K. C. E. Society's
Moolji Jaitha College
An 'Autonomous College' Affiliated to
K.B.C. North Maharashtra University, Jalgaon.
NAAC Reaccredited Grade - A (CGPA : 3.15 - 3rd Cycle)
UGC honoured "College of Excellence" (2014-2019)
DST(FIST) Assisted College
KNOWLEDGE IS POWER
ESTD. 1945
के. सी. ई. सोसायटीचे
मूळजी जेठा महाविद्यालय
क.ब.चौ. उत्तर महाराष्ट्र विद्यापीठ, जळगाव संलग्नित
'स्वायत्त महाविद्यालय'
नॅकद्वारा पुनर्मानांकित श्रेणी – 'ए' (सी.जी.पी.ए. : ३.१५ – तिसरी फेरी)
विद्यापीठ अनुदान आयोगाद्वारा घोषित 'कॉलेज ऑफ एक्सलन्स' (२०१४-२०१९)
डी.एस.टी. (फीस्ट) अंतर्गत अर्थसहाय्य प्राप्त

Date :- 01/08/2024

NOTIFICATION

Sub :- CBCS Syllabi of B. Com in Commerce (Sem. III & IV)

Ref. :- Decision of the Academic Council at its meeting held on 27/07/2024.

The Syllabi of B. Com in Commerce (Third and Fourth Semesters) as per **NATIONAL EDUCATION POLICY – 2020 (2023 Pattern)** and approved by the Academic Council as referred above are hereby notified for implementation with effect from the academic year 2024-25.

Copy of the Syllabi Shall be downloaded from the College Website (www.kcesmjcollege.in)

Sd/-
Chairman,
Board of Studies

To :

1) The Head of the Dept., M. J. College, Jalgaon.
2) The office of the COE, M. J. College, Jalgaon.
3) The office of the Registrar, M. J. College, Jalgaon.

Near Samarth Colony, Jalgaon - 425 002. (Maharashtra, India) | Ph. : +91 257 - 2237363, 2234281 | e-mail : mjcollege@kces.in | Website : mjcollege.kces.in
समर्थ कॉलनी जवळ, जळगांव – ४२५ ००२. (महाराष्ट्र, भारत) । दूरध्वनी क्र. : +९१ २५७-२२३७३६३, २२३४२८१ । ई-मेल: mjcollege@kces.in । वेबसाईट: mjcollege.kces.in

Khandesh College Education Society's

Moolji Jaitha College, Jalgaon

An "Autonomous College"

Affiliated to

KavayitriBahinabai Chaudhari
North Maharashtra University, Jalgaon-425001

STRUCTURE AND SYLLABUS

B.Com. Honours / Honours with Research

Under Choice Based Credit System (CBCS)
and
as per NEP-2020 Guidelines

[w.e.f. Academic Year: 2024-25]

Preface

The Bachelor of Commerce (B. Com) program equips students with essential knowledge and skills in Accountancy and Costing as well as Business Management. Aligned with the National Education Policy (NEP), this program fosters holistic development and nurtures intellectual growth. In today's dynamic global economy, there is a growing demand for skilled professionals in Accountancy, Costing, and Business Management. The B. Com program offers specialized majors in these fields, allowing students to choose their desired path based on their interests and aspirations.

The Accountancy and Costing major provides a comprehensive understanding of financial reporting, auditing, taxation, and cost accounting. Students develop skills to analyse financial statements and make informed decisions, while efficiently managing costs, budgets, and pricing strategies.

The Business Management major focuses on strategic planning, organizational behaviour, marketing, human resource management, and entrepreneurship. Students gain knowledge and skills to navigate the business world, lead teams, make sound managerial decisions, and adapt to changing market dynamics.

The B. Com program combines theoretical foundations with practical applications, fostering critical thinking, problem-solving, effective communication, and ethical decision-making. Students engage in real-world case studies, projects, industry visits, and internships, gaining valuable experiential learning opportunities. A supportive and inclusive learning environment promotes student participation in co-curricular and extra-curricular activities, encouraging personal growth, leadership skills, and community involvement. The program aims to empower students with the knowledge, skills, and values needed to excel in their chosen field, become industry leaders, and make meaningful contributions to society.

Programme Outcomes (PO) for B.Com. Honours/ Honours with Research

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

PO No.	PO
1	Knowledge of Business Concepts: Students will demonstrate a comprehensive understanding of fundamental business concepts, principles, theories, and practices across various areas such as accounting, finance, marketing, management, economics, and business law.
2	Analytical and Problem-Solving Skills: Students will develop strong analytical and critical thinking abilities to identify, analyse, and solve business problems using quantitative and qualitative techniques, data interpretation, and logical reasoning.
3	Communication and Interpersonal Skills: Students will be proficient in oral and written communication, enabling effective interaction in various business contexts. They will possess strong interpersonal skills to collaborate, negotiate, and work effectively in diverse teams.
4	Ethical Awareness and Social Responsibility: Students will recognize and understand the ethical implications of business decisions and demonstrate a commitment to ethical conduct, social responsibility, and sustainable business practices.
5	Global Business Perspective: Students will develop an awareness of the global business environment, including an understanding of international trade, cross-cultural communication, and the impact of globalization on businesses. They will be prepared to work in a globalized economy.
6	Professional Development and Lifelong Learning: Students will exhibit a commitment to continuous learning and professional development, adaptability to changing business environments, and the ability to keep up with emerging trends and technologies in the field of commerce.

Programme Specific Outcome (PSO) for B.Com. Major in Accountancy and Costing:

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

PSO No.	PSO
1	Financial Accounting Proficiency: Demonstrate a strong understanding of financial accounting principles, standards, and practices, including the preparation, analysis, and interpretation of financial statements.
2	Cost and Management Accounting Skills: Develop expertise in cost accounting techniques, budgeting, cost analysis, and decision-making to support effective management control and strategic planning.
3	Auditing and Assurance Competence: Acquire knowledge of auditing principles, techniques, and ethical standards, and apply them to assess and provide assurance on the reliability and integrity of financial information.
4	Taxation Knowledge: Understand the principles and regulations related to taxation and develop the ability to apply tax planning strategies and compliance requirements.
5	Accounting Information Systems Proficiency: Gain skills in the design, implementation, and utilization of accounting information systems, including the use of software applications for financial reporting and analysis.
6	Financial Management Awareness: Develop an understanding of financial management principles, including capital budgeting, investment decisions, working capital management, and financial risk analysis.

Programme Specific Outcome (PSO) for B. Com, Major in Business Management:

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

PSO No.	PSO
1	Leadership and Team Management: Develop leadership skills and the ability to manage teams effectively, fostering collaboration, motivation, and effective communication.
2	Strategic Management Competence: Acquire knowledge of strategic management theories and frameworks, and apply them to analyse business environments, formulate strategies, and make strategic decisions.
3	Organizational Behaviour Understanding: Gain insights into individual and group behaviour within organizations, and develop skills in managing organizational culture, diversity, change, and conflict.
4	Marketing Management Proficiency: Understand marketing concepts and strategies, and apply them to develop marketing plans, conduct market research, segment target markets, and implement marketing campaigns.
5	Operations and Supply Chain Management: Acquire knowledge of operations management principles, including process design, quality management, inventory control, and supply chain optimization.
6	Entrepreneurship and Innovation: Foster an entrepreneurial mindset, and develop skills in identifying business opportunities, creating business plans, and managing innovation and creativity within organizations.

Credit distribution structure for Three/ Four year Honors/ Honors with Research Degree Programme with Multiple Entry and Exit

Level 1	Sem	DSC	DSC	DSC	GE/OE	VSC, SEC (VESC)	AEC, VEC, IKS	CC, FP, CEP, OJT/Int, RP	Cumulative Credits/ Sem	Degree/ Cumulative Cr.
4.5	I	DSC-1 (4T)	DSC-2 (4T)	DSC-3 (4T)	OE-1(2T)		AEC-1 (2T) (ENG) VEC-1 (2T) (ES) IKS (2T)	CC-1 (2)	22	UG Certificate 44
	II	DSC-4 (4T)	DSC-5 (4T)	DSC-6 (4T)	OE-2 (4T)		AEC-2 (2T) (ENG) VEC-2 (2T) (CI)	CC-2 (2)	22	
	Cum. Cr.	8	8	8	6		4+4+2	4	44	

Exit option: Award of UG Certificate in Major with 44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor.

Level	Sem	Major (Core) Subjects		Minor Subjects (MIN)	GE/OE	VSC, SEC (VESC)	AEC, VEC, IKS	CC, FP, CEP, OJT/Int, RP	Cumulative Credits/ Sem	Degree/ Cumulative Cr.
		Mandatory (DSC)	Elective (DSE)							
5.0	III	DSC-7 (4T) DSC-8 (2T) DSC-9 (2T)	...	MIN-1 (4T) MIN-2 (2T)	OE-3 (2T)		AEC-3 (2T) (MIL)	CEP (2P) CC-3 (2)	22	UG Diploma 88
	IV	DSC-10 (4T) DSC-11 (2T) DSC-12 (2T)	...	MIN-3 (4T)	OE-4 (4T)		AEC-4 (2T) (MIL)	FP (2P) CC-4 (2)	22	
	Cum. Cr	40	...	10	12	0	8+4+2	8+4	88	
Exit option: Award of UG Diploma in Major and Minor with 88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor.										
5.5	V	DSC-11 (4T) DSC-12 (4T) DSC-13 (2T)	DSE-1 (4T)	...	...	VSC-1 (2T) VSC-2 (2T)	...	OJT (4P)	22	UG Degree 132
	VI	DSC-14 (4T) DSC-15 (4T) DSC-16(4T) DSC-17 (2T)	DSE-2 (4T)	...	...	VSC-3 (2T) VSC-4 (2T)	...		22	
	Cum. Cr.	60	08	10	10	6 + 8	8+4+2	8+8	132	

Exit option: Award of UG Degree in Major with 132 credits OR Continue with Major and Minor

Level	Sem	Major (Core) Subjects		Minor Subjects	GE/ OE	VSC, SEC (VESC)	AEC, VEC, IKS	CC, FP, CEP, OJT/Int, RP	Cumulative Credits/Sem	Degree/ Cumulative Cr.
		Mandatory (DSC)	Elective (DSE)							
6.0	VII	DSC-17 (4T) DSC-18 (4T) DSC-19 (4T) DSC-20 (2T)	DSE-3 (4T)	RM (4T)	...	...	...		22	UG Honors Degree 176
	VIII	DSC-21 (4T) DSC-22 (4T) DSC-23 (4T) DSC-24 (2T)	DSE-4 (4T)		...	...	...	OJT/Int (4)	22	
	Cum. Cr.	76	16	20+4	12	8+6	8+4+2	8+12	176	
Four Year UG Honors Degree in Major and Minor with 176 credits										
6.0	VII	DSC-18 (4T) DSC-19 (4T) DSC-20 (2T)	DSE-3 (4T)	RM (4T)	...	...	...	RP (4)	22	UG Honors with Research Degree 176
	VIII	DSC-22 (4T) DSC-23 (4T) DSC-24 (2T)	DSE-4 (4T)		...	...	...	RP (8)	22	
	Cum. Cr.	68	16	20+4	12	8+6	8+4+2	8+20	176	

Four Year UG Honours with Research Degree in Major and Minor with 176 credits

Sem- Semester, **DSC**- Department Specific Course, **DSE**- Department Specific Elective, **T**- Theory, **P**- Practical, CC- Cocurricular**RM**- Research Methodology, **OJT**- On Job Training, **FP**- Field Project, **Int**- Internship, **RP**- Research Project,

Multiple Entry and Multiple Exit options:

The multiple entry and exit options with the award of UG certificate/ UG diploma/ or three-year degree depending upon the number of credits secured;

Levels	**Qualification Title**	**Credit Requirements**		**Semester**	**Year**
		Minimum	**Maximum**		
4.5	UG Certificate	40	44	2	1
5.0	UG Diploma	80	88	4	2
5.5	Three Year Bachelor's Degree	120	132	6	3
6.0	Bachelor's Degree- Honours **Or** Bachelor's Degree- Honours with Research	160	176	8	4

S. Y. B. Com Structure and Syllabus

Semester – III

Course Module	**Credit**	**Hours/ week**	**TH/ PR**	**Code**	**Major in Accountancy & Costing**
DSC/ MIN	4	4	TH	BCOM-DSCA-231 / BCOM-MINM-233	Corporate Accounting -I
DSC/ MIN	2	2	TH	BCOM-DSCA-232 / BCOM-MINM-234	Costing - I
DSC/ MIN	4	4	TH	BCOM-MINA-233 / BCOM-DSCM-231	Marketing and Advertising
DSC/ MIN	2	2	TH	BCOM-MINA-234 / BCOM-DSCM-232	Company Laws - I
DSC	2	2	TH	BCOM-DSCAM-235	Macro Economics - I
OE	2	2	TH		ONE FROM A BASKET OF OE
AEC	2	2	TH		
FP	2	2	PR		
CC	2	2	TH	NCC-CC-211	NCC
				NSS-CC-211	NSS
				SPO-CC-211	Sports
				CUL-CC-211	Cultural

Semester – IV

Course Module	Credit	Hours/ week	TH/ PR	Code	Major in Accountancy & Costing
DSC/ MIN	4	4	TH	BCOM-DSCA-241 /BCOM-MINM-243	Corporate Accounting -II
DSC	2	2	TH	BCOM-DSCA-242	Costing- II
DSC/ MIN	4	4	TH	BCOM-MINA-243 / BCOM-DSCM-241	Production Management
DSC	2	2	TH	BCOM-DSCM-242	Company Laws - II
DSC	2	2	TH	BCOM-DSCAM-244	Macro Economics - II
OE	4	4	TH		ONE FROM A BASKET OF OE
AEC	2	2	TH		
CEP	2	2	PR		
CC	2	2	TH		NCC
					NSS
					Sports
					Cultural

DSC : Department-Specific Core course
DSE : Department-Specific elective
GE/OE : Generic/ Open elective
SEC : Skill Enhancement Course
MIN : Minor course
AEC : Ability Enhancement Course
VEC : Value Education Courses
ENG : English
ES : Environmental studies
CI : Constitution of India
IKS : Indian Knowledge System
CC : Co-curricular course
TH : Theory
PR : Practical

Science Basket of OE/GE Courses to be offered to Students of Commerce Faculty

Semester	GE Basket I (Zoology)	GE Basket II (Geography)	GE Basket III (Botany)
Sem- I	Fundamentals of Biodiversity	Sky observation and Solar System	Mushroom Culture Technology
Sem- II	Conservation of Biodiversity	Climate Change: Vulnerability and Adoption	Food Science

Humanities Basket of OE/GE Courses to be offered to Students of Commerce Faculty

Semester	GE Basket I (History)	GE Basket II	GE Basket III (Languages)	GE Basket IV (Economics)
Sem- I	India’s Freedom Struggle	Philosophy of Science- I	English/ Hindi/ Marathi Literature - I	Development Studies - I
Sem- II	Indian Social Reformers	Philosophy of Science– II	English/ Hindi/ Marathi Literature – II	Development Studies – II

Exam Pattern

- Each theory and practical course of 4 credits will be of 100 marks comprising of 40 marks internal and 60 marks external examination. in case of courses of 2 credits, each theory and practical course will be of 50 marks comprising of 20 marks internal and 30 marks external examination

Rules of Continuous Internal Evaluation:

The Continuous Internal Evaluation for theory papers shall consist of two methods:

1. **Continuous & Comprehensive Evaluation (CCE):**

CCE will carry a maximum of 30% weightage (30/15 marks) of the total marks for a course. Before the start of the academic session in each semester, the subject teacher should choose any three assessment methods from the following list, with each method carrying 10/5 marks:

i. Individual Assignments
ii. Seminars/Classroom Presentations/Quizzes
iii. Group Discussions/Class Discussion/Group Assignments
iv. Case studies/Case lets
v. Participatory & Industry-Integrated Learning/Field visits
vi. Practical activities/Problem Solving Exercises
vii. Participation in Seminars/Academic Events/Symposia, etc.
viii. Mini Projects/Capstone Projects
ix. Book review/Article review/Article preparation
x. Any other academic activity

Each chosen CCE method shall be based on a particular unit of the syllabus, ensuring that three units of the syllabus are mapped to the CCEs.

2. **Internal Assessment Tests (IAT):**

IAT will carry a maximum of 10% weightage (10/5 marks) of the total marks for a course. IAT shall be conducted at the end of the semester and will assess the remaining unit of the syllabus that was not covered by the CCEs. The subject teacher is at liberty to decide which units are to be assessed using CCEs and which unit is to be assessed on the basis of IAT.

The overall weightage of Continuous Internal Evaluation (CCE + IAT) shall be 40% of the total marks for the course. The remaining 60% of the marks shall be allocated to the semester-end examinations.

The subject teachers shall communicate the chosen CCE methods and the corresponding syllabus units to the students at the beginning of the semester to ensure clarity and proper preparation.**Proposed Question Paper Pattern for UG and PG Courses of Commerce & Management:**

4 Credits Paper (Theory and Practical)

Marks 60 Time: 3 Hours

Q1	Long Answer Question (Compulsory)	12
Q2	Attempt any 2 Questions (6 marks each) a) b) c)	12
Q3	Long Answer Question OR Long Answer Question	12
Q4)	Attempt any 2 Questions (6 marks each) a) b) c)	12
Q5)	Long Answer Question OR Long Answer Question	12

2 Credits Paper (Theory and Practical)

Marks 30 Time: 1.5 Hours

Q1	Long Answer Question (Compulsory)	6
Q2	Attempt any 2 Questions (6 marks each) a) b) c)	12
Q3	Attempt any 3 Questions (4 marks each) a) b) c) d)	12

SEMESTER - III

BCOM-DSCA-231 / BCOM-MINM-233
Corporate Accounting - I

Total Hours: 60 **Credits: 4**

Course Objectives	The objectives of this course are to - • Understand the statutory records required to be maintained by companies. • Learn the accounting entries for shares, including issuance, valuation, forfeiture, and bonus shares and learn methods for debenture redemption and share buyback. • Understand the concepts and accounting treatments related to the underwriting of shares, including determination of liability the underwriters. • Prepare financial statements for public trusts registered under the Maharashtra Public Trust Act, 1950.	
Course Outcomes	By the end of the course the students will - • Get the insight of company statutory records, including the books of accounts and statutory registers required for compliance. • Be able to apply accounting principles to analyse and record transactions related to issue of Shares and Debenture, including redemption of Debenture and Preference shares, and share buyback. • Be in a position to account for the transactions related to underwriting of shares, and to determine the liability of the underwriters. • Acquire the skill of preparing financial statements of public trusts as per the provisions of the Maharashtra Public Trust Act, 1950.	
Medium of Instruction:	English	
	Topic	**Hours**
UNIT I	**Chapter 1 - Company Statutory Records (theory Only):** • Books of Accounts to be maintained by the company. • Statutory Books of Accounts and Statutory Registers. (Theory questions only) **Chapter 2 - Issue of Shares:** • Meaning of Shares and Share Capital. • Accounting Entries for: Under-subscription, Over-subscription, Calls-in-Advance, Calls-in-arrear, Issue of shares at Premium and at Discount. • Forfeiture of Shares. • Surrender of Shares. • Issue of Bonus Shares • Right Shares and their valuation. (Theory questions and Advanced Level Practical Problems)	**15**
UNIT-II	**Chapter 3- Issue and Redemption of Debentures:**	**15**

	• Meaning of Debentures, Types of Debentures. • Distinction between Debentures & Shares. • Issue of Debentures. • Creation and investment of DRR. • Methods of redemption of debentures: By payment in lump-sum and by payment in instalments (excluding from by purchase in open market), Conversion, Sinking Fund Method. (Refer Sections 71(1), 71(4) of the Companies Act 2013 with Rule 18(7)of Companies (Share Capital and Debentures) Rules, 2014) (Theory questions and Practical Problems on journal entries and relevant ledger accounts) **Chapter 4 - Buyback and Redemption of Preference Shares:** • Meaning of buyback of shares. • Provisions of buyback of shares as per Companies Act 2013 and SEBI guidelines for share buyback. • Accounting treatment and practical problems on buyback of shares. • Redemption of Preference Shares: Provisions of Companies Act 2013 regarding Redemption of Preference Shares. (Theory questions and Practical Problems on redemption of preference shares.)	
UNIT III	**Chapter 5 - Underwriting of Shares:** • Meaning of the terms Underwriting of shares and underwriter of shares. • Concepts of Marked application, Unmarked application, sole underwriting, firm underwriting, partial underwriting, full underwriting, joint-underwriting. • Determination of Underwriters' liability. • Accounting treatment of underwriters' commission. • Preparation of Underwriters' statement, accounting entries and relevant ledger accounts. (Refer Sections 40(6) of the of the Companies Act 2013) (Theory questions and practical problem on the above**)**	**15**
UNIT IV	**Chapter 6 – Financial Statements of Public Trusts** Financial Statements of Educational Institutions, and Sports institutions registered as Public Trusts under the Maharashtra Public Trust Act, 1950 (erstwhile the Bombay Public Trust Act, 1950) • Concepts and treatment of special items including – Capital fund, Special fund, Entrance fees and other fees, Membership fees, Subscriptions, Government Grants, Donations, Legacies,	**15**

	Endowment fund, etc. • Provisions of the Maharashtra Public Trust Act, 1950 relating to Charity office, the Trustees, Maintenance of books of accounts by the Trustees; Financial statements and their audit under the Act. • Preparation of financial statements of a public trust as per the formats prescribed under the Maharashtra Public Trust Rules 1951- Balance Sheet (Schedule VIII); Income and Expenditure Account (Schedule IX) ; Statement of Income of the Trust (Schedule IX A); Statement of Expenditure of the Trust (Schedule IX B); Statement of Gross Income chargeable to Contribution (Schedule IX C); Information to be submitted by the Auditor along with Audit Report (Schedule IX D); Report by the auditor on matters noted in section 34 of the Act and Rule 19 of the Public Trust rules 1951 (Audit Report) Refer Sections 32 to 35, and 58 of the Act, Rules 17, 32 of the Maharashtra Public Trust Rules 1951) Refer AS 12 – Accounting for Government Grants (Theory questions and practical problems on preparation of financial statements of public trusts registered under the Maharashtra Public Trust Act, 1950)	
Study Resources	• Gupta, R.L. and Radha Swamy, M. (2001). Advanced Accountancy (10th Ed). New Delhi: Sultan Chand & Sons. • Jain & Narang. (2012). Corporate Accounting (18th Ed). Ludhiana: Kalyani Publishers • Shukla and Grewal. (2014). Advanced Accountancy (17th Ed). New Delhi: Sultan Chand & Sons. • Advanced Accountancy Vol.II, Vol-2, Dr. S.N. Maheshwari& Dr. S.K. Maheshwari, Vikas Publishing House Pvt. Ltd. • Corporate Accounting –Dr. S.N. Maheshwari & Dr. S.K .Maheshwari, Vikas Publishing House Pvt. Ltd. • Advanced Accounting Volume 2 – Ashok Sehgal and Deepak Sehgal, Taxman Allied Services (P) Ltd., New Delhi • Advanced Accountancy Vol. II –P.C.Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi ***Refer to latest editions of the given reference books**	

Note -

The break-up of Theory-question contents and Practical-problem contents in the question paper in the examinations will be as under –

(a) Theory questions will carry 40% marks.
(b) Practical problems will carry 60% marks.

BCOM-DSCA-232 / BCOM-MINM-234
Costing - I

Total Hours: 30 **Credits: 2**

Course Objectives	• To explain the meaning and significance of labour costing, including methods of labour remuneration and incentive schemes. • To classify and analyse overheads based on functional, behavioural, and element-wise classifications. • To apply techniques of overhead allocation, apportionment, and absorption in cost accounting. • To compute and evaluate overhead recovery rates using methods like machine hour rate, labour hour rate, and direct labour basis.	
Course Outcomes	By the end of the course the students will be able to- • Calculate Labour costs using various remuneration methods, including time rate, piece rate, and incentive plans. • Classify overheads into appropriate categories and justify the classification based on given cost items. • Allocate and apportion factory overheads systematically and identify issues of under-absorption and over-absorption. • Compute accurate overhead recovery rates and apply them in cost calculations for manufacturing operations.	
Medium of Instruction:	English	
	Topic	**Hours**
UNIT–I	**Labour Costing** • Meaning and Importance of Labour in Industry • Labour Time Recording: Time Keeping & Time Booking • Meaning of Labour Remuneration, Incentives and Bonus • Methods of Labour remuneration • Time Rate, Piece Rate & Differential Piece Rate (Simple Practical Problems) • Halsey Plan and Rowan Plan. (Simple Practical Problems)	**08**

UNIT-II	**Overheads control**
	• Meaning and Definition of Overheads
	• Collection of overheads and Classification of Overheads -
	  ○ Functional Classification,
	  ○ Behavioural Classification,
	  ○ Element-wise Classification.
	• Practical problems on classification of given items into the classes of overheads by applying the bases stated above.
		07

UNIT-III	**Overhead Distribution - II:** • Procedure of Allocation and Apportionment of factory Overheads. • Primary and Secondary Distribution of overheads	**07**

	• Absorption of Factory Overheads – Under-absorption and over-absorption of overheads. • Practical problems on allocation and apportionment of factory Overheads.	
UNIT-IV	**Overhead Distribution – III:** • Computation of rate of recovery absorption of overheads- Machine our rate, Labour hour rate and Direct Labour basis. • Practical problems on computation of the rate of overheads.	**08**
Study Resources	• Arora M N (2015) methods and techniques of Cost Accounting (4^{th} ed.) India. Himalaya Publishing House. • Banerjee, B. (2012). Cost Accounting Theory and Practices (12th ed.). PHI Learning Pvt Ltd. • Jain. S.P, Narang, K. L & Simmi Agrawal (2015). Cost Accounting (2nd ed.).Delhi , India: Kalayani Publishers. • Madegowda,J.(2012). Advanced Cost Accounting(2 ed.).Mumbai: India. Himalaya Publishing House. • Narang, J. &. (2015). Advanced Cost Accounting. Delhi: Kalyani Publishing House. • S.N.Maheshwari.(2015). Advanced Cost Accounting .New Delhi: Sultan Chand Publishing House. • Wilson,M.(2012). Cost accounting. Mumbai: Himalaya Publishing House ***Refer to latest editions of the given reference books**	

Note -

The break-up of Theory-question contents and Practical-problem contents in the question paper in the examinations will be as under –

(a) Theory questions will carry 40% marks.

(b) Practical problems will carry 60% marks.

BCOM-MINA-233 / BCOM-DSCM-231
Marketing and Advertising

Total Hours: 60 **Credits: 4**

<table>
<tr><td>Course Objectives</td><td colspan="2">Understand the evolution and importance of marketing, including its functions and processes.
Analyze market segmentation and targeting strategies, including factors influencing segmentation decisions.
Gain insights into advertising's role in the marketing mix, types of advertising, and its economic and social effects.
Explore ethical issues in marketing and advertising practices, including recent trends like influencer marketing, AI marketing, and user-generated content.</td></tr>
<tr><td>Course Outcomes</td><td colspan="2">Understand the evolution and importance of marketing functions and processes.
Analyze market segmentation and targeting strategies, considering factors influencing segmentation decisions.
Identify and evaluate the role of advertising types within the marketing mix, and assess their economic and social impacts.
Demonstrate awareness of ethical issues in marketing and advertising, and understand recent trends like influencer marketing, AI marketing, and user-generated content.</td></tr>
<tr><td>Medium of Instruction:</td><td colspan="2">English and Marathi</td></tr>
<tr><td></td><td>Topic</td><td>Hours</td></tr>
<tr><td>UNIT–I</td><td>Introduction to Marketing:
Definition, Evolution of Marketing
Importance of Marketing in Business
Functions of Marketing
Marketing Process
Green Marketing and Rural Marketing: Meaning, Definitions and characteristics</td><td>15</td></tr>
<tr><td>UNIT-II</td><td>Market Segmentation and Consumer Behaviour
Market Segmentation and Targeting
Importance of studying Marketing segmentation
Benefits and Limitations of Marketing segmentations
Bases for Marketing segmentations
Factors influencing Marketing segmentations
Meaning, Definitions of Consumer Behaviour
Types of Consumers</td><td>15</td></tr>
<tr><td>UNIT-III</td><td>Introduction to Advertising
Meaning, Definitions, Nature & Scope of Advertising
Importance of Advertising in Modern Marketing era</td><td>15</td></tr>
</table>

	• Role of Advertising in Marketing Mix • Types of Advertising • Economic & Social Effect of Advertising • Types of Advertising Media: Print, Electronic, Transit and vehicular, Outdoor media • Merits and demerits of Advertising media. • Advertising copy and Advertising layout: Meaning & Elements	
UNIT-IV	**Ethics and Recent trends in Marketing and Advertising** • Ethical Issues in Marketing Practices • Social Responsibility of Marketers and Advertisers • Ethical Advertising Standards and Regulations • Influencer marketing • Content marketing • AI Marketing • Purpose Driven Advertising • User Generated Contents (UGC)	**15**
Study Resources	• Kotler, P., & Keller, K. L. (2016). Marketing Management (15th Global Edition). Pearson. • Solomon, M. R., Marshall, G. W., & Stuart, E. W. (2018). Marketing: Real People, Real Choices (9th Edition). Pearson. • Belch, G. E., & Belch, M. A. (2018). Advertising and Promotion: An Integrated Marketing Communications Perspective (11th Global Edition). McGraw-Hill Education. • Murphy, J. (2019). Ethical Marketing and The New Consumer. Routledge. • Hackley, C. (2019). Advertising and Promotion: An Integrated Marketing Communications Approach (2nd Edition). SAGE Publications Ltd	

BCOM-MINA-234 / BCOM-DSCM-232
Company Law-I

Total Hours: 30 **Credits: 2**

Course objectives	• Understand the foundational concepts and legal framework of company law. • Analyze the process and legal requirements for the formation of a company. • Evaluate the significance and content of Memorandum and Articles of Association. • Comprehend the regulatory aspects related to prospectus and issuance of securities.	
Course outcomes	• Students will demonstrate a comprehensive understanding of the principles, provisions of company law, company and its types. • Students will be able to apply legal principles to real-world scenarios related to company formation and operations. • Students will develop the skills to critically analyze legal documents such as Memorandum, Articles of Association, and prospectuses. • Students will be equipped to navigate legal requirements and regulations concerning prospectus drafting and issuance of securities.	
Unit	**Topic / Particular**	**Hours**
1	**Introduction to Company & Company Law** • Company meaning and definition, characteristics of a company. • Company Law – need, origin and development of Company Law in India. • Types of companies under Companies Act 2013: Private Company (Section 2(68)), Public Company (Section 2(71)), One Person Company (Section 2(62)) (meaning and features). • Associate company (Section 2(6)), dormant company (Section 455), holding company (Section 2(46)), subsidiary company (Section 2(87)) (concepts only). [Refer Specific provisions of the Indian Companies Act 2013 given above]	8
2	**Formation of a Company** • Formation of a company. • Promoters and their functions • Pre-incorporation contracts. • Stages in incorporation. • Process of online registration of a company. [Refer Specific provisions of the Indian Companies Act 2013 related to formation: Section 3 (Formation of company). Section 7 (Incorporation of a company), Section 10 (Effect of memorandum and articles) etc.]	7
3	**Memorandum and Articles of Association** • Memorandum of association: definition, clauses and its	8

	alteration (Section 13), doctrine of ultra vires. • Articles of association: contents and its alteration (Section 14), doctrine of constructive notice and indoor management. [Refer Specific provisions of the Indian Companies Act 2013 related to Memorandum and Articles of Association: Section 4 and 5 (Meaning of 'memorandum' and ‘articles’), Section 10 (Effect of alteration in memorandum or articles).]	
4	**Prospectus and issue of Securities** • Meaning and types of Prospectuses: Shelf Prospectus, Red-Herring Prospectus, Abridged Prospectus, Deemed Prospectus. • Public offer: Matters to be stated in the prospectus, statement by an expert in the prospectus. • Liability for untrue statement in prospectus (Section 34). • Issue of securities through private placement. • Conditions to be satisfied for private placement (Section 42). [Refer Specific provisions of the Indian Companies Act 2013]	7
Study Resources	• Chadha R. & Chadha, S. Company laws. Delhi, India: Scholar Tech Press. • Kumar, A. Corporate laws. (11th ed., Vol. 1). Delhi, India: Taxmann Publications Private Limited. • Sharma, J. P. Easy approach to corporate laws. (4th ed.). Delhi, India: Ane Books Pvt. • Indian Company Law: Avatar Singh: Sultan Chand & sons • Company Law and Practice: A.K. Majumdar & G.K. Kapoor, Taxman Publications • Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, by Dr. G.K. Kapoor: Taxmann Publications Pvt. Ltd. • https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf	

SEMESTER - IV

BCOM-DSCA-241 / BCOM-MINM-243
Corporate Accounting - II

Total Hours: 60 **Credits: 4**

Course Objectives	The objectives of this course are to - • Enable the students to know the books of accounts to be maintained by a co-operative society, and the procedure of preparing financial statements for co-operative credit societies, in compliance with relevant laws and regulations. • Learn the procedure of preparation of company financial statements as per the Companies Act 2013, and comprehend the application of specific accounting standards. • Know the process of finding out the profit earned by a company before and after its incorporation, and accounting implications of the same. • Acquire knowledge of the valuation methods for goodwill and shares.	
Course Outcomes	By the end of the course the students will - • Acquire the skill of preparing Financial Statements for co-operative credit societies, following relevant regulations. • Acquire the skill of preparing Financial Statements of companies according to the requirements of the Companies Act 2013, and apply relevant accounting standards. • Be able to find out and account for the profits earned by a company before and after its incorporation. • Develop ability to value goodwill and shares of a limited company using various methods, and understand the factors affecting their valuation through practical problem-solving.	
Medium of Instruction:	English	
	Topic	**Hours**
UNIT I	**Chapter 1 – Financial statements of Co-operative Credit Societies** • Books of Accounts of accounts to be maintained by a Co-operative society. • Preparation of final accounts of co-operative credit societies only, in the prescribed Form N - Balance sheet and Profit and Loss Account • (Refer Chapter VI - PROPERTY AND FUNDS OF SOCIETIES, covering sections 64 to 70 of the Maharashtra Co-operative Societies Act 1960, Rules 61, 62, 65 of the Maharashtra Co-operative Societies Rules 1961) (Theory questions and practical problems on preparation of financial statements of a co-operative credit society)	**15**

<table>
<tr><td>UNIT-II</td><td>Chapter 2 - Financial Statements of limited companies –
• Meaning of Company Financial Statements
• Preparation of Income statement and Balance Sheet as per Schedule (III), Companies Act 2013.

(Theory questions and practical problems on preparation of financial statements of a company)

Chapter 3 - Study of Accounting Standards
• AS – 9: Revenue Recognition
• AS -10: Property, Plant and Equipment
• AS -26: Intangible Assets
• AS 29 – Provisions, contingent liabilities and contingent assets
(Theory questions only)</td><td>15</td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td>UNIT- III</td><td>Chapter 4 –
Acquisition of Business and Profit Prior to Incorporation:
• Important Terms: Purchase Consideration, Net Assets Method, Net Payment Method, Goodwill, Capital Reserve, Preliminary expenses and pre-operative expenses.
• Computation of Profit Prior to incorporation and its accounting.
• Accounting Entries for Acquisition of Business
(Theory questions and practical problems / Journal entries in books of the vendor and the purchasing company)</td><td>15</td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td>UNIT IV</td><td>Chapter 5 -Valuation of Goodwill
• Valuation of Goodwill - Meaning of Goodwill, Characteristics of goodwill; Need for valuation, factors affecting the value of Goodwill.
• Methods of valuation of Goodwill–
(a) Number of years of purchase - Simple average profit, Weighted average profit, Super profit;
(b) Annuity method (discounting of super profit)
(c) Capitalization of Profit Method - Super Profit Method, Future maintainable profit method

Chapter 6 - Valuation of Shares
• Need for valuation of shares; Factors affecting valuation of shares;
• Methods of valuation of shares –
(a) Net Assets method (Intrinsic value method);</td><td>15</td></tr>
</table>

	(b) Yield method – (i) Dividend yield method, (ii) Earning yield / Earning capacity method/ Capital employed method (c) Fair value method (Theory questions and practical problems on valuation of goodwill and valuation of shares under the above-mentioned methods.)	
Study Resources	• Gupta, R.L. and Radha Swamy, M. (2001). Advanced Accountancy (10th Ed). New Delhi: Sultan Chand & Sons. • Jain & Narang. (2012). Corporate Accounting (18th Ed). Ludhiana: Kalyani Publishers • Kumar Anil., Kumar Rajesh V. & Mariappa, B. (2011). Financial Accounting (Vol II). New Delhi: Himalaya Publishing House. • Shukla and Grewal. (2014). Advanced Accountancy (17th Ed). New Delhi: Sultan Chand & Sons. • Advanced Accountancy Vol. II, Vol-2, Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikas Publishing House Pvt Ltd. • Corporate Accounting –Dr. S.N. Maheshwari & Dr. S. K. Maheshwari, Vikas Publishing House Pvt Ltd. • Advanced Accountancy, S.P. Jain & K.L. Narang, Kalyani Publishers. • Advanced Accounting Volume 2 – Ashok Sehgal and Deepak Sehgal, Taxman Allied Services (P) Ltd., New Delhi • Advanced Accountancy Vol. II –P.C.Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi ***Refer to latest editions of the given reference books**	

Note -

The break-up of Theory-question contents and Practical-problem contents in the question paper in the examinations will be as under –

(a) Theory questions will carry 40% marks.

(b) Practical problems will carry 60% marks.

BCOM-DSCA-242
Costing - II

Total Hours: 60 **Credits: 2**

<table>
<tr><td>Course Objectives</td><td colspan="2">To explain the concepts, advantages, and limitations of job costing and its application in cost accounting.
To differentiate between job costing and batch costing and apply batch costing techniques, including economic batch quantity calculations.
To analyze contract costing concepts, including profit calculation and cost-plus contracts.
To apply process costing principles, including cost accumulation, loss treatment, and inter-process profits.</td></tr>
<tr><td>Course Outcomes</td><td colspan="2">Students will be able to prepare job costing statements and solve practical problems related to job costing.
Students will be able to compute batch costs and determine the economic batch quantity for cost-effective production.
Students will be able to calculate contract costs and assess profit or loss on contracts using relevant contract costing techniques.
Students will be able to apply process costing methods, including handling normal and abnormal losses, to determine process-wise costs.</td></tr>
<tr><td>Medium of Instruction:</td><td colspan="2">English</td></tr>
<tr><td></td><td>Topic</td><td>Hours</td></tr>
<tr><td>UNIT-I</td><td>Job Costing:
Meaning, Advantages and Limitations of Job Costing.
Procedure of Cost Accounting for Job Costing.
Formats to be prepared.
Practical problems on Job Costing</td><td>07</td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td>UNIT-II</td><td>Batch Costing:
Meaning, Difference between Batch Costing and Job Costing.
Advantages and Limitations of Batch Costing.
Practical Problems on Batch Costing.
Economic Batch Quantity.
Practical Problems on Economic Batch Quantity.</td><td>08</td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td>UNIT-III</td><td>Contract Costing:
Meaning, Features of Contract Costing.
Important Definitions: Cost of Work Certified or Value of Work Certified, Cost of Work Uncertified, Work-in-Progress, Retention Money, Notional Profit, Estimated Profit, Escalation Clause.
Calculation of Profit on Contracts.</td><td>07</td></tr>
</table>

	• Cost plus Contract. Practical Problems on Contract Costing.	
UNIT-IV	**Process Costing:** • Meaning, Features and Characteristics of Process Costing. • General Principals of Cost Accumulation. • Advantages and limitations of Process Costing. • Treatment of losses normal loss, abnormal loss and abnormal gain, inter-process profits. • Practical Problems on Process Costing.	**08**
Study Resources	• Arora M N(2015).methods and techniques of Cost Accounting(4th ed.).India. Himalaya Publishing House. • Banerjee, B. (2012). Cost Accounting Theory and Practices (12th ed.). PHI Learning Pvt Ltd. • Jain. S.P,Narang, K. L &Simmi Agrawal(2015). Cost Accounting (2nd ed.).Delhi , India: Kalayani Publishers. • Madegowda,J.(2012). Advanced Cost Accounting(2 ed.).Mumbai:India. Himalaya Publishing House. • Narang, J. &. (2015). Advanced Cost Accounting. Delhi: Kalyani Publishing House. • S.N.Maheshwari.(2015). Advanced Cost Accounting .New Delhi: Sultan Chand Publishing House. • Wilson,M.(2012). Cost accounting. Mumbai: Himalaya Publishing House. ***Refer to latest editions of the given reference books***	

Note -

The break-up of Theory-question contents and Practical-problem contents in the question paper in the examinations will be as under –

(a) Theory questions will carry 40% marks.
(b) Practical problems will carry 60% marks.

BCOM-MINA-243 / BCOM-DSCM-241
Production Management

Total Hours: 60 **Credits: 4**

Course objectives	The objectives of this course are to – • Understand the conceptual framework of production management • Lay a foundation for understanding the significance of production planning and control in this era. • Understand the nature of product design and product development in production management. • Introduce materials' management and its importance.	
Course outcomes	By the end of the course the students will - • Acquaint understanding of production management and its importance in manufacturing industry. • Get the insight of significance of plant location, plant layout, product design and product development in production management. • Skill of managing the inventory to control cost.	
	Topic / Particular	**Hours**

UNIT I	**Chapter 1 - Introduction to Production Management**
	• Concept, Meaning of Production and Production Management
	• Scope and Objectives of Production Management
	• Benefits of Production Management
	• Types of Production system:
	  o Continuous Production: Large Scale Production, Process Production, Assembly Production
	  o Intermittent Production: Batch Production, Job Production, Contract Production
	• Responsibilities of a Production Manager
	(Theory questions)
	
	Chapter 2 - Plant Location and Plant Layout
	Plant Location -
	• Plant Location: Meaning and Importance,
	• Factors Influencing Plant Location
	
	Plant Layout
	• Plant Layout: Meaning & Objectives
	• Factors Affecting Plant Layout
	• Types of Plant Layout
	  o Product/Line Layout
	  o Functional/Process Layout
	  o Stationary/Fixed/Static Layout
	  o Mixed Layout
	(Theory questions)
		15

UNIT II	**Chapter 3 - Product Design, Product Development and Productivity -** **Product Design –** • Meaning, Objectives of product design, • Characteristics of a good product design • Factors determining the design of product. **Product Development:** • Meaning & Objectives of product development • Factors Responsible for Product Development. **Productivity** • Concepts, Importance of productivity, • Factors affecting Productivity. • Technique to Improve Productivity • Measurements of Productivity. • Distinguish Between Production & Productivity (Theory questions)	**15**
UNIT III	**Chapter 4 - Production Planning & Control** • Meaning, Objectives production Planning and control, • Characteristics of Production Planning & Control • Stages of Production Planning & Control • Functions/Scope of Production Planning & Control • Importance & Challenges of Production Planning & Control • Factors affecting Production Planning & Control • Techniques of Production Planning & Control: Routing, Scheduling, Dispatching, Follow up (Theory questions)	**15**
UNIT IV	**Chapter 5 - Material Management** • Meaning, Objectives &Importance • Purchasing Function - Objectives and Purchase Procedure • Methods of Purchasing • Material Handling - Meaning, Objectives, Principles, Material Handling Equipment, • Guideline for effective material handling. • Functions of Purchasing Manager (Theory questions)	**15**

	Chapter 6 - Inventory Control
	
	• Meaning & Objectives of inventory control
	• Various Stock levels for inventory control -
	  ○ Minimum Stock Level
	  ○ Maximum Stock Level
	  ○ Reorder Stock Level
	  ○ Average Stock Level
	  ○ Danger Stock Levels
	• Economic Ordering Quality and ABC Analysis.
	(Theory questions and Practical problems)	

Study Resources	• Production & Operation Management, S. A. Chunawalla & D. R. Patel, Himalaya Publishing House, Mumbai. • Production Management, Manoj Kumar Sarkar, Jaico Publishing House • Production & Operations, P Rama Murthy, Management, New Age International • Industrial Management – I, L. C. Jhamb & Savitri Jhamb, Everest Publishing House, Pune • Materials Management, K. Shridhara Bhat, Himalaya Publishing House, Mumbai • Production Planning & Control, L.C. Jhamb & Savitri Jhamb, Everest Publishing House, Pune • Production & Operations Management, Adam Ee & Ebert, New Delhi, Prentice Hall Of India • Production & Operation Management, Chary S.N., Tata Mcgraw Hill, New Delhi • Purchasing & Materials Management, Dobler Donald W & Lee Lamar, Mcgraw Hill, New Delhi • Production & Operation Management, Nair, Banerjee & Agarwal, Pragati Prakashan, Meerut • Production Operations Management, Dr. B.S. Goel ***Refer to latest editions of the given reference books***	

Note -
The break-up of Theory-question contents and Practical-problem contents in the question paper in the examinations will be as under –

(a) Theory questions will carry 80% marks (on all the chapters).
(b) Practical problems will carry 20% marks (on chapter 6).

BCOM-DSCM-242
Company Laws-II

Total Hours: 30 **Credits: 2**

Course objectives	• Understand the concept of corporate membership and its significance within a company structure. • Understand concept of company directors & Key Managerial personnel, their appointment & removal procedure. • Comprehend the roles, responsibilities, and legal obligations associated with company management, including directors and key managerial personnel. • Familiarize with the procedures and regulations governing company meetings, resolutions, and decision-making processes.	
Course outcomes	• Students will be able to differentiate between a member and a shareholder, and elucidate the various modes of acquiring membership in a company. • Students will demonstrate proficiency in identifying the types of directors, understanding their legal positions, and comprehending the appointment, removal, and powers of directors. • Students will exhibit competence in understanding the roles and responsibilities of key managerial personnel, including their appointment procedures and compliance requirements. • Students will be able to interpret the procedures and requirements associated with company meetings, resolutions, and maintenance of statutory books.	
Unit	**Topic / Particular**	**Hours**

1	**Membership of a Company**
	• Definition of Member.
	• Difference between Member and Shareholder.
	• Modes of acquiring Membership in a Company:
	  o By subscribing to the Memorandum of Association
	  o By making an application for allotment of shares.
	  o By transfer of shares bought from the existing member
	• Rights of members.
	• Cessation of Membership - Ways in which cessation of membership may occur.
	[Refer - Relevant Chapter IV share capital and debentures – relevant clauses of Sections 43, 47, 50 of the Companies Act, 2013, wherever required. Relevant clauses of Rule 20, of the Companies (Management and Administration) Rules, 2014]
		8

2	**Company Management** • Directors: Meaning and definition. • Types of Directors, Legal Position of Directors. • Qualifications, Disqualifications of Directors. • Director Identification Number (Section 153). • Appointment, Vacation & Removal of Directors (Section 152). • Powers, Duties and Liabilities of directors.	7

	[Refer Relevant Sections of Companies Act 2013: Section 149 (Company to have Board of Directors), Section 164(Disqualifications for Appointment of Director). etc.]	
3	**Key Managerial Personnel** • Chief Executive Officer (CEO), Managing Director, Whole Time Director, Manager, Chief Financial Officer (CFO). • Company Secretary: Appointment and Removal • Appointment of KMP - Companies required to appoint KMPs, Procedure of appointment of KMPs. (Section 203). • Disqualification for MD/WTD/Manager. • Penalty for Non-Appointment of KMP. • Role and Responsibilities of KMP. [Refer - Relevant Sections of Companies Act 2013: Section 196 (Appointment of Managing Director, Whole Time Director or Manager). Relevant clauses of Rule 3 to 8 of the Companies (Appointment and Qualification of Managerial Personnel) Rules,2014]	**8**
4	**Meetings of a Company** • Meaning and Types of Company meetings. • Notice of a meeting, contents of notice, Statement to be annexed to notice. • Quorum for a meeting, Chairman of a meeting, Proxies, Voting at a meeting, Restrictions on voting right. • Ordinary resolution and special resolution. • Minutes of meetings. [Refer - Relevant Sections of Companies Act 2013: Section 101, 103, 105, 106, 107, 108, 114 and 118]	**7**
Study Resources	• Chadha R. & Chadha, S. Company laws. Delhi, India: Scholar Tech Press. • Kumar, A. Corporate laws. Delhi, India: Taxmann Publications Private Limited • Sharma, J. P. Easy approach to corporate laws. Delhi, India: Ane Books Pvt. • Indian Company Law: Avatar Singh: Sultan Chand & sons • Company Law and Practice: A.K. Majumdar & G.K. Kapoor, Taxman Publications • Corporate and Allied Laws, 2013 by C.A. Kamal Garg: Bharat's • Company Law - A Comprehensive Text Book on Companies Act 2013 (University Edition); by Dr. G.K. Kapoor, Dr. Sanjay Dhamija: Taxmann • https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf	

LIST OF OTHER ELECTIVES IN COMMERCE & MANAGEMENT
To be offered to students of Other Faculty (Arts, Science, Interdisciplinary)

Semester –III

COM-OE-231
Business Entrepreneurship

Total Hours: 30 **Credits: 2**

Course Objectives	**The objectives of this course are to enable the students to –** • To provide students with a comprehensive understanding of the fundamental concepts, types, and functions of entrepreneurship. • To identify and cultivate the essential qualities and skills required for successful entrepreneurship. • To examine the objectives, institutions, and challenges associated with entrepreneurship development. • To explore the significance, challenges, and development of Micro, Small, and Medium Enterprises (MSMEs) and women entrepreneurship in India.
Course outcome / Skill development	• Students will be able to define and explain the basic concepts of entrepreneurship and identify different types of entrepreneurs. • Students will develop the essential qualities and functions needed to become successful entrepreneurs. • Students will gain insights into the objectives and problems of entrepreneurship development, and the role of various institutions in fostering entrepreneurship. • Students will understand the importance and challenges of MSMEs and women entrepreneurs, and the measures to support their growth.

Unit	Topic / Particular	Hours
1	**Entrepreneur** • Meaning and Definition of Entrepreneur • Types of Entrepreneur • Functions of Entrepreneur • Qualities of a successful Entrepreneur • Challenges before Entrepreneur	**07**
2	**Entrepreneurship** • Introduction • Concept of Entrepreneurship • Characteristics of Entrepreneurship • Factors stimulating entrepreneurship - Internal factors, External factors	**08**
3	**Entrepreneurship Development** • Introduction • Meaning and Concept of Entrepreneurship Development • Objectives of Entrepreneurship Development • Institutions for Entrepreneurship Development • Problems and Measures of Entrepreneurship Development	**08**
4	**Micro, Small and Medium Enterprises and Women Entrepreneurship** • Meaning and Definition of Micro, Small and Medium Enterprises • Importance of MSME • Challenges faced by Micro, Small and Medium Enterprises • Women Entrepreneurship • Problem Faced by women entrepreneurship	**07**

Study Resources	• Desai, V. Dynamics of Entrepreneurial Development and Management. Mumbai, India: Himalaya Publishing House. • Khanka, S. S. Entrepreneurship Development. New Delhi, India: S. Chand & Company. • Khanka, S. S. Entrepreneurial Development. New Delhi, India: S. Chand & Company. • Holt, D. H. Entrepreneurship: New Venture Creation. New Delhi, India: Pearson Education. • Baporikar, N. Women Entrepreneurship in India. Mumbai, India: Himalaya Publishing House. • Das, K. Micro, Small and Medium Enterprises in India: The Era of Reforms. New Delhi, India: Routledge India. • साने, जी .एस. उद्योजकता वकास. पुणे, भारत :सृजनप्रकाशन. • भोसले, आर .पी. उद्योजकतेचेतत्वज्ञान. मुंबई, भारत :ग्रंथाली. • काळे, व्ही .एस. लघुवमध्यमउद्योगव्यवस्थापन. औरंगाबाद, भारत : मराठवाडाप्रकाशन. • देशपांडे, एन .जी. महिलाउद्योजकता :संधीआ णआव्हाने. नागपूर, भारत : वद्याप्रकाशन	

COM-OE-232
Introduction to Marketing

Total Hours: 30 **Credits: 2**

Course Objectives	**The objectives of this course are to enable the students to –** • To create awareness about Marketing among the students. • To understand basic concepts of Marketing. • To know the relevance of marketing to new competitive world. • To develop the analytical ability among the students about Marketing.
Course outcome / Skill development	**By the end of the course the students will be better able –** • Students will grasp fundamental marketing concepts, including its meaning, scope, and key functions. • Students will learn the significance and methodology of market segmentation and its impact on targeting and positioning. • Students will understand the unique aspects of service marketing, including the classification and innovations in the field. • Students will explore and analyze recent trends in marketing such as AI, social commerce, content marketing, and influencer marketing.

Unit	Topic / Particular	Hours
1	**Chapter 1 –Introduction to Marketing** • Meaning, Definitions, Nature of Marketing • Scope and Importance of Marketing • Functions of Marketing • Marketing process	**07**
2	**Chapter 2 – Marketing Segmentation** • Meaning, Importance, Examples, Benefits and Limitations of Marketing Segmentation • Types of Marketing segmentation • Factors affecting to Marketing Segmentation • Process of Marketing Segmentation	**08**
3	**Chapter 3 –Service Marketing** • Meaning, Definition, Importance and Characteristics of Services • Classification of Services • Innovations in Service Marketing • Various types of Service Marketing	**07**
4	**Chapter 4 –Recent Trends in Marketing** • AI Marketing • Social Commerce • Content Marketing • Influencer Marketing	**08**
Study Resources	1. "Marketing Management: A South Asian Perspective" by Philip Kotler, Kevin Lane Keller, Abraham Koshy, and Mithileshwar Jha 2. "Marketing Management" by Rajan Saxena	

	3.Services Marketing: People, Technology, Strategy" by Christopher Lovelock, Jochen Wirtz, and Jayanta Chatterjee – 4. Marketing 4.0: Moving from Traditional to Digital" by Philip Kotler, Hermawan Kartajaya, and Iwan Setiawan "Marketing Management: A South Asian Perspective" by Philip Kotler, Kevin Lane Keller, Abraham Koshy, and Mithileshwar Jha	

COM-OE-233
Event Management

Total Hours: 30 **Credits: 2**

Course Objectives	**The objectives of this course are to enable the students to –** • Understand the fundamentals of event management. • Develop event planning and design skills among the students. • To know the event marketing and promotion strategies. • To Understand Execute event operations and risk management
Course outcome / Skill development	**By the end of the course the students will be better able –** • Students will demonstrate an understanding of the various types of events, including corporate, social, cultural, and sporting events. • Students will be able to develop event concepts and themes, select appropriate venues, and plan event layouts effectively. • Students will understand and apply event branding, sponsorship management, public relations, and media management techniques. • Students will manage event logistics, supply chains, and ensure safety and security at events.

Unit	Topics	Hours
1	**Introduction to Event Management** • Definition and scope of event management • Types of events (corporate, social, cultural, sporting) • Event management process (planning, coordination, execution, evaluation) • Career opportunities in event management	**8**
2	**Event Planning and Design** • Event concept and theme development • Venue selection and layout planning • Event scheduling and timeline management • Budgeting and financial management for events	**8**
3	**Event Marketing and Promotion** • Event marketing strategies and tactics • Social media and digital marketing for events • Event branding and sponsorship management • Public relations and media management for events	**8**
4	**Event Operations and Risk Management** • Event logistics and supply chain management • Event safety and security management • Risk assessment and crisis management • Event evaluation and impact assessment	**7**
	Total hours	**30**
Study Resources	• Sheth, J. N., & Sethia, N. K. (2019). *Event Management: Concepts and Case Studies*. Mumbai: Himalaya Publishing House. • D'Cruz, P. (Ed.). (2018). *Indian Event Management Handbook*. Delhi: Wisdom Tree Publishers.	

	• Rathi, P., & Sharma, A. (2017). *Fundamentals of Event Management*. New Delhi: Excel Books. • Pandey, P., & Gupta, R. (2016). *Event Planning and Management: A Practical Guide*. Mumbai: McGraw-Hill Education. • Chaturvedi, S., & Sharma, V. (2015). *Event Operations and Risk Management in India*. Chennai: Macmillan Publishers India Ltd. • Bansal, R. K. (2014). *Corporate Event Management: An Indian Perspective*. Delhi: Dorling Kindersley (India). • Kapoor, M., & Kumar, A. (2013). *Social Event Management: Perspectives from India*. Mumbai: Pearson Education India. • Gupta, S., & Chawla, K. (2012). *Event Marketing: Strategies and Implementation in India*. New Delhi: Oxford University Press. • Bhatia, R., & Arora, S. (2011). *Cultural Event Management in India*. Chandigarh: Bharati Publications. • Malhotra, A., & Khurana, A. (2010). *Sports Event Management in India*. Jaipur: Rawat Publications	

COM-OE-234
Business Ethics

Total Hours: 30 **Credits: 2**

Course Objectives	**The objectives of this course are to enable the students to –** • To introduce students to the concept and importance of ethics in business. • To provide students with an understanding of ethical theories and their application in business decisions. • To help students identify and analyze ethical dilemmas in various business contexts. • To equip students with the knowledge to promote ethical behaviour and practices in organizations.
Course outcome / Skill development	**By the end of the course the students will be better able –** • Students will be able to understand and explain the fundamental concepts of business ethics. • Students will be able to apply ethical theories to business scenarios and decision-making processes. • Students will be able to identify and evaluate ethical issues in business practices. • Students will gain insights into promoting and maintaining ethical standards within organizations.

Unit	Topic / Particular	Hours
1	**Introduction to Business Ethics** • Definition and nature of business ethics • Importance and scope of ethics in business • Ethical principles and theories: Utilitarianism, Deontology, Virtue Ethics • The relationship between ethics and corporate governance	**8**
2	**Ethical Decision Making in Business** • Frameworks for ethical decision making • Steps in ethical decision-making process • Ethical issues in business operations: Marketing, Finance, Human Resource, and Information Technology	**7**
3	**Corporate Social Responsibility (CSR) and Sustainability** • Concept and importance of CSR • CSR models and practices in India and globally • Sustainability and business ethics • The role of stakeholders in promoting ethical business practices	**7**
4	**Contemporary Issues in Business Ethics** • Ethics in international business • Managing ethics in the workplace • Ethical leadership and corporate culture • Emerging ethical issues: Digital ethics, Artificial Intelligence and ethics, Environmental ethics	**8**

Study Resources	• Fernando, A. C. Business Ethics: An Indian Perspective. Pearson Education. • Hartman, L. P., DesJardins, J., & MacDonald, C. Business Ethics: Decision-Making for Personal Integrity & Social Responsibility. McGraw-Hill Education. • Velasquez, M. G. Business Ethics: Concepts and Cases. Pearson Education. • Ghosh, B. N. Business Ethics and Corporate Governance. McGraw-Hill Education. • Chakraborty, S. K. Ethics in Management: Vedantic Perspectives. Oxford University Press. • डॉ .नंदकुमारनिकम - व्यवसायनैतिकता, प्रकाशक :फडकेप्रकाशन • डॉ .अर वंदआपटे - व्यवसायातीलनैतिकताआ णमूल्ये, प्रकाशक : राजहंसप्रकाशन • डॉ .र . श .जाधव - व्यवसायव्यवस्थापनआ णनैतिकता, प्रकाशक : उत्कर्षप्रकाशन	

Semester -IV

COM-OE-241
Modern Office Management

Total Hours: 60 **Credits: 4**

Course objectives	• To provide students with an understanding of modern office management, including its meaning, functions, and evolution from traditional to modern office structures. • To familiarize students with office layout and environment, emphasizing its impact on productivity, efficiency, and safety. • To develop knowledge of office systems, procedures, and automation tools to enhance workflow management and operational efficiency. • To equip students with skills in office record management, focusing on digital record-keeping, retention policies, and the role of technology in managing office records.	
Course outcomes	• Students will be able to explain the concept of modern office management, its characteristics, and the changing dynamics of office operations. • Students will analyze different office layouts and environments, assessing their advantages and impact on workplace efficiency. • Students will demonstrate an understanding of office systems and procedures, including office automation tools and workflow planning. • Students will apply principles of record management, including retention, disposal, and digital record-keeping techniques, in an office setting.	
Unit	**Topic Particulars**	**Hours**
Unit I	**Introduction of Modern Office Management** • Modern Office - Meaning, Definition, Characteristics , • Functions & Changing Office view Past, Present & Future • Difference between traditional and modern office. • Office Management - Meaning, Definition & Elements • Office Organizations - Office Manager- Meaning, Definition, Functions, • Duties, Responsibilities & Effective Management Techniques • Office Employees Types, Qualities, recruitment & Training.	**15**
Unit II	**Office Layout & Environment** • Introduction, Objectives and relationship between Office layout and Office Environment • Office Layout- Meaning, Definition & Selection of office layout - Objectives, Principles, office layout Components • Types of Office Layouts: Open Office Layout, Closed Office Layout, Combination Office Layout; Advantages and disadvantages of Each type. • Office Environment - Meaning, Definition Nature, Factors & Importance Office Safety & Remedies	**15**

	• Modern Trends in Office Layout and Environment	
Unit III	**Office System procedures** • Office System – Meaning Objectives, Introduction and Components of Office System • Office Procedures and Practices • Office Automation: Introduction, Benefits and Common Office Automation Tools • Flow of Work- Objectives & Difficulties • Planning & Scheduling of Office Work	**15**
Unit IV	**Office Record Management** • Meaning, Definition & Objectives, Organizations of Record Department • Record Management: Importance, Types, Digital Record Management • Principles - Retention & Disposition of Records • Record Life Cycle • Role of Technology in Record Management	**15**
Total		**60**
Study Resources	• Office Organization and Management – S.P. Arora Vikas Publishing House Pvt. Ltd. New Delhi. • Office Organisation & Management - R.K. Chopada& Ankita Chopada, Himalay Publishing House, Bombay • Office Organisation & Management –Reddy &Apponnaiah, Himalay Publishing House, Bombay • Office Management – I.M. Sahai, Kitab Mahal, Allahabad • Office Management – P.K.Gosh, Sultan Chand and Son's, New Delhi. • Office Organisation and Management – C.B.Gupta, Sultan Chand and Son's, New Delhi. • Office Management and Secretarial Practice – S.P.Sing, Gyan Publishing House, New Delhi. • Office Management – V Balachandran and V Chandrasekaran, Tata Mc Graw Hill, New Delhi. • Green Office Management, www. Govhk., Internet, Gov HK • Office Management – Leffingwell & Robinson • Office Management & Control – G.R.Terry • Office Automation – G.R.Terry ***Refer to latest editions of the given reference books**	

COM-OE-242
Organization of Commerce

Total Hours: 60 **Credits: 4**

Course objectives	• Understand the concepts, functions, and importance of commerce and business in society. • Explore types of trade and the role of entrepreneurship in economic development. • Examine production, marketing, finance, human resources, and business ethics. • Analyze economic, social, technological, and legal environments affecting business, and government policies influencing business activities.	
Course outcomes	**By the end of the course the students will be better able –** • Define and explain commerce, business, trade, entrepreneurship, and industry. • Understand the functions of production, marketing, finance, human resources, and the significance of business ethics. • Analyze economic, social, technological, and legal environments impacting businesses. • Recognize government roles and policies affecting business operations.	
Unit	**Topic Particulars**	**Hours**
Unit I	**Introduction to Commerce and Business** • Concept of commerce • Definition of commerce • Functions of commerce • Importance of commerce in society • Definition and Concept of business • Characteristics / Features of Business • Meaning and concept of industry	**15**
Unit II	**Trade** • Meaning of trade • Concept of trade • Types of trade • Domestic trade • International trade • Definition of entrepreneurship • Role of entrepreneurship in economic development	**15**
Unit III	**Business Functions** • Production • Marketing • Meaning of Finance • Role of finance in business • Human Resources • Business ethics • Importance of ethics in business	**15**

Unit IV	**Business Environment** • Economic environment • Social environment • Technological environment • Legal environment • Role of government in business • Government policies affecting business	**15**
	Total	**60**
Study Resources	• Gupta, C. B. Business Organisation and Management. New Delhi, India: Vikas Publishing House. • Goyal, S. P. Business Environment. New Delhi, India: Excel Books. • Kulkarni, A. Commerce: Theory and Practice. Mumbai, India: Nirali Prakashan. • Chitale, N. N., & Gokhale, V. K. Business Communication. Pune, India: Everest Publishing House. • Aswathappa, K. Essentials of Business Environment. New Delhi, India: Himalaya Publishing House. • गुप्ता, सुनीलआ. व्यावसायिकसंघटनआणिव्यवस्थापन. मुंबई, भारत : विकासप्रकाशन. • कुलकर्णी, अ. वाणिज्य :सिद्धांतआणिअभ्यास. मुंबई, भारत : निरालीप्रकाशन. • चितळे, न .न., आणिगोखले, व्ही .के. व्यावसायिकसंवाद. पुणे, भारत : एव्हरेस्टप्रकाश ***Refer to latest editions of the given reference books**	

COM-OE-243
Competitive Skills for Commerce

Total Hours: 60 **Credits: 4**

Course objectives	**The objectives of this course are to enable the students to:** • Develop effective presentation skills, including audience engagement, time management, and the use of tools like PowerPoint. • Understand team dynamics, goal alignment, interpersonal communication, and negotiation techniques. • Learn to organize and conduct meetings, design agendas, and prepare meeting minutes, as well as master interview techniques. • Enhance time management skills, set and adhere to timelines, and understand organizational structure, roles, and communication channels.
Course Outcome / Skill development	**By the end of the course the students will acquire the skills of -** • Students will be able to deliver engaging presentations with effective use of time and presentation tools. • Students will demonstrate the ability to work effectively in teams and negotiate successfully using verbal and non-verbal communication. • Students will acquire skills to organize and conduct efficient meetings and perform successful interviews. • Students will develop strong time management and organizational skills, understanding the importance of structure and clear communication in the workplace.

Unit	Topic / Particular	Hours
Unit I	**Chapter I-Presentation skills:** • Meaning of presentation • Role of presentation • Purpose of presentation • Types of presentation • Power point presentation • Time management during presentation • Drawing audience attention and their active participation • Brainstorming sessions and feed back	**15**
Unit II	**Chapter II-Team Building** • Nature of the team • Understand personal as well as professional goals of the members of the group • Work effectively in a team through building relation and interpersonal communication **B) Art of Negotiation** • Meaning of negotiation • Ways of negotiating and being successful in it • Understand the power of language and non-verbal communication.	**15**

Unit III	**Chapter III** **A) Organizing Meetings** • Meaning of meeting, calling a meeting, organizing a meeting in smooth manner • Designing the agenda for the meeting and preparing minutes of the meeting **B) Interview Technique** • Taking Interview • Types of Interviews • Preparation for Interview • Process of Interview: Pre, During and Post-Interview Preparation • Guidelines for Successful Interview	**15**
Unit IV	**A) Time Management** • Goal setting, • Importance of time and time management • Preparing the time line and allocating time to complete different tasks, • Adhering to the prepared time-schedule. **B) Organizational Skills** • Understand the nature of the organization, • Understand the structure and communication channel of the organization, • Clarity about the roles and responsibilities in an organization	**15**
	Total	**60**
Study Resources	• Technical Communication: A Practical Approach, (Sixth edition) – William Sanborn Pfeifer and T.V.S. Padmaja, Pearson, New Delhi 2006 • Personality Development – Elizabeth Hurlock, Tata McGraw Hill, New York • The Etiquette Book: A Complete Gide to Modern Manners- Jodi R.R. Smith, Sterling Publications, New York 2011 • 365 Steps to Self-Confidence – David Lawrence Preston, Jaico Publishers, Mumbai 2007 • Operations Team Leadership – Graham R Little, Jaico Publishers, Mumbai 2006 • Soft Skills – Dr. K. Alex, S. Chand & Company, New Delhi,2010 • Professional Presentations – Malcolm Goodale, Cambridge University Press, New Delhi, 2010 • Nitin Bhatnagar. Effective Communication and Soft Skills. Pearson Education India. • Team Building. Wendy Palmer and Janet Crawford. • Improve Your Presentation Skills, Paperback by Emma Ledden published by Pearson • Develop Your Presentation Skills by Theo Theobald London Kogan	

	Page • Presentation Skills for Students by Joan van Emden and Lucinda Becker published by Palgrave • Team Building: Discover How To Easily Build & Manage Winning Teams, by Ace McCloud, Pro Mastery Publishing • Organizational Skills:90-Minute Guide, by Michelle N. Halsey Michelle, Silver City Publication • Time Management, by Sudhir Dixit, Manjul Publishing House • Interview skills tips and techniques, by Anita Acharya, Yking Books • Personal Interview Skills, by Kumar Krishan, Friends Publications India • Teamwork: How to Build a High-Performance Team by Natalie Dawson Publisher Houndstooth Press • Stop Asking Questions: How to Lead High-Impact Interviews and Learn Anything from • Anyone by Andrew Warner Publisher Damn Gravity Media LLC • Presentational Skills for the Next Generation by Ginger Marks (Author), Deepak • Morris (Editor), Kim Mutch Emerson (Editor) Publisher DocUmeant Publishing; Third • edition • 21. HIGH-IMPACT INTERVIEW QUESTIONS by HOWEVEMEYER Publisher AMACOM; 2nd edition • Basic Interviewing Skills by Raymond Gorden • Negotiation: The Brian Tracy Success Library, author - Brian Tracy, • THE ART OF NEGOTIATION - DR SINGH' S INSIGHTS by Dr Binay Singh ***Refer to latest editions of the given reference books***	

COM-OE-244
Business Communication

Total Hours: 60 **Credits: 4**

Course Objectives	**The objectives of this course are to enable the students to –** • Develop Clear and Effective Business Communication Skills. • Develop Proficiency in Written Communication. • To enhance the verbal communication skills. • Understand the role of technology in modern business communication effectively.
Course outcomes	**By the end of the course the students will be better able –** • Students will demonstrate the ability to convey information clearly and effectively in various business scenarios. • Students will be able to write structured, concise, and professional business emails and letters. • Students will exhibit strong listening skills and provide constructive feedback in business interactions. • Students will effectively use various digital tools and platforms for virtual communication.

Unit	Topic / Particular	Hours
Unit I	**Foundations of Business Communication** **1. Introduction:** Definition and significance of business communication, Process of communication in business, Importance of clarity and simplicity in communication, Types of business communication (verbal, non-verbal, written). **2. Communication Channels:** Various communication channels in business (face-to-face, emails, phone calls), Advantages and disadvantages of each communication channel, Technology's role in modern communication channels.	**15**
Unit II	**1. Writing Effective Emails:** Structure and format of business emails, Guidelines for writing clear and concise emails, Email etiquette and best practices, Handling email tone and formality in professional communication. **2. Business Letters:** Types of business letters (inquiry, complaint, sales, etc.), Format and structure of business letters, Writing effective business letters, Importance of language and tone in formal business correspondence	**15**
Unit III	**1.Effective Listening Skills:** Importance of listening in business communication, Active listening techniques and strategies, Role of feedback in improving listening skills. **2.Public Speaking and Presentation Skills:** Planning and preparing for presentations, Delivery techniques and overcoming stage fright, Engaging and persuading an audience through effective presentation skills. **3.Meeting Etiquette and Skills:** Preparation for business meetings, participating effectively in meetings, resolving conflicts and reaching consensus in meetings.	**15**

Unit IV	**1. Use of Technology in Communication:** Role of technology in modern business communication, Tools and platforms for virtual communication (video conferencing, collaboration tools), Security and privacy considerations in digital communication. **2. Ethics in Business Communication:** importance of ethical communication in business, Ethical issues in business communication (confidentiality, accuracy, respect), Promoting transparency and integrity in business communication.	**15**
Total		**60**
Study Resources	• Foundation Fundamentals of Business Laws and Business Communication. (n.d.). The Institute of Cost Accountants of India. • Gupta, C. B. (2018). **Business Communication**. New Delhi, India: Sultan Chand & Sons. • Lesikar, R. V., & Flatley, M. E. (2010). **Basic Business Communication: Skills for Empowering the Internet Generation**. New Delhi, India: Tata McGraw Hill Education. • Raman, M., & Singh, P. (2016). **Business Communication** (2nd ed.). New Delhi, India: Oxford University Press. • Sharma, R. C., & Mohan, K. (2016). **Business Correspondence and Report Writing**. New Delhi, India: Tata McGraw Hill Education. • Chaturvedi, P. D., & Chaturvedi, M. (2011). **Business Communication: Concepts, Cases and Applications**. New Delhi, India: Pearson Education. • Madhukar, R. K. (2010). **Business Communication**. New Delhi, India: Vikas Publishing House. • Rai, U., & Rai, S. M. (2020). *Business Communication*. Himalaya Publishing House. • Lesikar, R. V., & Flatley, M. E. (2013). *Basic Business Communication: Skills for Empowering the Internet Generation* (13th ed.). Tata McGraw Hill Education. • Krizan, A. C., Merrier, P., Logan, J., & Williams, K. (2013). *Business Communication* (8th ed.). Cengage Learning India.	