & Strategy* by Cengage Learning India
7. Gibson Vedamani *Consumer Behaviour : Insight from* by Excel Books
8. V. S. Ramaswamy & S. Namakumari, *Indian Market* by PHI Learning Pvt. Ltd.
9. S. L. Gupta, *Retail Management*(2009)
10. Naresh K. Malhotra, *Marketing Management* by Jayco Publication.