

**Syllabus for F.Y.B.Com**  
**Semester-II, Paper-II**  
**Subject Name: - Financial Accounting- II**  
**Course Code - 122**

**Objectives of the course**

This course is intended to introduce the basic theory, concepts and practice of financial accounting and to enable students to understand information contained in the published financial statements of companies and other organizations. It includes the preparation of accounting statements, but their uses and limitations will also be emphasized.

Depth of the program – fundamental Knowledge

**Objective of the Program**

1. To impart knowledge of various software used in accounting
2. To impart knowledge about final accounts of charitable trusts
3. To impart knowledge about valuation of intangible assets
4. To impart knowledge about accounting for leases

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Software used in Accounting</b>	<ol style="list-style-type: none"><li>1. Types of Accounting Software</li><li>2. Use of Accounting Software</li><li>3. Installation of Accounting Software</li><li>4. Advantages and disadvantages of Accounting Software</li></ol> <p>Voucher entry and Report Generation including GST transactions</p>	<ul style="list-style-type: none"><li>• Students are expected to acquaint themselves with Computerised accounting, its application and utility.</li></ul>

2	<b>Final Accounts of Charitable Trust (Clubs, Hospitals, Libraries etc.)</b>	<ol style="list-style-type: none"> <li>1. Meaning and Characteristics</li> <li>2. Accounting Records</li> <li>3. Income and Expenditure Account</li> <li>4. Receipt and Payment Account</li> <li>5. Balance Sheet and Adjustments</li> </ol>	<ul style="list-style-type: none"> <li>• Understanding the accounting process of accounting of charitable trusts</li> <li>• Recording basic accounting transactions and prepare annual financial statements; and</li> <li>• Analyzing , interpreting and communicating the information contained in basic financial statements and explain the limitations of such statements</li> </ul>
3	<b>Valuation of Intangibles</b>	<ol style="list-style-type: none"> <li>1. Valuation of Goodwill (Problem)</li> <li>2. Valuation of Brands</li> <li>3. Valuation of Patents, Copyright and Trademark etc.</li> </ol>	<ul style="list-style-type: none"> <li>• Learning the concept of intangible assets and the methods of their valuation.</li> </ul>
4	<b>Accounting for Leases</b>	<ol style="list-style-type: none"> <li>1. Types of Lease (Finance Lease and Operating Lease)</li> <li>2. Finance Lease (Hire Purchase and installment) (Theory)</li> <li>3. Operating Lease</li> <li>4. Royalty,</li> <li>5. Minimum Rent,</li> <li>6. Short Workings,</li> <li>7. Recoupment Of Short Working,</li> <li>8. Lapse of Short Working</li> </ol> <p>Journal Entries and Ledger Accounts in the Books of Landlord and Lessee</p>	<ul style="list-style-type: none"> <li>• Understanding the process and methods of leasing.</li> </ul>

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Hands-on experience of using accounting software on computers	Videos available on YouTube	Voucher entries in tally	Students will be able to acquire in-depth knowledge
2	12	Visit to charitable trust for collection of relevant information	Videos available on YouTube	Visit report	Students will be able to acquire in-depth knowledge
3	12	Case studies on intangible assets and its valuation	Videos available on YouTube	Report writing	Students will be able to acquire in-depth knowledge
4	12	Case studies and expert lectures.	Videos available on YouTube	NA	Students will be able to acquire in-depth knowledge

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Advanced Accounts	M.C. Shukla, T.S. Grewal, S.C. Gupta	S. Chand Publication	New Delhi.
2.	Financial Accounting for B.Com	CA (Dr.) P.C. Tulsian S.C. Gupta	S. Chand Publication	New Delhi.
3.	Financial Accounting	Dr. Kishor Jagtap	Tech- Max Publications,	Pune
4.	Introduction to Accountancy	S.R.N Pillai & Bhagavathi	S.Chand & CompanyLtd	New Delhi

5.	Corporate Accounting	Raj Kumar Sah	Cengage Publications	Noida, Uttar Pradesh
6.	Principles of Accountancy	Principles of Accountancy	S.Chand & CompanyLtd	New Delhi
7.	Advanced Accounting	S. N. Maheshwari		
8.	GST Law and Analysis with Conceptual Procedures	Bimal Jain and Isha Bansal (Set of 4 Volumes)	Pooja Law Publishing Company	New Delhi
9.	Guidance Note on GST by ICAI	--	The Institute of Chartered Accountants of India	New Delhi

**Practical for Semester – II**

<b>Topic</b>	<b>Mode of Practical</b>
Introduction to Computerised accounting, Accounting software, Features, advantages and disadvantages	Library Assignment
Company creation	Computer Laboratory
Groups and ledgers creation	Computer Laboratory
Voucher entries including GST and Report Generation	Computer Laboratory

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**Revised syllabi (2019 Pattern) for Three Years B. Com. Degree course (CBCS)**

**First Year B. Com  
Semester-II Course Code - 123  
Business Economics (Micro) - II**

**Objectives:**

1. To understand the basic concepts of micro economics.
2. To understand the tools and theories of economics for solving the problem of decision making by consumers and producers.
3. To understand the problem of scarcity and choices.

Depth of the program – Fundamental Knowledge

**Objectives of the Program**

1. To impart knowledge of business economics
2. To clarify micro economic concepts
3. To analyze and interpret charts and graphs
4. To understand basic theories, concepts of micro economics and their application

Unit No.	Unit Title	Contents	Purpose skills to be developed
1	<b>Cost and Revenue</b>	1.1 Concepts and Types of Cost- Economic Cost and Accounting Cost, Private Cost and Social Cost, Actual Cost and Opportunity Cost, Explicit Cost and Implicit Cost, Incremental Cost and Sunk Cost, Fixed Cost and Variable Cost 1.2 Relation between Total Cost, Average Cost and Marginal Cost 1.3 Cost Curves in Short run and Long run 1.4 Concept of Total Revenue, Average Revenue and Marginal Revenue	<ul style="list-style-type: none"><li>• To understand the concept and types of cost</li><li>• To make the students know about short run and long run cost concepts</li><li>• To impart knowledge about types of revenue</li></ul> Skills: Interpretation of cost curves, integrate cost and revenue concepts, draw inferences

2	<b>Pricing Under Perfect Market Conditions</b>	2.1 Pure Competition: Meaning and Features 2.2 Features of Perfect Competition 2.3 Price Determination in Perfect Competition 2.4 Equilibrium of Firm and Industry in Short Run and Long Run	<ul style="list-style-type: none"> <li>To help the students understand the concept of pure and perfect competition</li> <li>To impart knowledge about equilibrium of firm and industry in short and long run.</li> </ul> Skills: Understanding, writing skills, critical thinking
3.	<b>Pricing Under Imperfect Market Conditions</b>	1.1 Meaning of Imperfect Competition 1.2 Monopoly: Features and Equilibrium, Price Discrimination 3.3 Monopolistic Competition- Features and Equilibrium. 3.4 Oligopoly: Concept and Features 3.5 Duopoly: Concept and Features 3.6 Comparison of Perfect and Imperfect Competition	<ul style="list-style-type: none"> <li>To develop ability to understand the market structures under imperfect competition</li> <li>Ability to compare perfect and imperfect competition</li> </ul> Skills: Understand complex relations, problem solving skill, analytical skill
4	<b>Factor Pricing</b>	4.1 Marginal Productivity Theory of Distribution 4.2 Rent- Meaning, Ricardian Theory of Rent, Modern Theory of Rent, Concept of Quasi Rent 4.3 Wages- 4.3.1 Meaning and Types of Wages- a) Minimum Wages b) Money Wages c) Real Wages d) Subsistence Wages e) Fair Wages 4.3.2 Backward Bending Supply Curve of Labour	<ul style="list-style-type: none"> <li>To understand the theory of marginal productivity</li> <li>To understand the concept and theories in factor pricing</li> </ul> Skills: Critical thinking, logical thinking, apply information processing skills

		<p>4.3.3 Role of Collective Bargaining in Wage Determination</p> <p>4.4 Interest-Meaning, Loanable Fund Theory, Liquidity Preference Theory</p> <p>4.5 Profit- Meaning, Risk and Uncertainty Theory of Profit, Dynamic Theory of Profit, Innovation Theory of Profit</p>	
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**Teaching methodology**

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	8	<ul style="list-style-type: none"> <li>• Open book discussion,</li> <li>• Case studies</li> </ul>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	<p>Types of cost in industries</p> <p>Comparison of cost and revenues in industries</p> <p>Trends of cost and revenue in industries</p>	<ul style="list-style-type: none"> <li>• Will understand the concept and types of cost</li> <li>• Students will know about short run and long run cost concepts</li> <li>• Students will have knowledge about types of revenue</li> </ul>
2	8	<p>Digital lectures</p> <p>Interactive lectures</p>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	<p>Application of perfect competition markets in the markets like that of agricultural products, dairy products etc</p>	<ul style="list-style-type: none"> <li>• Students will understand the concept of pure and perfect competition</li> <li>• Students will know about the equilibrium of firm and industry in short and long run.</li> </ul>

3	14	<ul style="list-style-type: none"> <li>• Game oriented classes</li> <li>• Dramatization</li> <li>• Group discussion</li> </ul>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	<ul style="list-style-type: none"> <li>• Study of price and output trends in oligopoly markets</li> <li>• Price and non price competition in monopolistic competition</li> </ul>	<ul style="list-style-type: none"> <li>• Will develop ability to understand the market structures under imperfect competition</li> <li>• Will be able to compare perfect and imperfect competition</li> </ul>
4	18	<ul style="list-style-type: none"> <li>• Group discussion</li> <li>• Teacher driven power point presentation</li> </ul>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	<ul style="list-style-type: none"> <li>• Application of backward bending supply curve of labor in the market</li> <li>• Study of application of theories of factor pricing</li> </ul>	<ul style="list-style-type: none"> <li>• Will understand the theory of marginal productivity.</li> <li>• Will understand the concept and theories in factor pricing</li> </ul>

#### References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Advanced Economic Theory, Microeconomic Analysis	Ahuja H.L	S.Chand and Company	New Delhi
2.	Price Theory and Applications	Jack Hirshlifer	Prentice Hall of India, Pvt. Ltd	New Delhi
3.	Microeconomics,	Paul A. Samuelson and William D. Nordhaus	McGrawhill International Ed	New York
4.	First Principles of Economics,	Richard G. Lipsey, Colin Harbury:	George Weidenfeld and Nicolon Ltd,	London
5.	Consumer Behaviour and Managerial Decision Making,	Frank R. Kardes: Pearson,	Prentice Hall,	New Delhi
6.	, Microeconomics	R. Glenn Hubbard, Anthony Patrick O.	Pearson, Prentice Hall,	New Delhi



		<b>Brien</b>		
7.	<b>Microeconomics: Principles, Application and Tools</b>	<b>O'Sullivan, Sheffrin, Perez</b>	<b>Pearson, Prentice Hall,</b>	<b>New Delhi</b>
8.	<b>Principles of Economics</b>	<b>Karl E. Case, Ray C.Fair,</b>	<b>Pearson, Prentice Hall</b>	<b>New Delhi</b>

**Suggested References**  
**Web Reference**

Sr. No	Lectures	Films	PPTs	Articles
1	<a href="https://www.youtube.com/watch?v=oA8kL7OD74o">https://www.youtube.com/watch?v=oA8kL7OD74o</a>	<a href="https://www.economicsonline.co.uk/Business_economics/Perfect_competition.html">https://www.economicsonline.co.uk/Business_economics/Perfect_competition.html</a>	<a href="https://www.slideshare.net/zeeshan_younas35/perfect-and-imperfect-market-competition-76374490">https://www.slideshare.net/zeeshan_younas35/perfect-and-imperfect-market-competition-76374490</a>	<a href="http://www.scielo.br/scielo.php?script=sci_arttext&amp;pid=S1413-70542016000300337">http://www.scielo.br/scielo.php?script=sci_arttext&amp;pid=S1413-70542016000300337</a>
2	<a href="https://www.economicshelp.org/blog/311/markets/monopolistic-competition/">https://www.economicshelp.org/blog/311/markets/monopolistic-competition/</a>	<a href="https://www.youtube.com/watch?v=TTJ4kFX6uRM">https://www.youtube.com/watch?v=TTJ4kFX6uRM</a>	<a href="https://slideplayer.com/slide/6410262/">https://slideplayer.com/slide/6410262/</a>	<a href="http://www.economicdiscussion.net/price/factor-pricing-concept-and-theories/3875">http://www.economicdiscussion.net/price/factor-pricing-concept-and-theories/3875</a>
3	<a href="http://www.economicdiscussion.net/price/factor-pricing-concept-and-theories/3875">http://www.economicdiscussion.net/price/factor-pricing-concept-and-theories/3875</a>	<a href="https://www.youtube.com/watch?v=66fKCrIe_8">https://www.youtube.com/watch?v=66fKCrIe_8</a> <a href="https://www.youtube.com/watch?v=qXmGnQ0WzPM">https://www.youtube.com/watch?v=qXmGnQ0WzPM</a>	<a href="http://delhi.gov.in/wps/wcm/connect/40fd320047adb2d2aa2fff3f47d42062/economics-Rands.pps?MOD=AJPERES&amp;Imod=-277090329">http://delhi.gov.in/wps/wcm/connect/40fd320047adb2d2aa2fff3f47d42062/economics-Rands.pps?MOD=AJPERES&amp;Imod=-277090329</a>	<a href="https://www.investopedia.com/ask/answers/032515/what-difference-between-perfect-and-imperfect-competition.asp">https://www.investopedia.com/ask/answers/032515/what-difference-between-perfect-and-imperfect-competition.asp</a>

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**Syllabus for B. Com. Semester: - II**  
**Subject Name: - Business Mathematics and Statistics - II**  
**Course code: - 124 (A)**

**Depth of the program** – Basic Knowledge of Mathematics and Statistics

**Objective of the Program**

1. To introduce the basic concepts in Finance and Business Mathematics and Statistics
2. To familiar the students with applications of Statistics and Mathematics in Business
3. To acquaint students with some basic concepts in Statistics.
4. To learn some elementary statistical methods for analysis of data.
5. The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>Matrices and Determinants (up to order 3 only)</b>	Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via Adjoint Matrix, Homogeneous System of Linear equations, Condition for Consistency of homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables), Applications in Business and Economics, Examples and Problems.	<ol style="list-style-type: none"> <li>1. To understand the concept of matrices and determinants.</li> <li>2. To understand the application of determinant in solving linear equations</li> <li>3. To understand applications of matrices and determinants in business and economics.</li> </ol>
2	<b>Linear Programming Problems (LPP) (for two variables only)</b>	Definition and terms in a LPP, formulation of LPP, Solution by Graphical method, Examples and Problems	<ol style="list-style-type: none"> <li>1. To understand the concept of LPP and its application in business and decision making.</li> <li>2. To understand graphical method to solve business optimization problems with two variables.</li> </ol>
3	<b>Correlation and Regression</b>	Concept and types of correlation, Scatter diagram, Interpretation with respect to magnitude and direction of relationship. Karl Pearson's coefficient of correlation for ungrouped data. Spearman's rank correlation coefficient. (with tie and without tie) Concept of regression, Lines of regression for ungrouped data, predictions using lines of regression. Regression coefficients and their properties (without proof). Examples and problems.	<ol style="list-style-type: none"> <li>1. To use correlation for knowing the relationship between two variables.</li> <li>2. To use regression for prediction</li> </ol>

4	<b>Index numbers</b>	Concept of index number, price index number, price relatives. Problems in construction of index number. Construction of price index number: Weighted index Number, Laspeyre's, Paasche's and Fisher's method. Cost of living / Consumer price index number: Definition, problems in construction of index number. Methods of construction: Family budget and aggregate expenditure. Inflation, Uses of index numbers, commonly used index numbers. Examples and problems.	1. To know different types index numbers and problems in their construction. 2. To know the applications of various index numbers.
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#### Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Expected Outcome
1	12	ICT	Students will be able to apply the theory of matrices to solve business and economic problems.
2	12	ICT	Students will be able represent business and economic optimization problems involving two variables as LPP and solve those problems using graphical method
3	16	ICT	Students will able to predict the type of relationship between bivariate data. Students will be able predict the value of unknown from give bivariate data.
4	08	ICT	Students will be able compute different index numbers. Students will be able to compute cost of living.

**References:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1.	Practical Business Mathematics	S. A. Bari	New Literature Publishing Company	New Delhi
2.	Mathematics for Commerce	K. Selvakumar	Notion Press	Chennai
3.	Business Mathematics with Applications	Dinesh Khattar & S. R. Arora	S. Chand Publishing	New Delhi
4.	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McFraw Hill	New Delhi
5.	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd	New Delhi
6.	Operations Research	P. K. Gupta & D. S. Hira	S. Chand Publishing	New Delhi
7.	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press	Cambridge
8.	Financial Mathematics and Its Applications	Ahmad Nazri Wahidudin	Ventus Publishing ApS	Denmark
9.	Fundamentals of Mathematical Statistics	Gupta S. C. and Kapoor V. K.;	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
10.	Statistical Methods	Gupta S. P.:	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
11.	Applied Statistics	Mukhopadhyaya Parimal	New Central Book Agency Pvt. Ltd.	Calcutta.
12.	Fundamentals of Statistics	Goon A. M., Gupta, M. K. and Dasgupta, B.	World Press	Calcutta.

13.	Fundamentals of Applied Statistics	Gupta S. C. and Kapoor V. K.;	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
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**Suggested references**  
**Web reference for Semester I & II**

1. [www.freestatistics.tk](http://www.freestatistics.tk)(National Statistical Agencies)
2. [www.psychstat.smsu.edu/sbk00.htm](http://www.psychstat.smsu.edu/sbk00.htm)(Onlinebook)
3. [www.bmj.bmjournals.com/collections/statsbk/index.shtml](http://www.bmj.bmjournals.com/collections/statsbk/index.shtml)
4. [www.statweb.calpoly.edu/bchance/stat-stuff.html](http://www.statweb.calpoly.edu/bchance/stat-stuff.html)
5. [www.amstat.org/publications/jse/jse-data-archive.html](http://www.amstat.org/publications/jse/jse-data-archive.html)(International journal on teaching and learning of statistics)
6. [www.amstat.org/publications/chance](http://www.amstat.org/publications/chance)(Chancemagazine)
7. [www.statsci.org/datasets.html](http://www.statsci.org/datasets.html)(Datasets)
8. [www.math.uah.edu/stat](http://www.math.uah.edu/stat)(Virtual laboratories in Statistics)
9. [www.amstat.org/publications/stats](http://www.amstat.org/publications/stats)(STATS : the magazine for students of Statistics)
10. [www.stat.ucla.edu/cases](http://www.stat.ucla.edu/cases)(Case studies in Statistics).
11. [www.statsoft.com](http://www.statsoft.com)
12. [www.statistics.com](http://www.statistics.com)
13. [www.indiastat.com](http://www.indiastat.com)
14. [www.unstat.un.org](http://www.unstat.un.org)
15. [www.stat.stanford.edu](http://www.stat.stanford.edu)
16. [www.statpages.net](http://www.statpages.net)
17. [www.wto.org](http://www.wto.org)
18. [www.censusindia.gov.in](http://www.censusindia.gov.in)
19. [www.mospi.nic.in](http://www.mospi.nic.in)
20. [www.statisticsofindia.in](http://www.statisticsofindia.in)

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**Revised syllabi (2019 Pattern) for three years B.Com. Degree course (CBCS)**

**Semester : - II**

**Subject : - Organizational Skill Development- II**

Course Code - 125 (A)

**Objectives of the course**

1. To imbibe among the students the qualities of a good manager and develop the necessary skill sets
2. To develop the technical skills of the students to keep up with the technological advancements and digitalization
3. To develop the communication skills of students and introducing them to the latest tools in communication
4. To develop writing, presentation, interpersonal skills of the students for effective formal corporate reporting.
5. To educate the students on the recent trends in communication technology and tools of office automation

**Depth of the program – Fundamental Knowledge**

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Office Manager	a. Qualities of office manager, skills of office manager - Interpersonal skills, Presentation skills, thinking and Negotiation skills ,Duties and Responsibilities of office manager b. Goal Setting:- Concept, Importance of goals, SMART( Specific, Measurable, Achievable, Realistic and Time Bound) c. Time Management :-Meaning, Techniques, Principles and Significance	1. Developing the necessary set of managerial skills 2. Developing Goal setting and Time management skills in all areas of life
2	Management Reporting (Office Reports)	a. Meaning, Purpose or Objectives and Classification of Report, Principles of preparation of report, qualities of good report, steps in report presentation, evaluating the report, follow up of reports b. Office Communication :- Meaning, Significance, Barriers and Recent trends in Communication such as	1. Enhancing the communication skills 2. Developing report writing skills for formal reporting 3. Usability of latest Communication Media

		E-mail, Video Conferencing, Tele- Conferencing, Internet, Intranet , WWW, etc.,	
3	Work Measurement and standardization of office work	<ul style="list-style-type: none"> <li>a. Definition, Objects, Importance, steps in work measurement, techniques of work measurement - Time study and Motion study</li> <li>b. Standardization of office work:- Meaning, objects, areas of standardization, types of standards, methods of setting standards, advantages and limitations of standardization</li> </ul>	<ul style="list-style-type: none"> <li>1. Conceptual Clarity on the concept of need and importance of work measurement</li> <li>2. Developing Technical and analytical skills for performance measurement.</li> <li>3. Skills to develop ideal standards at work place.</li> </ul>
4	Office Automation	Objects of Mechanization, Advantages of Mechanization, Factors in selecting office machines, Leasing versus Purchasing Office equipment , Types of modern Office Machines	<ul style="list-style-type: none"> <li>1. Enhancement of Technical knowledge and developing technical skills to adapt to the technical advancements</li> <li>2. Critical thinking skills and technical skills to overcome the problem of choice among options</li> </ul>

#### Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Power Point Presentation SMART Goal Setting activity for oneself for 3 yrs Role plays	TV shows on Management	Self SMART Goal Setting Report in Detail for 3 years	Conceptual Clarity Goal Setting and Goal Measurement, Enhancing the Time Management Skills
2	12	Power Point Presentation Online Videos ,Use of Latest communication Media Live in Class Rooms	Use of Latest Communication Technology and Communication Applications	Report writing on Recent trends in Communication	Enhancing Communication Skills ,Usability of latest communication media
3	12	Guest Lectures by Experts			Development Technical and analytical skills
4	12	PPT , Educational Videos	Online Videos	Report on various office automation tools	Development of Technical skills

**References :**

List of Books Recommended :

1. **Modern Office Management – By Mills, Geoffrey**
2. **Office Management – By Dr. R.K. Chopra , Priyanka Gauri**
3. **Office Management – By R.S.N. Pillai**
4. **Office Management – By K.L.Maheshwari , R.K . Maheshwari**
5. **Modern Office Management : Principles and Techniques – By J.N.Jian , P.P.Singh**

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**F.Y B.Com.**



**Revised syllabi (2019 Pattern) for three years B.com Degree course (CBCS)**

**FY B Com Semester : II**

**Course Code - 126 (C)**

**Subject : Marketing and Salesmanship- Fundamental of Marketing- II**

**1. Objective of the Course**

1. To introduce the concept of Salesmanship.
2. To give insight about various techniques required for the salesman.
3. To inculcate the importance of Rural Marketing.
4. To acquaint the students with recent trends in marketing and social media marketing.

**Depth of the Program - Fundamental Knowledge**

**Objectives of the Program**

1. To help the students to prepare themselves for opportunities in marketing field.
2. To study elaborately the process of salesmanship.
3. To know about Rural Marketing which is an important sector in modern competitive Indian Scenario.
4. To educate the students about the sources and relevance of Recent trends in Marketing.

UNIT NO.	UNIT TITLE	CONTENTS	PURPOSE SKILLS TO BE DEVELOPED
<b>1</b>	<b>Salesmanship</b>	<b>1.1</b> Meaning and Definition of Salesmanship <b>1.2</b> Features of Salesmanship <b>1.3</b> Scope of Salesmanship <b>1.4</b> Modern Concept of Salesmanship <b>1.5</b> Utility of Salesmanship <b>1.6</b> Elements of Salesmanship <b>1.7</b> Salesmanship : Arts or Science	Students will get the knowledge of Salesmanship and various approaches.

		<b>1.8</b> Salesmanship – a Profession <b>1.9</b> Qualities of Salesman	
<b>2</b>	<b>Process of Selling</b>	<b>2.1</b> Psychology of Salesmanship – Attracting Attention, Awakening Interest, Creating Desire and Action <b>2.2</b> Stages in Process of Selling – <ul style="list-style-type: none"> <li>(i) Pre-Sale Preparations</li> <li>(ii) Prospecting</li> <li>(iii) Pre-Approach</li> <li>(iv) Approach</li> <li>(v) Sales Presentation</li> <li>(vi) Handling of Objections</li> <li>(vii) Close</li> <li>(viii) After Sales Follow-up</li> </ul>	Techniques of salesmanship skills will be developed.
<b>3</b>	<b>Rural Marketing</b>	<b>3.1</b> Rural Marketing <ul style="list-style-type: none"> <li>3.1.1 Introduction</li> <li>3.1.2 Definition of Rural Marketing</li> <li>3.1.3 Features of Rural Marketing</li> <li>3.1.4 Importance of Rural Marketing</li> <li>3.1.5 Present Scenario of Rural Market</li> <li>3.1.6 Challenges and Opportunities in Rural Marketing</li> </ul>	Awareness and importance of Rural Marketing amongst students.
<b>4</b>	<b>Recent Trends in Marketing</b>	<b>4.1</b> Digital Marketing <b>4.2</b> Green Marketing <b>4.3</b> Niche Marketing <b>4.4</b> E-marketing <b>4.5</b> Social Media Marketing- Challenges and Opportunities	Skills of Modern Marketing will be developed.

### Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Short Film AV Application		Students will get knowledge of the basics of salesmanship which is a vital aspect of marketing.
2	14	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Short Film AV Application		It will help the students to implement this knowledge in practicality by enhancing their skills in the field of marketing by using various techniques of salesmanship.
3	12	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	AV Application		It will help the students to gain insights about Rural Marketing and its uniqueness.
4	08	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Short Film, AV Application Use of You Tube		It will help the students to gain the insights about recent trends in marketing field.

**Methods of Evaluation**

<b>Subject</b>	<b>Internal Evaluation</b>	<b>External Evaluation</b>	<b>Suggested Add on Course</b>
Unit - I	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	Marketing Management Course
Unit - II	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	Sales Marketing Management
Unit - III	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	Rural Marketing Online Course
Unit - IV	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	Online Marketing Course

### References

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1	Marketing Management	Philip Kotler	Pearson Publication	
2	Marketing Management	RajanSaxena	McGraw Hill Education	
3	Principles of Marketing	Philip Kotler& Gary Armstrong	Pearson Publication	
4	Sales & Distribution Management	Tapan K Panda	Oxford Publication	
5	Advertising Management	Rajiv Batra	Pearson Publication	
6	Retail Management	Swapna Pradhan	McGraw Hill Publication	
7	Retail Management	Gibson Vedamani	Jayco Publication	
8	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication	
9	Supply Chain Management	Sunil Chopra, Peter Meindl& D. V. Karla	Pearson Publication	

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