

**PUNYASHLOK AHILYADEVI HOLKARSOLAPUR UNIVERSITY,
SOLAPUR**

BACHELOR OF COMMERCE(B.COM)

NATIONAL EDUCATION POLICY

to be implemented from JUNE 2024

OPEN ELECTIVES SYLLABUS

**FOR FACULTY OF SCIENCE AND TECHNOLOGY AND
HUMANITIES**

SEMESTER I AND II

SR,NO.	COURSE NAME	PAGE NO.
1.	INTRODUCTION TO ACCOUNTANCY	2
2.	DIGITAL MARKETING	4
3.	BASICS OF COMMERCE	6
4.	ACCOUNTING FOR EVERY ONE	7
5.	PRINCIPLES OF MANAGEMENT	8
6.	PRINCIPLES OF MARKETING	9
7.	OFFICE MANAGEMENT	11

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COURSE NAME–INTRODUCTION TO ACCOUNTANCY			
COURSE CREDIT	NO. OF HOURS PER WEEK	TOTAL LECTURES	TOTAL MARKS
02	02	30	50
<p>Objectives- An "Introduction to Accounting" course typically provides students with basic knowledge and skills related to accounting principles and practices to help students -</p> <ol style="list-style-type: none"> 1. To understand the meaning and definition of accounting. 2. To study the basic accounting principles and its bases. 3. To understand and practice accounting process. 4. To apply the knowledge acquired in preparation of trial balance. <p>Course Outcome-On completion of the course, the student should:</p> <ol style="list-style-type: none"> 1. Students can gain an understanding of the fundamental principles of accounting, including the accrual basis of accounting, the accounting equation, and the concept of double-entry accounting. 2. Students can able to record various business transactions accurately, including journal entries, posting to ledgers, and preparing trial balances. 3. Be able to recognize revenue and match expenses to generate accurate income statements. 4. Be able to take basic steps in financial literacy and education. It will empower students to manage their personal finances effectively and make informed financial decisions in their daily lives. 			
UNIT -1	<ol style="list-style-type: none"> 1. Introduction to Accounting 2. Branches of Accounting 3. Introduction to Accounting Principles, Concepts and Conventions 4. Capital and Revenue Transactions - Capital and Revenue Expenditures, Capital and Revenue Receipts 5. Accounting Cycle – Charts of Accounts and 6. Codification Structure, Analysis of Transaction 7. Accounting Equation, Double Entry System, Books of Original Entry, Subsidiary Books and Finalizations of Accounts 8. Bases of Accounting <ol style="list-style-type: none"> 1 Accounting on Cash basis 2 Accrual Basis of Accounting or Mercantile System 3 Mixed or Hybrid Basis of Accounting 		15
UNIT-2	<ol style="list-style-type: none"> 1. Classification of Accounts and golden rules of accounting 2. Recording a transaction in Journal:- Meaning, Importance and utility of Journal, Specimen of Journal, writing of journal entries 3. Ledger Posting:- Meaning, need and contents of ledger, Specimen of ledger, Posting of journal entries to ledger, Balancing of ledger accounts 4. Accounting equation - 		15

	5. Trial Balance:- Meaning and Purpose, Specimen of Trial Balance, Preparation of Trial Balance from given balances of accounts. -Theory and Practical Problems	
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References

1. Grewal, T.B. Double Entry Book Keeping.
2. Jain & Narang – Advanced Accountancy C.A. Foundation and Intermediate Study Material, ICAI, New Delhi.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13 Ed. 2013.
4. Charles T. Horngren and Donna Phil brick, Introduction to Financial Accounting, Pearson Education.
5. J. R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Books, New Delhi.
6. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
7. S. N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
8. Deepak Sehgal. Financial Accounting. Vikas Publishing House, New Delhi.
9. Bhushan Kumar Goyal and H N Tiwari, Financial Accounting, International Book House
10. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning. P. C. Tulsian, Financial Accounting, Pearson Education.
11. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
12. T. S. Reddy & A. Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011.
13. P. C. Tulsian, “Financial Accounting”, Tata McGraw Hill Ltd.

COURSE NAME -DIGITAL MARKETING			
Course Credits	No. of Hours per Week		Total marks
2 Credits	2 Hours		50
Pedagogy: Classrooms lecture, Home Assignments, Tutorials, Group Discussion, Seminar & Field work etc.			
UNIT-I	<p>Social Media Implementation and Digital Marketing: Implementation: Measuring Effectiveness - Conversion rate, amplification rate, applause rate: on-page and on-post level.</p> <p>Display Advertising: Working of Display Advertising; Benefits and challenges; Overview of Display ad Process.; Define- Customer, Publisher, Objectives; Format-Budget, Media, Ad Formats, Ad Copy.</p> <p>Content and Email Marketing -Content Marketing: Step-by-step Content Marketing Developing a Content marketing strategy Email Marketing: Types of Emails in email marketing, Email Marketing best practices.</p>		15
UNIT-II	<p>Advanced Search Engine concept</p> <p>Search Advertising: Overview of PPC Process; Benefits of Paid Search; Basis of Ranking; Goal Setting-Objectives; Account Setting-Creation of Google Ads, Campaign architecture, Campaign setup, Targeting, Bid Strategy, Delivery, Ad Scheduling, Ad Rotation, Keyword Selection; Ad Copy composition, Ad Extension</p> <p>Content Creation and Sharing :</p> <p>Blogging, Streaming Video and Podcasting, Brand Mnemonic, Brand story. Contextualizing content creation. Social Media Ethics.</p>		15
	<p>Suggested Readings/Material:</p> <ul style="list-style-type: none"> ● Ahuja V(2015).Digital Marketing.Oxford University Press. ● Blanchard, O. (2011). Social Media ROI: Managing and Measuring Social MediaEfforts in Your Organization. United Kingdom: Pearson Education. ● Charlesworth, A. (2014). An Introduction to Social Media Marketing. UnitedKingdom: Taylor & Francis. ● Gupta, S. (2020). Digital Marketing. India: McGraw Hill Education (India) PrivateLimited. ● Johnson, S. (2020). Social Media Marketing: Secret Strategies for Advertising YourBusiness and Personal Brand on Instagram, YouTube, Twitter, And Facebook. A <p>Guide to Being an Influencer of Millions. Italy: AndreaAstemio.</p> <ul style="list-style-type: none"> ● Keller, K. L., Kotler, P. (2016). Marketing Management. India: Pearson Education. ● Maity M(2022). Digital Marketing.Oxford University Press. ● Mamoria C.B, Bhatacharya A,Marketing Management. Kitab Mahal, Delhi ● Mathur, V. & Arora, S. Digital Marketing PHI Learning ● McDonald, J. (2016). Social Media Marketing Workbook: How to Use Social Mediafor Business. United States: CreateSpace 		

	<p>Independent Publishing Platform.</p> <ul style="list-style-type: none"> • Parker, J., Roberts, M. L., Zahay, D., Barker, D. I., Barker, M. (2022). Social MediaMarketing: A Strategic Approach. United States: Cengage Learning. <p>Practical Areas:</p> <ol style="list-style-type: none"> 1. Prepare a social media marketing plan for any product of your choice. 2. Prepare a calendar for scheduling various posts/campaigns via buffer or tweet deck. Find out the conversion rate, amplification rate, and the applause rate. 3. Observe the engagement rate in twitter campaigns of your college and suggest improvements, if needed. <p>Design a social media plan for sensitising citizens for timely tax payments (Assuming that you are an honest tax-payer and feel that everyone should be like you</p>	
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Open Elective BASICS OF COMMERCE			
Course Credits	No. of Hours per Week	Total No. of Teaching Hours	Total marks
2 Credits	2 Hours	30 Hours	50
<p>Learning Objectives:</p> <ol style="list-style-type: none"> 1. To learn fundamental concepts in Commerce 2. To learn about terms used in trade and business in day-to-day life. 3. To learn different types of businesses 4. To introduce students' modern businesses <p>Course Outcomes (Cos)</p> <ol style="list-style-type: none"> 1. To enable students to understand the concept of commerce, business and industry. 2. To enhance the ability of students to capture the concept of trade and SSI 3. To gain the knowledge about types of Business Organization 4. To impart the current and modern knowledge of Business <p>Detailed Syllabus:</p>			
Unit I	<ul style="list-style-type: none"> • Introduction to Commerce and Business • Introduction • Non-Economic Activities • Economic Activities-Business, Profession and Employment • Business Objectives • Role of profit in Business • Classification of Business Activities-Industry and Commerce • Difference between Business, Industry and Commerce 	15	
Unit II	<ul style="list-style-type: none"> • Trade and Small-Scale Industry • Introduction and meaning • Types of Trade- • Domestic-Wholesale Trade, Retail Trade and its types • International-Export, Import and Entrepot and its procedure • Introduction, Meaning and Definition of Small-scale Industry • Importance, advantages and challenges of small scale Industry 	15	
<p>Suggested Readings/Material:</p> <ol style="list-style-type: none"> 1. "Business Organisation and Management" by M.C. Shukla, T.S. Grewal, and S.C.Gupta - Published by S. Chand & Company Ltd. 2. "Introduction to Business" by N.M. Agrawal - Published by Central Law Agency. 3. "Business Basics: A Guide to Starting and Growing a Small Business" by SubhashChandra Das - Published by PHI Learning Private Limited. 4. "Business Organizations: A Transactional Approach" by R. N. Srivastava - Publishedby Bharat Law House. 5. "International Trade: Theory and Practice" by Surajit Sinha - Published by ExcelBooks. 6. "Company Law" by Avtar Singh - Published by Eastern Book Company. 7. "Partnership Firm" by S.R. Singla - Published by Sultan Chand & Sons. 8. "E-Business and E-Commerce Management: Strategy, Implementation, and Practice"by Dave Chaffey and Tanya Hemphill - Published by Pearson Education Limited. 9. "The Sharing Economy: The End of Employment and the Rise of Crowd-BasedCapitalism" by Arun Sundararajan - Published by The MIT Press. 			

COURSE NAME–ACCOUNTING FOR EVERY ONE			
COURSE CREDIT	NO. OF HOURS PER WEEK	TOTAL LECTURES	TOTAL MARKS
02	02	30	50
<p>Objectives- An "Introduction to Accounting" course typically provides students with basic knowledge and skills related to preparation of simple balance sheets.</p> <p>To help students</p> <ol style="list-style-type: none"> 1. To understand the meaning of various accounting concepts and their treatment, 2. To understand the concept of subsidiary books their formats and uses 3. To understand the concept and utility of final accounts. 2. To understand and practice the process of preparation of final accounts. 4. To apply the knowledge acquired for preparation of trial balance. <p>Course Outcome-On completion of the course, the student should:</p> <ol style="list-style-type: none"> 1. be able to understand various accounting terminologies those allow individuals to communicate clearly and effectively with colleagues, clients, and other stakeholders in the business world. It ensures that everyone is on the same page when discussing financial matters. 2. be able to analyse various ledger balances and prepare final accounts 3. be able to give proper treatment to various adjustment 			
UNIT -1	<ul style="list-style-type: none"> • Accounting Terminologies 1 Transaction, 2 Debtor, 3 Creditor, 4 Capital, 5 Liability, 6 Asset 7 Goods, 8 Revenue, 9 Expense, 10 Expenditure, 11 Purchases, 12 Sales, 13. Stock, 14 Drawings, 15 Losses, 16 Account, 17 Invoice, 18 Receipt 19 Voucher, 20 Proprietor, 21 Discount, 22 Depreciation 23 Bad Debts, 24 Solvent, 25 Insolvent, 26 Bank reconciliation statement • Subsidiary books 1. Meaning, need and specimen of different Subsidiary Books 2. Formats of Columnar Cash Book, Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Journal proper 		15
UNIT-2	<p>Financial Statements (Final Accounts) of Proprietary Concern</p> <ol style="list-style-type: none"> 1. Meaning, objectives and importance of financial statements 2. Preparation of Trading Account, Profit and Loss Account, Balance Sheet, Effects of Various adjustments (Practical problems) 		15

References: 1. Grewal, T. B. Double Entry Book Keeping.

2. Jain & Narang – Advanced Accountancy

3. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.

4. S, N, Maheshwari and S. K. Maheshwari- Financial Accounting, Vikas Publishing House, New Delhi

5. P. C. Tulsian, “Financial Accounting”, Tata McGraw Hill Ltd.

6. Book Keeping & Accountancy:- M. G. Patkar, Phadake Prakashan, Kolhapur

COURSE NAME - PRINCIPLES OF MANAGEMENT									
Course Credits	No. of Hours per Week	Total No. of Teaching Hours	Total marks						
2 Credits	2 Hours	30 Hours	50						
<p>Learning Objectives:</p> <ol style="list-style-type: none"> 1. To understand various management principles. 2. To develop managerial skills. 3. To develop managerial thinking and cultivate business acumen. 4. To understand philosophy of management thinking. 5. To identify new systems and trends in modern management. <p>Course Outcomes (Cos)</p> <ol style="list-style-type: none"> 1. Recognize the management is an Art, Science, Profession and a Social System 2. Express themselves effectively in routine and special real business interactions and principles of management 3. Demonstrate appropriate use of administration, management. 4. Take part in professional meetings and decision making 5. Apprise the pros and cons of major managerial functions 6. Create and deliver effectiveness of quality management <p>Detailed Syllabus:</p> <table border="1"> <tr> <td>Unit No. I</td> <td>Introduction to Management – 1. Meaning, Concept Importance, Functions 2. Management as an Art, Science, Profession 3. Levels of management 4. Contribution of Frederick Taylor , Henry Fayol and C. K. Prahalad</td> <td>LETU RES 15</td> </tr> <tr> <td>Unit No. II:</td> <td>Major Managerial Functions- 1. Planning: Meaning, Need Types, methods, Advantages, Merits, Disadvantages 2. Organizing: Meaning, Concept, Delegation of Authority- Meaning, importance, Decentralization- Concepts, Meaning, Importance 3. Decision Making: Types, Process, and Techniques. 4. Directing: Nature and principles. 5. Controlling: Meaning, Needs, Process, techniques</td> <td>15</td> </tr> </table> <p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Management Concepts and Strategies J.S. Chandan Vikas Publishing House Pvt.Ltd New Delhi 2. Principles of Management H. Koontz , H. Weirich , A. Ramachandra Arysri McGraw hill Companies New Delhi 3. Management – 2008 Edition Robert Kreitner , Mamata Mohapatra Biztantra – Management For Flat World New Delhi 4. Introduction to Management John R. Schermerhorn Wiley India Pvt. Ltd. New Delhi 5. Principles of Management P.C. Tripathi , P.N. reddy McGraw hill companies New Delhi 6. Management Text and Cases R. SatyaRaju, A. Parthasarthy PHI learning Pvt. Ltd New Delhi 7. Management (Multi- Dimensional Approach) H. R. Appannaiah , G. Dinakar, H.A. Bhaskara Himalaya Publishing House Mumbai 8. Principles of Management Dr. Mangesh P. Waghmare Nirhali Prakashan Pune <p>E- Resource https://ndl.iitkgp.ac.in https://2012books.lardbucket.org/pdfs/management-principles-v1.0.pdf https://drive.google.com/drive/folders/1tb_wXGeLNpNnvBhxTyrvPdAPGrX46Un_</p>				Unit No. I	Introduction to Management – 1. Meaning, Concept Importance, Functions 2. Management as an Art, Science, Profession 3. Levels of management 4. Contribution of Frederick Taylor , Henry Fayol and C. K. Prahalad	LETU RES 15	Unit No. II:	Major Managerial Functions- 1. Planning: Meaning, Need Types, methods, Advantages, Merits, Disadvantages 2. Organizing: Meaning, Concept, Delegation of Authority- Meaning, importance, Decentralization- Concepts, Meaning, Importance 3. Decision Making: Types, Process, and Techniques. 4. Directing: Nature and principles. 5. Controlling: Meaning, Needs, Process, techniques	15
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COURSE NAME - PRINCIPLES OF MARKETING			
Course Credits	No. of Hours per Week	Total No. of Teaching Hours	Total marks
2 Credits	2 Hours	30 Hours	50
OBJECTIVES –			
<p>Studying the principles of marketing is fundamental for anyone interested in the field of marketing, whether as a student, marketing professional, or business owner. The objectives of studying these principles are multifaceted and include:</p> <p>Understanding the Basics: The primary objective is to grasp the fundamental concepts and terminology of marketing, such as the marketing mix (the 4Ps: Product, Price, Place, Promotion), segmentation, targeting, and positioning. This knowledge forms the foundation upon which more advanced marketing strategies are built.</p>			
OUTCOMES-			
<ol style="list-style-type: none"> 1. Studying the principles of marketing can lead to various positive outcomes for individuals and organizations. These outcomes are a result of the knowledge and skills gained from studying marketing principles. Here are some common outcomes: 2. Improved Decision-Making: Understanding marketing principles allows individuals to make informed decisions related to product development, pricing, distribution, and promotion. This can lead to more effective and strategic decision-making within organizations. 3. Effective Marketing Strategies: The knowledge of marketing principles helps in developing and executing effective marketing strategies that are tailored to the target audience. This can lead to increased market share and profitability. 4. Enhanced Communication Skills: Marketing principles emphasize effective communication with customers. Studying marketing can improve communication skills in various areas, such as advertising, branding, and customer engagement. 5. Customer-Centric Approach: Learning marketing principles promotes a customer-centric approach, focusing on understanding and meeting customer needs. This can result in higher customer satisfaction, loyalty, and retention. 6. Market Awareness: Individuals and organizations gain a deeper understanding of market dynamics, including consumer behavior, competition, and market trends. This awareness can lead to identifying opportunities and mitigating threats. 			
Unit No.1	Introduction A. Meaning-Definitions -Nature and scope of marketing B. Importance of Marketing-Selling v/s Marketing C. Market -Meaning of Markets-Types of Markets- D. Market Segmentation, Targeting and Positioning (STP)- Market Segmentation Meaning-Bases for Market Segmentation Market Targeting - Concept and selecting target market segment. Market Positioning -Concept and Strategies		Lectures 15
UNIT-2	Marketing Mix A. Product-Concept and Types of Products, new product development stages Product Life Cycle. B. Price -concept and Factors affecting price of product and Service C. Place – concept, types of distribution channels and factors affecting on choice of distribution channels D. Promotion -concept , methods of promotion		15
Suggested Readings			

1. Philip Kotler :- Marketing Management Englewood cliffs Prentice Hall, N. J. NewDelhi.
2. William M. Pride & :- Marketing & O.C. Ferrel Houghton Mifflin Boston.
3. Markchand & B. :- An Introduction to Marketing Vardharajan Vikas Publishing House, S. Ansari Road, New Delhi.
4. Mohammad Amanatnallh :- Principles of Modern Marketing KalyaniPublications - New Delhi.
5. Dr. C. N. Sontakki :- Marketing Management Kalyani Publications – New Delhi.
6. Rustom S. Davan :- Modern Marketing Management.
7. S. A. Sherlekar :- Marketing Management Himalayan Publishing House

Course NAME – OFFICE MANAGEMENT			
Course Credits	No. of Hours per Week	Total No. of Teaching Hours	Total marks
2 Credits	2 Hours	30 Hours	50
Pedagogy: Classrooms lecture, Home Assignments, Tutorials, Group Discussion, Seminar & Field work			
Objective: <ol style="list-style-type: none"> 1. To grasp the fundamental principles of office management and its role in organizational efficiency. 2. To learn about the importance of effective office administration in achieving business goals. 3. To gain familiarity with office mail and mailing procedures 4. To familiarize students with various office procedures and workflows. 5. To familiarize the students with the activities in a modern office. 			
Outcome – On successful completion of the course, the students will be able to- <ol style="list-style-type: none"> 1. Students gain a solid understanding of the fundamental principles of office management. 2. Students learn techniques for time management, prioritization, and organization. 3. Students acquire skills in proper record-keeping and documentation. 4. useful for personal development by enhancing organizational skills, communication abilities, and problem-solving capabilities. 5. Students interested in pursuing advanced degrees or certifications in business administration or related fields, this course provides a solid foundation. 			
Unit-I	OFFICE MANAGEMENT AND FILING: A) Office Management : Meaning of office, Functions of office – primary and administrative management functions, Importance of office, Duties of the office manager, his qualities and essential qualifications. B. Filing and Indexing: Filing and Indexing – Its meaning and importance, Essentials of good filing, Centralized vs. decentralized filing, Methods of filing and filing equipment, Indexing: meaning and need for indexing, various types of indexing		15
UNIT-II	Mail and Mailing Procedures: Meaning and importance of mail, Centralization of mail handling work, its advantages, Room equipment and accessories - sorting tables and rack, letteropener, time and date stamps, postal franking machine, addressing machine, mailing scales, Mailing through post, courier, email, appending files with email, Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.		15
SUGGESTED READING: <ol style="list-style-type: none"> 1. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.. 2. Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill. 3. Terry, George R: Office Management and Control. 4. Ghosh, Evam Aggarwal: Karyalaya Prabandh, Sultan Chand & Sons. 5. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal. 			