



College of Arts,  
Science &  
Commerce (Autonomous)

RISE WITH EDUCATION

NAAC REACCREDITED - 'A' GRADE

Sion (West), Mumbai – 400022

# **Syllabus and Evaluation Pattern**

**of**

## **First Year B.COM Programme**

**w.e.f June 2023**

**as per**

**New Education Policy 2020**



# Semester I

## Semester I FYBCOM

**Name of the Paper: Accountancy and Financial Management**  
**Title of the paper: Accountancy and Financial Management I**  
**Paper Code: SIUCAFM11**  
**Number of Credits: 4**  
**Total No. of Lectures: 60**

### LEARNING OBJECTIVES:

To enable the students:

- ✧ To appreciate the utility of Accounting Standards in improving reliability of the financial statements by harmonizing the diverse accounting policies and practices.
- ✧ To understand the significance of inventory valuation and methods to value inventory and reconcile it.
- ✧ To understand the concept of capital and revenue and its applicability in the preparation of financial statements of manufacturing concerns.
- ✧ To prepare financial statements of a trading concern from incomplete financial records.

### COURSE OUTCOME:

After successful completion of the course a student will be able:

1. To describe the objectives, features and formulation process of Indian Accounting Standards and apply standards relevant to the topics in the course.
2. To discuss the importance of Inventory Valuation and determine the inventory value by methods prescribed under AS-2.
3. To draft financial statements of manufacturing concerns with clarity in recognition of capital and revenue items.
4. Convert the incomplete financial records of a trading concern so as to prepare its final accounts.

### SYLLABUS

Module	Topics	No of lectures
<b>I</b>	<b>Introduction to Indian AS (Ind AS)</b>	
<b>i</b>	Objectives of Accounting Standards, Benefits and Limitations of Accounting Standards.	<b>8</b>
<b>ii</b>	Process of Formulation of Accounting Standards in India	
<b>iii</b>	Applicability and accounting principles of Indian Accounting Standards (Ind AS) with specific reference to IAS 2, IAS 9	
<b>iv</b>	List of standards: IAS/IFRS vs Ind AS	
<b>II</b>	<b>Inventory Valuation</b>	
<b>i</b>	Meaning and importance of inventory valuation	<b>12</b>
<b>ii</b>	Inventory systems : Periodic Inventory system and Perpetual Inventory System	
<b>iii</b>	Methods of Stock Valuation as per AS – 2 : FIFO and Weighted Average Method	
<b>iv</b>	Computation of inventory as on balance sheet date when inventory value is available on a different date. (Theory and Problems)	
<b>III</b>	<b>Final Accounts of Manufacturing firms</b>	
<b>i</b>	Expenditure a) Capital, (b) Revenue	<b>20</b>
<b>ii</b>	Receipts	

<b>iii</b> <b>iv</b>	a) Capital, (b) Revenue Adjustment and Closing entries Final accounts of manufacturing concerns (proprietary firm) (Theory and Problems)	
<b>IV</b> <b>i</b> <b>ii</b>	<b>Accounting from Incomplete Records</b> Introduction Preparation of final accounts of Proprietary Trading Concern (conversion method) (Theory and Problems)	<b>20</b>

**Reference Books:**

1. D.S. Rawat (2020) *Students' Guide to Accounting Standards* – Including Introduction of Ind AS, Taxmann
2. Bhattacharya, A. (2006). *Indian Accounting Standards*. Tata Mc. Graw Hill & Co. Ltd.
3. Chadwick, L. (2001). *Financial Accounting*. Pentice Hall of India Adin Bakley (P) Ltd.
4. Grewal, T.S. (2009). *Introduction to Accountancy*. S. Chand and Company (P) Ltd.
5. Gupta, R.L. Radhaswamy, M. (2010). *Advanced Accountancy*. S. Chand and Company (P) Ltd.
6. Harsalekar, D. (2014). *Financial Accounting for Management*. Multi-Tech. Publishing Co. Ltd.
7. Horngren. (1981). *Introduction to Financial Accounting*. Pearson Publications.
8. Mukherjee, M. Hanif, M. (2011). *Financial Accounting*. Tata McGraw Hill Education Private Ltd.
9. Rajasekaran, V. (2011). *Financial Accounting*. Pearson Publications.
10. Shukla. Grewal (2013). *Advance Accounts*. S. Chand and Company (P) Ltd.
11. Tulsian, P.C. (2002). *Financial Accounting*. Pearson Publications.

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**FYBCOM**  
**Accountancy and Financial Management – Semester I**

**Time: 2 Hours**

**Marks: 60**

**All question are compulsory subject to internal choice**

Q1. Full length Practical Question (15)

Q2. Full length Practical Question (15)

**OR**

Q2. Full length Practical Question (15)

Q3. Full length Practical Question (15)

**OR**

Q3. Theory Question (15)

Q4. Full length Practical Question (15)

**OR**

Q4.

A. **Objective Type Questions** (05)

(Fill in the blanks/Multiple choice/True or False/Match the columns carrying one mark each)

B. Short Notes (Attempt any 2 out of 3) (10)

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**Note:** Full length practical questions and theory questions of 15 marks may be divided into two sub-questions of 08 and 07 marks.

**Internal assessment - 40 marks**

❖ Online Test (20)

❖ Project/Assignment given by the subject teacher  
with the approval of the Head of Department (20)

## Semester – I FYBCOM

**Name of the Paper: Commerce I**

**Title of the paper: Introduction to Business**

**Paper Code: SIUCCOM11**

**Number of Credits: 2**

**Total No. of Lectures: 30**

### LEARNING OBJECTIVES:

- 1] To familiarize the students with basic concepts of business.
- 2] To develop knowledge and understanding of business.
- 3] To make students aware of current trends in business.

### COURSE OUTCOME:

The successful completion of the course will enable the students to:

1. Understand and explain basic concepts and various aspects related to business, its objectives and growth and recent trends in business.
2. Classify and explain various components of the business environment and describe the interrelationship between business and its environment.

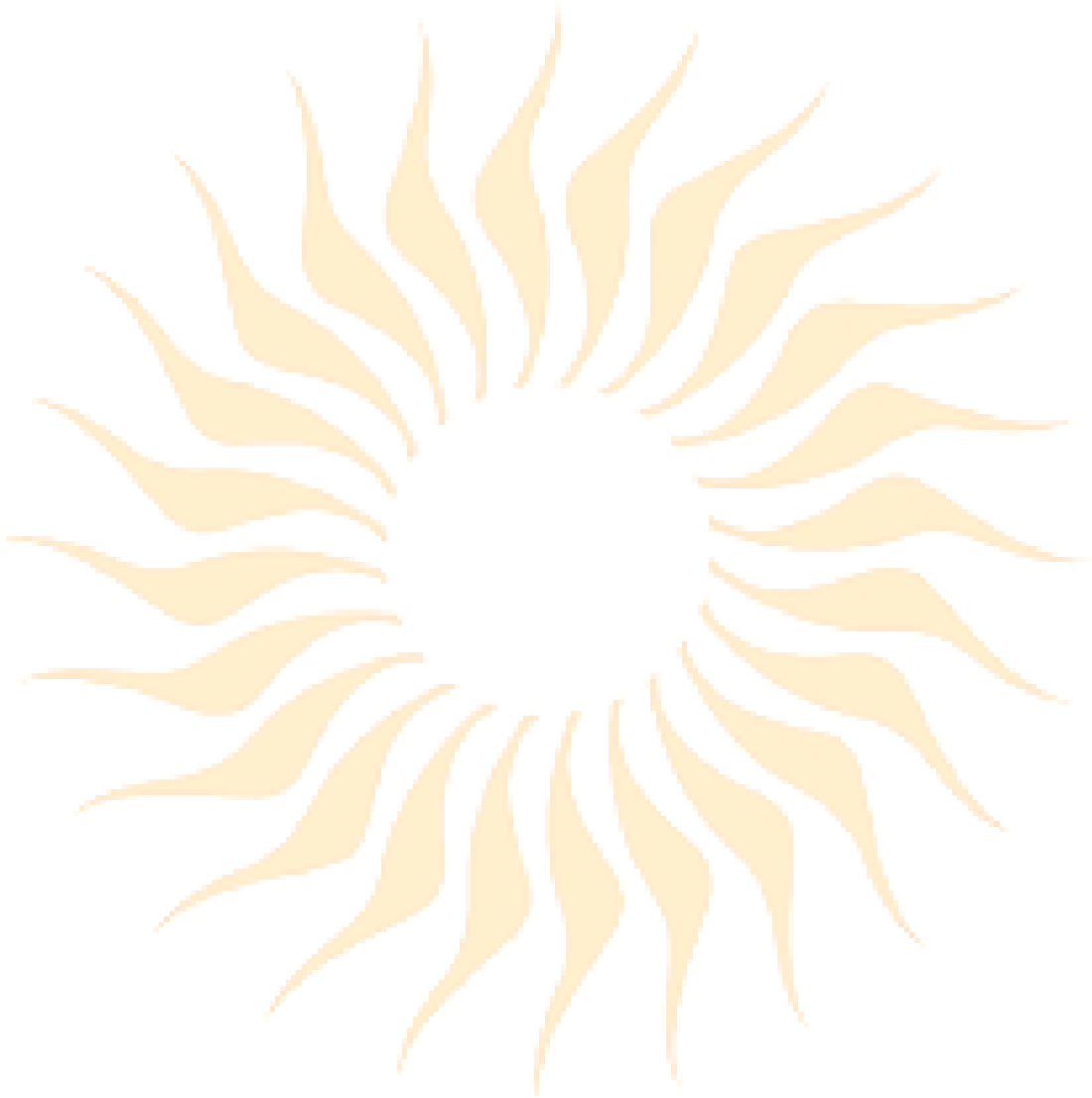
### SYLLABUS

Module	Topics	No of lectures
I	<b>BUSINESS</b> <ul style="list-style-type: none"><li>• Business: Concept, Features, functions, scope, significance, Modern Vs. Traditional.</li><li>• Business objectives: Concept, steps, classification, reconciliation.</li><li>• Globalization, Liberalization &amp; Privatization: Concept and impact on business.</li><li>• Business Growth strategies.</li><li>• Corporate Restructuring strategies.</li><li>• Turnaround.</li><li>• Case studies.</li></ul>	15
II	<b>BUSINESS ENVIRONMENT</b> <ul style="list-style-type: none"><li>• Business Environment: Concept, features, SWOT analysis, importance, Components, Interrelationship.</li><li>• WTO: Objectives &amp; functions, agreements and Implications.</li><li>• Trading Blocs: Meaning, Forms, Implications, Major Trading Blocs.</li><li>• Case Studies.</li></ul>	15

### Reference Books

1. Amit. Vikram.(2011). *Introduction to Commerce*, Atlantic Publishers.
2. Aswathappa, K. (2014). *Essential of Business Environment*. Himalaya Publishers.
3. Cherunilam, F. (2013). *Business Environment*. Himalaya Publishers.
4. David, F. R. (2011). *Strategic Management*. Prentice Hall India Learning Pvt. Ltd.
5. Maheshwari, R. P. Mahajan, J. (2011). *Business Organization*. International Books House.

**EVALUATION PATTERN**  
**Semester end Exam– 30 Marks**  
**Internal Assessment – 20 Marks**



## Semester - I FYBCOM

**Name of the paper: Vocational Skill Course**  
**Title of the paper: Entrepreneurship Management**  
**Paper Code:**  
**Number of Credits: 2**  
**Total No. of Lectures: 30**

### LEARNING OBJECTIVES:

- 1] To familiarize the students with the concept of entrepreneurship.
- 2] To develop knowledge and understanding of project planning.

### COURSE OUTCOME:

The successful completion of the course will enable the students to:

1. Define entrepreneurship and describe various aspects of entrepreneurship like significance, qualities and types.
2. Understand and explain the concept and various aspects of project planning.

### SYLLABUS

Module	Topics	No. of lectures
I	<b>ENTREPRENEURSHIP</b> <ul style="list-style-type: none"><li>• Entrepreneurship: Concept &amp; Features.</li><li>• Importance of Entrepreneurship in India.</li><li>• Growth of entrepreneurship in India.</li><li>• Types of Entrepreneurs.</li><li>• Competencies of Entrepreneurs.</li><li>• Role of Government in entrepreneurship.</li><li>• Intrapreneurship: Concept &amp; Elements</li><li>• Case studies</li></ul>	11
II	<b>PROJECT PLANNING</b> <ul style="list-style-type: none"><li>• Project planning: Concept, Project report and importance, Contents of project report.</li><li>• Feasibility Study: Concept, Types, Importance.</li><li>• Steps in setting up a business unit.</li><li>• Location: Concept and factors influencing.</li><li>• Role Government in promotion of business units.</li><li>• Case studies.</li></ul>	11

### Reference Books

1. Cherunilam, F. (2013). *Business Environment*. Himalaya Publishers.
2. David, F. R. (2011). *Strategic Management*. Prentice Hall India Learning Pvt. Ltd.
3. Hisrich, R. D. (2013). *Entrepreneurship*. McGraw Hill.
4. Kapoor, V. (2012). *Strategic Management*, Taxman.
5. Maheshwari, R. P. Mahajan, J. (2011). *Business Organization*. International Books House.
6. Sharma K.C. (2012). *Entrepreneurship Development*. Regal Book Depot.



**EVALUATION PATTERN**  
**Semester end Exam– 30 Marks**  
**Internal Assessment – 20 Marks**



**Semester –I**  
**FYBCOM / FYBA / FYBSC**

**Name of the Paper: Environmental Studies I**

**Title of the paper: Environmental Studies**

**Paper Code: SIUCEVS11**

**Number of Credits: 2**

**Total No. of Lectures: 30**

**LEARNING OBJECTIVES:**

1. To create an awareness about the environment as a whole and the importance of living in harmony with the environment.
2. To make students aware about various natural resources and the methods of conservation of resources.

**COURSE OUTCOME:**

After successful completion of the course a student will be able:

- 1) To describe the interconnected and interdisciplinary nature of environmental studies.
- 2) To classify natural resources and understand the importance of water, forest and energy resources and suggest techniques for conservation of resources.

**SYLLABUS**

<b>Module</b>	<b>Topics</b>	<b>No. of lectures</b>
<b>I</b> <b>i</b> <b>ii</b> <b>iii</b> <b>iv</b>	<b>Environment and Ecosystem</b> Environment: meaning, definition, scope and its components; Ecosystem-concept, definition, types, and functioning and structure; Man and environment relationship; Importance of environmental studies. Understanding the environment through map filling on the world map.	<b>15</b>
<b>II</b> <b>I</b> <b>ii</b> <b>iii</b>	<b>Natural Resources and sustainable Development.</b> Natural Resources- Meaning and definition ; Classification and types of resources, factors influencing resource utilization ; Resource conservation- meaning and methods-conventional and non-conventional resources, problems associated with and management of water, forest and energy resources, Resources and sustainable development. Understanding the natural resources through map filling on the world map.	<b>15</b>

**Reference Books**

1. Allaby, M. (2002). *Basics of Environmental Sciences*. Routledge.
2. Botkin, D.B. & Keller E.A. (1995). *Environmental Science*. John, Wiley & Sons.
3. Detwyler, T.R. (1971). *Man's Impact on Environment*. McGraw-Hill.
4. Alka, G. (2009). *Environmental Geography*. Sharda Pustak Bhavan.
5. McKinney, M.L. & Schoch, R.M. (1998). *Environmental Science*. Jones & Bartlett Publishers.
6. Mohanta, R. Sen, A. Singh, M.P. (2009). *Environmental Education – Vol 1*. APH Publishing Corporation.
7. Odum, E.P. (1971). *Fundamentals of Ecology*. W.B. Saunders.
8. Rao, K.L. (1975) *India's Water Wealth*. Orient Longman Ltd.
9. Singh, S. (2011). *Environmental Geography*. Prayag Pustak Bhavan.
10. <https://www.pmfias.com/biodiversity-hotspots-india/>

11. <https://www.nams-india.in/downloads/CME-NAMSCON2017/9M2017.pdf>
12. <https://www.un.org/sustainabledevelopment/sustainable-development-goals/>

**EVALUATION PATTERN**  
**Semester end Exam– 30 Marks**  
**Internal Assessment – 20 Marks**





# **Semester II**

## Semester – II FYBCOM

**Name of the Paper: Accountancy and Financial Management**  
**Title of the Paper: Accountancy and Financial Management II**  
**Paper Code: SIUCAFM21**  
**Number of Credits: 2**  
**Total No. of Lectures: 30**

### LEARNING OBJECTIVE:

To enable the students:

- ❖ To prepare Partnership Final Accounts considering the accounting implications of changes in the partners composition during the year.
- ❖ To learn the accounting process for amalgamation of partnership firms.

### COURSE OUTCOME:

Successful completion of the course will enable a student to:

1. To prepare Partnership Final Accounts along with adjustments to give effect to admission/retirement/death of a partner during the financial year.
2. To account for Amalgamation of firms in the books of the vendor firms and in the Amalgamated Firm.

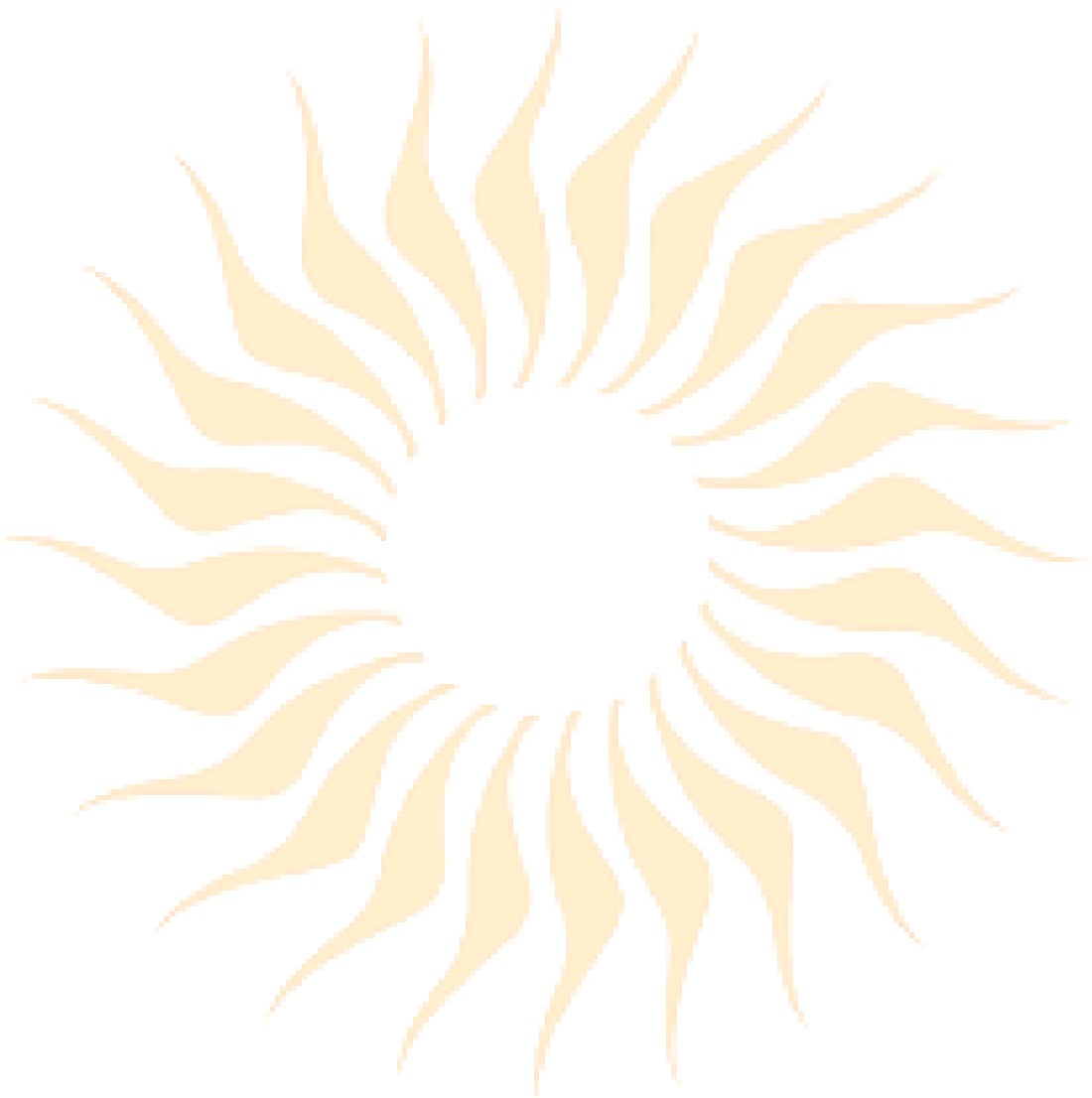
### SYLLABUS

Module	Topics	No of lectures
<b>I</b>  <b>i</b> <b>ii</b>	<b>Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the year</b> Preparation of final accounts giving effect to changes during the year : when a new partner is admitted when a partner retires / dies (Theory and Problems)	<b>15</b>
<b>II</b> <b>i</b> <b>ii</b> <b>iii</b> <b>iv</b> <b>v</b>	<b>Amalgamation of Firms</b> Calculation of Purchase Consideration Journal / ledger accounts of the old firms by Realisation method Preparing Balance Sheet of the new firm Adjustment of goodwill in the new firm Realignment of capitals in the new firm by current accounts / cash or a combination thereof excluding interfirm transactions. (Theory and Problems)	<b>15</b>

### Reference Books

1. Anthony, R.N. and Reece, J.S. (1994). *Accounting Principles*: Richard Irwin Inc.
2. Chadwick, L. (2001). *Financial Accounting*. Pentice Hall of India Adin Bakley (P) Ltd.
3. Grewal, T.S. (2009). *Introduction to Accountancy*. S. Chand and Company (P) Ltd.
4. Gupta, R.L. Radhaswamy, M. (2010). *Advanced Accountancy*. S.Chand and Company (P) Ltd.
5. Horngren. (1981). *Introduction to Financial Accounting*. Pearson Publications.
6. Mukherjee, M. Hanif, M. (2011). *Financial Accounting*. Tata McGraw Hill Education Private Ltd.
7. Rajasekaran, V. (2011). *Financial Accounting*. Pearson Publications.
8. Shukla. Grewal (2013). *Advance Accounts*. S. Chand and Company (P) Ltd.
9. Tulsian, P.C. (2002). *Financial Accounting*. Pearson Publications.

**EVALUATION PATTERN**  
**Semester end Exam– 30 Marks**  
**Internal Assessment – 20 Marks**



## Semester – II FYBCOM

**Name of the Paper: Commerce II**  
**Title of the paper: Introduction to Service Sector**  
**Paper Code: SIUCCOM21**  
**Number of Credits: 4**  
**Total No. of Lectures: 60**

### LEARNING OBJECTIVES:

- 1] To familiarize the students with basic concepts of Services.
- 2] To develop knowledge and understanding of Services.
- 3] To make students aware of current trends in Services Sector.

### COURSE OUTCOME:

The successful completion of the course will enable the students to:

1. Describe the basic nature of services and its significance and understand the marketing mix and strategies for service marketers.
2. Understand and explain various aspects of retail sector in India like retail formats, store planning, recent trends, opportunities, challenges and strategies.
3. Understand and describe the recent trends in ITES (Information Technology Enabled Services).
4. Explain various aspects of E-Commerce like its features, types, opportunities and challenges.

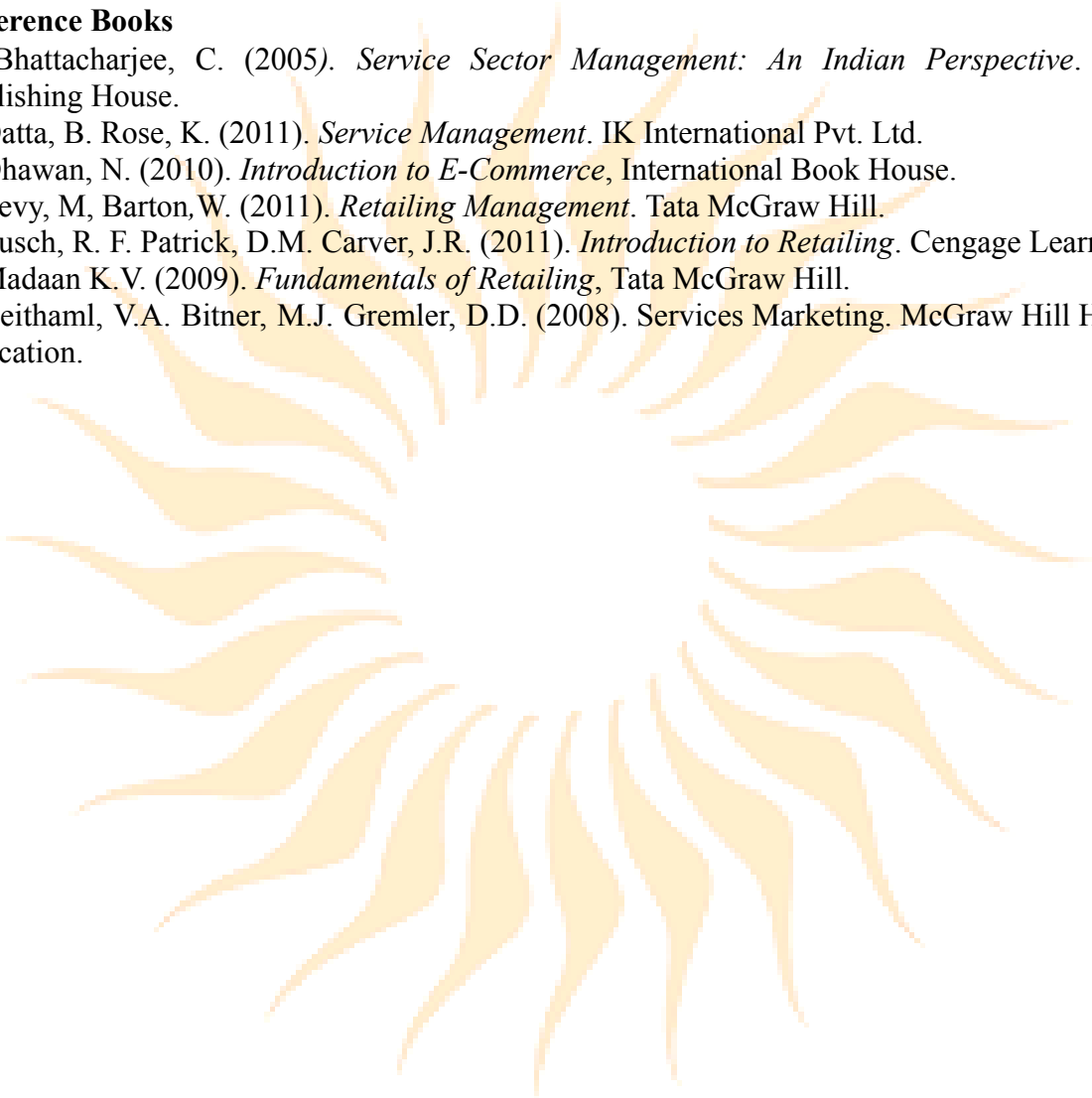
### SYLLABUS

Module	Topics	No of lectures
I	<b>SERVICES</b> <ul style="list-style-type: none"><li>• Services: Concept &amp; Features.</li><li>• Scope of Services.</li><li>• Importance of the Service Sector in India.</li><li>• Consumer service expectations: Concept and Factors influencing.</li><li>• Marketing mix for services: concept and 8 'P's.</li><li>• Stages of service development cycle.</li><li>• Strategies for managing demand and capacity.</li><li>• Indian service sector: Opportunities and challenges.</li><li>• Case studies.</li></ul>	15
II	<b>RETAILING</b> <ul style="list-style-type: none"><li>• Retailing Concept, Organized vs. Unorganized.</li><li>• Recent trends in retailing in India.</li><li>• Growth of organized retailing in India and factors responsible.</li><li>• Survival strategies for unorganized retailing.</li><li>• Retail format: Store &amp; Non-store.</li><li>• Store Planning: Factors to be considered.</li><li>• Retail Franchising.</li><li>• FDI in Retailing.</li><li>• Case studies</li></ul>	15
III	<b>RECENT TRENDS IN SERVICE SECTOR</b> <ul style="list-style-type: none"><li>• BPO: Concept, Advantages and Disadvantages.</li><li>• KPO: Concept, Advantages and Disadvantages.</li><li>• ATM: Features and benefits.</li><li>• Debit Cards and Credit Cards.</li></ul>	15

	<ul style="list-style-type: none"> <li>• Internet Banking: Advantages and Disadvantages.</li> <li>• FDI and impact on banking and insurance sectors in India.</li> <li>• Logistics: Concept, Elements, Importance.</li> <li>• Case studies</li> </ul>	
<b>IV</b>	<p><b>E-COMMERCE</b></p> <ul style="list-style-type: none"> <li>• E-Commerce: Concept &amp; Features • Functions of E-Commerce.</li> <li>• Importance and Limitations of E-commerce.</li> <li>• Types of E-commerce: B2B and benefits.</li> <li>• Transition to E-Commerce in India: Factors responsible, opportunities, challenges.</li> <li>• Case studies.</li> </ul>	<b>15</b>

### Reference Books

1. Bhattacharjee, C. (2005). *Service Sector Management: An Indian Perspective*. Jaico Publishing House.
2. Datta, B. Rose, K. (2011). *Service Management*. IK International Pvt. Ltd.
3. Dhawan, N. (2010). *Introduction to E-Commerce*, International Book House.
4. Levy, M, Barton, W. (2011). *Retailing Management*. Tata McGraw Hill.
5. Lusch, R. F. Patrick, D.M. Carver, J.R. (2011). *Introduction to Retailing*. Cengage Learning.
6. Madaan K.V. (2009). *Fundamentals of Retailing*, Tata McGraw Hill.
7. Zeithaml, V.A. Bitner, M.J. Gremler, D.D. (2008). *Services Marketing*. McGraw Hill Higher Education.





**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**FYBCOM**  
**Commerce II (Service Sector) – Semester II**

**Time: 2 Hours**

**Marks: 60**

Q1. Short notes (any 4 out of 6) (20)

Q2. Module I (Answer any one out of two) (10)

Q3. Module II(Answer any one out of two) (10)

Q4.Module III(Answer any one out of two) (10)

Q5. Module IV (Answer any one out of two) (10)

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**Internal assessment - 40 marks**

- ❖ Online Test (20)
- ❖ Assignment / Assignment Test / Case Studies / Viva / etc. given by the subject teacher with the approval of the Head of Department (20)

## Semester – II FYBCOM

**Name of the Paper: Vocational Skill Course**

**Title of the Paper: Accounting for Special Transactions**

**Paper Code:**

**Number of Credits: 2**

**Total No. of Lectures: 30**

### LEARNING OBJECTIVE:

To enable the students:

- ◇ To understand the impact of consignment transactions in the books of accounts.
- ◇ To understand the treatment of hire purchase transactions in the books of accounts.

### COURSE OUTCOME:

Successful completion of the course will enable a student to :

1. Record Hire purchase transactions by Asset purchase method, in the books of hirer and vendor.
2. Present the consignment transactions in the books of accounts of consignor and consignee.

### SYLLABUS

Module	Topics	No of lectures
<b>I</b> <b>i</b> <b>ii</b> <b>iii</b> <b>iv</b> <b>v</b> <b>vi</b>	<b>Accounting for Hire Purchase</b> Concept of Time Value of Money (only theory) Meaning of Hire Purchase Calculation of interest Accounting for hire purchase transactions by asset purchase method based on full cash price. Calculation of cash price Recording transactions and drafting accounts in the books of Hirer and Vendor. (excluding default and repossession) (Theory and Problems)	<b>15</b>
<b>II</b> <b>i</b> <b>ii</b> <b>iii</b> <b>iv</b>	<b>Consignment Accounts</b> Meaning of consignment, its features Accounting for consignment transactions in the books of consignor and consignee Treatment of goods invoiced at higher price (excluding overriding commission, normal/abnormal losses) Valuation of inventory (Theory and Problems)	<b>15</b>

### Reference Books

1. Anthony, R.N. and Reece, J.S. (1994). *Accounting Principles*: Richard Irwin Inc.
2. Chadwick, L. (2001). *Financial Accounting*. Pentice Hall of India Adin Bakley (P) Ltd.
3. Grewal, T.S. (2009). *Introduction to Accountancy*. S. Chand and Company (P) Ltd.
4. Gupta, R.L. Radhaswamy, M. (2010). *Advanced Accountancy*. S.Chand and Company (P) Ltd.
5. Horngren. (1981). *Introduction to Financial Accounting*. Pearson Publications.
6. Rajasekaran, V. (2011). *Financial Accounting*. Pearson Publications.
7. Shukla. Grewal (2013). *Advance Accounts*. S. Chand and Company (P) Ltd.
8. Tulsian, P.C. (2002). *Financial Accounting*. Pearson Publications.

**EVALUATION PATTERN**  
**Semester end Exam– 30 Marks**  
**Internal Assessment –20 Marks**



## Semester –II FYBCOM

**Name of the Paper: Environmental Studies II**

**Title of the paper: Environmental Studies**

**Paper Code: SIUCEVS21**

**Number of Credits: 2**

**Total No. of Lectures:30**

### LEARNING OBJECTIVES:

1. To make students aware about the relationship between environment, agriculture and industry and the need for maintaining a clean and healthy society.
2. To acquire an insight into environmental issues and movements and managing the environment to move towards a sustainable society.

### COURSE OUTCOME:

After successful completion of the course a student will be able:

1. To examine the environmental problems associated with agriculture and industry and choose sustainable practices to manage these sectors.
2. To describe various environmental movements and issues and understand environment protection laws and their application.

### SYLLABUS

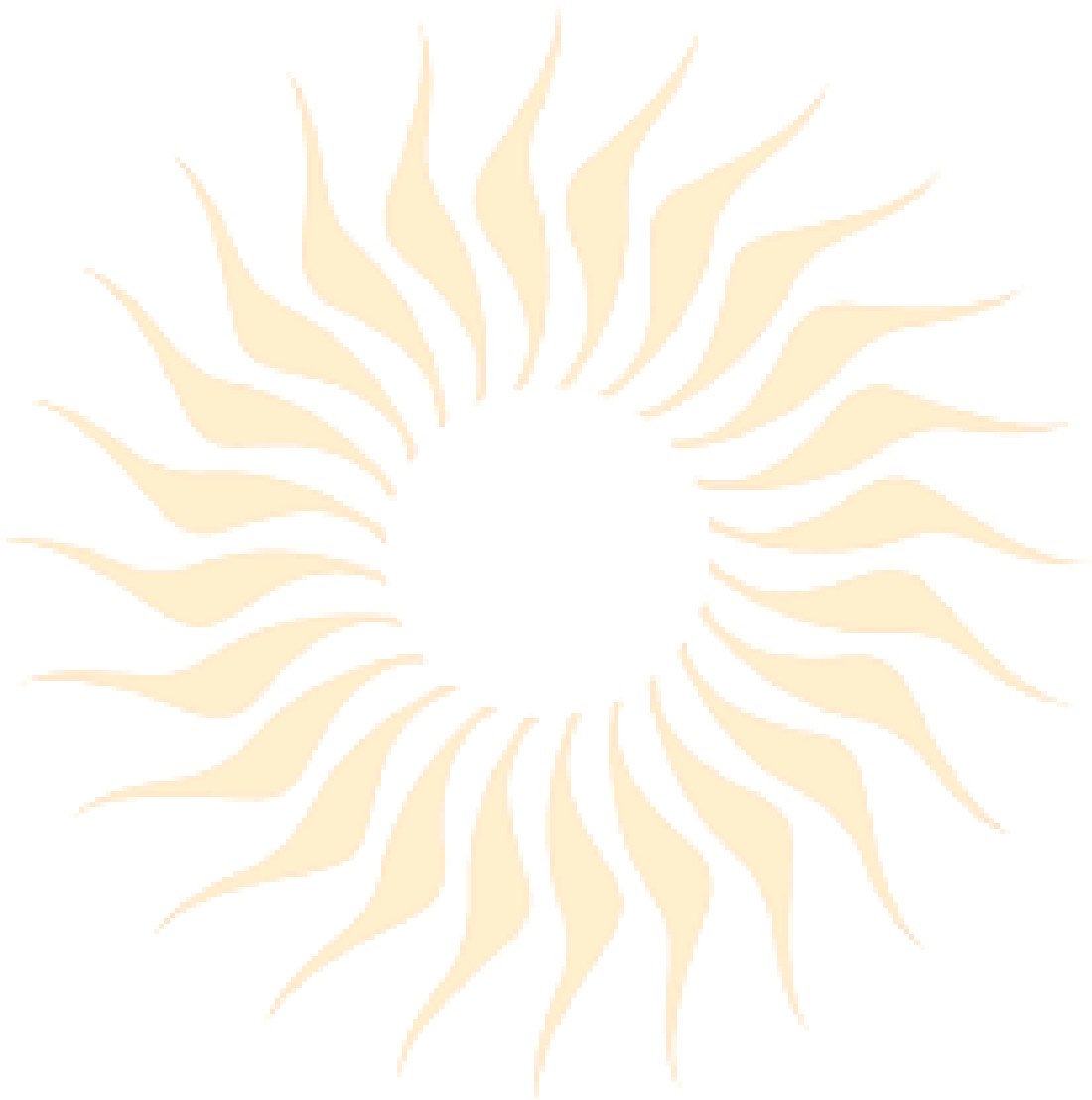
Module	Topics	No. of lectures
<b>I</b> <b>i</b> <b>ii.</b>	<b>Agriculture and Industrial Development</b> Environmental problems associated with agriculture; Loss of productivity, Land Degradation, desertification. Hunger and malnutrition. Solutions: Sustainable Agricultural practices. Environmental problems associated with Industries: pollution, Global Warming, Ozone layer depletion, Acid rain. Solutions: Sustainable industrial practices.	<b>15</b>
<b>II</b> <b>i</b> <b>ii.</b> <b>iii.</b> <b>iv.</b>	<b>Environmental Issues, Movements and Management</b> Environmental problems and issues-causes effects and solutions Environmental movements in India – Significance and some important movements Environmental Management - Concept, need and relevance. Environment Protection -Constitutional and legal provisions in India.	<b>15</b>

### Reference Books

1. Alka, G. (2009). *Environmental Geography*. Sharda Pustak Bhavan.
2. Allaby, M. (2002). *Basics of Environmental Sciences*. Routledge.
3. Botkin, D.B. & Keller E.A. (1995). *Environmental Science*. John, Wiley & Sons.
4. Detwyler, T.R. (1971). *Man's Impact on Environment*. McGraw-Hill.
5. Gandotra, V. Patel, S. (2008). *Environmental Problems and Strategies*. Serials Publications
6. McKinney, M.L. & Schoch, R.M. (1998). *Environmental Science*. Jones & Bartlett Publishers.
7. Mohanta, R. Sen, A. Singh, M.P. (2009). *Environmental Education – Vol 1*. APH Publishing Corporation.
8. Singh, S. (2011). *Environmental Geography*. Prayag Pustak Bhavan.
9. Saxena, H.M. (2000). *Environmental Management*. Rawat Publication..

10. <https://www.cchit.org/role-of-information-technology-in-environment-and-human-health/>

**EVALUATION PATTERN**  
**Semester end Exam– 30 Marks**  
**Internal Assessment – 20 Marks**



**Semester – I**  
**FYBA and FYBSC**

**Name of the Paper: Open Elective**

**Title of the paper: Fundamentals of Advertising**

**Paper Code:**

**Number of Credits: 4**

**Total No. of Lectures: 60**

**LEARNING OBJECTIVES:**

- 1] To familiarize the students with the concept of advertising, marketing and research.
- 2] To acquaint students with values and ethics in advertising.
- 3] To develop creativity among students with focus on advertising and branding.
- 4] To enable students to understand various communication media for advertising and process in ad execution.

**COURSE OUTCOME:**

The successful completion of the course will enable the students to:

1. Understand and explain basic concepts and various aspects related to advertising, its classification, ethics and importance of market and media research.
2. Connect with the concept of creativity and its process in advertising.
3. Understand the modus operandi for promoting effective advertisements across various media.

**SYLLABUS**

<b>Module</b>	<b>Topics</b>	<b>No. of lectures</b>
<b>I</b> <b>i.</b>	<b>Introduction to Advertising</b> <b>Advertising</b> Concept, Advertising as a marketing tool, Role of advertising, Evolution of advertising, Active Participants in advertising.	<b>15</b>
<b>ii.</b>	<b>Bases of Classification of Advertising</b> Ad Classification based on geography, media, target audience and functions, Ethos, Pathos and Logos in Advertising.	
<b>II</b> <b>i.</b>	<b>Advertising Foundation and Ethics</b> <b>Foundation</b> Product Research, Market Research, Media Research, Media Planning and Scheduling.	<b>15</b>
<b>ii.</b>	<b>Ethics to measure unfair practice</b> Negative impact of advertising, Forms of unethical advertising, The ASCI Code, The Prasar Bharti Code	
<b>III</b> <b>i.</b>	<b>Creativity in Advertising</b> <b>Creativity</b> Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization	<b>15</b>
<b>ii.</b>	<b>Creative Aspects</b> Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP)	
<b>iii.</b>	<b>Endorsement and Brand Affairs</b> Types of Endorsements, Concept of Brand, Brand Image, Brand Equity, Brand Crisis	

<b>IV</b>	<b>Advertising Media and Ad Campaign</b>	<b>15</b>
<b>i.</b>	<b>Media in Advertising</b> Indoor Media, Outdoor Media, Transit Media, Digital Media	
<b>ii.</b>	<b>Executing an Ad Campaign</b> Copy and Print Advertising Campaign, Outdoor Advertising Campaign, Video Advertising Campaign, Digital and Social Media Advertising Campaign.	

**Reference Books:**

1. Batra, Myers and Aaker. (2002). *Advertising Management*. Pearson Education.
2. Belch, G. and Belch, M. (2015). *Advertising and Promotion : An Integrated Marketing Communications Perspective*. McGraw Hill Education
3. Bullmore, J.J. Waterson, M.J. (1983). *The Advertising Association Handbook*. Holt Rinehart & Winston.
4. David, A. Biel, A. (2013). *Brand Equity & Advertising- Advertising's role in building strong brands*. Psychology Press.
5. Gupta, R. (2012). *Advertising Principles and Practice*. S. Chand Publishing.
6. Kotler, P. Roberto, E. (1989). *Social Marketing, Strategies for Changing Public Behaviour*, The Free Press.
7. Lane, R and King, K. Singh, R. Sharma, S. (2006). *Advertising: Planning and Implementation*. Prentice Hall.
8. Ogilvy, D. (2012). *Confessions of an Advertising*. Southbank Publishing.
9. Sengupta, S. (2005). *Brand Positioning – Strategies for Competitive Advantage*. Tata McGraw Hill Publication.

**Web Links:**

1. <https://prasarbharati.gov.in/code-for-commercial-advertising/>
2. <https://www.ascionline.in/the-asci-code/>
3. <https://sites.google.com/view/learnwithkrish/list-of-courses/advertising>

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

## Semester – II FYBA and FYBSC

**Name of the Paper: Open Elective**

**Title of the paper: Introduction to E-Commerce**

**Paper Code:**

**Number of Credits: 4**

**Total No. of Lectures: 60**

### LEARNING OBJECTIVES:

To enable the students:

1. To understand the concept, model, mechanism and framework of e-commerce business in India.
2. To understand management of data and e-platform for an e-commerce business.
3. To study consumer's attitude and the growth of e-business in India.

### COURSE OUTCOME:

The successful completion of the course will enable the students to:

1. Describe e-commerce models, mechanisms and compliances existing in India.
2. Understand the relevance of information display and secured data interchange in any business having an online platform.
3. Learn about the performance of the Indian e-commerce sector by analyzing top Indian e-commerce Unicorns.

### SYLLABUS

Module	Topics	No. of lectures
<b>I</b>	<b>Introduction to Electronic Commerce – Evolution and Models</b>	<b>15</b>
<b>i.</b>	Evolution of E-Commerce: Introduction, Evolution of Electronic Commerce, Functions and Scope of E-Commerce.	
<b>ii.</b>	Business Models of E-Commerce: Business to Business (B2B) Model, Business to Consumers (B2C) Model, Business to Government (B2G) model, Consumer to Consumer (C2C) Model, Consumer to Business (C2B) Model.	
<b>II</b>	<b>E-Business Set Up and Compliances</b>	<b>15</b>
<b>i.</b>	Understanding market forces through research and development, General establishment procedure, Registration with various authorities, Initiating web presence, Internal Management and Control System, Logistics and Supply Chain, Role of Aggregators.	
<b>ii.</b>	Complying with Foreign Direct Investment Rules, Information Technology Act 2000, Payment and Settlement Act 2008, Consumer Protection Act 2019, Intellectual Property Rights and Refund / Return / Cancellation Policy.	
<b>III</b>	<b>Electronic Data Interchange (EDI) and E-Platform Management</b>	<b>15</b>
<b>i.</b>	Electronic Data Interchange: Concept, Benefits, Working Process, Enterprise Resource Planner (ERP), Cyber and Data Security.	



ii.	E-Platform Management: Website Management, Mobile compliant, Product Categorizing and Listing, Web Optimization, Content Management, Techniques for Traffic Generation, Business Intelligence and Analytics, Payment Gateway System for Online Payments, COD.	
IV i.	<b>E-Commerce Industry in India</b> Indian Psychology towards E-Commerce, Growing E-Commerce Sectors, Online Goods and Online Services, Challenges faced by e-vendors, Government of India Schemes for E-Commerce Organisations.	15
ii.	Case Study on Indian E-Commerce Unicorns.	

### Reference Books:

1. Vivek Sood Cyber Laws Simplified-TMH (2001)
2. Vakul Sharma Handbook of cyber Laws-Macmillan (2002)
3. Sundeep Oberol e Security and you-TMH (2001)
4. Greenstein & Feinman Electronic Commerce-Security, Risk Mgt and Control-TMH (2000)
5. Adam Nabll R. (Editor) Electronic Commerce: Technical Business and Legal Issues.
6. Diwan, Prag and Sharma Electronic Commerce-a Manager's Guide to EBusiness
7. Bharat Bhasker, Electronic Commerce – Framework technologies and Applications, 3rd Edition- Tata McGrawHill Publications, 2008.
8. Kamlesh K.Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, Tata McGrawHill Publications, 2008
9. Kalakota et al, Frontiers of Electronic Commerce, Addison Wesley, 2004
10. E- Commerce Strategies, Technology and applications (David) Tata McGrawHill
11. Introduction to E-commerce (Jeffrey) Tata- Mcgrawhill
12. E-Business and Commerce- Strategic Thinking and Practice (Brahm) biztantra
13. Web Technology : Ramesh Bangia

### Web Links:

1. <https://www.shopify.com/in/blog>
2. <https://indbiz.gov.in/>
3. <https://inc42.com/startups/ecommerce-unicorns-in-india/>
4. <https://vakilsearch.com/>

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**