



**Janardan Bhagat Shikshan Prasarak Sanstha's
CHANGU KANA THAKUR
ARTS, COMMERCE & SCIENCE COLLEGE,
NEW PANVEL (AUTONOMOUS)**

**Re-accredited 'A++' Grade by NAAC
'College with Potential for Excellence' Status Awarded by UGC
'Best College Award' by University of Mumbai**

Program: B. Com

**Revised Syllabus of F.Y.B.Com. Commerce
As Per New Education Policy-2020 (60:40)
w.e.f. Academic Year 2025 - 26**

Sr. No.	Heading	Particulars
1	Title of Course	Commerce-I
2	Eligibility for Admission	12 th pass of all recognised Board
3	Ordinances/Regulations (if any)	--
5	No. of Semesters	Two
6	Level	U.G.
7	Pattern	Semester (60:40)
8	Status	Revised
9	To be implemented from Academic year	2024-25

Bachelor of Commerce (B.Com.) Programme

Preamble of the Syllabus:

Bachelor of Commerce (B.Com.) is a under graduation course of department of Commerce, Changu Kana Thakur Arts, Commerce & Science college, New Panvel (autonomous). The Choice Based Credit and Grading System to be implemented through this curriculum would allow students to develop knowledge in different areas of Commerce and enhance decision making abilities which help the learners to become competent and face the competitive environment. This syllabus is prepared to give the sound knowledge and understanding of Commerce to undergraduate students at first year of the B.Com. Degree course. The goal of the syllabus is to empower the learners and enable them to develop a strong footing in the fundamentals of commerce, so that they fit into the challenging business environment as intellectually active, socially responsible citizens always ready for continuous personal and professional growth to fit into the challenging business environment.

Under Choice Based Credit, Grading and Semester System

Course Structure

F.Y.B.Com.

(To be implemented from Academic Year- 2024-2025)

Semester I	Credits	Semester II	Credits
<i>Major Course (MC)</i>		<i>Major Course (MC)</i>	
Commerce - I	04	Commerce - II	04
-		<i>Open Elective</i>	
-		<i>Management Foundation</i>	<i>02</i>
<i>*Skill Enhancement Courses (SEC)</i>		<i>**Skill Enhancement Courses (SEC)</i>	
Event Management I	02	Event Management II	02
Total Credits	06	Total Credits	08

***Revised Syllabus of Courses of B.Com. Programme at Semester I
with Effect from the Academic Year 2025-2026***

Major Course

Commerce I

Introduction to Business

Paper Code: UCM1CM1

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Business and Business Environment	15
2	Project Planning	15
3	Entrepreneurship	15
4	New Trends in Business and Strategy alternative in changing scenario	15
Total		60

Course Objectives:

<ul style="list-style-type: none">● To explore the modern business world and to help students to understand the basic concepts of commerce and business.
<ul style="list-style-type: none">● To serve the needs of those who intend to start their own businesses
<ul style="list-style-type: none">● To help the students to make sound business decisions.
<ul style="list-style-type: none">● To understand new trends in business

Course Outcomes:

<ul style="list-style-type: none">● To explain the concept of Business, Objectives of Business, Business Environment, and International Environment.
<ul style="list-style-type: none">● To Discover Project Planning, Promotion of Business Unit and statutory Requirement in promoting Business Unit.
<ul style="list-style-type: none">● To Develop Competencies of Entrepreneurship.

- To Elaborate Various Strategies of Business.

<u>Sr. No.</u>	<u>Modules / Units</u>
<u>1</u>	<u>Business and Business Environment</u>
	<ul style="list-style-type: none"> ● Introduction: Concept, Functions, challenges of business. Traditional and Modern Concept of business. Steps in setting business objectives, classification of business objectives. ● Business Environment: Concept and Importance of business environment, Inter- relationship between Business and Environment, Constituents of Business Environment, PESTEL Analysis. ● International Environment –Introduction to International Business and significance of International Business, WTO and Trading Blocs and their impact on Indian Business.
<u>2</u>	<u>Project Planning</u>
	<ul style="list-style-type: none"> ● Introduction: Business Planning Process; Concept and importance of Project Planning; Project Report; feasibility Study types and its importance ● Business Unit Promotion: Concept and Stages of Business Unit Promotion, Location – Factors determining location, and Role of Government in Promotion. ● Statutory Requirements in Promoting Business Unit: Licensing and Registration procedure, Filing returns and other documents, Other important legal provisions.
<u>3</u>	<u>Entrepreneurship</u>
	<ul style="list-style-type: none"> ● Introduction: Concept and importance of entrepreneurship, factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur ● The Entrepreneurs: Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centers in India. Incentives to Entrepreneurs in India. ● Women Entrepreneurs: Problems and Promotion.

4	<u>New Trends in Business and Strategy alternative in changing scenario</u>
	<ul style="list-style-type: none"> ● New Trends in Business: Impact of Liberalization, Privatization and Globalization, Strategy alternatives in the changing scenario, Restructuring and turnaround strategies ● Strategies for going Global: MNC, TNC, FDI ● Contemporary Aspects in Business: concept and scope of CSR, Corporate Governance and its' impact.

Reference Books

Commerce I
<ul style="list-style-type: none"> ● <i>Business Organisation Management</i> Maheshwari, Rajendra P ,Mahajan, J.P.,International Book House ● <i>Business Organisation</i>, Maheshwari, Rajendra P, Mahajan, J.P., International Book House ● <i>Introduction To Commerce</i>, Vikram, Amit, Atlantic Pub ● <i>A Course Book On Business Environment</i>, Cherunilam,Francis, Himalaya Pub ● <i>Business Environment</i>, Cherunilam,Francis, Himalaya Pub ● <i>Essentials Of Business Environment</i>, Aswathappa,K., Himalaya Pub ● <i>Essentials Of Business Environment</i>, Aswathappa, Himalaya Pub ● <i>Strategic Management</i>, Kapoor, Veekkas, Taxmann ● <i>Strategic Management</i>, David,Fred R., Phi Leraning ● <i>Strategic Management</i>, Bhutani, Kapil, Mark Pub. ● <i>Strategic Management</i>, Bhutani, Kapil, Mark Pub. ● <i>Entrepreneurship</i>, Hisrich, Robert D, Mc Graw Hill ● <i>Entrepreneurship Development</i>, Sharma, K.C., Reegal Book Depot

***Revised Syllabus of Courses of B.Com. Program at Semester II
With Effect from the Academic Year 2025 - 2026***

Major Course (MC)

Commerce II

Service Sector

Paper Code: UCM2CM2

Modules at a Glance

<u>Sr. No.</u>	<u>Modules</u>	<u>No. of Lectures</u>
1	Concept of Services	15
2	Retailing	15
3	Recent Trends in Service Sector	15
4	E-Commerce	15
Total		60

Course Objectives:

● To introduce students to the service sector.
● To make learners familiar with the banking, Insurance, and retailing sector
● To enable learners to understand various aspects of E-Commerce
● To make the learners familiar with current challenges and issues in the service sector

Course Outcomes:

● Explain the Concept of service, Marketing Mix for Services, service marketing, and service strategies.
● Summarize Retailing, its format and Retail scenario.

<ul style="list-style-type: none"> ● Compare Recent Trends and Conventional Trends in Service Sector namely ITES sector, Banking Sector, Insurance Sector and Logistics.
<ul style="list-style-type: none"> ● Evaluate E-Commerce, Concept of World Wide Web its Types and Models.

<u>Sr. No.</u>	<u>Modules / Units</u>
<u>1</u>	<u>Concept of Services</u>
	<ul style="list-style-type: none"> ● Introduction: Meaning, Characteristics, Scope and Classification of Services – Importance and Challenges of service sector in the Indian ● Marketing Mix Services: Consumer expectations, Services Mix, - Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and people ● Service Marketing: Concept, Service Marketing Triangle, Role of Service in Modern Economy, Goods v/s Service Marketing.
<u>2</u>	<u>Retailing</u>
	<ul style="list-style-type: none"> ● Introduction: Concept of organized and unorganized retailing, Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers. ● Retail Format: Store format, Non – Store format, Store Planning, design and layout ● Retail Scenario: Retail Scenario in India and Global context – Prospects and Challenges in India. Mall Management – Retail Franchising. FDI in Retailing, Careers in Retailing
<u>3</u>	<u>Recent Trends in Service Sector</u>
	<ul style="list-style-type: none"> ● ITES Sector: Concept and scope of BPO, KPO, LPO, and ERP. ● Banking Sector: Methods of E-Payment (Debit & Credit Cards, Smart Cards, E-Wallets, NEFT, RTGS) Payment Gateways, online banking and M- Banking (Importance and risk involved), FDI and its impact on Banking in India, Insurance- Features, Principles, Types, Opportunities, and Challenges. IRDA ● Logistics: Networking – Importance – Challenges-Trends in Logistics

<u>4</u>	<u>E-Commerce</u>
	<ul style="list-style-type: none"> ● Introduction: Meaning, Features, Functions, and Scope of E-Commerce- Importance and Limitations of E-Commerce ● Types of E-Commerce: Basic ideas and Major activities of B2C, B2B, C2C. ● Present status of E-Commerce in India: Transition to E-Commerce in India, E-Transition Challenges for Indian Corporates, Government E-Marketplace, World Wide Web- Concept of Web Server, Web Site, Web page, Principles of Website Design.

Reference Books

Commerce II
<ul style="list-style-type: none"> ● <i>Service Marketing, Temani, V.K., Prism Pub</i> ● <i>Service Marketing, Temani, V.K., Prism Pub</i> ● <i>Management Of Service Sector, Bhatia, B S, V P Pub</i> ● <i>Introduction To E – Commerce, Dhawan, Nidhi, International Book House</i> ● <i>Introduction To Retailing, Lusch,Robert F., Dunne,Patrick M., Carver,James R.,Cengage Learning</i> ● <i>Retailing Management, Levy Michael., Weitz Barton A,Tata Mcgraw Hill</i>

Scheme of Examination (Amended)

Faculty of Commerce

(Under-graduate Programmes)

Choice Based Credit System (CBCS)

❖ Revised Scheme of Examination

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment: 40 %**40 Marks**

Sr. No.	Particular	Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	Group/ Individual Survey Project/Presentation and write up on the selected topics of the subjects/Case studies / Test based on tutorials /Book Review / Open Book Test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

(For Courses with Practical)

Sr. No.	Particular	Marks
01	Practical Examination	20 Marks
	Journal	05 Marks
	Viva Voce	05 Marks
	Laboratory Work	10 Marks
02	Group/ Individual Survey Project/Presentation and write up on the selected topics of the subjects/Case studies / Test based on tutorials /Book Review / Open Book Test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Question Paper Pattern

(Periodical Class Test)

Maximum Marks: 20

Duration: 40 Minutes

Questions to be set: 02

All Questions are Compulsory

Question No.	Particular	Marks
Q-1	Match the Column / Fill in the Blanks / Multiple Choice Questions/ Answer in One or Two Lines (Concept based Questions) (1 Marks / 2 Marks each)	10 Marks
Q-2	Answer in Brief (Attempt any Two of the Three) (5 Marks each)	10 Marks

B) Semester End Examination: 60 %

60 Marks

- Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

Theory question paper pattern
<ol style="list-style-type: none">1. There shall be four questions each of 15 marks (30 marks with internal options).2. All questions shall be compulsory with internal options.3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit/module.

Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and minimum of Grade D, wherever applicable, to pass a

particular semester. A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

***Syllabus of Courses of B.Com. Programme at Semester I with effect from
the Academic Year 2025-2026***

Skill Enhancement Course (SEC)

Paper Code: USEC1EM1

Event Management I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Event Management	15
2	Planning & Designing of Events	15
Total		30

***Course Outcomes (Cos)
Semester I***

Name of the Programme B.Com	Programme Coordinator Ms. Saumya Rai	Head of the Department Dr. S.B. Yadav
Subject: Event Management I	Course: SEC Course code : UCM1EM1	Course: SEC Course code: UCM1EM1
	After completing the course, students will be able to;	Bloom's Taxonomy Level (BTL)
C01	summarize the concept of Event Management	II. Understanding
C02	understand the practical aspects of Event Planning & Designing an Event.	II. Understanding

Event Management I

Sr. No.	Modules / Units
1	Introduction to Event Management
	<ul style="list-style-type: none"> • Meaning Need & Importance of Event Management • Activities in Event Management • Creating & Developing Events • Code of Ethics in Event Management
2	Planning & Designing of Events
	<ul style="list-style-type: none"> • Importance of planning an event • Steps Involved in Event Planning • Role of Event Planner, Sponsorship of Events • Risk Associated with an Event

Reference
<ul style="list-style-type: none"> • <i>A textbook of Event Management, Logan Gaspar</i> • <i>Event Management, A professional and development approach, Dr. B. C. Mathur</i> • <i>Event planning, Allen, J. (2000), Ontario: Etobicoke</i> • <i>Operational management, Badmin, P. Coombs, M. and Rayner, G. (1992)</i> • <i>Event marketing, Behrer, M. & Larsson, A. (1998)</i>

***Syllabus of Courses of B.Com. Programme at Semester I with effect from
the Academic Year 2025 - 2026***

Skill Enhancement Course (SEC)

Paper Code: USEC2EM2

Event Management II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Event Management Feasibility & Event Marketing	15
2	Event Management Logistic, Safety & Security	15
Total		30

Course Outcomes (Cos)

Semester II

Name of the Programme B.Com	Programme Coordinator Ms. Saumya Rai	Head of the Department Dr. S.B. Yadav
Subject: Event Management II	Course: SEC Course code : UCM2EM2	Course: SEC Course code: UCM2EM2
	After completing the course, students will be able to;	Bloom's Taxonomy Level (BTL)
C01	Interpret event management feasibility	II. Understanding
C02	Understand event marketing, and legal compliance	II. Understanding

C03	Summaries Event Management Logistics, Safety, and Security.	II. Understanding
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Event Management II

Sr. No.	Modules / Units
1	Event Management Feasibility & Event Marketing
	<ul style="list-style-type: none"> • Meaning of Event Management Feasibility, Types of Feasibility • Legal Compliance, Developing Procedure for Event Compliance • Event Marketing & Promotion • Event Branding, Modes of Publicity
2	Event Management Logistic, Safety & Security
	<ul style="list-style-type: none"> • Event Management logistics • Site layout • Map Design and Overall event management • Safety & Security related to events

REFERENCES
<ul style="list-style-type: none"> • Event Management, Bowdin, G. McDonnell, I, Allen, J and O Toole (1994) • Special event: Best practices in modern events management, Goldblatt, J.J. (1997) New york • Service Management, Gronroos, C (1990) • Risk and decision making in event management, Laybourn, P. (2004) • Evaluation of service quality at event, Oneill, M, Getz, D. and Carlsen, J (1998)

Scheme of Examination (Amended)

Faculty of Commerce

(Under-graduate Programmes)

Choice Based Credit System (CBCS)

Revised Scheme of Examination

The performance of the learners shall be evaluated into two components. The allocation of marks are as shown below:

A) Practical Examinations (PE)/Field Work (FW)/Test Based on Tutorials: 40 % 20 Marks

Journal/Lab book/workbook, Viva Voce	05 Marks
Practical/Laboratory Work/field work/Test based on tutorials	15 Marks

B) Semester End Examination (SEE): 60 %

30 Marks

- Duration: The examination shall be of 1 hour's duration.

Question Paper Pattern

Theory question paper pattern
<ol style="list-style-type: none">1. There shall be two/three questions each of 15/10 marks.2. All questions shall be compulsory with internal options.3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

Question Paper Pattern

(Theoretical Courses)

Maximum Marks: 30

Questions to be set: 03

Duration: 1 Hrs.

All Questions are Compulsory Carrying 10 Marks each.

Question No	Particular	Marks

Q-1	Theoretical Question	10 Marks
Q-1	OR Theoretical Question	10 Marks
Q-2	Theoretical Question	10 Marks
Q-2	OR Theoretical Question	10 Marks
Q-3	Theoretical Question	10 Marks
Q-3	OR Theoretical Question	10 Marks

Passing Standard

- For Major courses: The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Continuous Internal Assessment (CIA) and 40% marks in Semester End Examination (SEE) (i.e. 24 out of 60) separately, to pass the course and minimum of Grade D, wherever applicable, to pass a particular semester. A learner will be said to have passed the course if the learner passes the Continuous Internal Assessment (CIA) and Semester End Examination (SEE).
- For AEC, VEC, VSC, SEC, IKS, Minor, OE and CC courses: Learners should remain present for Continuous Internal Assessment (CIA) and Semester End Examination (SEE)/ Practical Examination (PE). A learner will be said to have passed the course if the learner obtains minimum of 40% marks in the Continuous Internal Assessment (CIA) and Semester End Examination (SEE)/ Practical Examination together and obtain minimum 10 marks out of 30 marks in Semester End Examination (SEE)/ Practical Examination (PE)

Syllabus of Courses of B.Com. Programme at Semester II with effect from the Academic Year 2024-2025

Open Elective Courses (OE)

Paper Code: UOE2MF

Management Foundation

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Management	15
2	Entrepreneurship	15
Total		30

Course Outcomes (Cos)
Semester II

Name of the Programme B.Com	Programme Coordinator Ms. Saumya Rai	Head of the Department Dr. S.B. Yadav
Subject: Management Foundation	Course: OE Course code: UOE2MF	Course: OE Course code: UOE2MF
	After completing the course, students will be able to;	Bloom's Taxonomy Level (BTL)
C01	summarize the concept of Management	II. Understanding

C02	understand concept of entrepreneurship	II. Understanding
C03	Interpret start-up ventures.	II. Understanding

Management Foundation

Sr. No.	Modules / Units
1	Introduction to Management
	<ul style="list-style-type: none"> • Concept of Management, Objectives of Management, Importance of Management • Characteristics of Management, Functions of Management, Henry Fayol Principle of Management • Management by Objective, Advantages of Management by Objective, Advantages of Management by Exception • Essentials in decision making, Components of Management Information Systems
2	Entrepreneurship
	<ul style="list-style-type: none"> • Concept of entrepreneurship, Features of entrepreneurship, Skills required for an entrepreneur • Steps to start an enterprise, Sources of Finance, Challenges to start an enterprise • start-up venture- Identification of business opportunities, Incentives by the government, • Factors influencing women's entrepreneurship, Challenges faced by women's entrepreneurship

REFERENCES
<ol style="list-style-type: none"> 1. Management Today Principles& Practice- Gene Burton, ManabThakur, Tata McGraw-Hill,Publishing Co.Ltd. 2. Management – JamesA.F.Stoner, Prentice Hall, Inc .U.S.A. 3. Management : Global Prospective –Heinz Weihrich& Harold Koontz, Tata McGraw- Hill, Publishing Co.Ltd. 4. Essential of Database Management Systems –AlexisLeon ,MathewsLeon Vijay Nicole, Imprints Pvt Ltd. 5. Management –Task ,Resp, Practices – PetaDruche “willian Heinemann LTD. 6.Entrepreneurship, Hisrich, Robert D, Mc Graw Hill 7.Entrepreneurship Development, Sharma, K.C., Reegal Book Depot

Scheme of Examination (Amended)

Faculty of Commerce

(Under-graduate Programmes)

Choice Based Credit System (CBCS)

Revised Scheme of Examination

For Open Elective Courses (OE) (50 Marks)

The performance of the learners shall be evaluated into two components. The allocation of marks are as shown below:

A) Continuous Internal Assessment (CIA): 40 %

20 Marks

Sr. No.	Particular	Marks
01	One project / case study / Test based on Practical skills/test based on tutorials (Workbook)/ Open book test based on curriculum to be assessed by the teacher concerned	20 Marks

B) Semester End Examination (SEE): 60 %

30 Marks

- Duration: The examination shall be of 1 hour's duration.

Question Paper Pattern

Theory question paper pattern
<ol style="list-style-type: none">1. There shall be two/three questions each of 15/10 marks.2. All questions shall be compulsory with internal options.3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

Question Paper Pattern
(Theoretical Courses)

Maximum Marks: 30

Questions to be set: 03

Duration: 1 Hrs.

All Questions are Compulsory Carrying 10 Marks each.

Question No	Particular	Marks
Q-1	Theoretical Question	10 Marks
	OR	
Q-1	Theoretical Question	10 Marks
Q-2	Theoretical Question	10 Marks
	OR	
Q-2	Theoretical Question	10 Marks
Q-3	Theoretical Question	10 Marks
	OR	
Q-3	Theoretical Question	10 Marks

Passing Standard

- For Major courses: The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Continuous Internal Assessment (CIA) and 40% marks in Semester End Examination (SEE) (i.e. 24 out of 60) separately, to pass the course and minimum of Grade D, wherever applicable, to pass a particular semester. A learner will be said to have passed the course if the learner passes the Continuous Internal Assessment (CIA) and Semester End Examination (SEE).
- For AEC, VEC, VSC, SEC, IKS, Minor, OE and CC courses: Learners should remain present for Continuous Internal Assessment (CIA) and Semester End Examination (SEE)/ Practical Examination (PE). A learner will be said to have passed the course if the learner obtains minimum of 40% marks in the Continuous Internal Assessment (CIA) and Semester End Examination (SEE)/ Practical Examination together and obtain minimum 10 marks out of 30 marks in Semester End Examination (SEE)/ Practical Examination (PE)



**Janardan Bhagat Shikshan Prasarak Sanstha's
CHANGU KANA THAKUR
ARTS, COMMERCE & SCIENCE COLLEGE, NEW
PANVEL (AUTONOMOUS)**

**Re-accredited 'A++' Grade by NAAC
'College with Potential for Excellence' Status Awarded by UGC
'Best College Award' by University of Mumbai
Program: B.Com**

Revised Syllabus

Second Year Semester

**III and IV
Under NEP 2020**

Revised Syllabus of S.Y.B.Com. Commerce

To be implemented from Academic Year 2025 - 2026

Under NEP 2020

Course Structure

S.Y.B.Com.

(To be implemented from Academic Year- 2025-2026)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	Major		1	Major	
1	Commerce III (Management: Functions and Challenges)	03	1	Commerce – IV (Management: Production & Finance)	03
2	Major		2	Major	
1	IKS – Bharatiya Perspective : Accounting and Commerce Through History	02	1	Legal Framework for Business II	02
3	Vocational Skill Course		3	Skill Enhancement Course	
1	Advertising I / Financial Data Analysis	02	1		
4	Open Elective		4	Open Elective	
1	Entrepreneurship and Business Development I / Basic of Computer I	04	1	Entrepreneurship and Business Development II / Basic of Computer II	04
Total Credits		11	Total Credits		09

***Revised Syllabus of Courses of B.Com. Programme at Semester III
with Effect from the Academic Year 2025-2026***

***Major Course
Commerce –III***

Paper Code: UCM3CM3

(Management: Functions and Challenges)

Course objectives:

- To teach the students the Introduction to Management.
- To explain the various aspects and importance of Planning & decision-making.
- To understand the Importance of Organizing.
- To understand directing & controlling.

Course Outcome:

Name of the Programme : B.COM	Programme Coordinator –	Head of the Department – Prof. (Dr.) S. B. Yadav
Subject : COM III	Course – Commerce III Course Code - UCM3CM3	Couse Coordinator -
	After completing the course, student will be able to :	
CO1	Explain the evolution of Management thought and Modern Management Approach	Understanding
CO2	Apply the Concept of Planning, MBO, Decision Making	Analyze
CO3	Conclude the concept of Organizing, Coordinating and controlling activities	Evaluate
CO4	Develop Leadership traits, Motivation, and controlling activities	Evaluate

Sr. No.	Modules	No. of Lectures
1	Introduction To Management	15
2	Planning & Decision Making	15
3	Organizing, Coordinating & Controlling	15
Total		45

Sr. No.	Modules
1	Introduction To Management (15)
	<ul style="list-style-type: none"> ● Management- Concept, Nature, Functions, Managerial Skills & Competencies ● Evolution of Management Thoughts Classical Approach: Scientific Management – F.W. Taylor’s Contribution Classical Organization Theory: Henri Fayol’s Principles Neoclassical: Human Relations Approach – Elton Mayo’s Hawthorne experiments ● Modern Management Approach- Peter Drucker’s Dimensions of Management, Indian Management Thoughts: Origin & Significance of Indian Ethos to Management.
2	Planning & Decision Making (15)
	<ul style="list-style-type: none"> ● Planning – Steps, Importance, Components ● M.B.O –Process, Advantages, ● Management Information System- Concept,Components, Importance of Management by Exception. Active management by exception V/S Passive management by exception. ● Decision Making – Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making.
3	Organising, Coordination and Controlling (15)

	<ul style="list-style-type: none"> ● Organising-Steps, Organisation Structures – Features of Line & Staff Organisation, Matrix Organisation , Virtual Organisation, Formalv/s Informal Organisation. ● Leadership and Coordination- Concept, Functions, Styles, Qualities of a good leader. Importance of Coordination, Importance of HR in an organization, Stress management technique. ● Controlling – Concept, Steps, Techniques of Controlling –PERT, CPM, Budgetary Control, Management Audit.
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SEMESTER – III REFERENCE BOOKS:

REFERENCES
<ol style="list-style-type: none"> 1. Marketing Management: Analysis, Planning, Implementation, and Control by Philip Kotler, Kevin Lane Keller 2. Management: Tasks, Responsibilities, Practices" by Peter F. Drucker 3. Management Today Principles& Practice- Gene Burton, ManabThakur, Tata McGraw-Hill,Publishing Co.Ltd. 4. Management – JamesA.F.Stoner, Prentice Hall, Inc .U.S.A. 5. Management : Global Prospective –Heinz Weihrich& Harold Koontz, Tata McGraw- Hill, Publishing Co.Ltd. 6. Essential of Database Management Systems –AlexisLeon ,MathewsLeon Vijay Nicole, Imprints Pvt Ltd.

***Revised Syllabus of Courses of B.Com. Programme at Semester IV
with Effect from the Academic Year 2025-2026***

**Major Course
Commerce – IV
(Management: Production & Finance)**

Paper Code: UCM4CM4

Course objectives:

- To teach the students Production & Inventory Management.
- To Explain the importance of Quality Management.
- To understand the Importance of the Indian financial system.
- To understand recent trends in finances.

Course Outcome:

Name of the Programme : B.COM	Programme Coordinator – Mr. Vivek B. Khutikar	Head of the Department – Prof. (Dr.) S. B. Yadav
Subject : COM IV	Course – Commerce IV Course Code - UCM3CM3	Couse Coordinator - Vivek B. Khutikar
	After completing the course, student will be able to :	
CO1	Illustrate the Concept of Production Management, Production system and Inventory Management.	Understanding
CO2	Infer Dimension of quality, Quality circle and Service Quality Management.	Understanding
CO3	Analyze Functioning of Indian Financial Market, SEBI, Stock Exchange, Credit Rating Agencies, IRDAI, PFRDA	Analyze
CO4	Compare Recent Trends in Finance like Mutual Fund, SIP, Start-up venture, Micro Finance, Understanding of Financial literacy and Managing Finance during & post Pandemic.	Evaluate

Sr. No.	Modules	No. of Lectures
1	Production & Inventory Management	15
2	Quality Management	15
3	Indian Financial System & Recent Trends in Finance	15
	Total	45

Sr. No.	Modules
1	Production & Inventory Management
	<ul style="list-style-type: none"> ● Production Management: Objectives, Scope Production Planning & Control : Steps, Importance ● Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity. ● Inventory Management- Objectives, Inventory Control- Techniques. Scientific Inventory Control System – Importance
2	Quality Management
	<ul style="list-style-type: none"> ● Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features. ● Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process ● Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality.
3	Indian Financial System and Recent Trends In Finance
	<ul style="list-style-type: none"> ● Indian Financial Market: Structure-Money market and Capital market. Indian Financial Regulators: RBI, SEBI, IRDAI, PFRDA, Credit Rating Agencies- CRISIL, CARE, ICRA. ● Mutual Funds – Concept, Systematic Investment Plan, Advantages and Limitations, Types, Factors responsible for growth of mutual funds ● Start-up Ventures –Concept, Sources of Funding, Microfinance – Importance, Role of Self Help Groups. ● Need & Importance of Financial literacy, Managing Personal finance during & post Pandemic

SEMESTER – IV REFERENCE BOOKS:

REFERENCES

1. Production and Operations Management by K. Aswathappa
2. Production and Operations Management –ProfL.C.Jhamb, Event Publishing House
3. Financial Markets and Institutions by Fredric S. Mishkin and Stanley G. Eakins
4. Production Planning & Control- ProfL.C.Jhamb, Event Publishing House
5. Production & Operation Management (Text & Cases)- K.Ashwathappa&G.Sudeshana Reddy, Himalaya Publication.
6. Essentials of Inventory Management-MaxMuller,Amacon Publishes
7. Indian Financial System—BharathiPathiak, Pearson Publication
8. Financial Institutions and Markets : Structure Growth& Innovations – L.M.Bhole , Jitendra Mahakad, Tata McGraw Hill.
- 9.The IndianFinancial System and Financial Market Operator-VasantDesai, Himalaya Publishing
- 10.Production and Operations Management –Anandkumar Sharma, Anmol Publication
11. Mutual Funds in India: Emerging Issues-NaliniPravaTripathy, Excel Books New Delhi.
12. Start up Stand up: A step by stepguide to Growing your Business,NandiniVaidyanathan, Jaico Publishing House,Mumbai

Scheme of Examination (Amended)

Faculty of Commerce

(Under-graduate Programmes)

Choice Based Credit System (CBCS)

❖ Revised Scheme of Examination

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment: 40 %

40 Marks

Sr. No.	Particular	Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	Group/ Individual Survey Project/Presentation and write up on the selected topics of the subjects/Case studies / Test based on tutorials /Book Review / Open Book Test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

(For Courses with Practical)

Sr. No.	Particular	Marks
01	Practical Examination	20 Marks
	Journal	05 Marks
	Viva Voce	05 Marks
	Laboratory Work	10 Marks
02	Group/ Individual Survey Project/Presentation and write up on the selected topics of the subjects/Case studies / Test based on tutorials /Book Review / Open Book Test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Question Paper Pattern ***(Periodical Class Test)***

Maximum Marks: 20

Duration: 40 Minutes

Questions to be set: 02

All Questions are Compulsory

Question No.	Particular	Marks
Q-1	Match the Column / Fill in the Blanks / Multiple Choice Questions/ Answer in One or Two Lines (Concept based Questions) (1 Marks / 2 Marks each)	10 Marks
Q-2	Answer in Brief (Attempt any Two of the Three) (5 Marks each)	10 Marks

B) Semester End Examination: 60 %

60 Marks

- Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

Theory question paper pattern
<ol style="list-style-type: none">1. There shall be four questions each of 15 marks (30 marks with internal options).2. All questions shall be compulsory with internal options.3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit/module.

Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and minimum of Grade D, wherever applicable, to pass a particular semester. A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

Syllabus of Courses of B.Com. Programme at Semester III with effect from the Academic Year 2025-2026

Paper code: USEC3FDA

1. Financial Data Analysis

Course objectives:

- To remember & understand basic to advanced Excel techniques for organizing and analysing business data.
- To learn advanced data analysis techniques to interpret complex business data for decision-making.
- To apply the key concepts of Power BI, including datasets, reports, and dashboards for business data analysis and create charts and reports that communicate business

Name of the Programme B.Com	Programme Coordinator	Head of the Department- Prof.(Dr.) S.B. Yadav
Subject: Financial Data Analysis	Course: Course code : USEC3FDA	
	After completing the course, students will be able to;	Bloom's Taxonomy Level (BTL)
C01	Remembering the concept of excel	I. Remembering
C02	Understand advanced data analysis skills	II. Understanding
C03	Apply basic Power BI concepts such as charts, datasets, reports, dashboards for data analysis	II. Applying

<u>Sr. No.</u>	<u>Modules</u>	<u>No. of Lectures</u>
1	An Overview of Advanced Excel's Foundations	15
2	Fundamentals of Power BI	15
Total		30

Modules at a Glance

Sr. No.	Modules / Units
1	An Overview of Advanced Excel's Foundations
	<ul style="list-style-type: none"> • Introduction To Basics Concept of Excel: Workbook, Worksheet and its features, • Formulas and Functions- Logical functions, Lookup function, Text functions, Financial Function, Mathematical functions • Data Management and Analysis: Data sorting and filtering, Data validation: Custom validation rules, Data analysis tools: Goal Seek, Scenario Manager, Solver
2	Fundamentals of Power BI
	<ul style="list-style-type: none"> • Fundamentals of Power BI Introduction to business intelligence (BI) concepts in commerce Overview of Power BI: its features, and benefits. Installation and setup of Power BI Desktop, Getting familiar with the Power BI interface. • Data Import into Power BI Creating and Connecting Power BI to various data sources: Excel, CSV, databases, web sources • Visualization Principles Understanding data visualization concepts and principles Basics of Creating visualizations (charts, tables, maps, etc.), Selecting appropriate chart types based on data characteristics and analysis objectives Enhancing visualizations with formatting options • Importance of data modelling in Power BI for effective analysis Establishing relationships between tables based on common fields Constructing a simple data model using Power BI Desktop • Interactive Reports and Dashboards Developing interactive reports Building dashboards

Practical List

- Calculation of total marks, percentage, grade and result of student's data.
- Calculate their bonus as per the following on provided data.

Sale	Bonus
0-30000	0
30000-40000	3000
40000-50000	4000
50000-60000	5000
60000-70000	6000
70000-80000	7000
80000 & above	8000

- Calculation of DA, HRA, PF, Gross Salary and Net Salary using spreadsheet on given data.
- Practical on Managing Scenario
- Demonstrate Lookup function in excel
- Import data from an Excel file and a web source into Power BI Desktop and Build interactive reports in power BI desktop.
- Create a simple data model with two tables and establish relationships between them.

REFERENCES

- Excel 2019 All-in-One ForDummies Book by Greg Harvey 1st Edition, John Wiley & Sons Inc.
- "Analyzing Data with Power BI and Power Pivot for Excel" by Alberto Ferrari and Marco Russo
- "Power BI for Dummies" by Michael Alexander and Brett Powell

***Revised Syllabus of Courses of B.Com. Programme at Semester III
with Effect from the Academic Year 2025-2026***

Vocational Skill Course (SEC)

Course code: UCM3AD1

Advertising – I

Modules at Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Advertising	15
2	Aspects of Advertising and Special Purpose Advertising	15
Total		30

Course Outcomes (Cos)

Semester 3

Name of the Programme B.Com	Programme Coordinator Ms. Saumya Rai	Head of the Department Prof. (Dr.) S.B. Yadav
Subject: Advertising I	Course: Course code : UCM3AD1	Course: Course code:UCM3AD1
	After completing the course, students will be able to;	Bloom's Taxonomy Level (BTL)
C01	Explain Integrated Marketing Communication, advertising & classification of advertising	II. Understanding

C02	Analyse advertising agency, agency & client & career in advertising.	IV. Analyze
C03	Identify economic & social aspects of advertising	V. Evaluating
CO4	Know the Importance of Brand building, special purpose advertising & trends in advertising	V. Evaluating

Sr. No.	Modules
1	Introduction to Advertising
	<ul style="list-style-type: none"> ● Integrated Marketing Communications (IMC)-Features,Elements, Role of advertising in IMC, Advertising: Concept,, Features, Benefits of advertising to Business firms and consumers, Classification of advertising: Geographic, Media, Target audience andFunctions ● Ad Agency and Clients: Features, Structure and Types of advertising agencies , Agency selection criteria and turnover, Agency compensation ● Careers in advertising: Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, Dubbing.
2	Aspects of Advertising and Special Purpose Advertising
	<ul style="list-style-type: none"> ● Economic and Social advertising : Effect of advertising on consumer demand, monopoly and competition, Price. social issues in advertising, Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India) ● Brand Building: Brand building model: Keller's Brand Equity Model, AIDA Model, Role of advertising in developing Brand Image and Brand

	<p>Equity, and managing Brand Crises. Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements</p> <ul style="list-style-type: none"> • Trends and Techniques in Advertising: Media, Ad spends, Ad Agencies, Different techniques used in advertising
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Reference Books	
Advertising	
	<ol style="list-style-type: none"> 1. Advertising and Promotion : An Integrated Marketing Communications Perspective George Belch and Michael Belch, 2015, 10th Edition, McGraw Hill Education 2. Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education 3. Strategic Brand Management – Kevin Lane Keller, 4th Edition, 2013 – Pearson Education Limited 4. Kleppner’s Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson Education Limited 5. Advertising: Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma –Prentice Hall 6. Advertising Management, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education 7. Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing 8. Brand Equity & Advertising- Advertising’s role in building strong brands, 2013- David A. Aker, Alexander L. Biel, Psychology Press 9. Brand Positioning – Strategies for Competitive Advantage, Subroto Sengupta, 2005, Tata McGraw Hill Publication. 10. The Advertising Association Handbook – J. J. D. Bullmore, M. J. Waterson, 1983 – Holt Rinehart & Winston 11. Integrated Advertising, Promotion, and Marketing Communications, Kenneth E.

***Syllabus of Courses of B.Com. Programme at Semester III with
effect from the Academic Year 2025-2026***

Open Elective (OE) Courses

Entrepreneurship & Business Development I

Paper Code: UOE1EBD

Course Objectives:

1. To introduce the fundamental concepts of entrepreneurship and its role in economic development.
2. To help students identify viable business opportunities and develop business ideas.
3. To provide insights into the entrepreneurial ecosystem and support structures in India.
4. To equip students with foundational knowledge of business planning and feasibility analysis.

Course Outcomes:

After completing this course, students will be able to:

1. Explain the importance of entrepreneurship and its impact on economic growth.
2. Identify and evaluate potential business opportunities.
3. Develop a structured business model using frameworks like the Business Model Canvas.
4. Understand the entrepreneurial ecosystem, including incubation centers and funding sources.

Sr. No.	Modules	No. of Lectures
1	Fundamentals of Entrepreneurship	15
2	Business Idea Generation & Market Research	15
3	Business Models & Startup Planning	15
4	Entrepreneurial Ecosystem in India	15
Total		60

Sr. No.	Modules / Units
1	Fundamentals of Entrepreneurship
	<ul style="list-style-type: none"> • Foundations of Entrepreneurship - Definition, Scope & Importance of Entrepreneurship, Types of Entrepreneurs & Entrepreneurial Traits • The Entrepreneurial Lifecycle - The Entrepreneurial Process, Key Skills for Entrepreneurs, Challenges faced by Entrepreneurs • Entrepreneurship & Economic Development, Role of Women and Social Entrepreneurs • The Startup Ecosystem in India - Challenges & Opportunities for Startups in India
2	Business Idea Generation & Market Research
	<ul style="list-style-type: none"> • Identifying Business Opportunities, Idea Validation & Feasibility Study • Market Research & Competitive Analysis, Steps to conduct market research • Developing a Minimum Viable Product (MVP), Methods to Evaluate and Filter Ideas • Case Studies of Successful Startups
3	Business Models & Startup Planning
	<ul style="list-style-type: none"> • Business Model Canvas (BMC), Key Components of Business Model, E-Commerce Model • Revenue Models & Pricing Strategies, Lean Startup Methodology • Drafting a Business Plan, Sources of Finance • Risk Assessment & Business Sustainability
4	Entrepreneurial Ecosystem in India
	<ul style="list-style-type: none"> • Introduction to Startup India, Make in India & MSME Policies • Role of Incubators, Accelerators & Co-Working Spaces, Government Policies and Support Systems • Role of NGOs & Social Enterprises in Business Development • Local Business Opportunities in the Panvel Region, Success Stories of Entrepreneurs from Maharashtra

References

- Blank, S., & Dorf, B. (2020). *The startup owner's manual: The step-by-step guide for building a great company*. Wiley.
- Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2020). *Entrepreneurship*. McGraw-Hill Education.
- Osterwalder, A., & Pigneur, Y. (2010). *Business model generation: A handbook for visionaries, game changers, and challengers*. Wiley.
- Ries, E. (2011). *The lean startup: How today's entrepreneurs use continuous innovation to create radically successful businesses*. Crown Business.
- Scarborough, N. M. (2018). *Essentials of entrepreneurship and small business management*. Pearson.
- Government of India. (2023). *Startup India: Action plan & policies*. Ministry of Commerce & Industry. <https://www.startupindia.gov.in>
- Maharashtra Industrial Development Corporation. (2023). *MSME policies and incentives for startups in Maharashtra*. <https://www.midcindia.org>

***Syllabus of Courses of B.Com. Programme at Semester
IV with effect from the Academic Year 2025-2026***

Open Elective (OE) Courses

Entrepreneurship & Business Development II

Paper Code: UOE2EBD

Course Objectives:

1. To provide practical knowledge of legal, financial, and procedural aspects of starting a business.
2. To familiarize students with business registration, taxation, and regulatory requirements in India.
3. To introduce various funding sources and government schemes for startups.
4. To help students develop marketing and growth strategies for business expansion.

Course Outcomes:

After completing this course, students will be able to:

1. Register a business and comply with legal formalities, including taxation.
2. Explore funding options such as angel investors, venture capital, and government schemes.
3. Apply digital marketing strategies and branding techniques for business growth.
4. Understand and implement scaling strategies for long-term business sustainability.

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Legal & Procedural Aspects of Starting a Business	15
02	Funding & Financial Planning for Startups	15
03	Business Growth & Digital Marketing Strategies	15
04	Practical Exposure & Business Sustainability	15
Total		60

Modules at a Glance

Sr. No.	Modules / Units
1	Legal & Procedural Aspects of Starting a Business
	<ul style="list-style-type: none"> • Types of Business Entities / Structures (Sole Proprietorship, Partnership, LLP, Pvt. Ltd.) • Business Registration Process & Required Documentation, License & Permits - GST, PAN, MSME, and Other Mandatory Compliances • Local Business Licensing & Regulations (Panvel-Specific), Employment Law and Hiring Practices • Intellectual Property Rights (IPR) – Trademarks, Patents, Copyright.
2	Funding & Financial Planning for Startups
	<ul style="list-style-type: none"> • Sources of Startup Funding (Bootstrapping, Angel Investors, Venture Capital, Crowd funding) • Bank Loans & Financial Assistance (Mudra Loan, Stand-Up India) • Budgeting & Financial Forecasting for Small Businesses, Cash Flow Management • Government Schemes & Startup Incentives in Maharashtra, Case Studies of Successfully Funded Startups
3	Business Growth & Digital Marketing Strategies
	<ul style="list-style-type: none"> • Branding & Positioning Strategies • Basics of Digital Marketing (SEO, Social Media, Email Marketing, Paid Ads) • Sales Techniques & Customer Relationship Management, Networking & Business Collaboration Strategies • Scaling a Business – Local, Regional, & National Expansion
4	Practical Exposure & Business Sustainability
	<ul style="list-style-type: none"> • Practical Exposure of Business - Field Visit to a Local Startup or Incubation Center • Preparing a Business Plan & Pitch Deck Presentation • Identifying Sustainability & Scalability Factors in Business, Digital Transformation • Ethical Business Practices & Corporate Social Responsibility (CSR), Future Trends & Opportunities in Entrepreneurship

References

- Schaper, M., Volery, T., Weber, P., & Gibson, B. (2018). *Entrepreneurship and small business*. Wiley.
- Kotler, P., & Keller, K. L. (2019). *Marketing management* (15th ed.). Pearson.
- Drucker, P. F. (1985). *Innovation and entrepreneurship: Practice and principles*. Harper & Row.
- Kumar, A. (2021). *Legal aspects of business*. Cengage Learning.
- Ministry of Micro, Small and Medium Enterprises (MSME). (2023). *MSME schemes and startup incentives in India*. <https://www.msme.gov.in>
- Indian Patent Office. (2023). *Intellectual property rights in India: Guidelines for startups*. <https://www.ipindia.nic.in>
- Digital India. (2023). *E-commerce and digital marketing for startups*. Government of India. <https://www.digitalindia.gov.in>

***Syllabus of Courses of B.Com. Programme at Semester
III with effect from the Academic Year 2025-2026***

Open Elective (OE) Courses

Course Code : UOE3BC

Course Title : BASIC OF COMPUTER I

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

Name of the Programme: B.COM	Programme Coordinator	Head of the Department – Prof. (Dr.) S. B. Yadav
Subject : Basic of Computer I	Course – Basic of Computer	Couse Coordinator -
	After completing the course, student will be able to :	
CO1	To identify basic computer components, types of software, and input/output devices.	I. Remembering
CO2	To understand internet basics, web browsing, and email communication for effective online interactions	II. Understanding
CO3	To demonstrate secure digital payments and e-banking transactions, ensuring safe and efficient financial management	III. Applying
CO4	To design and format professional documents using MS Word incorporating text, images, and tables	III.Applying

Course Title : BASIC OF COMPUTER I

Sr. No.	Modules	No. of Lectures
1	Module 1: Basics of Computers	15
2	Module 2: Introduction to the Internet	15
3	Module 3: Digital Payments & E-Banking	15
4	Module 4: Word Processing (MS Word / Google Docs)	15
Total		60

Course objectives:

1. To understand the basic parts of a computer, how it works, and how to use it for daily tasks.
2. To identify the basics of the internet, including browsing, searching for information, and using email.
3. To make aware of digital payment methods and teach them how to safely use online banking services
4. To enable students to create, edit, and format documents using word processing tools like MS Word or Google Docs

Sr. No.	Modules / Units
1	Module 1: Basics of Computers
	<ul style="list-style-type: none">• Introduction to Computers-Definition and Uses of Computers, Types of Computers (Desktop, Laptop, Tablet), Components of a Computer (Hardware & Software)• Operating System Basic• Types of software• Input & Output Devices
2	Module 2: Introduction to the Internet
	<ul style="list-style-type: none">• Introduction -Understanding the Basics, Types of Internet Connections (Wi-Fi, Mobile Data, Broadband)• Using Web Browsers-Introduction to Browsers, How to Search Using Google, Navigating Websites: Links, Pages, and Tabs• Email Communication-Setting Up an Email Account, Writing and Sending Emails
3	Module 3: Digital Payments & E-Banking
	<ul style="list-style-type: none">• Introduction to Digital Payments-What are Digital Payments, Popular Payment Apps, Setting Up a Digital Wallet: Adding Funds & Making Payments• Making Online Transactions-Paying Bills Online (Electricity, Mobile Recharge), Buying Products Using Digital Payments (Online Shopping)• Online Security & Safety-Keeping Your Accounts Safe: Passwords and Two-Factor Authentication, Secure Online Shopping and Payment Tips
4	Module 4: Word Processing (MS Word / Google Docs)
	<ul style="list-style-type: none">• Creating & Editing Documents, Formatting Text, Inserting Images & Tables, Saving & Printing Documents like Creating business letters, resumes, and offer letters, Inserting company logos, product images, and graphs, Creating tables for financial statements, sales reports, inventory lists

Reference

- "Fundamentals of Computers" by V. Rajaraman (PHI Learning)
- "Computer Fundamentals and Office Automation" by Anita Goel (Pearson India)
- "Introduction to Information Technology" by V. Rajaraman and Neeharika Adabala
- "Digital Banking" by Indian Institute of Banking and Finance (IIBF)
- "Computer Fundamentals and Office Automation" by Anita Goel

***Syllabus of Courses of B.Com. Programme at Semester
IV with effect from the Academic Year 2025-2026
Open Elective (OE) Courses***

Course Code : UOE4BC

Course Title : BASIC OF COMPUTER II

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

Name of the Programme : B.COM	Programme Coordinator	Head of the Department – Prof. (Dr.) S. B. Yadav
Subject : Basic Of Computer <u>II</u>	Course – Basic Of Computer UOE2BC2	Couse Coordinator -
	After completing the course, student will be able to:	
CO1	To identify the basic components of spreadsheets and presentation software, including rows, columns, cells, slides, and formatting tools.	I. Remembering
CO2	To understnd the use of formulas and functions in spreadsheets for performing basic calculations	II. Understanding
CO3	To demonstrate the creation and formatting of spreadsheets for tasks such as budgeting, attendance tracking, and expense calculations.	III. Applying
CO4	To design and enhance PowerPoint presentations by inserting text, images, animations, transitions, and multimedia elements for effective communication.	III.Applying

Course Code : UOE4BC
Course Title : Basic of computer II

Sr. No.	Modules	No. of Lectures
1	Introduction to Spreadsheets	15
2	Basic Formulas & Functions	15
3	Creating & Designing a Presentation	15
4	Enhancing & Presenting Slides	15
Total		60

Objectives

- To Identify basic parts of spreadsheets and presentations used in business tasks.
- To use formulas/functions for simple business calculations
- To create and format sheets for budgeting, expense tracking, and attendance.
- To design business presentations using text, images, and animations for clear communication.

Sr. No.	Modules / Units
1	Module 1:- Introduction to Spreadsheets
	<ul style="list-style-type: none"> • Spreadsheet-Definition and Uses of Spreadsheets, Understanding Rows, Columns, and Cells • Basic Spreadsheet Navigation, Opening, Saving, and Closing a Spreadsheet, Entering and Editing Data in Cells • Cell Formatting & Basic Operations-Changing Font, Size, and Cell Colours, Merging & Aligning Cells, Adjusting Column Width and Row Height
2	Module:- 2 Basic Formulas & Functions
	<ul style="list-style-type: none"> • Using Formulas in Spreadsheets- Perform basic business calculations such as profit/loss, sales totals, and taxes. (Addition, Subtraction, Multiplication, Division), Basic Functions in Excel, Applying AutoSum & Quick Calculations • Using AutoSum for Quick Totals, making a Monthly Budget Tracker, Use formulas to track and analyze day-to-day expenses for better financial planning and decision-making.

3	Creating & Designing a Presentation
	<ul style="list-style-type: none"> • Introduction to Presentation Software, Uses of MS PowerPoint, Creating & Editing Slides, Adding New Slides & Choosing Layouts, Inserting Text & Formatting (Font, Size, Color) • Inserting Images & Shapes, Basic Slide Design & Templates, choosing a Theme or Background, Arranging Slides for a Neat Look
4	Module 4: Enhancing & Presenting Slides
	<ul style="list-style-type: none"> • Adding Animations & Transitions, Inserting Multimedia Elements, • Presenting & Saving a File, running a Slideshow with Slide Show Mode, Saving & Sharing the Presentation (PDF, PPT)

Reference

- "Microsoft Office Excel 2010 Bible" by John Walkenbach
- **"Computer Fundamentals" by P.K. Sinha**
- "Computer Applications in Business" by Dr. R. Parameswaran

***Syllabus of Courses of B.Com. Programme at Semester
III with effect from the Academic Year 2025-2026***

IKS : Bharatiya Perspective : Accounting and Commerce Through History

Course Title : **IKS** : Bharatiya Perspective : Accounting and Commerce Through History

Course Type: IKS

No. of Credits: 2

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	Understanding: Talent Management and Learning
CO-2	Understanding: Explain the evolution of accounting practices in Bharat.

Course Title : IKS

Sr . No.	Module s	No. of Lectures
1	Talent Management and Learning	15
2	Phases of Accounting History of Bharat	15
Total		30

Sr. No.	Modules / Units
1	Talent Management and Learning
	<ul style="list-style-type: none"> ● Gurukul System: Ancient Training and Development Models ● Mentor-Mentee Relationships in Organizations ● Knowledge Transfer and Skill Development ● Yoga Sutras (Patanjali): Mindfulness in HR Practices ● Stress Management and Work-Life Balance ● Emotional Intelligence and Team Dynamics
2	Phases of Accounting History of Bharat
	<ul style="list-style-type: none"> ● Accounting Practices during Kautilya's/Chanakya's period ● Role of Departmental or Regional Accounts Officers ● Contributions of Kautilya's Arthashastra to taxation and governance ● Ethical practices in Indian tradition in accountancy ● Traditional approaches to corporate social responsibility

Reference Books:

Aspects of Accounting and Internal Control—India 4th Century BC, N. Choudhury

Bahi-Khata: The Pre-Pacioli Indian Double-entry System of Bookkeeping B. M. LALL NIGAM

***Revised Syllabus of Courses of B.Com. Program at Semester IV
with Effect from the Academic Year 2025-2026***

Legal Framework for Business

Name of the Programme B.Com	Programme Coordinator Dr. Kirti Varma	Head of the Department Prof. Dr. S.B. Yadav
Subject: LFB -	Course: IKS Course code : UCM4LFB	Course: IKS Course code: UCM4LFB
	After completing the course, students will be able to;	Bloom's Taxonomy Level (BTL)
C01	Enable the student to understand the concepts of contract act 1872.	II. Understanding
C02	Familiar with the concept of Indian Companies Act 2013.	II. Understanding
C03	Summarize the perspective of Intellectual Property Rights	III. Analyzing

Course Outcomes:

Co1.Understand the Indian contract act and the importance of the contract act.

Co2. Analyze the various dimensions of Indian Companies Act 2013.

Co3. Aware about the perspective of Intellectual Property Rights

Sr. No.	Modules	No. of Lectures
1	Indian Contract Act – 1872	10
2	Indian Companies Act- 2013	10
3	Intellectual Property Rights	10
Total		30

Modules at Glance

1	Indian Contract Act – 1872
	<ul style="list-style-type: none"> ● Contract – Definition, Essentials of Valid Contract, Classification of Contracts. ● Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5) ● Consideration (S. 2 & 25) – Concept, Essentials & Legal rules of Consideration, Exceptions to the Rule, ‘No Consideration No Contract’(Ss. 25) Unlawful Consideration (S 23), Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free – Coercion, Undue Influence, Misrepresentation Fraud, Mistake. Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act, Modes of Discharge of Contract, Remedies on breach of Contract. (73-75)
2	Indian Companies Act – 2013
	<ul style="list-style-type: none"> ● Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre-Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil. ● Classification of Companies Distinction between Private Company and Public Company, Advantages and disadvantages of Private company and Public Company. –Common Procedure for Incorporation of Company, ● Memorandum of Association (MOA) & Article of Association(AOA) – Concept , Clauses of MOA, AOA- Contents,. Director – Qualification & Disqualification, Classification, Director Identification Number (DIN),Member of a Company – Modes of acquiring membership, Cessation of membership.
3	INTELLECTUAL PROPERTY RIGHTS
	<ul style="list-style-type: none"> ● Intellectual Property Right (IPR) - Meaning & Types of Intellectual Property ● IPR relating to Patents – Definition and Purpose of Patents, Criteria for Patentability, Types of Patents, Steps in Patent Application, Patent Examination and Granting Process, Role of Patent Offices, Rights of a Patent Holder. ● IPR relating to Trademark - Purpose of Trademarks, Types of Trademarks, Functions and Economic Importance of Trademarks, Trademark Filing and Examination Process, Rights Conferred by a Registered Trademark. ● IPR relating to Copyrights- Works Eligible for Copyright Protection, Rights Conferred by Copyright, Infringement of Copyrights & Remedies. (Ss. 51, 52)

SEMESTER – III REFERENCE BOOKS:

REFERENCES
<ul style="list-style-type: none">● Law of Contract: Avatar Singh, Eastern Book Company.● Merchantile Law: by M.C.Kucchal.● Business Law: N.D.Kapoor● The Law of Contract: An Outline by Dr. Nilima Chandiramani, Avinash Publications.● Guide to the Companies Act,2013 by A Ramaiya , Lexis Nexis.● Company Law by G.K.Kapoor.● Company Law by N.D.Kapoor.● Company Law by P.C. Tulsian.● Law and practice of Intellectual Property in India by Dr.Vikas Vashishth,Bharat Law House.● Intellectual Property Rights by Narayan.● Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera

Scheme of Examination (Amended)

Faculty of Commerce

(Under-graduate Programmes)

Choice Based Credit System (CBCS)

Revised Scheme of Examination

(50 Marks)

- The performance of the learners shall be evaluated into two components. The allocation of marks are as shown below:

A) Continuous Internal Assessment (CIA): 40 %

20 Marks

Sr. No.	Particular	Marks
01	One project / case study / Test based on Practical skills/test based on tutorials (Workbook)/ Open book test based on curriculum to be assessed by the teacher concerned	20 Marks

B) Semester End Examination (SEE): 60 %

30 Marks

- Duration: The examination shall be of 1 hour's duration.

Question Paper Pattern

Theory question paper pattern
<ol style="list-style-type: none">There shall be two/three questions each of 15/10 marks.All questions shall be compulsory with internal options.Questions may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

Question Paper Pattern
(Theoretical Courses)

Maximum Marks: 30

Questions to be set: 03

Duration: 1 Hrs.

All Questions are Compulsory Carrying 10 Marks each.

Question No	Particular	Marks
Q-1	Theoretical Question	10 Marks
Q-1	OR Theoretical Question	10 Marks
Q-2	Theoretical Question	10 Marks
Q-2	OR Theoretical Question	10 Marks
Q-3	Theoretical Question	10 Marks
Q-3	OR Theoretical Question	10 Marks



**Janardan Bhagat Shikshan Prasarak Sanstha's
CHANGU KANA THAKUR
ARTS, COMMERCE & SCIENCE COLLEGE, NEW
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'Best College Award' by University of Mumbai
Program: B.Com**

Revised Syllabus

**Third Year Semester V
and VI**

**Under Choice Based Credit, Grading and
Semester System**

Revised Syllabus of T.Y.B.Com. Commerce

To be implemented from Academic Year 2025-2026

Under Choice Based Credit, Grading and Semester System

Course Structure

T.Y.B.Com.

(To be implemented from Academic Year- 2025-2026)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
<i>1</i>	<i>Discipline Specific Courses I</i>		<i>1</i>	<i>Discipline Specific Courses I</i>	
1	Commerce V (Marketing)	02	1	Commerce VI (HRM)	02
<i>2</i>	<i>Discipline Elective Courses I</i>		<i>2</i>	<i>Discipline Elective Courses I</i>	
1	Export Marketing I/ Marketing Research I / Computer Applications in Commerce I	04	1	Export Marketing II/ Marketing Research II / Computer Applications in Commerce I	04
Total Credits		06	Total Credits		06

***Syllabus of Courses of B.Com. Programme at Semester V with effect
from the Academic Year 2025-2026***

Major - Discipline Related Elective (DRE) Courses

Commerce-V Marketing

Paper Code: UCM5CM5

• **Course objectives:**

- 1) To teach the students the concepts of marketing
- 2) To understand the importance of marketing mix in decision making
- 3) To make students aware about marketing ethics and rural marketing.

Name of the Programme B.Com	Programme Coordinator Dr. Kirti Varma	Head of the Department Prof. Dr. S.B. Yadav
Subject : Commerce V & VI	Course: Discipline Specific Course code : UCM5CM5	Course: DSC Course code: UCM6CM6
	After completing the course, students will be able to;	Bloom's Taxonomy Level (BTL)
C01	Enable the student to comprehend the concepts of marketing	II. Understanding
C02	Familiar with the elements of marketing mix	II. Understanding

C03	Evaluate the key marketing dimensions for decision making and awareness about marketing ethics and rural marketing.	V. Evaluating
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Sr. No.	Modules	No. of Lectur es
1	Introduction to Marketing	10
2	Marketing Decisions I	10
3	Key Marketing Decisions II	10
Total		30

Modules at Glance

Sr. No.	Modules / Units
1	Introduction to Marketing
	<ul style="list-style-type: none"> Marketing, Concept of Market and Marketing , Features, Importance, Evolution, Strategic v/s Traditional Marketing, Marketing Ethics, Career in marketing, Sustainable marketing principles. Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components, Data Mining- Concept, Importance Consumer Behavior- Concept, ,Factors influencing Consumer Behavior, Consumer buying decision process, Market Segmentation- Concept, Benefits, Bases of market segmentation, Customer Relationship Management-Concept, Techniques, Market Targeting- Concept, Five patterns of Target market Selection
2	Marketing Decisions I
	<ul style="list-style-type: none"> Marketing Mix-Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept , Components Brand Equity- Concept , Factors influencing Brand Equity Packaging- Concept , Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies
3	Key Marketing Decisions II
	<ul style="list-style-type: none"> Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM Promotion- Concept, Importance, Integrated Marketing Communication (IMC)- Concept, Scope ,importance Sales Management- Concept, Components, Emerging trends in selling, Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing, Green Marketing- concept, importance, Challenges faced by Marketing Managers in 21st Century

References

1. Armstrong, G., & Kotler, P. (2017). *Marketing: An introduction* (13th ed.). Pearson.
2. Clow, K. E., & Baack, D. E. (2017). *Integrated advertising, promotion, and marketing communications* (7th ed.). Pearson.
3. Hawkins, D. I., & Mothersbaugh, D. L. (2019). *Consumer behavior: Building marketing strategy* (14th ed.). McGraw-Hill.
4. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2019). *Marketing management* (15th ed.). Pearson.
5. Kotler, P., Armstrong, G., Agnihotri, P., & Haque, E. U. (2018). *Principles of marketing* (17th ed.). Pearson.
6. Malhotra, N. K., & Dash, S. (2015). *Marketing research: An applied orientation* (6th ed.). Pearson.
7. Palmer, A. (2012). *Introduction to marketing: Theory & practice* (3rd ed.). Oxford University Press.
8. Rosenbloom, B. (2012). *Marketing channels* (8th ed.). Cengage Learning.
9. McDaniel, C. (2010). *Introduction to marketing*. South-Western Cengage Learning.
10. Bhutada, R., Gupta, R., Baijal, A., & Jain, P. M. (2023). *Basics of marketing and digital marketing: An introduction for beginners*. Blue Rose Publishers.

***Syllabus of Courses of B.Com. Programme at Semester VI
with effect from the Academic Year 2025-2026***

Major - Discipline Related Elective (DRE) Courses

Commerce-VI

Human Resource Management

Paper Code: UCM6CM6

• **Course objectives:**

- 1) To teach the students the concepts of Human Resource Management
- 2) To understand the various aspects and importance of Human Resource Development
- 3) To explain the importance of human relations and employee welfare, Innovation culture and challenges in HRM.

Name of the Programme B.Com	Programme Coordinator Dr. Kirti Varma	Head of the Department Prof. Dr. S.B. Yadav
Subject: Commerce VI	Course: Discipline Specific Course code : UCM6CM6	Course: DSC Course code: UCM6CM6
	After completing the course, students will be able to;	Bloom's Taxonomy Level (BTL)
C01	Develop the understanding of the concepts of Human Resource Management	II. Understanding
C02	Be familiar with the various aspects of Human Resource Development	II. Understanding

C03	Develop an understanding of the importance of Human relations and employee welfare, Innovation culture and challenges in HRM.	V. Evaluating
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Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Human Resource Management	10
02	Human Resource Development	10
03	Human Relations & Trends In Human Resource Management	10
Total		30

Modules *at a Glance*

Sr. No.	Modules / Units
1	Human Resource Management
	<ul style="list-style-type: none"> Human Resource Management – Concept, Functions, Importance, Challenges Traditional v/s Strategic Human Resource Management, E -HRM – nature, activities, E -HRP, E recruitment, E- performance Management, E - Compensation, E -HR records and Audit ((advantages and challenges) Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E-selection,
2	Human Resource Development
	<ul style="list-style-type: none"> Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, E- Training) Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance Career Planning- Concept, Importance, Succession Planning- Concept, Need Mentoring- Concept, Importance Counselling- Concept, Techniques.
3	Human Relations & Trends in HRM.
	<ul style="list-style-type: none"> Human Relations- Concept, Significance, Leadership –Concept, Transactional & Transformational Leadership. Motivation- Concept, Theories of Motivation, (Vroom's Expectancy Theory, McGregor's Theory X and Theory Y, William Ouchi's theory Z) Employees Morale- Concept, Factors affecting EQ & SQ, Employee Grievance- Causes, Procedure for Grievance redressal, Employee welfare measures and Healthy & Safety Measures. Innovation culture- Concept & Managerial role, Employee Empowerment, Workforce Diversity. Inclusion in the workplace, Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y), Competency Mapping

References

Human Resource Management

1. Marchington, M., & Wilkinson, A. (2020). *Human resource management at work: The definitive guide* (6th ed.). Kogan Page.
2. Wilkinson, A., & Johnstone, S. (2016). *Encyclopedia of human resource management*. Edward Elgar Publishing.
3. Dessler, G. (2020). *Human resource management* (16th ed.). Pearson.
4. Armstrong, M., & Taylor, S. (2020). *Armstrong's handbook of human resource management practice* (15th ed.). Kogan Page.

Human Resource Development

5. Werner, J. M. (2022). *Human resource development: Talent development* (8th ed.). Cengage Learning.
6. Gilley, J., Egglund, S. A., & Gilley, A. M. (2002). *Principles of human resource development*. Basic Books.
7. McGuire, D. (2014). *Human resource development: Theory and practice*. SAGE Publications.

Human Relations & Trends in HRM

8. Bierema, L. L., Callahan, J. L., Elliott, C. J., Greer, T. W., & Collins, J. (2020). *Human resource development: Critical perspectives and practices*. Routledge.
9. Noe, R. A. (2021). *Employee training and development* (9th ed.). McGraw-Hill Education.
10. Storey, J. (2016). *Human resource management: A critical text* (4th ed.). Routledge.

*Revised Syllabus of Courses of B.Com. Programme at Semester V with effect
from the Academic Year 2025-2026*

Elective Courses (EC)
Export Marketing - I

Modules at a Glance

Paper Code: UCM5EM1

Sr. No.	Modules	No. of Lectures
1	Introduction to Export Marketing	12
2	Global Framework for Export Marketing	11
3	India's Foreign Trade Policy	11
4	Export Incentives and Assistance	11
Total		45

Course objectives:

5. To understand the basic functions of Export Marketing.
6. To get insights of the global scenario for Export Marketing.
7. To analyze India's Foreign Trade Policy
8. To study the export incentives and aids available by the government for exports.

Course Outcomes:

Name of the Programme: B.COM	Programme Coordinator –	Head of the Department – Prof. (Dr.) S. B. Yadav
Subject: Export Marketing I	Course – Export Marketing I Course Code – UCM5EM1	Couse Coordinator -
	After completing the course, student will be able to :	
CO1	Understand the basic functions of exports.	I. Remembering
CO2	Understanding the insights of the global scenario for Export Marketing	II. Understanding
CO3	Review the current scenario of India's foreign trade policy.	IV. Analyze
CO4	Explore the export incentives and subsidies available for exports.	V. Evaluate

Sr. No.	Modules / Units
1	Introduction to Export Marketing
	<ul style="list-style-type: none"> • Concept and features of Export Marketing, Importance of Exports for a Nation and a Firm, Distinction between Domestic Marketing and Export Marketing • Factors influencing Export Marketing, Risks involved in Export Marketing, Problems of India's Export Sector • Major merchandise/commodities exports of India (since 2015), Services exports of India (since 2015), Region-wise India's Export Trade (since 2015)

2	Global Framework for Export Marketing
	<ul style="list-style-type: none"> • Trade barriers: Types of Tariff Barriers and Non-Tariff barriers, Distinction between Tariff and Non-Tariff barriers • Major Economic Groupings of the World (EU (European Union), ASEAN (The Association of Southeast Asian Nations), SAARC (The South Asian Association of Regional Cooperation), NAFTA (The North American Free Trade Agreement), USMCA (United States-Mexico-Canada Agreement), BRICS (Brazil, Russia, India, China, South Africa) RCEP (Regional comprehensive economic partnership) BIMSTEC (Bay of Bengal Initiative for multisectoral trade & economic cooperation.), Positive and Negative Impact of Regional Economic Groupings, Agreements of World Trade Organization (WTO) • Need for Overseas Market Research, Market Selection Process, Determinants of Foreign Market Selection, E- Exporting, Recent Trends in Export
3	India's Foreign Trade Policy
	<ul style="list-style-type: none"> • Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP, Key Highlights of India's FTP 2022 & FTP 2023 • Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports • Benefits to Status Holders & Towns of Excellence. Common benefits for EHTP, BTP and STP, Benefits enjoyed by (IIAs) Integrated Industrial Areas (SEZ), EOU, AEZ Production Link Incentive Scheme (PLI)
4	Export Incentives and Assistance
	<ul style="list-style-type: none"> • Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC), • Institutional Assistance to Indian Exporters - Federation of Indian Export Organizations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP) • Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorization Scheme, Duty Drawback (DBK), IGST Refund for Exporters

Export Marketing I

- *Export Policy Procedures & Documentation*– M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition,
- *International Business*, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition
- *Export Import Procedures - Documentation and Logistics*, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
- *International Trade and Export Management*, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
- R. K. Jain's, *Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices]*, Centax Publication, 2017
- *EXIM Policy & Handbook of EXIM Procedure – VOL I & II*
- *International Marketing and Export Management*, Gerald Albaum, Edwin Duerr, Alexander Josiassen, Pearson Publications, 8th Edition, June 2016
- *International Marketing Strategy*, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
- *Global marketing*, Warren J. Keegan 9th Edition Pearson Education, Delhi,
- *New Import Export Policy* - Nabhi Publications, 2017
- P.K. Khurana, *Export Management*, Galgotia Publishing Co, New Delhi
- P.K. Vasudeva, *International Marketing*-, Excel Books, fourth edition, New Delhi
- Paras Ram, *Export documentation and procedure A-Z*
- *Export: What, Where, How?* Paras Ram, & Nikhil K. Garg, Anupam Publishers, 47th Edition, 2016-17
- *International Marketing*, Mary C. Gilly, John L. Graham, Philip R. Cateora, 14th Edition, Tata McGraw-Hill Co. Ltd., 2014
- *International Marketing Management, An Indian Perspective*, R.L. Varshney and B. Bhattacharya, Sultan Chand & Sons, 24th Edition, 2012
- *International Marketing Analysis and Strategy*, Sak Onkvisit, John J. Shaw, Prentice-Hall of India Pvt. Ltd., 5th Edition, 2008
- *International Marketing*, Subhash C. Jain, South-Western, 6th Edition, 2001
- *Export Management*, T.A.S. Balagopal, Himalaya Publishing House, Mumbai, 2014
- Michael R. Czinkota and Iikka A. Ronkainen, *International Marketing*, South-Western, 10th Edition, 2012
- *Export-Import and Logistics Management*, Charlie Hill, Random Publications, 2014
- *International Marketing Management*, M.V. Kulkarni, Everest Publishing House

*Revised Syllabus of Courses of B.Com. Programme at Semester VI with effect
from the Academic Year 2025-2026*

Elective Courses (EC)
Export Marketing – II

Paper Code: UCM6EM2

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Product Planning and Pricing Decisions for Export Marketing	12
2	Export Distribution and Promotion	11
3	Export Finance	11
4	Export Procedure and Documentation	11
Total		45

Course objectives:

1. To understand the basic functions of product planning and pricing decision for export marketing
2. To get insights into export distribution and promotion
3. To analyze India's scenario for obtaining export finance
4. To study the export procedure and documentation to be followed in exports.

Course Outcomes:

Name of the Programme : B.COM	Programme Coordinator – Mr. Vivek B. Khutikar	Head of the Department – Prof. (Dr.) S. B. Yadav
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Subject : Export Marketing II	Course – Export Marketing II Course Code – UCM6EM2	Couse Coordinator - Vivek B. Khutikar
	After completing the course, student will be able to :	
CO1	Understand the basic functions of product planning and pricing decision for export marketing	I. Remembering
CO2	To get insights into export distribution and promotion in Export Marketing	II. Understanding
CO3	To review the current scenario obtaining export finance	IV. Analyze
CO4	To understand export procedure and documentation to be followed in export	V. Evaluate

Sr. No.	Modules / Units
1	Product Planning and Pricing Decisions for Export Marketing
	a) Planning for Export Marketing with regards to Product, Branding, Packaging ROHS (Restriction of Hazardous Substances, Recycling) b) Need for Labelling and Marking in Exports, Factors determining Export Price, Objectives of Export Pricing c) International Commercial (INCO) Terms, Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F), Problems on FOB quotation, International Trade Management
2	Export Distribution and Promotion

	<ul style="list-style-type: none"> a) Factors influencing Distribution Channels, Direct and Indirect Exporting Channels, Distinction between Direct and Indirect Exporting Channels b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport, Need for Insurance in Export Marketing, Warehousing c) Sales Promotion Techniques used in Export Marketing, Importance of Trade Fairs and Exhibitions, Benefits of Personal Selling; Essentials of Advertising in Export Marketing, Grey Marketing, E-Exporting Schemes
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3	Export Finance
	<ul style="list-style-type: none"> a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade b) Features of Pre-Shipment and Post-shipment finance, Procedure to obtain Export Finance, Distinction between Pre-shipment Finance and Post Shipment Finance. c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters, Role of ECGC
4	Export Procedure and Documentation
	<ul style="list-style-type: none"> a. Registration with different authorities, Pre-shipment Procedure involved in Exports, Procedure of Quality Control and Pre-shipment Inspection, (HSN Harmonized System of Nomenclature) b. Shipping and Custom Stage Formalities, Role of Clearing & Forwarding Agent, Post-shipment Procedure for Realization of Export Proceeds, Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin, Performa of Bills/Invoices

Export Marketing II

- *Export Policy Procedures & Documentation*– M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition,
- *International Business*, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition
- *Export Import Procedures - Documentation and Logistics*, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
- *International Trade and Export Management*, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
- *R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices]*, Centax Publication, 2017
- *EXIM Policy & Handbook of EXIM Procedure – VOL I & II*
- *International Marketing and Export Management*, Gerald Albaum, Edwin Duerr, Alexander Josiassen, Pearson Publications, 8th Edition, June 2016
- *International Marketing Strategy*, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
- *Global marketing*, Warren J. Keegan 9th Edition Pearson Education, Delhi,
- *New Import Export Policy - Nabhi Publications*, 2017
- *P.K. Khurana, Export Management*, Galgotia Publishing Co, New Delhi
- *P.K. Vasudeva, International Marketing-*, Excel Books, fourth edition, New Delhi
- *Paras Ram, Export documentation and procedure A-Z*
- *Export: What, Where, How?* Paras Ram, & Nikhil K. Garg, Anupam Publishers, 47th Edition, 2016-17
- *International Marketing*, Mary C. Gilly, John L. Graham, Philip R. Cateora, 14th Edition, Tata McGraw-Hill Co. Ltd., 2014
- *International Marketing Management, An Indian Perspective*, R.L. Varshney and B. Bhattacharya, Sultan Chand & Sons, 24th Edition, 2012
- *International Marketing Analysis and Strategy*, Sakonkvisit, John J. Shaw, Prentice-Hall of India Pvt. Ltd., 5th Edition, 2008

Scheme of Examination (Amended)

Faculty of Commerce

(Under-graduate Programmes)

Choice Based Credit System (CBCS)

❖ Revised Scheme of Examination

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment: 40 %

40 Marks

Sr. No.	Particular	Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	Group/ Individual Survey Project/Presentation and write up on the selected topics of the subjects/Case studies / Test based on tutorials /Book Review / Open Book Test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

(For Courses with Practical)

Sr. No.	Particular	Marks
01	Practical Examination	20 Marks
	Journal	05 Marks
	Viva Voce	05 Marks
	Laboratory Work	10 Marks
02	Group/ Individual Survey Project/Presentation and write up on the selected topics of the subjects/Case studies / Test based on tutorials /Book Review / Open Book Test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Question Paper Pattern ***(Periodical Class Test)***

Maximum Marks: 20

Duration: 40 Minutes

Questions to be set: 02

All Questions are Compulsory

Question No.	Particular	Marks
Q-1	Match the Column / Fill in the Blanks / Multiple Choice Questions/ Answer in One or Two Lines (Concept based Questions) (1 Marks / 2 Marks each)	10 Marks
Q-2	Answer in Brief (Attempt any Two of the Three) (5 Marks each)	10 Marks

B) Semester End Examination: 60 %

60 Marks

- Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

Theory question paper pattern
<ol style="list-style-type: none">1. There shall be four questions each of 15 marks (30 marks with internal options).2. All questions shall be compulsory with internal options.3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit/module.

Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e.16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and minimum of Grade D, wherever applicable, to pass a particular semester. A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

***Revised Syllabus of Courses of B.Com. Programme at Semester V with
effect from the Academic Year 2025-2026***

Elective Courses (EC)

Marketing Research – I
Paper Code: UCM5MR1

- **Course objectives:**

- 1) To introduce the concepts of marketing research
- 2) To understand the various steps and stages in planning marketing research
- 3) To make learners familiar with the sources of data collection
- 4) To provide analytical framework of data processing and analysis
- 5) To facilitate students to integrate technology in data collection and introduction to statistical tools in data analysis
- 6) To enable students to understand the significance of good report writing

- **Course Outcomes:**

- 1) Comprehend the concepts of marketing research
- 2) Enable the student to undertake marketing research
- 3) Evaluate the various sources of data collection
- 4) Familiar with data processing, analysis and reporting
- 5) Integrating the use of technology in data collection and analysis

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing Research	12
2	Planning Research	11
3	Data Collection	11
4	Data Processing, Analysis, Reporting	11
Total		45

Sr. No.	Modules / Units
1	Introduction to Marketing Research
	<ul style="list-style-type: none"> a. Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research b. Steps in Marketing Research, Ethics in Marketing Research, Career options in Marketing Research, Qualities of a good Marketing Research professional c. Marketing Information System- Definition, components, essentials of a good MIS, Key Performance Indicator (KPI) Dashboards- concept and examples, Concept of Decision Support System- Components , importance Data Mining- concept, importance
2	Planning Research
	<ul style="list-style-type: none"> a. Research Design- concept, importance, types Hypothesis- concept, types, importance b. Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire c. Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling
3	Data Collection
	<ul style="list-style-type: none"> a. Primary data-concept, merits, demerits, methods b. Secondary data- concept, merits, demerits, sources c. Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research <p>Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance</p>
4	Data Processing, Analysis, Reporting

	<p>a. Stages in Data processing</p> <p>Editing- meaning, objectives, types Coding- meaning, guidelines Classification- meaning, methods Tabulation- meaning, methods</p> <p>b. Data Analysis & Interpretation</p> <p>Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB)</p> <p>Data Interpretation- meaning, importance, stages</p> <p>c. Report Writing- concept, types, contents, essentials, use of visual aids in research report</p>
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***Revised Syllabus of Courses of B.Com. Programme at Semester VI with
effect from the Academic Year 2025 - 2026***

Elective Courses (EC)
Marketing Research – II
Paper Code: UCM6MR2

● **Course objectives:**

- 1) To introduce the concepts of application of marketing research
- 2) To understand the various aspects of Product, brand and price research
- 3) To make learners familiar with physical, promotion, advertising and consumer research
- 4) To explain about sales, rural marketing and global research
- 5) To facilitate students to understand about managing marketing research activities
- 6) To introduce students to a few prominent marketing research agencies

● **Course Outcomes:**

- 1) Understand the concepts of application of marketing research
- 2) Enable the student to gain knowledge about various aspects of application of marketing research
- 3) Evaluate the in house and professional marketing research agencies
- 4) Familiar with prominent marketing research agencies
- 5) Developing the skill to undertake small projects of marketing research

Sr. No.	Modules	No. of Lectures
1	Applications of Marketing Research-I	12
2	Applications of Marketing Research-II	11
3	Applications of Marketing Research-III	11
4	Managing Marketing Research	11
Total		45

Sr. No.	Modules / Units
1	Applications of Marketing Research-I
	<ul style="list-style-type: none"> a. Product Research- concept, areas, steps in new product development, Test Marketing- concept, methods b. Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance c. Price Research- concept, factors influencing pricing, importance of price research, methods of price research
2	Applications of Marketing Research-II
	<ul style="list-style-type: none"> a. Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research b. Promotion Research- concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre & post testing methods of advertising effectiveness c. Consumer Research- concept, objectives, methods. Customer experience management- Importance. Motivation Research- concept, importance
3	Applications of Marketing Research-III
	<ul style="list-style-type: none"> a. Sales Research- concept, significance, scope/areas b. Rural Marketing Research-concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research c. Global Marketing Research- concept, factors affecting Global Marketing, need and scope of Global Marketing Research
4	Managing Marketing Research
	<ul style="list-style-type: none"> a. Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, In house marketing department,--structure, merits, demerits b. Professional Marketing Research agencies- structure, merits, demerits, professional standards c. Marketing Research in India-- Marketing Research in India, Future of MR in India, Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson, MR in small business and nonprofit organisations, Marketing Research during and post Pandemic

Reference Books

- Marketing Research Text and Cases, Rajendra Nargundkar, McGraw Hill, 2nd edition
- Marketing Research (Text with Cases), Suja Nair, Himalaya Publishing House, Maharashtra, 2014
- Marketing Research, John Boyce, Tata McGraw Hill Publishing Co. Ltd., Maharashtra, 2011
- Encyclopaedia of Marketing Research Series, S.D. Singh, Anmol Publications Pvt. Ltd., New Delhi, 2012
- Marketing Research: A Global Outlook, V. Kumar, Sage Publications, New Delhi, 2015
- Marketing Research, G. C. Beri, McGraw Hill, New Delhi, 2007
- Fundamentals of Marketing Research, M.K. Gawande, Chandralok Prakashan, Kanpur, 2012
- Marketing Research: The impact of internet, Gates, Roger et al, John Wiley & sons, Great Britain, 2002

Scheme of Examination (Amended)

Faculty of Commerce

(Under-graduate Programmes)

Choice Based Credit System (CBCS)

❖ Revised Scheme of Examination

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment: 40 % 40 Marks

Sr. No.	Particular	Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	Group/ Individual Survey Project/Presentation and write up on the selected topics of the subjects/Case studies / Test based on tutorials /Book Review / Open Book Test	15 Marks

03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks
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(For Courses with Practical)

Sr. No.	Particular	Marks
01	Practical Examination	20 Marks
	Journal	05 Marks
	Viva Voce	05 Marks
	Laboratory Work	10 Marks
02	Group/ Individual Survey Project/Presentation and write up on the selected topics of the subjects/Case studies / Test based on tutorials /Book Review / Open Book Test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

***Question Paper Pattern
(Periodical Class Test)***

Maximum Marks: 20

Duration: 40 Minutes

Questions to be set: 02

All Questions are Compulsory

Question No.	Particular	Marks
Q-1	Match the Column / Fill in the Blanks / Multiple Choice Questions/ Answer in One or Two Lines (Concept based Questions) (1 Marks / 2 Marks each)	10 Marks
Q-2	Answer in Brief (Attempt any Two of the Three) (5 Marks each)	10 Marks

B) Semester End Examination: 60 %

60 Marks

- Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

Theory question paper pattern

1. There shall be four questions each of 15 marks (30 marks with internal options).
2. All questions shall be compulsory with internal options.
3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit/module.

Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and minimum of Grade D, wherever applicable, to pass a particular semester. A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

*Revised Syllabus of Courses of B.Com. Programme at Semester V with effect
from the Academic Year 2025-2026*

Elective Courses (EC)
Computer Applications in Commerce-I

Modules at a Glance

Paper Code: UCM5CA1

Sr. No.	Modules	No. of Lectures
1	Data Communication, Networking and Internet	15
2	Internet and Emerging Technology Trends in Commerce	15
3	Database and MySQL PART I	15
4	Database and MySQL PART II	15
Total		60

Course objectives:

9. To understand Data Communication and Networking.
10. To Explore Internet Technologies and Trends.
11. To Gain knowledge of relational and non-relational databases, focusing on MySQL
12. To Develop SQL Query Writing Skills.

Course Outcomes:

Name of the Programme : B.COM	Programme Coordinator –	Head of the Department – Prof. (Dr.) S. B. Yadav
Subject : Computer Applications in Commerce I	Course Code – UCM5CA1	Couse Coordinator -
	After completing the course, student will be able to :	
CO1	To understand the data communication, basics of networking	I. Remembering
CO2	To understand the fundamentals of internet and recent trends of technology	II understanding
CO3	To understand fundamentals of relational and non-relational databases and MySQL	III. Apply
CO4	To write different MySQL queries	IV. Analyze

Sr. No.	Modules / Units
1	Data Communication, Networking and Internet
	<p>a) Data Communication Component, Data Transmission Modes (Simplex, Half-Duplex, Full-Duplex), Importance of Data Communication in Business</p> <p>b) Network Basics and Infrastructure</p> <ul style="list-style-type: none"> • Definition, Types (LAN, MAN, WAN) Advantages. • Network Structures – Server Based, Client server, Peer to Peer. • Topologies – Star, Bus, Ring. • Network Media, Wired – Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared. • Network Hardware: Hubs, Bridges, Switches, Routers, Modems • Network Protocols – TCP/IP, OSI Model.
2	Internet and Emerging Technology Trends in Commerce
	<p>c) Internet</p> <ul style="list-style-type: none"> • Definition, • Services on net- WWW, Email-Blogs. • IP addresses, Domain names, URLs, Hyperlinks, Web Browsers • Searching Directories, Search engines, • Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses. <p>Emerging Technology Trends in Commerce</p> <ul style="list-style-type: none"> • Artificial Intelligence (AI) in Business • Blockchain & Cryptocurrency in Finance • Internet of Things (IoT) in Retail & Logistics • Big Data & Business Analytics • Automation & Robotics in Commerce
3	Database and MySQL PART I
	<ul style="list-style-type: none"> • Introduction: To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data. • MySQL Basics : Statements (Schema Statements, Data statements, Transaction statements), names (table & column names), data types, Creating Database, inserting data, Updating data, Deleting data, built-in-functions, CREATE, USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY Simple Validity checking using CONSTRAINTS.
4	Database and MySQL PART II

- | | |
|--|--|
| | <ul style="list-style-type: none">• MySQL Simple queries: The SELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using simple conditions using logical, arithmetic and relational operators and Aggregate Functions – count, sum, avg, max, min.• Multi-table queries: Simple joins• Nested Queries (Only up to two levels): Using sub queries, sub query search conditions, sub queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK. |
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Practical List

- Practical Exercises in MySQL creating tables
- Modifying tables
- Inserting / Altering data
- Queries
- Multi-Table Queries
- Aggregating Data using Group Function
- Sub-Queries

Reference

- "Data Communications and Networking" by Behrouz A. Forouzan (McGraw Hill India)
- "Fundamentals of Computer Networks" by Bhavneet Sidhu (Kalyani Publishers India)
- "Emerging Technologies and Business Innovation" by Milind G. Shirole (Dreamtech Press India)
- "Fundamentals of Database Management Systems" by Gill P.S.
- "Database System Concepts" by Abraham Silberschatz, Henry F. Korth, and S. Sudarshan (McGraw Hill India)

*Revised Syllabus of Courses of B.Com. Programme at Semester VI with effect
from the Academic Year 2025-2026*

Elective Courses (EC)
Computer Applications in Commerce-II

Modules at a Glance

Paper Code: UCM6CA2

Sr. No.	Modules	No. of Lectures
1	E – Commerce	15
2	Digital Business Technologies	15
3	Web Programming-HTML5 Essentials	15
4	CSS, Forms, and JavaScript	15
Total		60

Course objectives:

5. Understand the concept of e-commerce and explore its different types
6. To learn technologies like cloud computing, blockchain, cybersecurity, and sustainable IT practices impact modern commerce
7. To gain the skills to write, test, and debug web pages using HTML for business applications
8. To Develop basic programming skills using CSS for styling and JavaScript.

Course Outcomes:

Name of the Programme : B.COM	Programme Coordinator –	Head of the Department – Prof. (Dr.) S. B. Yadav
Subject : Computer Applications in Commerce II	Course – Course Code – UCM5CA2	Couse Coordinator -
	After completing the course, student will be able to :	
CO1	To understand concept of Ecommerce and its types	I. Remembering
CO2	To understand the role of emerging technologies like cloud computing, blockchain, cybersecurity, and sustainable IT practices in modern commerce	II. Understanding
CO3	To learn to write, test and debug web pages using HTML	III. Apply
CO4	Develop basic programming skills using CSS and JavaScript	IV. Analyze

Sr. No.	Modules / Units
1	E – Commerce
	a) Definition of E-commerce b) Features of E-commerce c) Types of E-commerce (B2C, B2B, C2C, P2P) d) Business Models in E-commerce (Advertising, Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue) e) Major B2C models (Portal, Etailer, Content Provider, Transaction Broker, Market Creator, Service Provider, Community Provider), Security f) Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking. g) How an Online credit card transaction works? h) Limitation of E-commerce.
2	Digital Business Technologies
	Cloud Computing and Virtual Business <ul style="list-style-type: none"> • Benefits of Cloud Computing (AWS, Google Cloud) • Cloud-Based Accounting Software (Tally on Cloud, QuickBooks) Blockchain and FinTech <ul style="list-style-type: none"> • How Blockchain is Used in Finance • Decentralized Finance (DeFi) and Smart Contracts Cybersecurity for Businesses <ul style="list-style-type: none"> • Protecting Business Data from Cyber Threats • Online Fraud Prevention & Ethical Hacking Basics Sustainable and Green Technologies in Commerce <ul style="list-style-type: none"> • Green Computing and Paperless Offices • E-Waste Management in Businesses • Role of IT in Sustainable Business Practices
3	Web Programming-HTML5 Essentials
	HTML5: Fundamental Elements of HTML, Formatting Text in HTML, Organizing Text in HTML, Links and URLs in HTML, Tables in HTML, Images on a Web Page, Image Formats, Image Maps, Colors, Interactive Elements, Working with Multimedia - Audio and Video File Formats, HTML elements for inserting Audio / Video on a web page
4	CSS, Forms, and JavaScript
	CSS: FORMs in HTML and Understanding the Syntax of CSS, CSS Selectors, Inserting CSS in an HTML Document, CSS properties to work with Fonts and Text Styles JavaScript: Using JavaScript in an HTML Document, Programming Fundamentals of JavaScript – Variables, Operators, Control Flow Statements, Popup Boxes, Functions – Defining and Invoking a

	Function, Defining Function arguments, defining a Return Statement, JavaScript Objects - String, RegExp, Math, Date, Browser Objects - Window, Navigator, History, Location, Document, Cookies, Document Object, Model, Form Validation using JavaScript
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Practical

- Develop a digital marketing strategy for a business
- Design a web page using different text formatting tags in HTML5 .
- Design a web page with links to different pages and allow navigation.
- Design a web page demonstrating all Style sheet types
- Design a web page with Image maps.
- Design a web page with a form that uses all types of controls.
- Design a web page demonstrating different semantics
- Design a web page with different tables.
- Design a web page embedding with multimedia features

Reference

- "E-Commerce: Strategy, Technologies and Applications" by David Whiteley
- "Blockchain Basics: A Non-Technical Introduction in 25 Steps" by Daniel Drescher
- "Green Computing and Sustainability: Advances and Applications" by San Murugesan
- "HTML5 Black Book" by DT Editorial Services
- "Web Technologies: HTML, JavaScript, PHP, Java, JSP, ASP.NET" by Uttam K. Roy
- "Beginning JavaScript" by Paul Wilton

Scheme of Examination (Amended)

Faculty of Commerce

(Under-graduate Programmes)

Choice Based Credit System (CBCS)

❖ Revised Scheme of Examination

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment: 40 % Marks

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03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

(For Courses with Practical)

40 Marks

Sr. No.	Particular	Marks
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01	Practical Examination		20 Marks
	Journal	05 Marks	
	Viva Voce	05 Marks	
	Laboratory Work	10 Marks	
02	Group/ Individual Survey Project/Presentation and write up on the selected topics of the subjects/Case studies / Test based on tutorials /Book Review / Open Book Test		15 Marks
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Question Paper Pattern

(Periodical Class Test)

Maximum Marks: 20

Duration: 40 Minutes

Questions to be set: 02

All Questions are Compulsory

Question No.	Particular	Marks
Q-1	Match the Column / Fill in the Blanks / Multiple Choice Questions/ Answer in One or Two Lines (Concept based Questions) (1 Marks / 2 Marks each)	10 Marks
Q-2	Answer in Brief (Attempt any Two of the Three) (5 Marks each)	10 Marks

B) Semester End Examination: 60 %

60 Marks

- Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

Theory question paper pattern
<ol style="list-style-type: none">4. There shall be four questions each of 15 marks (30 marks with internal options).5. All questions shall be compulsory with internal options.6. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit/module.

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