

Revised Syllabi for Three - Year Integrated B.Com. Degree course (From June 2013)

1) INTRODUCTION

The revised syllabi for B.Com Degree Course will be introduced in the following order.

- | | | |
|-------------|--------------------|-----------|
| i) | First Year B.Com. | 2013-2014 |
| ii) | Second Year B.Com. | 2014-2015 |
| iii) | Third Year B.Com. | 2015-2016 |

The B.Com. Degree Course (Revised Structure) will consist of three Years. The first year annual examination will be held at the end of the first year. The Second Year annual examination will be held at the end of the second year. The Third annual examination shall be held at the end of the third year.

2) ELIGIBILITY

1. No Candidates shall be admitted to enter the First Year of the B.Com. Degree Course (Revised Structure) unless he/she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board of Higher Secondary Education Board or equivalent or University with English as a passing subject.
2. No candidate shall be admitted to the annual examination of the First year B.Com. (Revised Structure) unless he/ she has satisfactorily kept two terms for the course at the college at the college affiliated to this University.
3. No candidate shall be admitted to the annual examination of the Second Year unless he/she has kept two terms satisfactorily for the course at the college affiliated to this University.
4. No candidate shall be admitted to the Third year of the B.Com. Degree Course (Revised Structure) unless he/she has passed in all the papers at the First Year B.Com. Examination and has passed in all the papers at the first Year B.Com. Examination and has satisfactorily kept terms for the second year and also two terms for the third year of B.Com. satisfactorily in a college affiliated to this University.

3) A.T.K.T. Rules :

As far as A.T.K.T. is concerned, a student who fails in two theories and one practical head of passing at F.Y.B.Com may be admitted to S.Y.B.Com. likewise a student who fails in the two theory and one practical head of passing at S.Y.B.Com may be admitted to T.Y.B.Com. But a student passing S.Y.B.Com but fails in any subject at F.Y.B.Com cannot be admitted to T.Y.B.Com.

4) (A) Revised Structure of B.Com. Course.

F.Y.B.Com. w.e.f. 2013-14	
Sr. No.	Compulsory / Main Subjects
101	Compulsory English
102	Financial Accounting
103	Business Economics (Micro)
104 (A)	Business Mathematics and Statistics
	or
104 (B)	Computer Concepts and Applications
105	Optional Group (Any one of the following) a) Organizational Skill Development. b) Banking & Finance c) Commercial Geography d) Defense Organization and Management in India e) Co-Operation. f) Managerial Economics
106	Optional Group (Any one of the following) a) Essentials of E-Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection & Business Ethics. e) Business Environment & Entrepreneurship f) Foundation Course in Commerce
107	(Any one of the language from the following groups) Modern Indian Languages (M.I.L.) -: Compulsory English / Marathi / Hindi / Gujarathi / Sindhi / Urdu / Persian. Modern European Languages (M.E.L.) -: French / German. Ancient Indian Languages (A.I.L.) -: Sanskrit. Arabic.

S.Y.B.Com. w.e.f. 2014-15	
Sr. No.	Compulsory / Main Subjects
201	Business Communication.
202	Corporate Accounting.
203	Business Economics (Macro)
204	Business Management
205	Elements of Company Law
206	Special Subject – Paper I (Any one of the following) a) Business Administration b) Banking & Finance.

	<ul style="list-style-type: none"> c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.
--	---

T.Y. B.Com. w.e.f. 2015-16	
Sr. No.	Compulsory / Main Subjects
301	Business Regulatory Framework (Mercantile Law)
302	Advanced Accounting.
303 (A)	Indian & Global Economic Development
	Or
303 (B)	International Economics
304	Auditing & Taxation
305	<p>Special Subject – Paper II (Same special subject offered at S.Y. B.Com.)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.
306	<p>Special Subject – Paper III (Same special subject offered at S.Y. B.Com.)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.

B) Subjects Carrying Practical's

There will be practical examination for the F.Y.B.Com. for the subject Financial Accounting. There will be practical and practical examinations for the special subjects at S.Y.B.Com. and T.Y.B.Com. levels. There will be Practical for the S.Y.B.Com level Compulsory subject Business Communication & for T.Y.B.Com Auditing & Taxation.

(C) A Student must offer the same Special Subject at T.Y.B.Com. which he has offered at S.Y.B.Com.

(D) In an exceptional cases, a student may change the subject chosen by him at second year during the first term of the third year provided he keeps the additional terms of the new subject at S.Y.B.Com.

4. EXTERNAL CANDIDATES

- 1) The student who has registered his name as the external student will appear at the annual examination.
- 2) The result of external student will be declared on the basis of Annual Examination of 80 marks for practical subjects by converting the same out of 100.
- 3) No foreign student shall be allowed to register as an External Student.

5. MEDIUM OF INSTRUCTION.

Medium of instruction for B.Com. degree course shall be either Marathi or English except languages.

The Medium of instructions for Business Communication (S.Y.B.Com) shall be English only.

6. WORKLOAD

The present norms of workload of lectures, tutorials and practicals per subject in respect of B.Com. Course shall continue.

7. UNIVERSITY TERMS

The dates for the commencement and conclusion of the first and the second terms shall be as determined by the University Authorities. The terms can be kept only by duly admitted students. The present relevant ordinances pertaining to grant of terms will be applicable.

8. VERIFICATION AND REVALUATION

The candidate may apply for verification and revaluation or result through Principal of the College which will be done by the University as per ordinance framed in that behalf.

9. EQUIVALENCE AND TRANSITORY PROVISION

The University will conduct examination of old course for next three academic years from the date of implementation of new course.

The candidate of old course will be given three chances to clear his subjects as per the old course and thereafter he will have to appear for the subjects under new course as per the equivalence given to old course.

10. RESTRUCTURING OF COURSES

This new revised structure shall be made applicable to the colleges implementing 'Restructured Programme' at the undergraduate level from June, 2004. The existing pattern of 'C', 'D', and 'E' Components shall be continued.

The Colleges under the Restructured Programme which has revised their structure in the light of the "2008 Pattern" shall be introduced with effect from academic year 2010-11.

11. SETTING OF QUESTION PAPERS

1. A candidate shall have the option of answering the question in any of the subjects either in Marathi or English except in languages.
2. The question papers shall be framed so as to ensure that no part of the syllabus is left out of study by a student.
3. The question paper shall be balanced in respect of various topics outlined in the syllabus.
4. The question papers shall have combination of long and short answer type question. As far as possible short answer type questions should not exceed 15 to 20 percent.
5. There shall be no overall option in the question paper, instead, there shall be internal options (such as either/ or and three short answers out of five etc.).
6. In case of question paper under the Special Subject (Paper No. III) one question carrying 10 marks will be set on current knowledge in relating subject in the academic year.

T.Y. B.Com.
Compulsory Paper
Subject Name :- Business Regulatory Framework (Mercantile Law)
Course Code :- 301.

Objectives:-

1. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.
2. To develop the awareness among the students regarding these laws affecting business, trade and commerce.

Term I

Unit No.	Topic	Lectures
1	Law of Contract - General Principles. (Indian Contract Act, 1872) <ul style="list-style-type: none"> • Definition, Concept and kinds of contract • Offer and Acceptance. • Capacity of parties. • Consideration. • Consent and free consent. • Legality of object and consideration. • Void Agreements. • Discharge of contract. • Breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages) 	20
2	Law of Partnerships: 2.1. Indian Partnership Act 1932: Partnership; Definition and Characteristics, Types of Partners, Rights, Duties and Liabilities of Partners, Dissolution of Partnership. 2.2. Limited Liability Partnership Act 2008: Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company, Partners and designated partners, Incorporation of LLP, Partners and their relations, Liability of LLP and Partners (Section 27). Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42) Conversation to LLP (Section 55), Winding-up and dissolution (Section 63 & 64)	04 05
3	Sale of Goods.(Sale of Goods Act,1930) Contract of sale-Concept and Essentials. Sale and agreement to sale. Goods-Concept and kinds. Conditions and warranties. (Definition, Distinction, implied conditions and warranties)Transfer by non-owners. Rights of Unpaid Seller and Remedial Measures.	14
4	E-Contracts (E-Transactions/E-Commerce.): <ul style="list-style-type: none"> • Significance of E-Transactions /E-Commerce. <ul style="list-style-type: none"> ▪ Nature. 	05

	<ul style="list-style-type: none"> ▪ Formation. ▪ Legality. ▪ Recognition. <p>(Chapter 4.Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement, dispatch of E-Records)</p> <ul style="list-style-type: none"> • Digital Signatures –Meaning & functions, Digital Signature certificates [Sections 35-39] • Legal issues involved in E-Contracts. 	
Term II		
5	The Consumer Protection Act, 1986 <ul style="list-style-type: none"> • Salient features of the C.P. Act. • Definitions-Consumer, Complainant, Services, Defect & Deficiency, Complainant, unfair trade practice, restrictive trade practice. • Consumer Protection Councils. • Procedure to file complaint & Procedure to deal with complaint & Reliefs available to consumer.(Sec.12 to14) • Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, Powers and Functions.) 	12
6	Intellectual Property Rights : (IPRs) <ul style="list-style-type: none"> • WIPO: Brief summary of objectives, organs, programmes& activities of WIPO.TRIPS: As an agreement to protect IPR-Objectives & categories of IPR covered by TRIPS. • Definition and conceptual understanding of following IPRs under the relevant Indian current statutes. • Patent: Definition & concept, Rights & obligation of Patentee, its term. • Copyright: Characteristics & subject matter of copyright, Author & his Rights, term. • Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder. • Design: Importance, characteristics, Rights of design holder. • Geographical Indications, Confidential Information & Trade Secrets, Traditional knowledge—Meaning & scope of these IPRs. 	16
7	Negotiable Instruments Act, 1881: <ul style="list-style-type: none"> • Concept of Negotiable Instruments: Characteristics, Meaning Important relevant definitions under the Act • Definitions, Essentials of promissory note, bill of exchange and cheque. Distinction between these instruments. Crossing of cheques – It’s meaning and types. • Holder and holder in due course, Privileges of holder in due course. • Negotiation, endorsement, kinds of endorsement. • Liabilities of parties to negotiable instruments. • Dishonour of N. I., kinds, law relating to notice of dishonour. Dishonour of cheques. 	14
8	Arbitration & Conciliation: <ul style="list-style-type: none"> • Concept of Arbitration & Conciliation. • Definition & Essentials of Arbitration Agreement. 	06

	<ul style="list-style-type: none"> • Power and Duties of Arbitration. Conciliation proceeding. (Provisions of Arbitration & Conciliation Act,1996 in nutshell to be covered.) 	
	Total	48

Recommended Books:

- 1) Business and Corporate Law :- Dr. Kaur Harpreet, Lexis Nexis (2013)
- 2) Laws for Business, Sulphery M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)
- 3) Business Laws :- Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)
- 4) Business and Commercial Laws:-Sen And Mitra
- 5) An Introduction to Mercantile Laws :-N.D.Kapoor
- 6) Business Laws :- N.M.Wechlekar
- 7) Company Law :-Avtar Singh
- 8) Business Law for Management :-Bulchandani K.R
- 9) Negotiable Instruments Act :-Khergamwala
- 10) Intellectual Property Law:-P.Narayan.
- 11) Cyber Laws :- Krishna Kumar
- 12) Consumer Protection Act In India :-Niraj Kumar
- 13) Consumer Grievance Redressal under CPA :-Deepa Sharma.
- 14) Business Law – Dilip Shinde, Kiran Nerkar, Shantnu Jog, Anant Deshmukh
(Sai Jyoti Publication)

T.Y. B.Com.
Compulsory Paper
Subject Name :- Advanced Accounting.
Course Code :- 302

Objectives:-

- ❖ To impart the knowledge of various accounting concepts
- ❖ To instill the knowledge about accounting procedures, methods and techniques.
- ❖ To acquaint them with practical approach to accounts writing by using software package.

TERM - I

Unit No.	Topic and Contents	No. of Lectures
1.	Accounting Standards & Financial Reporting (Introduction to IFRS-Fair Value Accounting):- Brief Review of Indian Accounting Standard :- AS- 3, AS-7, AS-12, AS-15 AS-17 to AS-25 simple practical examples of application nature.	12
2.	Final Accounts of Banking Companies :- * Introduction of Banking Company - Legal Provisions - Non Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection - Rebate on Bills Discounted - Provision for Bad and Doubtful Debts - Preparation of Final Accounts in vertical form as per Banking Regulation Act 1949. * Introduction to Core Banking System.	12
3.	Insurance Claim Accounts :- A. Claim for Loss of Stock - Introduction - Procedure for Calculation - Average Clause - Treatment of abnormal items of goods - Under & Overvaluation of Stock. B. Claim for Loss of Profit - Introduction - Indemnity under policy - Some important terms - Procedure for ascertaining claims. C. Claim for Loss of Fixed Assets - Introduction - Some important terms - Procedure for ascertaining claims.	12
4.	Final Accounts of Co-operative Societies :- a. Credit Co-operative Societies :- b. Consumer Co-operative Societies :- Meaning - Allocation of Profit as per Maharashtra State Co-operative Societies Act. Preparation of Final Accounts of Credit Co-operative Societies and Consumer Co-operative Societies.	12
TOTAL		48
TERM - II		
5.	Computerized accounting practices:- A. VAT & VAT Report B. Service Tax C. Central Value Added Tax D. Income Tax - Tax Deducted at Source (TDS) Including entries with the help of Accounting Software. (Demonstration and Hands Experience.)	12
6.	Branch Accounts :- Stock and Debtors System :- Introduction - Types of Branches - Goods supplied at Cost & Invoice Price.	12

7.	Single Entry System :- Conversion of Single Entry into Double Entry :- Introduction - Preparation of Cash Book - Total Debtor Account - Total Creditor Account - Final Accounts.	12
8.	Analysis of Financial Statements :- Ratio Analysis :- Meaning - Objectives - Nature of Ratio analysis - Problems on Ratio Analysis restricted to the following Ratio only - *Gross Profit Ratio *Net Profit Ratio * Operating Ratio * Stock Turnover Ratio * Debtor Turnover Ratio * Current Ratio * Liquid Ratio * Debt to Equity Ratio.	12
TOTAL		48

Allocation of Marks :-

Theory :-	30%
Problems :-	70%
Total :-	100%

Recommended Books:-

1. 1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd. New Delhi)
2. 2. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers, New Delhi)
3. 3. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)
4. Advanced Accounting: By Dr. K.N. Jagtap, Dr. S. Zagade.
5. Student Guide to Accounting Standards : D.S. Rawat (Taxmann, New Delhi)
6. Accounting Standards : Sanjeev Singhal.
7. Principal of Management Accounting : Dr. S.N. Maheshwari.
8. Advanced Management Accounting : Ravi Kishor.

Journals:-

1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
2. The Accounting World : ICAI Hyderabad

=====

T.Y. B.Com.
Compulsory Paper
Subject Name :- Indian & Global Economic Development
Course Code :- 303 (A)

Objectives:

- 1) To expose students to a new approach to the study of the Indian Economy.
- 2) To help the students in analyzing the present status of the Indian Economy.
- 3) To enable students to understand the process of integration of the Indian Economy with other economics of the world.
- 4) To acquaint students with the emerging issues in policies of India's foreign trade.

Unit No.	Topic		Lectures
1	Introduction		12
	1.1	Basic Characteristics of the Indian Economy as an emerging economy.	
	1.2	Comparison of the Indian Economy with developed economies with respect to	
	1.2.1	National Income	
	1.2.2	Per-Capita Income	
	1.2.3	Agriculture	
	1.2.4	Industry	
	1.2.5	Service Sector	
2	Agricultural Development in India Since Independence		12
	2.1	Place of Agriculture in Indian Economy	
	2.2	Constraints in Agricultural Development	
	2.3	Rural Indebtedness – Causes and measures	
	2.4	Agricultural Marketing – Problems and measures	
	2.5	Price Policy – Minimum Support Price (M.S.P.)	
3	Industrial Development in India Since 1991		12
	3.1	Role of Industrialization in Economic development	
	3.2	Role of Small, Medium and Large Scale Enterprises (SMEs) – Problems & Prospects	
	3.3	New Industrial Policy 1991	
	3.4	Evaluation of Industrial Policy 1991	
4	Infrastructure in India Since 1991		12
	4.1	Role of Basic infrastructure in economic development of India.	
	4.2	Private v/s Public investment in infrastructure development	
	4.3	Role of Private Sector in infrastructural development	
	4.4	Role of Public Sector in infrastructural development	
TERM - II			
5	Human Resource Development		12
	5.1	Role of Human Resource in Economic Development	
	5.2	Concept of Human Development Index (HDI)	

Unit No.	Topic		Lectures
	5.3	Concept of Human Poverty Index	
	5.4	Concept of Gender – related development index	
	5.5	Gender Employment measures	
6	Global Economic Development and Foreign Capital		12
	6.1	Meaning and Challenges of Liberalization, Privatization & Globalization.	
	6.2	Meaning and Role of Foreign Capital	
	6.3	Need for Foreign Capital	
	6.4	Forms of foreign capital	
	6.5	Advantages & Disadvantages of Foreign Capital	
7	Foreign Trade and Balance of Payment		12
	7.1	Importance of Foreign Trade in Economic Development.	
	7.2	Concept of Balance of Trade and Balance of Payment	
	7.3	India's Balance of Payment Position since 1991	
	7.4	Convertibility of Indian Rupee – Current & Capital Account	
	7.5	Current Export – Import Policy (EXIM Policy)	
8	Regional & International Economic co-operation Importance, Objectives, Structure and functions of -		12
	8.1	South Asian Association for Regional co-operation (SAARC)	
	8.2	International Monetary Fund (IMF)	
	8.3	World Bank or International Bank for Reconstruction and Development (IBRD)	
	8.4	World Trade Organization (WTO)	
	8.5	BRICS – Introduction & Functions	

Recommended Books :

- 1) Indian Economy – S.K.Misra and V.K.Puri, Himalaya Publishing House, Delhi.
- 2) International Business Environment – Black and Sundaram, Prentice Hall India.
- 3) The Global Business Environment – Tayebmonis H. Sage Publication, New Delhi.
- 4) International Business – Competing in the Global Market place – Charles Hill, Arun kumar Jain, Tata McGraw Hill.
- 5) International Economics – M.L.Jhingana Vrinda Publications, Delhi.
- 6) Indian Economy – Ruddar Datta and K.P.M. Sundaram S. Chand and Co. New Delhi.
- 7) Indian Economy – Problems of Development and Planning A.N.Agarwal, New Age International Publishers.

Economic Survey – Government of India

UNDP, Human Development Report.

World Bank, World Development Report

Magazines / Journals

Reports, Web sites

T.Y. B.Com.
Compulsory Paper
Subject Name :- Auditing & Taxation
Course Code :- 304

Objectives :- The Study of Various Components of this course will enable the students:

1. To acquaint themselves about the concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems.
2. To get knowledge about preparation of Audit report.
3. To understand the basic concepts and to acquire knowledge about Computation of Income, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.

Term I Section
Section- I Auditing

Unit No.	Topic	Lectures
1.	Introduction to Principles of Auditing and Audit Process. Definition, Nature-objects-Advantages of Auditing-Types of errors and frauds Various Classes of Audit. Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit	12
2.	Checking, Vouching and Audit Report Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Qualified and Clean Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards. (AAS- 1,2,3,4,5,28,29)	12
3.	Company Auditor Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities.	08
4.	Tax Audit Definition of Accountant-Scope of Auditor's Role under Income Tax Act Compulsory Tax Audit- Certification for Claiming exemptions- Selective Tax Audit Tax Consultancy and Representation- Proforma of Computerized Systems.	08
5.	Audit of Computerized Systems Auditing in an EDP environment-planning an audit in a computer Environment - problems encountered in an EDP environment-General EDP Control - EDP Application Control- System Development- Data transfer- Audit practice in relation to computerized systems-Computer Assisted Audit Techniques (Factors and Preparation of CAAT)	08
	Total	48

Term II
Section - II Income Tax

Unit No.	Topic	Lectures
1.	Important Concepts and Definitions under Income Tax Act-1961. Income, Person, Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Income, Residential Status of an Assessee, PAN, TAN	08

	House Property	regarding Income from house property, Determination of gross annual value of self occupied property,	Property owner/ Guest lecture
7.	Profits & Gains of Business & Profession	Meaning of business & profession, procedure for computing taxable profit of business and profession	Visit to Business Firm
8.	Deduction Under Sec.80 C to 80 U	Deduction Under Sec.80 C to 80 U	Visit to Tax Consultant/ Guest lecture
9.	Income Tax Returns –Form 16, ITR – I,II, III,IV	Filling and collecting the Form No. 16, Filling and collecting ITRs	Visit to Tax Consultant/ Guest lecture

Recommended Books

1. Practical Auditing -: Spicer and Peglar
2. Auditing Principles -: Jagadish Prasad
3. A Handbook of Practical Auditing -: B.N. Tondon
4. Auditing assurance standards- -: The Institute of Chartered Accountants of India
5. Indian Income Tax -: Dr.Vinod Singhania
6. Income Tax- -: Ahuja and Gupta
7. Income Tax Act -: R.N.Lakhotia
8. Indian Income Tax Act -: H.C.Malhotra
9. Income Tax -: Manoharem
10. Student guide to Income Tax -: Dr.Vinod Singhania

T.Y. B.Com.
Cost and Works Accounting Special Paper II
Subject Name -: Cost and Works Accounting.
Course Code -: 305 – e.

Objectives :-

1. To provide Knowledge about the concepts and principles application of Overheads
2. To provide also understanding various methods of costing and their applications.

Level of Knowledge -: Basic Knowledge.

Term I

Unit No.	Topic	No. of Lectures
1.	Overheads:	6
	1.1. Meaning and definition of overheads. 1.2. Classification of overheads	
2.	Accounting of Overheads (Part-I)	14
	2.1 Collection and Allocation of overheads. 2.2 Apportionment and Re-apportionment of overheads	
3.	Accounting of Overheads (Part-II)	20
	3.1 Absorption - Meaning, Methods of Overhead Absorption 3.4 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment	
4.	Activity Based Costing	8
	4.1 Definitions-Stages in Activity Based Costing	
	4.2 Purpose and Benefits of Activity Based Costing	
	4.3 Cost Drivers 4.4 Problems on Activity Based Costing [Simple Problems only]	
Total		48

Term II

Unit No.	Topic	Lecture
5.	Methods of Costing:	08
	5.1 Introduction to Methods of Costing. 5.2 Job Costing- Meaning, Features, Advantages and Limitations	
6.	Contract Costing:	16
	6.1 Meaning and Features of Contract Costing	
	6.2 Work Certified and Uncertified, Escalation clause, Cost Plus contract, work-in- progress 6.3 Profit on incomplete contract	
7.	Process Costing	14
	7.1 Meaning and features of process costing	
	7.2 Preparation of process accounts including normal and abnormal loss/gain 7.3 Joint Products and By Products [Theory Only]	
8.	Service Costing:	10

	8.1 Meaning, Features and Applications. 8.2 Cost Unit-Simple and composite 8.3 Cost Sheet for Motor transport service 8.4 Cost Statement for Hospital and Hotel Organization	
	Total	48

Note -: Allocation of Marks -:

- a) 50 % for Theory.
- b) 50% for Practical Problems.

Areas of Practical Problems

- Accounting & Control of Overhead. [Part I]5
Primary Distribution of Overheads, Repeated & Simultaneous equation methods only.
- Accounting & Control of Overhead. [Part II]
Problems on Machine Hour Rate Only.
- Contract Costing - Preparation of Contract Account & Contractive Account [without B/s]Simple Problem without Escalation clause
- Process Costing Simple Problems on Process Costing [Where there is no work in process].
- Service Costing - Cost Sheet for Motor Transport and Hotel and hospital industry Service.

Books Journals and Websites Recommended for Cost and Works Accounting Paper I, II and III	
1.	Prof. Subhash jagtap -: Practice in Advanced costing and Management Accounting. Nirali Prakashan, Pune
2.	Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt. Ltd., New Delhi.
3.	S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi.
4.	Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.
5.	M.N. Arora -: Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd., New Delhi
6.	S.N. Maheshwari and S.N. Mittal -: Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.
7.	B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
8.	V.K. Saxena and Vashista -: Cost Accounting – Text book. Sultan Chand and Sons, New Delhi
9.	V.K. Saxena and Vashista -: Cost Audit and Management Audit. Sultan Chand and Sons, New Delhi
10.	Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
11.	N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
12.	N.K. Prasad -: Advanced Cost Accounting Syndicae Pvt Ltd., Calcutta.
13.	R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur
14.	R.S.N. Pillai and V. Bhagavati -: Cost Accounting.

15. Hornefgrain and Datar -: Cost Accounting and Managerial Emphasis.
16. Dr.J.P.Bhosale -: Management Accounting, Vision Publication
17. Prof.Jagtap, Nare & Pagar -: Cost & Works Accounting, Paper-II
18. Journal -: Cost Accounting Standards issued by ICWAI, Kolkata
19. Journal -: Management Accountant Issued by ICWA of India, Calcutta.
20. Website -: - www.icwai.org& www.aicmas.com.

T.Y. B.Com.
Business Entrepreneurship Special Paper II
Subject Name -: Business Entrepreneurship.
Course Code -: 305 – g.

Objective : To enable students to understand the basic concepts of entrepreneurship and preparing a business plan to start a small industry.

1. To Develop Knowledge and understanding in creating and managing new venture.
2. To Equip students with necessary tools and techniques to set up their own business venture.
3. To Help students to bring out their own business plan.
4. To make students aware about business crises and sickness.

Term I

Unit No	Topic	Lectures
1	SMALL SCALE INDUSTRIES Definition - Meaning - Product Range - Capital Investment - Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSI's and the steps taken to solve the problems - Policies Governing SSI's.	12 Hrs
2	FORMATION OF SMALL SCALE INDUSTRY Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure.	12 Hrs
3	BUSINESS PLAN PREPARATION : Meaning and importance - objectives - Selection of suitable form of organisation - Precautions to be taken by an entrepreneur while preparing Business Plan. Project Appraisal - Break - even Analysis and Ratio Analysis : Debt : Service Coverage Ratio - Gross Profit : Net Profit Ratio and Return on Investment (ROI), Project Audit	14 Hrs
4	PROJECT ASSISTANCE Financial assistance through SFC's, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, KVIC - Financial incentives for SSI's and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building, Venture Capital and Technical Assistance	10 Hrs
Total		48 Hrs

Term II

Unit No	Topic	Lectures
5	BUSINESS PLAN (BP) IMPLEMENTATION	12 Hrs

	Meaning - importance - preparation of Business Plan, Financial aspects, Marketing aspects, Human Resource aspects, Technical aspects, Social aspects of Business Plan. Common pitfalls to be avoided in preparation of a Business Plan.	
6	SMALL ENTERPRISE MANAGEMENT : (As Distinct from corporate sector management) Functional v/s Integrated Approach Structured v/s Flexible Approach Logical v/s Creative Approach Start up phase Management: Difference of opinion with in promoting team - Avoiding failure – Problem-Solving, Creativity and Innovation, Stability Phase Management, Growth phase Management,	12 Hrs
7	BUSINESS CRISES AND SICKNESS : Types of Business Crises, Starting crises, Cash crises, Delegation Crises, Leadership Crises, Financial Crises, Prosperity Crises, Succession Crises, Sickness : Meaning and Definition, Symptoms, Causes, Turnaround Strategies, Revival Schemes of Sickness,	12 Hrs
8	SKILL DEVELOPMENT <ul style="list-style-type: none"> • Preparation of a Project report to start a SSI Unit. • Preparing a letter to the concerned authority-seeking license to the SSP Unit (You propose to start). • Format of a business plan. • A Report on the survey of SSI units in the region where college is located • Chart showing financial assistance available to SSI along with rates of interest • Chart showing tax concessions to SSI both direct and indirect. • Success stories of Entrepreneurs in the region. (Any Two) • Documents required for Registration of SSI 	12 Hrs
Total		48 Hrs

Recommended Books

1. Desai Vasant -: "Management of Small Scale Industries" Himalaya Publishing House.
2. Khanka S.S. -: "Entrepreneurial Development" S.Chand.
3. Gupta S.S. -: "Entrepreneurial Development" Sultan Chand & Sons.
4. Taneja Satish and Gupta S.L. "Entrepreneurship Development - New Venture Creation" Gaigotia Publishing Company, New Delhi.
5. Chandra P. - 'Project - Preparation, Appraisal and Implementation' - Tata McGraw Hill, New Delhi.
6. Jain P.C. (ed.) 'Handbook for New Entrepreneurs' - Entrepreneurship Development Institute of India, Ahmedabad.

7. Pandey G.N. - 'A Complete Guide to Successful Entrepreneurship' Vikas Publishing House Pvt Ltd.
8. Maharashtra Centre for Entrepreneurship Development - 'Project Profile', 'Profile for SSI Projects.'
9. Edward D. Boao - 'Opportunities'.
10. Prof. John Mullins - 'The New Business Road Tests' - Pearson.
11. Prof. Rajeev Roy - 'Entrepreneurship' Oxford University Press.
12. Rashmi Bansal - 'Stay Hungry Stay Foolish' - CIIFIM, Ahmedabad.
13. Dr. Patel V.G. - 'When The Going Gets Tough' - Tata McGraw Hill, New Delhi.
14. dovagr yaaogaraja Á]VaogasaMQal Á SaaQaa mhNajao saapDola – ka^inTnaonTla p`kaSana, puNao
15. rSmal bansala Á sTo hMga`I sTo fUilaSa³marazi Anauvaad Á ivadulaa Taokokr´
16. Mark. J. Dollinger, Entrepreneurship - Strategies and Resources, Pearson Edition.
17. Udai Pareek and T.V. Rao, Developing Entrepreneurship
18. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
19. Srivastava, A Practical Guide to Industrial Entrepreneurs
20. Anil Kumar: Small Business and Entrepreneurship I.K. International Publishers
21. Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
22. Bharusali, Entrepreneur Development
- 23 Vidya Hattangadi : Entrepreneurial
24. Dr. Venkataramanappa : : Entrepreneurship Development
25. B. Janakiraman , Rizwana M: Entrepreneurship Development
26. N.V.R Naidu : Entrepreneurship Development, I.K. International Publishers
27. Business Entrepreneurship – Dr. M. B. Sonawane
28. Business Entrepreneurship – Dr. Sudhakar Jadhavar (Dean Commerce Faculty)
29. Business Entrepreneurship –Dr. S. L. Shirgave.

T.Y. B.Com.
Marketing Management Special Paper II
Subject Name -: Marketing Management.
Course Code -: 305 – h.

Objectives of the Paper

- I. To understand the concept and functioning of marketing planning and sales management
- II. To know marketing strategies and organization
- III. To inform various facets of marketing with regulatory aspects
- IV. To understand marketing in globalize scenario

First Term

Unit I

Marketing Planning and Sales Forecasting

Meaning of Marketing Planning
Importance of Marketing Planning
Types of Marketing Plan
Elements of a Marketing Plan
Process of Preparing a Marketing Plan
Meaning of Sales Forecast, Sales Budgets and Sales Quota
Sales Forecasting Methods
Forecasting Techniques
(12 Periods)

Unit 2

Social Marketing:

Meaning and Objectives of Social Marketing
Social Responsibility of Marketing Manager
Impact of Marketing on Society and Other Business
Social Criticism of Marketing
Recent Trends in Social Marketing
(16 Periods)

Unit 3

Marketing Organisations

Meaning of Marketing Organisation
Changing role of Marketing Organisation
Factors affecting on Marketing Organisation
Essentials of an effective Marketing Organisation
Types of Marketing Organisation
(10 Periods)

Unit 4

Marketing Strategies

Concept of Strategy
Characteristics of Strategy
Meaning of Marketing Strategy
Competitive Marketing Strategies

Competitive Strategies in Global Environment

Benchmarking – A total for effective Marketing Strategy – meaning, process and advantages of Benchmarking
(10 Periods)

Second Term

Unit 5

Agricultural marketing

Meaning of Agriculture Marketing

Types of Agri-Products

Features of Agri-Products

Types of Markets – Defects of Agri- marketing and remedies

Marketing Intelligence System and Agriculture Marketing

Distinction between manufacture goods marketing and Agriculture goods marketing

(14 Periods)

Unit 6

International Marketing

Meaning, nature, need and importance of International Marketing

International Marketing Vs Domestic Marketing

Problems and Challenges in International Marketing

Mode of entry in International Market

Scope of International Marketing

(12 Periods)

Unit 7

Marketing Regulations

Importance of Marketing Regulations in Marketing.

Relevance and importance of following Acts in the Context Marketing Management

Consumer Protection Acts, 1986

Trade Mark Acts, 1999

Competition Acts, 2002

Indian Patent (amendment) Acts, 2005

Bureau of Indian Standards Act

(12 Periods)

Unit 8

Globalization and Marketing

Meaning of Globalization

Features of Globalization

Marketing in 21st Century

Impact of Globalization on marketing

Benefits and limitation of Globalization

Case study related to Global Marketing

(10 Periods)

Recommended:

Books:

T.Y. B.Com. w.e.f. 2015-16

Philip Kotler	Marketing Management
David Carson	International Marketing: A Comparative System Approach, Wiley, New York
Steven M. Bungess	The New Marketing Halfway House, Zebra Press, South Africa
David J. Schwartz	Marketing Today: A Basic Approach Harcourt Brace Jovanovich, New York
Thomas V. Boroma	The Marketing Edge: Making Strategic Work The Free Press, New York
Peter Doyle	Value-based Marketing: Marketing Strategies for Corporate Growth and Shareholder value John Wiley, Crichester, England
E. Jenome McCarthy	Basic Marketing: A Managerial Approach Irwin, Homewood, Illinois

Suggested mode of conducting practical

1. Guest lecture
2. Library assignment
3. Case study
4. Field visit
5. Conducting Survey
6. Presentation

T.Y. B.Com.
Banking & Finance Special Paper III
Subject Name :- Banking Law and Practices in India.
Course Code :- 306 - b.

Objectives:

1. To acquaint the students with Banking Law and Practice in relation to the Banking system in India
2. To understand the legal aspects of Banking transactions and its implications as Banker and Customer.
3. To make the Students aware of the Banking Law and Practice in India

Term I

Unit No.	Topic	Lectures
1.	LAWS RELATING TO BANKING IN INDIA Provisions of The Banking Regulation Act, 1949, with reference to the following: Definition – Capital - Reserve Fund - Cash Reserve for Non Schedule Banks Liquid Assets – Licensing - Branch Licensing - Management Profit and Loss Account and Balance Sheet – Sec. 10, 29 & 30 Powers of the Reserve Bank of India – Sec. 35 & 36 Voluntary Amalgamation – Sec. 44A Compulsory Amalgamation – Sec. 45 Liquidation – Sec. 45 Banking Regulation Act as applicable to Co-operative Banks.	14
2.	NEGOTIABLE INSTRUMENTS ACT, 1881 Definition, Characteristics and Presumptions of Negotiable Instruments. Promissory Note, Bills of Exchange and Cheque – Definition and Features Parties to Negotiable Instruments Negotiation Presentment Notice of Dishonor Noting and Protesting	14
3.	PAYING BANKER Precautions in Payment of Customers' Cheques Paying Banker's Duties and Rights Statutory Protection to Paying Banker Payment of forged Cheque Return of cheques	10
4.	COLLECTING BANKER Precautions in collecting Customer's Cheques Collecting Banker's - Duties and Rights Statutory Protection to Collecting Banker Dishonor of Cheques by Non-Acceptance and Non-Payment	10
Total		48

Term II

Unit No.	Topic	Lectures
5	RELATIONSHIP BETWEEN BANKER AND CUSTOMER	14

T.Y. B.Com.
Cost and Works Accounting Special Paper III
Subject Name -: Cost and Works Accounting.
Course Code -: 306 – e.

Objectives :-

- 1 To impart knowledge regarding costing techniques.
- 2 To provide training as regards concepts, procedures and legal Provisions of cost audit.

Level of Knowledge -: Basic Knowledge.

Term I

Unit No.	Topic	Lectures
1.	Marginal Costing:	18
	1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point & Margin of Safety. 1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost volume analysis 1.3 Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting factors.	
2.	Budgetary Control:	12
	2.1 Definition and Meaning of Budget & Budgetary control 2.2 Objectives of Budgetary control 2.3 Procedure of Budgetary control 2.4 Essentials of Budgetary control 2.5 Advantages and Limitations of Budgetary control 2.6 Types of Budgets.	
3.	Uniform costing and Inter-firm Comparison	08
	3.1 Meaning and ,objectives 3.2 Advantages and disadvantages.	
4.	Introduction to management information system in Costing	10
	4.1 Meaning , objectives and Advantages 4.2 Procedure of MIS	
	Total	48

Term II

Unit No.	Topic	Lecture
5.	Standard Costing	16
	5.1 Definition and meaning of standard cost & standard Costing . 5.2 Types of standards, setting up of Material & Labour Standards 5.3 Difference between Standard Costing & Budgetary Control. 5.4 Advantages and Limitations of standard costing 5.5 Variance Analysis & its Significance 5.6. 1 Meaning, Types and Causes of Material & Labour variances. 5.6. 2 Problems on Material & Labour variances.	
6	Farm Costing	10
	6.1 Meaning and Features of Farm Costing 6.2 Advantages & Limitations of Farm Costing 6.3 Practical Problems	

7	Cost Accounting Record Rules & Cost Audit:	12
	7.1 Introduction to cost accounting record u/s 148 of the companies Act 2013 7.2 Cost records and Verification of Cost Records 7.3 Cost auditor – Appointment- Rights and duties	
8	Cost Audit (Legal Provisions):	10
	8.1 Cost Audit - Meaning, Scope, objectives & advantages of Cost Audit. 8.2 Cost Audit Report and Annexure to cost Audit Report. 8.3 Introduction to Cost Accounting Standards issued by Institute of Cost and Management of India . 8.4 Generally accepted Cost Accounting principles.	
	Total	48

Note :-

Allocation of Marks-

- a) 50% For Theory.
- b) 50% For Practical Problems.

Areas of Practical Problems:

Marginal Costing [problems on P/V Ratio BEP, M/S Angle of incidence
Budgetary Control-[Sales Budget, Cash Budget, Flexible budget .
Standard Costing-Material & Labour Variances only. [Simple problem]
Farm Costing [Farm Cost sheet]

Books Journals and Websites Recommended for Cost and Works Accounting Paper I, II and III	
1.	Prof. Subhash jagtap -: Practice in Advanced costing and Management Accounting. Nirali Prakashan, Pune
2.	Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt.Ltd., New Delhi.
3.	S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting Taxman's, New Delhi.
4.	Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.
5.	M.N. Arora -: Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd., New Delhi.
6.	S.N. Maheshwari and S.N. Mittal -: Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.
7.	B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
8.	V.K. Saxena and Vashista -: Cost Accounting – Text book. Sultan Chand and Sons, New Delhi
9.	V.K. Saxena and Vashista -: Cost Audit and Management Audit. Sultan Chand and Sons, New Delhi
10.	Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
11.	N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
12.	N.K. Prasad -: Advanced Cost Accounting Syndicae Pvt. Ltd., Calcutta.
13.	R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur.
14.	R.S.N. Pillai and V. Bhagavati -: Cost Accounting.
15.	Hornefgrain and Datar -: Cost Accounting and Managerial Emphasis.
16.	Dr.J.P.Bhosale -: Management Accounting, Vision Publication

T.Y. B.Com.
Business Entrepreneurship Special Paper III
Subject Name :- Business Entrepreneurship.
Course Code :- 306 – g.

Objectives:-

- 1) To develop the Knowledge and understanding of behavioral aspects of entrepreneurship.
- 2) To acquaint students with the behavioral aspects of members of the team or employees

Term I

Unit No.	Topic	Lectures
1.	Organizational Behavior: Organization; Meaning, Definitions, Goals, Approaches. Organizational Behavior – Meaning, Definitions, Need. Nature. Importance & Scope Historical roots of OB. Organizational Behavior Models.	12
2.	Individual Behavior and Personality: Determinants of individual behavior – Personality: Meaning, Definitions, Determinants of Personality, Personality Traits, Personality Development, Emotional Intelligence, Entrepreneurial Personality.	12
3.	The study of Autobiographies of following Entrepreneurs: (1) Dr. Nilakantha Kalyani (2) Shri. D.S. Kulkarni (3) Mr. Aditya Vikram Birla (4) Shri. Dilip Narayan Borawake (5) Mrs. Jyoti Naik (Ejjat Ki Lajjat, Shri Mahila Gruh Udyog, Lijjat Papad) (6) Shri Ramesh J. Chavan-Thundered Unbottled	12
4.	Group and Group Dynamics: Meaning and Definitions of group, Classification of group, Group task Group size – Group formation process. Group Structure. Group Dynamics: Influence in Group Group Cohesion – Helping Behavior, Co – Operation and Competition Improved Work group.	12
Total		48

Term II

Unit No.	Topic	Lectures
5.	Team Building: Team - Meaning and Definitions Team v/s Group Types of team Creating high performance team Managing team	12
6.	Stress and Conflict Management: Stress – Meaning and Definitions. Types Sources and Consequences of stress Stress management – Personal and Organizational approach	12

	Conflict Management: Meaning and nature of Conflicts. Types Causes of Conflicts. Remedies to overcome the Conflicts	
7.	Motivation: Motivation at work place – Meaning and Definitions. Need & Types of Motivation Job description & Job analysis Management by Objects (MBO)– Job rotation – Job enrichment – Employee Involvement Programme	12
8.	Organizational Change and Development: Meaning and Definitions Causes of Change A Change Model Resistance to Change Strategies of Change and Development	12
	Total	48

Recommended Books	
1)	Tosi H.L., Rizzo J.R., Carrol S.J. 'Handbook of Organizational Behaviour' – Infinity Books, New Delhi.
2)	Robbins Stephen – 'Organizational Behaviour' Prentice – Hall of India, New Delhi.
3)	Ghandekar (Dr.) Anjali – 'Organisational Behaviour' – Everest Publishing House.
4)	Journal: Shri. Ram Centre for Industrial Relations and Human Resources – 'Indian Journal of Industrial Relations' New Delhi.
5)	Vyavsay Udhojyakata-Dr.Sudhakar Jadhavar Success Publication Pune
6)	Udhojyakanchi Kartutvagatha-Dr.P,C,Shejwalkar

T.Y. B.Com.
Marketing Management Special Paper III
Subject Name -: Marketing Management.
Course Code -: 306 - h.

Objectives of the Paper

1. To know detailing of Marketing Research
2. To understand the role Brand and Distribution Management in marketing
3. To inform about Marketing and Economic Development
4. To Know of the importance of control on marketing activities

First Term

Unit 1

Advertising I

a) Fundamentals of Advertising

1. Conceptual framework, Nature, Scope and Functions of Advertising
2. Role of Advertising in Modern Business
3. Advertising – Objectives – Types, Benefits and Limitations
4. Ethics in Advertising

b) Advertising Media

1. Definitions – Classifications and Characteristics of Different Media
2. Comparative Study of Advertising Media
3. Selection of Media-Factors Affecting Selection of Media
4. Media Mix-Geographical selective-Media Scheduling
5. E-Advertising
(14 periods)

Unit 2

Advertising II

Appeals and Approaches in Advertisement

1. Introduction- Different Appeals and their Significance
2. Advertising Message
3. Direct and Indirect Appeal
4. Relation between Advertising Appeal and Buying Motive
5. Positive and Negative Emotional Approaches
(12 periods)

Unit 3

Brand management

- a) Introduction of Branding
- b) Brand identity
- c) Advertising and Branding
- d) Brand Extension
- e) Identity Sources – symbols, logos, trademarks
(10 Periods)

Unit 4

Industrial Marketing

- a) Introduction to Industrial Marketing
- b) Types of Industrial Goods
- c) Difference between Industrial and Consumer Marketing
- d) Purchasing practices of Industrial customers
(12 Periods)

Second Term

Unit 5

Marketing Research

- a) Meaning, nature and scope of Marketing Research
- b) Marketing Research process
- c) Types of Research
- d) Types of Data
- e) Types of Questionnaire
(14 Periods)

Unit 6

Distribution Management

- a) Warehousing and Transport decisions
- b) Logistics – meaning, nature
- c) Logistics Function
- d) Warehousing – need, functions
- e) Transportation – modes, factors affecting transportation costs
(10 Periods)

Unit 7

Target Marketing

- a) Meaning, nature, importance
- b) Market Targeting
- c) Selection of Target Segment
- d) Targeting Strategies
(10 Periods)

Unit 8

Marketing Control

- a) Meaning, objectives of Marketing Control
- b) Benefits of Marketing Control: - essential of an effective Marketing Control System
- c) Techniques of Marketing Control
- d) Process of Marketing Control
- e) Marketing Audit – meaning, characteristics, objectives, process of Marketing Audit
(14 Periods)