

SYLLABUS FOR ONLINE MID SEMESTER EXAMINATION MARCH-APRIL 2022

SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT TITLE	ELEMENTS OF INDIRECT TAXES
SUBJECT CODE	[ACF 1401]
UNIT-I	Goods and Service Tax Introduction, Direct Indirect Taxes Compared- Advantages and Disadvantages of Indirect Taxes, Important definitions under GST Act (Selected) Taxable event, Supply, Meaning &; Scope, Levy and collection, Taxable person
UNIT-II	Goods and Service Tax Time and value of supply, Composition levy, Power to grant exemption, Registration and payment tax

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SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT TITLE	MANAGEMENT ACCOUNTING
SUBJECT CODE	[ACF 1402]
UNIT-I	<p>Introduction to Management Accounting: Meaning, Definition, Importance in Business Decisions, Comparison of Management Accounting with Financial Accounting and Cost Accounting, Classification of Costs in relation to business decisions.</p> <p>Marginal Costing and Break-Even Analysis: Basic Concepts, Marginal Costing and Absorption Costing, Cost-Volume-Profit Analysis, Break- Even Analysis, Limitations of Break-Even Analysis, Differential Cost Analysis and Relevant Cost Analysis, Application for Management Decision Making.</p>
UNIT-II	<p>Activity Based Costing: Definition, Meaning, Objectives, Steps in Activity Based Costing, Cost Pools and Cost Drivers, Activity Based Information and Decision making.</p> <p>Service Costing: Meaning, Definition, Application, Identification of Cost Unit, Cost Determination and Cost Control</p>

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SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT TITLE	MACROECONOMIC ISSUES AND POLICIES
SUBJECT CODE	[BEC1412]
UNIT-I	MONEY AND BANKING Definition and Functions of Money; Measurement of Supply of Money. Value of Money and Price Level: Classical, Keynesian and Modern Approach. Role and Functions of Commercial Banks; Role and Functions of Central Bank.
UNIT-II	MONETARY AND FISCAL POLICY Monetary Policy: Objectives, Instruments, Limitations, Expansionary and Contractionary Monetary Policy, Monetary Policy Reforms. Fiscal Policy: Objectives, Instruments and Limitations. Concept and Types of Fiscal Deficit and its Importance.

SYLLABUS FOR ONLINE MID SEMESTER EXAMINATION MARCH-APRIL 2022

SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT TITLE	MARKETING MANAGEMENT
SUBJECT CODE	[CBM 1401]
UNIT-I	Marketing Environment-Strategic Marketing Planning and Marketing Management Process; STP Model –Market Segmentation-Consumer Behaviour-Factors affecting Consumer Behaviour-Buying Decision Process
UNIT-II	Product–Product Mix-Product Life Cycle-New Product Development Pricing- Price Setting Procedure-Pricing Policies & Strategies

SYLLABUS FOR ONLINE MID SEMESTER EXAMINATION MARCH-APRIL 2022

SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT TITLE	ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT
SUBJECT CODE	[CBM 1402]
UNIT-I	Fundamentals of Entrepreneurship
	Nature & Importance of Entrepreneurs-Entrepreneur Versus Manager- Difference between Entrepreneur & Intrapreneurs-Perspectives of Entrepreneurship-Characteristics &Skills required of an Entrepreneur- Barriers to Entrepreneurship
UNIT-II	Creating &Starting the Venture
	Creativity & the Business Idea-Legal Issues for the Entrepreneur& Developing the Business plan;

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SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT TITLE	CORE ELECTIVES [CE] CORPORATE ACCOUNTING
SUBJECT CODE	[ACF 1403]
UNIT I	Final Accounts of Joint Stock Company: Preparation and Presentation of Final Accounts in Compliance of Provisions of Companies Act and relevant Accounting Standards
UNIT III	Valuation of Goodwill: Meaning- Definition- Factors affecting Goodwill- Determination of Future Maintainable Profits- Normal rate of return- Avg. Capital Employed Methods of Valuation of Goodwill Valuation of Shares: Need for Valuation- Methods of Valuation of Shares

SYLLABUS FOR ONLINE MID SEMESTER EXAMINATION MARCH-APRIL 2022

SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT TITLE	INSURANCE THEORY AND PRACTICES
SUBJECT CODE	[BNK 1401]
UNIT-I	INTRODUCTION TO INSURANCE Definition, Importance and Principles of Insurance, Difference between Life and General Insurance, Insurance Products, Concept of Reinsurance, Coinsurance and Double Insurance, Limitations of Insurance.
UNIT-II	INSURANCE IN INDIA: PRE-REFORM Historical Evolution of Life & General Insurance Business in India, Nationalization of Life Insurance Business (1956) and General Insurance Business (1972), Essential Elements of a Contract of Insurance, Various Insurance Documents and their Special Features, Various Conditions & Privileges for affecting Life Insurance Policies.

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SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT	CORE ELECTIVES [CE]
TITLE	FINANCIAL MARKETS
SUBJECT CODE	[BEC 1402]
UNIT I	INTRODUCTION TO FINANCIAL MARKETS <ul style="list-style-type: none">a. Introduction to financial marketsb. Financial system and the economyc. Indian financial system on the eve of planningd. Financial sector reforms
UNIT II	MONEY MARKET <ul style="list-style-type: none">a. Introduction to money marketb. Call money market and commercial papersc. Gilt edged securities marketd. Treasury bills and repurchase agreement

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SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT	CORE ELECTIVES [CE]
TITLE	ECONOMIC INTEGRATION AND GLOBALIZATION
SUBJECT CODE	[BEC 1403]
UNIT I	ECONOMIC INTEGRATION Concept & Meaning of Economic Integration—Forms of Economic Integration—Advantages & Disadvantages - Impact of Economic Integration - Experience of Developing Countries
UNIT II	REGIONAL TRADE BLOCS Cross-National Cooperation & Agreements—Types of Economic Blocs—Organization of Petroleum Exporting Countries (OPEC)—European Union (EU)—Asia Pacific Economic Cooperation (APEC)—ASEAN--- Asean Free Trade Area—Recent Developments In Trade Blocs (BIMSTEC, TPP And RCEP)

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SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT	CORE ELECTIVES [CE]
TITLE	CONSUMER BEHAVIOUR
SUBJECT CODE	CBM 1403
UNIT I	AN INTRODUCTION TO CONSUMER BEHAVIOUR
	Meaning-Definition & Scope of Consumer Behaviour-Marketing Applications of Consumer Behaviour-CB & Non-Marketing Application-Social Marketing & CB
UNIT II	SOCIO- CULTURAL INFLUENCES OF CONSUMER BEHAVIOUR
	Family-Reference Group-Social and Cultural Aspects-Opinion Leaders-Post Purchase Behaviour of Consumers

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SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT	CORE ELECTIVES [CE]
TITLE	THEORY AND PRACTICE OF INDUSTRIAL RELATION
SUBJECT CODE	[CBM 1404]
UNIT – I	INTRODUCTION TO INDUSTRIAL RELATIONS <ul style="list-style-type: none">• Growth of Industrial Labour Force• Sectoral Labour Force• Characteristics of Indian Labour
UNIT-II	INDUSTRIAL RELATION AND LEGISLATION <ul style="list-style-type: none">• Evolution of Industrial Relations• Concept, Importance and Scope• Legislation Related Industrial Relations

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SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT	CORE ELECTIVES [CE]
TITLE	RURAL DEVELOPMENT INTERVENTIONS
SUBJECT CODE	[CPR 1401]
UNIT – I	<ol style="list-style-type: none">1. Definition, Objectives, Significance2. Rural Development under 5 year plans.3. Issues in Rural Development.
UNIT-II	<ol style="list-style-type: none">1. Program for Rural Development- Jawahar Rojgar Yojana, Sampoorn Grameen Rojgar Yojna, Swarnajayanti Gram Swarojgar Yojna.2. Poverty – Nature and estimates of poverty and Unemployment in India.

SYLLABUS FOR ONLINE MID SEMESTER EXAMINATION MARCH-APRIL 2022

SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT TITLE	INTERDISCIPLINARY ELECTIVE [IE] INCOME TAX RETURN PREPARATION
SUBJECT CODE	[ACF 1405]
UNIT- I	Introduction: E-Filing of Income tax return and E-payment of income tax. Application for PAN. Online Registration of PAN Income Tax Returns of Individuals: Overview of provisions of Income Tax Act for Computation of GTI and IT of an Individual (Including Set-off and carry forward of losses)
UNIT- III	Overview of TDS provisions related with TDS from Salaries and payments other than Salaries

SYLLABUS FOR ONLINE MID SEMESTER EXAMINATION MARCH-APRIL 2022

SS B.COM II (FORTH SEMESTER SYBCOM)	
SUBJECT	INTERDISCIPLINARY ELECTIVE [IE]
TITLE	RETAILING MANAGEMENT
SUBJECT	[CBM 1405]
CODE	
UNIT –I	INTRODUCTION TO RETAIL MANAGEMENT :- Meaning of Retail and Retailing- Types of Retailers- Changes Impacting Retailing in India- Retailing in India – Characteristics & Functions of Retailers – Categories of Retailers
UNIT –II	PLANNING AND MERCHANDISE MANAGEMENT FOR RETAIL OUTETS:- Category Management- Meaning of Merchandise Management- Categorizing the Buying Process- Setting Objectives for Merchandizing Plan- Sales Forecasting for Retailing- Determining the Assortment Planning Process

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SS B.COM II (FORTH SEMESTER SYBCOM)	
SUBJECT TITLE	INTERDISCIPLINARY ELECTIVE [IE] INSURANCE PRODUCTS, SERVICES AND MARKETING
SUBJECT CODE	[BNK 1402]
UNIT - I	INTRODUCTION TO INSURANCE: Concept of Insurance: Introduction to Insurance, Significance, Basic Principles- Insurance Structure, Organization, Functions- Regulation and Legislation Applicable to Insurance: History and Regulation of Insurance Business in India.
UNIT - II	INSURANCE PRODUCTS: Life Insurance Products in India: Term Insurance, Whole Life Insurance, Endowment Insurance.

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SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT TITLE	INTERDISCIPLINARY ELECTIVE [IE] QUANTITATIVE ECONOMICS
SUBJECT CODE	[BEC 1404]
UNIT-I	FUNCTIONS AND THEIR APPLICATION Function: Meaning, Types of Functions, Diagrammatic Representation of Functions, Application: Demand and Supply Function, Market Equilibrium, Cost, Revenue and Profit Functions, Tax and Subsidy.
UNIT-II	DIFFERENTIAL CALCULUS Differential Calculus: Concept of Differentiation, Limit and Continuity, Rules of Derivation, Concavity and Convexity, Maxima and Minima, Application of Calculus for the analysis of Utility, Revenue, Cost, Profit and Elasticity of Demand.

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SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT	INTERDISCIPLINARY ELECTIVE [IE]
TITLE	INTERNATIONAL COOPERATIVE MOVEMENT
SUBJECT	[CPR 1402]
CODE	
UNIT-I	1. Cooperative Movement in Britain 2. Cooperative Movement in Sweden
UNIT-II	3. Danish and Irish Cooperative Movement 4. Indian co-operative movement

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SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT TITLE	INTERDISCIPLINARY ELECTIVE [IE] PERSONALITY DEVELOPMENT AND SOFT SKILLS IN ENGLISH FOR EFFECTIVE COMMUNICATION
SUBJECT CODE	[ENG 1411]
UNIT-I Introduction to Personality Development	<ul style="list-style-type: none">• Concepts of Personality and Personality Development<ul style="list-style-type: none">-Dimensions of Personality-Personality Traits and Personality Types-Self-Awareness, Self –Assessment-SWOT Analysis, Developing Self Confidence• Self-Discipline• Making First Impressions
UNIT-II Attitude, Self Esteem and Personality Development	<ul style="list-style-type: none">• Attitude<ul style="list-style-type: none">-Concept and Definition-Positive and Negative Attitude-Factors Affecting Attitude-Developing Positive Attitude-Difference Between Personalities having Positive and Negative Attitude• Self Esteem<ul style="list-style-type: none">-Concept and DefinitionPositive Self Esteem and Low Self EsteemPersonalities Having Positive and Low Self EsteemEffects of Positive and Low Self- Esteem on Performance at Work place

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SS B.COM II [FOURTH SEMESTER SYBCOM]	
SUBJECT	INTERDISCIPLINARY ELECTIVE [IE]
TITLE	MANAGERIAL DECISION THEORY
SUBJECT	[CBM 1406]
CODE	
UNIT-III	<p>➤ Game Theory.</p> <ul style="list-style-type: none">-Introduction to Game Theory.-Two Person Zero Sum Game.-Games with saddle point.-Game without saddle point: - Principle of Dominance.- Graphical Method.
UNIT-IV	<p>➤ Decision Theory.</p> <ul style="list-style-type: none">- Elements of Decision Theory.-Different criterions:<ul style="list-style-type: none">(i) Under Certainty: Maximax, Maximin, Minimax Regret,(ii) Under Uncertainty: EMV, EOL.