

**SYLLABUS FOR MID SEMESTER EXAMINATION MARCH 2023**

<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>ELEMENTS OF INDIRECT TAXES</b>
<b>SUBJECT CODE</b>	<b>ACF 1401</b>
<b>UNIT – I</b>	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
<b>UNIT – II</b>	Goods and Service Tax Time and value of supply, Composition levy, Power to grant exemption, Registration and payment tax

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<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>MANAGEMENT ACCOUNTING</b>
<b>SUBJECT CODE</b>	<b>ACF 1402</b>
<b>UNIT – I</b>	<p><b>Introduction to Management Accounting:</b></p> <p>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><b>Marginal Costing and Break-Even Analysis:</b></p> <p>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>
<b>UNIT – II</b>	<p><b>Activity Based Costing:</b></p> <p>Definition, Meaning, Objectives, Steps in Activity Based Costing, Cost Pools and Cost Drivers, Activity Based Information and Decision making.</p> <p><b>Service Costing:</b></p> <p>Meaning, Definition, Application, Identification of Cost Unit, Cost Determination and Cost Control</p>

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<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>MACROECONOMIC ISSUES AND POLICIES</b>
<b>SUBJECT CODE</b>	<b>BEC 1412</b>
<b>UNIT – I</b>	<b>MONEY AND BANKING</b>
	Definition and Functions of Money; Measurement of Supply of Money. Value of Money and Price Level: Classical and Keynesian.  Role and Functions of Commercial Banks; Role and Functions of Central Bank.
<b>UNIT – II</b>	<b>MONETARY AND FISCAL POLICY</b>
	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 MID SEMESTER EXAMINATION MARCH 2023**

<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>MARKETING MANAGEMENT</b>
<b>SUBJECT CODE</b>	<b>CBM 1401</b>
<b>UNIT – I</b>	<ul style="list-style-type: none"> <li>● <b>MARKETING ENVIRONMENT:</b> Introduction, The company’s Micro Environment, The company’s Macro Environment.</li> <li>● <b>STRATEGIC MARKETING PLANNING:</b> Corporate and Division Strategic Planning.</li> <li>● <b>MARKET SEGMENTATION:</b> Marketing Segment meaning, Bases for segmenting Consumer Markets, Market Targeting, Effective segmentation Criteria, Positioning Meaning.</li> <li>● <b>CONSUMER BEHAVIOUR:</b> Meaning, Factors Affecting Consumer Behaviour, The Buying Decision Process Five Stage Model.</li> </ul>
<b>UNIT – II</b>	<ul style="list-style-type: none"> <li>➤ <b>PRODUCT:</b> Meaning, Components of product, Levels of product and services, Product and service Classification, Marketing consideration for consumer products.</li> <li>➤ <b>THE NEW PRODUCT DEVELOPMENT PROCESS</b></li> <li>➤ <b>PRODUCT LIFE CYCLE:</b> Meaning, characteristics and Strategies.</li> <li>➤ <b>PRICING:</b> Understanding meaning, How company price, consumer psychology and pricing</li> <li>➤ Price setting Procedure and Strategies.</li> </ul>

**SYLLABUS FOR MID SEMESTER EXAMINATION MARCH 2023**

<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT</b>
<b>SUBJECT CODE</b>	<b>CBM 1402</b>
<b>UNIT – I</b>	<p><b><u>FUNDAMENTALS OF ENTREPRENEURSHIP</u></b></p> <p>Concept and Different Definitions of an Entrepreneur – Entrepreneur from Different Perspectives (<i>Perspectives of Entrepreneurship: Economists’ View, Sociologist’ View-Psychologists’ View</i>)</p> <p>Meaning and Definitions of Entrepreneurship, Intrapreneur, Intrapreneurship – Intrapreneur V/S Entrepreneur – Entrepreneur V/S Manager – Nature of Entrepreneurship – Importance of Entrepreneurship – Functions of Entrepreneurs – Characteristics of Entrepreneur – Entrepreneurial Skills – The Entrepreneurial Decisions -Role of Entrepreneurship in Economic Development – Obstacles/Barriers to Entrepreneurship.</p>
<b>UNIT – II</b>	<p><b><u>CREATING &amp; STARTING THE VENTURE</u></b></p> <p>Creativity &amp; the Business Idea- Sources of new ideas,</p> <p>Creative Process- Methods of generating ideas- (Focus Group, Brainstorming, Problem Inventory Analysis, Reverse Brain Storming, Brain Writing and Checklist Method)</p> <p>Legal Issues for the Entrepreneur- Patent-Meaning, what can be patented, Types of Patents</p> <p>Trademark- meaning, Functions, Categories, and benefits Copyright -Meaning and objectives, Developing the Business Plan-What is Business Plan, Benefits and Elements of Business Plan.</p>

**SYLLABUS FOR MID SEMESTER EXAMINATION MARCH 2023**

<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>CORPORATE ACCOUNTING : CORE ELECTIVES [CE]</b>
<b>SUBJECT CODE</b>	<b>ACF 1403</b>
<b>UNIT – I</b>	Final Accounts of Joint Stock Company: Preparation and Presentation of Final Accounts in Compliance of Provisions of Companies Act and relevant Accounting Standards
<b>UNIT – III</b>	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

**SYLLABUS FOR MID SEMESTER EXAMINATION MARCH 2023**

<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>INSURANCE THEORY AND PRACTICES : CORE ELECTIVES [CE]</b>
<b>SUBJECT CODE</b>	<b>BNK 1401</b>
<b>UNIT – I</b>	<b>INTRODUCTION TO INSURANCE</b>  Definition, Importance and Principles of Insurance,  Difference between Life and General Insurance,  Insurance Products,  Concept of Reinsurance, Coinsurance and Double Insurance,  Limitations of Insurance.
<b>UNIT – II</b>	<b>INSURANCE IN INDIA: PRE-REFORM</b>  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.

**SYLLABUS FOR MID SEMESTER EXAMINATION MARCH 2023**

<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>FINANCIAL MARKETS: CORE ELECTIVES [CE]</b>
<b>SUBJECT CODE</b>	<b>BEC 1402</b>
<b>UNIT – I</b>	<b>INTRODUCTION TO FINANCIAL MARKETS</b>  a. Introduction to financial markets  b. Financial system and the economy  c. Indian financial system on the eve of planning  d. Financial sector reforms
<b>UNIT – II</b>	<b>MONEY MARKET</b>  a. Introduction to money market  b. Call money market and commercial papers  c. Gilt edged securities market  d. Treasury bills and repurchase agreement



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<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>ECONOMIC INTEGRATION AND GLOBALIZATION: CORE ELECTIVES [CE]</b>
<b>SUBJECT CODE</b>	<b>BEC 1403</b>
<b>UNIT – I</b>	<b>ECONOMIC INTEGRATION</b> Concept & Meaning of Economic Integration—Forms of Economic Integration-Advantages & Disadvantages- Impact of Economic Integration- Experience of Developing Countries
<b>UNIT – II</b>	<b>REGIONAL TRADE BLOCS</b> 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

**SYLLABUS FOR MID SEMESTER EXAMINATION MARCH 2023**

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

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<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>THEORY AND PRACTICE OF INDUSTRIAL RELATION : CORE ELECTIVES [CE]</b>
<b>SUBJECT CODE</b>	<b>CBM 1404</b>
<b>UNIT – I</b>	<b>INTRODUCTION TO INDUSTRIAL RELATIONS</b> <ul style="list-style-type: none"><li>• Growth of Industrial Labour Force</li><li>• Sectoral Labour Force</li><li>• Characteristics of Indian Labour</li></ul>
<b>UNIT – II</b>	<b>INDUSTRIAL RELATION AND LEGISLATION</b> <ul style="list-style-type: none"><li>• Evolution of Industrial Relations (IR)</li><li>• Concept, Importance and Scope of Industrial Relation.</li><li>• Legislation Related Industrial Relations- Trade Union Act – 1926 and The Factories Act, 1948 – Health and Welfare Provisions</li></ul>

**SYLLABUS FOR MID SEMESTER EXAMINATION MARCH 2023**

<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>RURAL DEVELOPMENT INTERVENTION: CORE ELECTIVES [CE]</b>
<b>SUBJECT CODE</b>	<b>CPR 1401</b>
<b>UNIT – I</b>	<b>Rural Development:</b>  Definition, objectives, Significance, rural Development under the five-year plan, Issues in Rural Development
<b>UNIT – II</b>	<b>Nature and estimates of poverty and unemployment in India:</b>  Programmes for rural development – Jawahar Rojgar Yojana  Sampoorna Grameen Rojgar Yojana, Swarna Jayanti Gram Swarajgar Yojana

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<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>INCOME TAX RETURN PREPARATION: INTERDISCIPLINARY ELECTIVE [IE]</b>
<b>SUBJECT CODE</b>	<b>ACF 1502</b>
<b>UNIT – I</b>	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)
<b>UNIT–III</b>	Overview of TDS provisions related with TDS from Salaries and payments other than Salaries

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<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>RETAILING MANAGEMENT: INTERDISCIPLINARY ELECTIVE [IE]</b>
<b>SUBJECT CODE</b>	<b>CBM 1405</b>
<b>UNIT – I</b>	<b>Introduction to Retail Management:</b> Meaning of Retail and Retailing- Types of Retailers- Changes Impacting Retailing in India- Retailing in India.
<b>UNIT – II</b>	<b>Planning and Merchandise Management for Retail Outlets:</b> Meaning of Merchandise Management- Categorizing the Buying Process- Setting Objectives for Merchandizing Plan- Sales Forecasting for Retailing- Determining the Assortment Planning Process- Buying Systems- Open to Buy System

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<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>INSURANCE PRODUCTS SERVICES AND MARKETING : INTERDISCIPLINARY ELECTIVE [IE]</b>
<b>SUBJECT CODE</b>	<b>BNK 1402</b>
<b>UNIT – I</b>	- Introduction to Insurance  Concept of Insurance, Introduction to Insurance, Significance, Basic .Principles, Functions, Regulations and Legislation applicable to Insurance
<b>UNIT – II</b>	-Insurance Products  Life Insurance Products in India: Term Insurance, Whole life Insurance, .Endowment Insurance, Unit linked Policies, concept of Surrender Value  .Claims:Death and Maturity Claims, Assignment and Nomination of Policies

**SYLLABUS FOR ONLINE MID SEMESTER EXAMINATION MARCH 2023**

<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT</b>	<b>QUANTITATIVE ECONOMICS:</b>
<b>TITLE</b>	<b>INTERDISCIPLINARY ELECTIVE [IE]</b>
<b>SUBJECT</b>	<b>BEC 1404</b>
<b>CODE</b>	
<b>UNIT – I</b>	<b>FUNCTIONS AND THEIR APPLICATION</b>  Function: Meaning, Types of Functions, Diagrammatic Representation of Functions, Application: Demand and Supply Function, Market Equilibrium, Cost, Revenue and Profit Functions, Tax and Subsidy.
<b>UNIT – II</b>	<b>DIFFERENTIAL CALCULUS</b>  Differential Calculus: Concept of Differentiation, Limit and Continuity, Rules of Derivation, Concavity and Convexity, Maxima and Minima



**SYLLABUS FOR MID SEMESTER EXAMINATION MARCH 2023**

<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT</b>	<b>INTERNATIONAL COOPERATIVE MOVEMENT</b>
<b>TITLE</b>	<b>INTERDISCIPLINARY ELECTIVE [IE]</b>
<b>SUBJECT</b> <b>CODE</b>	<b>CPR 1402</b>
<b>UNIT – I</b>	Cooperative movement in England Cooperative movement in Sweden
<b>UNIT – II</b>	Danish and Irish cooperative movement Indian cooperative movement

**SYLLABUS FOR MID SEMESTER EXAMINATION MARCH 2023**

<b>SUBJECT TITLE</b>	<b>PERSONALITY DEVELOPMENT AND SOFT SKILLS IN ENGLISH FOR EFFECTIVE COMMUNICATION: INTERDISCIPLINARY ELECTIVE [IE]</b>
<b>SUBJECT CODE</b>	<b>ENG 1411</b>
<b>UNIT – I</b> <b>Introduction to Personality Development</b>	<ol style="list-style-type: none"> <li>1. Concepts of Personality and Personality Development <ul style="list-style-type: none"> <li>• Dimensions of Personality</li> <li>• Personality Traits and Personality Types</li> </ul> </li> <li>2. Self-Awareness, Self – Assessment-SWOT Analysis</li> <li>3. Developing Self Confidence</li> <li>4. Self-Discipline</li> <li>5. Making First Impressions</li> </ol>
<b>UNIT – II</b> <b>Attitude, Self Esteem and Personality Development</b>	<ol style="list-style-type: none"> <li>1. Attitude <ul style="list-style-type: none"> <li>• Concept and Definition</li> <li>• Positive and Negative Attitude</li> <li>• Factors Affecting Attitude</li> <li>• Developing Positive Attitude</li> <li>• Difference Between Personalities having Positive and Negative Attitude</li> </ul> </li> <li>2. Self Esteem <ul style="list-style-type: none"> <li>• Concept and Definition</li> <li>• Positive Self Esteem and Low Self Esteem</li> <li>• Personalities Having Positive and Low Self Esteem</li> <li>• Effects of Positive and Low Self- Esteem on Performance at Work place</li> </ul> </li> </ol>

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<b>SSBCOM – II [FOURTH SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>MANAGERIAL DECISION THEORY: INTERDISCIPLINARY ELECTIVE [IE]</b>
<b>SUBJECT CODE</b>	<b>CBM 1406</b>
<b>UNIT – I</b>	<p>➤ Forecasting and Methods:</p> <ul style="list-style-type: none"><li>-Forecasting – concept, types and importance.</li><li>-General approach to forecasting.</li><li>-Forecasting demand.</li><li>-Industry VS Company Sales forecasts.</li><li>-Factors affecting company Sales.</li></ul>
<b>UNIT – II</b>	<p>➤ Forecasting by Exponential Smoothing Method.</p> <p>Forecasting Using Time series.</p> <p>Types of Forecasting.</p>