

**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>
1	<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

Topic	Mode of Practical
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

## 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>	<p>2.1 Pure Competition: Meaning and Features</p> <p>2.2 Features of Perfect Competition</p> <p>2.3 Price Determination in Perfect Competition</p> <p>2.4 Equilibrium of Firm and Industry in Short Run and Long Run</p>	<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> <p>Skills: Understanding, writing skills, critical thinking</p>
3.	<b>Pricing Under Imperfect Market Conditions</b>	<p>1.1 Meaning of Imperfect Competition</p> <p>1.2 Monopoly: Features and Equilibrium, Price Discrimination</p> <p>3.3 Monopolistic Competition- Features and Equilibrium.</p> <p>3.4 Oligopoly: Concept and Features</p> <p>3.5 Duopoly: Concept and Features</p> <p>3.6 Comparison of Perfect and Imperfect Competition</p>	<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> <p>Skills: Understand complex relations, problem solving skill, analytical skill</p>
4	<b>Factor Pricing</b>	<p>4.1 Marginal Productivity Theory of Distribution</p> <p>4.2 Rent- Meaning, Ricardian Theory of Rent, Modern Theory of Rent, Concept of Quasi Rent</p> <p>4.3 Wages-</p> <p>4.3.1 Meaning and Types of Wages-</p> <p>a) Minimum Wages b) Money Wages c) Real Wages d) Subsistence Wages e) Fair Wages</p> <p>4.3.2 Backward Bending Supply Curve of Labour</p>	<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> <p>Skills: Critical thinking, logical thinking, apply information processing skills</p>

		<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 nonprice 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.	<b>Advanced Economic Theory, Microeconomic Analysis</b>	<b>Ahuja H.L</b>	<b>S.Chand and Company</b>	<b>New Delhi</b>
2.	<b>Price Theory and Applications</b>	<b>Jack Hirshlifer</b>	<b>Prentice Hall of India, Pvt. Ltd</b>	<b>New Delhi</b>
3.	<b>Microeconomics,</b>	<b>Paul A. Samuelson and William D. Nordhaus</b>	<b>McGrawhill International Ed</b>	<b>New York</b>
4.	<b>First Principles of Economics,</b>	<b>Richard G. Lipsey, Colin Harbury:</b>	<b>Gerorge Weidenfeld and Nicolon Ltd,</b>	<b>London</b>
5.	<b>Consumer Behaviour and Managerial Decision Making,</b>	<b>Frank R. Kardes: Pearson,</b>	<b>Prentice Hall,</b>	<b>New Delhi</b>
6.	<b>, Microeconomics</b>	<b>R. Glenn Hubbard, Anthony Patrick O.</b>	<b>Pearson, Prentice Hall,</b>	<b>New Delhi</b>



		<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>Priniples 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/zeeshanyounas35/perfect-and-imperfect-market-competition-76374490">https://www.slideshare.net/zeeshanyounas35/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;lmod=-277090329">http://delhi.gov.in/wps/wcm/connect/40fd320047adb2d2aa2fff3f47d42062/economics-Rands.pps?MOD=AJPERES&amp;lmod=-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.	<ol style="list-style-type: none"> <li>1. To know different types index numbers and problems in their construction.</li> <li>2. To know the applications of various index numbers.</li> </ol>
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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	<p>Students will able to predict the type of relationship between bivariate data.</p> <p>Students will be able predict the value of unknown from give bivariate data.</p>
4	08	ICT	<p>Students will be able compute different index numbers.</p> <p>Students will be able to compute cost of living.</p>

**References:**

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

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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Optional Paper

**Subject Name: Banking and Finance**

Course Code: 125(B)

**SEMESTER II: FUNDAMENTALS OF BANKING – II**

**Objectives:**

- To develop the working capability of students in banking sector •
- To Make the Students aware of Banking Business and practices.
- To enlighten the students regarding the new concepts introduced in the banking system.

**Credit: 04**

**No. of Lectures: 48**

<b>Unit No.</b>	<b>Topics</b>	<b>No. of Lectures</b>	<b>Teaching Method</b>
<b>1.</b>	<b>Lending Principles and Balance Sheet of a Bank</b>  Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety  Customer assessment through CIBIL and other similar agencies  Balance sheet of a bank.	<b>10</b>	Lecture, Expert Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home, Assignment, Visit to a bank
<b>2.</b>	<b>Negotiable Instruments</b> Definition, meaning and characteristics of Negotiable instruments Definition, meaning and characteristics of Promissory Note, Bill of Exchange and Cheque. Types of Cheques- Bearer, Order and Crossed Types of Crossing- General and Special. Dishonour of Cheque	<b>12</b>	Lecture, PPT/ Poster Presentation, Group Discussion, Library /Home Assignment, Visit to a bank

3.	<b>Endorsement</b> Definition and meaning of Endorsement Types of Endorsement- Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative. Effects of Endorsement.	08	Lecture, PPT/ Poster Presentation, Group Discussion, Library /Home Assignment, Visit to a bank
4.	<b>Technology in Banking</b> Role and Uses of Technology in Banking Automated Teller Machine (ATM) – onsite and offsite ATM, Cash Deposit machine, Cheque Deposit machine, Passbook Printing Machine, Note and Coin counting device, Fake currency detector, Credit card, Debit card –Personal Identification Number ( PIN ) – Use and Safety, Mobile Banking – Mobile Banking Applications - BHIM ( Bharat Interface for Money ) / UPI ( Unified Payments Interface ), Net Banking , Core Banking Online enquiry and update facility, Home Banking- Corporate and Personal. Precautions in using Technology in Banking Current Trends in Banking Technology	18	Lecture, Expert Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home Assignment, Visit to a bank

**References:**

1. **Majumdar N. C., ‘Fundamentals of Modern Banking’, New Central Book Agency (P) Ltd., New Delhi.**
2. **Arondekar A.M. & Others, ‘Principles of Banking’, Macmillan India Pvt. Ltd.**
3. **Srinivasan D. & Others, ‘Principles & Practices of Banking’, Macmillan India Pvt. Ltd.**
4. **Agarwal O.P, (4<sup>th</sup> Edition, 2017), ‘Banking and Insurance’, Himalaya Publication House.**
5. **Gopinath M. N., (1<sup>st</sup> Edition, 2008) ‘Banking Principles and Operations’, Snow White Publications Pvt. Ltd, Mumbai.**
6. **Gordon E. & Natarajan K., (21<sup>st</sup> Revised Edition), ‘Banking – Theory, Law and Practice’ ,Himalaya Publication**

**House.**

- 7. Kaptan S S & Choubey N S, “E-Indian Banking in Electronic Era”, Sarup & Sons, New Delhi 2003.**
- 8. Padmalatha Suresh, Justin Paul, “Management of Banking and Financial Services” Second Edition, 2013, Published By Dorling Kindersley (Pearson)**

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**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.

<b>UNIT NO.</b>	<b>UNIT TITLE</b>	<b>CONTENTS</b>	<b>PURPOSE SKILLS TO BE DEVELOPED</b>
<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

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative Methods to be used</b>	<b>Film shows and AV Applications</b>	<b>Project</b>	<b>Expected Outcome</b>
<b>1</b>	<b>14</b>	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.
<b>2</b>	<b>14</b>	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.
<b>3</b>	<b>12</b>	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.
<b>4</b>	<b>08</b>	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	Rajan Saxena	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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