Deccan Education Society's

Kirti M. Doongursee College of Arts, Science and Commerce (AUTONOMOUS)





Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for

Program: B.Com(Accounting and Finance)

Course: F.Y.BAF

Subject:

Choice Based Credit System (CBCS) with effect from Academic Year 2024-2025

PO	Description
A stude	nt completing Bachelor's Degree in Commerce –BAF Program will be able to
PO1	Disciplinary Knowledge: Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.
P02	Communication Skills: Ability to communicate long standing unsolved problems in commerce and accounts; Learn to articulate, analyse, synthesize, and evaluate ideas and situations in a well-informed manner.
P03	Critical Thinking: Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business; Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.
P04	Problem solving: Capability to deduce a business problem and apply the classroom learning into practice to offer a solution for the same. Capabilities to analyze and synthesize data and derive inferences for valid conclusion.
P05	Research Related Skills: Ability to search for, locate, extract, organize, evaluate, and use or present information that is relevant to a particular topic
P06	Self-directed Learning: Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.
P07	Professional Ethics/Reasoning: Understand the impact of the professional ethics and responsibilities and norms of the business practices and apply ethical principles in business and life
P08	Lifelong learning: Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and re skilling in all areas of Commerce

Deccan Education Society's Kirti M. Doongursee College (Autonomous)

Proposed Curriculum as per NEP 2020 implemented for

the Academic year 2024- 25

Name of the Department: B.Com (Accounting and Finance)

Semester	Course Code	Course Title	Vertical	Credit
I	24BAFMJ111	Financial Accounting and Management I(Introduction to Financial Accounting and Management I)	Major	4
	24BAFMJ112	Financial Strategic Management-	Major	2
	24BAF0E131	Structure of Markets & Companies	OE	2
	24BAF0E132	Managerial Economics- I	OE	2
	24BAFVS141	Corporate Audit	VSC	2
	24BAFSE151	Management Applications I	SEC	2
II	24BAFMJ211	Accounting Analysis I	Major	4
	24BAFMJ212	Financial Strategic Management- II	Major	2
	24BAFMR221	Integrated Finance I- Corporate Governance	Minor	2
	24BAFOE231	Administrative Management and Leadership	OE	2
	24BAF0E232	Managerial Economics- II	OE	2
	24BAF0E233	Financial Mathematics	OE	2
	24BAFVC241	Portfolio Management I	VSC	2
	24BAFSE251	Management Applications II	SEC	2

Semester I F.Y.BAF

Course Code	MAJOR SUBJECT Financial Accounting and Management	Credits	Lectures/ Week
24BAFMJ111	Introduction to Financial Accounting and Management I	4	4

Course Outcomes:

- Various standards of accounting and concepts of Financial Management
- To restate preparation of final accounts of Manufacturing firm. To be able to understand the concept of valuation
- To be able to apply the knowledge of AS2 for Inventory valuation.
- Analyse the concept of valuation

Unit	Topics	No of
Ulit		Lectures
I	Accounting Standards Issued by ICAI and Inventory Valuation AS – 1: Disclosure of Accounting Policies AS – 2: Valuation of Inventories (Stock) AS – 9: Revenue Recognition Meaning of Inventories Cost for Inventory Valuation Inventory Systems: Periodic Inventory System and Perpetual Inventory System Valuation: Meaning and Importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of Valuation of Inventory as on Balance Sheet Date	15
II	 Final Accounts Adjustments and Closing Entries Final Accounts of Manufacturing Concerns (Proprietary Firm) 	15
III	Introduction to Financial Management Introduction Meaning Importance	15

	Scope and objectives	
	 Profit v/s Value Maximization 	
	Concepts in Valuation	15
	The time value of money	
	Present Value	
	Internal Rate of Return	
IV	Bonds Return	
	The return from stocks	
	Annuity	
	Techniques of Discounting	
	 Techniques of Compounding 	

- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Compendium of Statement and Standard of Accounting, ICAI

Course Code	MAJOR SUBJECTS	Credits	Lectures/ Week
24BAFMJ112	Financial Strategic Management- I	2	2

After successful completion of this course, students would be able to

- Remembering the various concepts of Strategic management
- Understanding how an organisation work under different environment
- Apply various Process & Levels of Strategy to business units at different levels
- Analyse strategies by various organisations to withstand competition

Unit	Topics	No of Lectures
I	 Introduction to Financial Strategic Management Business Policy-Meaning, Nature, Importance Strategy-Meaning, Definition Strategic Management-Meaning, Definition, Importance, Strategic management Process & Levels of Strategy and Concept and importance of Strategic Business Units(SBU's) Strategic Intent - Mission, Vision, Goals, Objective, Plans 	15
II	 Environment Analysis and Scanning Internal and External environment Steps to Understand Competitive Landscape SWOT Analysis PESTAL Analysis ABC Analysis TOWS matrix 	15

- Kazmi Azhar, Business Policy & Strategic Management, Tata McGraw Hill.
- P.K. Ghosh: Business Policy, Strategy, Planning and Management
- Christensen, Andrews Dower: Business Policy- Text and Cases
- William F. Gkycj: Business Policy Strategy Formation and Management Action
- Bongee and Colonan: Concept of Corporate Strategy

Course Code	OPEN ELECTIVES	Credits	Lectures/Week
24BAF0E131	Structure of Markets & Companies	2	2

After successful completion of this course, students would be able to

- Types of market and Companies
- All types of Market Structures, its working and behaviour of buyer and sellers in each types of market and types of Companies at basic level.
- To learn types of market and price determination in each market. Behaviour and decision making of buyer and seller in each market.
- Analyse different Market behaviour. Difference between the types of companies.

Unit	Topics	No of Lectures
I	 Market Structure Market Structure and Degree of Competition Perfect Competition: Meaning and Importance, Price Determination: Monopoly: Sources of Monopoly, Types, Degree of Monopoly, Discriminating Monopoly, Bilateral Monopoly Monopolistic Competition: Meaning and Importance; Oligopoly market: Meaning and Importance, Price rigidity and kinked demand curve, Collusive Oligopoly: Cartel and Price Leadership and its type. 	15
II	 Types of companies Not registered under Companies Act: Proprietor, partnership and HUF Registered under Companies Act: Private, Public, Foreign, Small, OPC, Section 8 companies 	15

- Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
- Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
- Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
- Companies Act 2013 by Ravi Puliani, Bharat Publication
- Companies Act 2013 by Taxmann
- Business Law by M.C. Kuchal, Vikas Publishing House, New Delhi
- Business Law by N.D. Kapoor, Sultan Chand and Sons, New Delhi

Course Code	OPEN ELECTIVES	Credits	Lectures/Week
24BAF0E132	Managerial Economics I	2	2

After successful completion of this course, students would be able to

- Remember the concepts terminologies related to economics
- Understand the concepts related to market demand and supply and forecasting
- To be able to apply the concepts and methods for decision making
- To be able to Analyse the direct effect of demand and supply on price, price equilibrium and market

Unit	Topics	No of Lectures
I	 Scope and Importance of Managerial Economics – Basic tools Opportunity Cost principle Incremental and Marginal Concepts. Basic economic relations - functional relations: equations-Total, Average and Marginal relations- use of Marginal analysis in decision making The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium 	15
II	 Nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)-relationship between elasticity of demand and revenue concepts Economies and diseconomies of Scale Demand estimation and forecasting Meaning and significance - methods of demand Forecasting 	15

- Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
- Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
- Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)

Course Code	VOCATIONAL SKILL COURSES	Credits	Lectures/ Week
24BAFVS141	Corporate Audit	2	2

- Audit techniques, Concepts Principles of Audit.
- Understanding types of audit, documentation, Planning, Audit Evidence, Accounting System and Internal Control.
- To be able to apply Principles of Audit in practice.
- Audit report of companies prepared by auditor.

Unit	Topics	No of Lectures
I	 Introduction and Basics of Auditing Basics:-Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit Principles of Audit: Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting Types of Audit –Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit 	15
II	 Audit of Companies Concepts- Audit of Income, Audit of Expenditure, Audit of assets, Audit of Liabilities Internal Audit: Meaning, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit. Auditors: Qualifications, Disqualifications, Appointments, Reappointment, Removal of auditors, Special auditors Branch auditors, Rights and duties of company auditors, Qualities of Auditors 	15

- Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
- A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
- Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
- Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
- Contemporary Auditing by Kamal Gupta, McGrow Hill Education Pvt. Ltd., New Delhi
- Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi

Course Code	SKILL ENHANCEMENT COURSES (SEC)	Credits	Lectures/W eek
24BAFSE151	Management Application I	2	2

- Remember meaning of administrative management, principles and features of planning organising ,staffing and Directing and Controlling
- Understand the functions of planning, organising ,staffing and Directing and Controlling
- Apply the basic principles of management in practice
- Analyze the functions of management

Unit	Topics	No of Lectures
I	 Introduction to Basic Management Concepts Introduction to Management, Definition of Management, Nature of Management Objectives of Management Administration vs Management Levels of Management Principles of Management 	15
II	 Planning Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound 	15

Planning

• Features and process of decision making

Organising

- Definition, nature and significance
- Process of organisation
- Principles of organisation
- Formal and Informal organisation features, advantages and disadvantages
- Centralisation and decentralisation factors, merits and demerits
- Departmentation and Delegation

Staffing

- Meaning, Importance of Staffing
- Recruitment and its sources Selection procedure
- Distinction between Recruitment and Selection
- Employment tests and types of Interview

Directing and Controlling

- Meaning and Importance of directing Principles of Directing
- Leadership trails and Styles Motivation Importance and Factors
- Co-ordination Meaning, features and Importance Meaning and steps in controlling
- Essentials of a good control system

- Essentials of Management by Koontz H & W published by McGraw Hill
- Principles of Management by Ramaswamy published by Himalaya
- Management Concept and Practice by Hannagain T published by McMillan
- Basic Managerial Skills for All by McGrath E.H published by Prentice Hall of India
- Management Text and Cases by VSP Rao published by Excel Books
- Essentials of Management by Massie Joseph published by Prentice Hall of India
- Management: Principles and Guidelines by Thomas Duening & John Ivancevich published by Biztantra
- Management Concepts and Strategies by J S Chandran published by Vikas Publishing House
- Principles of Management by Tripathy P C published by Tata McGraw Hill
- Principles of Management: Theory and Practice by Sarangi S K published by V M P Publishers

Course Code	MAJOR SUBJECT- Financial Accounting and Management	Credits	Lectures/ Week
24BAFMJ211	Accounting Analysis I	4	4

After successful completion of this course, students would be able to

- Various formats of Departmental Accounts, Hire Purchase.
- Accounting standards, preparation of departmental accounts and accounting for hire purchase.
- To be able to and demonstrate the knowledge of basics of accounting for the purpose of preparing financial statements in relationship to decision making.
- Financial Statement of a company for decision making

	Topics	No of
Unit	- F	Lectures
I	 Departmental Accounts Meaning Basis of Allocation of Expenses and Incomes / Receipts Inter Departmental Transfer: At Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit and Loss Account and Balance Sheet 	15
II	 Accounting for Hire Purchase Meaning, Calculation of Interest Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price. Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price) 	15
III	Financial Statement & Analysis –I • Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis	15
IV	Financial Statement & Analysis –II Trend Analysis. Comparative Statement. Common Size Statement	15

- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Compendium of Statement and Standard of Accounting, ICAI

Course Code	MAJOR SUBJECTS	Credits	Lectures/ Week
24BAFMJ212	Financial Strategic Management- II	2	2

After successful completion of this course, students would be able to

- Various types Organisation structure
- Understanding why an organisation would go global
- Apply various methods of analysis to Strategic business units at different levels
- Analyse strategies by various organisations to withstand competition

11	Topics	No of
Unit		Lectures
	Organizational Structure	15
ī	 Definition 	
	Types (ten types)	
	 Characteristics 	
	Globalization	15
II	Why do companies go global?	
	 Financial Strategies 	
	 Different levels of Strategies 	

References:

- Kazmi Azhar, Business Policy & Strategic Management, Tata McGraw Hill.
- P.K. Ghosh: Business Policy, Strategy, Planning and Management
- Christensen, Andrews Dower: Business Policy- Text and Cases
- William F. Gkycj: Business Policy Strategy Formation and Management Action
- Bongee and Colonan: Concept of Corporate Strategy

Course Code	MINOR - Integrated Finance	Credits	Lectures /Week
24BAFMR221	Corporate Governance	2	2
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Course Outcomes:

After successful completion of this course, students would be able to

- To remember the Meaning, Definitions, Significance, Importance and Theories of Corporate Governance
- To understand Evolution of Corporate Governance, Stakeholders, objectives, and models of Corporate Governance
- To be able to apply the theories and models to practice and issues in Corporate Governance.

• To be able to analyze Objectives of Corporate Governance, Green Governance.

Unit	Topics	No of Lectures
I	Corporate Governance Meaning, Definitions, Significance, Importance, Evolution of Corporate Governance, Major stakeholders of a Corporate Body, Communication mechanism of corporate organization, Objectives of Corporate Governance, Parties to corporate governance, Issues in Corporate Governance.	15
II	Theories Of Corporate Governance Theories of Corporate Governance, Models of Corporate Governance, Regulatory Framework of Corporate Governance, Green Governance	15

- Arora, Ramesh K and Tanjul Saxena (eds.) (2004). *Corporate Governance: Issues and Perspectives*. Janur: Mangaldeep
- AIMA (1997). Corporate Governance and Business Ethics. New Delhi: Excel Books
- Akoi, M. and H. Kim (eds.) (1995). *Corporate Governance in Transitional Economies: Insider Control and the Role of Banks*. Washington, D.C.: The World Bank

Course Code	OPEN ELECTIVES	Credits	Lectures/ Week
24BAF0E231	Administrative Management and Leadership	2	2

- Learners will be able to identify the traits and styles of leadership, formal organization and informal organization, levels of management and various Theories
- Understanding causes of Stress and Conflict in corporate
- Various mechanism to reduce Stress and Conflict in corporate
- Contemporary issues in leadership for creating effective leader.

Unit	Topics	No of Lectures
I	 Concept of leadership and Modern Leadership Leadership- Meaning, Traits and Motives of an Effective Leader Styles of Leadership. Theories -Trait Theory, Behavioural Theory, Path Goal Theory. Transactional v/s Transformational leaders. Strategic leaders- meaning, qualities. Charismatic Leaders- meaning of charisma, Qualities, characteristics, types of charismatic leaders (socialized, personalized, office-holder, personal, divine) 	15
II	 Understanding Managerial conflicts and stress Causes of stress and conflict in individuals and society Agents of socialization and the role played by them in developing the individual Significance of values, ethics and prejudices in developing the individual Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict Managing Stress and Conflict in Contemporary Society Types of conflicts and use of coping mechanisms for managing individual stress Maslow's theory of self-actualisation Different methods of responding to conflicts Conflict-resolution and efforts towards building peace and harmony in society(workplace) 	15

References

- 1. Stephen P. Robbins, Timothy A. Judge (Author) Organizational behaviour (15th Edition), Prentice Hall Publication.
- 2. Niraj Kumar- Organisational Behaviour: A New Looks (Concept, Theory & Cases), Himalaya Publishing House
- 3. Strategic Leadership Sahu & Bharati Excel Books
- 4. Peter I. Dowling & Denice E. (2006). International HRM (1st ed.). New Delhi. Excel Books.
- 5. French Wendell, Bell Cecil and Vohra Veena. (2004). Organization Development, Behavioral Science Interventions for Organization Improvement. (6th ed.)

Course Code	OPEN ELECTIVES	Credits	Lectures/Week
24BAF0E232	Managerial Economics- II	2	2

Course Outcomes:

- To remember market structure and pricing practices and various sectors
- To understand different pricing models adopted by companies and economic reforms in India
- To apply knowledge of various economic reforms in Indian economic situations
- To be able to analyze different pricing practices and performance of various sectors in economy

Unit	Topics	No of Lectures

	Market structure	15
	Perfect competition	
	 Monopoly 	
	Oligopolistic markets	
	Monopolistic competition	
Ţ	Pricing Practices	
1	Cost – plus (full cost) pricing	
	marginal cost pricing	
	Mark up pricing	
	Discriminating pricing	
	Multiple – product pricing	
	Transfer pricing	
	Economic Reforms in India	15
	Industrial Sector	
II	Financial Sector	
11	External Sector	
	Tax Reforms	
	Impact of economic reforms on Indian economy	

- Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
- Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
- Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
- Social and Economic Problems in India, Naseem Azad, R Gupta Pub (2011)
- Indian Society and Culture, Vinita Padey, Rawat Pub (2016)
- Social Problems in India, Ram Ahuja, Rawat Pub (2014)
- Regional Inequilities in India Bhat L SSSRD- New Delhi

Course Code	OPEN ELECTIVES	Credits	Lectures/Week
24BAF0E233	Financial Mathematics	2	2

After successful completion of this course, students would be able to

- Formats and formulas of Ratio, Proportion, Percentage, Profit and Loss and EMI
- Remember Profit and Loss, Shares and Mutual Fund
- Apply various concepts and formulas of ratios, proportion and percentage in day to day company transactions.
- Appreciate Business Mathematics concept that are encountered in the real world, understand & be able to communicate the underlying business. Shares and Mutual Fund and its effect on share market

Unit	Topics	No of Lectures
I	 Ratio, Proportion, Percentage, Profit and Loss and EMI Ratio:- Definition, Continued ratio, Inverse Ratio Proportion:- Continued proportion, Direct proportion, Inverse proportion, Percentage computation Profit and Loss:- Terms and formulae, concepts of - Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage – problems on commission and brokerage EMI:- Equated monthly instalments, reducing balance and flat rate of interest 	15
II	 Annuity ,Shares and Mutual Fund Annuity immediate:- present value and future value Stated annual rate and effective annual rate Shares:- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares, word problems Mutual Fund:- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value 	15

- Commerce Mathematics by Om P. Chug, etc., Anmol Publication Ltd., New Delhi
- Mathematics for Economics and Business by J. Soper, Blackwell Publishing, U.S.A.
- Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited
- Business Mathematics: D C Sancheti& V K Kapoor, Sultan Chand & Sons
- Business Mathematics: A P Verma, Asian Books Pvt. :Limited.
- Investments By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill Edition 2000, Chapters 2,4& section 25.1.

Course Code	VOCATIONAL SKILL COURSES (VSC)VSC	Credit s	Lectures/Wee k
24BAFVC241	Portfolio Management I	2	2

After successful completion of this course, students would be able to

- (Remember) the types, features, principles of financial instruments
- (Understanding).various financial services and intermediaries
- (Apply) the knowledge of financial instruments and services in investment
- (Analyze) the various characteristics of financial instruments and services

Unit	Topics	No of Lectures
I	 Financial Instruments Meaning and types of Financial Instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others 	15
II	 Financial Services Merchant Banking: Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans, Raising term Finance and Loan Syndication. Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper 	15
	Total	30

Textbooks:

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Additional References:

- Blake, David 1992, Financial Market Analysis , McGraw Hill London
- Francis J.C Investments, Analysis and Management McGraw Hill New York.
- Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management.

Course Code	Skill Enhancement Courses (SEC)	Credits	Lectures/ Week
24BAFSE251	Management Application II	2	2

- To remember P'S of market, definition of PLC and other definitions in management
- To understand factors influencing pricing, place, production decision, TQM
- To be able to apply various strategies and concepts in organizational decision making
- To be able to analyze distribution channels, pricing and quality circle techniques

Unit	Topics	No of Lectures
	Marketing Management Meaning and Definition of Marketing – 4 Ps of Marketing, Importance	15
	Product Management – Meaning & Definition – Product Development Strategies, Product life cycle, Branding- Meaning, Factors influencing branding	
	Price Management – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies	
	Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels	
I	Promotion Management – Meaning – Promotion Strategies,	
	Integrated marketing communication Case studies based on the above topics	
	Production Management	
	Meaning and Definition of Production Management – Scope of Production Management, Steps in Production Planning and Control	
	Meaning of Productivity - Measurement of Productivity – Measure	
	to increase Productivity – Productivity Movement in India Meaning and Definition of Quality Management – TQM – Quality Circles – ISO 9000/14000	
	Inventory Management – Meaning and Methods Case studies based on the above topics	

	Human Resource Management	15
	Human Resource Management – Meaning, Nature, Functions of	
	Human Resource Management	
	Human Resource Planning- Meaning, Process of Human Resource	
	Planning Human Resource Development- Methods of Developing	
	Human Resource Performance Appraisal – Meaning and Definition	
	 Traditional and Modern Methods of Appraisal 	
	Employee	
	retention	
	Leadershi	
	p- Traits,	
	Styles	
II	Motivation- Factors of Motivation, Theories of Motivation- Maslow's	
	Theory, Douglas MacGregor's Theory X and Theory Y	
	Case studies based on the above topics	
	Financial Management	
	Meaning and Definition of Financial Management – Functions of	
	Financial Management	
	Capital Budgeting- Introduction, Importance	
	and Process Capital Structure- Meaning, Factors	
	affecting Capital Structure Capital Market –	
	Meaning and Constituents – Functions	
	Fundamental Analysis – Technical Analysis - Venture Capital –	
	DEMAT Account - Futures and Options	
	Case studies based on the above topics	

References:

- Anthony & Govindrajan Management Control Systems (TATA McGraw Hill), 12th Edition, 2006.
- Bob Scarlett Management Accounting and Performance Evaluation, Oxford Press, 2006 Edition
- Maciarirllo& Kirby Management Control Systems (Prentice Hall India), 2th Edition

Evaluation Scheme for First Year (UG) under NEP (4 credits)

I. Internal Evaluation for Theory Courses - 40 Marks

1) Continuous Internal Assessment(CIA) Assignment - Tutorial/ Case Study/ Project / Presentations/ Group Discussion / Ind. Visit. – 20 marks

2) Continuous Internal Assessment(CIA) ONLINE Unit Test – 20 marks

II. External Examination for Theory Courses – 60 Marks

Duration: 2 Hours

Theory question paper pattern:

Question	Based on	Marks
Q.1	Unit I	15
Q.2	Unit II	15
Q.3	Unit III	15
Q.4	Unit IV	15

- All questions shall be compulsory with internal choice within the questions.
- Each Question may be sub-divided into sub questions as a, b, c, d, etc. & the allocation of Marks depends on the weightage of the topic.

NOTE: To pass the examination, attendance is compulsory in both Internal & External (Theory) Examination.

Evaluation Scheme for First Year (UG) under NEP (2 credits)

I. Internal Evaluation for Theory Courses - 20 Marks

1) Continuous Internal Assessment(CIA) Assignment - Tutorial/ Case Study/ Project / Presentations/ Group Discussion / Ind. Visit. - 10 marks

2) Continuous Internal Assessment(CIA) ONLINE Unit Test – 10 marks

II. External Examination for Theory Courses - 30 Marks

Duration: 1 Hours

Theory question paper pattern: All questions are compulsory.

Question	Based on	Marks
Q.1	Unit I	15
Q.2	Unit II	15

- All questions shall be compulsory with internal choice within the questions.
- Each Question may be sub-divided into sub questions as a, b, c, d, etc. & the allocation of Marks depends on the weightage of the topic.

NOTE: To pass the examination, attendance is compulsory in both Internal & External (Theory) Examination.