

S.Y.B.Com (Management Studies) 2025-26

Code	Semester III subjects	Credit	Code	Semester IV subjects	Credit
<u>Marketing</u> Major 1 BMC301 Major 2 BMA302	Consumer and Market Behavior analysis	4	<u>Marketing</u> Major 1 BMF401	Fundamentals of Integrated Marketing Communication	4
<u>Finance</u> Major 1 BMF303 Major 2 BMI304	Introduction to Advertising	4	Major 2 BMR402	Introduction to Rural Marketing	4
<u>Human Resource</u> Major 1 BMP305 Major 2 BMM306	Corporate Finance	4	<u>Finance:</u> Major 1 BMM 403	Financial Institution and Market	4
	Introduction to Financial Services	4	Major 2 BMS404	Strategic Cost Management	4
	Principles and Practices in Recruitment and selection	4	<u>Human Resource</u> Major 1 BMT405	Training and Development	4
	Motivation and Leadership	4	Major2 BMH406	Human Resource Planning and Information System	4
Minor BML307	Business Law - II	4	Minor BML407	Industrial Law I	4
Open Elective BMAM308	Accounting for Managerial Decisions	2	Open Elective BMT408	Production and Total Quality Management	2
BMW308	Web Technology		BMD408	Data Analysis with Excel	
BMS308	Sociology of work and Corporate culture		BMU408	Understanding Corporate Social Responsibility.	
VSC BMB309	Business Planning and Entrepreneurial Management	2	SEC BMB409	Basics of Strategic Management	2
BMO309	Overview of Banking sector		BMO409	Overview of Insurance sector	
AEC BMH310/ BMM310	HINDI-1/MARATHI-1	2	AEC BMH410/ BMM410	HINDI-2/MARATHI-2	2
FP BMFP311 CC BMN312/ BMYY312	FP	2	CEP BMCP411 CC BMN412/ BMYY412	CEP	2
	CC:NSS/Yoga	2		CC:NSS/Yoga	2
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S.Y.B.Com (Management Studies)

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Programme Name: B.Com (Management Studies)		Semester: III
Course Category/Vertical: Major I(Marketing)		
Name of the Dept: B.Com (Management Studies)		
Course Title: Consumer and Market Behavior Analysis		
Course Code: BMC301		Course Level: 5
Type: Theory		
Course Credit: 4 credits		
Hours Allotted: 60 Hours		
Marks Allotted: 100 Marks		
Course Objectives(CO): (List the course objectives) CO.1 To make learners aware of the basic concepts of consumer behavior CO.2 To familiarize the learners with theories related to consumer behavior CO.3 To make learners aware of various determinants of consumer behavior and its implications in making marketing decisions CO. 4 To Introduce learners to modern trends in consumer behavior		
Course Outcomes (OC): (List the course outcomes) OC 1. Gain knowledge about the basic concepts of consumer behavior and its implications in making marketing decisions OC 2. Understand the importance of the application of various theories in understanding consumer behavior OC 3. Learners would be able to understand the importance of assessing the determinants in analyzing consumer behavior OC 4. Learners would be familiarized with modern trends in consumer behavior		
Description the course: (Including but not limited to) The course introduces learners to the importance of consumer behavior and its application in analyzing market trends to ensure right decision-making for sustaining market competition. They would further understand the application of various theories to study consumer behavior and various modern trends in the market		

Syllabus: NEP 2020 w.e.f 2025-26

Unit No.	Content	Hours
I	Introduction to Consumer Behavior • Meaning of Consumer Behavior, Features and Importance • Types of Consumer (Institutional & Retail), Diversity of consumers and their behavior- Types Of Consumer Behaviour • Profiling the consumer and understanding their needs • Consumer Involvement • Application of Consumer Behavior knowledge in Marketing • Consumer Decision Making Process and Determinants of Buyer Behavior, factors affecting each stage, and Need recognition	15
II	Individual Determinants of Consumer Behavior • Consumer Needs & Motivation (Theories - Maslow, Mc Cleland).	15

	• Personality – Concept, Nature of personality, Freudian, non - Freudian and Trait theories, Personality Traits and it's Marketing significance, Product personality and brand personification. • Self Concept – Concept • Consumer Perception • Learning - Theory, Nature of Consumer Attitudes, Consumer Attitude Formation & Change. • Attitude - Concept of attitude	
III	Environmental Determinants of Consumer Behavior • Family Influences on Buyer Behaviour, • Roles of different members, needs perceived and evaluation rules. • Factors affecting the need of the family, family life cycle stage and size. • Social Class and Influences. • Group Dynamics & Consumer Reference Groups, Social Class & Consumer Behaviour - Reference Groups, Opinion Leaders and Social Influences In-group versus out-group influences, role of opinion leaders in diffusion of innovation and in purchase process. • Cultural Influences on Consumer Behaviour Understanding cultural and sub-cultural influences on individual, norms and their role, customs, traditions and value system.	15
IV	Consumer decision making models and New Trends • Consumer Decision making models: Howard Sheth Model, Engel Blackwell, Miniard Model, Nicosia Models of Consumer Decision Making • Diffusion of innovations Process of Diffusion and Adoption, Innovation, Decision process, Innovator profiles • E-Buying behaviour The E-buyer vis-a vis the Brick and Mortar buyer, Influences on E-buying	15
	Total Hours	60

References:

1. Michael Vaz – Manan Prakashan
2. Kale – Vipul Publication
3. Consumer Behavior by Leon G Schiffman and Lesile Lazar Kanuk
4. Consumer Behavior: Buying, Having and Being by Michael R. Solomon
5. Consumer Behavior: An Integrated Approach by David L. Mothersbaugh and Delbert I. Hawkins

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Programme Name: B.Com(Management Studies)	Semester:III
Course Category/Vertical: Major 2 (Marketing)	
Name of the Dept:B.Com (Management Studies)	
Course Title: Introduction to Advertising	
Course Code: BMA302	Course Level: 5
Type: Theory	
Course Credit:4	
HoursAllotted:60Hours	
MarksAllotted:60Marks	
Course Objectives(CO): (List the course objectives) CO1: To understand and examine the growing importance and need of advertising. CO2:To understand the construction of an effective advertisement. CO3: To understand the role of advertising in a contemporary scenario CO4:To understand the future and career in advertising.	
Course Outcomes(OC): (List the course outcomes) OC1: The student will be able to understand the features and benefits of advertising, various theories and models of advertising, and ethics and laws in advertising OC2: The student will understand the advertising planning and implementation process and the role of advertising agencies OC3: The student will be familiarized with role of different elements like logo, slogans, Taglines, script, music, etc while placing ads using various media like print, TV, radio or the internet. OC4: The student will be familiarized with budgeting techniques used in advertising, as well as to find out the effectiveness of advertising pre- and post-advertising. Studentwill also be aware of the recent trends in advertising.	
Description the course: The course aims to provide students with a comprehensive understanding of advertising, including its growing importance, the process of constructing effective ads, and the role advertising plays in today's world. Students will learn about various advertising theories, models, and ethics, as well as the planning and implementation process, including the role of advertising agencies. They will also explore the impact of key elements like logos, slogans, and music across different media platforms such as print, TV, radio, and the internet. Additionally, students will be introduced to budgeting techniques in advertising and how to assess the effectiveness of ads, along with staying informed about the latest trends in the industry.	

Syllabus: NEP2020 w.e.f 2025-26

Unit No.	Content	Hours
I	INTRODUCTION TO ADVERTISING:	15

	• Definition, Evolution of Advertising, Scope, Features, Benefits, Five M's of Advertising • Types of Advertising –consumer advertising, industrial advertising, institutional advertising, classified advertising, national advertising, generic advertising • Theories of Advertising : DAGMAR, Stimulus Theory, AIDA, Hierarchy Effects Model, Means – End Theory, Visual Verbal Imaging, Cognitive Dissonance • Ethics and Laws in Advertising : Puffery, Shock Ads, Subliminal Advertising, Weasel Claim, Surrogate Advertising, Comparative Advertising Code of Ethics, Regulatory Bodies, Laws and Regulation – CSR, Public Service Advertising, Corporate Advertising, Advocacy Advertising, Social, cultural and Economic Impact of Advertising, the impact of ads on Kids, Women and Advertising	
II	STRATEGY AND PLANNING PROCESS IN ADVERTISING • Advertising Planning process & Strategy : Advertising Plan Background, situational analysis related to Advertising issues, Marketing Objectives, Advertising Objectives, Target Audience, Brand Positioning (equity, image personality), creative Strategy, message strategy, media strategy, Integration of advertising with other communication tools • Role of Advertising in Marketing Mix : Product planning, product brand policy, price, packaging, distribution, Elements of Promotion, Role of Advertising in PLC • Advertising Agencies – Functions – structure – types – Selection criteria for Advertising	15
III	CREATIVITY IN ADVERTISING • Introduction to Creativity – definition, importance, creative process , Creative strategy development – Advertising Campaign – determining the message theme/major selling ideas – introduction to USP – positioning strategies – persuasion and types of advertising appeals – role of source in ads and celebrities as source in Indian ads – execution styles of presenting ads. • Role of different elements of ads – logo, company signature, slogan, tagline, jingle, illustrations, etc– • Creating the TV commercial – Visual Techniques, Writing script, developing storyboard, other elements (Optical, Soundtrack, Music) • Creating Radio Commercial – words, sound, music – scriptwriting the commercial – clarity, coherence, pleasantness, believability, interest, distinctiveness • Copywriting: Elements of Advertisement copy– Headline, subheadline, Layout, Body copy, slogans. Signature, closing idea, Principles of Copywriting for print, OOH, essentials of good copy, Types of Copy, Copy Research	15
IV	BUDGET, EVALUATION, CURRENT TRENDS IN ADVERTISING • Advertising Budget – Definition of Advertising Budget, Features, Methods of Budgeting • Evaluation of Advertising Effectiveness – Pre-testing and Post testing Objectives, Testing process for Advertising effectiveness, Methods of Pre- testing and	15

	Post-testing. • 5 topmost ad agencies and famous campaigns designed by them.	
	Total	60

References

- Belch, Michael, "Advertising and Promotion: An integrated marketing communications perspective" Tata McGraw Hill 2010
- Mohan, Manendra "Advertising Management Concept and Cases", Tata McGraw Hill 2008
- Kleppner, Russell J ; Thomas, Lane W , "Advertising Procedure ", Prentice Hall 1999
- Shimp, Terence, "Advertising and promotion : An IMC Approach", engage Learning 2007
- Sharma, Sangeeta and Singh, Raghuvir "Advertising planning and Implementation", Prentice Hall of India 2006
- Clow, Kenneth E and Baack, Donald E "Integrated Advertising Promotion and Marketing Communication", Pearson Edu 2014

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Programme Name: B.Com (Management Studies)		Semester: III
Course Category/Vertical: Major 1(Finance)		
Name of the Dept: B.Com (Management Studies)		
Course Title: CORPORATE FINANCE		
Course Code: BMF303		Course Level: 5
Type: Theory		
Course Credit: 4 credits		
Hours Allotted: 60 Hours		
Marks Allotted: 100 Marks		
Course Objectives(CO): (List the course objectives) CO1: To make learner familiar with Basic concept of finance function, tools and techniques for financial management and decision making. CO2: This course will enable the students to importance in managing the business in the area of corporate finance also Analysis and structure of corporate finance related areas in day-to-day business. CO3: To make learner familiar with understand practical approach of corporate finance, nature, importance, Capital Budgeting techniques. CO4: This course will enable the students to importance in mobilisation of funds in the the area of corporate finance		
Course Outcomes (OC): (List the course outcomes) OC1: The students will understand conceptual framework of finance function, tools and techniques for financial management and decision making. OC2: The students will understand importance in managing the business in the area of corporate finance also Analysis and structure of corporate finance related areas in day-to-day business. OC3: The students will understand practical approach of corporate finance, nature, importance, Capital Budgeting techniques, structure of corporate finance related areas in day-to-day business. OC4: The students will understand importance in mobilisation of funds in the the area of corporate finance.		
Description the course: The course aims to familiarize students with the fundamental concepts of finance, tools, and techniques for financial management and decision-making. It emphasizes the importance of corporate finance in managing day-to-day business operations and provides an understanding of corporate finance analysis and structure. Students will learn practical approaches to corporate finance, including capital budgeting techniques and the significance of mobilizing funds in the corporate finance sector. Overall, the course equips students with the knowledge necessary to handle corporate finance effectively in business.		

Syllabus: NEP 2020 w.e.f 2025-26

Unit No.	Content	Hours
I	Introduction to Corporate Finance: Meaning, Principles of Corporate Finance, Significance of Corporate Finance, Amount of Capitalisation, Fixed Capital and Working Capital Funds. Introduction to Ownership Securities:	15

	• Ordinary Shares, Reference Shares, Creditor ship Securities, Debtors and Bonds, Convertible Debentures, Concept of Private Placement of Securities.	
II	Capital Structure and Leverage: • Introduction of Capital Structure Theories EBIT-EPS, Analysis for Structure decision. • Cost of Capital – Cost of Debt, Cost of Preference Shares, Cost of Equity Shares and Cost of Retained Earnings, Calculation of Weighted Cost of Capital. • Introduction to concept of Leverage - Operating Leverage, Financial Leverage and Combined Leverage.	15
III	Time Value of Money • Introduction to Time Value of Money – compounding and discounting. • Introduction to basics of Capital Budgeting (time value of money-based methods) – NPV and IRR (Net Present Value and Internal Rate of Return) • Importance of Risk and Return analysis in Corporate Finance	15
IV	Mobilisation of Funds • Public deposits and RBI regulations, Company deposits and SEBI regulations, Protection of depositors, RBI and public deposits with NBFC's. Foreign capital and collaborations, Foreign direct Investment (FDI) Emerging trends in FDI Global Depository Receipts, Policy development, Capital flows and Equity Debt. Brief introduction & sources of short term Finance Bank Overdraft, Cash Credit, Factoring	15
	Total Hours	60

References:

1. Foster, George Financial Statement Analysis, 2nd ed., Pearson Education Pvt Ltd
2. Damodaran, A. (2008). Damodaran on Valuation, Security Analysis for Investment and Corporate Finance (2nd ed.). Wiley India Pvt. Ltd.
3. Chandra, P. (2011). Corporate Valuation and Value Creation, (1st ed). TMH
4. Weston, Chung, Hoag, Mergers, Restructuring and Corporate Control, Prentice Hall Of India.
5. M.Y. Khan and P.K. Jain - Financial Management - Tata - McGraw Hill Publishing co. Ltd., New Delhi.
6. Prasanna Chandra - Financial Management - Tata - McGraw Hi

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Programme Name: B. Com (Management Studies)	Semester: III
Course Category/Vertical: Major 2 (Finance)	
Name of the Dept: B.Com(Management Studies)	
Course Title: Introduction to Financial services	
Course Code: BMI304	Course Level:5
Type: Theory	
Course Credit: 4 Credits	
Hours Allotted: 60 Hours	
Marks Allotted: 100 Marks	
Course Objectives (CO): (List the course objectives) CO.1 The objectives of develop a conceptual frame work of finance function and to acquaint the participants with the tools, types, instruments of financial system in the realm of Indian Financial Market CO.2 The course aims at explaining the core concepts of business finance and its importance in managing a business CO.3. The course objective is to make students aware regarding mutual fund financing system. CO.4. The course explaining the core concept of Insurance contract with it's regulatory.	
Course Outcomes (OC): (List the course outcomes) OC 1. Learners would get knowledge about basics of financial services in today's era. OC 2. Learners would gain knowledge about functions of banking system and control. OC 3. Learners will be able to applicate mutual fund system in their practical life. OC 4. Learners will also able to understand the various tools of financial system.	
Description the course: (Including but not limited to) This course delves deeply into the theoretical Key Players and Types of Banks: Discover the functions of retail, commercial, investment, and central banks. Financial Services Explained: Dive into asset management, insurance, brokerage, and other essential services.	

Syllabus: NEP 2020 w.e.f 2025-26

Unit No.	Content	Hours
I	Introduction to Financial system An overview of Financial System, Financial Markets, Structure of Financial Market (Organized and Unorganized Market), Components of Financial System, Major Financial Intermediaries, Financial Products, Function of Financial System, Regulatory Framework of Indian Financial System (Overview of SEBI and RBI- Role and Importance as regulators).	15
II	Commercial, bank, RBI and development bank Concept of Commercial Banks – Functions, Investment Policy of Commercial Banks, Liquidity in Banks, Asset Structure of Commercial Banks, Non-Performing Assets, Interest Rate reforms, Capital Adequacy Norms. Reserve Bank of India – Organization & Management, Role and Functions Development Banks – Characteristics of Development Banks, Need And Emergence of Development Financial Institutions In India, Function of Development Banks.	15

III	Insurance contract Concept, Basic Characteristics of Insurance, Insurance Company Operations, Principles of Insurance, Reinsurance, Purpose and Need of Insurance, Different Kinds of Life Insurance Products, Basic Idea About Fire and Marine Insurance and Bancassurance	15
IV	Mutual Fund Concept of Mutual Funds, Growth of Mutual Funds in India, Features and Importance of Mutual Fund. Mutual Fund Schemes, Money Market Mutual Funds, Private Sector Mutual Funds, Evaluation of the Performance of Mutual Funds, Functioning of Mutual Funds in India	15
	Total	60

References:

1. Khan M.Y., Indian Financial System, Tata McGraw Hill Publishing Company
2. Varshney P.N. & Mittal MN, Financial System, Sultan Chand & Co
3. A. Avadhani , Marketing of Financial Services-
4. Bhole L. M: Financial Markets and Institutions; Tata McGraw-Hill Publishing Company, New Delhi.

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Programme Name: B.Com (Management Studies)	Semester: III
Course Category/Vertical: Major 1(Human Resource)	
Name of the Dept: B.Com (Management Studies)	
Course Title: Principles and Practices in Recruitment and Selection	
Course Code: BMP305	Course Level: 5
Type: Theory	
Course Credit: 4 credits	
Hours Allotted: 60 Hours	
Marks Allotted: 100 Marks	
Course Objectives(CO): (List the course objectives) CO1: The objective is to familiarize the students with concepts and principles, Procedure of Recruitment. CO2: The objective is to familiarize the students with Selection in an organization. CO3: To give an in depth insight into various aspects of Human Resource Management. CO4: To make them acquainted with practical aspect of the subject.	
Course Outcomes (OC): (List the course outcomes) OC1:Students will understand how jobs are analysed designed and specified. Students will know various sources of recruitment and selection and techniques used OC2:Students will understand scientific selection process different screening mechanism and interviewing techniques used by corporate. OC3:Learner will understand process of induction, orientation types of orientation and how socialization of employees done OC4;Learner will know the biodata ,CV ,office etiquettes ,different interviews ,exit interviews and quitting techniques	
Description the course: The course aims to familiarize students with the recruitment and selection processes, along with various Human Resource Management practices. By the end of the course, students will understand job analysis, recruitment sources, selection techniques, and the scientific selection process used by organizations. They will also gain knowledge about employee induction, orientation, and socialization, as well as the creation of biodata, CVs, office etiquette, and interviewing techniques, including exit interviews and quitting procedures.	

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Unit No.	Content	Hours
I	RECRUITMENT • Concepts of Recruitment- -Meaning, Objectives, Scope & Definition, Importance and relevance of recruitment. • Job Analysis-- Concept, Specifications, Description, Process and methods, Uses of job analysis • Job Design - - Introduction, Definition, Modern Techniques, Factors affecting Job Design, Contemporary Issues in job designing. • Source or Type of Recruitment– a) Direct/Indirect, b) Internal/ External. Internal-Notification, Promotion– Types, Transfer –Types, Reference External-Campus Recruitment, Advertisement, Job Boards Website/Portals, Internship, Placement Consultancies-Traditional (In-House, Internal Recruitment, On Campus, Employment and Traditional Agency). Modern (Recruitment Books, Niche Recruitments, Internet	15

	Recruitment, Service Recruitment, Website and Job, Search Engine, Social Recruiting and Candidate Paid Recruiters). • Technique of Recruitment-Traditional Vs Modern Recruitment • Evaluation of Recruitment-out sourcing programme	
II	SELECTION • Selection - Concept of Selection, Criteria for Selection, Process, Advertisement and Application (Blank Format). • Screening - Pre and Post Criteria for Selection, Steps of Selection • Interviewing - Types and Guidelines for Interviewer & Interviewee, Types of Selection Tests, Effective Interviewing Techniques. • Selection Hurdles and Ways to Overcome Them	15
III	INDUCTION • Induction - Concept, Types - Formal /Informal, Advantages of Induction ,How-to make induction effective • Orientation & on boarding - Programme and Types, Process. • Socialization-Types- Anticipatory, Encounter, Setting in, socialization tactics • Current trends in recruitment and selection strategies—with respect to • Service, Finance, I.T., Law And Media Industry	15
IV	SOFT SKILLS • Preparing Bio-data and CV. • Social and Soft Skills – Group Discussion & Personal Interview, Video and Tele conferencing skills, • Presentation and Negotiation Skills, aesthetic skills, • Etiquettes - Different Types and quitting techniques. • Exit Interview - Meaning, importance.	15
	Total Hours	60

References:

- Dipak Kumar Bhattacharya - Human Resource Management
- Arun Monappa- Managing Human Resource.
- C.B. Memoria -Personnel Management-
- Armstrong, Michael & Baron Angela. (2005). Handbook of Strategic HRM (1st Ed.). New Delhi: Jaico Publishing House.
- Mello, Jeffrey A. (2007). Strategic Human Resource Management (2nd Ed.). India: Thomson South W

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Programme Name: B.Com (Management Studies)	Semester: III
Course Category/Vertical: Major 2 (Human Resource)	
Name of the Dept: B.Com (Management Studies)	
Course Title: Motivation and Leadership	
Course Code: BMM306	Course Level: 5
Type: Theory	
Course Credit: 4 credits	
Hours Allotted: 60 Hours	
Marks Allotted: 100 Marks	
Course Objectives(CO): (List the course objectives) CO.1 To familiarize the learners with motivation and its importance at work place CO.2 To understand the importance of work-life balance and its importance for both employees and employer CO.3 To introduce learners to the concept of leadership, its theories, and styles of leadership CO. 4 To understand the contribution of great leaders in the world and various contemporary issues in leadership	
Course Outcomes (OC): (List the course outcomes) OC 1. Learners would understand how motivation is a crucial component at workplace. OC 2. Learners would understand the significance of work-life balance and its implications in personal and professional life OC 3. Learners would gain knowledge about various theories in leadership, styles of leadership and its applications at workplace OC 4. Learners would be acquainted with the knowledge of the contribution of great leaders to society and contemporary issues in leadership	
Description the course: The course introduces learners to the concept of motivation and its importance at the workplace for both employees and employers. It further helps to understand the importance of work-life balance for an individual. The course also introduces to leadership styles and theories and it's applications in work place further briefing them about various issues faced by leaders in modern world.	

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Unit No.	Content	Hours
I	<i>Introduction to Motivation</i> • Concept of motivation, Importance, Tools of Motivation. • Theory Z, Equity theory. • Process Theories-Vroom's Expectancy Theory, Valency-Four drive model.	15
II	<i>Work life balance</i> • East v/s West, motivating workers (in context to Indian workers) • The Indian scene – basic differences. • Work –Life balance – concept, differences, generation and tips on work life balance.	15
III	<i>Introduction to Leadership</i>	15

	• 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)	
IV	<i>Great leaders and Contemporary issues in leadership</i> • Great leaders, their style, activities and skills (Ratan Tata, Narayan Murthy, Dhirubhai Ambani, Bill Gates, Mark Zuckerberg, Donald Trump) • Characteristics of creative leaders and organization methods to enhance creativity (Andrew Dubrein). • Contemporary issues in leadership–Leadership roles, team leadership, mentoring, self leadership, online leadership, finding and creating effective leader.	15
	Total Hours	60

References:

1. Kale – Vipul Publication
2. Consumer Behavior by Leon G Schiffman and Lesile Lazar Kanuk
3. Consumer Behavior: Buying, Having and Being by Michael R. Solomon
4. Consumer Behavior: An Integrated Approach by David L. Mothersbaugh and Delbert I. Haw

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Programme Name: B. Com (Management Studies)		Semester: III
Course Category: Minor		
Name of the Dept: B. Com (Management Studies)		
Course Title: Business Law II		
Course Code:	BML307	Course Level: 5
Course Credit: 04	Total Marks: 100	
Hours Allotted: 60 Hours		
Course Objectives:		
CO1: To comprehend the basic principles and legal framework that apply to negotiable instruments, their types, features, and implications in commercial transactions.		
CO2: To introduce the students to the consumer rights and the remedies provided to enforce these rights under the Consumer Protection Act.		
CO3: To bring an understanding of the different types of intellectual property rights and their importance in safeguarding innovation and creativity in business.		
CO4: To discuss the aims and legal framework of the Competition Act with special reference to promoting fair competition and eliminating anti-competitive practices within the market.		
Course Outcomes:		
OC1: Students will be able to apply and analyze the provisions of the Negotiable Instrument Act to practical situations concerning promissory notes, bills of exchange, and cheques.		
OC2: Students will be able to understand consumer rights and duties and successfully navigate the process of complaint filing and redressal for consumer grievances.		
OC3: Students will be able to distinguish between categories of intellectual property rights and determine their applicability in safeguarding business interests and promoting innovation.		
OC4: Students will be able to analyze the performance of the Competition Commission of India (CCI) in enforcing competition law and recognize potential anti-competitive practices in different business situations.		
Description the course:		
The course aims to provide students with a deep understanding of negotiable instruments, consumer rights under the Consumer Protection Act, intellectual property rights, and the legal framework of the Competition Act. It focuses on how to apply the Negotiable Instrument Act in practical scenarios, navigate consumer complaint processes, and safeguard business interests through intellectual property rights. Students will also learn to assess anti-competitive practices and understand the role of the Competition Commission of India in promoting fair market competition.		

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Unit No.	Content	Hours
I	<i>Negotiable Instrument Act, 1981</i> Introduction of Negotiable Instruments – Characteristics of negotiable instruments, Promissory notes, Bills of exchange, Cheque, Dishonor of Cheque.	15

II	<i>Consumer Protection Act, 1986</i> Objects of Consumer Protection Act, Introduction of Consumers - Who is a consumer? Meaning – “Goods and services”, “Defects and Deficiencies of goods and services” Consumer disputes and Complaints.	15
III	<i>Intellectual Property Rights (IPR)</i> Intellectual Property Rights (IPR) IPR definition/ objectives. Patent, Trademarks, Copyright and Geographical Indications.	15
IV	<i>The Competition Act, 2002</i> Overview of Competition Law - Definition, Purpose, and Importance, Objectives and Scope, Regulatory Framework - The Competition Commission of India (CCI) and its Functions, Anti-Competitive Agreements, Merger Control, Enforcement and Penalties, Recent Developments - Impact of Digital Markets, Emerging Issues in Competition Law	15
	Total Hours	60

References:

1. Elements of mercantile Law – N. D. Kapoor
2. Business Law – P.C. Tulsian
3. Business Law – SS Gulshan
4. Law of Intellectual Property-V. K. Taraporevala.
5. Introduction of Competition Law – Competition Commission of India

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Programme Name: B.Com (Management Studies)	Semester: III
Course Category/Vertical: Open Elective	
Name of the Dept: B.Com (Management Studies)	
Course Title: Accounting for Managerial decision	
Course Code: BMAM 308	Course Level: 5
Type: Theory	
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
Course Objectives(CO): (List the course objectives) CO.1 To acquaint management learners with basic accounting fundamentals CO.2 To develop financial analysis skills among learners.	
Course Outcomes (OC): (List the course outcomes) OC 1. Learners would demonstrate the ability to prepare and analyze key financial statements such as the balance sheet, the income statement. OC 2. Learners could utilize financial ratios to evaluate business performance and financial health.	
Description the course: This course will show you how accounting information is relevant to managers, and how it can be processed and analyzed for effective managerial decision-making. It will make students familiar with basic accounting fundamentals required to develop analysis skills among them.	

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Unit No.	Content	Hours
I	Analysis and Interpretation of Financial statements • Study of balance sheet of limited companies. Study of Manufacturing, Trading, Profit and Loss A/c of Limited Companies • Vertical Form of Balance Sheet and Profit & Loss A/c- Comparative Statement & Common Size.	15
II	Ratio analysis and Interpretation • Ratio analysis and Interpretation(based on vertical form of financial statements)including conventional and functional classification restricted to: • Balance sheet ratios: Current ratio, Liquid Ratio, Stock Working capital ratio, Proprietary ratio, Debt Equity Ratio, Capital Gearing Ratio. • Revenue statement ratios: Gross profit ratio, Expenses ratio, Operating ratio, Net profit ratio, Net Operating Profit Ratio, Stock turnover Ratio, Debtors Turnover , Creditors Turnover Ratio • Combined ratios: Return on capital Employed (including Long term borrowings), Return on Proprietors fund (Shareholder fund and Preference Capital), Return on Equity Capital, Dividend Payout Ratio,	15

	Debt Service Ratio, • Different modes of expressing ratios:-Rate, Ratio, Percentage, Number. Limitations of the use of Ratios.	
	Total Hours	30

References:

- 1. Ainapure – Ainapure – Manan Prakashan**
- 2. Hingorani NL and ramanthan AR - Management Accounting , New Delhi**
- 3. Ravi M. Kishore , Advanced management Accounting , Taxmann , NewDelhi**
- 4. Maheshwari SN - Management and Cost Accounting , Sultan Chand , New Delhi**

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Sheth N.K.T.T College of Commerce and
Sheth J.T.T College of Arts, Thane (W) (AUTONOMOUS)

Programme Name:	B.Com(Management Studies)	Semester:III
Course Category: Open Elective		
Name of the Dept: Science and Technology		
Course Title: Web Programming.		
Course Code:	BMW308	Course Level:5
Type : Theory		
Course Credit: 02		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives: • To Explore different HTML elements that can be used to develop static web pages. • To Become familiar with concept of stylesheets and various CSS effects. • To Understand Concept of JavaScript to add dynamism to static HTML pages.		
Course Outcomes: After the completion of the course, the learners would be able to: OC1. Design & Styling of web pages using HTML 5 elements using CSS . OC2 . Develop dynamic web pages using JavaScript.		
Description the course: (Including but not limited to) Through this course, learners will explore the core concepts and technologies underpinning modern web development, including HTML, CSS, JavaScript. Participants will gain hands-on experience in creating responsive and visually appealing web interfaces, incorporating multimedia content.		

Syllabus: NEP 2020 w.e.f 2025-26

Unit No.	Content	Hours
I	HTML5:Introduction to HTML 5, Formatting Text by using Tags, Using Lists, Creating Hyperlinks and Bookmarks. HTML5 Tables: Creating simple table, Specifying the size, width , merging, formatting tables. HTML5 Page layout and navigation: Creating navigational aids(text based and graphics based navigation bar), creating image map, HTML5 semantic tags. CSS: Implementing Styles using CSS – Stylesheets, Formatting Text and Links using CSS, CSS Selectors, Changing Background, Adding Border, Margin and Padding, Setting Dimensions. HTML5 Forms and Media: Introduction to form elements (text, textarea , radio, checkbox, submit button, select, label, option), multimedia basics, embedding video clips, Incorporating audio on webpage.	15

II	Java Script: Introduction to Client-Side JavaScript and Server-Side JavaScript, JavaScript Variables and Constants, Data Types, Operators, Statements, Functions , Dialog Boxes JavaScript Objects: User-defined Objects, with Keyword, Native Objects – Array, String, Date, Math, Number, RegExp. DOM: Introduction, DOM Properties and Methods, Document and its associated objects(document, Link, Area, Anchor, Image, Applet, Layer). Events and Event Handlers: HTML Events, DOM Events, DOM Event Listener, onAbort, onBlur, onChange, onClick, onDbClick, onError, onFocus, onKeyDown, onKeyPress, onKeyUp, onLoad, onMouseDown, onMouseMove, onMouseOut, onMouseOver, onMouseUp, onReset, onResize, onSelect, onSubmit, onUnload.	15
	Total Hours	30

References:

1. The Complete Reference HTML & CSS by Thomas A. Powell, McGrawHill 5th Edition.
2. Step by Step HTML5 by Faithe Wempen, Microsoft Press
3. The Complete Reference JavaScript by Thomas A. Powell & Fritz Schneider , McGrawHill 3rd Edition.

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Programme Name: B Com(Management Studies)		Semester: III
Course Category/Vertical: Open Elective		
Name of the Dept: Sociology		
Course Title: Sociology of Work & Corporate Culture		
Course Code: BMS308		Course Level: 5
Type: Theory / Practical		
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives (CO): (List the course objectives) CO 1. Understand the sociological concepts of work and corporate culture.. CO 2. Understand organizational ethics and corporate social responsibility in modern workplaces.		
Course Outcomes (OC): (List the course outcomes) CO 1. Students can Define and explain the sociological scope of work in different societies. OC 2. Evaluate ethical issues in corporate environments and propose solutions for social responsibility.		
Description the course: (Including but not limited to)		This course explores the sociological dimensions of work, employment, and corporate culture in modern societies. It examines historical and contemporary transformations in work, the role of organizations, power dynamics, identity formation, and the impact of globalization and technology on the workplace. Students will engage with sociological theories and case studies to critically analyze corporate structures, labor markets, and workplace relationships.

Syllabus: NEP 2020 w.e.f 2025-26

Unit No.	Content	Hours
I	UNIT I: Introduction to the Sociology of Work A. Definition and Scope of Work in Society B. Historical Evolution of Work (Industrialization & Post-Industrial Economy)	15

	C. Gender and Work: Glass Ceiling, Wage Gaps, and Feminization of Labor	
II	UNIT II: Corporate Culture and Organizational Behaviour A. Meaning and significance of corporate culture and Organizational Ethics B. Elements of Workplace Culture (Values, Norms, Leadership) C. Moonlighting, Gig Economy & Freelance Culture	15
	Total Hours	30

References:

1. **Braverman, H.** (1998). *Labor and Monopoly Capital: The Degradation of Work in the Twentieth Century*. Monthly Review Press.
2. **Gans, H.** (1999). *Popular Culture and High Culture: An Analysis and Evaluation of Taste*.
3. **Nair, N.** (2010). *Human Resource Management: Global and Indian Perspectives on Corporate Culture*. SAGE Publications India.
4. **Bhowmik, S. K.** (2009). *India's Informal Economy: The Contribution of Labourers and the Challenges They Face*. *Economic & Political Weekly*.
5. **THE TIMES OF INDIA- Article on Moonlighting** (What is a Moonlighting and if it is Legal in India) Publication Date and Year (This story is from August 22, 2022)
Read more at:
http://timesofindia.indiatimes.com/articleshow/93704728.cms?utm_source=contentofinterest&utm_medium=text&utm_campaign=cpps

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Programme Name: B.Com (Management Studies)		Semester: III
Course Category/Vertical: Vocational Skill Courses		
Name of the Dept: B.Com (Management Studies)		
Course Title: Business Planning and Entrepreneurship Management		
Course Code: BMB 309	Course Level: 5	
Type: Theory		
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives(CO): (List the course objectives)		
CO 1:To provide students with a comprehensive understanding of the concept, importance, and development of entrepreneurship		
CO 2: To equip students with the knowledge and practical skills necessary to identify, develop, and launch entrepreneurial ventures. This course focuses on fostering innovation and creativity in business idea generation, understanding the key components of business planning, and learning about the processes involved in venture development.		
Course Outcomes (OC): (List the course outcomes)		
OC1 : Understand and Clearly define the concepts of entrepreneurship, entrepreneur, intrapreneur, women entrepreneur, and social entrepreneurship, along with their significance in the context of economic and social development.		
OC2: Students will be able to generate innovative business ideas, develop comprehensive business plans, and navigate the venture development process. They will also understand the sources of finance, marketing strategies, and emerging trends in entrepreneurship.		
Description the course: The course aims to provide students with a thorough understanding of entrepreneurship, its importance, and its development. It equips students with the necessary knowledge and practical skills to identify, develop, and launch entrepreneurial ventures, emphasizing innovation, creativity, and business planning. Students will learn to define key entrepreneurial concepts, generate business ideas, develop business plans, and navigate the venture development process, while also exploring sources of finance, marketing strategies, and emerging trends in entrepreneurship.		

Syllabus: NEP 2020 w.e.f 2025-26

Unit No.	Content	Hours
I	Foundations of Entrepreneurship Development: Foundations of Entrepreneurship Development: Concept and Need of Entrepreneurship Development Definition of Entrepreneur, Entrepreneurship, Importance and significance of growth of entrepreneurial activities Characteristics and qualities of entrepreneur	15

	Types & Classification Of Entrepreneurs Intrapreneur -Concept and Development of Intrapreneurship Women Entrepreneur concept, development and problems faced by Women Entrepreneurs, Development of Women Entrepreneurs with reference to Self Help Group Social entrepreneurship-concept, development of Social entrepreneurship in India. Entrepreneurial development Program (EDP) concept, factor influencing EDP. Option available to Entrepreneur. (Ancillarisation, BPO, Franchise, M&A)	
II	Innovation and Business Plan, Venture development Innovation, Invention, Creativity, Business Idea, Opportunities through change. Idea generation- Sources-Development of product /idea, Environmental scanning and SWOT analysis Creating Entrepreneurial Venture- Elements of Business Plan, Venture Development Steps involved in starting of Venture Institutional support to an Entrepreneur: Venture funding, requirements of Capital (Fixed and working) Sources of finance, problem of Venture set-up and prospects Marketing: Methods, Channel of Marketing, Marketing Institutions and Assistance. New trends in entrepreneurship.	15
	Total Hours	30

References

1. Butler David” Business Planning: A Guide to Business Start-Up” UK: Taylor and Francis Ltd, 2000.
2. Dr. Desai Vasant – “Dynamics of Entrepreneurial Development& Management”, Bombay, Himalaya Publishing House,2019
3. Burns Paul- “Corporate Entrepreneurship and Innovation”, Bloomsbury Publishing, Feb 28 2020
4. Kuratko Donald- “ Entrepreneurship in the New Millennium”, Cengage learning India pvt ltd (1 January 2008)

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Programme Name: B.Com (Management Studeis)		Semester: III
Course Category/Vertical: Vocational Skill Courseess		
Name of the Dept: B. Com(Banking and insurance)		
Course Title: Overview of Banking Sector		
Course Code:	BMO 309	Course Level: 5
Type: Theory		
Course Credit: 2 credits		
Hours Allotted:30 Hours		
Marks Allotted: 50 Marks		
Course Objectives(CO): (List the course objectives) CO 1: To familiarize students with the foundational concepts of banking, various types of banks in India, and the regulatory framework, including the role of the RBI and banking classifications such as public, private, cooperative, and rural banks. CO 2: To equip students with knowledge of emerging banking technologies and their integration with financial inclusion strategies, focusing on how digital platforms, microfinance institutions, and government initiatives bridge the gap between formal banking and underserved populations.		
Course Outcomes (OC): (List the course outcomes) OC 1: Students will be able to identify and differentiate between various types of banks and describe their roles, principles, services, and contributions to the Indian financial system. OC 2: Students will be able to explain the role of digital banking tools (like NEFT, IMPS, mobile banking, etc.) and evaluate the effectiveness of microfinance models, SHG linkages, and inclusion schemes such as PMJDY and MUDRA in expanding access to financial services across rural and low-income segments.		
Description of the course: (Including but not limited to) This course provides a comprehensive overview of the Indian banking sector, covering the structure, types, principles, and functions of various banks including commercial, retail, corporate, rural, and universal banking. It introduces students to regulatory bodies like the RBI and the role of specialized banking institutions such as regional rural banks, cooperative banks, and payment banks. The course also explores technological advancements in banking, including digital platforms like e-banking, RTGS, and mobile banking, and examines the role of microfinance and financial inclusion in empowering rural and underserved communities. Government schemes like PMJDY, MUDRA, and NRLM are also discussed, highlighting their contribution to inclusive economic development.		
Syllabus: NEP 2020 w.e.f 2025-26		
Unit No.	Content	Hours
I	I Overview of Banking Sector: 1.1 Definition of Banks, Types of Banks, Principles of Banking 1.2 Banking System in India, 1.3 Overview of RBI, 1.4 Public, Private, Co-operative, Payment Bank, Regional Rural Banks	15

	Commercial Banking and Retail Banking 1.1 Definition and meaning of Commercial Bank 1.2 Functions of Commercial Bank , 1.3 Services offered by Commercial Bank. Retail Banking 1.1 Meaning, Features, Significance and Products Corporate Banking 1.1 Meaning, Features, Significance and Products Rural Banking 1.2 Meaning, Features, Significance and Products Banking Ombudsman 1.3 Meaning and Functions Universal Banking 1.1 Concept of Universal Banking 1.2 Payment & Settlement, 1.3 Merchant Banking 1.4 Mutual Fund and Depository Services 1.5 Wealth and Portfolio Management services. 1.6 Bancassurance 1.7 Portfolio Securitization	
II	Module II: Technology in Banking & Microfinance and Financial Inclusion 2.1 E- banking, Mobile Banking, Internet Banking, 2.2 RTGS, POS Terminal, NEFT, IMPS, 2.3 Brown Label ATM's, White Label ATM's, NUUP, AEPS, APBS, CBS, CTS, 2.4 Digital Signature, M- Wallets, Online opening of bank accounts – savings & current, and application for credit cards, loan. Microfinance & Financial Inclusion 2.1 Introduction, Need and Code of Conduct for Microfinance Institutions in India, 2.2 Advantages, Purpose, Limitations and Models of SHG – Bank Linkage Program. 2.3 Role of NABARD and SIDBI, 2.4 SHG-2, NRLM and SRLM , • Priority Sector and its Classification Financial Inclusion 2.1 Need & Extent 2.2 Procedures of Pradhan Mantri Jan Dhan Yojana, and PM Mudra Yojana. 2.3 Features, procedures and significance of Stand-up India Scheme for Green Field	15
	Total Hours	30

References:

1. Pathak, Bharati V. Indian Financial System, Pearson Education.
2. Shekhar, K.C. & Shekhar, Lekshmy. Banking Theory and Practice, Vikas Publishing House.
3. Uppal, R.K. Modern Banking, New Century Publications.
4. Jha, Praveen & Bhadra, Subhashish. Financial Inclusion in India: Policies and Progress, Oxford University Press.
5. Gurusamy, S. Banking and Financial Services, Tata McGraw Hill.

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Programme Name: B. Com (Management Studies)		Semester:III
Course Category: CC		
Name of the Department: Sociology		
Course Title: NSS: Fundamentals of Social Service and Volunteering		
Course Code: BMN312	Course Level: 5	
Type: Theory / Practical		
Course Credit: 2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives: 1. To introduce students to the fundamental principles of social service and volunteering. 2. To develop a sense of social responsibility and commitment to community development.		
Course Outcomes: 1. Gain an understanding of the significance of social service in nation-building. 2. Develop an appreciation for volunteerism and its role in addressing social issues.		
Introduction: Social service and volunteering are essential aspects of a responsible and engaged society. They provide individuals with opportunities to contribute to the well-being of their communities while fostering personal growth and social awareness. This course aims to instill a spirit of volunteerism and service in students by equipping them with theoretical knowledge and practical experience in social service initiatives.		
Relevance and Usefulness: In today’s world, social inequalities, environmental concerns, and community challenges require active engagement from individuals. Volunteering bridges the gap between the privileged and the underprivileged, offering solutions to pressing social issues. Through structured participation in social service activities, students develop empathy, teamwork, and leadership skills, making them responsible citizens and change-makers.		
Interest and Connection with Other Courses: This course complements various disciplines such as sociology, social work, public administration, psychology, and political science. The knowledge and skills gained through social service and volunteering enhance students' understanding of social structures, human behavior, and policy-making. Additionally, it fosters civic engagement, making it valuable for students aspiring to careers in social work, public service, or non-governmental organizations (NGOs).		

Syllabus: NEP 2020 w.e.f 2024-25

Unit No.	Content	Hours
I	UNIT I: Introduction to Social Servicing and Volunteering A. Meaning and Importance of Social Service B. Role of Youth in Social Service C. Challenges and Ethical Considerations in Voluntary Work	15
II	UNIT II: Community Engagement and Social Change A. Different Forms of Community Service (Health, Education, Environment, Disaster Relief) B. Government and Non-Government Organizations in Social Service C. Impact of Volunteerism on Society	15
	Total Hours	30

References:

- National Service Scheme Manual (Revised) 2006, Government of India, Ministry of Youth Affairs and Sports, New Delhi.
- University of Mumbai National Service Scheme Manual 2009.
- <http://nss.nic.in>
- <https://www.rccmindore.com/wp-content/uploads/2023/04/NSS-Notes-II.pdf>

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Programme Name: B.Com. (Management Studies) Semester: III	
Course Category/Vertical: Co-Curricular (CC)	
Name of the Dept: Psychology	
Course Title: Yoga	
Course Code: BMY 312	Course Level: 5
Type: Theory / Practical	
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
Learning Objectives: 1. To impart to the students the knowledge of teachings and philosophy of yoga tradition. 2. To provide the knowledge of various Yoga therapy practices like asana (posture), pranayama (voluntarily regulated breathing techniques).	
Course Outcomes (CO): OC 1. Students will be able to understand the basic principles and applications of Yoga. OC 2. Students will be able to use the Practical knowledge in their day to day life.	
Description the course: (Including but not limited to)	Yoga practices will be important for the upcoming lifestyle hence students can seek a career in the same. Students will understand the importance of yoga in life. Students will be having practical exposure. Hence, practicing yoga will help students to maintain their health.

Syllabus: NEP 2020 w.e.f 2025-26

Unit No.	Content	Hours
I	Theory of Yoga A) Yogic Sanchalan (Yogic Movements), Kapalbhati (Cleansing Breath Technique), Suryanamaskar (Sun Salutation) B) Chandrabhedan Pranayama (Left Nostril Breathing), Surya Bhedana Pranayama (Right Nostril Breathing), Sakshi Bhav (Witness Consciousness)	15
II	Practical A) Padmasana (Lotus Pose), Parvatasana (Mountain Pose), Janushirasana (Head-to-Knee Forward Bend), Ustrasana (Camel Pose), Veerbhadradasana (Warrior Pose), Trikonasana (Triangle Pose), Vrikshasana (Tree Pose), Ardha Naukasana (Half Boat Pose)	15

	B) Ardha Shalabhasana (Half Locust Pose), Makarasana (Crocodile Pose), Ardha Dronasana (Half Warrior Plank), Ardha Pawanmuktasana (Half Wind-Relieving Pose), Utthita Ekpadasana (Extended One-Leg Pose)	
	Total Hours	30

References:

1. G. V Kadam - Yoga Life Sutra, Girish Vasant Kadam (2012)
2. ajayoga - Swami Vivekananda - Ramakrishna Ashrama Publications
3. C.D. Sharma: Critical Survey of Indian Philosophy, Motilal Banarsidass Publications
2003

Examination Pattern

Credit	Theory	Internal	Total
4 credit	60 M	40 M	100 M
2 credit	30 M	20 M	50 M