

Bachelor of Commerce

BCOM (Honors)



SYLLABUS for GEU DDOE

Bachelor of Commerce Honors (BCOM)

Programme Scheme for Bachelor of Commerce Honors (B.Com- Honors)

Th – Theory; P- Practical; Pro – Project, T- Total; Cr – Credit

Program	Course Code	Course Name	Credit	Sem	Th /P /Pro
B.Com	B.COM - 201	Management Accounting	4	2	Theory
B.Com	B.COM- 202	Financial Management	4	2	Theory
B.Com	B.COM- 203	Micro Economics	4	2	Theory
B.Com	B.COM- 204	Principles of Marketing	4	2	Theory
B.Com	ENV 001	Environmental Studies	2	3	Theory
Sem-2 Total Credit			18		

Management Accounting Syllabus

Programme	Bachelor of Commerce
Semester	II
Course Title	Management Accounting
Course Code	B.COM201
Course Credits	4
Course Type	Core Theory Course

1. Course Summary

This course aims to create a strong foundation of Management Accounting that explains the basic concepts and its implementation. Students are taught the procedure of analyzing the various ratios and its evaluation. It also emphasizes on different types of costing and the key factors leading to variance and its elimination. Further they are made familiar with the various statements, budgets, and inventory control techniques in relevance to cost volume profit analysis in a business environment.

2. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

- CO-1.** Identify and explain the tools and techniques of management accounting. [L-2]
- CO-2.** Analyze the various ratios and evaluate them to know their effect in respect to business environment. [L-5]
- CO-3.** Use the calculations to eliminate material, labor, and overhead variances. [L-3]
- CO-4.** Understand the importance of BEP and analyze the techniques of decision making in management. [L-4]
- CO-5.** Create the various budgets and interpret the methods and techniques of inventory control. [L-6]

3. Course Contents

Sr. No	Units	Unit Outcomes After the successful completion of the unit, the learner should be able to:
1	Unit 1: Introduction to Management Accounting <ul style="list-style-type: none">• Meaning• Nature & Scope• Importance• Functions• Basic tools & techniques• Cost Accounting vs Management Accounting	<ul style="list-style-type: none">1. Define Management Accounting.2. Explain the nature and scope of Management Accounting.3. Discuss the importance and various functions.

	<ul style="list-style-type: none"> • Financial Accounting vs Management Accounting 	4. Compare the Cost accounting, financial accounting with management accounting
2	Unit 2: Management Accounting- The Planning & Control Process <ul style="list-style-type: none"> • Meaning • Planning process • Controlling process • Techniques of Controlling • Traditional vs Modern techniques 	1. Understand the functions of management. 2. Analyze the planning and control process. 3. List the various techniques of controlling. 4. Differentiate the traditional and modern techniques.
3	Unit 3: Ratio Analysis <ul style="list-style-type: none"> • Meaning • Classification of ratios • Profitability Ratios • Turnover Ratios • Financial Ratios • Advantages and Disadvantages 	1. Understand the meaning and essence of ratios. 2. Examine the types of ratios. 3. Analyze and evaluate the ratios in business management. 4. Discuss the merits and demerits.
4	Unit 4: Fund Flow Statement <ul style="list-style-type: none"> • Meaning • Fund inflows and outflows • Statement of changes in working capital • Sources and Application of funds 	1. Understand the meaning of fund flow statement. 2. Discuss the various fund inflows and outflows. 3. Prepare the statement of changes in working capital.
5	Unit 5: Cash Flow Statement <ul style="list-style-type: none"> • Meaning of cash inflows and cash outflows • Cash flows from operating activities • Cash flows from investing activities • Cash flows from financing activities as per AS-3 	1. Understand the meaning of cash inflows and outflows. 2. Analyze the cash flows from operating, investing, and financing activities. 3. Prepare the cash flow statement as per AS 3.
6	Unit 6: Budgets and Budgetary Control <ul style="list-style-type: none"> • Meaning • Components of Budgets • Classification of Budgets • Preparation of Budgets • Advantages and Limitations 	1. Understand the meaning of Budgets. 2. Explain the various components. 3. Classify the various budgets. 4. Preparation of budgets 5. Discuss the merits and demerits.
7	Unit 7: Standard Costing <ul style="list-style-type: none"> • Meaning • Need and Significance • Types of Standards • Merits and Demerits 	1. Explain the need and importance. 2. Classify the various types of Standards. 3. Discuss the advantages and limitations of standard costing.
8	Unit 8: Material Variance <ul style="list-style-type: none"> • Meaning • Material cost variance; Calculation • Material price variance, Calculation • Material mix variance, Calculation 	1. Explain the key factors leading to Material Variance, cost variance, price variance, and mix variance and its calculations.
9	Unit 9: Labor Variance <ul style="list-style-type: none"> • Meaning • Causes of variance • Labor cost variance 	1. Explain the causes for variance in <ul style="list-style-type: none"> • Labor cost • Labor rate • Labor efficiency

	<ul style="list-style-type: none"> • Labor Rate Variance • Labor Efficiency Variance • Idle Time Variance • Labor Mix Variance 	<ul style="list-style-type: none"> • Idle time • Labor mix
10	Unit 10: Overhead Variance <ul style="list-style-type: none"> • Meaning • Types of overhead variance • Classification of Fixed variance • Expenditure variance • Volume variance • Capacity variance • Calendar Variance • Efficiency Variance 	1. Discuss the following variances: <ul style="list-style-type: none"> • Expenditure Variance • Volume variance • Capacity variance • Calendar variance • Efficiency variance
11	Unit 11: Inventory Control & Techniques <ul style="list-style-type: none"> • Meaning • Economic Order Quantity (EOQ) • Minimum Order Level • Maximum Order Level • Reorder Level • ABC Analysis 	1. Understand the meaning of Inventory control. 2. Analyze the various techniques of inventory control.
12	Unit 12: Methods of Pricing of material <ul style="list-style-type: none"> • Meaning • FIFO • LIFO • Simple Average • Weighted Average 	1. Understand the meaning of Pricing of material. 2. Explain the various methods used to price the materials.
13	Unit 13: Absorption Costing, Variable and Marginal Costing <ul style="list-style-type: none"> • Meaning • Variable and Marginal costing • Marginal costing vs Differential costing • Marginal costing technique vs Absorption costing technique 	1. Define the meaning of Absorption, Variable and Marginal costing. 2. Analyze the differences between marginal costing and differential costing.
14	Unit 14: Break Even & Cost Volume Profit Analysis <ul style="list-style-type: none"> • Meaning • Significance • Break even chart • Calculation of Break-even point in value and units • Margin of safety • Role of fixed cost and variable cost • Sales at Break Even Point (BEP) • Comparison of CVP and BEP 	1. Understand the meaning and importance of BEP in management to take decisions about profitability. 2. Discuss the various terms and the calculation of BEP in value and units. 3. Understand the difference of CVP and BEP.
15	Unit 15: Techniques of Decision Making <ul style="list-style-type: none"> • Concept • Tools and Techniques • Make or buy decision. • Shut down decision. • Closure of the production 	1. Understand the concept of decision making. 2. Analyze the best alternatives under different situations of business.

	<ul style="list-style-type: none"> • Best alternative decision 	
16	Unit 16: Responsibility Accounting <ul style="list-style-type: none"> • Meaning • Characteristics • Steps • Different cost centers & profit centers • Advantages and Limitations 	<ol style="list-style-type: none"> 1. Analyze the nature of responsibility accounting. 2. Discuss the various cost centers. 3. Explain the merits and demerits.

4. Course Articulation Matrix (CO-PO-PSO Map)

	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)		
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PSO-1	PSO-2	PSO-3
CO-1	3	-	2	-	1	2	1				
CO-2	3	2	2	1	1	2	2				
CO-3	3	1	3	1	1	3	1				
CO-4	3	3	3	2	2	3	2				
CO-5	3	1	3	1	1	2	2				
		3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution									

5. Course Resources

a. Essential Reading

1. Course Self-Learning Material
2. Khan M.Y. and Jain P.K. Management Accounting. 5th Ed. McGraw Hill Education.
3. Pillai R.S.N. and Bagavathi. Management Accounting. 4th Ed. S.Chand Publications.

b. Recommended Reading

1. Ruchi Bhatia. Accounting for Managers. 1st Ed. Himalaya Publishing House.
2. Khan M.Y. and Jain P.K. (2009). Management Accounting. 5th Ed. McGraw Hill Education.
3. Arora M (2012). A Textbook of Cost and Management Accounting. 10th Ed. Vikas Publishing House.
4. Guruswamy M.S. (2009). Management Accounting. 2nd Ed. McGraw Hill Education.
5. Pandey I.M. (2008). Management Accounting. 3rd Edition, Vikas Publishing House.

c. Websites

1. <https://www.coursera.org/>
2. <http://nptel.ac.in/>
3. <http://egyankosh.ac.in/>
4. <https://oercommons.org/>

d. Other Electronic Resources

1. Course Video Lectures on Brightspace

Financial Management

Programme	Bachelor of Commerce
Semester	II
Course Title	Financial Management
Course Code	BCOM 202
Course Credits	4
Course Type	Theory and Practical

1. Course Summary

The goal of Financial Management is to introduce students to the financial challenges involved in estimating the financial resources needed by a firm, the mix of those resources, the sources and uses of money, and the advantages, risks, and costs associated with various methods of financing.

2. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Understand and explain the concepts of financial management [L1]

CO-2. Understand and analyze the role of time value of money along with techniques like NPV, IRR, PI and Payback Period[L-2]

CO-3. Develop the knowledge of financing and allocation of funds [L-3]

CO-4. Outline capital requirements for starting the business and analyze the optimal capital structures impact on Leverages. [L-4]

CO-5. Evaluate the impact of dividend decision on profitability of firm[L-5]

3. Course Contents

Sr. No	Units	Unit Outcomes After the successful completion of the unit, the learner should be able to:
1	Unit 1 -Introduction to Financial Management <ul style="list-style-type: none"> Nature of Financial Management Objectives of Financial Management Finance and related disciplines Scope of Financial Management Profit Maximization, Wealth Maximization- Traditional and Modern Approach Functions of Finance: Investment Decision, Dividend Decision, Financial Decision. 	<ol style="list-style-type: none"> Define financial management. Explain the objective and scope of financial management Discuss Traditional and Modern approach of Management
2	Unit 2- Time Value of Money: <ul style="list-style-type: none"> Concept of Time Value of Money Significance of Time value Present Value, Future Value, and Annuity. 	<ol style="list-style-type: none"> Explain the concepts of Time value of Money Describe the significance of Time value of Money Discuss the differences between Present value, Future value and Annuity

3	Unit 3- Risk & Return <ul style="list-style-type: none"> • Meaning • Types of Risks, Systematic & unsystematic risk • Sources and measures of Systematic and unsystematic risk • Risk & Return Relationship 	<ol style="list-style-type: none"> 1. Discuss the different types of Risk 2. Explain the sources and measures of Risk 3. Discuss Risk & Return relationship
4	Unit 4-Long term finance: Equity shares <ul style="list-style-type: none"> • Introduction • Ordinary shares of Equity • Reporting of ordinary shares, • Features • Pros and cons of equity financing, public issue of equity • Right issue of Equity shares Term and Procedure • Underwriting of issue, Private Placement 	<ol style="list-style-type: none"> 1. Define Long Term finance 2. Discuss Pros and cons of Equity financing in public issue 3. Explain Right issue of equity shares 4. Explain pros and cons of Right issues of equity shares 5. Discuss Underwriting of issue, 6. Private Placement
5	Unit 5-Long term finance: Preference shares debentures and term loan Preference Shares: <ul style="list-style-type: none"> • Meaning • Features • Pros and cons of Preference shares Debentures: <ul style="list-style-type: none"> • Meaning Features • Types of debentures • Pros and cons of debentures Term Loan: <ul style="list-style-type: none"> • Features of term loan • Repayment Schedule 	<ol style="list-style-type: none"> 1. Define preference share 2. Discuss pros and cons of preference share 3. Define debentures. Explain its features 4. Discuss the types of debentures 5. What is term loan 6. Explain features of term loan
6	Unit 6- Capital budgeting: <ul style="list-style-type: none"> • Meaning • Principles • Nature of capital budgeting • Estimation of relevant cash flows and terminal value. 	<ol style="list-style-type: none"> 1. Define capital Budgeting 2. Explain the principles of capital budgeting 3. Discuss the nature of capital budgeting
7	Unit 7– Capital Budgeting Methods or Evaluation Techniques: <ul style="list-style-type: none"> • Accounting Rate of Return • Payback period • Net Present Value • Internal Rate of Return • Profitability Index Method 	<ol style="list-style-type: none"> 1. Discuss the various methods of capital budgeting 2. Perform Accounting Rate of Return and Internal Rate of Return on capital budgeting techniques 3. Apply Net Present value on capital budgeting techniques
8	Unit 8– Overview of Cost of Capital: <ul style="list-style-type: none"> • Introduction to weighted Average capital • Concept and Measurement of Cost of Capital • Explicit and Implicit costs • Components of Cost of Capital 	<ol style="list-style-type: none"> 1. Explain the concept of cost of capital 2. Discuss the components in cost of capital 3. Explain the explicit and implicit cost

9	Unit 9– Computation of Cost of Capital: <ul style="list-style-type: none"> • Measurement of cost of capital • Cost of debt • Cost of perpetual debt • Cost of Equity Share • Cost of Preference Share • Cost of Retained Earning • Computation of overall cost of capital based on Historical and Market. 	<ol style="list-style-type: none"> 1. Explain measurement of cost of capital 2. Discuss cost of debt and cost of perpetual debt 3. Explain computation of retained earnings 4. Determine weighted Average cost of capital
10	Unit 10- Leverage Analysis: <ul style="list-style-type: none"> • Meaning and Types of Leverages • Operating Leverage • Financial Leverage • EBIT -EPS analysis • Combined Leverage 	<ol style="list-style-type: none"> 1. Define Leverage 2. Explain Operating , financial and combined leverages
11	Unit 11– Capital Structure Decisions: <ul style="list-style-type: none"> • Introduction to Capital Structure • Approaches to Capital Structure Theories • Net income Approach • Net Operating Income approach • Modigliani-Miller (MM) Approach • Traditional Approach 	<ol style="list-style-type: none"> 1. Define capital Structure 2. Understand the applications of various capital structure theory
12	Unit 12 - Dividend Policy Decisions: <ul style="list-style-type: none"> • Meaning of Dividends, • Factors influencing Dividend • Dividend Theories: • The irrelevance of dividends: MM hypothesis. • Relevance of dividends: Walter's model, Gordon's model. 	<ol style="list-style-type: none"> 1. Define Dividend Polices 2. Discuss the various Dividend theories
13	Unit 13- Working Capital Management: <ul style="list-style-type: none"> • Meaning • Concept of working capital • Importance of adequate working capital and optimum working capital • Managing working capital • Working capital cycle • Working capital policy • Financing of working capital. 	<ol style="list-style-type: none"> 1. Define working capital Management 2. Explain the concepts of working capital Management 3. Discuss the cycles and policies of working capital
14	Unit 14- Management of Cash: <ul style="list-style-type: none"> • Motives of Holding cash • Objectives of Cash management • Factors determining cash needs • Cash management techniques. 	<ol style="list-style-type: none"> 1. Explain the different techniques of cash budget 2. Explain the motives of holding cash 3. Explain the objectives of cash management 4. Discuss factors determining cash needs
15	Unit 15- Receivables Management: <ul style="list-style-type: none"> • Introduction • Objectives of Receivables Management • Credit Policy 	<ol style="list-style-type: none"> 1. Define Recievable Management 2. Explain the objectives of Recievable Management 3. Discuss the concepts of credit policy, cash discount, Debtor Outstanding,

	<ul style="list-style-type: none"> • Cash Discount • Debtors Outstanding • Ageing Analysis 	Ageing Analysis
16	Unit 16– Inventory Management: <ul style="list-style-type: none"> • Meaning, • Role, and Techniques of Inventory Management, • ABC Analysis • Minimum Level • Maximum Level • Reorder Level • Safety Stock • EOQ 	<ol style="list-style-type: none"> 1. Define Inventory Management 2. Explain the Role and Techniques of Inventory Management 3. Discuss the different techniques of inventory management

4. Course Articulation Matrix (CO-PO-PSO Map)

	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO- 1	PSO- 2	PSO- 3
CO1	2	1	-	1	-	-	1	1	-	-	-
CO2	-	2	3	-	2	2	-	1	-	-	-
CO3	-	2	3	-	-	-	-	1	-	-	-
CO4	-	1	2	1	2	1	1	1	-	-	-
CO5	-	2	3	-	-	2	-	-	-	-	-

3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution

5. Course Resources

a. Essential Reading

- Course Self-Learning Material
- Pandey I. M. (2009). Financial Management. Tenth Edition. Vikas Publishing House.

b. Recommended Reading

- Khan M. Y. & Jain P. K. (2017). Financial Management, Seventh Edition, Tata McGraw Hill.
- Chandra Prasanna (2019). Financial Management, Tenth Edition, Tata McGraw Hill.

c. Websites

- <https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/FinancialManagement.pdf>
- <http://www.eiilmuniversity.co.in/downloads/Financial-Management.pdf>
- <https://ddceutkal.ac.in/Syllabus/Financial-Management.pdf>

d. Other Electronic Resources

- Course Video Lectures on Bright Space

Micro Economics

Programme	Bachelor of Commerce
Semester	II
Course Title	Micro Economics
Course Code	BCOM 203
Course Credits	4
Course Type	Core Theory Course

1 Course Summary

This course is to give the students a fundamental understanding of the various aspects of microeconomics. The students will learn in-depth information about numerous individual economic factors like income, demand, supply, price, etc. The course focuses on providing students with a basic understanding of the various microeconomics principles and practices that are necessary for managerial decision-making.

2 Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

- CO1:** Remember the basic concepts of microeconomics and its importance in business activities (L1)
- CO2:** Describe various definitions, concepts, theories, and laws of microeconomics (L2)
- CO3:** Apply the concepts of microeconomics in decision making process related to demand, supply, utility, and production in an organization (L3)
- CO4:** Analyze various economic indicators for the markets based on various functions and equations. (L4)
- CO5:** Assess the current market and economic scenario; evaluate the options for decision making. (L5)

3 Course Contents

Sr. No	Units	Unit Outcomes After the successful completion of the unit, the learner should be able to:
1	Unit 1: General Economics <ul style="list-style-type: none">• What is Economics?• Significance of Economics• Definition• Meaning of Economics• Difference between Micro and Macro economics• Problem Scarcity• Definition of Scarcity• Division of labor and specialization• Over View of Economic System• Globalization	<ol style="list-style-type: none">1. To understand the basics of Microeconomics2. Describe the significance of Microeconomics3. Comprehend the problem of scarcity4. Understand the concept of globalization

2	Unit 2: Introduction to Microeconomics <ul style="list-style-type: none"> • Definition of Microeconomics • Comparison of Various Definitions • Basic economic Problems • Central problems of Economy • Importance of Microeconomics 	1. Comprehend the idea and definition of microeconomics and articulate its fundamental issues. 2. Describe the basic problem of economy 3. Understand the importance of Microeconomics
3	Unit 3: Demand Analysis <ul style="list-style-type: none"> • Concept of Demand • Definition • Factors affecting Demand • Demand Curve • Individual Demand • Market Demand • Law of Demand • Demand Forecasting • Exceptions to the Law of Demand • Movement versus Shift in demand Curve 	1. Define the term "demand," list the variables that affect demand, and comprehend the law of demand. 2. Explain the individual demand 3. Explain the demand curve 4. Explain the law of demand 5. Describe the movement of shift in demand curve.
4	Unit 4: Supply Analysis <ul style="list-style-type: none"> • Concept of Supply • Definition and Meaning • Law of Supply • Assumptions of Law of Supply • Movement versus shift in supply curve • Market Equilibrium • Price flooring and Price Ceiling 	1. Understand the concept of Supply 2. Describe the law of supply 3. Explain the market equilibrium 4. Describe Price flooring and Price ceiling
5	Unit 5: Concept of Elasticity <ul style="list-style-type: none"> • Price elasticity of Demand • Degrees of Price Elasticity • Factors affecting elasticity of demand • Measurement of Price Elasticity of demand • Income Elasticity of Demand • Elasticity of Supply • Factors affecting Elasticity of Supply • Movement v/s Shift in Supply Curve 	1. Define the elasticity of demand 2. Explain affecting the elasticity of demand 3. Measure the price elasticity of the demand using various techniques 4. Describe the concept of supply, price elasticity of supply 5. Explain various factors affecting the supply

6	Unit 6: Introduction to Consumer Behavior <ul style="list-style-type: none"> • Meaning of Consumer Behavior • Concept of Utility • Cardinal v/s Ordinal Approach • Total Utility • Marginal Utility Analysis • Law of Diminishing Marginal Utility • Consumer Surplus • Assumptions of the Law • Exceptions to the Law 	<ol style="list-style-type: none"> 1. Understand the concepts of <ul style="list-style-type: none"> • Consumer behavior • Concept of utility 2. Describe the law of diminishing marginal utility 3. Describe Consumer surplus 4. Explain the exceptions of law of diminishing marginal utility
7	Unit 7: Indifference Curve Analysis and Budget Line <ul style="list-style-type: none"> • Concept of Indifference Curve • Properties of Indifference Curve • Indifference map • Law of diminishing Marginal Rate of Substitution • Budget line and its Meaning • Changes in budget Line • Consumer equilibrium with indifference Curve • Application of indifference Curve 	<ol style="list-style-type: none"> 1. Understand the concept of indifference curve 2. Explain Properties of indifference curve and indifference map 3. Law of diminishing marginal rate of substitution 4. Define the equilibrium and budget line 5. Describe consumer equilibrium indifference curve.
8	Unit 8: Theory of Production <ul style="list-style-type: none"> • Production Function • Total Products • Relationship between Input and Output • Average and Marginal Products 	<ol style="list-style-type: none"> 1. Describe the production functions 2. Define concepts such as total products average, products and marginal products
9	Unit 9: Production <ul style="list-style-type: none"> • Meaning of Productions • Factors of Production • Input output Relationship • Fixed and Variable Factors • Difference between Shot run and Long run Production 	<ol style="list-style-type: none"> 1. Describe production factors 2. Understand the input and output relationships 3. Differentiate Short run and Long run production
10	Unit 10: Factor Pricing <ul style="list-style-type: none"> • Theories of Wage • Determination. Collective Bargaining and Wages • Theory of Rent • Scarcity Rent, Differential Rent, Quasi Rent • Theory of Interest • Classical and Keynesian Theories. Theory of Profits 	<ol style="list-style-type: none"> 1. Comprehend the various types of factor pricing 2. Describe the various theories pertaining to factors of production 3. Understand Classical and Keynesian Theories

11	Unit -11 Concepts of Revenue <ul style="list-style-type: none"> • Definition of revenue, meaning • Total Revenue • Average Revenue • Marginal Revenue • Relation between TR , AR and MR 	1. Understand the concept of revenue 2. Explain the total revenue 3. Describe the Marginal and Average revenue
12	Unit 12: Law of Variable Proportions and Returns To Scale <ul style="list-style-type: none"> • Law of variable proportions • Law of increasing returns • Constant, Diminishing and Negative returns • Law of Diminishing Return • Law of returns to scale • Application of Law of Diminishing Return. 	1. Explain the concepts such as <ul style="list-style-type: none"> • Law of variable proportion, • Law of increasing return, and • Law of return to scale by the end of this unit
13	Unit 13: Economies and Diseconomies to Scale <ul style="list-style-type: none"> • Economies to scale • Diseconomies to scale • Isoquants and Iso Cost Curves • General Properties of Isoquants 	1. Describe the economies of scale and diseconomies of scale 2. Define Isoquant and cost curve
14	Unit 14: Cost Concepts <ul style="list-style-type: none"> • Meaning and types of costs • Explicit and Implicit costs • Fixed and variable costs • Opportunity cost and Real Cost • Social cost • External and Private cost 	1. Understand of various type of cost 2. Describe various fixed and variable costs 3. Explain implicit and explicit costs
15	Unit 15: Short and Long Run Costs <ul style="list-style-type: none"> • Total, Average, and Marginal cost curves • Total fixed and Total Variable Cost • Average Fixed Cost and Average variable cost • Long run Average Cost Curve 	1. Distinguish between long- and short-term costs. 2. Explain the average fixed report and average variable cost 3. Define average and marginal curves.
16	Unit 16: Market Forms: <ul style="list-style-type: none"> • Concept of market • Perfect Competition • Definition and Features • Advantages and Disadvantages of Perfect Competition • Monopoly • Definition, Features • Oligopoly • Monopolistic Market 	1. Define various market forms 2. Distinguish between various market types based on their features. 3. Explain Price and output decision

4. Course Articulation Matrix (CO-PO-PSO Map)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO
CO1	3			2					
CO2		1	1			2			
CO3	2	2				3	1		
CO4		3	2		2	2	1		
CO5	1	3	3	2	2	3	3		

2. Course Resources

1. Essential Reading:

- Course Self Learning Material
- AHUJA, H. L. (2022). *Principles of microeconomics*. S CHAND & CO LTD.

2. Recommended Readings

- Mithani. (2009). *Microeconomics*. Himalayan Books.
- Dutta, S. (2006). *Introductory economics (micro and macro)*. New Delhi: New Age International (P) Ltd., Publishers.
- Taylor, J., Moosa, I., & Cowling, B. (2000). *Microeconomics*. Milton, Qld.: John Wiley & Sons.
- Yadav, B., & Sharma, N. (2012). *Microeconomics*. New Delhi: University Publication.

3. Magazines and Journal

- Toader, Diana & vintilă, Georgeta & Gherghina, Ștefan Cristian. (2021). *The Impact of Microeconomic and Macroeconomic Factors on Financial Structure: Evidence from United States*. The Journal of Economics Studies and Research. 1-10. 10.5171/2021.159931.
- Gujrati, R. (2015). *Microeconomic and Macroeconomic: ISSUES & Effects on Economic growth*. International Journal of Recent Scientific Research, 6(7), 5310–5317.

4. Websites:

- <https://ncert.nic.in/textbook.php?leec2=0-6>
- <https://d3bxy9euw4e147.cloudfront.net/oscmsprodcms/media/documents/Microeconomics2e-OP.pdf>

Principles of Marketing

Program	Bachelor of Commerce
Semester	II
Course Title	Principles of Marketing
Course Code	B. Com 204
Course Type	Core Theory Course

1. Course Summary

The aim of this course is to familiarize students with the functions of marketing in the organization, to equip them with an understanding of the Marketing Mix and create awareness about the critical issues emerging in Marketing. This course mainly intends to focus on the subject based on the Indian corporate experience, approach and cases.

2. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

- CO-1.** Understand the dynamics of marketing in business. [L2]
- CO-2.** Critically evaluate the effect of micro & macro environment on marketing activities. [L5]
- CO-3.** Understand the importance of digital marketing. [L2]
- CO-4.** Analyse the product position in PLC and understand the strategies adopted by companies in respective stages. [L4]
- CO-5.** Recognize the role of intermediaries in the marketing activities of the company. [L2]
- CO-6.** Create strategies to promote a conducive business scenario for promoting international marketing [L6]

3. Course Contents

Sr. No	Units	Unit Outcomes After the successful completion of the unit, the learner should be able to:
1	Unit 1: Introduction to Marketing <ul style="list-style-type: none">Meaning and DefinitionNature, Scope, and Importance of MarketingEvolution of MarketingMarketing concepts	<ol style="list-style-type: none">Acquire knowledge about the marketing conceptsUnderstand the scope and importance of marketing in today's competitive world
2	Unit 2: Marketing Environment <ul style="list-style-type: none">Micro and Macro Marketing EnvironmentInternal and External Factors- Demographic, Economic, Political, Legal, Socio-Cultural, and Technological Factors.	<ol style="list-style-type: none">Understand different types of internal and external environments the company operates in.
3	Unit 3: Marketing Research <ul style="list-style-type: none">IntroductionMeaningSignificance	<ol style="list-style-type: none">Understand the need for and importance of conducting marketing researchAcquaint knowledge about the

	<ul style="list-style-type: none"> Research process 	steps involved in the research process
4	Unit 4: Consumer Behaviour <ul style="list-style-type: none"> Meaning, Definition Importance Roles played by a consumer Consumer Decision making Process Factors influencing consumer behaviour Models of Consumer Behaviour 	<ol style="list-style-type: none"> Understand various factors that make the customers buy a product or service in the market Get an insight into various roles played by consumer
5	Unit 5: Market Segment and Strategy <ul style="list-style-type: none"> Meaning, Definition Importance of market segmentation Levels of Market Segmentation Basis for Segmenting Consumer Markets Competitive strategies 	<ol style="list-style-type: none"> Understand the basic meaning and importance of market segmentation and strategies
6	Unit 6: Targeting & Positioning <ul style="list-style-type: none"> Meaning, Definition Significance of Targeting Types of Positioning Significance of Positioning Difference between Segmentation, Targeting, and Positioning (STP). 	<ol style="list-style-type: none"> Explain the effectiveness and importance of targeting customers Acquaint knowledge about positioning a product in the market Understand the difference between STP
7	Unit 7: Product Life Cycle <ul style="list-style-type: none"> Concept of Product Life Cycle (PLC) Stages of PLC PLC marketing strategies Implication of PLC on marketing strategy 	<ol style="list-style-type: none"> Acquaint knowledge about various stages involved in PLC Understand about various PLC strategies
8	Unit 8: Product Decision <ul style="list-style-type: none"> Product Classification Product Line Decision Product Mix Decision New Product Development Why new product fails 	<ol style="list-style-type: none"> Explain various classifications of Product Understand the stages of new product development
9	Unit 9: Branding & Packaging <ul style="list-style-type: none"> Branding as a concept Features of a Good Brand Meaning and Significance of Packaging and Labelling Functions of Packaging & Labelling 	<ol style="list-style-type: none"> Understand the importance and purpose of branding, packaging & labelling
10	Unit 10: Pricing <ul style="list-style-type: none"> Meaning, Definition Need & importance of Pricing. Pricing Policies and Strategies Determinants of Price Pricing Methods 	<ol style="list-style-type: none"> Understand the basic meaning and importance of pricing. Explain different techniques of pricing.
11	Unit 11: Distribution Channels & Intermediaries <ul style="list-style-type: none"> Meaning, features 	<ol style="list-style-type: none"> Understand the types of distribution channels.

	<ul style="list-style-type: none"> Objective of distribution channels Distribution channel planning Functions performed by channel partners. Channel Functions Channel Levels Types of Intermediaries Types of Retailers & Wholesalers 	<ol style="list-style-type: none"> Learn about the various functions performed by channel partners. Acquaint knowledge about different marketing intermediaries.
12	Unit 12: Promotion Mix & Tools <ul style="list-style-type: none"> Meaning & Definition of Promotion Mix Types of Promotion Mix Factors determining Promotion Mix Various promotion tools 	<ol style="list-style-type: none"> Understand the concept of the promotion mix. Explain various factors that determine the promotional tools. Understand in detail various promotion mix tools.
13	Unit 13: Digital Marketing <ul style="list-style-type: none"> Introduction of Digital Marketing Difference between Traditional & Digital Marketing Characteristics Tools of digital marketing Advantages & disadvantages of Digital Marketing 	<ol style="list-style-type: none"> Understand the concept of digital marketing. Learn about various digital marketing tools.
14	Unit 14: Marketing of Services <ul style="list-style-type: none"> Concept, Definition Unique Characteristics of Services Marketing Strategies for Service Firms – 7Ps. 	<ol style="list-style-type: none"> Understand in detail the concept of marketing services.
15	Unit 15: Rural Marketing <ul style="list-style-type: none"> Meaning Nature, Scope Significance Factors contributing to the growth of rural marketing. Issues in rural marketing Rural V/S Urban 	<ol style="list-style-type: none"> Learn the importance of rural marketing. Understand the basic difference between rural and urban marketing
16	Unit 16: International Marketing <ul style="list-style-type: none"> Growing importance of international marketing Scope of international marketing Challenges in international marketing 	<ol style="list-style-type: none"> Understand the growing dependence on International Marketing

4. Course Articulation Matrix (CO-PO-PSO Map)

	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)		
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PSO-1	PSO-2	PSO-3
CO-1	3	2	2		1	1	1		1	2	3

CO-2	2	3	3		2				1		1
CO-3	3	3	2		1	2	2			2	2
CO-4	3	2	1			1	1				2
CO-5	2		2		2	1			1	1	2
CO-6	3	3	2	1			2		3	2	2
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution											

5. Course Resources

a. Essential Reading

1. Kotler, P. & Keller, K. L. – *Marketing Management*, Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & U I Haq, E. – *Principles of Marketing: A South Asian Perspective*, Pearson.
3. Ramaswamy, V. S. & Namakumari, S. – *Marketing Management: Global Perspective-Indian Context*, Macmillan Publishers India Limited.

b. Recommended Reading

1. R.S.N Pillai (2010), '*Marketing Management*, S Chand & Company Pvt Ltd
2. S Jayachandra (2004), '*Marketing Management- Text & Cases*' Excel Books

c. Magazines and Journals

1. Industrial Marketing Management-Volume 107
2. <https://www.jmmnews.com/welcome-to-the-jmm-blog/>

d. Websites

1. <https://www.coursera.org/>
2. <http://nptel.ac.in/>

e. Other Electronic Resources

1. Shodhganga
2. OER Content

Course Code: ENV 001		Course Title: Environmental Studies (2 Credits)
Course Objectives: <ol style="list-style-type: none"> 1 Understand the natural environment and its relationships with human activities. 2 Characterize and analyze human impacts on the environment. 3 Integrate facts, concepts, and methods from multiple disciplines and apply to environmental problems. 4 Understand the Important Environmental Issues, Management and legislation. 5 Project work/Assignment on recent environmental issues and reporting/ Review writing. 		
Sr. No	Units	Unit Objectives
1	Unit 1: Environmental Science and Ecosystem Definition of Environmental Science, multidisciplinary nature, Objective, scope and importance. Concept of an ecosystem, structure and function, food chain, food web, energy flow, ecological pyramids, biogeochemical cycles, ecological succession,	<ul style="list-style-type: none"> • Students will understand about the multidisciplinary nature of Environment Science • They will learn about the significance of Environment Science as a subject. • To impart knowledge to students about various concepts of Ecosystem • Students will learn the significance of ecosystem
2	Unit 2: Types of an ecosystem Introduction, types, characteristic features, structure and function of the following ecosystem: <ul style="list-style-type: none"> • Forest Ecosystem, • Grassland Ecosystem, • Desert Ecosystem, • Pond Ecosystem • Ocean Ecosystem 	<ul style="list-style-type: none"> • Students will understand the structure, function and characteristics of different Ecosystems • Students will know the importance of all these ecosystems
3	Unit 3: Natural Resources: Forest, Water, Mineral Resources Renewable and non- renewable resources, Natural resources and associated problems: Forest resources: deforestation, case studies, Timber extraction and their effects on forests and	<ul style="list-style-type: none"> • Students will learn about natural resources • Students will analyse the impact of overexploitation of forest, water and mineral resources

	<p>tribal people.</p> <p>Water Resources: Use and over-utilization of surface and ground water, conflicts over water, dams – benefits and problems, water conservation, rainwater harvesting</p> <p>Mineral Resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.</p>	
4	<p>Unit 4: Natural Resources: Food, Energy and Land Resources</p> <p>Food Resources: World food problems, Changes in land use by agriculture and grazing, Effects of modern agriculture, Fertilizer/ pesticide problems, Water logging and salinity</p> <p>Energy Resources: Renewable/ non-renewable, Use of Alternate energy sources, Case studies</p> <p>Land resources: Land as a resource, land degradation, soil erosion and desertification</p> <p>Role of an individual in conservation of natural resources, equitable use of resources for sustainable lifestyles.</p>	<ul style="list-style-type: none"> • Students will be able to analyse the impact of overexploitation of food, energy and land resources • They will come to know about the ways for the conservation of natural resources
5	<p>Unit 5: Biodiversity</p> <p>Definition of biodiversity, levels of biodiversity, value of biodiversity, threats to biodiversity (habitat loss, poaching of wildlife, man-wildlife conflicts), Biodiversity at global, national and local levels, India as a biodiversity nation, biogeographical classification of India, hotspots of biodiversity, Endangered and endemic species of India, Conservation of biodiversity: In-situ and ex-situ conservation of biodiversity.</p>	<ul style="list-style-type: none"> • Students will get knowledge about biodiversity and ways to conserve it • Students will come to know about the role of biodiversity on environment
6	<p>Unit 6: Environmental Pollution</p> <p>Definition, causes, effects and control measures of Air Pollution, water pollution, soil pollution, marine pollution noise pollution, thermal pollution, nuclear hazards.</p> <p>Solid waste Management: causes, effects and control measures of urban and industrial wastes, Role of an individual in prevention of pollution, pollution case studies</p>	<ul style="list-style-type: none"> • Students will understand about different types of pollution • Students will be able to know about the impact of pollution on environment • Students will learn about various types of solid waste

	Causes, effects and control measures of urban and industrial wastes, Role of an individual in prevention of pollution, pollution case studies	<ul style="list-style-type: none"> • They will learn the ways of disposal of solid wastes
7	Unit 7: Important Environmental and Social Issues Climate change, global warming, acid rain, Ozone layer depletion, nuclear accidents and holocaust. Case studies. Sustainable development, Resettlement and rehabilitation of people (its problems and concerns, case studies), Disaster management: floods, earthquake, cyclone and landslides.	<ul style="list-style-type: none"> • Students will be able to know about the environmental and social issues • Students will also be able to know about the impacts of environmental and social issues • Students will be able to suggest the measures to reduce impact of disaster
8	Unit 8: Environmental Legislations <ul style="list-style-type: none"> ▪ Environment Protection Act, ▪ Air (Prevention and Control of Pollution) Act ▪ Water (Prevention and Control of Pollution) Act ▪ Wildlife Protection Act ▪ Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public Awareness	<ul style="list-style-type: none"> • Students will come to know about the laws that are implemented to save the environment. • Students will also come to know about the guidelines and penalties of various Environmental Laws

Text Book(s)

- 1 Joseph K. & Nagendran R.: Essentials of Environmental studies; Pearson Edition
- 2 Srivastava Smriti: Environmental Studies; Katson books.
- 3 Deswal, S. & Deswal A.: A Basic Course in Environmental Studies; Dhanpat Rai & Co.

Reference Book (s)

- 1 Santra S. C., Environmental Science; Central Book Agency.
- 2 Bharuch Erach, Textbook for Environmental Studies, University Grants Commission, New Delhi. 2004.