

SEM IV

B.COM

ALLOCATION OF SUBJECT FOR EVEN SEMESTER (A.Y. 2024-2025)

Semester II

Name of the subject	Course Code	F.Y.B.Com A	F.Y.B.Com B
Major: Elements of Cost	COM-101	Ms. Dhanashri Balo	Dr. Pinkesh Dhabolkar
Minor: Fundamentals of Banking	COM - 112	Dr. Ujvala Hanjunker	Dr. Ujvala Hanjunker
MC: Descriptive Statistics/Computer Application	MAT-132	Shri. Pankaj Shirodker / New Faculty	
VAC3: E-Waste Management	VAC-111	New Faculty	New Faculty
VAC4: Health and Physical Education	VAC-118	New Faculty	New Faculty
AEC: Digital Content creation in English	ENG-152	New Faculty	New Faculty
SEC - Business Mathematics II	COM-147	Shri. Pankaj Shirodker	
SEC - Corporate Secretaryship	COM-148		Shri. Sunny Pandhre/New Faculty

Semester IV

Name of the subject	Course Code	S.Y.B.Com A	S.Y.B.Com B
Major - Fundamentals of Macroeconomics for Business	COM-202 ✓	Ms. Shamal Dessai	Ms. Shamal Dessai
Major - CFA - Financial Statement Analysis	CFA-203 ✓	Ms. Dhanashri Balo	
Major - CFA - Indirect Taxes	COM-204 ✓	Dr. Varsha Ingalhalli	
Major - CFA - Forensic Accounting	CFA-205 ✓	Shri. Darshan Gaonkar	
Minor - CFA - Accounting for Service Organisations (VET)	COM-221 ✓	Ms. Dhanashri Balo	
Major - CCA - Methods of Costing II	CCA-203 ✓		Shri. Rudresh Mhamal
Major - CCA - Indirect Taxes	COM-204 ✓		New Faculty
Major - CCA - Marginal Costing	CCA-205 ✓		New Faculty
Minor - CCA - Strategic Performance Management (VET)	CCA-221 ✓		New Faculty
Major - CBM - Services Marketing	CBM-203 ✓	Shri. Sunny Pandhre	
Major - CBM - Event Management	CBM-204 ✓	Shri. Rudresh Mhamal	
Major - CBM - Brand Management	CBM-205 ✓	New Faculty	
Minor - CBM - Digital Marketing (VET)	CBM-221 ✓	Shri. Darshan Gaonkar	
AEC - Hindi/Konkani		New Faculty	New Faculty

Semester VI

Name of the subject	Course Code	T.Y.B.Com A	T.Y.B.Com B
CC17 Human Resource Management	UCOC112	Dr. Arun Marathe/Darshan Gaonkar	Dr. Arun Marathe
CC 18 International Economics	UCEC104	Ms. Shamal Dessai	Ms. Shamal Dessai
DSE 5: ACCT 5: Advanced Company Accounts	UCOD117	Dr. Pinkesh Dhabolkar	
DSE 6: ACCT 6: Accounting I	UCOD121	Dr. Ujvala Hanjunker	
DSE 7: ACCT 7 - Accounting II	UCOD125	Dr. Varsha Ingalhalli	
DSE 5: COST 5: Advanced Cost Accounting I	UCOD118		Dr. Arun Marathe
DSE 6: COST 6: Cost and Management Audit	UCOD122		Shri. Darshan Gaonkar
DSE 7: COST 7 - Advanced Cost Accounting II	UCOD126		Shri. Rudresh Mhamal
DSE 5: BM 5: Financial Management	UCOD119	Dr. Pinkesh Dhabolkar	
DSE 6: BM 6: Strategic Management	UCOD123	Dr. Varsha Ingalhalli	
DSE 7: BM 7: Supply Chain and Logistics Management	UCOD127	Shri. Sunny Pandhre	
T. Y Project Work	UCOP101	Dr. Ujvala Hanjunker	

		Dr. Arun Marathe
		Shri. Rudresh Mhamal
		Dr. Pinkesh Dhabolkar
		Dr. Varsha Ingalhalli
		Shri. Sunny Pandhre
		Shri. Darshan Gaonkar
		Ms. Dhanashri Balo
		New Faculty (Contract)

[Signature]
Dr. Ujvala Hanjankar
 HoD, Dept. of Commerce

Date : 25/06/2024
 place: Parvari - Goa



[Signature]
Dr. Bhushan Bhawe
 Principal

25/06/2024

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-202

Title of the Course: Fundamentals of Macroeconomics for Business

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: <ol style="list-style-type: none">1. To acquaint the students with various macroeconomic variables and enable them to derive the macroeconomic equilibrium analysis.2. To provide a broad understanding of the concepts of inflation and unemployment and the interlinkage between the two concepts.3. To analyze the theoretical approaches related to money and consumption and evaluate the implications of economic policies on investment.4. To analyze the working of a small open economy and understand the impact of macroeconomic policies on an open economy.	
		No. of Hours
Content:	Unit 1: Introduction, Concepts and National Income Accounting Macroeconomics -Meaning and Scope, National Income – concepts (GNP, GDP, NNP, GVA at basic price and factor cost, Personal Income, Disposable Personal Income), Trends in GDP of India (2014 onwards), Trends in GSDP with reference to Goa (2014 onwards), Green Accounting-meaning and objectives. Components of Aggregate Expenditure, Circular Flow of National Income -Models of Circular Flow (Two, Three and Four Sector), Determinants of Aggregate Demand, Determinants of Aggregate Supply, AS-AD Equilibrium Analysis.	15
	Unit 2: Inflation and Unemployment Inflation: Concept and Causes, Consumer Price Index, Wholesale Price Index (Concepts), Inflation and Interest Rates, Sacrifice Ratio, Costs of Inflation (Social Costs, Costs of anticipated and unanticipated inflation); Rational and Adaptive Expectations. Unemployment: Types of Unemployment (Frictional, Cyclical, Seasonal, Disguised, Structural -meaning of each), Natural rate of unemployment, Costs of Cyclical Unemployment. Measurement of Unemployment -NSSO Classification Methods (Usual Principal Status, Weekly Status, Current Daily Status). Rural-Urban and Male-Female unemployment rate variations. Trends in unemployment rates in India (2014 onwards). Trade-off between Inflation and Unemployment-Phillips Curve analysis in the short run	15

	<p>Unit 3: Money, Consumption and Investment Monetary Policy - Meaning, RBI's Monetary Policy - Objectives and Tools of Monetary Policy (General and Selective), Impact of Monetary Policy on Money Supply. RBI's Monetary Aggregates (M0, M1, M2, M3, M4). The Consumption Function and its determinants, Business Fixed Investment and Inventory Investment (Concept and Determinants), Impact of Monetary Policy on Consumption and Investment</p>	15
	<p>Unit 4: Open Economy and Macroeconomic Policies Open and Closed Economy - Meaning and features, flows of goods and capital, saving and investment in a small and a large open economy, Exchange rates - Fixed, Flexible and Managed Floating (Meaning), International Linkages and Mundel - Fleming model, Demonetization in India, 2016 - Meaning and objectives.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Ahuja, H. L. (2016). <i>Macroeconomics: Theory and Practice</i> (20th ed.). S. Chand Publications. 2. Blanchard, O., & Johnson, D. R. (2018). <i>Macroeconomics</i> (6th ed.). Pearson. 3. Branson, W. H. (1997). <i>Macroeconomic Theory and Policy</i>. Harper Collins India Pvt. Ltd. 4. D'Souza, E. (2008). <i>Macroeconomics</i>. Pearson Education. 5. Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). <i>Economic Survey of Goa</i>. 6. Dornbusch, R., & Fischer, S. (1994). <i>Macroeconomics</i>. McGraw-Hill Education. 7. Dwivedi, D. N. (2018). <i>Macroeconomics: Theory and Policy</i> (5th ed.). Mc Graw Hill Education. 8. Gordon, R. J. (2013). <i>Macroeconomics</i>. Pearson Education. 9. Government of India. (Latest). <i>Economic Survey of India</i>. 10. Gupta, G. S. (2017). <i>Macroeconomics: Theory and Applications</i>. McGraw-Hill Education. 11. Mankiw, N. Gregory. (2015). <i>Principles of Macroeconomics</i>. Cengage Learning India Pvt. Ltd. 12. Puri, V. K., Misra, S. K., & Garg, B. (2023). <i>Indian Economy</i>. Himalaya Publishing House. 13. Samuelson, P. A., Nordhaus, W. D., & Chaudhuri, S. (2021). <i>Macroeconomics</i>. McGraw-Hill Education. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Gain knowledge of various macroeconomic principles and the macroeconomic equilibrium analysis. 2. Understand the economic dimensions of inflation, unemployment and the trade-off between the two macroeconomic variables. 3. Analyze the theoretical approaches to money, consumption and the impact of economic policies on investment 4. Acquire a better understanding of the working of an open economy 	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-203

Title of the Course: Financial Statement Analysis

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the meaning, components significance of financial statements and tools for analysing financial statements. 2. To acquaint learners with skills of analysing financial statements with the help of ratio analysis. 3. To understand the latest tools to analyse and interpret financial statements. 4. To impart skills to learners for preparation of cash flow statement.	
		No. of Hours
Content:	Unit 1: Introduction to Financial Statement Analysis Meaning and Objectives of Financial Statement Analysis, Types of Financial Analysis (External, Internal, Horizontal, Vertical) Significance of Financial Statement Analysis to various users of financial information, Understanding Financial Statements as per Company Annual Reports: Profit and Loss Statement, Balance sheet and Statement of changes in equity. Decision Support System (DSS): Meaning of DSS, characteristics, component, types, advantages & disadvantages of DSS. Predictive Analytics in Finance: Meaning, predictive analysis models, advantages of predictive analysis, use of predictive analysis in finance. Tools and techniques of analysing financial statements- Comparative, Common size & trend analysis. (Practical problems to be covered on comparative, common size and trend analysis)	20
	Unit 2: Ratio Analysis and Dupont Analysis Meaning and usefulness of Financial Ratios, Analyzing Financial Statements through Ratios: Liquidity Ratios Solvency Ratios Profitability ratios; Turnover ratios and market value ratios, Limitations of Ratio Analysis (Practical problems on calculations of various ratios). Dupont analysis: Concept, principles and types of Dupont analysis (Theory only).	15

	<p>Unit 3: Economic Value Added (EVA) and Balance Score Card (BSC)</p> <p>Economic Value added (EVA): Evolution of EVA concept, EVA concept, Market value added, Calculating EVA: The conceptual issues, calculating Net operating profit after tax (NOPAT), Capital employed (CE), weighted average cost of capital (WAC), Importance of EVA, Advantages of EVA, Limitations of EVA (Theory only). Balance score card (BSC): Concept, objectives and perspectives (Theory only)</p>	10
	<p>Unit 4: Cash Flow Statement</p> <p>Cash Flow statement: Meaning, Objectives of Cash Flow Statement, Non-cash transactions, Activity classification, Cash and cash equivalents, Direct and indirect method, preparation, and presentation of Cash Flow Statement as per indirect method and IND AS 3</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> Chandra, P. (2022). <i>Financial Management: Theory & Practice</i> (10th Edition). McGraw Hill Education (India) Pvt. Ltd. Gopalkrishnan, A. A. (2015). <i>Understanding financial statements: Analysis and interpretation</i>. New Global Business Press. Gupta, S., & Sharma, R. (2017). <i>Financial Management</i>. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). <i>Financial Management: Theory & Practice</i>. Kalyan Publishers. Helfert, E. A. (2004). <i>Techniques of Financial Analysis</i>. Tata McGraw-Hill Education Pvt. Ltd. Jain, & Narang. (2014). <i>Advanced Accountancy</i>. Kalyani Publishers. Mukherjee, A., & Hanif, M. (2019). <i>Modern Accountancy (Vol. II)</i>. Tata McGraw Hill. Pandey, I. M. (2022). <i>Financial Management</i>. Pearsons India Education Services Pvt Ltd. Raman, A. (2019). <i>Advanced Accountancy</i>. Himalaya Publishing House. Shukla, M. C., & Grewal, T. S. (2016). <i>Advanced Accounts</i> (19th ed.). S. Chand & Co. Subramanyam, K. R. (2022). <i>Financial Statement Analysis</i>. McGraw Hill Education (India) Pvt Ltd. Tulsian, P. C. (2023). <i>Accountancy</i>. S. Chand & Co. Publisher. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> Understand the conceptual framework of financial statement analysis Understand the importance of ratios in analysing financial statements Acquaint with the latest tools and methods of analysing financial information. Understand the intricacies in the preparation of cash flow statement as per AS-3. 	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-204

Title of the Course: Indirect Taxes

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with basic concepts of Goods and Services Tax. 2. To familiarize learners with various provisions under Goods and Services Tax. 3. To understand the compliance procedure of Goods and Services Tax. 4. To gain the basic knowledge of Customs Duty.	
		No. of Hours
Content:	Unit 1: Introduction to Indirect Taxes Meaning, Types, and Nature of Indirect Taxes, GST - Dual Concepts of SGST, CGST, UTGST & IGST. Features of GST, Benefits of GST, GST Structure in India, GST Council and its composition, Basic Procedures of GST, Harmonized system of Nomenclature (HSN) Code. Definitions under CGST Act 2017: Goods, Manufacture, Person, Services, Composite Supply, Mixed Supply, Business, Business Vertical, Capital Goods, Casual Taxable Person, Works Contract, Turnover, Aggregate Turnover	15
	Unit 2: Provisions under Goods and Services Tax Act Exemptions from GST: Introduction, Power to grant exemption from tax. Goods and Services exempted from tax. Rates of GST, Levy and Collection of GST, Time and Place of Supply. Inter State Supply, Intra State Supply, Composition Scheme under GST, Input Tax, Output Tax, Net Tax, Utilisation of Input Tax Credit, - Reverse Charge. (Including Problems)	15
	Unit 3: Compliance under Goods and Services Tax Registration, Tax Invoice, Bill of Supply, Debit & Credit Notes, Electronic Way Bill, Types of Returns Filing of Returns Computation of GST Liability, Payment of Tax, Fines and penalties under GST, Assessment & Audit.	15
	Unit 4: Customs Act 1962, and Customs Tariff Act 1975 Nature of Customs duty, Territorial waters and custom waters, Goods under Customs Act, Basic Customs Duty, Additional Customs Duty, Protective Duties, Countervailing Duties, Safeguard Duty, National Calamity Contingent Duty (NCCD), Transactional Value at the time of place of importation, rate of exchange for customs valuation, inclusions and exclusions from assessable value, Methods of valuation of Customs, Baggage, Rate of Custom duty of Baggage. (Including Problems)	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	<ol style="list-style-type: none">1. Aditya Singhania. <i>Taxmann's GST Practice Manual</i>.2. H.C. Mehrotra and V.P Agarwal. <i>Goods and Service Tax, Sahitya Bhawan Publication Agra</i>.3. Relevant Bare Acts.4. V.S Datey. <i>Taxmann's GST Ready Reckoner</i>.5. V.S Datey. <i>Taxmann's Indirect Law and Practice</i>.6. Vinod K Singhania. <i>Taxmann's Students Guide to GST and Customs Law</i>. <p>Note: Latest Editions relevant to the Assessment year.</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none">1. Understand the basic concepts of Goods and Services Tax.2. Understand various provisions under Goods and Services Tax Act3. Understand the compliance procedure of GST4. Understand the basic concepts of Customs Duty.

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-205

Title of the Course: Forensic Accounting

Number of Credits: 02

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To understand the fundamental concepts and develop proficiency in investigative techniques in the area of forensic accounting. 2. To explore specialized areas within the field of forensic accounting.	
		No. of Hours
Content:	Unit 1: Introduction to Forensic Accounting and Investigative Techniques Introduction - Definition and Scope of Forensic Accounting. Historical Overview and Evolution. Role in Modern Business Environment. Ethical Considerations and Professional Standards. Investigative Techniques. Understanding Fraud and Types of Financial Crimes. Interviewing Techniques and Interrogation Skills. Data Collection and Evidence Gathering Methods. Document Examination and Analysis. Fraud Detection and Prevention Strategies.	15
	Unit 2: Specialized Areas in Forensic Accounting Specialized Areas - Digital Forensics and Cybercrime Investigation. Money Laundering and Terrorism Financing. Bankruptcy and Insolvency Investigations. Insurance Claims and Fraudulent Activities. Litigation Support and Expert Witness Testimony. Practical Applications - Application of Investigative Techniques. Analysis of Financial Statements and Fraudulent Transactions.	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none">1. Baldava, S., & Agarwal, D. (2021). <i>Forensic Investigations and Fraud Reporting in India: Practical insights to Predict, Prevent, Detect and Investigate Frauds</i>. Bloomsbury India.2. Bansal, A. (2017). <i>Forensic Accounting & Audit Anticipation in India</i>. LAP Lambert Academic Publishing.3. Baxi, C. J. (2021). <i>New Era of Forensic Accounting</i>. Bharat Law House Pvt Ltd.4. Dalal, C. (2021). <i>The Theory of Inverse Logic in Forensic Accounting</i>. Oak Bridge Publishing Pvt. Ltd.5. Devarajappa S., Gurudath A.S., Yadav R.A. (2015). <i>Forensic Accounting and Auditing</i>. Himalaya Publishing House Pvt. Ltd.6. Devi, D. S. (2023). <i>Basics of Forensic Accounting</i>. Iterative International Publishers IIP.	

	<ol style="list-style-type: none"> 7. Gandhi, U. (2023). <i>Accounting and Financial Frauds - The What, The How and The Why</i>. The Write Order. 8. Hamilton, B. H., & Scarabelli, M. (2014). <i>Forensic accounting and finance: Principles and practice</i>. Routledge. 9. Joshi, A. (2012). <i>Students' Handbook on Forensic Accounting</i>. lulu.com. 10. Kaur, K. (2019). <i>Forensic Accounting and Auditing</i>. Kanwaljeet Khorana. 11. Khan, A. (2024). <i>Forensic Accounting, Fraud Investigation and Fraud Analytics</i>. Adil Khan. 12. Nigrini, M. J. (2012). <i>Forensic analytics: Methods and techniques for forensic accounting investigations</i>. John Wiley & Sons. 13. Shah, D. B. (2019). <i>Forensic Accounting: The 3rd Eye of Accounting Fraternity</i>. LAP Lambert Academic Publishing. 14. Sharma B. R. (2020), <i>Forensic Science in Criminal Investigation and Trials</i>. Lexisnexis 15. Sultan, S. (2017). <i>Forensics Accounting</i>. Expert of Course Publishing
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the fundamental concepts of forensic accounting. 2. Develop expertise in investigative techniques used in forensic accounting 3. Understand money laundering, bankruptcy investigations, and litigation support for addressing complex financial issues. 4. Apply theoretical knowledge and practical skills to analyze reports and communicate findings effectively.

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-221

Title of the Course: Accounting for Service Organisations (VET)

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with basic knowledge of various provisions of preparing and finalising the accounts of Banking Companies. 2. To impart knowledge of preparation of final accounts of General Insurance Companies. 3. To familiarize learners with finalising of accounts of Hotels and Educational Institutions. 4. To impart knowledge of preparing and finalising the accounts of professionals.	
		No. of Hours
Content:	Unit 1: Accounting for Banking Companies Meaning of Banking and Banking Company, Brief idea about-Important Legal Provisions affecting the accounts, Different types of Deposits, Different types of Advances, Other Facilities extended to Customers. Practical problems to cover preparation of Balance Sheet (Form A) and Profit and Loss Account (Form B) in Vertical Form with Separate Schedules.	15
	Unit 2: Accounting for General Insurance Companies Types of Insurance, Accounts of General Insurance Company. Final accounts to be prepared as per IRDA and shall comply with the requirement of Schedule B. Revenue account to be prepared under FORM B-RA. Profit & Loss A/C to be prepared under FORM B-PL. Balance Sheet to be prepared under FORM B-BS	15
	Unit 3: Accounting for Hotels and Educational Institutions Hotels: Concepts, Visitors Ledger (theory only) and final Accounts of Hotels under sole proprietorship, partnership and joint stock company (in case of company-as per Schedule III, Companies Act 2013). Educational Institutions: Introduction-Books of accounts- Annual statement of Accounts - Receipts and Payments account, Income and Expenditure account and balance sheet.	15
	Unit 4: Accounting for Professional Organisations Accounting books and documents to be maintained by professional like Doctor, Lawyers, Engineers, and Accountants as per the provisions of Income Tax Act. Precautions to be taken in maintaining accounts- Relation between accounts of professional persons and their household accounts- preparation	15

	of final accounts: Income and Expenditure Account and Balance sheet
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	<ol style="list-style-type: none"> 1. Anthony, R. N, Hawkins, D., Merchant, K. A., (2017). <i>Accounting: Text and Cases</i> (13th Ed). Mc Graw Hill Education. 2. Ashok, S. (2012). <i>Financial Accounting for Managers</i>. Nagpur: Lexix Nexix Butterworths. 3. David, H. and Robert, A. (2018). <i>Accounting Text and Cases</i>. New Delhi: Tata McGraw Hill Education Pvt Ltd. 4. Hanif, M. and Mukherjee, A. (2019). <i>Modern Accountancy</i>. New Delhi: Tata McGraw Hill Pvt Ltd (Vol I and II). 5. Jain, & Narang (2013). <i>Advanced Accountancy</i>. New Delhi: Kalyani Publishers. 6. Jain, & Narang (2021). <i>Corporate Accounting</i>. New Delhi: Kalyani Publishers. 7. Karthikayan, M., Karunakaran, M. (2013). <i>Corporate Accounting</i>. New Delhi: Discovery Publishing House Pvt Ltd. 8. Khan and Jain (2013). <i>Advanced Accountancy Vol I</i>. New Delhi: Kalyani Publisher. 9. Khan and Jain (2022). <i>Management Accounting</i>. New Delhi: Tata McGraw Hill Education Pvt Ltd 10. Latitha, R., and Rajsekaran, V. (2018). <i>Financial Accounting</i>. Noida, UP: Pearson India Binding House. 11. Maheshwari S.N, Maheshwari, S.K and Maheshwari S.K (2018). <i>Advanced Accountancy Vol I</i>. New Delhi: Vikas Publishing House Pvt Ltd. 12. Maheshwari, S.N, Maheshwari, S.K, and Maheshwari, S (2019) <i>Financial Accounting</i> New Delhi: Vikas Publishing House Pvt Ltd. 13. Monga, J. R., & Ahuja, G. <i>Advanced Accounting (Vols. I, II)</i>. Noida: Mayoor Paperback. 14. Mukherjee, A., & Hanif, M. (2002). <i>Modern Accountancy (Vol. II)</i>. New Delhi: Tata McGraw Hill. 15. Paul, S.K (2012). <i>Accountancy</i>. New Delhi: New Central Book Agency. 16. Pillai, R.S and Bhagavati, U.S. (2011). <i>Fundamentals of Advanced Accounting Vol I</i>. New Delhi: S Chand and Co Pvt. 17. Prashanta Athma & N. Rajyalaxmi, <i>Accounting for service organizations</i>. Himalaya Publishing House Private Ltd. New Delhi 18. Ramachandran N., Kumar Kakani, R. (2012). <i>Financial Accounting for Management</i>. New Delhi: Tata McGraw Hill Education Pvt Ltd 19. Shukla, M. C., & Grewal, T. S. <i>Advanced Accounts</i>. New Delhi: S. Chand & Co. 20. Shukla, M.C and Grewal, T.S (2015). <i>Advanced Account Vol I</i>. New Delhi: S Chand and Co Ltd. 21. Stittle J., and Robert, W. (2008). <i>Financial Accounting</i>. New Delhi: Sage Publication. 22. Tulsian, P. C. <i>Accountancy</i>. New Delhi: S. Chand & Co

**Course
Outcomes:**

After completion of this course, the learners will be able to:

1. Understand the provisions as laid down by the Banking Regulation Act 1949 to maintain and finalize their books of accounts
2. Understand the accounting procedures followed by the General Insurance Companies to finalize their books of accounts
3. Understand the relevant accounting procedures followed by the Hotels and Educational institutions to finalize their books of accounts
4. Understand the procedure followed by the Professionals while finalizing their books of accounts.

Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: CCA-203

Title of the Course: Methods of Costing II

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners with application of process costing 2. To enable learners to prepare inter-process profits accounts and equivalent production 3. To familiarize learners with applications of contract costing 4. To familiarize students with Operating Costing	
		No. of Hours
Content:	Unit 1: Process Costing Features and application of Process Costing, Accounting for normal loss, abnormal loss, scrap and abnormal gain. Joint – products and by – products. (theory and problems)	15
	Unit 2: Inter - Process Profits and Equivalent Production Inter process profits, Meaning of equivalent production, Calculation of equivalent production. (theory and problems)	15
	Unit 3: Contract Costing Introduction to relevant Accounting Standard, preparation of contract account for one year, more than one year and contract account with balance sheet. Cost plus Contracts, Calculation of work uncertified, Escalation clause, Estimation of contract costs. (theory and problems)	15
	Unit 4: Operating Costing Meaning, nature, single and composite cost units, classification of cost- fixed cost, variable cost and semi-variable cost, applications of operating costing- Electricity, Hotels, Hospitals and Entertainment, Computation of operating cost - transport cost. (Practical problems to be covered on transport costing.)	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Bhar, B. K. (2012). <i>Cost Accounting: Methods & Problems</i> . Calcutta: Academic Publishers. 2. Iyenger, S. P. (2023). <i>Cost Accounting</i> . New Delhi: S. Chand & Co. 3. Jain, S. P., & Narang, K. L. (2012). <i>Cost Accounting: Principles and Practice</i> . Ludhiana: Kalyani Publishers. 4. Khan, M. Y., & Jain, P. K. (2021). <i>Theory and Problems of Management and Cost Accounting</i> . New Delhi: Tata McGraw Hill Publishing Co. Ltd. 5. Khana, B. S., & Pandey, J. M. (Year). <i>Practical Costing</i> . New Delhi: S. Chand & Co.	

	<p>6. Kishore, R. (2021). <i>Cost Accounting</i>. New Delhi: Taxmann Allied Service Pvt. Ltd.</p> <p>7. Lal, J. (2000). <i>Cost Accounting</i>. New Delhi: Tata McGraw-Hill Publishing Co. Ltd.</p> <p>8. Nigam, B., & Jain, J. C. (2000). <i>Cost Accounting Principles & Practice</i>. New Delhi: Prentice-Hall of India Pvt. Ltd.</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none">1. Prepare the process cost accounts.2. Prepare Interposes profits accounts and equivalent production.3. Prepare contract cost accounts.4. Prepare operating cost statement for service organizations.

Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: COM-204

Title of the Course: Indirect Taxes

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5.To acquaint learners with basic concepts of Goods and Services Tax. 6.To familiarize learners with various provisions under Goods and Services Tax. 7.To understand the compliance procedure of Goods and Services Tax. 8.To gain the basic knowledge of Customs Duty.	
		No. of Hours
Content:	Unit 1: Introduction to Indirect Taxes Meaning, Types, and Nature of Indirect Taxes, GST - Dual Concepts of SGST, CGST, UTGST & IGST. Features of GST, Benefits of GST, GST Structure in India, GST Council and its composition, Basic Procedures of GST, Harmonized system of Nomenclature (HSN) Code. Definitions under CGST Act 2017: Goods, Manufacture, Person, Services, Composite Supply, Mixed Supply, Business, Business Vertical, Capital Goods, Casual Taxable Person, Works Contract, Turnover, Aggregate Turnover	15
	Unit 2: Provisions under Goods and Services Tax Act Exemptions from GST: Introduction, Power to grant exemption from tax. Goods and Services exempted from tax. Rates of GST, Levy and Collection of GST, Time and Place of Supply. Inter State Supply, Intra State Supply, Composition Scheme under GST, Input Tax, Output Tax, Net Tax, Utilisation of Input Tax Credit, -Reverse Charge. (Including Problems)	15
	Unit 3: Compliance under Goods and Services Tax Registration, Tax Invoice, Bill of Supply, Debit & Credit Notes, Electronic Way Bill, Types of Returns Filing of Returns Computation of GST Liability, Payment of Tax, Fines and penalties under GST, Assessment & Audit.	15
	Unit 4: Customs Act 1962, and Customs Tariff Act 1975 Nature of Customs duty, Territorial waters and custom waters, Goods under Customs Act, Basic Customs Duty, Additional Customs Duty, Protective Duties, Countervailing Duties, Safeguard Duty, National Calamity Contingent Duty (NCCD), Transactional Value at the time of place of importation, rate of exchange for customs valuation, inclusions and exclusions from assessable value, Methods of valuation of Customs, Baggage, Rate of Custom duty of Baggage. (Including Problems)	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	<p>7. Aditya Singhania. <i>Taxmann's GST Practice Manual</i>.</p> <p>8. H.C. Mehrotra and V.P Agarwal. <i>Goods and Service Tax, Sahitya Bhawan Publication Agra</i>.</p> <p>9. <i>Relevant Bare Acts</i>.</p> <p>10. V.S Datey. <i>Taxmann's GST Ready Reckoner</i>.</p> <p>11. V.S Datey. <i>Taxmann's Indirect Law and Practice</i>.</p> <p>Vinod K Singhania. <i>Taxmann's Students Guide to GST and Customs Law</i>.</p> <p>Note: Latest Editions relevant to the Assessment year.</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basic concepts of Goods and Services Tax. 2. Understand various provisions under Goods and Services Tax Act 3. Understand the compliance procedure of GST 4. Understand the basic concepts of Customs Duty.

Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: CCA-205

Title of the Course: Marginal Costing

Number of Credits: 02

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To impart knowledge of the Marginal costing technique. 2. To familiarize learners with various applications of Marginal Costing technique. 3. To familiarize learners with applications of Marginal Costing in decision making. 4. To enable students with capital budgeting decisions.	
		No. of Hours
Content:	Unit 1: Marginal Costing Introduction: Meaning and Definitions of Marginal Costing, Features of Marginal Costing, Objectives and Uses of Marginal costing, Assumptions of Marginal Costing, Advantages and limitations of Marginal Costing Comparison between Marginal Costing and Absorption Costing, Preparation of Marginal cost statement, Preparation of Income statements under marginal costing and Absorption costing Cost Volume Profit Analysis: Meaning and importance of Cost Volume Profit Analysis, Role of CVP Analysis, Marginal Cost Equation, Methods of Cost segregation, Break Even Analysis, Break Even Point, Assumptions and limitations in BEP Analysis, Break Even Chart, Applications/uses of Break Even point, cash Break Even Point, Profit Volume Ratio, Margin of safety, Angle of Incidence, calculation of Break Even Point, P/v Ratio and Margin of Safety	15
	Unit 2: Marginal Costing and Decision Making Decision making, Steps in decision making, Applications of marginal Costing in decision making; Profit Planning: Maintaining desirable level profit, Analysis of profitability at different level of output, determination of desire level of profit on given level of output, addition or dropping of product to maintain desirable level of profit. Pricing Decision: Fixing of selling price Selling price below marginal cost, Recommendation relating to price and volume of output, Effects of change of change in selling price, Accepting offer at lower price in order utilize idle capacity.	15

	<p>Market Decision: Make or Buy decision, Export or sale locally, Exploring additional market, Accept or reject special order, Explore new markets, Market Expansion</p> <p>Product Decision: Key factors decisions, Shut down or Continue production, Dropping of product line, Product mix decision, Purchase of new equipment, Special order, Export proposal, Decision about mechanization, Replacement of product. level of activity planning, introduction of new product, Temporary closure of operation</p> <p>Capital Budgeting Decision: Replacement, change in methods of production, Diversification strategy, Alternative course of action, Level of activity planning</p>	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Arora, M. N. (2021). <i>Cost Accounting – Principles and Practice</i>. Vikas Publishing House, New Delhi. 2. Gupta, S. K., & Sharma, R. K. (2018). <i>Management Accounting Principles and Practice</i>. Kalyani Publishers. 3. Gupta, S. P. (2022). <i>Management Accounting</i>. Sahitya Bhavan. 4. Jain, S. P., & Narang, K. L. (2012). <i>Accounting Theory and Management Accounting</i>. Kalyani Publishers. 5. Jain, S. P., & Narang, K. L. (2012). <i>Cost Accounting: Principles and Methods</i>. Kalyani Publishers, Jalandhar. 6. Lal, J. (2011). <i>Accounting Theory and Practice</i>. Himalaya Book Publisher. 7. Maheshwari, S. N., & Mittal, S. N. (2020). <i>Cost Accounting: Theory and Problems</i>. Shri Mahabir Book Depot, New Delhi. 8. Nigam, B. M. L., & Jain, I. C. (2000). <i>Cost Accounting: Principles, Methods and Techniques</i>. PHI Pvt. Ltd, New Delhi. 9. Reddy, T. S., & Reddy, Y. H. (2000). <i>Management Accounting</i>. Margham Publications, Chennai. 10. Scott, P. (2019). <i>Introduction to Management Accounting</i>. Oxford University Press. 11. Sharma, S., & Gupta, S. K. (2017). <i>Management Accounting</i>. Kalyani Publishers. 12. Werner, M. L. (1998). <i>Introduction to Management Accounting</i>. Prentice Hall. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the basic concepts of Marginal costing 2. Apply the technique of Marginal Costing for managerial decision-making. 3. Apply the Technique of product planning and pricing decision for decision making 4. Take accept or reject decisions of investment in capital projects 	

Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: CCA-221

Title of the Course: Strategic Performance Management (VET)

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To provide learners in depths understanding about basics of Strategic Performance Management. 2. To provide learners with the various Strategic Performance Management evaluations & improvement tools. 3. To acquaint students with benchmarking and bench improvement tools 4. To equip students with performance of enterprises risk management 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Performance Management Introduction - Performance Productivity & Efficiency Performance Management- Objectives of Performance Management, Elements of performance management; Financial Report Analysis - Tools of Financial Report Analysis- Corporate credit score - difference between credit score and credit rating – Credit Rating Agencies India overview - factors affecting credit score.</p>	15
	<p>Unit 2: Performance Measurement Evaluation and Improvement tools (part I) Introduction-People Performs Management, Corporate Performance Management; Performance Measurement tools- Balance Score Card (BSC)- Introduction, Evaluation, Prospective, Benefits, Limitations, Guidelines for implementation of BSC. DuPont Analysis - Introduction, Return on Asset, Return on Equity; Three components DuPont Analysis, Four component DuPont analysis (including practical problems or both). RONA Model - Introduction to return on Net Asset Model implication of RONA model.</p>	15
	<p>Unit 3: Performance, Measurement, Evaluation and Improvement tools (part II): Benchmarking and Bench trending Introduction, types, process of benchmarking, Difference between Benchmarking and Bench trending; Six Sigma - Meaning, Purpose, Deployments, Difference between Six Sigma and TQM.; Lean Manufacturing overview, 07 wests, Principles of lean manufacturing 5 S's of lean; TQM - Overview, Components, Essentials, Steps of implementation; MIS in</p>	15

	digital environment - overview, information required at three levels, Strategic objectives of MIS reports, MIS in digital environment	
	Unit 4: Enterprise Risk Management Risk - Meaning, Types of risks- systematic risk and its types, unsystematic risk and its types; Process of risk management, Objectives of risk management -Pooling of risk, Diversification of risk, Ruin theory; Risk analysis - Meaning, Benefits, Methods - Qualitative methods and quantitative methods; SWIFT analysis - Structured what if technique; Risk mapping - Overview, Importance, Process, Limitations; KEY risk indicators - Overview, Purpose, Features and Types; Corporate risk management - Interlotting Risk with performance, Risk enabled performance management, Risk retention and reduction	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Agarwal, P. (2014). <i>Performance Management</i>. Venus Books Publishers. 2. Armstrong, M. (2008). <i>Performance Development and Management</i>. Ahmedabad: Jaico Publication. 3. Armstrong, M. (2010). <i>Performance Management</i>. Ahmedabad: Jaico Publication. 4. Cardy, R. (2011). <i>Performance Management</i>. PHI Publications. 5. Chadha, P. (2009). <i>Performance Management</i>. New Delhi: McMilan. 6. Chadha, P. (2017). <i>Performance Management</i>. New Delhi: McMilan. 7. Cherunilam, F. (2009). <i>Strategic Management</i>. Himalaya Publications. 8. Mathur, U. G. (2005). <i>Textbook of Strategic Management</i>. Tata McGraw-Hill Publications. 9. Sontakki, C. N. (2016). <i>Strategic Management</i>. Kalyani Publishers. 10. Thompson, A. A. (1940). <i>Strategic Management</i>. Tata McGraw-Hill Publications. 	
Course Outcomes:	After completion of this course, the learners will be able to: <ol style="list-style-type: none"> 1. Create comprehensive understanding about Strategic Performance Management 2. Apply various performance measurements, evaluation and improvement tools 3. Apply benchmarking and bench trending in performance measurement 4. Conduct risk analysis and predict corporate distress 	

Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-203

Title of the Course: Services Marketing

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint learners with the fundamental concepts of services marketing. 2. To provide learners with an understanding of the services marketing mix. 3. To create learner awareness on the practical aspects of marketing services in multiple sectors. 4. To enable learners with skills required for marketing of services. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Services and Key Concepts The concept of Service; Role of the service sector in an economy; Factors responsible for growth of the service sector; Classification of services; Characteristics of services and their marketing implications (including Four I's of services - Intangibility, Inconsistency, Inseparability and Inventory). Customer Satisfaction and Service Delivery: Meaning and types of customer expectations- Zone of Tolerance; Customer satisfaction- concept, states of customer satisfaction. Service Quality: Concept, Service quality dimensions, Service quality gaps. Career opportunities in services marketing.</p>	15
	<p>Unit 2: Traditional Marketing Mix in the context of Services Product Mix: The concept of the Service Product; Product Level Framework - core level, expected level, augmented level and potential level. Price Mix: The concept of service price; Challenges in pricing of services. Promotion Mix: The concept of service promotion, Guidelines for managing service promotion. Place Mix: The concept of place in the context of services, Challenges in distribution of services, Choice of channels of distribution.</p>	15
	<p>Unit 3: The Extended 3Ps in the Services Marketing Mix Process Mix: The service process; types of service processes; Service blueprint- developing a service blue print - application of service blue print. People Mix: People in services; Types of service personnel – Customer contact employees, Support personnel; The Service Triangle. Physical evidence: Physical evidence in services; Components of physical evidence - Physical</p>	15

	facilities, Physical setting/ Servicescape, Social setting; Role of physical evidence.	
	<p>Unit 4: A Multi-sector Approach to Services Marketing</p> <p>Tourism and Hospitality services: Travel and tourism services; Hotels. Financial services: Banking services, Insurance services, Mutual funds. Health care services. Telecommunication services.</p> <p>(Learners to undertake field work in any services sector to learn about the marketing aspects of that service).</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Apte, G. (2016). <i>Services Marketing</i> (Second ed.). Oxford University Press. 2. Avadhani, V. A. (2008). <i>Marketing Of Financial Services</i> (Third ed.). Himalaya Publishing House. 3. Bapat, D. (2013). <i>Marketing of Financial Services</i>. Dreamtech Press. 4. Das, D. K., Ray, N., & Kumar, R. (2021). <i>Tourism Marketing: A Strategic Approach</i> (First ed.). Apple Academic Press Inc. 5. Hoffman, K. D., & Bateson, J. E. (2017). <i>Services Marketing : Concepts, Strategies & Cases</i> (Fifth ed.). Cengage learning Ltd. 6. Jauhari, V., & Dutta , K. (2017). <i>Services Marketing: Text And Cases 2E</i> (Second ed.). Oxford University Press. 7. Khan, M. Y. (2019). <i>Financial Services</i> (Tenth ed.). McGraw Hill. 8. Kotler, P. T., & Bowen, J. T., et. al. (2017). <i>Marketing for Hospitality and Tourism</i>. 9. Kumar, P. (2017). <i>Marketing for Hospitality and Tourism</i>. McGraw Hill 10. Nargundkar, R. (2010). <i>Services Marketing: Text & Cases</i> (Third ed.). McGraw Hill. 11. Shankar, R. (2002). <i>Services Marketing: The Indian Perspective : Text and Readings</i>. Excel Books,. 12. Srinivasan, y. R. (2014). <i>Services Marketing: The Indian Context</i> (Fourth ed.). Prentice Hall India. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand and explain the key concepts of service marketing. 2. Identify the different components of the service marketing mix. 3. Identify and analyse service marketing challenges. 4. Develop skills required for marketing of services. 	

Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-204

Title of the Course: Event Management

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the fundamental concepts of event management and planning. 2. To provide learners with an understanding of event planning tools and event production process. 3. To create learner awareness on key areas in marketing of events 4. To enable learners with tools for effective event budgeting and event financing.	
		No. of Hours
Content:	Unit 1: Event Management Event management: Concept, Industry, Careers. Principles of event management. Size of Events- Mega events, Regional events, Major events, Minor events. Types of Events- Sporting events, Entertainment, art and culture events, Commercial events, Marketing and promotion events, Meetings, Exhibitions, Festivals, Family/Special events and Fundraising events. Issues/challenges in event management. Event evaluation. Event risks and laws.	15
	Unit 2: Event Planning Event Planning: Concept and designing of events. Preparing event proposal. Critical path and function sheets. Event pricing and management fees. Client meetings and event contracts. Planning and management of event team and crew. Event protocol. Planning event resources. Event itinerary. Event planning tools and emerging technology.	15
	Unit 3: Event Production Event production concepts and requirements (technical and non-technical)-executing the event design and technical aspects. Identifying event vendors, Negotiations and contracts with vendors. Scheduling and Checklists. Venue management- Selection, Staging, Lights and sound, Audio-Visual. Event safety and security.	15
	Unit 4: Event Marketing and Financing 7 Ps of the service marketing mix applied to Event marketing. Event branding. Event publicity. Public relations and communication, Event sponsorship. Event budgets and cost sheet. Financial control in events. Profit analysis of events. Computer applications in event	15

	financing and control.
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	<ol style="list-style-type: none"> 1. Allen, J. (2009). Event Planning (Second ed.). Ontario: John Wiley & Sons. 2. Bowdin, G., Allen, J., O'Toole, W., & McDonnell, I. (2011). Events Management (Third ed.). New York: Routledge. 3. Chaturvedi, A. (2009). Event Management: A Professional and Developmental Approach. New Delhi: Global India Publications. 4. Gaur, S. S., & Saggere, S. V. (2003). Event Marketing and Management. Noida: Vikas Publishing House. 5. Shone, A., & Perry, B. (2004). Successful Event Management: A Practical Handbook. London: Thomson Learning. 6. Wagen, L. V., & Carlos, B. R. (2009). Event Management for Tourism, Cultural, Business, and Sporting Events. New Delhi: Pearson Education, Inc.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain basic concepts of management, planning, production, marketing and financing of events. 2. Make use of appropriate tools to design, plan and execute events. 3. Identify key elements of event budget and event financing. 4. Develop entrepreneurial skills in organizing events.

Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-205

Title of the Course: Brand Management

Number of Credits: 02

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To provide students with a comprehensive understanding of Brand management. 2. To enable learners to understand the methods of managing brands and strategies for brand Management. 3. To provide learners with an understanding of methods of brand promotion. 4. To create awareness among learners about key areas of branding strategy. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Brand Meaning and Definitions of Brand – Branding- Concepts – Brand Evolution – Features of good brand name-Functions of Brand - Significance of Brands – Different Types of Brands – Co-Branding – Store brands- Digital branding, Corporate Branding, Service branding, B2B branding, Global Branding, Luxury Brand Management, Branding Challenges and Opportunities, Competing with foreign brands, -Brand Promotion Methods – Role of Advertising and Public relation in building brands, Celebrity Endorsements, On line Brand Promotions, Social Media strategies, Branding through Sponsorship and Event marketing</p>	15
	<p>Unit 2: Developing a Brand Strategy Strategic Brand Management process, brand positioning and differentiation, Brand Architecture, Brand extensions, types of Brand extensions, Pros and Cons of Brand extensions, Brand Portfolio management, Brand equity, sources of brand equity, measuring sources of Brand equity, Measuring Outcome of Brand equity, benefits of brand equity, choosing brand elements to build brand equity, Brand element choice criteria, Option and Tactics for Brand elements, Customer based brand equity. Ethical considerations in branding.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Aaker, D. A. (2012). <i>Building Strong Brands</i>. Free Press. 2. Batey, L. (2002). <i>Asian Branding – A Great way to fly</i>. PHI. 3. Kapferer, J. N. (2011). <i>Strategic Brand Management</i>. Kogan Page 4. Kapoor, J. (2005). <i>Brandex</i>. Biztranza. 5. Keller, K. L. (2012). <i>Strategic Brand Management: Building, Measuring</i> 	

	<p><i>and Managing</i>. Prentice Hall.</p> <p>6. Kumar, R. (2002). <i>Managing Indian Brands</i>. Vikas Publication.</p> <p>7. Moorthi, Y. L. R. (2012). <i>Brand Management</i>. Vikas Publishing House.</p> <p>8. Sagar, M., Singh, D., Agarwal, D. P., Gupta, A. (2009). <i>Brand Management</i>. Ane Books Pvt. Ltd.</p> <p>9. Sharma, G., & Khundia, K. S. (2012). <i>Brand Management</i>. Himalaya Publishing House.</p> <p>10. Temporal, P. (2000). <i>Branding in Asia</i>. John Willy.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Trace the historical development of branding, classify the types of brands, assess the challenges and opportunities. 2. Develop a comprehensive understanding about the different strategies in brand management. 3. Explain basic methods of promoting a brand 4. Identify key areas of brand strategies.

Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-221

Title of the Course: Digital Marketing (VET)

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarise students with the basic knowledge of Digital Marketing. 2. To acquaint students with Website Design and Digital Campaigning. 3. To acquaint students with Social Media Marketing. 4. To provide students the understanding of various aspects of social media management.	
		No. of Hours
Content:	Unit 1: Introduction to Digital Marketing Meaning, features and importance of Digital Marketing; Digital Marketing vs Traditional Marketing; Channels of Digital Marketing; Meaning of Influencer Marketing; Concept of Content Marketing; Concept of Search Engine Optimization (SEO).	15
	Unit 2: Website Design and Digital Campaigning Basics of website design and development; Elements of a good website; Digital Campaigning – Meaning, Types, Paid, Owned, and Earned Media (POEM) Framework; Campaign planning and creative communications for social media platforms.	15
	Unit 3: Social Media Marketing Fundamentals of Social Media Marketing and its significance; Platforms for Social Media Marketing: YouTube Marketing: Basics of creating a video on YouTube; building a content strategy; gaining a subscriber and expanding the reach. Facebook Marketing: Introduction to Facebook; creating an account in Facebook; creating a Facebook Business Page; Facebook Page Optimization; How to develop business through Facebook. LinkedIn Marketing: Introduction to LinkedIn and its interface; creating personal LinkedIn profile; creating a Business Page on LinkedIn, Learn paid advertising with LinkedIn. Instagram: How to create an account on Instagram; Instagram marketing for Brands; Importance of Instagram marketing. X (Formerly Twitter): How to create an account on X; X marketing for Brands; X marketing best practices.	15

	<p>Unit 4: Social Media Management</p> <p>Meaning, importance and challenges of Social Media Management; The relationship between Social Media Management and Organizational Performance; Essential skills required for a Social Media Manager; Steps in social media Management – understanding business brand, knowing the target audience, setting organisational goals, creating accounts on multiple platforms, creating quality content, monitoring and reporting on social content performance</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Ahuja, V. (2015). <i>Digital Marketing</i> (First ed.). Oxford University Press. 2. Cecilia, F. (2019). <i>Introduction to Digital Marketing</i> (First ed.). BPB Publications. 3. Chaffey, D., & Ellis-Chadwick, F. (2022). <i>Digital Marketing</i> (Eighth ed.). Pearson Education Limited. 4. Deiss, R., & Henneberry, R. (2020). <i>Digital Marketing for Dummies</i> (Second ed.). Wiley India. 5. Dodson, I. (2019). <i>Art of Digital Marketing</i> (First ed.). Wiley India. 6. Gupta, S. (2022). <i>Digital Marketing</i> (Third ed.). McGraw Hill. 7. Kamat, N., & Kamat, C. N. (2017). <i>Digital Marketing</i> (First ed.). Himalaya Publishing House. 8. Krishna, V. V. (2023). <i>Digital Marketing for Beginners: A Road Map to Successful Career in Digital Marketing</i> (First ed.). Notion Press. 9. Kumar, S., & Kaur, S. (2023). <i>Taxmann's Digital Marketing – Thorough, up-to-date book on digital marketing principles, analytics, etc., including AI, AR, and VR presented via case studies, visual presentations, etc.</i> (First ed.). Taxmann Publications. 10. <i>Quick Win Digital Marketing</i> (First ed.). (2009). Oak Tree Press. 11. Shields, B. (2016). <i>Social Media Management: Persuasion in Networked Culture</i> (First ed.). Oxford University Press. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the basic concepts of Digital Marketing 2. Identify various elements of Website Design and types of Digital Campaigning 3. Evaluate various platforms for social media marketing. 4. Interpret the process and tools used for Social Media Management 	

कार्यक्रम: : स्नातक हिंदी Ability Enhancement Course(AEC)
 पाठ्यक्रम: : HIN-252
 पाठ्यक्रम का शीर्षक : संभाषण कला (Sambhashan kala)
 श्रेयांक : 2
 शैक्षिक वर्ष : 2024-2025

पाठ्यक्रम के लिए पूर्वापेक्षित	कुछ नहीं	
उद्देश्य	<ol style="list-style-type: none"> 1. संभाषण कला के विभिन्न रूपों से परिचित कराना। 2. संभाषण कला कौशल की उपयोगिता को समझाना। 3. संभाषण कला को संवर्धन कराना। 	
विषयवस्तु		घंटे
	<ol style="list-style-type: none"> 1. संभाषण: अर्थ एवं विभिन्न रूप <ul style="list-style-type: none"> • वार्तालाप अवाचिक , एकालाप , विवाद-वाद , व्याख्यान , जन संबोधन। , अभिव्यक्ति • जन संपर्क में वाक्कला की उपयोगिता। • संभाषण कला के प्रमुख उपादानमानक , यथेष्ट भाषा ज्ञान- अंतराल , सटीक प्रस्तुति , उच्चारणध्वनि , (वाल्जूम) वेग , (एक्सेण्ट) लहजा 	15
	<ol style="list-style-type: none"> 2. संभाषण कला के विभिन्न रूप <ul style="list-style-type: none"> • उद् घोषणा कला) , अनाउन्सेमेंट , (आँखों देखा हाल ,) कमेन्ट्री , (संचालन , (एकरिंग) वाचन कला , रेडियो) समाचार वाचन , (. वी.टीमंचीय वाचन (व्यंग्य आदि , कहानी , कविता) • संवादी के (कनवर्सेशनल लैंग्वेज) रूप में हिंदी की भाषिक संवेदना की विवेचना। 	15
अध्यापन विधि	व्याख्यान तथा चर्चा, पी.पी.टी. प्रस्तुति, दृश्य-श्रव्यमाध्यमों का प्रयोग, तकनीकी विशेषज्ञों द्वारा प्रशिक्षण	
संदर्भ ग्रंथ	<ol style="list-style-type: none"> 1. सं पंकज बिष्ट , अकादमिक प्रतिभा , बाजार और लोकतंत्र , भूपेन सिंह: मीडिया - दिल्ली। 2. तेजपाल चौधरी: अच्छी हिंदी संभाषण और लेखन , हिंदी बुक सेंटर। 3. यज्ञ दत्त शर्मा: आदर्श भाषण कला , आत्माराम अण्ड सन्स् , नयी दिल्ली। 4. महेश शर्मा: भाषण कला , प्रभात प्रकाशन , दिल्ली 2021 5. देवनाथ उपाध्याय एम . ए. भाषण संभाषण , किताब महल , इलाहाबाद 1989 	
अधिगम परिणाम	<ol style="list-style-type: none"> 1. संभाषण के स्वरूप से अवगत होंगे। 2. संभाषण कला के विभिन्न रूपों से परिचित होंगे। 3. संभाषण कला कौशल की उपयोगिता को समझेंगे। 4. संभाषण कला संवर्धन करेंगे। 	